FLORIDA DEPARTMENT OF REVENUE

PROPERTY TAX OVERSIGHT

RULE HEARING

PUBLIC HEARING

(IN PERSON QUORUM WITH SOME VIRTUAL ATTENDANTS)

CERTIFIED ORIGINAL

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

DATE TAKEN: October 21, 2026

TIME: 11:00 AM – 11:08 AM

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

APPEARANCES:

ON BEHALF OF THE DEPARTMENT:
JANICE FORRESTER, REVENUE PROGRAM ADMINISTRATOR
JENNA HARPER, COMPLIANCE ASSISTANCE PROCESS MANAGER
STEVEN KELLER, DEPARTMENT OF REVENUE ATTORNEY
ANTHONY JACKSON, JR., SENIOR TAX SPECIALIST

APPEARING VIA ZOOM:
NEESHA BAJERE, ASSISTANT DIRECTOR BUDGET & STRATAGEY, CITY OF HOLLYWOOD

SESSIONS

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P R O C E E D I N G S

(Thereupon, the following proceedings were held at 11:00 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'll 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.

INTRODUCTION OF DEPARTMENT OF REVENUE STAFF

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

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

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

MR. KELLER: Steven Keller, I'm one of the attorneys at the Department of Revenue.

OPENING REMARKS BY DEPARTMENT OF REVENUE STAFF

MS. FORRESTER: Thank you.

Today is October 21, 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 a Notice of Proposed Rule in the Florida Administrative Register on September 30th, 2026, Volume 52, Number 190.

For those 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 2025 Legislative Changes, Rules 12D-9.009, 12D-9.013, and 12D-9.015. Select the draft rule language for you to review.

I'll now ask Anthony Jackson to explain the process 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 or more at the bottom of your screen and then 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 to send me a message. Select New Chat and then Host and Panelist for the Sent To option. Then type your message and click the blue send button to send it.

Thank you.

MS. FORRESTER: We'll take comments on each agenda item from anyone present or from conference call attendees.

For anyone using the computer, raise your hand electronically. Tell us your name and whom you

represent. We'll ask that you provide all 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.

We'll begin with rules from Chapter 12D-9.

The purpose of the draft amendments to Chapter 12D-9 is to implement 2025 legislative changes.

I will now turn it over to Mr. Keller.

MR. KELLER: Good morning.

We have three rules to present today.

12D-9.009, F.A.C., ROLE OF LEGAL COUNSEL TO THE BOARD

MR. KELLER: First rule is 12D-9.009, Role of Legal counsel to the Board, and the amendment there is to delete the fax number reference in the rule.

Does anyone have comments pertaining to this rule?

(Hearing none.)

MR. KELLER: Okay, next.

MR. JACKSON, JR.: You can go ahead, Ms. Bujere.

You have to unmute yourself.

Hello, Ms. Bujere. Do you have a comment?

MS. BUJERE: No, I'm sorry.

MR. JACKSON, JR.: No problem.

12D-9.013, F.A.C., ORGANIZATIONAL MEETING OF THE VALUE

ADJUSTMENT BOARD

MR. KELLER: Next rule we have is rule 12D-9.013, Organizational Meeting of the Value Adjustment Board.

And this rule is being amended to add the reference to the electronic or other communication equipment.

Does anyone have any comments on this rule? (Hearing none.)

MR. KELLER: Okay. Seeing none.

12D-9.015, F.A.C., PETITION; FORM AND FILING FEE

MR. KELLER: The next rule is 12D-9.015, Petition; Form, and we're deleting the word and Filing Fee.

And what this rule is doing is deleting references and descriptions of filing fees, which are being relocated into another medium, which is a bulletin 26-01.

Does anyone have comments on this rule? (Hearing none.)

MS. FORRESTER: Okay. Seeing no comments.

Are there any additional comments from the public?

CLOSING COMMENTS FROM DEPARTMENT OF REVENUE STAFF

Thank you.

On behalf of the Department I want to thank everyone for attending. Your participation is very helpful during the rule promulgation process.

You may provide written comments to us. Please bear in mind that 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 these comments by email to dorpto@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 any 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.

(Thereupon, the Property Tax Oversight Rule Hearing was concluded at 11:08 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 10, 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