# AGENDA

**FLORIDA DEPARTMENT OF REVENUE**

Meeting Material Available on the web at:
http://dor.myflorida.com/dor/opengovt/meetings.html

**MEMBERS**
Governor Rick Scott  
Attorney General Pam Bondi  
Chief Financial Officer Jeff Atwater  
Commissioner Adam H. Putnam

**September 20, 2016**

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9:00 A.M.  
LL-03, The Capitol  
Tallahassee, Florida

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<th>ITEM</th>
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<td>1.</td>
<td>Respectfully request approval of the minutes of the January 21, 2016, March 29, 2016 and May 10, 2016 meetings.</td>
<td>(ATTACHMENT 1) RECOMMEND APPROVAL</td>
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<td>2.</td>
<td>Respectfully submit the Agency 4th Quarter Performance Report for Fiscal Year 2015-2016.</td>
<td>(ATTACHMENT 2) INFORMATION/DISCUSSION</td>
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<td>3.</td>
<td>Respectfully request approval of and authority to publish Notice of Proposed Rule in the Florida Administrative Register for a rule relating to property tax oversight. The proposed rule is amended to create and revise various forms to reflect statutory changes enacted in Chapter 2016-128, Laws of Florida, and to repeal an obsolete form. Rule 12D-16.002 – Index to Forms</td>
<td>(ATTACHMENT 3) RECOMMEND APPROVAL</td>
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<td>4.</td>
<td>Respectfully submit the Department of Revenue’s Legislative Budget Request for Fiscal Year 2017 – 2018.</td>
<td>(ATTACHMENT 4) RECOMMEND APPROVAL</td>
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<td>5.</td>
<td>Respectfully submit the Department of Revenue’s 2017 proposed legislative concepts.</td>
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ATTACHMENT 1
STATE OF FLORIDA

IN RE: MEETING OF THE GOVERNOR AND CABINET

VOLUME 1

CABINET MEMBERS: GOVERNOR RICK SCOTT
ATTORNEY GENERAL PAM BONDI
CHIEF FINANCIAL OFFICER JEFF ATWATER
COMMISSIONER OF AGRICULTURE ADAM PUTNAM

DATE: THURSDAY, JANUARY 21, 2016

LOCATION: CABINET MEETING ROOM
LOWER LEVEL, THE CAPITOL
TALLAHASSEE, FLORIDA

REPORTED BY: NANCY S. METZKE, RPR, FPR
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** * * * * **
GOVERNOR SCOTT: Good morning. Welcome to the January 21st Cabinet meeting.

To begin our meeting, I'd like to welcome Grace Cerio to lead this morning's invocation. Please remain standing after the invocation for the pledge of allegiance led by Mrs. Cloud's first grade really smart class at the Florida State University school, followed by the singing of the National Anthem by Elizabeth and Ana Pusifer.

Grace, good morning.


* * * * *
DISCUSSION OF APPOINTMENTS

GOVERNOR SCOTT: Next we have the discussion of appointments of the Executive Director of the Department of Revenue and the Commissioner of the Office of Insurance Regulation.

In accordance to our Cabinet Governance Guidelines, we need to do several things: One update the position descriptions and pay compensation; announce an application timeline; and form an appointment selection committee and/or initiate a nationwide search for a candidate.

The last time we had a vacancy we set a timeframe for applications, advertised the position in nationally-recognized industry publications, and set a date to conduct public interviews during a Cabinet meeting. The Agencies submitted the current position description to each of our offices and posted on People First. The Agency received applications and sent them to our offices to review and post on the Cabinet website.

Is everybody okay with that, with the same process, first off? Everybody is okay with the process?

ATTORNEY GENERAL BONDI: Yes, Governor.
GOVERNOR SCOTT: Okay. I recommend that during this meeting we set a timeframe for this process to avoid a vacancy at the Agencies. My office went through the calendar and pulled some dates for us to consider.

For the DOR Executive Director, whose resignation is effective April 1, we propose applications open on January 25th through March 11th. Each office can individually interview their selected applicants prior to the March 23 Cabinet meeting -- Cabinet Aides meeting. During the March 23 Cabinet Aides meeting, each office will recommend candidates and staff will schedule public interviews for those selected individuals for the Cabinet meeting on March 29th.

Is everybody okay with this proposal?

ATTORNEY GENERAL BONDI: Yes, Governor.

GOVERNOR SCOTT: All right. Is everybody okay? Everybody is all right with it?

(AFFIRMATIVE INDICATIONS).

GOVERNOR SCOTT: All right. For the OIR Commissioner whose resignation is effective May 2, applications would be opened on January 25th through April 8th. Each office will interview their selected applicants prior to the April 20
Cabinet Aides meeting. During the April 20th Cabinet Aides meeting, each office will recommend candidates and the staff will schedule public interviews for those selected individuals for the Cabinet meeting on April 26th.

So is everybody okay with those dates?

ATTORNEY GENERAL BONDI: Yes, Governor.

COMMISSIONER PUTNAM: Public interviews will be conducted by the Cabinet Aides; is that --

GOVERNOR SCOTT: No, no, what we'll do is you'll do them on your own. At the Cabinet Aides meeting each of us will have the opportunity to propose somebody, and then we'll do those public interviews at the next Cabinet meeting after that.

CFO ATWATER: Governor, I --

GOVERNOR SCOTT: Does that make sense?

CFO ATWATER: I think it's a good outline. I just would be curious if we'd be able to, I think, possibly move up about -- maybe about two weeks on the interview process, just that that individual will be coming in --

GOVERNOR SCOTT: You talking about OIR?

CFO ATWATER: On OIR.

GOVERNOR SCOTT: Okay.

CFO ATWATER: I don't know how long it might
take for all of those who would be nationally interested in seeing a posting, but if it's possible, my hope is just that we could get a person on the ground slightly ahead of hurricane season and maybe even have a chance, if it's not -- a candidate to have a time with the current commissioner.

GOVERNOR SCOTT: So this is OIR, okay. All right. So we've got, just to get our schedule right, we've got the Cabinet -- a Cabinet meeting on March 2 and then we've got a -- our next Cabinet meeting is not until April 26th, so --

COMMISSIONER PUTNAM: We've got a March 29th.

GOVERNOR SCOTT: Is there a March 29th Cabinet meeting?

MS. OLSON: There is, Governor.

GOVERNOR SCOTT: Okay. March 29? Okay, so if we have a March -- so if we have a March 29 Cabinet meeting, what day is the Aides?

MS. OLSON: The 21st.

GOVERNOR SCOTT: 21st, Cabinet Aides, okay. So is everybody okay with moving it up?

CFO ATWATER: That's about two months of --

GOVERNOR SCOTT: So if we do that, we'd have January 25th -- what did we do the other one? We
did the other one through March 11th. Do you think if we did that we'd have enough time? Everybody okay with that? Just do it the same timeframe?

CFO ATWATER: I would be, Governor.

COMMISSIONER PUTNAM: Does that allow us to hit national trade publication deadlines so that these things can run as part of the national search, or is it all online now? I mean I just want to make sure we've got the window -- the last time we kind of cut it tight on how long the application window was open. I think we need to have it open at least 30 days.

GOVERNOR SCOTT: Well, it would be open January 25th through April -- or through March 11. So that's 11 plus 28, so I mean that will be -- it will be, you know, what, 50 days?

All right. So we're just going to do the exact -- so we'll do -- all right, so then it will be through April 11th -- I mean March 11th. So January 25th through March 11th, and then we'll do the Cabinet Aides -- then everybody will do their individual interviews, and then at the Cabinet Aides meeting on March 23rd each office will recommend and then we'll have staff -- we'll have the public interviews on March 29th.
Is that okay with everybody?

ATTORNEY GENERAL BONDI: That's a great idea, CFO, to get this in place before season.

GOVERNOR SCOTT: Okay. Commissioner, do you have anything else?

COMMISSIONER PUTNAM: No, I'm just thinking. I mean the timeline certainly works for me. Obviously you two get the disproportionate weight on this one, so I think that that timeline allows us to work through the process.

GOVERNOR SCOTT: Everybody is okay? All right.

CFO ATWATER: Oh, yeah, Governor, might I mention one other item? And I think it's an important point, Commissioner, and we've taken a quick glance at the publications that we would hope this would be -- and we don't think there's going to be a problem with electronically being up by the 25th and we should almost have about 45 or 50 days that this should be available.

Governor, one of the other items you had mentioned, that it talked about the position description, and it also talked about compensation. I just want to throw this out for a discussion because it might matter in the candidate pool and
so I'll just share with you. I don't know there is an insurance market in the country that is as dynamic as Florida, and I can just speak to my time here and this process, that it's been medical malpractice, workers' comp, auto, property to say the least, that have all been significant reforms that are very dynamic and are all being revisited.

I don't know that -- I don't know who we find. We've had a leader for 13 years at 134,000, but I don't know who we find at that number, with the dynamic of the Florida market and the challenges that we face.

So I just -- I would at least like to throw out that for conversation. There may be different opinions on that, but if we're about to advertise it and someone around the state or this country would be exploring this, would they -- would we have a greater response to what I would believe would be a salary more commiserate with the challenges and the expectations of the role to be somewhere closer to 175 to $200,000 a year.

And it's probably a conversation I wanted to have with us for a long time, so it's not in any way meant to suggest anything about the current incumbent in the position. I just believe it's
worth a conversation.

GOVERNOR SCOTT: So the -- you know, one way that -- one thing the private sector does is they will just post something and they'll have the individuals say what their salary needs are, because part of what we can decide in who we interview is if somebody walks in and says, I'm only going to come if it's a half a million dollars. You know, that's probably something we'd all pass on. And so we could find out what somebody needs, but I'm okay either way. I'm okay with a higher compensation.

ATTORNEY GENERAL BONDI: And Governor -- CFO, do you have the comps of what our neighboring states are paying for similar positions?

CFO ATWATER: Let me just see, we had -- that's a really good question, and so let me just throw out some of these: Texas, 175; Maryland, 166 -- well, that's not maybe a neighbor -- Tennessee, 158; Virginia, 157; Ohio, 150.

ATTORNEY GENERAL BONDI: What about Louisiana, Mississippi?

CFO ATWATER: Louisiana, 115.

GOVERNOR SCOTT: Louisiana is elected, I
think, isn't it? I think Louisiana is elected.

CFO ATWATER: Yeah.

ATTORNEY GENERAL BONDI: What about South Carolina?

CFO ATWATER: South Carolina is 130.

ATTORNEY GENERAL BONDI: What was Texas?

CFO ATWATER: Texas was 175, which, again, I just -- I think when someone is going to be exploring the dynamic of this type of role, I think that's far more of an accurate reflection of the talent, expectation than 134.

GOVERNOR SCOTT: I'm okay with either leaving it open and say that, you know, we're going to review the applicants and see what their needs are or say that it's -- I think your proposal was that we'd say the compensation is in the 175 to 200 but we'll decide at the time.

CFO ATWATER: Correct, and I think either way can work. I just would certainly anticipate that people that will be exploring this idea with themselves, with their family, their professional career, I think we might find an enriched talent pool at 175 to 200,000, if we believe that's the appropriate salary commiserate with the role.
GOVERNOR SCOTT: It probably makes more sense if we're going to do that to put a number in than to say a range. If we're going to do it that way, we ought to put a number in.

CFO ATWATER: Yes, I'm comfortable with --

GOVERNOR SCOTT: Or we can say: Tell us what your needs are, and then we can make a decision.

ATTORNEY GENERAL BONDI: Or we could cap it at 200, but I'm happy with 175 if you are based on Texas.

CFO ATWATER: Let me just throw that out for the sake of conversation, and we may have different feelings. I just would like to then place a motion that when we go to advertise we would advertise the position to be compensated at $175,000 annually. And, again, I have no -- if there's a different opinion on that, I'm fine with that.

ATTORNEY GENERAL BONDI: I agree.

GOVERNOR SCOTT: All right. Is there a second?

ATTORNEY GENERAL BONDI: There's a sec -- can we vote on this since it's not an action item on this?

GOVERNOR SCOTT: Yes.
ATTORNEY GENERAL BONDI: Yeah, second.

COMMISSIONER PUTNAM: Governor, what was your concern about advertising a pay band?

GOVERNOR SCOTT: I just think, you know, if -- I think it's -- what I would have typically done in the private sector, I'd either put a price, the compensation or -- but if we're going to do it the other way, where you did a band, who's going to say less than 200 then?

ATTORNEY GENERAL BONDI: Exactly.

COMMISSIONER PUTNAM: It seems like you get -- again, when you live and breathe this stuff, it would seem that we're going to get one of two types of people: Somebody who has got tremendous private-sector experience who is ready to answer a call to service and they're willing to accept less than they're accustomed to because they're capping off a career and want the challenge of the public sector in a state like Florida, maybe they want to move to Florida -- like everybody, thanks to the Governor's good work -- or, you know, we're going to get a younger talent that's hungry, you know, sort of what Kevin McCarty was when he began this process. I mean I don't know that we're competing with insurance executives.
GOVERNOR SCOTT: No.

COMMISSIONER PUTNAM: We're either getting people who are kind of at the end or we're getting people who are promising young industry leaders. And so I guess with that in mind, I don't know if the pay band advertisement helps, but I don't know.

CFO ATWATER: I think the pay band concept is what we would have done in the private sector. We don't know which level of experience and level of talent we may have for the role, and we may want to bring them at the high side or bring them in at the lower side. So I'm very comfortable with that, just knowing that we have -- as each Cabinet position comes -- if any other position would come open, presently there is a salary and we've historically just been designating that salary to the world knowing that they may come in and wish to have a conversation with us at the earliest possible date on that, so I can really go either way with that.

I think the 175 to 200, again, if people are comfortable with that, does give a range to look at the talent when it comes and for us to place that before the applicants and that we may have a little
bit of flexibility based upon their experiences.

COMMISSIONER PUTNAM: Either way.

GOVERNOR SCOTT: Yeah, I'm comfortable.

CFO ATWATER: All right. Then why don't I do this, Governor, for the first one, why don't I amend the motion that we would communicate that as we're -- as we bring in the candidates and would be looking at their experiences and talents that we would -- it would be our intent to fill the position in the range between 175 to 200,000?

GOVERNOR SCOTT: And as part of our individual interview process, we'll find that out.

CFO ATWATER: Yes.

GOVERNOR SCOTT: So before -- with the goal that when each of us make a proposal, we would make a proposal knowing what the expectation is.

CFO ATWATER: Right.

COMMISSIONER PUTNAM: So we're guaranteeing a $40,000 pay increase? If we advertise 175 to 200, we're saying we're starting off assuming that we're going to have to go 40 more to get --

ATTORNEY GENERAL BONDI: And what if we just say up to 200,000, up to, just put a cap on it? You're the experts, so I'm going to go with what you say.
CFO ATWATER: No, no, I --

ATTORNEY GENERAL BONDI: Because what Commissioner Putnam said, what if we find a very young talent, we're likely going to want to give them a raise, especially if they're relocating their family, but is it necessarily a $40,000 increase?

CFO ATWATER: I am -- again, I am so comfortable with believing that we should be looking for a talent and a talent seeking this role in the State of Florida would be compensated in the area of 175 or slightly greater; that just as when if some day we're looking for a future player at the SBA or anywhere else, to attract that kind of talent and then not settle for anyone less than the kind of talent -- Governor, I'm good either way. I can --

GOVERNOR SCOTT: So let's all -- let's think of it -- something else is going to happen -- I mean we've also got DOR. We've got DO -- see, right now OIR pays 134; DOR pays 129. If you look at -- I don't have these off the top of my head. I think most of our Cabinet is under -- it's under 150.

ATTORNEY GENERAL BONDI: They're all 150 or
GOVERNOR SCOTT: Yeah, so I think they're -- most of them are below 150. So I mean I think as part of this we might think about, you know, this whole process: Are we getting -- you know, are we getting the best talent when we do any other searches at the price ranges we've been paying?

CFO ATWATER: I think that's, again, a question that's worthy of us looking at. To establish a salary or a salary range, to advertise the job, I do believe is going to impact the marketplace's reception to the job. And we do have some unique positions that do compete directly with the private sector, with roles; and to -- the job, which I know we're all aware of, in statute requires certain historical experiences in the field. And to pull someone away, this is not someone who has been a uniquely strong administrator that can use those skill sets to move someplace else. They have to have certain skill sets in this field.

And I just think we deserve an extraordinary talent, once more, that -- and that may have grown up in this environment, and this would be a very significant pay increase, but I also wouldn't want
to deprive ourselves of some talent that would
explore this idea with, I believe in the end is
going to be a salary range that would be
appropriate.

GOVERNOR SCOTT: Let's think about it this
way: What's the odds that we're going to vote to
pay more than 200? Not very high, right?

CFO ATWATER: No. Correct.

GOVERNOR SCOTT: Why don't we just do it up to
200,000?

COMMISSIONER PUTNAM: Or from the current to
200.

GOVERNOR SCOTT: Yeah, that way you're
getting -- because if you get --

CFO ATWATER: I'm good, I'm good.

COMMISSIONER PUTNAM: I think you're not going
to -- I think that gives you the maximum
flexibility.

CFO ATWATER: It does.

GOVERNOR SCOTT: Different types of talent
that you --

CFO ATWATER: But I think we're announce -- by
this, we'd be communicating to the talent out
there: I think I'll put my name in the hat;
Florida is a place that I could have a chance to be
in the most dynamic market and be compensated to make that move.

GOVERNOR SCOTT: Okay. CFO, do you want to make a motion?

CFO ATWATER: I'll make the motion, Governor, that we would advertise the position at a compensation range between our current salary of, which I believe is at 134, to the 200,000, at the upper end of the salary range.

GOVERNOR SCOTT: All right. Is there a second?

ATTORNEY GENERAL BONDI: Second.

GOVERNOR SCOTT: Okay. Any conversation? Any questions?

(NO RESPONSE).

GOVERNOR SCOTT: All in favor, aye.

(AFFIRMATIVE INDICATIONS).

GOVERNOR SCOTT: All right. Let's talk about DOR then. Let's do the same thing.

Do you -- I mean did you do anything on DOR?

CFO ATWATER: No.

GOVERNOR SCOTT: Okay. I think what we ought to do though is we ought to -- well, we've got -- now we have to do a ser -- we have to put something in -- the same sort of thing on DOR. So the choice
is either we're going to put in -- if we don't --
if we don't do anything now, we're going to put in
129, if we don't change it, right? So the question
is, we can either leave it at 129, or we can do
something similar that we can say up to something
or a higher number. Does anybody have any
recommendations?

ATTORNEY GENERAL BONDI: I don't know why we
wouldn't do the same if we're doing it for one,
have a range, but --

COMMISSIONER PUTNAM: The last time that
position was open it was open for a year, and it
was clearly --

ATTORNEY GENERAL BONDI: Exactly.

COMMISSIONER PUTNAM: People weren't falling
all over themselves to apply, and I think that
that's a market signal.

ATTORNEY GENERAL BONDI: Uh-huh, agreed.

CFO ATWATER: Governor, then maybe just if I
might, just for the conversation, I'd make a motion
that the salary be advertised from the current rate
to the salary of $150,000 to be considered.

COMMISSIONER PUTNAM: I'll second that.

GOVERNOR SCOTT: Okay. So FDLE Commissioner
Swearingen makes 150, and Terry Rhodes makes 150.
I mean, you know, Revenue is not an insignificant issue for us.

    I'm fine if that's what we want to do. I'm okay. I would probably be more inclined to leave it open and do the up to 200, but I'm fine with the 150 if that's what everybody wants to do.

ATTORNEY GENERAL BONDI: I'm okay with up to 200 depending on who our applicant is, and based on what Commissioner Putnam just said, sitting open for a year.

CFO ATWATER: Governor, I'd be happy to amend the motion.

GOVERNOR SCOTT: But we have a motion on the table, so if everybody is okay with that, that's fine with me, so --

ATTORNEY GENERAL BONDI: Commissioner.

COMMISSIONER PUTNAM: My only comment would be I -- the unique technical nature of insurance and Florida's reputation in the insurance world for being in hurricane alley and everything else is why I would be inclined to seek a very specific set of skills and be willing to pay for it, similar to SBA and Bond --

ATTORNEY GENERAL BONDI: That's true.

COMMISSIONER PUTNAM: -- where it would be
apples to apples. I mean Revenue is an incredibly important position, but I think that there is a broader pool to select from than there is for some of these other specialty positions.

GOVERNOR SCOTT: That makes sense.

ATTORNEY GENERAL BONDI: I agree, and then it's comparable with our other agencies.

GOVERNOR SCOTT: Okay. All right. So the motion on the table is between 129 and 150?

CFO ATWATER: 150, right.

GOVERNOR SCOTT: And, Commissioner, I believe you seconded. So all in favor.

(AFFIRMATIVE INDICATIONS).

GOVERNOR SCOTT: All right. Anything else on those two?

CFO ATWATER: No. Thank you, Governor.

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STATE OF FLORIDA

IN RE: MEETING OF THE GOVERNOR AND CABINET

VOLUME 2

CABINET MEMBERS: GOVERNOR RICK SCOTT
ATTORNEY GENERAL PAM BONDI
CHIEF FINANCIAL OFFICER
   JEFF ATWATER
COMMISSIONER OF AGRICULTURE
   ADAM PUTNAM

DATE: TUESDAY, MARCH 29, 2016

LOCATION: CABINET MEETING ROOM
   LOWER LEVEL, THE CAPITOL
   TALLAHASSEE, FLORIDA

REPORTED BY: NANCY S. METZKE, RPR, FPR
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INTERVIEW AND APPOINTMENT FOR
DEPARTMENT OF REVENUE EXECUTIVE DIRECTOR

GOVERNOR SCOTT: All right. Everybody is ready?

Next we have the interviews and appointment for the Executive Director of the Department of Revenue.

As you know, the position was opened and advertised from January 25th through March 11th. During that time, we received 110 applications, and posted those applications online. Last week each of our Cabinet Aides scheduled their selected candidates to come to today's meeting for a public interview. Today we have four candidates to interview: Number 94, Robert McKee; Number 102, James Evers; Number 103, James Overton; and Number 105, Leon Biegalski.

I want to thank everybody who applied, and I want to thank the four candidates for being here today.

* * * * *
ROBERT MCKEE

GOVERNOR SCOTT: So now first I would like to recognize Robert McKee.

Thanks for being here. Do you want to say something before we ask questions? You don't have to. We all have questions I'm sure.

MR. MCKEE: I appreciate that. I wanted to thank you, Governor Scott, Attorney General Bondi, CFO Atwater, and Commissioner Putnam for having me here today. As a Floridian from the age of two, there is no greater honor than being able to stand before you today for your consideration, and I thank you.

GOVERNOR SCOTT: All right. Great.

All right. Let me just start. So when I look at your background, give me the -- tell me how you manage; and, you know, in your different roles you've had, the most number of people you've managed, okay?

MR. MCKEE: The most people I've managed, taking the latter question first, when I returned to the Department in 2007, I headed up the Office of Tax Research and the Office of Resource
Management, I also had the Budget Office under me. I believe at that point in time I had over 20 direct reports, and so I had about 20 direct reports in that role. That was the largest number of folks that I managed.

My management style I think is somewhat -- I'm a very active person, and so to some degree it is in my wake that I pull people along as I move forward. I'm very active. I try to get in front of issues, I do not -- I try to work very hard to not let issues grow.

I have a legislative background, meaning that you have to respond very quickly, a quick timeframe. I have to push my own department in my current role to give me an idea of what is current law, what the change in law will do, how the Department will administer it; and then figure out some way to measure it, usually within three or four days' period of time. And then I have to present the result, manage my staff to produce the results, and then present them in a legislative setting within that timeframe.

So generally, I tend to pull people along in my current role. I understand in a position like this you also have to create a vision and you have
to lead people in the job I'm applying for.

And so with that, I understand you have to lay out a path; you have to every day make sure that you're progressing down that path to get them where we are today to where we want to be tomorrow, and you have to work towards that goal. You also have to push the people who need to be pushed, because some folks get settled, they're comfortable within their roles and they're not happy being challenged. And so there are folks you need to bring along and you need to foster their ability to understand that change is inevitable; that where we don't change, we don't grow, and we don't progress.

GOVERNOR SCOTT: So, Robert, in your time at DOR, have you had a lot of interaction with the taxpayers and businesses, or has it been mostly dealing with, you know, other issues?

MR. MCKEE: In both my role when I was the Deputy Executive Director under Lisa Vickers, and as the Chief Economist, I've had different interactions with taxpayers. When I was the Deputy, I did meet with taxpayers on certain issues; we would have issues with the taxpayers. The representatives would -- we would deal with those issues that had risen to the executive staff
level.

In my current role as the Chief Economist, when legislation is brought forward, I have a very firm rule that more information makes for better estimates and better outcomes. And so I work very hard to work with members of the business community to make sure I'm understanding the things that I need to understand in order to present estimates to the Revenue Estimating Conference for their consideration to use in the official planning documents of the State.

I seek out information. I don't wait for it to come to me, and I work very hard to make sure that in the limited amount of time I have to produce those forecasts that I have engaged with as many experts as I possibly can, because myself or my staff will never know the situation as well as those folks who live it and are seeking a solution before the legislative process.

GOVERNOR SCOTT: Okay. That's all I had. Any other questions? Commissioner.

COMMISSIONER PUTNAM: You've been around a long time, you know the Agency, you know this process, you've seen Cabinet. Working with Lisa, you've seen the legislature at F & T. So I would
have a higher standard for you because you know what you have. So assess for me the strengths and weaknesses of the Department as you see them now and what your first hundred days would look like.

MR. MCKEE: I've talked to a lot of folks in preparing to be before you today, and I've heard a common theme: That the Department has lost some of the sense of responsiveness that is necessary and hasn't gone in front of issues at times the way that they needed to prevent things from growing to the point where their folks felt it necessary to engage their statewide leaders or their legislative leaders.

So I think one of the issues that I would address immediately is responsiveness, and part of that would be that the Department has been very good in the past, particularly on the guidance of Doctor Jim Zingale, and then Lisa Vickers as she succeeded him. To develop measures on ourselves; to manage by those measures, to look at those.

And my sense has been that to some degree those measures have been laid down in recent years. They need to be picked up again, but they also need to be looked -- developed for the executive program, the part of the Department that the
Executive Director directly leads.

Where I hear we're particularly not responsive is in our ability to answer questions of taxpayers, to give them certainty, and also with respect to our informal protest process. We have some very specific measures, for example, in our refund process.

I think there are similar measures we could put on the protest process in order to create accountability, to drive resources to that direction if it's, indeed, where we're slow, and to develop the process to make sure what is causing the bottleneck. I think that's certainly something that I would bring back to you with respect to those measures in the first hundred days.

I would also look to strengthen the Taxpayer Advocate Office. That office is given certain statutory powers today to invoke extraordinary measures to provide relief or remedy on behalf of taxpayers.

But in talking to our Taxpayer Advocate, I've been advised that they've only used those extraordinary powers four times in the last 15 years. I would seek to strengthen that office and to give them some power to do things in
ordinary situations on behalf of Florida businesses, particularly where they can stop the clock, act as a check on the operating program, and get the business more time in order to respond to the Department. I think that that should be an ordinary part, and I would look to our legislative package to bring that initiative forward.

I think there are other areas, particularly in the Taxpayer Bill of Rights, where there's not clarity. There's, for example, a provision that says a taxpayer should have available to them an exemption that they were not aware of if they didn't apply for it at the time; but then there's a reference that says it only applies to sales tax.

Is it the policy of the State that that should apply to all the taxes as the Taxpayer Bill of Rights implies, or should it only be in sales tax? I think that's another initiative that I would bring before you to consider, whether that should be a principle that -- the business has the same three-year period to go back and realize, gee, I missed the opportunity to apply for an exemption that the State has to go back and audit; that there should be balance in that -- from that standpoint on behalf of the taxpayer.
So that's another proposal that I would bring before you for 100 days.

I have not been on the budget side since I was the Deputy Executive Director back in 2008, but I think it's also important that we look for opportunities to privatize, and I would work with my folks to look for those and bring something before you back in our legislative budget request.

And those are some of the things that I would do.

GOVERNOR SCOTT: Attorney General.

ATTORNEY GENERAL BONDI: Are you finished, Commissioner?

COMMISSIONER PUTNAM: Yes, ma'am.

ATTORNEY GENERAL BONDI: Okay. Robert, we know you have a significant amount of experience working with the DOR, but how working with the Legislature and the Florida League of Cities (sic) has uniquely qualified you to be Executive Director?

MR. MCKEE: I have spent the last 15 years working with and for --

ATTORNEY GENERAL BONDI: League of Counties.

MR. MCKEE: I'm sorry. Yes, Association of Counties, yes.
I've spent the last 15 years working with and for elected officials. I understand the deference that needs to be given, the timely response, the idea that, while patience is a virtue, it is always a mistake to try someone's patience; and that as you work with elected officials, a significant customer base of which -- of the Department's are the clerk of courts, the property appraisers, and the tax collectors; that when you work with these elected officials, you have to understand that your timeframe may not be their timeframe. And you have to maintain these relationships, communicate effectively, and create a vision, and move it forward.

ATTORNEY GENERAL BONDI: Briefly, and I think you may have answered this, but you received obviously a great endorsement from the Florida Property Appraisers Association. Why do you believe you received that endorsement?

MR. MCKEE: I have worked with the property appraisers in my various capacities. I worked with them when I was with the Association of Counties, I worked with them when I was the Deputy Executive Director, and in my role as Chief Economist; and when I was able to serve as part of CFO Atwater's
Senate staff, we worked with the appraisers then.

I think they understand that I am a person who will listen; I will not come quick to judgment, although recognizing there is a timeframe within which answers need to happen; and that at the end of the day, whatever I determine is reasoned and communicated. And so that's why I believe that I've gotten their support.

GOVERNOR SCOTT: CFO.

CFO ATWATER: Bob, how about if you would take a minute and talk about a historical time in your life work experience where you have had to take a team, recognize there may have been under-performance or not yet the efficiencies and the effectiveness that you would have looked for? What did you do to turn that around or advance it forward to where you were satisfied? What were the things that had to be part of the element of your plan to make it work?

MR. MCKEE: Well, I think the most recent example would be my current office in the Chief Economist's Office. We had lost staff, as many agencies had to during the Great Recession.

When I came back to the Department, we'd also had some experience drain, we'd lost a number of
experienced individuals; and I had to bring on new staff, train the staff, get them to understand the timeframes, that we were different than other Department employees because we had to respond to the Session needs and the Session timeframe.

So we worked to understand how we had to move quickly; how we had to be responsive; how we had to find within us the ability to break down barriers, ask questions, call into various agencies and offices even when we did not have a contact; that we had to be fearless, so to speak, in moving things forward.

It's very much so in my current office. I think there were some similar experience with rising into the Deputy Executive Director role, leading the Legislative Services Department after Lisa Vickers had risen to be the Executive Director, and establishing myself within the Department as a leader.

GOVERNOR SCOTT: All right. Thank you.

MR. MCKEE: Thank you very much, Governor, and Cabinet.

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GOVERNOR SCOTT: Next we have James Evers. Good afternoon.

MR. EVERS: How are you? And I do want to thank you for the honor and the privilege of being able to interview, at least for the Executive Director position of the Florida Department of Revenue.

GOVERNOR SCOTT: So what changes would you make based on the knowledge you have of DOR?

MR. EVERS: Well, if you looked at my resume, I was the Director of the General Tax Program for 12 years and in senior management in the Florida Department of Revenue for over 20 years.

During that time, I think Florida Department of Revenue's tax program was recognized around the world in governing magazines as being one of the top revenue agencies in the country. And so had an opportunity to host 31 different foreign countries as they viewed the Florida Department of Revenue as one of the best in the country.

I think they've kind of lost that edge, you know, that push. If you look back at some of the most significant things that we have done,
technology has changed in the Tax Department from top to end. You know, back in the old days, you used to process paper and nine tons of mail, and now it's all electronic.

E-auditing, you don't have to go physically into a taxpayer's business to bother them; they can turn it around to you electronically. All of those initiatives were accomplished when I was in there driving some of those metrics and some of those performances.

GOVERNOR SCOTT: And so I guess that goes to if you had two or three things you think you're going to do -- if you were the Executive Director, you could do a lot better?

MR. EVERS: Well, I think I've been gone for almost close to four years, so I think I'd have to talk to your offices about what your perception is, what's changed in the Department, what's moved in there. And certainly from my experience in the Department, I think I have a good opportunity to go back there and revisit them because I don't know exactly what's changed since I left four and a half years -- or almost four years ago.

GOVERNOR SCOTT: All right. Anybody have any questions?
ATTORNEY GENERAL BONDI: Go ahead, Commissioner.

COMMISSIONER PUTNAM: No, no, go ahead.

ATTORNEY GENERAL BONDI: Okay. You went back to school to get your accounting degree, very impressive; and why do you feel passionately about that? Why did you do that?

MR. EVERS: Well, when I first went to college, I probably changed my major a hundred times, you know?

ATTORNEY GENERAL BONDI: Me, too.

MR. EVERS: And I really wanted to get in med school, but back in those days it was really tough. So I had a degree in biology and ran out of money because I was self-funded.

So I did go back and went to work for the Department of Revenue, and they allowed me to work -- you know, go to school at night in the night program, and that was accomplished in several years, and then the Department kept promoting me.

But anyhow the accounting degree --

ATTORNEY GENERAL BONDI: Yes, that's --

MR. EVERS: I mean to me it provides the foundation for, you know, managing big-picture systems, modernizing efficiency. I think it gave
me some basic level of understanding.

ATTORNEY GENERAL BONDI: Thank you.

GOVERNOR SCOTT: Commissioner.

COMMISSIONER PUTNAM: Yeah, you've mentioned in your comments today and in the interview with my Cabinet staff that DOR seems to have lost its edge, and what does that mean? What specifically needs to be corrected to regain that edge?

MR. EVERS: Well, first of all, like I've said, I would have to have an opportunity to go back to see if that's really my perception or if that really -- if they have lost their edge, because when we were there, you know, one of the more remarkable things that we did was -- and it goes back to the accounting degree.

Nobody in the Department of Revenue prior -- before we integrated our tax system knew what the receivable balance was in the Florida Department of Revenue. Once he started measuring the Florida -- the outstanding receivable balance, we had an opportunity to reduce it almost, you know, from, I want to say $2 billion to $600 million, I don't know the exact number.

So I think some of the commitment and some of the drive, if you don't have strong leadership at
the top, you know, is missing there. Are they going to take the risk? Are they going to go outside, push the envelope, make sure that we're doing the kind of things that are responsive to not only large associations but making it easier for not only employers to comply with Florida tax laws improve the child support program, and the property tax program.

I would add that when I had an opportunity to work private for a short period of my time, I did have an opportunity to go talk with all of the property appraisers, because I think Florida has a problem, you know, with homestead exemption fraud. I think the Lieutenant Governor was a property tax appraiser down in Miami-Dade. And one of the things that we were marketing when I was out there trying to sell to potentially property appraisers is the ability to detect homestead exemption fraud from using either the LexisNexis Accurint product or the Thomson Reuters CLEAR product because basically they know where people live and what abuse is going on.

GOVERNOR SCOTT: Anything else, Commissioner?

COMMISSIONER PUTNAM: Yes.

Tell me what you see as being the greatest
contingent liability out there for the State.

ATTORNEY GENERAL BONDI: I mean you're running a -- you know, DOR is accounts receivable. What's the -- what are the kinds of things that the Executive Director ought to be laying awake at night worrying about?

MR. EVERS: Well, first of all, if you've got public assistance fraud, you've got identity theft. The Florida Department of Revenue is in possession of nine million Social Security numbers from all of the Florida wages, not only in the child support program but in the tax program. So certainly keeping that safe and harboring that keeps executives up at night.

I've had the opportunity for the last three years to work for the Department of Economic Opportunity, which has given me a different perspective because I went to a different agency and viewed revenue from a different agency's perspective. They face the same challenges. They have identity theft, public assistance fraud going on. It's common in DCF; it's common in Department of Health; it's common with most State agencies.

And I think there has to be a concerted effort to improve that overall because too often agencies
try to do it themselves because they think they can
do it better rather than enlist the support of
experts, particularly from outside.

COMMISSIONER PUTNAM: Thank you.

GOVERNOR SCOTT: CFO.

CFO ATWATER: Yeah, thank you.

Jim, you've spoken about the reduction of that
receivables that was out there, you've spoken about
the word leadership. How about walking me through
a specific where it was your responsibility to take
that team, what were the elements, what were the
skill sets that you had to deploy, and how did you
do it for that to be successful?

MR. EVERS: Well, I think I had several
different opportunities. I think everybody in the
room has probably heard about the Florida Suntax
System. That's a very complex system, and I think
the State has tried to put a statewide accounting
system in several times. So it takes a dedicated
team; it takes the passion; it takes the
leadership.

And more importantly to me, you've got to
determine a strategy of how to implement some of
that stuff because too often too many people try to
do too much at one time, as opposed to a phased
approach where you can bring together the right management team, provide them with not only the backbone and support for making sure they do that concentrated effort.

GOVERNOR SCOTT: All right. Thank you very much.

MR. EVERS: Thank you for the opportunity.

GOVERNOR SCOTT: Next we have James Overton.

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JAMES OVERTON

GOVERNOR SCOTT: Good afternoon.

MR. OVERTON: And I don't think I'll open this with a statement, I'll just say thank you for consideration and you can ask questions.

GOVERNOR SCOTT: All right. Can you first sort of talk about how many people you've managed and what your management style is?

MR. OVERTON: My management style is kind of participatory. I like to get people interested in what the decision is and how they're going to be impacted by the decision.

The most people I've ever managed, I guess, if you can look at the City of Jacksonville, that's about 7,000 people. I was the City Council President, so we were managing -- I was managing -- helping the mayor manage all those folks. But the largest direct management job I've had is about 130 people in the property appraiser's office in Jacksonville.

GOVERNOR SCOTT: Okay. And now you've never been at DOR, so --

MR. OVERTON: No, I've been a victim of DOR.

GOVERNOR SCOTT: So not ever being there, do
you have any perceptions of things that you think you would already change?

MR. OVERTON: Well, from the property tax standpoint, I think that the Agency needs to take a more sympathetic view, kind of like what Jim was just saying, of the property appraisers and their job and how they are impacted by what the DOR does.

From the public standpoint, I think that the Agency needs to develop a sense of trust in the public; and that is, that the public can trust us to be accurate and fair, and we're not out to get you. We're out to be fair and have you pay your fair share but we're not asking you to kowtow to us, or we're not asking you to -- or we're not intimidating you, for example.

GOVERNOR SCOTT: So what -- in your background, you've done a few different things, but in your professional background what prepares you to do DOR, be Executive Director of DOR do you think? The property, I mean --

MR. OVERTON: Yeah, being a property appraiser obviously. That's only -- you know, it's a small percentage of the budget. If you counted all of the property appraisers' employees across the state, it would be a big chunk of folks, a couple
of thousand I would guess.

Specifically what prepares me for this is public service. I've seen a large government in action. You know, the City of Jacksonville is a billion-dollar budget, so I've seen that kind of bureaucracy and how it works. That's the best example of how I would be prepared to take on 5,100 employees.

But I really do think that one of the things that the Director needs to do is to get out in the field, see the offices, talk to folks, see how it's going. I'd spend the first hundred days, as you'd asked the question earlier, getting out in the field and seeing what was going on and seeing if I couldn't put my ear to the rail and go at it that way.

GOVERNOR SCOTT: All right. Attorney General.

ATTORNEY GENERAL BONDI: I was going to ask you, as the Duval Property Appraiser, when have you worked with DOR; but I think I'm going to ask you: as the Duval Property Appraiser, when have you been a victim of DOR?

MR. OVERTON: Well, you know, DOR has had a tendency to make rule interpretations that didn't favor the property appraisers, they sort of favored
the tax representatives around the state. That's been largely brought into, I think, some control in this last legislative session. Y'all passed a bill, I don't know if you signed it yet, to register and to put those folks under Chapter 475 of the Statutes.

So that's the -- victimization I guess is a strong word for that.

ATTORNEY GENERAL BONDI: I was teasing.

MR. OVERTON: Oh, I'm being a little humorous, too.

But, you know, my experience with DOR as a taxpayer has been, I had a sales tax audit one time, and I thought they were unreasonable. I mean the fellow who did the audit was brusque, he was not helpful. He wanted to look at three years of back records when I had closed that particular business. He lived in my office for about two months. He looked at every invoice over a three-year period. He found initially $15,000 he wanted from us, and by the time we finished, it was about $1,200.

So that particular -- that's general tax now, not property tax. That experience, you know, kind of got me interested in: What are these folks in
Tallahassee doing and how am I as a business person
supposed to interface with them?

ATTORNEY GENERAL BONDI: Thank you.

GOVERNOR SCOTT: Okay. Commissioner.

COMMISSIONER PUTNAM: So tell me what you
think they're doing right? What do you think --

MR. OVERTON: I like their website.

COMMISSIONER PUTNAM: Okay.

MR. OVERTON: You know, I think that every
Director has had pluses and minuses, from Zingale
forward. I mean I think they do a very good job in
some of the statistical work they do. I think that
-- well, McKee does a great job with economics and
budget and revenue projections.

I think they're reasonably well organized, I
think. I don't know that for a fact. I don't know
how flat the organization is, I don't know what
kind of levels of management they have. I strongly
believe in a flat organization. I strongly believe
in educating folks and asking people to make
decisions appropriate to their level in the
organization, and expecting them to act like adults
with those decisions and to own those decisions and
to try things. It might work -- try it, it might
work. If it doesn't work, we'll try something
else, or we'll get rid of that and try something else.

I do think in that kind of thinking about that, it's okay to ask people to do things and then expect that they're going to make mistakes occasionally and be willing to accept that as management.

Does that answer your question?

COMMISSIONER PUTNAM: It does, thank you.

GOVERNOR SCOTT: CFO.

CFO ATWATER: Jim, you've had a diverse career: You have built a business, you've served in elected office in a couple of different capacities, so I'd like to ask -- you've heard the question. You've had to take teams before from the mundane to the high performance, to the underachievers to excellence. What skill sets have you had to deploy to achieve that?

MR. OVERTON: To bring people up, that are underachievers? Well, if you believe in the GE method, you just get rid of some of those folks. But, you know, at the lower end of the scale, you sometimes have to ask people to retire or leave the organization or find something else to do.

At the other end, I do -- I strongly believe
that you have to engage folks in a dialogue and you
don't wait until the performance appraisal at the end of the year to say, hey, Fred, you're doing something wrong and here it is.

You constantly have that crucial conversation during the course of the year to make sure that you're on the same page and things are going okay. And you have to tell people that things are going okay and that things may be -- other things are not going so well.

So I think of the things I like about participatory management, to use kind of a buzz word, is that you kind of get into people's stuff all the time and -- the best you can, and you don't wait until the end and surprise people with a decision at the end of the day.

GOVERNOR SCOTT: All right. Thank you.

MR. OVERTON: Thank you, Governor.

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LEON BIEGALSKI

GOVERNOR SCOTT: Last we have Leon Biegalski.

So, Leon, can you tell me, why do you want to be Executive Director, and what's your -- give me your background as to why you think you would fit in the role.

MR. BIEGALSKI: Thank you, Governor Scott, Attorney General Bondi, CFO Atwater, Commissioner Putnam.

I want to start by saying, being at this point in the process is truly an honor.

The simple question: Why? It's because I care. I'm a native Floridian. I'm proud of the state. I'm proud of the fact that I've been able to serve the people and the businesses of Florida.

My career has taken me on a journey that's given me a good spectrum and experience in taking this step. I've grown from simply using my legal background to managing and organizing to now being in a leadership position at an agency with a large statewide footprint.

I want you to know that my personal approach to my professional responsibilities have to do with clarity, communication, compliance. I think those
are all things that can be applied to all facets of the Department of Revenue.

There are things that -- there are things that once put in place -- and I'm sure I'll get to this point in some other question regarding dealing with customers. My goal is to serve the Agency on your behalf as the Executive Director.

Shifting gears back to the question about my experiences. Currently at DBPR I'm responsible for four divisions with close to a thousand employees in 13 regions -- or 13 regional offices around the state, but we've also got several hundred of those people that are out in the field every day, in and out of people's businesses. And part of making sure that they're doing what they need to do comes back to these principles of: Clarity, communication, compliance; and so I'll come back to this customer idea.

The taxpayers are customers; people seeking child support payments are customers; people making child support payments are customers; the people that deal with the Department on an everyday basis, they're customers. And that customer-centric approach, recognizing that, sets the tone for how the employees deal with these customers.
And that's what we do at DBPR. We've done it effectively. It's what I've done over the course of my entire career.

GOVERNOR SCOTT: Has Ken Lawson done anything positive at DBPR that you would bring over? Oh, I didn't see you there.

ATTORNEY GENERAL BONDI: He's not in the room, by the way. He's not in the room, by the way.

MR. BIEGALSKI: Yeah, I'm going to ignore that he's over there. He has done so many things, and like I said, these are things that I've carried throughout my entire career; but being with him has just helped foster that it works. He comes from that same mindset.

GOVERNOR SCOTT: So do you think your legal background would help you, or is it a hindrance? Some people up here have argued earlier today that it might be a hindrance. You probably weren't in the room then.

ATTORNEY GENERAL BONDI: Governor, I don't think Commissioner Putnam is too happy with me right now.

MR. BIEGALSKI: This is one of those things where, yes, it helps tremendously. In some instances, I don't know how you can do some of
these -- some of the positions I've had that didn't require you to be an attorney, but being one certainly helps. It helps make sure that I'm asking -- that I'm asking the right questions when issues are being presented to me because, ultimately, I've got to have those conversations with each of you.


ATTORNEY GENERAL BONDI: And lawyer to lawyer, can you explain to the two non-lawyers over there exactly how as head of DOR -- we're getting punchy -- exactly as head of DOR how you work directly with my office, in what ways and why that is so very important.

MR. BIEGALSKI: Well, I think it goes back to, like I was just saying, about making sure that I'm asking the right questions to convey the right information to you. In particular, you know, we're going to be dealing with child support enforcement issues. The Department contracts with the Attorney General's Office in certain counties to perform those functions.

In taking it a little bit out of the lawyer sphere, some of it goes back to what I've mentioned before, and I'm going to sound like a broken
record, but talking about clarity and communication
and compliance. It's making sure that that
communication is clear and making sure that what
the Department is conveying to -- whether they be,
again, people expecting child support payments or
those making those payments, that they're getting
the right information from the Agency, and
consistent information from both the main office
and the local office. But that also has to
translate in making sure that we're communicating
with your office to make sure that they're getting
that same information out.

ATTORNEY GENERAL BONDI: And as, you know, I
hope you know, it's actually a large part of the
state. It's Broward, Hillsborough, Manatee,
Sarasota, here, most of the Panhandle where we
handle child support and we also handle paternity.
So that relationship is extremely important to me
and my attorneys as well.

Could you also just -- could you describe some
of the tax-related issues that you've worked on
while at DBPR?

MR. BIEGALSKI: Sure. two of the divisions
that are within my purview collect -- or collected
last year alone in excess of $2 billion in taxes
and fees. I think that's one of the functions that some of the people don't realize that DBPR does, but -- and they're not necessarily the easiest of tax statutes to read.

So, again, from the lawyer side, understanding that certainly makes it a lot easier to get through those. And like I said, some of the statutes are a little bit complex, but I think that that gives me good experience and background in understanding the broader tax laws of the State of Florida, and there are similarities.

ATTORNEY GENERAL BONDI: Thanks.

GOVERNOR SCOTT: Commissioner or CFO?

COMMISSIONER PUTNAM: Tell me about your observations of Revenue, what they get right, what their reputation is, and what your first hundred days would look like.

MR. BIEGALSKI: I'm going to say this generally because, you know, you hear things here and there, you go online and you read things; and generally a lot of times the things that you read are complaints. You sometimes have to take it with a grain of salt about how true it is.

But from what I'm gathering, is that some of it goes back to the message that's going out to the
customers is not always clear, or it's conflicting: You get one answer one place, another answer another place. And that's where we want to make sure that we've got consistency in that answer. Because at the end of the day, most people want to be in compliance, and how do you help them get in compliance? You get them the right answer.

So those are some of the general observations, and like I said, sometimes I think some of the conflict is that field offices may be giving different information than the main office. And so that communication, that clarity has got to filter all the way down.

Going to the first hundred days, it's not in my nature to sit behind a desk, bury myself in paperwork. So what I would be doing is getting out into the field, getting together with employees, customers, other stakeholders to try to get their perspective on just those types of things that you asked, Commissioner.

I think once you kind of gauge that to figure out exactly where this communication is -- maybe the communication is great, maybe it's just a couple of people. But once you figure that out, then you can set the tone for getting that open
communication and making sure that people understand that they're going to be treated equally, treated fairly.

One of the other things though, at that same time, it's my intention to be in contact with each of you to try to determine where you think there might be room for improvement; because ultimately, at the end of the day, I want to be the guy that when you're out and you have a constituent ask you a question you can give them my card and say: Call him, and have confidence to know that it's going to get taken care of and that I'll follow up with you to make sure you know that it got taken care of and how.

COMMISSIONER PUTNAM: Tell me about your interaction with stakeholders in your previous roles. You were over at Surveyors and Mappers, obviously in parimutuel. We're not talking about shrinking violets who have an interest in you having to make a decision one way or another.

Tell me how those experiences have prepared you to run an agency the size of Revenue.

MR. BIEGALSKI: I'll go with parimutuel first. I believe that I've got a good reputation with those stakeholders; and as you've said, they're not
shrinking violets, they're some of the more prominent representatives in the state. And, you know, I would be willing to ask you, if you want to take a poll of them, that they'll say that I'm honest with them. You know, sometimes the answer is no, but I'll tell them why and they'll know that I thought it through and that it's -- you know, they're treated equally and fairly, much like I would want to do at Revenue. Sometimes the answer is yes and everybody is happy. In that arena though, usually nobody is happy, parimutuel, so -- we've all seen that.

But we'll go back to being at Surveyors and Mappers, and I was with professional boards at DBPR in a previous position. What being an executive director for those boards did was it helped me learn and understand what it's like to get direction from multiple principals at one time and understanding that being responsive to each principal and the body as a whole is a necessity.

I don't understand how you can not operate without keeping that constantly, constantly in your thought process. And to me that translates to the same -- the same concept in terms of interacting with all of you.
COMMISSIONER PUTNAM: Thank you.

GOVERNOR SCOTT: CFO.

CFO ATWATER: Yeah, Leon, again, quite distinguished roles that you've played, leadership roles up to today.

MR. BIEGALSKI: Thank you.

CFO ATWATER: There have been occasions where you had to take a team that was not achieving to your expectations or the expectations of management. What are the skill sets? How did you do it? Give me an example of where you've done this in the past.

MR. BIEGALSKI: The example that I'll give you actually, I'm going to say, probably started with me. My first real learning experience of, you know, semi being in charge of an issue that was going on that had some legal challenges to it and, you know, as part of going down the path, my questions to the people that were a little bit more in the weeds on it were: So what are we going to do if we lose here? And the answer was: Well, we're going to do this. Okay, great. And that was my response to my supervisor at the time.

Unfortunately, that did happen, and when I said, okay, so we'll do this. And their response
was, oh, well, that's just the plan generally, we don't have any details to it. And this was the type of thing that it was happening the next day.

That was my first learning experience in terms of making sure that using these things that I've talked about, communication and clarity, that I was getting that across to them so that I'm making sure that they know my expectations.

So from there it just -- that helped kind of foster, hey, I've got to tap into all of these -- all of these skills, all of these experiences, and do a better job even with these principles that I've talked about to move forward and make sure that it doesn't happen again.

CFO ATWATER: Thank you.

GOVERNOR SCOTT: All right. Thank you, Leon.

MR. BIEGALSKI: Thank you.

GOVERNOR SCOTT: Unless anybody has any more?

(NO RESPONSE).

GOVERNOR SCOTT: All right. Does anybody have any comments?

(NO RESPONSE).

GOVERNOR SCOTT: All right. I move to appoint Leon Biegalski as Executive Director of the Department of Revenue with a compensation of
$150,000 per year. Is there a second?

ATTORNEY GENERAL BONDI: I think we all had
our individual picks, and it's frankly hard to come
to a consensus, so I --

GOVERNOR SCOTT: We have four good choices.

ATTORNEY GENERAL BONDI: We have four very
good choices. I frankly am pleasantly surprised.
I think Leon hit it out of the park, and I'll
second it.

GOVERNOR SCOTT: All in favor.

CFO ATWATER: Governor, can I -- you mentioned
comments first. I do want to just say the same
thing. This was really impressive. We have four
really talented --

ATTORNEY GENERAL BONDI: Great.

CFO ATWATER: -- really talented leaders, and
so I'm very impressed. So I'm trying to see how
this is -- this process why it's playing out, not
to slow us down, but I certainly consider Leon a
top candidate for the job and feel stronger even
more so after hearing his presentation to the
question and answer.

I still might have a candidate that I might
feel more strongly about but I don't know if this
is -- I don't know. I guess that's the point here.
If you’re making that motion and Leon gets that majority vote, then I take it that that’s how we’re moving forward. I don't know if we were going to have a dialogue of four down to two, two conversation, but I'm willing to follow the process however you want to take it, Governor.

ATTORNEY GENERAL BONDI: And, Governor, I mean I wouldn't mind having a dialogue because, again, there are four of us. And Commissioner Putnam, you know, I --

COMMISSIONER PUTNAM: Sure.

ATTORNEY GENERAL BONDI: There are four of us, and frankly, I liked Leon's answer about he realizes, you know, that there will be four of us he will be working with.

GOVERNOR SCOTT: You know, one thing I liked is --

ATTORNEY GENERAL BONDI: -- strong feelings --

GOVERNOR SCOTT: Why I like, Leon, is that he's -- he's had success, he has run a lot of -- he's managed a lot of people. So I think Ken Lawson has done a good job at DBPR and put together a good team of people. You know, I can tell you that as I travel the state -- you know, we all meet people. I don't hear a lot of complaints from DBPR
from around the state.

I think probably Ken can tell you, but I think it was probably my first year in office I had somebody complain down in Miami about the Miami office; and within a day, you know, Ken, I think you had gone down and met with the person. And I think that's the reputation they have.

So I think Leon respects the process, because I think the process is, you know, that he doesn't -- he works for -- you know, we all -- he works with every one of us, and so I think he's got the right background to be able to do the job.

Yeah, I think we have good candidates, I mean --

COMMISSIONER PUTNAM: We have exceptional candidates. Leon was on my list coming into this process as someone who had played a leadership role, managed people, and more than just in a general counsel capacity, but overseeing people in parimutuel wagering.

And, you know, the thing about these jobs is they're hot, I mean these are hot jobs and very much under scrutiny with four principals to report to; and so I think that it is important that he have that. You know, the absence of a finance or accounting background for Revenue was the only
hesitation that I had.

ATTORNEY GENERAL BONDI: You're anti-lawyer, aren't you?

COMMISSIONER PUTNAM: Huh?

ATTORNEY GENERAL BONDI: I'm kidding.

COMMISSIONER PUTNAM: Well --

ATTORNEY GENERAL BONDI: I'm joking.

GOVERNOR SCOTT: I think it was a yes.

COMMISSIONER PUTNAM: But fundamentally, you know, this is a management -- this is a leadership role; and so, you know, while that was a concern that I had coming into this process, as he stacked up against other candidates, I'm comfortable with his track record, his leadership abilities, and the way that he performed in the interview; so I would be prepared to support your motion. I'm just supporting it sooner than I thought we were, but --

CFO ATWATER: Then, Governor, why don't we do this -- I can count, and I --

COMMISSIONER PUTNAM: That's why you're the CFO.

CFO ATWATER: I would want -- I think we had four good candidates, I think we've all said that; and I'm proud of every one of them that stepped up,
and I'm proud of the job they did here in front of us.

I'd like Leon to know that if he's stepping in to work for four of us this is a unanimous, you know, conclusion; and I'm high on his candidacy and I'm willing to support that motion as well.

GOVERNOR SCOTT: Congratulations, Leon.

(APPLAUSE).

GOVERNOR SCOTT: I did want to say that -- I want to thank everybody that went through the process; I want to thank everybody that applied; I want to thank the four individuals that came today because every one of them could have done this job. And everybody brought different backgrounds to this, but we had -- this process worked. We had good candidates; and thanks, everybody, for being here and doing this.

But congratulations, Leon.

* * * * *
STATE OF FLORIDA

IN RE: MEETING OF THE GOVERNOR AND CABINET

CABINET MEMBERS: GOVERNOR RICK SCOTT
ATTORNEY GENERAL PAM BONDI
CHIEF FINANCIAL OFFICER JEFF ATWATER
COMMISSIONER OF AGRICULTURE ADAM PUTNAM

DATE: TUESDAY, MAY 10, 2016

LOCATION: CABINET MEETING ROOM
LOWER LEVEL, THE CAPITOL
TALLAHASSEE, FLORIDA

REPORTED BY: NANCY S. METZKE, RPR, FPR
COURT REPORTER

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* * *
GOVERNOR SCOTT: Next I would like to recognize Leon Biegalski with the Department of Revenue.

EXECUTIVE DIRECTOR BIEGALSKI: Governor Scott, Attorney General Bondi, CFO Atwater, and Commissioner Putnam, I want to start off by saying thank you again, and I do really appreciate the opportunity to be here.

I'm actually going to try to not beat this up like the last time I was here. The microphone just decided to be in my way.

We've got three agenda items for you today: The first being that we respectfully request approval of the minutes from the March 2nd, 2016, Cabinet meeting.

GOVERNOR SCOTT: Is there a motion?
ATTORNEY GENERAL BONDI: So move.
GOVERNOR SCOTT: Is there a second?
CFO ATWATER: Second.
GOVERNOR SCOTT: Comments or objections?
(NO RESPONSE).
GOVERNOR SCOTT: Hearing none, the motion carries.
EXECUTIVE DIRECTOR BIEGALSKI: Our second item is the Department respectfully submits the third quarter performance report for the fiscal year 2015/2016. The Department is meeting or exceeding all of our measures.

GOVERNOR SCOTT: Is there a motion to accept?

COMMISSIONER PUTNAM: So moved, and I have a question.

GOVERNOR SCOTT: Do you want to go ahead and do the second? Do you want to second it, CFO?

CFO ATWATER: Yes.

GOVERNOR SCOTT: Okay. Let's go ahead and go to -- Commissioner, you have a question?

COMMISSIONER PUTNAM: Have you had an opportunity to review the criteria that you inherited and for which you are being judged, and do you have any adjustments that you would recommend?

EXECUTIVE DIRECTOR BIEGALSKI: I have, but not at this time.

COMMISSIONER PUTNAM: Okay.

EXECUTIVE DIRECTOR BIEGALSKI: I think it was also very enlightening watching Commissioner Breakspear's annual review and the effort that they put forth into the subjective
COMMISSIONER PUTNAM: Thank you.

GOVERNOR SCOTT: Okay. So I think, Commissioner, would we want him to come back at the next meeting to go through, and then we can have a conversation if he has any suggested changes?

COMMISSIONER PUTNAM: Yes. My motion would be to accept his third quarter report as it is, and it's excellence performance; and then if he has recommendations on any adjustments based on, you know, putting your fingerprints on the Agency, we would welcome that at the next meeting should you have any. Maybe you don't; but if you do, I think you should have the opportunity to make those recommendations. It's your ship.

EXECUTIVE DIRECTOR BIEGALSKI: Understood, I appreciate that. And from what is here -- and granted, you know, five -- a little over five weeks, I'm still on the learning curve in terms of understanding what goes into each of the measures.

But definitely will be looking into that to determine whether or not these are the most appropriate and/or whether or not there are
additional that maybe should be included.

COMMISSIONER PUTNAM: Thank you.

GOVERNOR SCOTT: All right. So no comments or objections, the motion carries.

EXECUTIVE DIRECTOR BIEGALSKI: Thank you. And our --

GOVERNOR SCOTT: The CFO seconded it.

CFO ATWATER: Yeah.

EXECUTIVE DIRECTOR BIEGALSKI: And our third item is that the Department respectfully requests approval to file for final adoption amendments to Rule Chapter 12D-9 and Rule 12D-16.002 related to property tax oversight.

The proposed rules reflect minor statutory changes made to the Value Adjustment Board procedures that were enacted in Sections 1 and 2 of Chapter 2015-115 of the Laws of Florida; and also Section 8 of Chapter 2013-109 of the Laws of Florida.

GOVERNOR SCOTT: Okay. Is there a motion?

CFO ATWATER: So moved.

GOVERNOR SCOTT: Is there a second?

COMMISSIONER PUTNAM: Second.

GOVERNOR SCOTT: Any comments or objections?

(NO RESPONSE).
GOVERNOR SCOTT: Hearing none, the motion carries.

Thanks, Leon.

COMMISSIONER PUTNAM: Before you leave, Governor, I just want to say thank you for taking the time to spend some time with me and my office walking through the ambiguities of the last 25 years as it relates to the sales tax on fingerprints; and since it's been an acceptable last 25, I assume it will continue to be acceptably ambiguous until there's clarification by the Legislature next session.

EXECUTIVE DIRECTOR BIEGALSKI: Understood.

COMMISSIONER PUTNAM: Thank you.

EXECUTIVE DIRECTOR BIEGALSKI: And thank you.

GOVERNOR SCOTT: Thanks, Commissioner, for doing that.

COMMISSIONER PUTNAM: Thank you.

GOVERNOR SCOTT: Thanks, Leon.

EXECUTIVE DIRECTOR BIEGALSKI: Thank you.

* * * * *
ATTACHMENT 2
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<th>Weight</th>
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<td>1 Average number of days from receipt of payment to deposit</td>
<td>10%</td>
<td>5 = Less than 1 day&lt;br&gt;4 = 1-2 days&lt;br&gt;3 = 3-4 days&lt;br&gt;2 = 5-6 days&lt;br&gt;1 = 7 days or more</td>
<td>&lt;1 day</td>
<td>5</td>
<td>.50</td>
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| 2 Percent of revenue distributions made timely | 15% | 5 = 98 - 100%
4 = 95 - 97%
3 = 92 - 94%
2 = 90 - 92%
1 = 87-89% | 100% | 5 | .75 |
| 3 Median number of days to process a refund | 5% | 5 = Less than 30 days<br>4 = 30-39 days<br>3 = 40-49 days<br>2 = 50-59 days<br>1 = 60 days or more | 34 days | 4 | .20 |
| 4 Percent of IV-D cases with an order of support (FFY) | 10% | 5 = 90-100%
4 = 80-89%
3 = 70-79%
2 = 60-69%
1 = 50-59% | 82.9% | 4 | .40 |
| 5 Percent of current support collected (FFY) | 5% | 5 = 80-100%
4 = 60-79%
3 = 40-59%
2 = 20-39%
1 = Less than 19% | 63.4% | 4 | .20 |
| 6 Percent of support collected and distributed during the year that was due within the federal fiscal year (FFY) | 10% | 5 = 90-100%
4 = 80-89%
3 = 70-79%
2 = 60-69%
1 = 50-59% | 83.2% | 4 | .40 |
| 7 Percent of State Disbursement Unit collections disbursed within two business days of receipt (SFY) | 10% | 5 = 100%
4 = 99%
3 = 98%
2 = 97%
1 = 96% | 99.7% | 4 | .40 |
| 8 Statewide Level of Assessment for real property | 10% | 5 = 90% and up<br>1 = 89.9% and below | 94.8% | 5 | .50 |
| 9 Percent of training participants satisfied with services provided | 5% | 5 = 100%
4 = 99%
3 = 96-98%
2 = 93-95%
1 = 90-92% | 96.7% | 3 | .15 |
| **Total** | **80%** | | | **3.50** |
Highlights

General Tax Administration

**Improved system performance by archiving over 336.1 million records**

One of the key strategic initiatives the General Tax Administration and Information Services Programs completed during the 2015-2016 fiscal year was the implementation of a data archiving solution as a means of improving the efficiency and effectiveness of the System for Unified Taxation (SUNTAX) system. The Department successfully archived over 336 million records resulting in reclaimed primary data storage space. A phased archiving approach was utilized for removing inactive or infrequently accessed data that retained value, while providing the ability to preserve, search, and retrieve the data during a specified retention period for regulatory, compliance and audit requirements.

The Department’s data archiving initiative not only improved system performance it enhanced the end user experience and improved backup and recovery times. Ongoing data archiving activities will ensure SUNTAX system stability and will simplify future upgrades.

Child Support Program

**Improved performance on key federal child support measures**

The Child Support Program improved on all four performance measures in the last state fiscal year. The percent of cases with a support improved from 82.5% to 82.9% when compared to June 30, 2015. While this may seem like a small increase, the Program received over 114,000 new requests for services and 90% of those requests needed an initial support order established. The percent of current support collected when due increased to 63.4% from 62.2%. The percent of support collected in the year due rose from 81.7% to 83.2%.

Resource Allocation Model Project

In May, the Child Support Program created a Resource Allocation Model for the majority of work delivered through our automated system to team members. The development of the model was a significant undertaking. The project team reviewed over 260 tasks; established a standard number of minutes to complete each task; determined the median volume of expected tasks for every office location in the state; and finally developed and applied a calculation to establish the number of FTE needed to complete the work based upon task and office location. This provides managers insight into how to better allocate their resources and find efficiencies in individual work performance. For example, if their office uses 4.5 FTE to complete a certain type of task, but the model indicates that 3 – 3.5 FTE are needed, they can review why their site has a higher FTE utilization than the model. The next step of the project is to create a process to continuously update the model as new tasks are created or steps to complete tasks are changed, resulting in a change in the number of minutes to complete the task. We are also planning to expand the model to include payment process adjustment requests.
Unclaimed Property
The Child Support Program and the Department of Financial Services (DFS) implemented a new process to initiate claims for unclaimed property to collect past-due child support. The new process allows the Program to claim the property and after notice to the parent and an opportunity to contest, the Program can intercept the property. This new process is in addition to the existing intercept process where DFS notifies us when a parent who owes past-due support claims their property. The new process has resulted in an additional $445,038 in collections since implementation in August 2015. We appreciate and thank the Department of Financial Services for their efforts in helping families receive their child support.

eServices Improvements
The Program has developed and implemented an administrative portal that allows authorized Child Support team members access to view a Child Support eServices customer’s account the way they see it. This allows Customer Service Representatives and team members view-only access to effectively “co-browse” with the customer while they are working with them and troubleshoot inquiries and provide quality assurance of eServices functionality. Other enhancements to eServices have also been made this quarter, most notably to improve the way case actions and statuses are presented to the customer on eServices, in order to help their understanding of the current activity on their case. This effort involved reviewing and updating 19 actions and 276 statuses.
ATTACHMENT 3
MEMORANDUM

TO: The Honorable Rick Scott, Governor
   Attention: Kristin Olson, Deputy Chief of Staff
              Amanda Carey, Cabinet Aide

   The Honorable Jeff Atwater, Chief Financial Officer
   Attention: Robert Tornillo, Director of Cabinet Affairs
              Stephanie Leeds, Deputy Director of Cabinet Affairs
              Kimberly Renspie, Cabinet and Legislative Analyst

   The Honorable Pam Bondi, Attorney General
   Attention: Kent Perez, Associate Deputy Attorney General
              Rob Johnson, Director of Legislative and Cabinet Affairs
              Erin Sumpter, Deputy Director of Cabinet Affairs
              Andrew Fay, Special Counsel

   The Honorable Adam Putnam, Commissioner of Agriculture and Consumer Services
   Attention: Brooke McKnight, Director of Cabinet Affairs
              Jessica Field, Deputy Cabinet Affairs Director

THROUGH: Leon Biegalski, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Request for Governor and Cabinet Approval to Publish Notice of Proposed Rule Amending Rule 12D-16.002, F.A.C., Index to Forms

Statement of Sections 120.54(3)(b) and 120.541, F.S., Impact: No impact.
The Department has reviewed this proposed amended rule and repealed form for compliance with sections 120.54(3)(b) and 120.541, F.S. This proposed rule will not have an adverse impact on small businesses, small counties, or small cities and will not have an increased regulatory cost in excess of $200,000 within one year. Additionally, it will not have an adverse impact or increased regulatory costs in excess of $1,000,000 within five years.
What is the Department requesting? Section 120.54(3)(a), F.S., requires the Department to obtain Cabinet approval to hold public hearings for the development of proposed rules. The Department therefore requests approval to publish a Notice of Proposed Rule in the Florida Administrative Register for Rule 12D-16.002 Index to Forms.

Why are the proposed rule amendments necessary? The proposed amended rule amends current forms, creates two forms, and repeals an obsolete form. This rule package is necessary remove an obsolete form and to incorporate changes to various value adjustment board (VAB) forms. The amendment reflects statutory changes made by:

- Chapter 2013-77, Laws of Florida, repealed s. 196.175, F.S.
- Chapter 2016-128, Laws of Florida (all sections)

What do the proposed amendments to these rules do?
Adopts changes to forms:
- DR-481: Value Adjustment Board – Notice of Hearing.
- DR-485WCN: Value Adjustment Board – Clerk’s Notice.
- DR-485XC: Decision of the Value Adjustment Board – Exemption, Classification, Assessment Difference Transfer, Change of Ownership or Control, or Qualifying Improvement Petition.
- DR-486: Petition to Value Adjustment Board – Request for Hearing.
- DR-486DP: Petition to the Value Adjustment Board – Tax Deferral or Penalties - Request for Hearing.

Creates the following new forms:
- DR-486A: Written Authorization for Representation Before the Value Adjustment Board
- DR-486POA: Power of Attorney for Representation Before the Value Adjustment Board

Repeals a form that is now statutorily excluded:
- DR-455: Renewable Energy Source Device Exemption Application

Were comments received from external parties? Yes. A Notice of Rule Development was published on June 6, 2016 and a workshop was held on June 21, 2016, for the two new forms and the eight revised forms. Several interested parties attended and presented comments and written comments were also received. Several of the suggested changes have been incorporated into the forms. A Notice of Rule Development had previously been published for the obsolete form but there were no requests for a workshop and none was held.

Attachments
- Summary of the proposed rule
- Rule text
- Incorporated materials
STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE
ADMINISTRATION OF FORMS
PROPOSED AMENDMENTS TO RULE 12D-16.002

SUMMARY OF PROPOSED RULE
The proposed amendments to this rule amend Forms DR-481, Value Adjustment Board - Notice of Hearing; DR-486, Petition to Value Adjustment Board – Request for Hearing; DR-486DP, Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing; DR-486PORT, Petition to the Value Adjustment Board-Transfer of Homestead Assessment Difference - Request for Hearing; DR-485V, Decision of the Value Adjustment Board – Value Petition; DR-485WCN, Value Adjustment Board – Clerk’s Notice; DR-485WI, Value Adjustment Board – Withdrawal of Petition; DR-485XC, Decision of the Value Adjustment Board – Exemption, Classification, or Assessment Difference Transfer Petition. The proposed amendments to this rule create Forms DR-486A, Written Authorization for Representation Before the Value Adjustment Board, and DR-486POA, Power of Attorney for Representation Before the Value Adjustment Board. The proposed amendments to this rule repeal Form DR-455, Renewable Energy Source Device Exemption Application.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE
The purpose of the proposed amendments to Rule 12D-16.002, F.A.C., is to revise various value adjustment board (VAB) forms to incorporate statutory changes enacted in Chapter 2016-128, L.O.F.; amend the VAB forms to integrate other minor changes, like updating incorrect statutory references; and repeal an obsolete form, DR-455, Renewable Energy Source Device Exemption Application, that taxpayers used to apply for an exemption. The effect of these statutory changes will result in the removal of any parts of the forms which implement stricken statutory language (e.g., petitioner checking the appropriate box on the petition form to request a copy of the property record card), the addition of minor changes in terminology (e.g., replacing the term “agent” with “representative”), and the update of the forms to include new language (e.g., written authorization requirements to access a taxpayer’s confidential information). The effect of repealing DR-455 is removing a form that is now statutorily excluded. Currently property appraisers do not assess for renewable energy source devices per s. 193.624, F.S.

The effect of this proposed amended rule is that taxpayers, property appraisers, tax collectors, and clerks of court will have updated and more efficient forms for paying and collecting property taxes and non-ad valorem assessments.

**FEDERAL COMPARISON STATEMENT**

The provisions contained in this proposed amended rule do not conflict with comparable federal laws, policies, or standards.

**SUMMARY OF RULE DEVELOPMENT WORKSHOPS**

A rule development workshop was held on June 21, 2016. Interested parties and county officials were invited to attend in person and through a teleconference system. Attendees presented several comments at the workshop. The major changes were:

- Remove the box for good cause hearing on Form DR-481, Notice of Hearing.
- Add the definition of good cause on Form DR-481, as defined in s. 194.032, F.S.
- Add a statutory citation to the decision forms to include all types of petitions where the petitioner has the right to file a lawsuit in circuit court.

A Notice of Proposed Rule Development for the repeal of obsolete Form DR-455 was published in the Florida Administrative Register on September 22, 2015. No request for a workshop was received and no workshop was held.
NOTICE OF PROPOSED RULE

FLORIDA DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:
12D-16.002 Index to Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12D-16.002, F.A.C., is to revise various value adjustment board (VAB) forms to incorporate statutory changes enacted in Chapter 2016-128, L.O.F.; amend the VAB forms to integrate other minor changes, like updating incorrect statutory references; and repeal an obsolete form, DR-455, Renewable Energy Source Device Exemption Application, that taxpayers used to apply for an exemption. The effect of these statutory changes will result in the removal of any parts of the forms which implement stricken statutory language (e.g., petitioner checking the appropriate box on the petition form to request a copy of the property record card), the addition of minor changes in terminology (e.g., replacing the term “agent” with “representative”), and the update of the forms to include new language (e.g., written authorization requirements to access taxpayer’s confidential information). The following forms will be amended: Form DR-481, Value Adjustment Board - Notice of Hearing; DR-486, Petition to Value Adjustment Board – Request for Hearing; DR-486DP, Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing; DR-486PORT, Petition to the Value Adjustment Board-Transfer of Homestead Assessment Difference - Request for Hearing; Form DR-485V, Decision of the Value Adjustment Board – Value Petition; Form DR-485WCN, Value Adjustment Board – Clerk’s Notice; Form DR-485WI, Value Adjustment Board – Withdrawal of Petition; Form DR-485XC, Decision of the Value Adjustment Board – Exemption, Classification, or Assessment
Difference Transfer Petition. The statutory changes also will result in the promulgation of the following new forms: Form DR-486A, Written Authorization for Representation Before the Value Adjustment Board; and Form DR-486POA, Power of Attorney for Representation Before the Value Adjustment Board. The effect of repealing DR-455 is removing a form that is now statutorily excluded. Currently property appraisers do not assess for renewable energy source devices per s. 193.624, F.S.

Rule text and proposed draft forms are on the Department’s website at:


SUMMARY: The proposed amendments to Rule 12D-16.002, Index to Forms, incorporate changes to various VAB forms to bring them into compliance with current administrative procedures and remove an obsolete form, DR-455.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The Department has determined that this rule will not have an adverse impact on small business or likely increase, directly or indirectly, regulatory costs in excess of $200,000 in the aggregate within one year after the implementation of the rule. A Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Department. The Department has determined that this proposed rule is not expected to require legislative ratification based on the SERC or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for an SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a SERC, or to
provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.027(1), 213.06(1) FS.


A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW:

DATE AND TIME: October 13, 2016, 10:00 a.m.

PLACE: Capital Circle Office Complex, Building 2, Room 1220, 2450 Shumard Oak Blvd, Tallahassee, Florida.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding by contacting Mike Cotton at (850)617-8870. Persons with hearing or speech impairments may contact the Department using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).
THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Property Tax Oversight Program, Department of Revenue, P.O. Box 3000, Tallahassee, Florida 32315-3000, telephone (850)617-8870 or CottonM@dor.state.fl.us.

THE FULL TEXT OF THE PROPOSED RULE IS:

12D-16.002 Index to Forms.

(1) The following paragraphs list the forms adopted by the Department of Revenue. A copy of these forms may be obtained from the Department’s website at http://dor.myflorida.com/dor/property/, or by writing to: Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. The Department of Revenue adopts, and incorporates by reference in this rule, the following forms and instructions:

<table>
<thead>
<tr>
<th>Form Number</th>
<th>Form Title</th>
<th>Effective Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>(2) through (17)(b)</td>
<td>No Changes</td>
<td></td>
</tr>
<tr>
<td>(c) DR-455</td>
<td>Renewable Energy Source Device Exemption Application (r. 6/92)</td>
<td>12/94</td>
</tr>
<tr>
<td>(18) through (21)(d)</td>
<td>No change.</td>
<td></td>
</tr>
<tr>
<td>(22) DR-481</td>
<td>Value Adjustment Board – Notice of Hearing (r. xx/xx n. 11/12)</td>
<td>xx/xx 3/10</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


(23)(a) through (25)(b) No Change.

<table>
<thead>
<tr>
<th>Form Number</th>
<th>Form Title</th>
<th>Effective Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>(c) DR-485V</td>
<td>Decision of The Value Adjustment Board – Value Petition (r. xx/xx 4/4/12)</td>
<td>xx/xx 4/4/12</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


(d) DR-485WCN | Value Adjustment Board – Clerk’s Notice (r. xx/xx 4/4/12) | xx/xx 4/4/12   |
|             |                                                      |                |

(e) DR-485WI  Value Adjustment Board – Withdrawal of Petition (r. xx/xx n. 12/09)  xx/xx 3/10
(f) DR-485XC  Decision of the Value Adjustment Board – Exemption, Classification, xx/xx 11/12 Assessment Difference Transfer, Change of Ownership or Control, or Qualifying Improvement Petition (r. xx/xx 11/12)
(26)(a) DR-486  Petition to The Value Adjustment Board – Request for Hearing xx/xx 6/16 (r. xx/xx 6/16)
(b) DR-486A  Written Authorization for Representation Before the Value Adjustment Board (n. xx/xx)
(c)(b) DR-486DP  Petition to The Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing (r. xx/xx 6/16) xx/xx 6/16
(d) DR-486POA  Power of Attorney for Representation Before the Value Adjustment Board (n. xx/xx)
(e)(e) DR-486PORT  Petition to The Value Adjustment Board – Transfer of Homestead
(f)(d) DR-486XCO No change.
(g)(e) DR-487 No change.
(h)(f) DR-487V No change.
(27)(a) through (61)(b) No change.


NAME OF PERSON ORIGINATING PROPOSED RULE IS: Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE IS: The Governor and Cabinet of Florida.
DATE PROPOSED RULE APPROVED BY THE AGENCY HEAD: [to be added when the Governor and Cabinet approve publication]

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: June 6, 2016 and September 22, 2015.
### VALUE ADJUSTMENT BOARD
NOTICE OF HEARING

Section 194.032, Florida Statutes

<table>
<thead>
<tr>
<th>County</th>
<th>Petitioner name</th>
<th>Petition #</th>
<th>Petition type</th>
<th>VAB contact</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address</td>
<td>Address</td>
<td>Parcel number, account number, or legal address</td>
<td>Phone</td>
<td>Email</td>
</tr>
</tbody>
</table>

- **A hearing has been scheduled for**
  - [ ] your petition
  - [ ] the continuation of your hearing after remand
  - [ ] other __________________________

### YOUR HEARING INFORMATION

<table>
<thead>
<tr>
<th>Hearing date</th>
<th>Hearing address and room</th>
</tr>
</thead>
<tbody>
<tr>
<td>Time (if block of time, beginning and end times)</td>
<td>Time reserved</td>
</tr>
</tbody>
</table>

Bring _____ copies of your evidence, in addition to what you have provided to the property appraiser. Evidence becomes part of the record and will not be returned.

Please arrive 15 minutes before the scheduled hearing time or start of block of time with any witnesses. If you or your witnesses are unable to attend, or you need help finding the hearing room, contact the VAB clerk as soon as possible.

You have the right to reschedule your hearing one time for good cause as defined in section 194.032(2)(a), F.S. As defined in that section, “good cause” means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing.

You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. If you want to participate in the evidence exchange, your evidence is due by _____ at __________. At the hearing, you have the right to have witnesses sworn.

________________________________________
Signature, deputy clerk

Date

For a list of potential magistrates
Phone          Web

For a copy of the value adjustment board uniform rules of procedure
Phone          Web

If you are disabled and need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. If you are hearing or voice impaired, call __________________________.
The actions below were taken on your petition.
☐ These actions are a recommendation only, not final  ☐ These actions are a final decision of the VAB

If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)

### Decision Summary

- [ ] Denied your petition
- [ ] Granted your petition
- [ ] Granted your petition in part

#### Value
Lines 1 and 4 must be completed

<table>
<thead>
<tr>
<th>Value from TRIM Notice</th>
<th>Before Board Action</th>
<th>After Board Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Just value, required</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Assessed or classified use value,* if applicable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Exempt value,* enter “0” if none</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Taxable value,* required</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

### Reasons for Decision

Fill-in fields will expand, or add pages as needed.

#### Findings of Fact

#### Conclusions of Law

### Recommended Decision of Special Magistrate
Finding and conclusions above are recommendations.

Signature, special magistrate  Print name  Date

Signature, VAB clerk or special representative  Print name  Date

If this is a recommended decision, the board will consider the recommended decision on ________ at ________

Address

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call __________ or visit our website at ______________.

### Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board  Print name  Date of decision

Signature, VAB clerk or representative  Print name  Date mailed to parties
## VALUE ADJUSTMENT BOARD
### CLERK’S NOTICE

---

### County

---

<table>
<thead>
<tr>
<th>To</th>
<th>From</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Clerk, Value Adjustment Board</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<table>
<thead>
<tr>
<th>Petition #</th>
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<tr>
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</table>

<table>
<thead>
<tr>
<th>Representative #</th>
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<table>
<thead>
<tr>
<th>Phone</th>
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<table>
<thead>
<tr>
<th>Email</th>
</tr>
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<tr>
<td></td>
</tr>
</tbody>
</table>

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### This notice will inform the parties of the following action taken on the petition.

- [ ] You have 10 days to complete the petition and return it to the value adjustment board. (Rule 12D-9.015(9), F.A.C.)
- [ ] The petition will not be set for hearing because it was not completed and filed as specified in the previous clerk’s notice. (Rule 12D-9.015(9), F.A.C.)
- [ ] The board found good cause for your failure to file your petition on time. The clerk will schedule a hearing by separate notice (Rule 12D-9.015(11), F.A.C.)
- [ ] The board did not find good cause for your failure to file your petition on time. Your petition will not be scheduled for hearing. (Rule 12D-9.015(11), F.A.C.)
- [ ] Your petition was returned. There was no filing fee included with the petition.
- [ ] We received duplicate petitions for this property. The VAB is trying to resolve this issue. Please contact the clerk when you receive this notice.
- [ ] The property appraiser has produced a revised assessment after remand (attached). If you do not agree with the revised assessment, you have the right to present additional evidence at a continuation hearing. You must notify the VAB clerk and request a continuation hearing within 25 days of the date of this notice. (Rule 12D-9.029, F.A.C.)
- [ ] The board found good cause to reschedule your hearing. Your new hearing date will be sent to you.
- [ ] The board did not find good cause to reschedule your hearing. Your hearing will be held on ________ at _______.
- [ ] Other, specify ________

---

### Certificate of Service

I certify a true copy was served by US mail or the method requested on the petitioner’s form on:

- [ ] petitioner ________________________________
- [ ] other ________________________________
- [ ] A copy was provided to the property appraiser.

---

Signature, deputy clerk ____________________________ Date ____________

---

DR-485WCN
R. xx/xx
Rule 12D-16.002
F.A.C.
Eff. xx/xx
<table>
<thead>
<tr>
<th>From</th>
<th>Taxpayer</th>
<th>Representative</th>
</tr>
</thead>
<tbody>
<tr>
<td>Parcel ID</td>
<td>Petition #</td>
<td>Property address</td>
</tr>
<tr>
<td>Email</td>
<td>Phone</td>
<td></td>
</tr>
</tbody>
</table>

I do not wish to have a decision entered by the board or special magistrate. I understand that withdrawing this petition may mean I lose my right to file an appeal of the assessment in circuit court.*

The petition is withdrawn for the reason below.

- [ ] The petitioner agrees with the determination of the property appraiser or tax collector.
- [ ] The petitioner and property appraiser or tax collector have reached a settlement. Value settled on $
- [ ] The petitioner does not agree with the decision or assessment of the property appraiser or tax collector but no longer wishes to pursue a remedy through the value adjustment board.

- [ ] Other reason, specify:

OR

Signature, taxpayer

Signature, petitioner or representative
If signed by a representative, I am authorized to withdraw this petition.

Print name Date

*If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment (sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 194.2425, F.S.).
The actions below were taken on your petition in __________ County.

☐ These actions are a recommendation only, not final.  ☐ These actions are a final decision of the VAB.

If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)

<table>
<thead>
<tr>
<th>Petition #</th>
<th>Parcel ID</th>
</tr>
</thead>
<tbody>
<tr>
<td>Petitioner name ____________________________</td>
<td>Property address ____________________________</td>
</tr>
<tr>
<td>The petitioner is: ☐ taxpayer of record ☐ representative ☐ other, explain: __________</td>
<td></td>
</tr>
</tbody>
</table>

**Decision Summary**

- ☐ Denied your petition
- ☐ Granted your petition
- ☐ Granted your petition in part

Lines 1 and 4 must be completed

<table>
<thead>
<tr>
<th></th>
<th>Value from TRIM Notice</th>
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<td></td>
</tr>
<tr>
<td>4. Taxable value,* required</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

**Reason for Petition**

- ☐ Homestead
- ☐ Widow/er
- ☐ Blind
- ☐ Totally and permanently disabled veteran
- ☐ Use classification, specify __________
- ☐ Low-income senior
- ☐ Disabled
- ☐ Disabled veteran
- ☐ Use exemption, specify __________
- ☐ Parent/grandparent assessment reduction
- ☐ Deployed military
- ☐ Qualifying improvement
- ☐ Change of ownership or control
- ☐ Other, specify __________

**Reasons for Decision**

Fill-in fields will expand, or add pages as needed.

Findings of Fact

Conclusions of Law

☐ **Recommended Decision of Special Magistrate** The finding and conclusions above are recommendations.

<table>
<thead>
<tr>
<th>Signature, special magistrate</th>
<th>Print name</th>
<th>Date</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Signature, VAB clerk or special representative</th>
<th>Print name</th>
<th>Date</th>
</tr>
</thead>
</table>

If this is a recommended decision, the board will consider the recommended decision on ______ at ______ □ AM □ PM.

Address ____________________________

If the line above is blank, please call ____________ or visit our website at ____________.

☐ **Final Decision of the Value Adjustment Board**

<table>
<thead>
<tr>
<th>Signature, chair, value adjustment board</th>
<th>Print name</th>
<th>Date of decision</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Signature, VAB clerk or representative</th>
<th>Print name</th>
<th>Date mailed to parties</th>
</tr>
</thead>
</table>
PETITION TO THE VALUE ADJUSTMENT BOARD  
REQUEST FOR HEARING  
Section 194.011, Florida Statutes

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use Form DR-486PORT. For deferral or penalties, use DR-486DP.

<table>
<thead>
<tr>
<th>COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Petition #</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>COMPLETED BY THE PETITIONER</th>
</tr>
</thead>
<tbody>
<tr>
<td>PART 1. Taxpayer Information</td>
</tr>
<tr>
<td>Taxpayer name</td>
</tr>
<tr>
<td>Mailing address</td>
</tr>
<tr>
<td>Phone</td>
</tr>
</tbody>
</table>

The standard way to receive information is by US mail. If possible, I prefer to receive information by [ ] email [ ] fax.

[ ] I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

[ ] I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)

**Type of Property**

- [ ] Res. 1-4 units
- [ ] Industrial and miscellaneous
- [ ] Commercial
- [ ] Res. 5+ units
- [ ] Agricultural or classified use
- [ ] High-water recharge
- [ ] Historic, commercial or nonprofit
- [ ] Vacant lots and acreage
- [ ] Business machinery, equipment

**PART 2. Reason for Petition**

Check one. If more than one, file a separate petition.

- [ ] Real property value
- [ ] Denial of classification
- [ ] Parent/grandparent reduction
- [ ] Property was not substantially complete on January 1
- [ ] Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))
- [ ] Denial of exemption Select or enter type:
  - [ ] Denial for late filing of exemption or classification (Include a date-stamped copy of application.)
  - [ ] Qualifying improvement (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)

[ ] Check here if this is a joint petition. Attach a list of parcels or accounts with the property appraiser’s determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)

[ ] Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels or accounts, provide the time needed for the entire group.

[ ] My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.

You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser’s evidence. At the hearing, you have the right to have witnesses sworn.

You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer’s written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). Please complete one of the signatures below.
PART 3. Taxpayer Signature

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form. Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

☐ I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.
Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

_____________________________       _______________________________       ____________________
Signature, taxpayer                 Print name                          Date

PART 4. Employee, Attorney, or Licensed Professional Signature

Complete part 4 if you are the taxpayer’s or an affiliated entity’s employee or you are one of the following licensed representatives.

I am (check any box that applies):
☐ An employee of ________________________________ (taxpayer or an affiliated entity).
☐ A Florida Bar licensed attorney (Florida Bar number ________________).
☐ A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number ____________).
☐ A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number ____________).
☐ A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number ____________).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer’s behalf, and I declare that I am the owner’s authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

_____________________________       _______________________________       ____________________
Signature, representative                 Print name                          Date

PART 5. Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

☐ I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)
☐ Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer’s authorized signature OR ☐ the taxpayer’s authorized signature is in part 3 of this form.

☐ I am an uncompensated representative filing this petition AND (check one)
☐ the taxpayer’s authorization is attached OR ☐ the taxpayer’s authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner’s authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

_____________________________       _______________________________       ____________________
Signature, representative                 Print name                          Date
PETITION TO THE VALUE ADJUSTMENT BOARD
TAX DEFERRAL OR PENALTIES
REQUEST FOR HEARING

PART 1. Taxpayer Information

Taxpayer name
Representative
Mailing address for notices
Parcel ID and physical address or TPP account #
Phone
Email

The standard way to receive information is by US mail. If possible, I prefer  email  fax.

☐ I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

☐ I will not attend the hearing but would like my evidence considered. You must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the tax collector to cross examine or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

PART 2. Type of Deferral or Penalty Appeal

☐ Disapproval of homestead tax deferral
☐ Disapproval of affordable rental tax deferral
☐ Disapproval of recreational and commercial working waterfront tax deferral
☐ Penalties imposed under section 197.301, F.S., homestead, affordable rental housing property, or recreational and commercial working waterfront

You must submit a copy of the original application for tax deferral filed with the tax collector and related documents.

☐ Enter the time (in minutes) you will need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels, enter the time needed for the entire group.

☐ There are specific dates my witnesses or I will not be available to attend. I have attached a list of dates.

At the hearing, you have the right to have witnesses sworn.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the tax collector. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer’s written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). Please complete one of the signatures below.
### PART 3. Taxpayer Signature

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form. Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

- [ ] I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.
- Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

<table>
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### PART 4. Employee, Attorney, or Licensed Professional Signature

Complete part 4 if you are the taxpayer’s or an affiliated entity’s employee or you are one of the following licensed representatives.

- I am (check any box that applies):
  - [ ] An employee of ____________________________ (taxpayer or an affiliated entity).
  - [ ] A Florida Bar licensed attorney (Florida Bar number ____________).
  - [ ] A Florida real estate appraiser licensed under chapter 475, Florida Statutes (license number ____________).
  - [ ] A Florida real estate broker licensed under chapter 475, Florida Statutes (license number ____________).
  - [ ] A Florida certified public accountant licensed under chapter 473, Florida Statutes (license number ____________).

- I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

- Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer’s behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

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### PART 5. Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

- [ ] I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)
  - [ ] Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer’s authorized signature OR [ ] the taxpayer’s authorized signature is in part 3 of this form.
  - [ ] I am an uncompensated representative filing this petition AND (check one)
    - [ ] the taxpayer’s authorization is attached OR [ ] the taxpayer’s authorized signature is in part 3 of this form.

- I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

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PETITION TO THE VALUE ADJUSTMENT BOARD
TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE
REQUEST FOR HEARING

This petition does not authorize the consideration or adjustment of the just, assessed, or taxable value of the previous homestead.

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

COMPLETED BY THE CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition #  County  Tax year 20__  Date received

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name  Representative
Mailing address  Email
Mailing address for notices  Phone

The standard way to receive information is by US mail. If possible, I prefer to receive information by ☐ email  ☐ fax.
☐ I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.
☐ I will not attend the hearing but would like my evidence considered. In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.

PREVIOUS HOMESTEAD

Parcel ID
Physical address
County

NEW HOMESTEAD

PART 2. Reason for Petition  Check all that apply.

☐ I was denied the transfer of the assessment difference from my previous homestead to my new homestead.
☐ I disagree with the assessment difference calculated by the property appraiser for transfer to my new homestead. I believe the amount that should be transferred is: $ ________________
☐ I filed late with the property appraiser for the transfer of my homestead assessment difference. Late-filed homestead assessment difference petitions must include a copy of the application filed with, and date-stamped by, the property appraiser.
☐ My previous homestead is in a different county. I am appealing action of the property appraiser in that county.
☐ Enter the time (in minutes) you will need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time.
☐ There are specific dates my witnesses or I will not be available to attend. I have attached a list of dates.

You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser’s evidence. At the hearing, you have the right to have witnesses sworn.

You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer’s written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). Please complete one of the signatures below.
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Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer’s behalf, and I declare that I am the owner’s authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

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Under penalties of perjury, I declare that I am the owner’s authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

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You may use this form to authorize an uncompensated representative to represent you in value adjustment board proceedings. This form or other sufficient written authorization accompanies the petition at the time of filing.

**COMPLETED BY PETITIONER**

I, ______________________ (name), authorize ______________________ (name) to, without compensation, act on my behalf and present testimony and other evidence before the ___________ County Value Adjustment Board.

This written authorization is effective immediately and is valid only for one assessment year.

This written authorization is limited to the 20_____ assessment year concerning the parcel(s) or account(s) below.

- I authorize the person I appointed above to have access to confidential information related to the following parcel(s) or account(s).

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_________________________  ___________________________  ____________
Signature of taxpayer/owner  Print name  Date

_________________________
Taxpayer’s/owner’s phone number

Note: Correspondence will be sent to the mailing or email address on the petition.
POWER OF ATTORNEY FOR REPRESENTATION
BEFORE THE VALUE ADJUSTMENT BOARD
Section 194.034(1)(b), Florida Statutes

You may use this form to grant power of attorney for representation in value adjustment board proceedings. This form or other sufficient power of attorney accompanies the petition at the time of filing.

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This power of attorney is effective immediately and is valid only for one assessment year. This power of attorney is limited to the 20_____ assessment year concerning the parcel(s) or account(s) below.

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This power of attorney is further limited as follows:

Signature of taxpayer/owner  Print name  Date

State of Florida
County of _______________

The foregoing instrument was acknowledged before me this ______ day of ________________, 20_____, by ____________________________ (name), who signed in the presence of these witnesses:

Witness signature
Personally known OR produced identification

Type of identification produced ________________________
ATTACHMENT 4
The Department of Revenue's (Department) Fiscal Year (FY) 2017-2018 Legislative Budget Request totals $551,868,087. Of this amount, $550,386,870 is recurring. This represents a .2% increase in total recurring funding for all funds over the FY 2016-2017 recurring appropriation.

PROPERTY TAX OVERSIGHT

(1) The Department requests $60,000 in nonrecurring General Revenue to replace two vehicles (2003 4-wheel drive Chevy Blazers) that will be in excess of 150,000 miles at the time of replacement in FY 2017-2018. The Property Tax Oversight Program was appropriated funds to purchase 7 vehicles for use by the Agricultural Appraisers in FY 2002-2003. The vehicles have since accrued significant mileage and require costly repairs. The Department was appropriated funds to replace 2 of the 7 vehicles in FY 2016-2017.

(2) The Department requests $87,308 in nonrecurring General Revenue to meet the Department's statutory obligation for providing aerial photography to counties with a population of 25,000 or less. Section 195.022, F.S., requires the Department, upon request of any property appraiser or at least once every 3 years, to prescribe and furnish aerial photographs to the property appraisers as necessary to ensure that all real property within the state is properly listed on the roll. All photographs and maps furnished to counties with a population of 25,000 or less are paid for by the Department, as provided by statute. The Department requests $87,308 in nonrecurring funding for FY 2017-2018, which will be used to provide aerial photographs to one county with a population of 25,000 or less. The county scheduled to receive photographs during FY 2017-2018 is Glades.

GENERAL TAX ADMINISTRATION

(3) The Department requests an increase of $1,200,000 in the Emergency Distributions category, Local Half Cent Sales Tax Clearing Trust Fund, to make statutorily authorized emergency distributions pursuant to section 218.65, F.S. The emergency and supplemental distributions are available to select counties that meet certain fiscal-related eligibility requirements or have an inmate population of greater than seven percent of the total county population, respectively. The Department is responsible for transferring these distributions to county governments as defined in section 218.65, F.S. The Office of Economic and Demographic Research (EDR) estimates the small county distributions will be $23,200,000 for FY 2017-2018, which is $1,200,000 over current appropriations. EDR estimates are as of January 19, 2016.

CHILD SUPPORT

(4) The Department requests $1,333,909 in nonrecurring Federal Grants Trust Fund spending authority to implement a U.S. Department of Commerce, National Institute of Standards and Technology grant. The grant will utilize new identity proofing and authentication processes for online services that will allow customers to voluntarily access multiple Child Support services with one login. The solution resulting from the grant must provide for a federated, verified digital identity that enables multi-factor authentication and an effective identity proofing process meeting the risk needs of the service. The grant was recently awarded pending an effective date. The Department will use the grant to implement the new authentication for Child Support eServices, SMI SMART ePay, and Web Chat.
ATTACHMENT 5
REDUCING THE BURDEN ON TAXPAYERS

SALES AND USE TAX REGISTRATION FEE ELIMINATION

Statutory Reference: Sections 212.0596 and 212.18, Florida Statutes

Current Situation: Florida law imposes a $5 fee on each business location that registers with the Department to collect, report and remit sales and use tax; however, the $5 registration fee is waived for applications submitted through the Department’s online registration process.

Proposed Change: This proposal would eliminate the $5 application fee charged for all businesses registering to collect, report and remit sales and use tax.

FUEL AND POLLUTANTS LICENSE FEE ELIMINATION

Statutory Reference: Sections 206.02, 206.021, 206.022, 206.406, 206.9943 and 206.9952, Florida Statutes

Current Situation: Florida law imposes a $30 license tax on persons applying for an annual fuel or pollutants license and a $5 annual fee to obtain a license as a natural gas fuel retailer.

Proposed Change: This proposal would eliminate the $30 annual license tax required for a fuel or pollutants license as well as the $5 annual fee to obtain a natural gas fuel license.

PERCHLOROETHYLENE REGISTRATION FEE ELIMINATION

Statutory Reference: Section 376.75, Florida Statutes

Current Situation: Any person producing, importing or selling perchloroethylene (perc) is required to register with the Department and pay a $30 fee. Additionally, they must also register for a pollutants license that requires a $30 license tax. The Department has allowed perc registrants to designate their perc registration on the pollutants registration and has not required a separate application and fee for perc.

Proposed Change: This proposal would repeal the $30 perc registration fee.
REDUCING THE BURDEN ON TAXPAYERS

DRYCLEANING TAX REGISTRATION FEE ELIMINATION

Statutory Reference: Section 376.70, Florida Statutes

Current Situation: Drycleaning facilities are required to register with the Department and pay a $30 fee. If a facility registers electronically, the Department waives the $30 fee as authorized by statute. The majority of these registrations are done electronically and no fee is charged. The Department annually receives 20 or less paper registrations.

Proposed Change: This proposal would eliminate the $30 registration fee for all registrations.

FUEL TAX REFUND FEE ELIMINATION

Statutory Reference: Section 206.41, Florida Statutes

Current Situation: Florida law allows certain taxpayers to obtain quarterly refunds of a portion of the tax paid on fuel purchases. These qualified taxpayers must purchase the fuel for use in agriculture, commercial fishing, school buses, mass public transportation, or another authorized purpose. The Department is required to deduct a $2 fee from each of these quarterly tax refunds.

Proposed Change: This proposal would eliminate the $2 processing fee deducted from the quarterly fuel tax refunds made to these qualified taxpayers.

ELIMINATION OF REPORTING REQUIREMENTS

Statutory Reference: Sections 198.30 and 733.2121, Florida Statutes

Current Situation: Section 198.30, F.S., requires circuit court judges to report the names of decedents and other information on estates in probate to both the Department of Revenue and the Agency for Health Care Administration (AHCA). In addition, personal representatives are required to provide certain information to the Department and AHCA pursuant to s. 733.2121(3), F.S. Due to estate and intangible tax law changes, the Department no longer needs the information circuit court judges provide and, in most circumstances, does not need the information supplied by personal representatives.

Proposed Change: This proposal would amend s. 198.30, F.S., to eliminate the requirement to provide information to the Department of Revenue. Additionally, section 733.2121, F.S., would be amended to require a notice of creditors to be served on the Department only when the Department is a creditor of the estate.
REDUCING THE BURDEN ON TAXPAYERS

ELIMINATION OF VENDING MACHINE NOTICE REQUIREMENT

Statutory Reference: Sections 212.0515, Florida Statutes

Current Situation: Sales tax is due on the sale of food, beverages and most items purchased through vending machines in Florida. Vending machine owners are required to register with the Department and each vending machine must display a notice stating that machines without a posted notice may be reported using a toll-free number and that someone reporting noncompliance may be eligible for a reward. Florida law imposes a $250 penalty on each vending machine that does not display the notice. The notice requirement has not increased tax compliance and most calls received on the toll-free number are to report machine malfunctions and problems with the vending machine items.

Proposed Change: This proposal would eliminate the required notice and relieve the burden placed on compliant vending machine operators.

REEMPLOYMENT TAX PENALTY WAIVER

Statutory Reference: Section 443.163, Florida Statutes

Current Situation: Florida law requires certain employers to file their Employers Quarterly Report electronically. When employers fail to file electronically as required, current law imposes a penalty. There is no provision for a waiver of penalty should the penalty imposition be found to be inequitable.

Proposed Change: This proposal would allow the penalty imposed for failure to file electronically to be waived if the penalty is found to be inequitable.

EXTENSION OF ANNUAL AND INSTALLMENT DUE DATES

Statutory Reference: Sections 443.131 and 443.141, Florida Statutes

Current Situation: Due dates for reemployment tax installment payments and annual filings are provided for by statute and do not allow for additional time when the due dates fall on a Saturday, Sunday or holiday. Quarterly filing due dates are provided for by rule and have provisions allowing later due dates when the date falls on a weekend or holiday.

Proposed Change: This proposal would add provisions allowing for later due dates for annual filings and installment payments when the date falls on a Saturday, Sunday or state holiday or any other day when the United States Postal Service is closed.
NINTH-CENT AND LOCAL OPTION DATES

Statutory Reference: Sections 336.021 and 336.025, Florida Statutes

Current Situation: Chapter 336, F.S., provides clear direction on the administration of rate changes for ninth-cent and local option fuel taxes imposed after July 1, 2002. For taxes imposed prior to July 2002, the statutes do not clearly identify adoption dates for ordinances or the length of time the adopted ordinance will remain in effect. This lack of clarity has been problematic for local officials who are unclear when to adopt rate changes and for the Department to have adequate time to update any rate changes in distribution programs.

Proposed Change: This proposal would provide specific guidelines for the notification, adoption and expiration of local ordinances imposed prior to July 2002. For those tax levies, any re-imposition would be required to be levied before July 1 to allow the Department time to make any necessary changes to distribution programs.