
FLORIDA REAL PROPERTY APPRAISAL GUIDELINES

PROCEEDINGS
PTO PUBLIC MEETING

PAGES 1 - 20

Wednesday, November 20, 2024

10:00 a.m. - 10:24 a.m.

LOCATION:
2450 Shumard Oak Blvd.
Tallahassee, FL

Stenographically Reported By:

TRACY BROWN

Job No.: 375401

1 APPEARANCES:
2 Jennifer Rosenzweig
3 Jeff Bedonie
4 Walter Sackett
5 Jenna Harper
6 Rachel Goldstein
7 Mark Hamilton
8 Janice Forrester
9 Robert Trampe
10 Michael Paramore
11 Michael Williams

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17 CERTIFICATE OF REPORTER

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1 Thereupon,

2 The following proceedings began at
3 10:00 a.m.:

4 MS. FORRESTER: Good morning. My name is
5 Janice Forrester. I'm a revenue program
6 administrator within the property tax oversight
7 program. I will be the moderator for today's
8 meeting. My role as moderator is to preside in
9 a neutral fashion.

10 Today is November 20th, 2024. Staff from
11 the Department are here today to receive
12 comments on draft updates to the Florida Real
13 Property Appraisal Guidelines.

14 At this time, I would like staff to
15 introduce themselves.

16 MR. WILLIAMS: Hello. My name is Mike
17 Williams. I'm the north regional manager for
18 field services.

19 MR. PARAMORE: I'm Michael Paramore. I'm
20 the process manager for field services.

21 MR. TRAMPE: I'm Robert Trampe. I'm the
22 south regional manager for field services.

23 MR. HAMILTON: Mark Hamilton, general
24 counsel, Department of Revenue.

25 MS. GOLDSTEIN: Rachel Goldstein, chief

1 legal counsel for property tax operations.

2 MS. HARPER: Jenna Harper, compliance
3 assistance process manager.

4 MR. SACKETT: Walter Sackett, tax roll
5 evaluation and approval supervisor.

6 MR. BEDONIE: Jeff Bedonie, revenue
7 program administrator.

8 MS. ROSENZWEIG: Jennifer Rosenzweig,
9 senior revenue administrator.

10 MS. FORRESTER: Thank you.

11 This is a public meeting scheduled in
12 general conformity with the requirements of
13 Chapter 120, Florida Statutes, in accordance
14 with Sections 195.062 and 195.032, Florida
15 Statutes. Although these guidelines do not
16 have the force and effect of rules in
17 furtherance of enhancing public trust in a
18 collaborative effort with interested parties,
19 the Department is holding this meeting to
20 discuss the amendments to the Florida Real
21 Property Appraisal Guidelines.

22 The Department published a notice of this
23 public meeting in the October 22nd, 2024
24 edition of the Florida Administrative Register,
25 volume 50, number 207, page 3,954. The

1 Department has posted a clean and coded version
2 on the public meeting's web page. For purposes
3 of discussion during this meeting, we will be
4 referring to the coded version for today's
5 discussion.

6 For those at the computer, the documents
7 are available at the Department's web page at
8 FloridaRevenue.com. On the home page on the
9 left-hand side under quick links, select public
10 meetings page and then PTO public meeting
11 November 20th, 2024, the agenda coded
12 guidelines, clean guidelines, summary of
13 changes and comments are provided.

14 I'll now ask Mark Hamilton to provide a
15 brief overview of the Department's vision of
16 the process of updating the guidelines
17 presented at today's meeting.

18 MR. HAMILTON: Good morning. The Florida
19 Real Property Appraisal Guidelines before you
20 today are part of the standard measures of
21 value and authorized by Sections 195.032 and
22 195.062, Florida Statutes. Pursuant to Section
23 195.062, Florida Statutes, they must be adopted
24 in general conformity with the procedures set
25 forth in Section 120.54, Florida Statutes.

1 However, by law, these guidelines do not
2 establish the value of any property, do not
3 have the force or effect of rules and are only
4 to be used to aid and assist county property
5 appraisers.

6 The Department has already received
7 written comments pertaining to the guidelines
8 and whether they constitute a rule. The
9 written comments received have been posted to
10 the Department's website and are available for
11 review. The Department has been continuing to
12 be very clear on this subject. The guidelines
13 are not rules under the law.

14 The Department issued PTO Bulletin 1023
15 dated August 19th, 2010 addressing this very
16 issue, and advising that the applicable
17 provisions of Florida law clearly provide these
18 guidelines are not rules and do not have the
19 force or effect of law.

20 The Department's position on that issue
21 has not changed. The Department will be
22 posting PTO Bulletin 1023 with written comments
23 received for this meeting so that it is easily
24 accessible to any interested parties.

25 Similar to the process that was followed

1 for the Department updates to the Florida
2 Agricultural Guidelines -- Classified Use
3 Guidelines, the Department envisions a robust
4 public process for updating these real property
5 guidelines. This includes extensive
6 opportunities for public input both in writing
7 or in person at public meetings like the one
8 being held today.

9 The Department has not preselected the
10 number of meetings that we will tend to hold
11 for updating these guidelines in the future.
12 Throughout the process, the Department has
13 envisioned having as many meetings as needed to
14 determine that no additional ones will assist
15 us in further updating these guidelines.

16 The Department greatly appreciates the
17 public participating in today's meeting and
18 look forward to receiving any additional input
19 to assist us with the draft of the guidelines
20 that are before you today.

21 The Department has subject matter team
22 members here to try to answer any questions you
23 have under the draft before you today but we
24 may not have all the answers today. After
25 today's meeting, we will endeavor to follow up

1 as needed in order to address any outstanding
2 questions or issues on the guidelines. We
3 appreciate your participation in this process
4 and want to make sure we consider all issues
5 that may be raised today or as part of any
6 written comments you may wish to submit.

7 With that, I will turn it over to
8 Ms. Forester.

9 MS. FORRESTER: I'll now ask Anthony
10 Jackson to explain the process that we will use
11 for taking comments on the agenda items.

12 MR. JACKSON: There are three options for
13 us to take comments on the items listed on the
14 agenda. If you are attending this meeting
15 using the option telephone with audio pin and
16 you have a question or comment, please send an
17 email to DORPTO@FloridaRevenue.com to let me
18 know you wish to speak. We will address you by
19 name and unmute your phone when it is your turn
20 to speak.

21 If you are using the option telephone with
22 no audio pin, you must email your question or
23 comment directly to DORPTO@FloridaRevenue.com.
24 Please use the subject line November 20 Meeting
25 for the comment, have your name and whom you

1 represent in your email. We will read your
2 comment out loud and the court reporter will
3 enter it into the record.

4 If you are attending this meeting using
5 your computer, raise your hand using the icon
6 on the grab tab left of your control panel and
7 we will address you when it's your turn to
8 speak. Please state your name and whom you
9 represent and the court reporter will enter it
10 into the record along with your question or
11 comment.

12 If you experience difficulty, please use
13 the quick chat option to send me a message.

14 As a reminder for those in the room,
15 please mute or turn off all cell phone ringers
16 or any noisemaking devices. Thank you.

17 MS. FORRESTER: We will take comments on
18 each agenda item from anyone present or from
19 webinar and phone attendees. For anyone using
20 a computer, raise your hand electronically.
21 Please tell us your name and whom you
22 represent. We ask that you limit comments to
23 each topical item currently open for discussion
24 in the drafts published and provided online
25 (audio disruption). Please hold all general

1 comments until after we've discussed the agenda
2 items.

3 I will summarize the proposed changes
4 within each section of the draft guideline and
5 then open that specific section up for members
6 of the public to provide comments relevant to
7 those proposed changes. For purposes of the
8 meeting, we'll be referencing the coded version
9 of the Florida Real Property Appraisal
10 Guidelines. Note that underlined language is
11 new language, maybe moved to another section.
12 And stricken language is language intended to
13 be removed or moved elsewhere in the draft
14 document.

15 Please refer to the summary of changes to
16 the Florida Real Property Appraisal Guidelines
17 for two reference charts as specified for
18 subsection information. From the 2002 version,
19 was moved to the proposed subsections in the
20 draft document being discussed today. For
21 those attending by webinar, both these
22 documents can be found on the Department's
23 public meeting page.

24 We'll begin with section 1 titled
25 Introduction on both the 2002 Guidelines and

1 the proposed draft guidelines. This section is
2 edited to cover the legal basis for these
3 guidelines, provides an overview, description
4 and purpose, the limitation, unintended use of
5 these guidelines as well as information about
6 better sources of appraised items.

7 Section 1.5 beginning on page 15
8 specifically illustrates the changes from the
9 2002 version, with 16 sections, to the proposed
10 draft with six sections.

11 Are there any comments on the changes from
12 section 1 to the proposed draft section 1?

13 Seeing that no hands are raised, we will
14 move on.

15 Section 2 titled Foundations of Mass
16 Appraisal in Florida. The proposed draft
17 section 2 will be titled Foundational
18 Principles. Amendments include several
19 structural and content-based revisions, focuses
20 on updating statutory sections to current law,
21 educational standards and foundational
22 principles specific to mass appraisal in
23 Florida. The proposed draft now includes the
24 scope of work details from the current
25 guidelines section 5.

1 Are there any comments on the changes from
2 section 2 to the proposed draft section 2?

3 Seeing no comments, we'll move on.

4 Section 3, titled Important Definitions
5 and Concepts. The terms and definitions were
6 relocated to the proposed draft addendum A
7 titled Definitions. And addendum B titled
8 Relevant Valuation Concepts. These addendums
9 provide the sources for the definition and
10 where the concept originated.

11 Are there any comments on the changes from
12 section 3 to the proposed draft addendums A and
13 B?

14 Seeing no comments.

15 Beginning on page 29 of the coded version
16 sections four and five will now be proposed
17 section 3 to be titled the Mass Appraisal
18 Process in Florida. Definitions were moved to
19 addendum A. Edits include changes to the
20 Department's source for assessment role
21 standards and added a new section titled
22 Property Inspection.

23 Are there any comments on the changes from
24 sections four and five to the proposed draft
25 section 3?

1 Seeing no comments.

2 Beginning on page 33 of the coded version,
3 sections six, seven, and eight will now be
4 proposed section 4 to be titled Mass Appraisal
5 Data. Amendments include enhancements and
6 reorganizations to improve clarity and reflect
7 current standards, added links, sources, and
8 reorganized sale data text.

9 Are there any comments on the changes from
10 the sections six, seven, and eight to the
11 proposed draft section 4?

12 All right. Section 9 was moved to the
13 proposed section 6. We'll come back to section
14 9 after comments were provided for the proposed
15 section 5. The proposed section 5 begins on
16 page 53 of the coded version. Sections 10 and
17 16 will now be proposed section 5 entitled
18 Quality Assurance for Mass Appraisal.

19 Four new sections were added to proposed
20 section 5. The new sections are titled 5.3
21 Organization and Communication, 5.4 Personnel
22 Management, 5.5 Education and Training, and 5.9
23 Model Calibration. Sales ratios study text was
24 reorganized and some of the text was moved to
25 addendum D.

1 Are there any comments on the changes from
2 the sections 10 and 16 to the proposed draft
3 section 5?

4 All right. Seeing no comments.

5 Back to section 9 on page 57 where
6 proposed section 6 begins.

7 Sections 9, 11, 12, 13, 14, and 15 will
8 now be proposed section 6 titled Mass Appraisal
9 Valuation. Amendments include contents moved
10 from section 9 to proposed section 6.1. And
11 edits were made to the valuation of approaches.

12 Are there any comments on sections 9, 11
13 through 15 to the proposed draft section 6?

14 MR. JACKSON: Mr. Mau, you can go ahead.
15 It says you're self-muted, so go ahead and
16 unmute yourself and speak.

17 MR. MAU: Good morning. How are you
18 today?

19 I actually intended to raise my hand for
20 the prior section which was referring to
21 section 16 of the coded -- of the coded
22 version. I just had a comment, but I couldn't
23 get to it quick enough, I guess to address it
24 at that point.

25 MS. FORRESTER: Okay. Go ahead with your

1 comment, please.

2 MR. MAU: Yes, ma'am. So my name is
3 Nicholas Mau. I am a taxpaying citizen in the
4 state of Florida. I am a representative of
5 taxpayers across the state. And I just want to
6 make a comment regarding the language that has
7 been removed and language that is pertaining to
8 the adjustments for the first and eighth
9 criterion. I do think that it's important for
10 the recent guidance that's been provided by the
11 Department on the uniform handling of the first
12 and eighth criteria adjustments in both mass
13 appraisal and individual appraisal at the value
14 adjustment level to be given some consideration
15 in the guidelines that are provided.

16 There's a number of DOR advisory
17 memorandums that have been submitted to
18 taxpayers to value adjustments boards and to
19 property appraisers across the state over the
20 last few years. And I do think that guidance
21 is important to provide into the guidelines
22 moving forward for all parties to be on the
23 same page.

24 If you'd like specific references to that,
25 I can certainly provide that to you. But I

1 know that these guidelines and these advisory
2 memorandums have come from your office. And I
3 believe that you should be familiar with those.

4 MS. GOLDSTEIN: Can you specify what
5 section you're referring to?

6 MR. MAU: Yes. Section 16.7.8. And then
7 I believe in the --

8 MS. GOLDSTEIN: What page number is that?

9 MR. MAU: That's page 76.

10 MS. GOLDSTEIN: Okay.

11 MR. MAU: And I believe in the clean
12 version, the only reference really to the
13 adjustment for eighth criterion is in
14 amendment -- addendum D on page number 50.

15 MS. GOLDSTEIN: 193.011 and eighth (audio
16 disruption) doesn't appear at the beginning of the
17 draft. But we will take your comment under
18 advisement.

19 MR. MAU: Okay. Thank you very much.

20 MS. FORRESTER: Thank you. That comment
21 was on section 16. We'll make sure there's no
22 comments on section 9, 11 through 15 to
23 proposed section 6.

24 Are there any comments?

25 Hearing no comments.

1 The addendum section to proposed addendums
2 A through D. Addendum on page 79 was removed.
3 The proposed addendums begin on page 82.

4 Addendum A is titled definitions.
5 Definitions are pulled from section 3 and other
6 sections of the guideline.

7 Addendum B titled Relevant Valuation
8 Concepts, page 88, is from section 3.2.

9 Addendum C titled Managing Sale Data for
10 Parcels that Change, page 90, is from section
11 6.12.6.

12 Addendum D titled Topical Index for Sales
13 Ratio Studies, page 92, is information from
14 sections 16.7.2 through 16.7.14.

15 Are there any comments on the proposed
16 addendums A through D to the guidelines?

17 Hearing no comments on the addendums.

18 Are there any additional comments on the
19 guidelines?

20 MR. JACKSON: You can go ahead, Mr. Mau.

21 MR. MAU: Yes. Once again thank you very
22 much. This is Nicholas Mau representing
23 FirstPointe Advisors and the taxpayers of the
24 state of Florida. Just once again for this --
25 the addendum D, I just want to make sure that

1 my comment that was in reference to 16.7.8 also
2 applies to the addendum D and the definitions
3 that are provided here under the guidance as
4 provided herein. I do think that it's
5 important to consider the recent guidance
6 provided by your office as guidance for the
7 proper application and consideration of the
8 eighth criterion adjustment.

9 MS. FORRESTER: Thank you.

10 MR. MAU: Thank you.

11 MS. FORRESTER: Any additional comments
12 from our interested parties?

13 On behalf of the Department, I want to
14 thank everyone for participating and sharing
15 your comments with us. Your participation is
16 very helpful during this process. You may
17 provide written comments to us. Please bear in
18 mind that they do become a part of the public
19 record.

20 We ask that any written comments be
21 provided to us by close of business on
22 January 17th, 2025. You may send these
23 comments by email to DORPTO@FloridaRevenue.com.
24 Or mail your comments to Property Tax Oversight
25 Florida Department of Revenue, PO Box 3000,

1 Tallahassee, Florida, 32315-3000.

2 This concludes the meeting. Thank you.

3 (Meeting concluded at 10:24 a.m.)

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CERTIFICATE OF REPORTER

STATE OF FLORIDA
COUNTY OF LEON

I, Tracy Brown, certify that I was
authorized to and did stenographically report
the foregoing proceedings, and that the
transcript is a true and complete record of my
stenographic notes.

Dated this 8th day of December, 2024.



TRACY BROWN