Public Comments

From: Pelegrin, Heather - CCCS
To: Anthony Jackson
Subject: DOR Workshop re: Forms
Date: Monday, November 9, 2026 1:45:20 PM

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Anthony,

Good afternoon. I am emailing on behalf of the VAB for Duval County. I wasn't sure if I should wait for the workshop on Thursday or go ahead and submit a comment/question now regarding the DR-486 Petition form. We noticed that with the new form on the DOR website, the check boxes in Part 2 on the right side of the form for Petitioners to select the 'Reason for Petition,' are missing. So, if they would like to file for 'Denial of Exemption,' Denial for late filing of exemption or classification,' or ' Qualifying Improvement or change of ownership or control,' they would not have a box to select.

Also, in Part 2, for the 'Denial of exemption,' it looks like the wording is duplicated. It says, 'Select or enter type:' and then it says, "Choose an item.' You all are probably aware, but we just wanted to bring it to someone's attention just in case.

We were also curious if the check box for 'fax' would be removed from the link that states, 'The standard way to receive information is by US mail. If possible, I prefer to receive information by…' Since the blank for Petitioners to insert a fax number was removed, we were wondering if that check box would be removed also.

We appreciate your time. Thank you so much. Have a great day!

Heather

Heather R. Pelegrin
Chief of the Value Adjustment Board
Jacksonville City Council
117 W. Duval Street, Suite 305
Jacksonville, FL 32202
(904) 255-5124

From: SM A <cps1jra@gmail.com>
Sent: Friday, November 6, 2026 2:14 PM
To: DORPTO <DORPTO@floridarevenue.com>; Mark Hamilton <Mark.Hamilton@floridarevenue.com>; Steve Keller <Steve.Keller@floridarevenue.com>
Cc: albritton.ben.web@flsenate.gov; Daniel.Perez@flhouse.gov
Subject: REQUEST FOR CLARIFICATION

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TO: Property Tax Oversight
Florida Department of Revenue
FROM: Sheila Anderson
DATE: November 6, 2026
REF.: NEED FOR CLARIFICATIONS
CC: Florida Senate President - for Finance and Tax Committee
Florida House of Representatives Speaker – for Finance and Tax Committee

The following language refers to "filed tax returns" **BUT does NOT state the specific context in which such documents would be necessary or required. IF for "income producing property", the request for or need for such returns would contradict the "uniformity" language, and my non-lawyer understanding of the legal basis, for use of "unencumbered fee simple" data (per 12D-51.003, F.A.C.)** – which means (using my language) **what would "market** rent" and **"market** operating expenses" and **"market** capitalization rates" be for substantially similar properties on January 1st of the applicable tax year.

And January 1st, per my understanding, refers to the current calendar year. Typically, income tax returns would be a year out of date, thus **would not be consistent with the "unencumbered fee simple" standard which, I believe, is based upon or derived from the constitutional requirement of "uniformity" of taxation.**

SO, if a property appraiser requests or demands individual tax returns, there may be a basis for suggesting such requests might violate taxpayer's rights AND legal requirements for assessments. **In my experience over the last 30 plus years, letters sent by various property appraisers seeking information well before Value Adjustment Board evidence deadlines have NEVER been through a Department of Revenue public process and are NOT state adopted forms which leads to the impression that local officials are acting outside of ethical and legal state requirements.**

THAT is my persona; reaction to the language stated below. **IF "income property" is NOT the context for requests for "tax returns", the Department should clarify the**

appropriate context – such as if such returns are intended to be verification of ownership for portability purposes.

> Purpose: Section 194.032, F.S., amended by section 11 of Chapter 2026-239, L.O.F., provides for value adjustment boards (VAB) to meet to hear appeals relating to timeliness of filed tax returns. The purpose of the draft amendment to Rule 12D-9.005, F.A.C., is to add the requirement for the VAB to hear appeals on timely filing of tax returns. The purpose of the draft amendment to Rule 12D-9.015, F.A.C., is to incorporate new form DR-486RMT by reference, providing petitioners with the option to request a remote hearing. The purpose of the draft amendments to Rule 12D-9.024, F.A.C., is to provide information on the hearing process in considering determinations on timeliness of filing tax returns. (Emphasis added.)

From: SM A <cps1jra@gmail.com>
Sent: Friday, October 30, 2026 2:14 PM
To: DORPTO <DORPTO@floridarevenue.com>
Subject: 12D-9.024 Procedures for Commencement of a Hearing.

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Suggested modifications:

12D-9.024

(2) The hearing shall be open to the public **with appropriate signage in indoor AND outdoor place(s) easily seen by the general public and shall be conducted by either the board or special magistrate. IF conducted by a special magistrate, the Board attorney shall NOT be directly involved and shall not participate in the proceedings.**

(3) Upon the request of either party, a special magistrate shall swear in all witnesses **and attorneys** in that proceeding on the record. Upon such request and if the witness **and attorneys** has been sworn in during an earlier hearing, it shall be sufficient for the special magistrate to remind the witnesses **and attorneys** that ~~he or she~~ is **they are** still under oath.

(8) If at any point in a hearing or proceeding the petitioner withdraws the petition or the parties agree to settlement, the petition becomes a withdrawn or settled petition and the hearing or proceeding shall end. The board or special magistrate shall state or note for the record that the petition is withdrawn or settled, shall not proceed with the hearing, shall not consider the petition, and shall not produce a decision or recommended decision.all be sufficient for the special magistrate to remind the witness **and attorneys** that he or she is still under oath. **In the event of a withdrawn or settled petition, the board's final report shall indicate in a separate column how many petitions were settled.**

Sheila Anderson

From: Lori P
To: SM A; DORPTO
Subject: Re: 12D-9.005
Date: Friday, October 30, 2026 11:59:01 AM
Attachments: image.png

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good

Thank you,

Lori Parrish
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Davie, Florida 33314
Telephone: 954-791-0477
Office Fax: 954-791-0506
Direct E-Mail: **Lori@kklaw.us**

From: SM A
Sent: Friday, October 30, 2026 11:58 AM
To: DORPTO
Subject: 12D-9.005

Suggested modification to the language in (3).

(3) The board must ensure that all board meetings are duly noticed under Section 286.011, F.S., **and all Value Adjustment Board hearings** are held in accordance with the law.

Sheila Anderson

From: SM A
To: DORPTO
Subject: 12D-9.005
Date: Friday, October 30, 2026 11:58:25 AM

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Suggested modification to the language in (3).

(3) The board must ensure that all board meetings are duly noticed under Section 286.011, F.S., **and all Value Adjustment Board hearings** are held in accordance with the law.

Sheila Anderson