

1 STATE OF FLORIDA
2 DEPARTMENT OF REVENUE

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8 PROPERTY TAX OVERSIGHT
9 PUBLIC WORKSHOP
10 CONFERENCE CALL

11 The above entitled Meeting convened at 2450
12 Shumard Oak Boulevard, Building 2, Room 1220, Tallahassee,
13 Florida on the 5th day of August, 2021, commencing at
14 10:00 a.m.

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21 Reported by:
22 JEFFREY R. BABCOCK
23 Court Reporter
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1 APPEARANCES:

2 JANICE FORRESTER

3 ANTHONY JACKSON, JR.

4 STEVE KELLER, ESQUIRE

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P R O C E E D I N G S

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2 MS. FORRESTER: Good morning. My name is
3 Janice Forrester, I'm the Revenue Program
4 Administrator for the Technical Assistance Section and
5 Property Tax Oversight program. I will be the
6 moderator for today's workshop. My role as moderator
7 is to preside in a neutral fashion. Staff from the
8 Department are here today to receive comments on the
9 proposed amendments. At this time I would like staff
10 to introduce themselves.

11 MR. KELLER: My name is Stephen Keller, I'm
12 one of the attorneys at the Department of Revenue.

13 MR. JACKSON: Anthony Jackson, Junior, Senior
14 Tax Specialist.

15 MS. FORRESTER: Thank you. Today is August
16 5th, 2021 and this is a public rule workshop scheduled
17 under Subsection (2) of Section 120.54 Florida
18 Statutes. As deemed necessary, the Department is
19 holding this workshop to discuss proposed amendments
20 to rule and forms. The Department published two
21 notices of rule development in the July 16th, 2021
22 edition of the *Florida Administrative Register*, Volume
23 47, Number 137.

24 The first notice of amending Form DR-501
25 titled Original Application for Homestead and Related

1 Tax Exemptions, is found on page 3301. This form is
2 part of a package including changes based on 2020
3 legislative changes, and a 2020 constitutional
4 amendment. A workshop was offered to be held December
5 9th, but the Department received no request to hold
6 the workshop. The Department received no comments on
7 those drafts from December 9th. Form DR-501 is being
8 workshopped again to discuss the additional changes.

9 The second notice of rule development to hold
10 a workshop for exemption forms in the DR-504 series is
11 found on pages 3301 to 3302. We are holding one
12 workshop to discuss both notices. We'll begin the
13 workshop with the Form DR-501, and then present the
14 exemption forms package.

15 For those at the computer, the draft rule and
16 forms are on the Department's Proposed Rules web page
17 at floridarevenue.com/rules. Select Property Tax
18 button at the bottom of the page, and then select the
19 rule package you would like to review. I'll now ask
20 Anthony Jackson to explain the process we will use for
21 taking comments on the agenda items.

22 MR. JACKSON: Good morning, ladies and
23 gentlemen. If you are attending this workshop using
24 your computer, raise your hand using the icon on the
25 grab tab located to the left of your control panel.

1 We will address you when it's your turn to speak.

2 Please state your name and whom you represent.

3 If you experience difficulty, use the Quick
4 Chat option to send me a message. If you are
5 attending this workshop using the option Telephone
6 with Audio Pin and you have a question or a comment,
7 send an email to dorpto@floridarevenue.com to let us
8 know you wish to speak. We will address you by name
9 and unmute your phone when it is your turn to speak.

10 If you are using the option Telephone with No
11 Audio Pin and want to ask a question or make a
12 comment, you must send an email to
13 dorpto@floridarevenue.com. Please use the subject
14 line "August 5 Workshop." In the email, add your name
15 and whom you represent, we will acknowledge your email
16 or read your comment out loud.

17 All comments received during the workshop
18 will be recorded by the court reporter. Written
19 comments will be posted on the proposed rule page in
20 the transcript. Thank you.

21 MS. FORRESTER: We will take comments on each
22 agenda item from anyone present, or from conference
23 call attendees. Please tell us your name and who you
24 represent. We ask that you provide only comments or
25 suggested changes that are directly relevant to the

1 drafts. Please hold all other general comments until
2 we have discussed the agenda items.

3 I'm now turning the workshop over to
4 Mr. Keller to present the draft rule and forms.

5 MR. KELLER: Thank you. Good morning. Today
6 we have, wow, it looks like nine forms and a draft
7 rule that would be the rule that adopts these forms.
8 These forms have been updated in some instances where
9 there is a statement under oath by the taxpayer, and
10 we are initiating the default certification that is in
11 Section 196.011, that's 196.011 Florida Statute, which
12 says that the form is supposed to have the taxpayer
13 certify ownership and use of the property as of
14 January 1st. And the term there is to "certify," so
15 when the taxpayer signs these forms, they're signing,
16 in most of these instances, a certification rather
17 than a statement under oath.

18 In the situation where a statute calls for a
19 statement under oath or a sworn application, then
20 there are two options: one is that the form can be
21 notarized by a notary; and the other option is that
22 the statement can call for a statement under penalties
23 of perjury under Section 92.525, Florida Statutes.
24 That's 92.525.

25 In these forms, where possible, the

1 Department has opted to use the statement "under
2 penalties of perjury" rather than requiring it to be
3 notarized, so you'll see that in here as we go through
4 these.

5 First form I'd like to talk about is Form
6 DR-501, and this is the main form for the homestead
7 and most of your personal exemptions. Primary changes
8 since the last workshop are that there's been an
9 addition of a space for the information on the
10 veterans and spouse prorated refund where the veteran
11 or spouse received an exemption under 196.081(1)(b.)
12 That's 196.081(1)(b).

13 When the taxpayer receives that exemption on
14 a previous parcel and they buy a new parcel between
15 January 1st and November 1st, they're allowed to
16 receive -- and they receive the veterans or spouse
17 exemption for the current year, then they are entitled
18 to a refund of prorated taxes for the previous year on
19 the new parcel.

20 You'll see on page 2 where you have the
21 service-connected totally and permanently disabled
22 veteran, their spouse, or a spouse of veteran who died
23 during active duty. There's a space there for entry
24 of the parcel number of the previous parcel, and what
25 county that is in, so that element can be satisfied by

1 the application.

2 So those are the primary changes to this form
3 since the last workshop. Does anyone have any
4 comments on this form? We did receive one -- or two
5 written comments, one of them was to suggest moving --
6 or adding the address of previous parcel on the second
7 page, and we now see that that address is called for
8 on the first page, so there's a place to enter the
9 previous address.

10 The second comment -- substantive comment was
11 to require an email address of the applicant on this
12 form, and in fact, all these forms. Due to
13 confidentiality provisions, the Department is not in
14 the position of adding that email address space on
15 these forms at this time.

16 Okay. I will now go to the second set of
17 forms here which are the DR-501CC and what has been
18 called 504 series, the DR-504 series. The first form
19 is the DR-501CC, and this form is being amended to
20 clarify the instruction and remove the notary
21 provision and add the penalty of perjury and the
22 affidavit on the second page. Does anybody have any
23 comments on this form?

24 Okay, the next form we'll talk about is the
25 Form DR-504, and this is a form that is used in

1 general to apply for the charitable-type exemptions
2 that are enumerated and entitled. There are some
3 specific exemptions for which a specific form is being
4 created, and the examples of those are the 504AFH,
5 which is affordable housing; the DR-504ED, which is
6 the educational exemption; and the DR-504W, which is
7 the water and sewer exemption.

8 This form has been clarified and simplified,
9 and much -- some of the elements have been
10 transferred, as I indicated, to these other forms that
11 are being created. Does anybody have comments on Form
12 DR-504?

13 MS. FORRESTER: Let the record show that
14 there have been no comments.

15 MR. KELLER: Next form I will talk about is
16 the DR-504AFH, and this is a new form, and there's
17 been an amendment to the statute 196.1978 this year
18 which changes the discount feature of the statute into
19 an exemption. And so this form has been -- the draft
20 of this form now reflects that it's the application
21 for an exemption, rather than discount. Does anyone
22 have any comments on this form?

23 MS. FORRESTER: Let the record show that
24 there are no comments.

25 MR. KELLER: Okay. Moving to the Form

1 DR-504CS, this is the charter school exemption
2 application, and it has been revised somewhat, been
3 slightly clarified, and then the penalties of perjury
4 statement has been changed to a certification
5 statement where the taxpayer signs it. Does anyone
6 have any comments as to this form?

7 MS. FORRESTER: Let the record show that
8 there are no comments.

9 MR. KELLER: All right. The next form is the
10 Form DR-504ED, which is a new form that has the
11 elements specific to the educational exemption that
12 was previously dealt with on the regular Form DR-504.
13 Does anyone have comments on this form?

14 MS. FORRESTER: Let the record show that
15 there are no comments.

16 MR. KELLER: All right. Next form on the
17 list is the Form DR-504HA, which is your Homes for
18 Aged form. The current form is being amended. It
19 does have a certification at the end where the
20 taxpayer signs. Does anyone have comments on Form
21 DR-504HA?

22 MS. FORRESTER: Let the record show that
23 there are no comments.

24 MR. KELLER: Okay. The next one is Form
25 DR-504S, which is the individual affidavit for ad

1 valorem tax exemption, homes for aged. The main
2 feature of this form is that the notary portion of the
3 form is converted to a "Under penalty of perjury
4 statement," which functions as the same -- has the
5 same effect as the notary. Does anyone have any
6 comments on Form DR-504S?

7 MS. FORRESTER: Let the record show that
8 there are no comments.

9 MR. KELLER: And the last form, this is Form
10 DR-504W, which is the exemption for not-for-profit
11 water and sewer company, and waste water systems
12 exemptions. This is another form that was broken out
13 of the regular Form DR-504 and made into a specific
14 form here that will function as an application for
15 those exemptions. Does anyone have comments on Form
16 DR-504W?

17 MS. FORRESTER: Let the record show that
18 there are no comments.

19 MR. KELLER: I think that's every form. The
20 last item on the list of the agenda is the Rule
21 12D-16.002, which is a rule that serves the function
22 of adopting these forms, and once they're adopted then
23 they become official forms for use when this rule
24 becomes effective. Does anyone have any comments on
25 the draft of 12D-16.002?

1 MS. FORRESTER: Let the record show that
2 there are no comments.

3 MR. KELLER: Okay. I'll open it up, does
4 anyone have any general comments on anything that
5 we've addressed thus far? Okay, with that, I will
6 turn it back over to the moderator.

7 MS. FORRESTER: On behalf of the Department,
8 I want to thank everyone for participating. Your
9 participation is very helpful during the rule
10 promulgation process. You may provide written
11 comments to us; please bear in mind that they do
12 become part of the public record. We ask that any
13 written comments be provided to us by close of
14 business on Friday, August 13th. You may send those
15 comments by email to dorpto@floridarevenue.com, or
16 mail your comments to Property Tax Oversight, Florida
17 Department of Revenue, PO Box 3000, Tallahassee,
18 Florida, 32315-3000. This concludes the workshop.
19 Thank you.

20 (Proceedings were concluded at 10:20 a.m.)
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1 CERTIFICATE OF REPORTER
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5 I, JEFFREY R. BABCOCK, do hereby certify that I
6 was authorized to and did report the foregoing
7 proceedings, and that the transcript, pages 1 through 12,
8 is a true and correct record of my stenographic notes.
9

10 Dated this 18th day of August, 2021 at
11 Tallahassee, Leon County, Florida.
12

13 
14 JEFFREY BABCOCK

15 Court Reporter
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