
PTO RULE HEARING

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM

PUBLIC MEETING/WORKSHOP HEARING

LOCATION

Florida Department of Revenue
2450 Shumard Oak Boulevard, Building 2
Capital Circle Office Complex, Room 1250
Tallahassee, Florida 32311

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Wednesday, January 15, 2025

10:00 a.m. - 10:56 a.m.

Stenographically Reported By:
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Stenographic Reporter

Job No.: 390542

1 APPEARANCES:

2

Janice Forrester, Revenue Program Administrator

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Rachel Goldstein, Chief Legal Counsel for Property
Tax Oversight Operations

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5 Jenna Harper, Compliance Assistance Process Manager

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Anthony Jackson, Jr., Senior Tax Specialist

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Steve Kellogg, Attorney

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1 Thereupon, the following proceeding began at 10:00 a.m.:

2 MS. FORRESTER: Good morning. My name is
3 Janice Forrester. I'm the Revenue Program
4 Administrator with the Property Tax Oversight
5 Program. I will be the moderator for today's
6 hearing. My role as moderator is to preside in a
7 neutral fashion.

8 Staff from the Department are here today to
9 receive comments on the proposed amendments. At
10 this time, I would like staff to introduce
11 themselves.

12 MS. GOLDSTEIN: Rachel Goldstein, Chief Legal
13 Counsel for Property Tax Oversight Operations.

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

16 MR. JACKSON, JR.: Anthony Jackson, Tax
17 Specialist.

18 MR. KELLER: Steve Keller, one of the
19 attorneys.

20 MS. FORRESTER: Today is January 15, 2025.
21 This is a public rule hearing scheduled under
22 Section 120.54 (3)(c) Florida Statutes. As deemed
23 necessary, the Department is holding this hearing
24 to discuss the proposed amendments to forms and
25 rules.

1 The Department published three notices of
2 proposed rule in the Florida Administrative
3 Register on December 20, 2024, Vol. 50, No. 247 and
4 December 23, 2024, Vol. 50, No. 248.

5 For those of you on the computer, the draft
6 rules and forms are on the Department's proposed
7 rules Web page at FloridaRevenue.com/rules. Select
8 the property tax button at the bottom of the page,
9 then select the rule or form you would like to
10 review.

11 I will well now ask Anthony Jackson to explain
12 the process that we will use for taking comments on
13 the agenda items.

14 MR. JACKSON, JR.: Good morning, ladies and
15 gentlemen. If you are attending this hearing using
16 the option telephone with audio pin and you have a
17 question or comment, send an email to
18 dorpto@FloridaRevenue.com to let me know you wish
19 to speak.

20 We will address you by name, and unmute your
21 phone when it is your turn to speak. If you are
22 using the option telephone with no audio pin, you
23 must email your question or comment directly to
24 dorpto@FloridaRevenue.com.

25 Please use the subject line January 15

1 hearing. For the comment, add your name and whom
2 you represent in your email. We will read your
3 comment out loud, and the court reporter will enter
4 it into the record.

5 If you are attending this hearing using your
6 computer, raise your hand using the icon on the
7 grab tab left of your control panel, and we will
8 address you when it's your turn to speak.

9 Please state your name and whom you represent,
10 and the court reporter will enter it into the
11 record along with your question or comment. If you
12 experience difficulty, use the quick chat option to
13 send me a message.

14 MS. FORRESTER: Thank you, Anthony. We'll
15 take comments on each agenda item from anyone
16 present or from the conference call attendees. For
17 anyone using the computer, again, raise your hand
18 electronically. Tell us your name and whom you
19 represent.

20 We'll get started on the agenda items. We've
21 not received any comments on the amendments to Rule
22 12D-8.0064 titled Assessments; Correcting Errors
23 and Assessments of a Homestead.

24 Are there any comments on Rule 12D-8.0064?

25 MR. JACKSON, JR.: Ms. Danke had her hand

1 raised. Ms. Danke, you can go ahead and unmute
2 yourself to speak.

3 MS. FORRESTER: We still can't hear you,
4 Ms. Danke. If you would like to unmute your phone
5 and try again.

6 MR. JACKSON, JR.: Ms. Danke, you can go ahead
7 and speak.

8 MS. FORRESTER: Let's see if there are any
9 other comments on 12D-8.0064?

10 MR. JACKSON, JR.: Ms. Nelson, you can go
11 ahead and speak.

12 MS. NELSON: Can you hear me?

13 MS. FORRESTER: Yes.

14 MS. NELSON: My mother died. And after she
15 died, her property taxes went from \$2,800 to \$5,000
16 and then doubled again to over \$10,000. I have a
17 claim from the Miami-Dade Office of Tax Collector
18 for \$54,000 which would set my mother's estate up
19 for bankruptcy and foreclosure.

20 Now, they should never have removed the
21 agriculture extension to my mother's property's
22 grove of avocado trees and lychee trees. It has
23 been that way for 30 years. And even before she
24 bought it, it was still agriculturally zoned.

25 Someone removed that zoning, caused us to have

1 humungous amounts of property tax increases,
2 delayed the process so that we couldn't finish it
3 before the end of last year, which set us up for
4 future taxes.

5 We got a fraudulent claim billing us for the
6 November 1, 2025 property taxes that aren't even
7 created yet as a claim against my mother's estate
8 by your government employees at the Property Tax
9 Collector's office of Miami-Dade Office of Tax
10 Collector.

11 MS. FORRESTER: Ms. Nelson.

12 MS. NELSON: Did you read my comment there?

13 MS. FORRESTER: Did you send in a comment,
14 Ms. Nelson?

15 MS. NELSON: There's a comment there that
16 explains something to you.

17 MS. FORRESTER: Ms. Nelson. Excuse me,
18 Ms. Nelson. Excuse me, Ms. Nelson. Excuse me.
19 This hearing today is to talk about the proposed
20 changes that we have made to the rule in relation
21 to 2024 legislation.

22 If you have any comment on the proposed
23 changes to the rule as the rule text reads, we will
24 take that comment. Your concern may be emailed.
25 We do have it in writing now, and we will be able

1 to respond to it as a taxpayer inquiry and be able
2 to respond to you back in the office.

3 But do you have any comments on the proposed
4 language that we amended the rule?

5 MS. NELSON: You're not allowed to have a 50
6 percent fine on anything that --

7 MS. FORRESTER: Ms. Nelson, we're going to
8 have to move on. Thank you for your comments.
9 Thank you, Ms. Nelson. This is for rule
10 amendments. If you would like to send your
11 inquiry, you can send that to
12 dorpto@FloridaRevenue.com.

13 Are there any other comments on rule
14 amendments on Rule 12D-8.0064? Hearing no further
15 comments, we'll move on to our next agenda item.
16 We've received comments on some draft forms on Rule
17 12D-16.002.

18 They've been posted on the Department's
19 proposed rule Web page under public comments. The
20 Department will go through the forms again today to
21 see if there are any additional comments on the
22 amendments.

23 After the hearing, the Department will review
24 all of the comments. I'll go through each form to
25 take additional comments on the amendments. Form

1 DR-416 titled Physician Certification of Total and
2 Permanent Disability, are there any comments on
3 Form DR-416?

4 MR. JACKSON, JR.: Ms. Gomez-Roberts, you can
5 go ahead and speak. Ms. Danke, I see your hand up.
6 You can speak after Ms. Gomez-Roberts.

7 MS. GOMEZ-ROBERTS: Thank you. My name is
8 Lally Gomez-Roberts. I'm the Director of Public
9 Service, Exemptions, and Investigations with the
10 Alachua County Property Appraiser's Office.

11 We would like to include the fact that if
12 there is a way or form that this one can be
13 formatted to include the parcel ID due to the fact
14 that there's been additional forms to an exemption,
15 and sometimes it's provided after the application
16 process.

17 It will be easier to identify where the form
18 goes to if we actually implement a portion of the
19 form that has the parcel ID to it.

20 MS. GOLDSTEIN: Okay. Thank you for your
21 comment.

22 MS. GOMEZ-ROBERTS: Thank you very much.

23 MR. JACKSON, JR.: Ms. Danke, you can go ahead
24 and speak.

25 MS. FORRESTER: We still can't hear you,

1 Ms. Danke. If you would like to submit your
2 comment, go ahead and submit that to our email
3 address. I think there is a chat feature you can
4 go to if you're having problems. You can chat with
5 Mr. Jackson and see if we can't get your phone so
6 where we can hear you.

7 MR. JACKSON, JR.: Ms. Poskey, you can go
8 ahead. You have to unmute yourself, though.

9 MS. POSKEY: Thank you. My name is Meghan
10 Poskey. I'm in the Exemptions Department with the
11 Leon County Property Appraiser. I just wanted to
12 second the comment by Alachua County and maybe add
13 to that the property address because we find
14 individuals do not always know their parcel ID or
15 property ID, so both of those would be great
16 additions to the form, the DR-416.

17 MS. GOLDSTEIN: Okay. Thank you for your
18 comment.

19 MS. POSKEY: I have one second comment or
20 question. You mentioned where public comment could
21 be found that was previously submitted in this
22 workshop. Can you specify that again? I'm sorry.

23 MS. FORRESTER: On proposed rule Web page
24 under property tax, there is a dropdown. You will
25 see three rules listed. If you select rule

1 12D-16.002, you will see the list of the forms.

2 And below that list of the forms, you'll see
3 documents, and it should be public comments.

4 There is a date range. I don't remember the
5 date offhand. You should pull up a PDF document.
6 We're going to ask Anthony to paste the link in the
7 chat and see if that will help.

8 MS. GOLDSTEIN: If you have any further
9 difficulty, you can email us as well.

10 MS. POSKEY: I think I found it. Thank you.

11 MS. FORRESTER: Are there any other comments
12 on Form DR-416? Hearing no other comments, we'll
13 move to the next form. Form DR-453 titled Notice
14 of Tax Lien for Exemptions, Reduction in
15 Assessment, and Assessment Limitations. Are there
16 comments on Form DR-453?

17 MR. JACKSON, JR.: We have two comments.
18 First Ms. Danke and then Ms. Gomez-Roberts again.

19 MS. DANKE: So I sent an email. And in
20 regards to the notice of tax lien of 453, it has
21 the penalties and interest and the total due, but
22 that payment changes because the interest is
23 accrued every month. So it's going to change
24 depending on when the taxpayers pay.

25 So it's difficult to put in there an exact

1 amount because that's going to change depending on
2 when they pay if penalties and interest are
3 charged. So is there any way that we can just put
4 the percentage, the 15 percent accrued on the
5 DR-453 and then they have to contact the tax
6 collector for the payoff?

7 MS. GOLDSTEIN: That's a comment that we can
8 certainly take under advisement when we review
9 everything we've received after this proceeding and
10 discuss internally.

11 MS. DANKE: Also any fees and stuff like that
12 the tax collectors charge for satisfaction and
13 stuff like that, they do at time of payment also.
14 So that basically needs to be determined at time of
15 payoff also.

16 MS. GOLDSTEIN: Okay. Thank you for your
17 comments.

18 MS. DANKE: You're welcome.

19 MR. JACKSON, JR.: Ms. Gomez-Roberts, you can
20 go ahead. You have yourself muted, though.

21 MS. GOMEZ-ROBERTS: So I got two feedbacks
22 from investigation compliance officer. One of them
23 is the portion of the reasoning as to why either
24 the assessment limitation of the exemption were
25 removed and they were not legal?

1 Maybe if we can expand it to two portions
2 instead of one, since it's very limited on space.
3 Two, our county -- and I don't know about other
4 counties. But our county has a few lien
5 impositions, and we're assessed parcel ID.

6 We either want to get clarification of either
7 parcel ID where the exemption is being received or
8 is being imposed because we did have a conversation
9 with a taxpayer who is trying to figure out why his
10 property received the lien, the lien imposition.

11 MS. GOLDSTEIN: Okay. Thank you for those
12 comments.

13 MS. GOMEZ-ROBERTS: Thank you.

14 MS. FORRESTER: Are there any other comments
15 on Form DR-453? Hearing none, we'll move to the
16 next Form DR-487 titled Certification of
17 Compliance. Are there any comments on the Form
18 DR-487?

19 Seeing no comments, the next one is Form
20 DR-501 Original Application for Homestead and
21 Related Tax Exemptions. Are there any comments on
22 the Form DR-501?

23 MR. JACKSON, JR.: We have three. First
24 Ms. Danke, then Ms. Gomez-Roberts, and then
25 Ms. Poskey.

1 MS. DANKE: Hi. In regards to the 501 part
2 the email that I submitted, some suggestions for
3 modification would be on the second, the
4 co-applicant. Is a co-applicant a spouse, a
5 checkmark to that.

6 There needs to be clarification in regards to
7 date of permanent residency. Is the date of
8 permanent residency for Florida, or is the date of
9 permanent residency to that property?

10 And then another suggestion would be for the
11 deed because we need to know if the property is in
12 a trust to add an option for them to circle yes or
13 no for property in a trust.

14 Another option would be the instrument number.
15 Area needs to be longer. And then under previous
16 residence, it doesn't have a box for move-out date
17 because that is determined in regards to the Save
18 Our Homes cap affordability.

19 Under proof of residency, evidence to
20 relinquish out-of-state driver's license. That's
21 handed in to the tax collector, so they're unable
22 to provide that due to the Real ID Act. There's
23 not enough space for the declaration of domicile
24 for the recorded date. It's not date under the
25 date recorded.

1 And then the bank and checking account with
2 the new way people do banking online, they don't
3 have to submit proof of residency for a bank
4 statement like they used to do, like you would have
5 to have a Florida only to cash a check or anything.

6 So in regards to proof of residency, there's
7 stuff that is basically null and void that the
8 applicant can't -- it's difficult to supply. There
9 is one portion missing from this form in regards to
10 other property owned within the U.S. and its
11 territories.

12 Because of dual exemption and compliance, we
13 need to know if they own other property within the
14 U.S. and its territories. That's it.

15 MS. GOLDSTEIN: Thank you.

16 MR. JACKSON, JR.: Ms. Gomez-Roberts, you can
17 go ahead and speak.

18 MS. GOMEZ-ROBERTS: Just to reiterate what was
19 previously said about the change of date of
20 permanent resident to either date of occupancy or
21 date of intent of residency at the property needs
22 to be differentiated because we do have Florida.
23 And at the property, it kind of confuses a lot of
24 our applicants.

25 Now, did any applicant receive or file for

1 exemption last year, because it is within the last
2 three years, maybe we want to ask and implement the
3 three years instead of just last year because some
4 of them might not have received the last year, but
5 they might have received it within the last three
6 years, maybe we want to ask and implement three
7 years instead of just last year because someone
8 might not have received the last year, but they
9 might have received it within the last -- which
10 will entitle them to affordability which would
11 signal us.

12 If they're filing it on their own, they
13 wouldn't know, so that's kind of one of those
14 things. If not, then of course putting the date
15 that they moved out might be one of those. But
16 definitely the three-year is nowhere mentioned in
17 there.

18 We have a question. We understand that the
19 payments to long-term senior which is the long
20 resident senior which is 25 years or more of
21 permanent residency, it makes sense to have it on
22 the DR-501. But it's very confusing to age 65 and
23 older to be an option on the second page of the
24 DR-501.

25 If there's a secondary application, the same

1 thing goes with the veteran abatement. A lot of
2 them mark it, and then they don't submit an
3 secondary application. And we are unable to
4 sometimes grant the exemptions, and they end up
5 being denied.

6 So maybe if there is a way of removing the
7 option or maybe putting in an asterisk and like
8 putting in there that an additional form is
9 required, please see Page No. 4. I know it says
10 Page No. 4 for qualification and required
11 documents, but it's not really a document. It's an
12 actual form.

13 Also, we have a legal case with a property
14 owner that misconstrued the DR-501 form because it
15 says in addition to homestead exemption, I'm
16 applying for the following benefits.

17 So because his named benefits, the taxpayer
18 argument is that it should automatically and
19 incorporated once they file the original
20 application for homestead instead of filing a
21 separate form as required.

22 Is there a way to change the word benefits to
23 exemptions or benefits and exemptions?

24 MS. GOLDSTEIN: That's something we would need
25 to review further. Do you know the case name?

1 MS. GOMEZ-ROBERTS: Yes. I'll be more than
2 happy to email separately and provide you the
3 information of the taxpayer and his argument as to
4 why he believes he's entitled. He never filed for
5 the total and permanent disability exemption.

6 And now he's arguing with us that he filed an
7 original application for homestead exemption and
8 it's not titled exemption because it's benefits.
9 He's saying that it should be already be included
10 with the filing for his original homestead
11 exemption.

12 MS. GOLDSTEIN: It may be that our litigation
13 counsel is already familiar with that case. But
14 just to be on the safe side, I'd like to get the
15 details from you so that we can review it when we
16 consider the comments.

17 MS. GOMEZ-ROBERTS: Perfect. If not, maybe
18 kind of like an opinion or something, or maybe an
19 email to us would be great. That way we could just
20 show it to him. We know an application is needed
21 for an exemption. He doesn't seem to believe so.

22 MS. GOLDSTEIN: Sure.

23 MS. GOMEZ-ROBERTS: Thank you.

24 MR. JACKSON, JR.: We have three more.

25 Ms. Danke has her hand back up again. We have

1 Ms. Poskey, Ms. Sweeney, and then we'll come back
2 to Ms. Danke.

3 MS. POSKEY: Our office did submit -- Gina
4 Fletcher, our assistant property appraiser did
5 submit an email with an attachment with comments
6 related to the DR-501. I would like to just
7 mention here on the virtual meeting probably our
8 two biggest pain points, which actually has already
9 been mentioned by others on this workshop.

10 The date of permanent residency. This is
11 frequently misinterpreted by constituents filing
12 for homestead exemption as the date of birth in
13 Florida or the date they first moved to Florida,
14 which may not be when they occupied the property
15 they're filing on.

16 We would love to see a change tied to date of
17 permanent residency making that date of occupancy,
18 potentially. We've noticed with that, too, that
19 there are some other counties that are modifying
20 the DR-501 form and putting in parentheses move-in
21 date or on their own custom form.

22 Or FAQs, they're providing instruction about
23 what that date should indicate. Some people are
24 already making adjustments because of the confusion
25 of our taxpayers with that particular data field on

1 the form.

2 And then the second pain point that I would
3 just like to emphasize is one that was already
4 brought up as well, which is any applicant received
5 or filed their exemption last year. It would be
6 great to add the last three years to this specify
7 that three-year window because people are
8 misinterpreting and entering no to the question
9 when, in fact, they did receive homestead on a
10 prior property in Florida.

11 We've been able to catch some of those, but I
12 suspect not all of them. We would love to have the
13 opportunity to have that conversation with the
14 taxpayer, take in additional affordability act and
15 give people the benefit they are potentially
16 eligible for. A slight tweak to that question may
17 allow us to do that.

18 MS. GOLDSTEIN: Okay. Thank you.

19 MR. JACKSON, JR.: Ms. Danke, you can go
20 ahead, and then we'll come back to
21 Ms. Gomez-Roberts who had another comment.

22 MS. DANKE: This is kind of an add-on to the
23 person who went after me in regards to a taxpayer
24 receiving a residence-based exemption or credit. I
25 think it needs to have residence-based exemption

1 credit or benefit because of the interpretation
2 from the other states in regards to their -- tax
3 deduction, but it's deemed as resident based.

4 There is a lot of confusion. So I know when
5 we send out hold notices, we specifically state
6 resident-based exemptions, credits, or abatement to
7 help cover the verbiage on how the other states
8 interpret the tax reduction that is similar to our
9 homestead because homestead in some other states
10 are like the low income seniors.

11 So I understand where there is confusion, but
12 I think the verbiage needs to be a little bit more
13 clear.

14 MS. GOLDSTEIN: Okay.

15 MR. JACKSON, JR.: Ms. Poskey, you can go
16 ahead and unmute yourself and speak.

17 MS. POSKEY: Thank you. Just one other, I
18 guess, question. It's part of our comments as
19 well. But Amendment 5 that's taking us back as of
20 January 1st this year, unless we overlooked it, we
21 didn't see it mentioned within the DR-501. We were
22 wondering if that would be part of future
23 revisions?

24 MS. HARPER: Yes, ma'am, that will be
25 addressed now that the constitutional amendment has

1 been past, and it is enacted this January. It will
2 be added yes, ma'am.

3 MS. POSKEY: Thank you.

4 MS. FORRESTER: Are there any other comments
5 on Form DR-501? Hearing none, the next Form
6 DR-501PGP titled Original Application for
7 Assessment Reduction for Living Quarters of
8 Parents or Grandparents. Are there any questions
9 or comments on the DR-501PGP?

10 MR. JACKSON, JR.: You can go ahead,
11 Ms. Danke.

12 MS. DANKE: In regards to noted in the email
13 that I sent, the suggestion is to make it more
14 clear whose name goes at the top, whether it's the
15 owner's name or the applicant's. It says applicant
16 name, but it's actually the owner of the property.

17 Because on the bottom, the parents who are
18 getting the exemption, their names go on the
19 bottom, so there's going to be I think a little bit
20 of confusion with that.

21 And then again the question regarding
22 permanent residency last date became a permanent
23 resident in Florida. It needs to be most recent
24 date became a Florida resident. I think they're
25 going to have come confusion in regards to that.

1 And then at the bottom, it says address of
2 parent, grandparent not residing. I think they're
3 going to get confused by like the in-laws who are
4 not residing on the property to where it could be
5 addressed of spouse of parent, grandparent not
6 residing on the property.

7 So if they have another mother-in-law living
8 on the property, they know to put the surviving
9 spouse of the mother or mother-in-law on there. I
10 think we're just going to have a little bit of
11 confusion with this form on those areas.

12 MS. FORRESTER: Just a note on the Form
13 DR-501PGP. It should be at the very bottom. That
14 yellow stricken language, that means the language
15 is being removed.

16 MS. DANKE: But then there's no option if
17 there is a spouse that's able to live on their own,
18 they just can't take care of their spouse for like
19 marital status -- never mind. I see that there.
20 But it doesn't -- if the parent or grandparent is
21 married, we do need to know where that other parent
22 is. Isn't the parent grandparent the actual
23 applicant, not the owner of the property?

24 MS. GOLDSTEIN: Okay. Thank you for your
25 comment.

1 MR. JACKSON, JR.: Ms. Gomez-Roberts, you can
2 go ahead.

3 MS. GOMEZ-ROBERTS: Kind of to back what the
4 previous person was saying, the applicant will be
5 the actual owner of the property. But if the
6 grandparent or parent gets married, whoever the
7 spouse is, we will need also security because
8 they're considered a union.

9 Which means if the other spouse does not
10 reside at the grandparent, the granny flat
11 property, and they have their own homestead
12 exemption, it would be the grandparent that's
13 residing on the granny flat, they wouldn't be
14 entitled to the granny flat because they already
15 have a homestead exemption somewhere else. They
16 can't have that homestead anywhere else. So adding
17 the spouse's social section makes sense.

18 MS. GOLDSTEIN: Okay. Thank you for that
19 explanation.

20 MS. FORRESTER: Any other comments on
21 DR-501PGP? Hearing none, we'll move on to Form
22 DR-501V titled Tentative Verification of
23 Eligibility for Certain Exemptions or Discounts.
24 This is a new form. The form is coded as
25 underlined, meaning all of the language is new. Do

1 we have any comments on Form DR-501V?

2 MR. JACKSON, JR.: You can go ahead,
3 Ms. Gomez-Roberts.

4 MS. GOMEZ-ROBERTS: The only comment I have in
5 regards to this new form, first thing it does not
6 mention a dollar amount, by the way. But some of
7 the exemptions based on ownership because ownership
8 does apportion the exemption in the properties, I
9 don't know if there's a way to enter a percentage
10 amount, at least so they're aware if the property
11 has to be apportioned in some sort of way, it will
12 not be at 100 percent.

13 Because it doesn't give a dollar amount, I
14 mean, I've gotten some pushback honestly from some
15 of the veterans of these houses because the
16 mortgage companies, that's not what they're looking
17 for.

18 But regardless of that, if we have to grant
19 the exemption and there's multiple ownerships,
20 tenancies on the property and we have to apportion
21 that total and permanent veteran exemption or any
22 exemption that's in there, maybe we could have some
23 sort of space to indicate the apportionment of that
24 exemption.

25 MS. GOLDSTEIN: Okay. Thank you for your

1 comments. Are there any other comments on the Form
2 DR-501V? Hearing none, the next Form DR-504AFH
3 titled Ad Valorem Tax Exemption Application and
4 Return for Multi-Family Project and Affordable
5 Housing Property. Are there any questions or
6 comments on the DR-504 AFH?

7 MR. JACKSON, JR.: You can go ahead,
8 Ms. Gomez-Roberts.

9 MS. GOMEZ-ROBERTS: One request if there is
10 any -- well, two. If there is any way to include
11 the requestable sections of the program remrole
12 (phonetic) or the report as of January 1st of the
13 application year or the current tax year.

14 I don't see it anywhere in there. That's the
15 only reason why we're asking for it. So if they
16 can please provide a copy of the remrole for
17 January of the current tax year under section, I
18 believe, D and C or old sections, that would be
19 great.

20 MS. GOLDSTEIN: Okay. Thank you for your
21 comment.

22 MS. FORRESTER: Are there any other comments
23 on Form DR-504AFH? Seeing none, Form DR-504CS
24 titled Ad Valorem Tax Exemption Application and
25 Return for Charter School Facilities.

1 MR. JACKSON, JR.: You can go ahead,
2 Ms. Gomez-Roberts.

3 MS. GOMEZ-ROBERTS: To include a portion that
4 if the amount of the square footage changes or if
5 amended, notification is needed. I don't believe
6 it's in there. And if that is possible to include
7 it anywhere in there for the facility or charter
8 school, that if any of those changes occur, if
9 there can be notification of such.

10 I know that there is a lessee change, which
11 would be an amendment. But if the square footage
12 changes, if that could be included in there.

13 MS. HARPER: Thank you.

14 MS. FORRESTER: Any other comments on Form
15 DR-504CS? Seeing none, the next Form DR-505 titled
16 Report of Discounts, Errors, Double Assessments,
17 and Insolvencies. The name is being changed to
18 Report of Errors and Insolvencies.

19 No comments, we'll look at the next Form
20 DR-5002 titled Decision of the Value Adjustment
21 Board – Hurricane Ian or Hurricane Nicole Tax
22 Refund. This form is being repealed.

23 Also Form DR-5003 Report of Total Reductions
24 in Taxes From Hurricane Ian or Hurricane Nicole.
25 This form is also be repealed. Are there any

1 comments on these two forms being repealed?

2 That is all the forms on the agenda. We're
3 going to move on to the next item. We've not
4 received comments on Rules 12D-17.002, 12D-17.003,
5 or 12D-17.004. Are there any comments on these
6 rules in Chapter 12D-17? Hearing none, are there
7 any additional comments from our public?

8 MR. JACKSON, JR.: You can go ahead and speak,
9 Ms. Danke.

10 MS. DANKE: I don't know if I can go back to
11 the first one, the 12D-8.0064 due to my mic not
12 working. But in regards to -- I see on that rule
13 where it says that it shall be corrected within the
14 role, there's nothing in the administrative code
15 regarding the new legislation change of 196.161 in
16 regards to if a person receives exemption as a
17 result of a clerical mistake and it is voluntarily
18 disclosed to the property appraiser prior to the
19 property appraiser finding out.

20 It says no back taxes shall be due -- my
21 question with that is I don't know if this is on
22 that 12D-8.0064 in regards to what happens with
23 affordability and cap with that? It's not
24 addressed in the administrative code.

25 MS. GOLDSTEIN: Okay. That's something that

1 we'll have to take a look at and consider.

2 MS. FORRESTER: Any other comments before we
3 finish?

4 MR. JACKSON, JR.: You can go ahead and speak,
5 Ms. Poskey.

6 MS. POSKEY: I just wanted to thank you all
7 for the time and the workshop and the chance to
8 give feedback, whether in writing or verbally
9 today. I just had one question that I'm curious
10 about.

11 I know that a form just came through with
12 certain proposed changes, but then there has been a
13 lot of thoughtful comment without other possible
14 enhancements or changes to certain forms.

15 What's the process for DOR in reviewing those
16 and making a decision one way or the other? How
17 does that get handled, I guess?

18 MS. GOLDSTEIN: This is Rachel Goldstein. I'm
19 glad you asked that question because I wanted to
20 make a statement at the end of the proceeding, just
21 because I wanted to let you know and
22 Ms. Gomez-Roberts, Ms. Danke that we sincerely
23 appreciate all the feedback.

24 We strive to improve the forms, improve the
25 rules at every possible occasion. And we are

1 really thrilled with all of your participation and
2 continued participation in the future to have a
3 collaborative effort to make the best product
4 possible that serves the taxpayers and the
5 counties.

6 Just so you are aware, this particular
7 proceeding, this particular round of rulemaking is
8 intended -- it's sort of a narrow purpose. It's
9 really intended to address the recent 2024
10 legislative changes or other legislative changes in
11 the past that we haven't incorporated into the
12 rule.

13 And so a lot of the comments that we received
14 today were outside of the narrow scope of the
15 intent of this particular rulemaking. But I wanted
16 to assure everyone that participated today that we
17 catalog all the feedback.

18 We discuss it internally with leadership, and
19 make decisions about changes for the future,
20 changes for future rulemaking. And so even if we
21 don't incorporate some of the wonderful suggestions
22 we've had in this particular round, I want to
23 assure everyone that we are listening, and we're
24 eager to hear your feedback.

25 You don't have to wait for rulemaking to

1 submit comments or suggestions in the future. You
2 can always email those in at any time.

3 MS. POSKEY: Thank you. That's helpful.
4 Thank you very much.

5 MR. JACKSON, JR.: Ms. Danke, you had another
6 comment?

7 MS. DANKE: Yes, I do. Kind of on to what she
8 just said. A little bit of clarification. So in
9 the interim while the suggestions and you're
10 reviewing all these forms because I know our county
11 is probably not the only county with liens that
12 needs to be processed.

13 Do we go ahead and use the previous approved
14 lien forms in the interim until the new ones are
15 approved, or what is the process with that?

16 MS. GOLDSTEIN: So I believe right now as it
17 stands, we have the provisional form out there with
18 the updated changes that are before us today, so I
19 think you're welcome to use that before something
20 is formally promulgated.

21 MS. DANKE: I just wanted to make sure that if
22 the liens go to court, they don't throw the lien
23 out because they're going to say, well, the lien is
24 invalid because you didn't use the right form.

25 MS. GOLDSTEIN: We'll take that under

1 consideration. I'm not sure about that. That's
2 something we'll discuss.

3 MS. DANKE: Okay. Thank you.

4 MS. GOLDSTEIN: Sure.

5 MR. JACKSON, JR.: Ms. Danke, you can go ahead
6 and speak, ma'am.

7 MS. DANKE: I'm good.

8 MS. FORRESTER: On behalf of the Department, I
9 want to thank everyone for participating in the
10 hearing and sharing your comments with us. Your
11 participation is very helpful during the rule
12 promulgation process.

13 You may provide written comments to us.
14 Please bear in mind, they do become part of the
15 public record. We ask that any written comments to
16 be provided to us by the close of business Friday,
17 January 24th. You may send these comments by email
18 to dorpto@FloridaRevenue.com or mail your comments
19 to Property Tax Oversight Florida Department of
20 Revenue, P.O. Box 3000, Tallahassee, Florida
21 32315-3000.

22 We will review and evaluate all comments
23 received. After review, we will determine the next
24 step of the rule promulgation process and update
25 the information on our website accordingly. This

1 concludes the hearing. Thank you.

2 (Proceedings concluded at 10:56 a.m.)

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CERTIFICATE OF REPORTER

STATE OF FLORIDA
COUNTY OF LEON

I, I. IRIS COOPER, do hereby certify that I
was authorized to and did stenographically report
the foregoing proceeding, and that the transcript
is a true and complete record of my stenographic
notes.

Dated this 12th day of February, 2025.



I. Iris Cooper
Stenographic Reporter
Notary Public, State of Florida
My Commission No. 1366674
Expires: February 7, 2028