FLORIDA DEPARTMENT OF REVENUE

PROPERTY TAX OVERSIGHT

RULE HEARING

PUBLIC HEARING

(IN PERSON QUORUM WITH SOME VIRTUAL ATTENDANTS)



CALLED TO ORDER BY: JANICE FORRESTER,
REVENUE PROGRAM ADMINISTRATOR I

DATE TAKEN: October 21, 2026

TIME: 10:00 AM – 10:23 AM

LOCATION: Room 1220, Building 2
2450 Shumard Oak Boulevard
Tallahassee, Florida 32311

APPEARANCES:

ON BEHALF OF THE DEPARTMENT OF REVENUE:
JANICE FORRESTER, REVENUE PROGRAM ADMINISTRATOR I
JENNA HARPER, COMPLIANCE ASSISTANCE PROCESS MANAGER
ANTHONY JACKSON, JR., SENIOR TAX SPECIALIST
DAMETRIA HAYWARD-WILLIAMS, REVENUE PROGRAM ADMINISTRATOR

SESSIONS

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P R O C E E D I N G S

(Thereupon, the Property Tax Oversight Rule Hearing was held at 10:00 AM.)

CALL TO ORDER

MS. FORRESTER: Good morning. My name is Janice Forrester. I'm the Revenue Program Administrator within 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 proposed amendments.

INTRODUTION OF DEPARTMENT OF REVENUE STAFF

MS. FORRESTER: At this time, I would like staff to introduce themselves.

MR. JACKSON, JR.: Anthony Jackson, Jr., Senior Tax Law Specialist.

MS. HARPER: Jenna Harper, Compliance Assistance Process Manager.

MS. FORRESTER: We're waiting on one more person.

MS. GOLDSTEIN: Sorry about that.

Good morning. Rachel Goldstein, Chief Legal Counsel of Property Tax Oversight Operations.

MS. FORRESTER: Thank you.

OPENING REMARKS BY DEPARTMENT OF REVENUE STAFF

MS. FORRESTER: Today is October 21st, 2026, and this is a public rule hearing scheduled under Section 120.54(3)(c), Florida Statutes.

As deemed necessary, the Department is holding this hearing to discuss the proposed amendments to rules. The Department published three notices of proposed Rule in the Florida Administrative Register on September 30th, 2026, Volume 52, Number 190, and October 1st, Volume 52, Number 191.

For those of you at the computer, the draft rules are on the Department's Proposed Rules webpage at FloridaRevenue.com/rules. Select the Property Tax Proposed Rules dropdown bar, then select the link titled 2026 Legislative Changes Rule 12D-17.004 and Forms or Chapter 12D-19, Certified Florida Property Appraiser and Certified Florida Tax Collector Program. Select the draft rule language or form for your review.

I'll now ask Anthony Jackson to explain the process that we will use for taking comments on the agenda items.

MR. JACKSON, JR.: Good morning, ladies and gentlemen.

Attendees using the Zoom broadcast have two

options to make a comment.

Number one, a computer with a microphone and speakers allows you to speak at the meeting. Raise your hand by clicking on More at the bottom of your screen, and then use the Raise Hand tab. Department staff will acknowledge and unmute you to ask your question.

Number two, using the telephone and meeting ID, Zoom allows you to speak at the meeting. All calls are muted. If you want to ask a question or make a comment, email your request to dorpto@floridarevenue.com and wait your turn to speak. Department staff will acknowledge and unmute you, so you may ask your question. Please state your name and whom you represent, and the Court reporter will enter it into the record along with your question or comment.

If you experience difficulty, use the chat option located at the bottom of the screen and send me a message. Select New Chat, then Host and Panelist for the Sent To option. Then type your message and click the blue Send button to send. Thank you.

MS. FORRESTER: Okay. Thank you.

We will take comments on each agenda item from

anyone present or from conference call attendees. For anyone using your computer, raise your hand electronically. Remember to tell us your name and who you represent.

We ask that you provide only comments or suggested changes that are directly relevant to the drafts. Please hold all other general comments until after we've discussed the agenda items.

12D-17.004 FAC TAXING AUTHORITY'S CERTIFICATION OF COMPLIANCE; NOTIFICATION BY DEPARTMENT

MS. FORRESTER: We'll begin with Rule 12D-17.004, titled Taxing Authority Certification of Compliance, Notification by Department. The draft amendment incorporates changes to Section 200.065, Florida Statute, as amended by Section 3 of Chapter 2026-240, Laws of Florida.

It will modify the maximum millage rate calculations to adopt the rolled back rate from Subsection 1 rather than using prior years maximum millage and personal income adjustments.

Are there any comments on the amendment to Rule 12D-17.004?

(Hearing none.)

MS. FORRESTER: Seeing no comments.

12D-19.001, FAC DEFINITIONS

MS. FORRESTER: The next is Chapter 12D-19, beginning with Rule 12D-19.001, titled Definitions.

The amendments will update the definition of state associations to include the combined Property Appraisers Association of Florida.

Are there any comments on the amendment to Rule 12D-19.001?

(Hearing none.)

MS. FORRESTER: Seeing no comments.

12D-19.002, FAC CERTIFIED FLORIDA APPRAISER, CERTIFIED FLORIDA EVALUATOR, CERTIFIED CADASTRALIST OF FLORIDA, CERTIFIED FLORIDA COLLECTOR, AND CERTIFIED FLORIDA COLLECTOR ASSISTANCE PROGRAM

MS. FORRESTER: Rule 12D-19.002, titled Certified Florida Appraiser, Certified Florida Evaluator, Certified Cadastral List of Florida, Certified Florida Collector, and Certified Florida Collector Assistant Program.

The amendment will remove acronyms associated with the current certification programs.

Are there any comments to the amendment on Rule 12D-19.002?

(Hearing none.)

MS. FORRESTER: Seeing no comments.

12D-19.003, FAC QUALIFICATIONS

MS. FORRESTER: Rule 12D-19.003, titled Qualifications.

The amendment will add that the applicant must be a current governmental employee to qualify for certification, clarify the attendance policy for courses provided by the Department and courses sponsored by the Department, and include the process for which an applicant can challenge an exam.

Are there any comments on the amendments to Rule 12D-19.003?

(Hearing none.)

MS. FORRESTER: Seeing no comments.

12D-19.004, FAC APPROVAL OF COURSES

MS. FORRESTER: Rule 12D-19.004, titled Approval of Courses.

The amendment will replace the acronyms with the full name of the certification and clarify how the course requester must provide information to the attendees so they may receive credit to qualify for certification.

Are there any comments to the amendment on Rule 12D-19.004?

(Hearing none.)

MS. FORRESTER: Seeing no comments.

12D-19.005, FAC DEPARTMENT SPONSORED COURSES

MS. FORRESTER: Rule 12D-19.005, titled Department Sponsored Courses.

The amendment will remove refund information to the rule titled Fees and Tuition and provide instruction for completion of online courses.

Are there any comments on the amendment to Rule 12D-19.005?

(Hearing none.)

12D-19.007, FAC TITLED FEES AND TUITION

MS. FORRESTER: Rule 12D-19.007, titled Fees and Tuition.

The amendment will update course tuition information to reflect the state fiscal year rather than the county fiscal year and add the conditions and requirements for applying for a course refund.

Are there any comments on the amendment to Rule 12D-19.007?

(Hearing none.)

12D-19.008, FAC CERTIFICATION

MS. FORRESTER: Rule 12D-19.008, titled Certification.

The amendment will clarify how a certificate will be delivered to an approved applicant and remove the certification initials from the

certification pin.

Are there any comments on the amendment to Rule 12D-19.008?

(Hearing none.)

12D-19.009, FAC RECERTIFICATION

MS. FORRESTER: Rule 12D-19.009, titled Recertification.

The amendment will update the recertification process to remove county in-office recertification procedures, remove inapplicable language regarding challenges to recertification exams, and clarify the type of documentation maintained by the Department.

Are there any comments on the amendment to Rule 12D-19.009?

(Hearing none.)

12D-16.002, FAC INDEX TO FORMS

MS. FORRESTER: We'll move on to the forms listed on the agenda.

The purpose of the draft amendments to Rule 12D-16.002, titled Index to Forms, is to incorporate by reference the amended and new forms. The reference numbers and dates will be updated when the rule is certified.

DR-403EB, THE 20XX AD VALOREM ASSESSMENT ROLLS EXEMPTION

BREAKDOWN OF _____ COUNTY, FLORIDA

AND

DR-489EB, THE 20XX AD VALOREM ASSESSMENT ROLLS EXEMPTION BREAKDOWN OF _____ COUNTY, FLORIDA

MS. FORRESTER: We're going to combine discussion of Forms DR-403EB, titled the 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida, and form DR-489EB, titled the 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida.

For purposes of the same change, the draft amendments create a new line for property appraisers to report exemption breakdown to list the multifamily projects subject to land use restriction agreements to the Department.

The exemptions for newly constructed multifamily projects in Section 196.1978(3), Florida Statutes will be reported separately from the exemptions for multifamily projects subject to land use restriction agreements in Section 196.1978(4), Florida Statutes.

Are there any comments on the amendments to forms DR-403EB or DR-489EB?

(Hearing none.)

DR-403V, THE 20XX REVISED RECAPITULATION OF THE

AD VALOREM ASSESSMENT ROLL VALUE DATA

AND

DR-489V, THE 20XX PRELIMINARY RECAPITULATION OF THE AD VALOREM ASSESSMENT ROLL, VALUE DATA

AND

DR-482MH, APPLICATION FOR ASSESSMENT OF MOBILE HOME PARKS

MS. FORRESTER: Next, we'll combine discussion on the following forms: the DR-403V, the 20XX Revised Recapitulation of the Ad Valorem Assessment Rule Value Data, and the form DR-489V, the 20XX Preliminary Recapitulation of the Ad Valorem Assessment Rule Value Data.

To implement changes to new Section 193.626, Florida Statute, as amended by Sections 9 and 10 of Chapter 2026-239, Laws of Florida, or House Bill 7031-E the property appraiser will capture and report the mobile home park assessment limitations on the recap forms.

In addition to the recap forms, Section 193.626, Florida Statute, also directs the Department to provide an application for mobile home park owners to apply with the county property appraiser.

The Department has drafted the new form DR-

482MH, titled Application for Assessment of Mobile Home Parks. Mobile home park owners will use the application each year to verify that the park meets the requirements for the assessment limitation.

Are there any comments on the amendments to forms DR-403V, DR-489V, or new form DR-482MH?

(Hearing none.)

DR-420MM, MAXIMUM MILLAGE LEVY CALCULATION
FINAL DISCLOSURE
AND
DR-420MM-P, MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE

MS. FORRESTER: Next, we'll combine discussion of the amended forms DR-420MM, titled Maximum Millage Levy Calculation Final Disclosure, and DR-420MM-P, titled Maximum Millage Levy Calculation Preliminary Disclosure.

The draft amendment updates the language as amended by Chapter Law 2026-240, Laws of Florida. The forms are amended to revise the calculation for determining the maximum millage rate that a taxing unit may levy.

Are there any comments on the amendments to forms DR-420MM or DR-420MM-P?

(Hearing none.)

DR-452, RETURN OF REAL PROPERTY IN ATTEMPT TO ESTABLISH ADVERSE POSSESSION WITHOUT COLOR OF TITLE

MS. FORRESTER: Next on the agenda is form DR-452, titled Return of Real Property in Attempt to Establish Adverse Possession Without Color of Title.

The draft amendment adds a section for notarizing the attestation clause as required by Section 95.18, Paren 3, Florida Statute.

Are there any comments on the amendment to form DR-452?

Form DR-482, Application and Return for Agricultural Classification of Lands amended to add requirements for owners of packing house land to file the annual application with the county property appraiser in order to apply for an assessment limitation using the income methodology approach.

Are there any comments on the amendment to form DR-482?

(Hearing none.)

DR-528, NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

MS. FORRESTER: Form DR-528, titled Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments.

Amendments are based on Chapter 2026-169, Laws of Florida. The draft amendment adds the option for the property owner to make online payments for property taxes to the tax collector.

Are there any comments on the amendment to form DR-528?

(Hearing none.)

DR-4001, APPLICATION FOR FLORIDA PROFESSIONAL CERTIFICATION

MS. FORRESTER: Form DR-4001, titled Application for Florida Professional Certification.

The amendment will update the online registration link at the top of page 1 and to move the online registration link from the top of bottom of page 2; clarify start dates required in the Experience for Certification section on page 1; add instructional language and additional blank lines for course information to the Approved Courses section on page 1; and insert a new page 2 to list additional approved courses.

Are there any comments on the amendment to form DR-4001?

(Hearing none.)

DR-4002, APPLICATION FOR APPROVAL OF A COURSE FOR CONTINUING EDUCATION CREDIT HOURS

MS. FORRESTER: And last, Form DR-4002, Application for Approval of a Course for Continuing Education Credit Hours.

The amendment will clarify how to list course hours, replace the option to mail documents with the option to email the documents, and insert a new page 2 to list additional courses.

Are there any comments on the amendment to form DR-4002?

(Hearing none.)

PUBLIC COMMENTS

MS. FORRESTER: Receiving no comments on the items of the agenda, are there any additional comments from the public?

(Hearing none.)

CLOSING COMMENTS FROM DEPARTMENT OF REVENUE STAFF

MS. FORRESTER: On behalf of the Department, I want to thank everyone for participating. Any participation is very helpful during the rule promulgation process.

You may provide written comments to us. Please bear in mind they do become part of the public record. We ask that any written comments be provided to us by close of business Tuesday, October 27th. You may send those comments by email

to:

DORrpto@FloridaRevenue.com

Or mail your comments to:

Property Tax Oversight

Florida Department of Revenue

PO Box 3000

Tallahassee, Florida 32315-3000.

We will review and evaluate all comments received. After review, we will determine the next step in the rule promulgation process and update this information on our website accordingly.

This concludes the hearing.

Thank you.

(At ease.)

MS. HARPER: Good afternoon. Good morning.

If you're attending this Zoom meeting to listen to the 11:00 VAB rule hearing, we will begin promptly at 11:00 AM.

Thank you.

(Thereupon, the Property Tax Oversight Rule Hearing was concluded at 10:23 AM.)

CERTIFICATE OF COURT REPORTER

THE STATE OF FLORIDA

COUNTY OF MIAMI-DADE:

I, MARTHA SUTHERLAND-VIDAL, a Court Reporter in and for the State of Florida at Large, do hereby certify that I was authorized to and did report the proceedings in the above-styled cause before the Department of Revenue's Public Hearing, at the time and place set forth; that the foregoing pages, numbered from 1 through 19, inclusive, constitute a true and complete record of my notes.

I further certify that I am not a relative, employee, attorney, or counsel of any of the parties, nor am I a relative or employee of any of the parties' attorney or counsel with the action, nor am I financially interested in the action.

DATED on this 25th day of October 2026.



MARTHA SUTHERLAND-VIDAL, FPR

Notary Public-State of Florida