

Department of Revenue Tax Oversight Public Rule Development Workshop

February 21, 2023



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DEPARTMENT OF REVENUE TAX OVERSIGHT
PTO RULE DEVELOPMENT WORKSHOP

FLORIDA DEPARTMENT OF REVENUE
DEPARTMENT OF REVENUE TAX OVERSIGHT
PTO RULE DEVELOPMENT WORKSHOP

PUBLIC MEETING

LOCATION: REMOTE VIA GO-TO WEBINAR

(Page Nos. 1 - 15)

Tuesday, February 21, 2023

10:00 a.m. - 10:23 a.m.

Stenographically Reported By:
I. Iris Cooper
Stenographic Reporter

Job No.: 295376

1 APPEARANCES: (Appearing remotely)
2
3 Janice Forrester, Revenue Program Administrator I
4 Rachel Goldstein, Chief Legal Counsel
5 Mark Hamilton, General Counsel
6 Jenna Harper, Compliance Assistance Process Manager
7 Rene Lewis, Property Tax Oversight Program Director
8 Michael Paramore, Compliance Determination Process Manager
9 Mark Bishop, Appraiser Supervisor
10 Tyler Locke, Senior Appraiser
11 Andrew Spicer, Appraiser Specialist
12 Donald Lane, Senior Appraiser
13 Christopher Rosa, Senior Attorney
14 Anthony Jackson, Jr., Senior Tax Specialist
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1 Thereupon, the following proceeding began at 10:00 a.m.:

2 MS. FORRESTER: Good morning. For those on
3 the phone, we're just getting started. We wanted
4 to make sure that you knew that you were in the
5 right place for the Classified Use of Property
6 Guideline Workshop.

7 Good morning, my name is Janice Forrester.
8 I'm the Revenue Program Administrator for Property
9 Tax Oversight. I'll be the moderator for today's
10 workshop. My role as moderator is to preside in a
11 neutral fashion.

12 Staff from the Department are here today to
13 receive comments on the proposed amendments. At
14 this time, I would like staff to introduce
15 themselves.

16 MR. LANE: Donald Lane, Senior Appraiser.

17 MR. SPICER: Andrew Spicer, Appraiser
18 Specialist.

19 MR. LOCKE: Tyler Locke, Senior Appraiser.

20 MR. BISHOP: Mark Bishop, Classified Used
21 Supervisor.

22 MS. GOLDSTEIN: Rachel Goldstein, Chief Legal
23 Counsel.

24 MR. HAMILTON: Mark Hamilton, General Counsel.

25 MR. ROSA: Christopher Rosa, Senior Attorney.

1 MR. PARAMORE: Mike Paramore, Process Manager
2 Field Operations.

3 MR. JACKSON, JR.: Anthony Jackson, Jr.,
4 Senior Tax Analyst.

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

7 MS. LEWIS: Rene Lewis, Director of Property
8 Tax Oversight.

9 MS. FORRESTER: Today is February 21, 2023.
10 This is a public workshop scheduled in general
11 conformity with the requirements of Chapter 120
12 Florida Statute as indicated by Section 195.062,
13 Subsection 1 Florida Statutes.

14 Although these guidelines do not have the
15 force and effect of rules, in furtherance of
16 enhancing public trust in a collaborative effort
17 with interested parties, the Department is holding
18 this workshop to discuss the proposed amendments to
19 the Florida Agricultural Classified Use Real
20 Property Appraisal Guidelines and the development
21 of the administrative updates to the reference
22 included in Rule 12D-51.001 Florida Administrative
23 Code.

24 The Department published notices of this
25 public workshop in the January 31, 2023 edition of

1 the Florida Administrative Register, Volume 49,
2 No. 20, Page Nos. 346 in the February 6, 2023,
3 edition of the Florida Administrative Register
4 Volume 49, No. 24, Page No. 429.

5 We have placed copies of the agenda, proposed
6 amendments to the draft rule, and the proposed
7 amendments to the draft guidelines on the back
8 counter.

9 For those at the computer, these documents are
10 available on the Department's rules page at
11 FloridaRevenue.com/rules. Select the property tax
12 proposed rules button at the bottom of the page,
13 then select Rule 12D-51.001.

14 I'll now ask Mark Hamilton to provide a brief
15 overview of the Department's vision of the process
16 for updating the guidelines presented at today's
17 workshop.

18 MR. HAMILTON: Good morning. My name is
19 Mark Hamilton, general counsel for the Florida
20 Departement of Revenue. The guidelines before you
21 today are part of the standard measures of value
22 and authorized by Section 495.032 and 195.602
23 Florida Statute.

24 Pursuant to Section 195.062 Florida Statutes
25 it must be adopted in general conformity with the

1 rule making procedure set forth in Section 120.54
2 Florida Statutes.

3 However, by law, they do not have the force
4 and effect of rules. They are to be used only to
5 aid and assist property appraisers in their
6 assessments of property as provided by Section
7 195.02 Florida Statutes.

8 It's been some time since the guidelines
9 before you today in draft form have been updated,
10 so the Department envisions a robust public process
11 for updating guidelines. This started with the
12 initial draft that is before you today.

13 The process will continue through today's
14 workshop. We envision multiple workshops,
15 including outside of Tallahassee and extensive
16 opportunity for public input. We have not
17 preselected the number of workshops we intend to
18 have for these guidelines.

19 We envision having as many workshops as needed
20 for the Department to determine if additional ones
21 will assist us in the updating process.

22 Additionally, the Department does intend to seek
23 approval to hold a public hearing in furtherance of
24 the updating process for these guidelines.

25 We will try to answer any questions you may

1 have. We may not have all the answers for you
2 today. We'll endeavor to follow up as needed after
3 today to press any issues or areas appropriate for
4 these guidelines.

5 We want to make sure we consider all issues
6 which may be raised today and any written comments
7 you may wish to submit as part of this process.

8 With that, I'm now asking Anthony Jackson to
9 explain the process that we will use for taking
10 comments.

11 MR. JACKSON, JR.: Good morning, ladies and
12 gentlemen. If you're attending this workshop,
13 there is an option telephone with audio. If you
14 have a question or a comment, please send an email
15 to DORPTO@floridarevenue.com to let me know you
16 wish to speak.

17 We will address you by name, and I will mute
18 your phone when it is your turn to speak. If
19 you're using the option telephone with no audio,
20 you must email your question or comment directly to
21 DORPTO@floridarevenue.com.

22 Please use the subject line February 21
23 workshop. For a comment, please add your name and
24 who you represent in your email. We will read your
25 comment out loud, and the court reporter will enter

1 it for the record.

2 If you are attending this workshop using your
3 computer, raise your hand using the icon of the
4 left of your control panel, and we will address you
5 when it is your turn to speak.

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

11 All visitors, you need to wear a public
12 meeting badge while you're in the building. Please
13 return it to the counter when the meeting is
14 finished.

15 If there is an emergency evacuation, we will
16 walk together to the evacuation zone for your
17 safety. For those in the room, please mute or turn
18 off all cell phone ringers or any other
19 noise-making devices. Thank you.

20 MS. FORRESTER: This is Janice Forrester
21 again. We will take comments on each agenda item
22 from anyone present or from webinar and phone
23 attendees.

24 For anyone present, please step up to the
25 podium when you want to speak on an agenda item.

1 For anyone using a computer, raise your hand
2 electronically. Please tell us your name and whom
3 you represent.

4 We ask that you limit comments to each topic
5 agenda item currently open for discussion in the
6 drafts published and provided online for the
7 workshop. Please hold all other general comments
8 until we have discussed the agenda items.

9 I will now present the draft guidelines and
10 the rule. I will summarize the proposed changes
11 within each section of the guideline and open it up
12 for members of the public to provide specific
13 comments relevant to the proposed changes covered
14 in each section.

15 Section 1 titled Introduction. This is a new
16 section which covers the legal basis for these
17 guidelines, provides a description and purpose, a
18 limitation/unintended use of these guidelines as
19 well as information about other sources of
20 appraisal guidance.

21 Are there any comments on the proposed new
22 Section 1?

23 Seeing no comments, please let the record
24 reflect that we've received no comments on
25 Section 1.

1 Section 2 titled General Provisions. This is
2 old Section 1. Amendments included the addition of
3 applicable classification and valuation statutes,
4 updates to references and sources, and the addition
5 of subsections regarding property inspection,
6 quality assurance, and assessment challenges.

7 Are there any comments on the proposed changes
8 to Section 2?

9 Please let the record reflect that we've
10 received no comments on Section 2.

11 Title 3 titled Timberland. This is old
12 Section 2 titled Woodland Section. Amendments
13 include the expanded discussion of
14 productive/non-productive timberland.

15 The addition of definitions and clarification
16 of sources and movement of tables from within the
17 document to the addendums at the end of the
18 document.

19 Are there any comments to the proposed changes
20 to Section 3?

21 Let the record reflect that there were no
22 comments on Section 3.

23 Section 4 titled Pasture Land. This is the
24 old Section 3. Amendments include the addition of
25 the appropriate approach to value, information on

1 rental income, and the addition of language
2 regarding use of the five-year moving average.

3 Are there any comments to proposed changes to
4 Section 4?

5 Please let the record reflect that there were
6 no comments on Section 3.

7 Section 5 titled Citrus Land. This is old
8 Section 4. Amendments include the addition of
9 definitions, updates to sources, expanded
10 discussion determining yield, and adjustments to
11 the value schedule.

12 Are there any comments on the proposed changes
13 to Section 5?

14 Please let the record reflect that Section 5
15 has received no comments.

16 Section 6 titled Cropland. This is the old
17 Section 5. Amendments include expanded discussion
18 on cropland and general opposed to specific crops,
19 valuation days based on rental income, and the
20 addition of irrigated land valuation.

21 Are there any comments on the proposed Section
22 6?

23 Please let the record reflect that there were
24 no comments to Section 6.

25 Moving on to the addendums.

1 Addendum A, band of investment example
2 replaces and expands on old Section 2.

3 Are there any comments on Addendum A?

4 Please let the record reflect that we have
5 received no comments on Addendum A.

6 Addendum B, formerly table 1 in old Section 2.
7 Any comments on Addendum B?

8 Seeing none, Addendum C, formally table 2 in
9 old Section 2. Any comments on Addendum C?

10 Seeing none, Addendum D, updated table 3 from
11 old Section 2. Are there any comments on Addendum
12 D?

13 Hearing no comments, Addendum E, updated table
14 4 from old Section 2. Are there any comments on
15 Addendum E?

16 Hearing none, Addendum F, updated table 5 from
17 old Section 2. Are there any comments on Addendum
18 F?

19 Hearing none, Addendum G, agricultural rental
20 analysis example, cropland/pasture land reference
21 in 4.3 and 6.5. Are there any questions or
22 comments on Addendum G?

23 Hearing none, Addendum H, cropland and pasture
24 land value schedule referenced in 4.3, 4.4.5, and
25 6.5. Are there any comments on Addendum H?

1 Hearing none, are there any comments on the
2 proposed Addendums to the guidelines?

3 Next we have Rule 12D-51.001 Florida
4 Administrative Code. The purpose of the proposed
5 amendments to Rule 12D-51.001 is to incorporate by
6 reference updates to the guidelines, as well as
7 reflect the amended title.

8 The current title of the guidelines is
9 classified use real property guidelines, standard
10 assessment procedures, and standard measures of
11 value agricultural guide.

12 The proposed amended title is Florida
13 agricultural classified use real property appraisal
14 guidelines.

15 Are there any comments on the proposed
16 amendments to Rule 12D-51.001 Florida
17 Administrative Code?

18 Are there any additional general comments from
19 the public?

20 Hearing none, on behalf of the Department, I
21 want to thank everyone for participating and
22 sharing your comments with us. Your participation
23 is very helpful during this unique public workshop
24 process.

25 You may provide written comments to us.

1 Please bear in mind, they do become part of the
2 public record. We ask that any written comments be
3 provided to us by close of business on March 17,
4 2023.

5 You may send these comments by email to
6 DORPTO@floridarevenue.com or mail your comments to
7 Property Tax Oversight, Florida Department of
8 Revenue, P.O. Box 3000, Tallahassee, Florida
9 32315-3000. This concludes the workshop. Thank
10 you.

11 (Proceedings concluded at 10:23 a.m.)

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CERTIFICATE OF REPORTER

STATE OF FLORIDA
COUNTY OF MIAMI-DADE

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

Dated this 6th day of March, 2023.



I. Iris Cooper
Stenographic Reporter
Notary Public, State of Florida
My Commission No. 1366674
Expires: July 27, 2025

Job No.: 295376

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