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FLORIDA DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT  
PUBLIC HEARING

DATE: January 13, 2021  
TIME: 10:00 a.m. to 10:58 a.m.  
LOCATION: Via Virtual Webinar

This public hearing came on to be heard at the time and  
place aforesaid, when and where the following proceedings  
were reported by:

Peggy L. Ward, Court Reporter  
For The Record Reporting, Inc.  
1500 Mahan Drive, Suite 140  
Tallahassee, Florida 32308

P R O C E E D I N G S

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MS. FORRESTER: Okay. Good morning. My name is Janice Forrester. I'm the Revenue Program Administrator for the Technical Assistance Section and Property Tax Oversight Program. I will be the moderator for today's hearing. My role as moderator is to preside in a neutral fashion.

Staff from the Department are here today to receive comments on the draft amendments. At this time I would like staff to introduce themselves.

MS. HARPER: My name is Jenna Harper. I'm the compliance office manager for compliance assistance.

MR. COTTON: Mike Cotton, technical assistance.

MR. ZINGALE: Jim Zingale, executive director.

MS. GOLDSTEIN: Rachel Goldstein. I'm one of the attorneys with the Department of Revenue.

MR. HAMILTON: Mark Hamilton, general counsel.

MS. FORRESTER: Thank you. Today is January 13th, 2021. This is a public rule hearing scheduled under Subsection 3 of Section 120.54 Florida Statutes. The Department is holding this hearing to discuss the draft amendments to rules

1 and form.

2 The Department published two notices of  
3 proposed rules in the Florida Administrative  
4 Register. The notice for Rule 12D-16.002 was  
5 published on December 21st, 2020, Volume 46,  
6 No. 246, pages 5,593 through 5,594.

7 And the notice for Chapter 12-9 was published  
8 on December 22nd, 2020, Volume 46, No. 207,  
9 pages 5,609 through 5,617.

10 For those at the computer, the draft rules and  
11 forms are on the Department's proposed rules web  
12 page at [floridarevenue.com/rules](http://floridarevenue.com/rules). Select the  
13 property tax proposed rules drop-down at the  
14 bottom of the page, then select Chapter 12-9 link.

15 I'll now ask Mike Cotton to explain the  
16 process that we will use for taking comments on  
17 the agenda items. Please note the Department  
18 offices are still temporarily closed to the  
19 public. This hearing is taking place using  
20 electronic media.

21 MR. COTTON: Good morning, ladies and  
22 gentlemen. If you are attending this hearing  
23 using your computer, raise your hand using the  
24 icon on the grab tab which is located on the left  
25 of your control panel. We'll address you when

1           it's your turn to speak. Please state your name  
2           and who you represent. If you experience  
3           difficulty, use the quick chat option to send me a  
4           message.

5           If you are attending this hearing using the  
6           option telephone with audio PIN and you have a  
7           question or comment, send an email to  
8           DORPTO@floridarevenue.com to let us know that you  
9           wish to speak. We'll address you by name and  
10          unmute your phone when it's your turn to speak.

11          If you are using the option telephone with no  
12          audit PIN and you want to ask a question or make a  
13          comment, you must send an email to  
14          DORPTO@floridarevenue.com. Please use the subject  
15          line January 13 Hearing. In the email, add your  
16          name and whom you represent. We'll acknowledge  
17          your email or read your comment out loud.

18          All comments received during the hearing will  
19          be recorded by the court reporter. Written  
20          comments will be posted to the proposed rules page  
21          with the transcript. Thank you.

22          MS. FORRESTER: Thank you, Mike. We'll take  
23          comments on each agenda item. For anyone using a  
24          computer, raise your hand electronically, please  
25          tell us your name and whom you represent.

1           We ask that you provide only comments or  
2 suggested changes that are directly relevant to  
3 the draft rules. Please hold all other general  
4 comments until after we have discussed the agenda  
5 items.

6           I'm now turning the hearing over to  
7 Miss Goldstein to present the proposed rules and  
8 forms.

9           MS. GOLDSTEIN: Good morning. Today's public  
10 hearing is intended to discuss the Department's  
11 proposed rules and associated forms referenced in  
12 Chapter 12-9 and 12D-16.002 of the Florida  
13 Administrative Code.

14           These rules and forms are related to the  
15 Department's educational program for various  
16 certifications, including for property appraisers  
17 and for tax collectors.

18           This process has been a lengthy and ongoing  
19 process which began January 23rd, 2019 with a rule  
20 development workshop where the Department took  
21 comments and made changes to the rule associated  
22 with those comments received.

23           Next, the rule was publicly workshopped on  
24 November 17th, 2020 and subsequently went before  
25 the Governor and cabinet in a public meeting on

1 December 15th, 2020 for approval of the published  
2 notice of proposed rule.

3 This hearing today is intended to solicit any  
4 additional comments as determinative changes are  
5 necessary before proceeding to final adoption.

6 The way today's hearing is going to be  
7 structured is I'm going to go through each rule  
8 and form one by one, summarize any changes or  
9 improvements and open it up for members of the  
10 public to provide specific comments relevant to  
11 the topics covered in each section of the rule.

12 If you have general comments regarding the  
13 program overall, I ask that you hold off on those  
14 until the end.

15 These proposed rules are intended to preserve  
16 our current process that reflect the Department is  
17 currently doing, with the addition of a few  
18 updates and improvement.

19 Before we begin, I just want to highlight a  
20 few of the changes that we've made to these rules.  
21 With respect to the committees, the current draft  
22 rule before you reflects the status quo,  
23 Department's existing use of committees.

24 Since the nature of the training and  
25 certification courses is constantly in flux, we

1           decided not to adopt a course list to rules,  
2           update course lists are provided online on the  
3           Department's website. Those course lists have  
4           been updated with course descriptions or  
5           hyperlinks the course detail if they are housed on  
6           another website.

7                     We have extended our digital accessibility  
8           making registration, submission of forms, and  
9           tuition payment available online.

10                    Now if you will turn to the rule text, I will  
11           begin with Rule 12-9.002 entitled Definition. For  
12           this one, we simply updated definitions for  
13           clarity. Are there any comments on this rule?

14                    MS. FORRESTER: This is Janice --

15                    MR. COTTON: There are no comments.

16                    MS. FORRESTER: This is Janice Forrester.  
17           That was Rule 12-9.001.

18                    MS. GOLDSTEIN: Oh, I'm sorry.

19                    MR. HAMILTON: You might want to reask if  
20           there's comments to that one.

21                    MS. GOLDSTEIN: Okay. I'm just going to reask  
22           the question. Rule 12-9.001 entitled Definition,  
23           the only changes to this section were made based  
24           on clarifications to the definition. Do we have  
25           any comments on this rule?

1 MR. COTTON: I see no comments at this time.

2 MS. GOLDSTEIN: Okay. Rule 12-9.002, this is  
3 the rule explaining the various certification  
4 programs, including the addition of the Certified  
5 Cadastralist of Florida in the rule text.

6 And to provide this, the Department will  
7 publish an informational guide on the rule itself  
8 and the programs, which will not be promulgated  
9 but will be made publicly available. This rule  
10 also describes the function and duties of the  
11 committees. Are there any comments on this rule?

12 MR. COTTON: No comments.

13 MS. GOLDSTEIN: Rule 12-9.003 entitled  
14 Qualifications, this rule is to establish updated  
15 qualification criteria and specified coursework  
16 for the professional certification of property  
17 appraisers, tax collectors, their employees and  
18 employees of the Department. It also adds  
19 certification criteria for the cadastralist  
20 program. Do we have any comments on this rule?

21 MR. COTTON: No comments.

22 MS. GOLDSTEIN: Rule 12-9.0031 entitled  
23 Approval of Courses, this rule is intended to  
24 specify criteria and procedures for the approval  
25 of courses for credit towards certification,

1           recertification, or reinstatement of a  
2           professional certification, and to incorporate a  
3           new form, DR-4002, which we will cover at the end,  
4           for obtaining approval of a course for either  
5           certification or continuing education.

6           Do we have any comments on this rule?

7           MR. COTTON: Miss Cucchi, I see you have a  
8           comment, a question. Please go ahead.  
9           Miss Cucchi?

10          MS. FORRESTER: This is Janice Forrester.  
11          Miss Cucchi, you might need to unmute your phone.

12          MS. CUCCHI: Can you hear me now?

13          MS. FORRESTER: Yes.

14          MR. COTTON: Yes, ma'am.

15          MS. CUCCHI: Okay. What I was asking is -- I  
16          was having problems with the -- getting the hand  
17          raised. It wasn't showing up because I had this  
18          other screen that showed Mike Cotton's screen  
19          shot. So it was covering over the hand.

20          Now that I've figured out what the hand is,  
21          can we go back? Can I ask some questions?  
22          Because I did have -- I did have other questions  
23          of the previous.

24          MR. COTTON: Yes. Yes, ma'am, go ahead.  
25          Start with your first question, please.

1 MS. CUCCHI: Okay. So on Proposed Rule 9.001,  
2 the Proposed Rule defines committee members, and  
3 my question is does the -- I've got a few  
4 questions. The first one is does this proposed  
5 rule require all committee members to be either  
6 elected property appraisers or elected tax  
7 collectors?

8 MS. GOLDSTEIN: Yes. That is the way the rule  
9 is structured at the time.

10 MS. CUCCHI: Okay. And next question, so  
11 under this rule, no others could be committee  
12 members, like a cadastralist association member or  
13 CPAs or attorneys or private appraisers or  
14 taxpayers. Is that correct?

15 MS. GOLDSTEIN: Yes.

16 MS. CUCCHI: My recommendation in here, then,  
17 is that the committees be expanded to include  
18 other such members.

19 MS. GOLDSTEIN: Okay. We will take that into  
20 consideration.

21 MS. CUCCHI: I also have a recommendation, and  
22 that would be to include the definitions for  
23 professionally accepted appraisal practices and  
24 for appropriate appraisal methodologies. Because  
25 these are two very important statutory terms and

1           they're addressed in one of your rules below,  
2           12-9.0031.

3           And, you know, how is your staff or anyone  
4           else going to know if a course is properly  
5           approved if no one knows what professionally  
6           accepted appraisal practices and appropriate  
7           appraisal methodologies are.

8           MS. GOLDSTEIN: Okay. We will take that into  
9           consideration.

10          MS. CUCCHI: Okay. And just as far as 9.001,  
11          I'm still working on things and I expect to have  
12          more and to submit more at a later time.

13          I also had some questions on 9.002. That  
14          rule, it states, in part, that committee members  
15          who are property appraisers and tax collectors  
16          shall hold the designation of Certified Florida  
17          Appraiser or Certified Florida Collector, but then  
18          Proposed Rule 12-9.002(5) requires appointment of,  
19          quote, the president of the member state  
20          association, and obviously that person is going to  
21          be a property appraiser.

22          So the question is what happens when the  
23          president of the state association, which under  
24          the Proposed Rule 9.002(5) shall be appointed but  
25          does not hold the designation that 12-9.001(9)

1 requires the committee member shall hold.

2 MS. GOLDSTEIN: Okay.

3 MS. CUCCHI: There seems to be a conflict.

4 MS. GOLDSTEIN: We will look into that as a  
5 potential for clarification.

6 MS. CUCCHI: And you've already answered two  
7 questions before, but the other thing, Proposed  
8 Rule 9.002 cites the statutes 145.10, 145.11, and  
9 195.002 as authority for this rule.

10 194.10 and 140 -- I'm sorry. 145.10 and  
11 145.11 states the Department shall establish and  
12 maintain a certified property appraiser program.

13 195.002 is titled the supervision by the  
14 Department of Revenue and it includes DOR's duty  
15 to oversee property appraisers. I'm just not  
16 seeing the authority within the statute to let  
17 property appraisers oversee themselves or DOR.

18 So I'm asking you what is the exact phrase or  
19 sentence within DOR's law, implemented statutory  
20 authority, citations for these proposed rules to  
21 allow the overseeing property appraisers to  
22 determine and approve the certification of the  
23 overseer of DOR employees.

24 MS. GOLDSTEIN: Well, I would just respond  
25 that all statutory authority is cited in the

1 proposed rule text. The Department has the  
2 authority under Section 195.002 to conduct the  
3 schools and training for state and local  
4 personnel, which would include its own employees.  
5 The authority under the same to establish by rule  
6 committees for admission and certification.

7 So the officials who serve on the  
8 certifications do not, you know, determine and  
9 approve. They are merely functioning in this rule  
10 to recommend qualified applicants to the  
11 Department for certification.

12 And publicly noticed meetings and -- it's all  
13 based on that applicant's completion of required  
14 coursework.

15 MS. CUCCHI: But, again, you know, I'm just  
16 not seeing the exact phrase when -- when there's  
17 supervision by the Department of Revenue and  
18 you've got rules that require this committee to  
19 approve and if they don't approve, then presumably  
20 a person does not get certified.

21 So you've got supervision by the Department of  
22 Revenue and you're using that as statutory  
23 authority to let property appraisers who are  
24 supposed to be the overseeing supervise DOR  
25 employees?

1 I mean, is there an exact phrase or sentence  
2 you can point me to that shows me that this is  
3 okay?

4 MR. HAMILTON: Miss Cucchi, we've provided the  
5 statutory citations. We've advised as to what the  
6 rule provides for. We appreciate your comments.  
7 If you have any additional comments regarding the  
8 rule, we would be happy to hear them. Otherwise,  
9 we've explained these statutory citations in the  
10 rules and what the Department's position is.

11 MS. CUCCHI: Okay. Well, just for the record,  
12 I do not feel that this question was answered,  
13 because I asked for an exact phrase or sentence.  
14 And just providing a statute that's already in the  
15 authority but not providing the exact phrase or  
16 sentence is not what the question was.

17 But I will go on. I do recommend a separate  
18 certification for DOR employees that is not the  
19 same as the property appraisers, because DOR staff  
20 don't produce assessment rules. You know, they  
21 approve them.

22 And there's a lot of law in Chapter 192, 193,  
23 195 and several others and there should be a  
24 separate certification for the duties of DOR staff  
25 because there's different duties between DOR staff

1 and property appraisers.

2 MS. GOLDSTEIN: Okay. We will take that into  
3 consideration.

4 MR. COTTON: Do you have any more comments,  
5 Miss Cucchi?

6 MS. CUCCHI: Are we on Rule 9.003? I'm not  
7 sure where we were at when I finally got this  
8 figured out.

9 MR. COTTON: One moment.

10 MS. GOLDSTEIN: We ended on 12-9.0031,  
11 Approval of Courses.

12 MS. CUCCHI: So can I then comment on that  
13 rule as well?

14 MS. GOLDSTEIN: Yes.

15 MS. CUCCHI: Okay. Proposed Rule 12-9.003(1)  
16 states, in part, a person who is a Certified  
17 Florida Evaluator or a Certified Florida Collector  
18 Assistant upon being appointed or elected to  
19 office will be recognized as a Certified Florida  
20 Appraiser or a Certified Florida Collector upon  
21 taking office. And that's the end of the quote.

22 I've got a few questions. First one being,  
23 before being recertified from a Certified Florida  
24 Evaluator to a Certified Florida Appraiser,  
25 shouldn't elected officials comply with the law

1 and meet the continuing education requirement  
2 under Florida Statute 145.10(2)(c) for the fee  
3 requirement under Florida Statute 195.002 and  
4 Florida Administrative Code Rules?

5 MS. GOLDSTEIN: That is something we'll take  
6 into consideration.

7 MS. CUCCHI: Okay. Next thing is should an  
8 elected official also be required to complete an  
9 application and be screened by the committee to  
10 ensure that the current requirements of the  
11 Certified Florida Appraiser are met.

12 MS. GOLDSTEIN: That is something we will also  
13 take into consideration.

14 MS. CUCCHI: And, again, there's the problem  
15 with the conflict of the two, 9.003 and 9.006.  
16 And I would like to know which law DOR would  
17 comply with, which one -- which recognizes 9.003,  
18 which recognizes a CFE and a CFA upon taking  
19 office, or the draft, 9.006 for which no  
20 certification shall be issued until an application  
21 has been approved by the committee.

22 MS. GOLDSTEIN: Okay. We will also take that  
23 into consideration. Do you have any other  
24 comments on this rule?

25 MS. CUCCHI: Yes, I do. Proposed

1 Rule 9.003(4) does not require any course in  
2 Florida law. And Florida property tax law is  
3 unique in many ways and is not taught in the  
4 approved coursework.

5 There was actually an appeals court in Singh  
6 versus Disney that recently agreed with the trial  
7 court and said that professionally accepted  
8 practice cannot be used in a manner that violated  
9 Florida law.

10 I'm just putting out here the VAB training  
11 contains Florida property tax law and training and  
12 examination and it is available at no cost.

13 So I'm curious why isn't there any course in  
14 Florida law required prior to certification and  
15 why isn't the VAB training a required approved  
16 course. Can you answer those questions?

17 MS. GOLDSTEIN: I can answer them to the  
18 extent that we will take those suggestions into  
19 consideration. If you have, you know, any  
20 recommendations for courses that you would like to  
21 see approved that aren't currently approved, we  
22 would obviously review those. So I invite you to  
23 submit that.

24 MS. CUCCHI: Okay. Well, then, on that I am  
25 submitting the VAB training as a required approved

1 course.

2 MS. GOLDSTEIN: Okay.

3 MS. CUCCHI: Also proposed Rule 9.003(6)  
4 states, in part, that applicants must pass the  
5 required examination. That's a quote. However,  
6 this proposed rule doesn't state what passing an  
7 examination is.

8 MS. GOLDSTEIN: Yeah. That standard is  
9 determined by the course provider.

10 MS. CUCCHI: Okay. This proposed rule also  
11 allows for getting credit without taking the  
12 course and states, in part, that the applicant  
13 makes a passing grade as determined by the course  
14 provider.

15 Just, you know, DBPR specifies in its rule for  
16 private appraisers what the requirements are for  
17 passing an exam. And I would say rather than  
18 leave it up to each course provider what a passing  
19 grade is, shouldn't DOR rules also have a standard  
20 like DBPR for what constitutes passing the exam.

21 MS. GOLDSTEIN: We will look into that. We  
22 will take that into consideration.

23 MS. CUCCHI: Also, this draft rule requires  
24 presence in the classroom for all instructional  
25 hours in passing the exam. The rule also allows

1 for challenging the exam without taking the  
2 course.

3 So what happens if a person is not present for  
4 all of the instructional hours but passes the exam  
5 at the end of the course? It seems like there's  
6 something in the middle there that's missing.

7 MS. GOLDSTEIN: Okay. We will look into that.

8 MS. CUCCHI: And the term "passes the exam" is  
9 much more clear than makes a passing grade.

10 MS. GOLDSTEIN: Okay.

11 MS. CUCCHI: Next thing is, in removing the  
12 chairman's ability to approve and appoint  
13 proctors, don't you think that there should be  
14 standards for qualifying a proctor? Because it  
15 used to be that the chairman, which was the DOR,  
16 either executive director or a designee, at least  
17 had the ability to step in if they didn't like  
18 what was going on.

19 So I'm just wondering, now that that's being  
20 taken out, would you consider at least standards  
21 for qualifying a proctor?

22 MS. GOLDSTEIN: We will consider all of your  
23 suggestions.

24 MS. CUCCHI: Okay. I just want to make sure  
25 that, you know, a proctor can't be a property

1 appraiser's employee and then its exam is just,  
2 hey, what's your name? Okay. You get a passing  
3 grade because you provided your name.

4 You know, I don't want to go into the  
5 ridiculous, but it just seems like there should be  
6 some -- some standard.

7 MS. GOLDSTEIN: Okay.

8 MS. CUCCHI: In addition, I think that there  
9 needs to be in (5) mathematical principles and  
10 procedures, and then also (4)(a), the basic  
11 appraisal principles needs to address the  
12 appraisal process and procedures, not just the  
13 principles.

14 MS. GOLDSTEIN: Okay.

15 MS. CUCCHI: I think there's training that's  
16 needed on Florida specific mathematical  
17 procedures, probably on computers and the computer  
18 software to perform the mathematical calculations  
19 required to apply the statutes and the  
20 Department's standard measures of value.

21 MS. GOLDSTEIN: Okay. Well, again, I would  
22 just invite you, if you have specific courses in  
23 mind, to provide us with that information.

24 MS. CUCCHI: Well, I guess what I'm saying is  
25 that even -- with even more generic topics, you do

1 not even discuss mathematics or budgets or those  
2 kinds of things.

3 So I would think that in the topic that should  
4 be included, not necessarily -- I don't  
5 necessarily have a specific course for approval,  
6 but it should be a topic that should be  
7 considered.

8 MS. GOLDSTEIN: Okay.

9 MS. CUCCHI: And that's all I have for that  
10 rule.

11 MS. GOLDSTEIN: All right. Do we have any  
12 other comments on 12-9.0031?

13 MR. COTTON: No.

14 MS. GOLDSTEIN: Okay. Next we have  
15 Rule 12-9.0032 entitled Department Sponsored  
16 Courses. This rule specifies the procedures for  
17 registration, payment, cancellation and refunds  
18 for Department sponsored courses.

19 As I mentioned before, we have tried to  
20 implement some improvement for ease of use and to  
21 digitize some of the processes to make it easier  
22 so that people are able to do many of these  
23 functions online.

24 Do we have any comments on this rule?

25 MR. COTTON: Miss Cucchi, I see you still --

1           you have your hand raised. Do you have a comment  
2           or a question?

3           MS. CUCCHI: Yes, I had a comment to 9.0031,  
4           but was muted out apparently. Proposed Rule  
5           9.0031(1) contains topics approved for  
6           precertification elective courses, which states,  
7           in part, quote, courses must impart expertise in  
8           one of the following areas as it relates to the  
9           professional designation of the requesting  
10          individual.

11          Professionally accepted appraisal practices,  
12          appropriate appraisal methodologies, cadastral  
13          mapping, tax administration, assessment or  
14          collection in Florida. Once again, the elective  
15          course doesn't contain any Florida law to qualify  
16          for initial certification.

17          So you do recognize Florida law in  
18          recertification. I'd like Florida law to also be  
19          a topic recognized in precertification. And I'd  
20          like for the VAB training to be a required  
21          approved course.

22          MS. GOLDSTEIN: Okay. We will take those  
23          comments into consideration.

24          MS. CUCCHI: And then public trust in  
25          government is paramount. Florida Section

1 112.311(6) states promoting the public interest  
2 and maintaining the respect of the people in their  
3 government must be a foremost concern.

4 This is something that both property  
5 appraisers and DOR employees have had trouble, you  
6 know, keeping arm's length.

7 So I would also recommend training in how to  
8 maintain arm's-length transactions -- or  
9 arm's-length relationships to avoid undue  
10 influence and corruption.

11 MS. GOLDSTEIN: Okay. I just would like to  
12 respond. We received a comment like this from you  
13 before, I think, at a previous workshop. And we  
14 have addressed that issue in this iteration of the  
15 rule test.

16 The proposed application for Florida  
17 Professional Certification, which is Form DR-4001,  
18 was amended to require all applicants and  
19 designees to annually affirm their continued  
20 qualified government employment status and to  
21 acknowledge that they are subject to the Florida  
22 Code of Ethics for public officers and employees,  
23 Article 2, Section 8 of the Florida Constitution  
24 that sets forth ethics requirements and standards  
25 for officials, local government employees and

1 state employees.

2 And then, in addition, Proposed Rule 12-9.0032  
3 states the Department sponsored continuing ed  
4 courses will include four hours of ethics training  
5 to meet the annual education requirement of  
6 Section 112.3142.

7 MS. CUCCHI: Okay. What I'm talking about is  
8 ethics that goes beyond 112. Are you aware of a  
9 Governor's order, Executive Order 19 -- I'm sorry.  
10 I'll get to that at a different point because my  
11 train of thought is -- is elsewhere.

12 But when we get to that portion I'd like to  
13 talk about that as well. I do have more questions  
14 on this particular rule.

15 MS. GOLDSTEIN: Okay.

16 MS. CUCCHI: DBPR requires private appraisers  
17 to demonstrate by passing an examination a  
18 knowledge of mathematics. I think that a course  
19 in mathematics would be very helpful to property  
20 appraisers and staff who lack any mathematical  
21 training requirement in these rules.

22 I think it should include how to calculate the  
23 levels of assessment, which has resulted in both  
24 property appraisers and DOR PTO contributing to  
25 erroneous levels of assessment being sent annually

1 to the Department of Education.

2 And I also believe that the mathematical  
3 content should include the discriminatory impact  
4 of numerous counties failure to make cost of sale  
5 deductions in arriving in just values of tangible  
6 personal property, which has resulted in a strong  
7 negative impact to Florida's job creating  
8 businesses.

9 MS. GOLDSTEIN: Okay. We will review those  
10 suggestions.

11 MS. CUCCHI: Also in this rule, the Department  
12 refers to materials. And the materials online  
13 show a Florida professional certification program  
14 guide. And within that on the Department's  
15 website it says that all materials in the guide  
16 will be found in rule or statute.

17 And I looked at the guide. Can you tell me  
18 exactly where the language on Page 20 of 88 of the  
19 material, specifically AI101GR, it's a course, can  
20 be found within Rule Chapter 12-9?

21 MS. GOLDSTEIN: I can't. But if, you know,  
22 you want to provide that as a comment, we will  
23 look into it.

24 MS. CUCCHI: Also, in the past, DOR's had  
25 problems with program guides. I haven't gotten

1 really extensively into the program guide because  
2 there's been so much other information.

3 But I just wanted to say that I probably will  
4 have other comments. If you remember (inaudible)  
5 did not like the program guide before. That was  
6 what got DOR into trouble to begin with saying  
7 that there was unadopted rules in there and that  
8 the whole program guide should be adopted as a  
9 rule.

10 And I would submit that the program guide, at  
11 least at this point, should probably also be  
12 adopted as a rule.

13 MS. GOLDSTEIN: Okay. We'll take that into  
14 consideration.

15 MS. CUCCHI: And then I had a question. It  
16 talks about 50 minutes of class time for each  
17 hour. And I wasn't really clear if that is  
18 including the break time or if that means that if  
19 somebody skips four hours but then comes in and  
20 does the rest of the class, with all of the breaks  
21 and everything else, if that's in addition to the  
22 break time. If it's just the break time, then it  
23 should be written more clearly.

24 MS. GOLDSTEIN: Okay. We will take that into  
25 consideration.

1 MS. CUCCHI: And then I think you had moved on  
2 to 9.0032?

3 MS. GOLDSTEIN: Yes.

4 MS. CUCCHI: Proposed Rule 9.0032 provides the  
5 process for registration of DOR sponsored courses.  
6 I'm just putting in a suggestion that to promote  
7 public trust, similar to the VAB training, to  
8 please consider the public to audit without credit  
9 at no charge when space is available after the  
10 paid registration is closed so you charge only for  
11 the public when the course is taken for credit,  
12 not just for, you know, auditing purposes to see  
13 what's being trained. It would just open up some  
14 transparency.

15 MS. GOLDSTEIN: Okay. We will look into that.

16 MS. CUCCHI: And that's all I have for that  
17 rule.

18 MS. GOLDSTEIN: Okay. Do we have any other  
19 comments on this rule?

20 MR. COTTON: No.

21 MS. GOLDSTEIN: All right. Hearing none,  
22 we'll move on. Rule 12-9.004, which is entitled  
23 Application for Certification, this rule specifies  
24 the application process for those applying for  
25 professional certification and incorporates the

1 new application form DR-4001 which will be  
2 discussed at the end. Do we have any comments on  
3 this rule?

4 MR. COTTON: Yes, go ahead, Miss Cucchi.

5 MS. CUCCHI: Yeah, the rule does address the  
6 completion of the application form. And I would  
7 recommend a revised application for certification.

8 The application form should address the  
9 appraisal specific industry standard code of  
10 ethics consistent with professionally accepted  
11 appraisal practices.

12 And I'll hold the rest of my comments till the  
13 end when we get to that part.

14 MS. GOLDSTEIN: Okay. Thank you. Next we  
15 have Rule 12-9.0055, Fees and Tuition. This rule  
16 clarifies fees associated with obtaining and  
17 retaining professional certification.

18 It also explains the payment process for  
19 department sponsored courses via the new online  
20 registration and payment portal. Do we have any  
21 comments on this rule?

22 MR. COTTON: No comments.

23 MS. GOLDSTEIN: Okay. Seeing none,  
24 Rule 12-9.006 entitled Certification, amendments  
25 to this rule clarified the certification

1 application recommendation process by the  
2 Admissions and Certification Committee. Do we  
3 have any comments on this rule?

4 MR. COTTON: We do. Go ahead, Miss Cucchi,  
5 with your comment or question.

6 MS. CUCCHI: Yeah, this rule contains the  
7 discretion of the property appraiser to determine  
8 salary for staff. I would just suggest that the  
9 rule go a little bit further and it shouldn't just  
10 simply be the discretion in regards to the salary.

11 It should be discretion if the PA lawfully  
12 determines that certification and the job  
13 performance of the employee warrants the pay  
14 raise. You know, staff should be certified and  
15 performing well with what they learned in a  
16 performance review.

17 So I would just ask that that be expanded a  
18 little bit more. Certainly give discretion to pay  
19 forward but to make sure that, you know, the  
20 certification, that they learn something and that  
21 they're using it in their performance.

22 MS. GOLDSTEIN: We will take that under  
23 advisement.

24 MS. CUCCHI: Also, this draft rule stipulates  
25 the special salary for employees. And DOR staff

1 does get certified and it talks about the  
2 official, but it doesn't state if DOR who's the  
3 person that decides if they also get a salary  
4 increase.

5 The draft rule leaves that decision up to, you  
6 know, the local property appraisers, but it  
7 doesn't say anything about DOR staff. So there  
8 needs to be something in there.

9 Are DOR employees currently eligible for a  
10 special salary when they're certified?

11 MS. GOLDSTEIN: No.

12 MS. CUCCHI: Okay. I guess if in the future  
13 they were going to or had any possibility of  
14 promotion or anything else, this rule should at  
15 least address the certified DOR employees.

16 MS. GOLDSTEIN: Okay. We will take that under  
17 advisement. Is that all of your comments for this  
18 rule?

19 MS. CUCCHI: Yes. I'm sorry. But, again,  
20 there's a lot of these rules that I'm not  
21 completely finished evaluating, so there will  
22 probably be more comments coming. But not at this  
23 time.

24 MS. GOLDSTEIN: I understand. Okay.  
25 Rule 12-9.007 entitled Recertification, these

1 amendments provide updates to requirements for all  
2 certified professionals to annually certify their  
3 government employment, acknowledge the Florida  
4 Code of Ethics for public officers and employees  
5 and pay an annual recertification fee using DR --  
6 Form DR-4001.

7 Do we have any comments on this rule?

8 MR. COTTON: Miss Cucchi, go ahead with your  
9 question or comment.

10 MS. CUCCHI: Okay. Proposed Rule 12-9.007  
11 (1)(b) stipulates continuing education for  
12 certified employees is at the discretion of the  
13 official. And then of course official is defined  
14 as a tax collector or property appraiser.

15 So the question would be what official  
16 determines continuing education for DOR employees.

17 MS. GOLDSTEIN: That's -- that's a comment  
18 that we'll take into consideration in terms of if  
19 whether a clarification is needed for this rule.

20 MS. CUCCHI: Also a lack of continuing  
21 education requirement for recertification of DOR  
22 staff and property appraiser staff is really  
23 totally inconsistent with Florida standards for  
24 certified appraisers and with federal and industry  
25 standards.

1           DOR did have continuing education requirement  
2           for staff in its 2019 proposed rules and I'm  
3           wondering why did DOR decide to remove that from  
4           its 2019 draft in this particular draft.

5           MS. GOLDSTEIN: Well, I can answer that by  
6           saying, you know, the purpose of these rule  
7           amendments is to capture the Department's current  
8           process.

9           So training for certification is available to  
10          staff but is not required, as you pointed out. In  
11          that particular workshop that you are referencing,  
12          local officials expressed concern that an annual  
13          continuing educational requirement would be cost  
14          prohibitive.

15          So continuing education continues to be  
16          required for the elected officials. But we are  
17          focusing efforts into expanding our online course  
18          offering so that if a continuing educational  
19          requirement for staff is introduced in the future,  
20          the cost associated with that requirement would  
21          not be overly burdensome.

22          MS. CUCCHI: Okay. I do have a comment to  
23          that as well. I looked over the transcript, and  
24          the person that said it did say that continuing  
25          education was -- for staff was removed from the

1 existing rules long ago for cost reasons.

2 But I don't know if you are aware that DOR  
3 records show that property appraisers actually  
4 voted to remove staff training to increase the  
5 retirement benefits.

6 If continuing education was required for  
7 recertification, then the State considered the  
8 salary increase a bonus and it wouldn't use it to  
9 be included in the calculation of requirement  
10 benefits. And that's from a document that DOR  
11 provided to me some years ago.

12 And then the other comment I had to that is  
13 the person admitted that continuing education back  
14 then wasn't online and now there are plenty of  
15 opportunities. The rough cost that was provided  
16 was for travel, you know, hotel stays and meals  
17 and all sorts of things.

18 But, you know, what cost is there for staff to  
19 take a free online VAB training each year? So I  
20 would say that it should, again, be relooked at  
21 because today we don't need to pay 600 to a  
22 thousand dollars or whatever the rough cost was  
23 for travel. Training can be done online. And  
24 some of that can even be done for free.

25 MS. GOLDSTEIN: Okay. We will take that into

1 consideration.

2 MS. CUCCHI: And then DOR cites 145.10 as the  
3 law implemented by this rule. 145.10(2)(c) of the  
4 Florida Statutes states that in order to remain  
5 certified, the property appraiser shall thereafter  
6 be required to complete each year a course of  
7 continuing education. And it goes on from there.

8 What is the statutory authority for DOR to  
9 disregard in its proposed rule the statutory  
10 requirement under 145.10(2)(c) to complete for  
11 recertification each year continuing education?

12 MS. GOLDSTEIN: That question is outside of  
13 the scope of that particular rule.

14 MS. CUCCHI: Well, you aren't requiring staff  
15 to take it and there's a statute that says that in  
16 order to recertify, staff does need to take it.  
17 So what is the authority to have staff not taking  
18 recertification courses?

19 MS. GOLDSTEIN: I -- we will take that comment  
20 under advisement. You know, I've already answered  
21 that question, so...

22 MS. CUCCHI: Are you aware that 120.54 does  
23 require that the people be there to answer  
24 questions? This is a very simple question. You  
25 cite authority -- 145.10(2)(a)(c) is part of the

1 authority that you cite. And that has a statutory  
2 requirement for continuing ed to remain  
3 recertified.

4 So if you are not going to have staff be  
5 recertifying, you're taking continuing education  
6 to be recertified, then you aren't complying with  
7 the statute.

8 So I'm just merely asking is the person in the  
9 room available to -- who made this decision?

10 MS. GOLDSTEIN: I understand your question,  
11 but it's not in both of these rules. We're here  
12 today to talk about the proposed rules, not  
13 statutory --

14 MS. CUCCHI: It is the proposed rule. The  
15 proposed rule does not state that staff has any  
16 continuing education requirement and the statute  
17 does.

18 So the rules can't do something the statute --  
19 you know, the rules have to do what the statute  
20 says. You can't just make your own rules up. So  
21 it is very pertinent to these proposed rules.

22 MS. GOLDSTEIN: That is not our interpretation  
23 of that particular statute. That continuing  
24 education requirement is for the elected  
25 official.

1 MS. CUCCHI: Huh. Well, then, if it's just  
2 for the official, then under what authority are  
3 you certifying property appraiser staff and DOR  
4 staff?

5 MS. GOLDSTEIN: The statute reads, under  
6 195.002, the Department is authorized to conduct  
7 schools and training for state and local  
8 personnel. But we would interpret that to include  
9 property appraiser staff, tax collector staff, and  
10 department staff.

11 MS. CUCCHI: I would agree, but I don't hear  
12 certification in that. So, again, the question  
13 would be if you say that 145.10 doesn't apply to  
14 staff and that's what's the certifying property  
15 appraisers, then what authority --

16 MS. GOLDSTEIN: 195.002 --

17 MS. CUCCHI: -- to certify property appraiser  
18 staff and DOR staff.

19 MS. GOLDSTEIN: 195.002 goes on to say that we  
20 also have the authority to establish by rule  
21 committees for admission and certification. And  
22 that's immediately after the provision that talks  
23 about schools for state and local personnel.

24 MS. CUCCHI: But would they be required to  
25 have the same requirements that are in 145.10?

1 MS. GOLDSTEIN: That is not our  
2 interpretation.

3 MS. CUCCHI: Okay. I'll probably have more on  
4 that later.

5 MS. GOLDSTEIN: Do you have any other comments  
6 on this rule?

7 MS. CUCCHI: Not on that rule.

8 MS. GOLDSTEIN: Okay. Moving on.  
9 Rule 12-9.0077, Reinstatement, this new rule  
10 specifies procedures for an individual seeking to  
11 reinstate his or her certification after it has  
12 lapsed. Do we have any comments on this rule?

13 MR. COTTON: No.

14 MS. GOLDSTEIN: Next we have Rule 12-9.008  
15 entitled Hearing on Certification Application and  
16 Expiration. This rule is just being repealed as  
17 unnecessary. Do we have any comments on this  
18 rule?

19 MR. COTTON: Miss Cucchi, go ahead with your  
20 question or comment.

21 MS. CUCCHI: Yeah. The 9.008 provides for a  
22 hearing if certification, recertification, or  
23 reinstatement is not granted. And as you said,  
24 the proposed rule is being eliminated -- or the  
25 proposed rule eliminates this hearing provision.

1           Does that mean that everybody who applies gets  
2 certified or that anyone who doesn't get certified  
3 has no recourse?

4           MS. GOLDSTEIN: Everyone that applies is not  
5 automatically certified. Again, the committees  
6 are there to recommend applicants for  
7 certification. Do you have any other comments on  
8 that?

9           MS. CUCCHI: Not at this time.

10          MS. GOLDSTEIN: Okay. Lastly we have the two  
11 forms in the package which are housed in  
12 Rule 12D-16.002, the Index to Forms. The first of  
13 those is DR-4001, the Application for Florida  
14 Professional Certification, but formerly DR-410.

15          We amended this form to apply to any applicant  
16 for professional certification, annual  
17 recertification, or for reinstatement purposes.

18          We've also added an acknowledgement of the  
19 Florida Code of Ethics, which we talked about  
20 before, for public officers and employees and the  
21 ethics standards set forth in the Florida  
22 Constitution.

23          We've updated and improved our online portals  
24 that you are able to submit these forms  
25 electronically, along with any of the associated

1 fees. Do we have any comments on this form?

2 MR. COTTON: Yes. Miss Cucchi, go ahead with  
3 your question or comment.

4 MS. CUCCHI: Yeah. On January 8th, 2019,  
5 Governor DeSantis issued Executive Order 19-11  
6 addressing ethics and public trust, as well as  
7 some other subjects. The Governor's order directs  
8 each state agency to, quote, designate an  
9 individual at his or her agency to act as the  
10 agency's chief officer.

11 What is the name of -- job title of DOR's  
12 chief executive officer? And are they -- comments  
13 today?

14 MR. HAMILTON: This is Mark Hamilton, general  
15 counsel. We also have -- Joyce (inaudible) is our  
16 ethics officer within the Department.

17 MS. CUCCHI: I'm sorry. Could you repeat  
18 that? You were kind of quiet.

19 MR. HAMILTON: I said this is Mark Hamilton,  
20 general counsel. And our ethics officer inside  
21 the Department of Revenue, chief ethics officer is  
22 Joyce (inaudible).

23 MS. CUCCHI: And is that person there?

24 MR. HAMILTON: I am here in attendance for the  
25 legal section as general counsel for the

1 Department of Revenue. So if there's any comments  
2 or additional questions related to that, I'm here.

3 MS. CUCCHI: Okay. Additionally, the  
4 Governor's Order 19-11 directs state agencies to  
5 require ethics that, quote, shall impose clear  
6 understandable standards that in many instances  
7 will go beyond the statutory code of ethics for  
8 public officers and employees in Chapter 112,  
9 Part 3 of the Florida Statutes.

10 Who was it that decided that they would remove  
11 instead of improve the code of ethics that is  
12 currently in existing law?

13 MR. HAMILTON: Miss Cucchi, obviously we're  
14 staying within the scope of the rules. We  
15 disagree with that characterization to identify  
16 the statutory cite, constitutional cite,  
17 principles. These are appropriate for the program  
18 and this process and that is what we have set  
19 forth in the form (inaudible).

20 MS. CUCCHI: Okay. Well, then, as my final  
21 comment, I would ask that you relook at code of  
22 ethics and practice what the Governor's policy,  
23 what his executive directive has been and improve,  
24 not remove the code of ethics.

25 MS. GOLDSTEIN: Okay. Thank you for your

1           comments.  Lastly we have DR-4002, the Application  
2           for Approval of a Course or Continuing Ed Credit  
3           Hours.  Do we have any comments on this form?

4           MR. COTTON:  No.

5           MS. GOLDSTEIN:  The last four forms, DR-410,  
6           Application for Certified Florida Collector or  
7           Certified Florida Collector Assistant; DR-516, the  
8           Application for Certified Florida Appraiser;  
9           DR-516E, Application for Certified Florida  
10          Evaluator; and DR-591, Application for Certified  
11          Cadastralist of Florida, are all slated for repeal  
12          as redundant to the draft DR-4001.

13          Do we have any comments on the repeal of those  
14          forms?

15          MR. COTTON:  No, we do not.

16          MS. GOLDSTEIN:  Okay.  At this time I would  
17          like to state for the record that the Department  
18          is in receipt of written comments from an  
19          interested party which appear to be sent, I think,  
20          late Monday night, January 10th, and then early  
21          this morning.  These documents are currently under  
22          review by the Department and they will be made  
23          publicly available on our website.

24          I would now like to open it up and give an  
25          opportunity for -- we also received comments in a

1 letter from (inaudible) as well and we will  
2 provide those on our website additionally.

3 Now I would like to open it up --

4 MR. COTTON: I see you have your hand raised.  
5 Go ahead with your comment or question, please.

6 MS. CUCCHI: Yes. I just wanted to make sure  
7 that my comment specifically but not totally  
8 inclusive of, but specifically for the lower cost  
9 alternative that I provided to the Department of  
10 Revenue be included in this hearing record.

11 So basically all of the stuff that you just  
12 said be included in this hearing record.

13 MS. GOLDSTEIN: Yes, it will.

14 MS. CUCCHI: Okay.

15 MS. FORRESTER: And thank you for (inaudible).

16 MS. GOLDSTEIN: Absolutely. Do we have any  
17 other general comments on the rule in front of us  
18 today? Okay.

19 MR. COTTON: No.

20 MS. GOLDSTEIN: I would just like at this time  
21 to reiterate that any written comments will be  
22 accepted by the Department until January 20th.  
23 And at this time I will turn this over to our  
24 moderator, Miss Forrester.

25 MS. FORRESTER: Thank you. On behalf of the

1 Department, I want to thank everyone for  
2 participating and sharing your comments with us.  
3 Your participation is very helpful during the rule  
4 promulgation process.

5 Again, you may provide written comments to us.  
6 Please bear in mind that they do become part of  
7 the public record. We ask that any written  
8 comments be provided to us by close of business  
9 January 20th, 2021.

10 You may email those comments to  
11 DORPTO@floridarevenue.com, or mail your comments  
12 to the following address: Property Tax Oversight,  
13 Florida Department of Revenue, Post Office  
14 Box 3000, Tallahassee, Florida 32315-3000.

15 MR. COTTON: Miss Cucchi?

16 MS. CUCCHI: Yes. I had a question. Why is  
17 it that you are rushing public comments to  
18 January 20th? Are you going to have the  
19 transcript up on the website in order so that  
20 taxpayers can take a look at the transcript and  
21 make comments based on what was said?

22 MS. GOLDSTEIN: Yes, we will provide the  
23 transcript on our website.

24 MS. CUCCHI: And will that be done before  
25 January 20th?

1 MS. GOLDSTEIN: Yes.

2 MS. CUCCHI: What date do you expect to have  
3 the transcript done?

4 MS. GOLDSTEIN: I'm not aware of the court  
5 reporter's turnaround time.

6 MS. CUCCHI: Can you extend your public  
7 comment period to a period of 30 days after the  
8 court reporter gives it to you and you get it up  
9 on the website?

10 MS. GOLDSTEIN: We will take that into  
11 consideration.

12 MS. CUCCHI: If somebody wasn't at this  
13 hearing, like I wasn't at the last hearing, they  
14 wouldn't even know when public comment period  
15 ended, because you didn't write that anywhere else  
16 and that's really not fair.

17 If you really are wanting public  
18 participation, you really should do what you used  
19 to do, which was put up the transcript and allow  
20 for a significant amount of time afterwards.

21 These are a lot of rules and you have a  
22 training guide and you had seven years to do this.  
23 You had two years from the last attempt that you  
24 did. And you are pushing this on taxpayers in two  
25 months during which there was holidays, Christmas,

1 New Year's and COVID. And that really isn't fair  
2 to taxpayers.

3 MS. GOLDSTEIN: Okay. Thank you for your  
4 comment.

5 MS. FORRESTER: Are there any remaining  
6 comments?

7 MR. COTTON: No.

8 MS. FORRESTER: If you do have any further  
9 comments, please email them to  
10 DORPTO@floridarevenue.com. And this concludes the  
11 hearing. Thank you.

12 (Proceedings concluded at 10:58 a.m.)

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CERTIFICATE OF REPORTER

STATE OF FLORIDA )  
COUNTY OF LEON )

I, Peggy L. Ward, Court Reporter, do hereby certify that I was authorized to and did report the foregoing proceedings, and that the transcript is a true and complete record of my stenographic notes.

DATED this 15th day of January, 2021, at Tallahassee, Leon County, Florida.

Peggy Ward  
Peggy L. Ward, Court Reporter  
Commission No.: GG957644  
Expiration: February 12, 2024