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January 7, 2026

Mr. Jeremy Roberts  
Rules Coordinator  
Department of Revenue  
Property Tax Oversight Program  
P.O. Box 5906  
Tallahassee, Florida 32314-5906

**RE: Department of Revenue, Property Tax Oversight Program  
Proposed Rule Number 12D-17.004**

Dear Mr. Roberts:

I have reviewed the above-referenced proposed rule, which was advertised in the Florida Administrative Register on December 19, 2025. I have the following comments.

**12D-17.004(2)(a)4.-5.:** Section 200.068, F.S., requires a certified copy of the advertisement be submitted by a taxing authority in its certification of compliance. It appears that updates to these subparagraphs modify this statutory language by only requiring proof of publication of the advertisement. Please review and advise.

Please let me know if you have any questions. Otherwise, I look forward to your response.

Sincerely,

A handwritten signature in blue ink that reads "Jamie L. Jackson".

Jamie L. Jackson  
Chief Attorney