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FLORIDA AGRICULTURAL CLASSIFIED USE REAL PROPERTY
APPRAISAL GUIDELINES

PTO RULE DEVELOPMENT WORKSHOP

DATE: June 27, 2023

TIME: 11:00 a.m. EDT

PLACE: Marion County Public Library System
Headquarters
2720 East Silver Springs Boulevard
Meeting Room B
Ocala, Florida 34470

REPORTED BY: CONSTANCE MILLER, RPR
Stenographic Court Reporter
Joy Hayes Court Reporting, LLC
Notary Public
State of Florida at Large

1 A P P E A R A N C E S :

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4 Tyler Locke, Senior Appraiser

5 Andrew Spicer, Appraiser Specialist

6 Mark Bishop, Interdepartmental Program Administrator

7 Mark Hamilton, General Counsel

8 Michael Parramore, Field Services Process Manager

9 Jenna Harper, Process Manager

10 Janice Forrester, Revenue Program Administrator

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1 JUNE 27, 2023

11:00 a.m.

2 P R O C E E D I N G S

3 *****

4 MS. FORRESTER: Good morning. My
5 name is Janice Forrester. I'm a revenue
6 program administrator with the property tax
7 oversight. I'll be the moderator for today's
8 workshop. My role as moderator, is to preside
9 in a neutral fashion. Staff from the
10 department are here today to receive comments
11 on the proposed amendments. At this time, I
12 would like staff to introduce themselves.

13 MR. LOCKE: Tyler Locke, senior
14 appraiser.

15 MR. SPICER: Andrew Spicer, appraiser
16 specialist.

17 MR. BISHOP: Mark Bishop
18 interdepartmental program administrator.

19 MR. HAMILTON: Mark Hamilton, general
20 counsel.

21 MR. PARRAMORE: Michael Parramore,
22 field services process manager.

23 MS. HARPER: Jenna Harper, process
24 manager.

25 MS. FORRESTER: Today is June 27th,

1 2023, and this is a public workshop scheduled
2 in general conformity with the requirements of
3 Chapter 120 Florida Statutes, as indicated by
4 section 195.062(1) Florida Statutes. Although,
5 these guidelines do not have the force and
6 effect of rules and furtherance of enhancing
7 public trust in a collaborative effort with
8 interested parties, the department is holding
9 this workshop to discuss the proposed
10 amendments to the Florida Agricultural
11 Classified Use Real Property Appraisal
12 Guidelines, and the development of
13 administrative updates to the reference
14 included in Rule 12D-51.001 Florida
15 Administrative Code.

16 The department published a notice of
17 this public workshop in the June 8th, 2023
18 addition of the Florida Administrative
19 Register, Volume 49, number 111, page 2,151. A
20 workshop was held on February 31, 2023 in
21 Tallahassee. The department received comments
22 and incorporated comments in the January 2023
23 version of the draft Florida Agricultural
24 Guidelines. The updated version is dated
25 June 2023. We've placed copies of the agenda,

1 proposed amendments to the draft rule and
2 proposed amendments to the draft guidelines on
3 the back counter.

4 For those at the computer, the
5 documents are available on Department Rules Web
6 page at floridarevenue.com/rules. Select the
7 property tax proposed rules button at the
8 bottom of the page, then select rule
9 12D-51.001.

10 I'll now ask Mark Hamilton to provide
11 a brief overview of the department's vision of
12 the process for updating the guidelines
13 presented at today's workshop.

14 MR. HAMILTON: Good morning.
15 Gathered before you today are part of the
16 standard measures of value and authorized by
17 Section 195.032 and 195.602 Florida Statutes.
18 Pursuant to Section 195.062 Florida Statutes,
19 they must be adopted in general conformity with
20 the rule making procedures set forth in Section
21 120.54 Florida Statutes. However, they do not
22 have the force or effect of rules and do not
23 establish the value of any property. They are
24 to be used only to aid and assist property
25 appraisers in their assessments of property, as

1 provided by Section 195.002 Florida Statutes.

2 It has been some time since the
3 guidelines before you today have been updated.
4 As noted during our first workshop on these
5 guidelines held on February 21, 2023 in
6 Tallahassee, the department envisions a robust
7 public process for updating the guidelines.
8 This includes extensive opportunities for
9 public input, which we've already started that
10 process. The process will continue through
11 today's workshop with the draft before you
12 today.

13 We have not preselected the number of
14 workshops we intend to hold for these
15 guidelines. We envision having as many
16 workshops as needed for the department to
17 determine that no additional ones will assist
18 us in the updating process. Additionally, the
19 department does intend to seek approval through
20 the governor cabinet to hold a public hearing
21 in furtherance of the updating process for
22 these guidelines. We'll try to answer any
23 questions you may have but may not have all the
24 answers today. We will endeavor to follow up
25 as needed after today to address any issues or

1 areas appropriate for these guidelines. We
2 want to make sure we consider all issues that
3 may be raised today, or as part of any written
4 comments you may wish to submit as part of this
5 process. We want to hear from you.

6 With that, I will now ask Jenna
7 Harper to explain the process that we will use
8 for taking comments on each item.

9 MS. HARPER: Thank you. There are
10 three options for us to take comments on the
11 items listed on the agenda.

12 One, if you were attending this
13 workshop using the option telephone with audio
14 pin and you have a question or comment, please
15 send an email to dorpto@floridarevenue.com to
16 let me know you wish to speak. We will address
17 you by name and unmute your phone when it is
18 your turn to speak.

19 Two, if you are using the option
20 telephone with no audio pin, you must email
21 your question or comment directly to
22 dorpto@floridarevenue.com. Please use the
23 subject line, June 27th Workshop. For the
24 comment, add your name and whom you represent
25 in your email. We will read your comment out

1 loud and the court reporter will enter it in
2 the record.

3 Three, if you are attending this
4 workshop using your computer, raise your hand
5 using the icon on the grab tab, left of your
6 control panel, and we will address you when
7 it's your turn to speak. Please state your
8 name and whom you represent and the court
9 reporter will enter it into the record along
10 with your question or comment. If you
11 experience difficulty please use the quick chat
12 option to send me a message.

13 And as a remainder for those in the
14 room, please mute or turn off any cell phone
15 ringers or other noise-making devices, thank
16 you.

17 MS. FORRESTER: We'll take comments
18 at each agenda item for anyone present or from
19 the webinars or phone attendees. For anyone
20 present, please step up to the podium when you
21 want to speak upon an agenda item. For anyone
22 using a computer, raise your hand
23 electronically, please tell us your name and
24 whom you represent. We ask that you limit
25 comments to each topical agenda item currently

1 open for discussion and the drafts published
2 and provided online for the workshop. Please
3 hold all general comments until after we've
4 discussed the agenda items. I will now present
5 the draft guidelines and rule.

6 I will summarize the -- yes, we have
7 a question?

8 There is no microphone but this Owl
9 will be able to --

10 MS. ANDERSON: There's nothing here?

11 MS. HARPER: No, ma'am, there's no
12 microphone. This microphone will pick up and
13 transmit everywhere, so it can hear you from
14 where you're located. Mrs. Anderson, on the
15 table right here. It's in that machine, ma'am.
16 It picks us up no matter where we are.

17 MS. ANDERSON: It may pick you up,
18 but it doesn't really reach the back of the
19 room particularly when they're blocked by the
20 podium.

21 But anyway, I sent questions -- my
22 name is Sheila Anderson. I reside in Marion
23 County. I am here representing myself today.
24 I sent questions and comments to the Department
25 of Revenue previously and was told there would

1 be answers today here. I have copy with me of
2 those questions and so far I'm not aware that
3 I've received anybody's attempt to answer those
4 questions or respond to those comments.

5 In addition, there were comments
6 submitted by somebody in Miami with a property
7 appraiser's office and one of the attorneys who
8 likes to litigate property tax matters. I have
9 comments in response to their comments,
10 whenever you're ready for that.

11 And then I also have comments
12 beginning with page six of the draft. So how
13 do you want to address?

14 MS. FORRESTER: Our plan was to go by
15 section through the guidelines, beginning with
16 Section One. Is page six part of Section One?
17 If you'll let me read the script and then you
18 can make your comment on Section One or page
19 six.

20 MS. ANDERSON: Page six 1.3.

21 MS. HARPER: Once Janice reads the
22 script to open up Section One, then comments
23 pertaining to Section One would be applicable.

24 MS. FORRESTER: Section One, titled
25 introduction. This is a new section, which

1 covers the legal basis for these guidelines.
2 Provides a description and purpose, the
3 limitation/unintended use of these guidelines,
4 as well as information about other sources of
5 appraisal guidance. Amendments made since the
6 January 2023 version include adding language
7 regarding classified real property as a
8 agricultural land, as well as removing
9 references to specific resources.

10 Are there any comments on the
11 proposed new Section One?

12 MS. ANDERSON: Page six, 1.3. What
13 page are you on on Section One?

14 MS. FORRESTER: I'm looking at the
15 clean version of the guidelines dated
16 June 2023.

17 MS. ANDERSON: Yeah, but what page?

18 MS. FORRESTER: You said page six?

19 MS. ANDERSON: Okay. So 1.3.

20 MS. FORRESTER: Okay.

21 MS. ANDERSON: Okay. It says, "The
22 purpose of these guidelines." I would like to
23 proposed you insert "Constitutional principals
24 of uniformity of the effective tax rate and
25 that to implement the fiduciary obligations

1 inherent in the public trust". You're talking
2 about the clarifications as to the purposes of
3 the guidelines. The guidelines should comport
4 with the Constitutional principals and the
5 statutes that would implement the
6 Constitutional principals, Mr. Hamilton.
7 Otherwise, what is the purpose of having
8 taxation and the limits on that? Okay? So I
9 will give you -- to pass down.

10 MR. HAMILTON: Thank you for your
11 comment.

12 MS. ANDERSON: So, again I propose
13 inserting the sentence or the phrase
14 "Constitutional principals of uniformity of the
15 "effective tax rate" and to implement fiduciary
16 obligations inherent in "the public trust".

17 MR. HAMILTON: Thank you for your
18 comment.

19 Do you have additional comments?

20 MS. ANDERSON: I don't know if
21 anybody else is going to speak on this.

22 MR. HAMILTON: Do you have any other
23 comments on that section, Ms. Anderson?

24 MS. ANDERSON: I'm sorry?

25 MR. HAMILTON: Do you have any other

1 comments on that section?

2 MS. ANDERSON: Not on Section 1.3,
3 but on page seven, I have comments.

4 MS. FORRESTER: Yeah, any part of
5 Section One.

6 MS. ANDERSON: All right. So, you
7 have a sentence that includes the term "another
8 feature of Florida property's tax system". I
9 propose striking "feature" and inserting
10 instead "another Constitutional requirement of
11 Florida's property tax system".

12 It also says, "a thorough and
13 independent knowledge of Florida law and
14 professionally accepted appraisal practices and
15 appropriate appraisal methodologies is
16 necessary". In that sentence, I would insert
17 "a thorough and independent knowledge of
18 Florida ad valorem tax law and professionally
19 accepted appraisal practices, et cetera".

20 Next sentence says, Property
21 appraisers accepted may use other
22 professionally accepted sources of appraisal
23 guidance, and goes on from there. I would
24 insert, "Property appraisers, value adjustment
25 boards and value adjustment boards special

1 magistrates may use other professionally
2 accepted sources and appraisals guidance".
3 Since, the value is required to follow the same
4 standards as property appraisers, it would be
5 good to clarify for them that there is some
6 consistency between the requirements of
7 property appraisers and the value adjustment
8 boards.

9 In addition, that section continues
10 on, "accepted sources of appraisal guidance
11 such as the uniform standards of professional
12 appraisal practice published by the appraisal
13 foundation, but only to the extent that those
14 other sources do not conflict with Florida
15 law." I would insert, "do not conflict with
16 current Florida law governing ad valorem
17 taxation.

18 And then, I would further suggest
19 that everywhere the term Florida law is used,
20 change that to Florida ad valorem tax law. And
21 the reason is that, for example, the
22 definitions in Chapter 192 are not always the
23 same as in other chapters; Chapter 475 has a
24 different definition of real property than
25 Chapter 192. And so, you want to make sure

1 that Chapter 192 is the law that's being
2 followed, for those people who have appraisal
3 licenses but don't have familiarity with the
4 requirements in Chapter 192. They will be
5 instinctively following 475, which is the wrong
6 language and the wrong estate.

7 You're looking at me with a question.
8 Okay. What we're talking about, what all of
9 the statutes that apply seem to be trying to
10 accomplish is, fee simple evaluation,
11 unencumbered fee simple. In Section 15.5 of
12 the real property guidelines is very clear.
13 It's also clear in, I think it's either the
14 first paragraph of either Section Four or
15 Section Five of the real property guidelines
16 where the different types of properties should
17 be identified, and anything that's not real
18 property per 192 definition should be removed
19 from the assessment.

20 So, if you are not following
21 Chapter 192's definition of real property,
22 you're already not in compliance with this.
23 So, the terminology I'm suggesting to add
24 everywhere that Florida law is stated in this
25 document, should be governing ad valorem

1 taxation to make it very clear that there is a
2 distinction in more than one place actually in
3 the statute than in people who are licensed
4 professionally.

5 MR. HAMILTON: Any other comments on
6 Section One, Ms. Anderson?

7 MS. ANDERSON: I didn't follow
8 the -- the next comments are page eleven on
9 my notes.

10 MR. HAMILTON: I believe that's
11 section two, so.

12 MS. HARPER: And we have a hand
13 raised that I need to acknowledge on the
14 webinar to see if they have a comment on
15 Section One, so hold on one moment.

16 All right. Mr. Mandler, Jeffrey
17 Mandler.

18 MR. MANDLER: Good morning. Can you
19 hear me?

20 MS. HARPER: Yes.

21 MR. MANDLER: Fantastic. I'm sorry,
22 I had my hand raised and unraised. I was
23 confused which was down. Please accept my
24 apology.

25 My name is Jeffrey Mandler and I'm an

1 attorney in South Florida. My partner, Julie
2 Schwartz, is also attending this webinar and
3 may join in. Unfortunately, she came down with
4 COVID over the weekend, so her speaking
5 ability's a little bit limited and I'm going
6 to try to take over for some of her comments
7 she would make, although she will try to join
8 in, throat permitting and health permitting.

9 So, my first question is this. Is
10 the person who drafted the rules present today,
11 and would you please identify that person for
12 me?

13 MR. HAMILTON: Department staff
14 contributed to the drafts that are before you
15 today. There are multiple people within the
16 property tax oversight program and Office of
17 General Counsel that assisted with that
18 process, including the personnel that have
19 already identified themselves for purposes of
20 this workshop.

21 MR. MANDLER: So, then under Chapter
22 120, the people responsible for drafting this
23 are here today to respond to our questions?

24 MR. HAMILTON: The people that can
25 address questions are here today. These are

1 guidelines that are put forth by the Department
2 of Revenue. They're the Department of
3 Revenue's guidelines that are proposed.

4 MR. MANDLER: So, there was no major
5 presenter who drafted this? Was there one
6 person who is responsible for this project?

7 MR. HAMILTON: The Department of
8 Revenue is responsible for this project and the
9 people that are here today are prepared to
10 answer questions that you might have on these.

11 MR. MANDLER: That wasn't my
12 question. I asked if there was one person who
13 look the lead who was responsible for drafting
14 it and is that person here today?

15 MR. HAMILTON: It is a group project
16 by department staff.

17 MR. MANDLER: So, can I ask who I'm
18 addressing? I'm sorry to give the back and
19 forth --

20 MR. HAMILTON: It's Mark Hamilton,
21 general counsel.

22 MR. MANDLER: Mr. Hamilton?

23 MR. HAMILTON: Yes.

24 MR. MANDLER: Good morning,
25 Mr. Hamilton.

1 MR. HAMILTON: Good morning.

2 MR. MANDLER: You and I have met
3 before.

4 So, Mr. Hamilton, is it your position
5 that there was no chief writer of this? Is
6 that the legal position the DOR, this was
7 written by multiple parties?

8 MR. HAMILTON: It is written by
9 department staff that are working together that
10 are also taking into account comments received
11 as part of the prior workshop, this workshop
12 and any other comments that might be received
13 and continuing drafting the product that will
14 be presented and put forth by the Department of
15 Revenue to the governor and cabinet.

16 MR. MANDLER: Sir, I hear your answer
17 but I don't hear an answer. It's a simple yes
18 or no. Was there no one who had the lead to
19 draft this draft that we're seeing today --

20 MR. HAMILTON: And I've answered that
21 question multiple times.

22 MR. MANDLER: Are you saying, sir,
23 that there was no one assigned to head the
24 project?

25 MR. HAMILTON: The Department of

1 Revenue -- again, department staff has been
2 working continually on this project. So, that
3 is the answer and it's the product of the
4 Department of Revenue --

5 MR. MANDLER: Okay I run an office,
6 we have many attorneys and stuff. I've never
7 seen a project where there's not one person in
8 charge, but be that as it may.

9 So, the people here then will be able
10 to respond to specific questions we have as to
11 the drafting and as to the how and why things
12 were inserted?

13 MR. HAMILTON: We will be able to
14 answer and respond to questions that are
15 raised. And if we don't have the answer today,
16 we will go back and we will do follow-up
17 research and we will provide those responses
18 accordingly.

19 MR. MANDLER: Great. If that's the
20 case, then I'd also like to just do this right
21 now. I'm requesting formally that at the
22 conclusion of this seminar and I apologize, I
23 was a little late getting in that you provide
24 a transcript and allow us 30 days to respond
25 once we are able to read the transcript.

1 MR. HAMILTON: We have a court
2 reporter here today and that will be posted on
3 the department's website as quickly as it is
4 available. And similar to the last workshop,
5 we do provide additional time for comments post
6 that.

7 MR. MANDLER: Thank you very much, I
8 appreciate that.

9 Okay. We have comments on 1.2.
10 Would you like me to go now or are there other
11 people who want to speak?

12 MR. HAMILTON: Go ahead for right
13 now, if you would please and provide us any
14 comments you have for Section One. Thank you.

15 MR. MANDLER: First of all,
16 Mr. Hamilton, thank you and are you going to be
17 the lead responser on the position, or the
18 DOR's position?

19 MR. HAMILTON: I'm sorry, could you
20 repeat that question?

21 MR. MANDLER: Are you gonna respond
22 to the questions? Are you going to be the
23 person responding to the questions? It seems
24 like a back and forth with you and me, I don't
25 hear any other participants.

1 MR. HAMILTON: Well, --

2 MR. MANDLER: Are you going to be
3 responding on behalf the other members who are
4 present today?

5 MR. HAMILTON: Well, that's actually
6 depending upon the question. We have,
7 obviously, a lot of team members here that are
8 more qualified on subject matters, and if we
9 get to a subject matter question then they will
10 be able to respond appropriately.

11 MR. MANDLER: Thank you, sir,
12 appreciate that.

13 Now I'm prepared to start going into
14 these documents. I'd like to know if in
15 particular, sir, who drafted a particular line,
16 but I'm going to go deal with -- and I'm sorry,
17 it's very hard to hear Ms. Anderson when she
18 speaks. Are we working off of the red-line
19 version. Do you want me to state page numbers
20 or --

21 MR. HAMILTON: Go by section numbers.

22 MR. MANDLER: Okay. My first comment
23 comes on 1.2. And the line that says,
24 "Property appraisers have considerable latitude
25 for applying these guidelines." I'd like to

1 know what the legal source of that is and who
2 drafted it, and I'm curious as to what the
3 basis of that statement is.

4 MR. HAMILTON: Well, the basis of
5 that particular statute would be the fact that
6 these are guidelines, they are not rules. And
7 that is by statute, as I identified in my
8 opening statement, previously.

9 MR. MANDLER: Yes, sir. But we are
10 governed by law and we do have certain statutes
11 that certainly apply, and I think this is
12 actually contradictory to existing law. This
13 line was not in the old draft. And I
14 apologize, sir, the January meeting we were --
15 our was office was unable to attend, I was
16 unable to make the comments then. But I do not
17 find any legal basis for this and I find that
18 this actually contradicts existing law, which
19 is the amendments and the standard measures of
20 value, which were drafted previously.

21 It's my belief, and if you want, I'll
22 cite the law back and forth, but I'm asking for
23 your legal authority. Rule making allows you,
24 the DOR, to create rules for the property
25 appraisers. These are primarily relied on by

1 the property appraiser. It's your job to
2 create these guidelines and the guidelines are
3 not to be substantially deviated. Only
4 accepted appraisal practices would allow them
5 to be deviated and to say that they have wide
6 discretion, to me, guts this entire document
7 that you've done. There is not wide
8 discretion, there is limited discretion of
9 property appraisers to deviate from these
10 rules. The limited would be in accordance with
11 accepted appraisal practices and the other
12 standards that we have.

13 To then allow them to say that they
14 have latitude to apply it, more or less gets
15 rid of all of the hard work the Department of
16 Revenue has done. They have limited, and those
17 limited things that they're allowed to do, will
18 be set forth by the judges and the courts of
19 this state; not by the Department of Revenue
20 and certainly by not by the property appraisers
21 being able to say, well, it's my appraisal
22 judgment that I'm ignoring the five-year
23 average that you talked about here, or I'm
24 ignoring the income approach. That is not our
25 understanding of the law, that is not our

1 understanding of this procedure and that is not
2 our understanding of the statutes that
3 currently apply, and that line should come out.

4 I don't think you need a specific
5 line, Mr. Hamilton, for that, but I'm still
6 looking for where you say that you have -- you
7 know, we're getting into the purpose of the
8 guidelines and I have many comments on 1.3,
9 still dealing with this particular rule here.
10 The role of DOR is to provide these rules,
11 excuse me, guidelines and then they have an
12 obligation to follow them and they may deviate
13 in certain circumstances, but that will be for
14 a judge to decide, not for the property
15 appraiser to decide, and you're giving them the
16 absolute right to ignore every rule in this
17 document when you add a line like that.

18 So that's why I'm back to my
19 question. What is your legal authority? Is it
20 your belief, sir, that your legal authority is
21 that these are guidelines and that because
22 they're guidelines, is there a case that you're
23 referring to? I don't know anywhere that I've
24 seen that says they have wide latitude.

25 MR. HAMILTON: Well, as I've already

1 indicated multiple times already, these are
2 guidelines, they're by-statute guidelines, they
3 provide aid and assistance to the property
4 appraisers. They do not have the force and
5 effect of rules and that's by statute, which is
6 law.

7 So, that's the answer to the
8 question. If you have any additional comments
9 on Section One, we would like to hear them.

10 MR. MANDLER: I'm sorry, sir, but
11 that's not an answer to the question. The
12 answer to the question is, why are you saying
13 they have wide latitude to deviate from the
14 guidelines, that's not a decision for the DOR
15 to make. The DOR sets the guidelines and then
16 it's the court's decision to determine whether
17 the deviation is proper or not. For you to
18 give outright, absolute right at the beginning
19 the first line that you don't have to follow
20 these guidelines, why should we bother writing
21 the guidelines. The whole purpose of DOR is
22 you're tasked by statute with creating
23 guidelines. So, if you're tasked by the
24 legislature, Mr. Hamilton, to create
25 guidelines, we believe the Department of

1 Revenue must fulfill those. To then right away
2 tell them they don't have to follow our
3 guidelines, that's bad. If that's the law, the
4 law's the law. You don't need to restate the
5 law. In fact, if you would want to state it,
6 it would go into 1.3 or 1.4, because I think
7 that's again, a misstatement of law.

8 And again, who drafted it? There's
9 no -- there's nothing that I have seen that
10 have considerable latitude. How do you
11 address, Mr. Hamilton, and I don't want this to
12 be one way, because you have other people
13 there, the requirements of the law that they
14 have to follow accepted appraisal practices.
15 This would technically obviate, make that law
16 irrelevant.

17 And again, all I would have to do is
18 taking deposition is, we have latitude, I don't
19 have to apply any of these things, this is
20 nothing that we need to rely on, we don't even
21 need to think about it. That's not our
22 understanding, that's not the way it works in
23 court and that's not the way it works in pact.
24 The property appraisers need to rely on the
25 Department of Revenue for guidance. Yes, they

1 can deviate it as you set forth in these
2 documents. They may deviate it with using one
3 index or another, they may deviate it by using
4 income approach or cost approach. There are
5 many ways they can follow it and not follow
6 it. But to have a statement that they do not,
7 and have great latitude, that's an inconsistent
8 statement of the law. And it is just an
9 ability for a property appraiser to say, and
10 the court, sir, because you're your then
11 writing for the court, don't listen to this or
12 they don't have to do that. That is not the
13 scheme. Why bother writing this?

14 So, that's your very first statement.
15 That's a big comment. And to me, it should be
16 the opposite. This should be that DOR is
17 tasked by statute with creating these
18 guidelines. And I'd like a response in writing
19 on this particular topic, if you could identify
20 who put it in and the basis for that. If you
21 think it's because of the issue of what the
22 guidelines are not intended for, it might be
23 able to go in there, sir, but we have major
24 issues with that too. And so, it's this new
25 drafting that we think deviates from the

1 historical role of DOR, which is to provide
2 guidance and a way for property appraisers to
3 do things and not allow them to do, you know,
4 how 67 counties and 67 different approaches.
5 We're trying to create uniformity here, there
6 should be some reliance on it. No one's saying
7 that, you know, you have to dot every I and
8 cross every T. We know what the law says, but
9 to take away your rights right away is a major
10 faux pas at this time.

11 MR. HAMILTON: Thank you for your
12 comments. Do you have any additional comments
13 on Section One, Mr. Mandler?

14 Mr. Mandler, any additional comments
15 on Section One?

16 MR. MANDLER: I do. I didn't know if
17 you wanted me to keep going on and on because
18 there are a lot.

19 My next question is under 1.4, and
20 I'm in the very first section of 1.4. I am not
21 sure why you added the line that starts with,
22 In accordance with 195. Why are you telling
23 the courts and everyone else what their rights
24 are? I don't think that line belongs in here
25 at all. It should end after the word

1 requirements. This is, again to me, sir, I'd
2 like to know, first, if I could, who drafted
3 this section. If you could tell me if anyone
4 in the room was involved in this, I would
5 appreciate discussing it with them.

6 MR. HAMILTON: The purpose of that
7 was just identify the statutory reflection for
8 those guidelines, but we appreciate your
9 comment and we'll take it under consideration.

10 MR. MANDLER: Again, sir, 195.062,
11 because I read it again last night, that's a
12 misrepresentation of what it says. What it
13 says is they shall be adopted in conformity
14 with the rule-making process, but that's where
15 I have the force of rule. Now, that is really
16 kind of a broad statement again, because that's
17 a broad statement in that the courts know how
18 to handle this and I can give you three or four
19 court cases where the courts have relied upon
20 your guidelines, whether they're here or real
21 property or personal property, I think in the
22 Darden case, for example, which was most
23 recent. Where courts do rely on it and the
24 property appraisers themselves rely on the
25 guidelines. So, for you to say that you're not

1 relying on the guidelines and not the basis for
2 the rights, again, I think it's an
3 overstatement, I think it's a
4 mischaracterization much 062, not an accurate
5 representation. Courts do look at this stuff,
6 as do property appraisers. And so that is,
7 again, the statute speaks for itself. You're
8 not here to interpret 195.062 and let the
9 courts interpret it. So, that needs to be
10 deleted. And again, I don't understand why
11 you would want to back off from whatever it
12 says. The limitations imposed by 195 will be
13 interpreted by a court, it's not for the DOR to
14 try to rewrite what that is in this section.

15 MR. HAMILTON: Thank you for your
16 comment. What else do you have for Section
17 One?

18 MR. MANDLER: Okay. Now, I'm on the
19 same Section 1.4. And this seems to be added
20 from the -- from between the January and this
21 June draft, and I was curious who made the
22 comment and why it was added in. "Property
23 appraisers may use other professionally
24 accepted sort of appraisal guidance".

25 Why was that added in?

1 MS. HARPER: This was in response to
2 a comment that was received from the public
3 after the February workshop. We left the
4 comment period open and received comments from
5 the public and we took those under advisement
6 and sat and looked at them and we adjusted
7 accordingly.

8 MR. MANDLER: Do you believe that
9 USPAP does not apply?

10 MS. HARPER: The line says, property
11 appraisers may use other professionals. You've
12 made it subjective, number one. And number
13 two, I think that's totally an inaccurate
14 statement again. They must accept an appraisal
15 practice and to use the word may before USPAP
16 is more or less, again, gutting the whole
17 purpose of the nemis (ph.) that we had a few
18 years ago, which is that you must comply with,
19 not may use other -- they must comply with
20 accepted appraisal values.

21 So we think that that use of the word
22 "may" is an effort, again, to gut the
23 requirement of accepted appraisal practice.
24 And it should be a shall, a shall -- property
25 appraisers shall use USPAP. And if you don't

1 feel strongly on it, you certainly would just
2 say the property appraisers must use
3 professionally accepted sources of appraisal
4 guidance; not may use, they have to by law
5 follow accepted appraisal practices. It's not
6 discretionary.

7 MR. HAMILTON: Thank you for your
8 comments on 1.4.

9 Did you have anything else on Section
10 One?

11 MR. MANDLER: Yes, sir. I'm ready to
12 go on to the next one. Is there anyone else
13 wanted to speak first. I don't want to
14 dominate the first section.

15 MR. HAMILTON: Let's go ahead and
16 have you complete Section One with your
17 comments and then we'll move forward and we'll
18 go back to Ms. Anderson, okay?

19 MR. MANDLER: 1.5, would you tell me
20 why you eliminated reference to 2010 IAAO? I'm
21 in 1.5., it says, Users should refer to this
22 document in conjunction with applicable
23 professional practices and standards. And then
24 you've eliminated the IAAO, and I was curious
25 as to why. That's still in place and still --

1 I don't know if 2010 is the right year, but I
2 certainly know it's been around, and why was it
3 taken out.

4 MS. HARPER: It was taken out because
5 it was a specific cite source that could
6 change. And rather than citing something that
7 we would have to open up the rule that would
8 continue to change, these additions may be --
9 we obviously encourage applicable sources of
10 professional practice and standards, but the
11 specificity of these two documents are not the
12 complete, the complete library of information
13 out there they should comply with, and these
14 are specific sources that will change.

15 MR. MANDLER: I'm not sure, ma'am,
16 that I agree with that statement.

17 Was that Ms. Harper who spoke?

18 MS. HARPER: Yes, sir, this is
19 Ms. Harper.

20 MR. MANDLER: Ms. Harper, I'm sorry
21 we don't have to this on a screen so I
22 apologize, I'm not familiar with everyone's
23 voice.

24 MS. HARPER: That's okay.

25 THE WITNESS: The IAAO will always be

1 in existence, as long as there is a property
2 tax. It seems to me that they prevent --
3 present, excuse me, good, professional practice
4 and standard that again by eliminating it, it
5 feels like you're eliminating the requirement
6 to comply with the ethical standards and
7 professional standards of the IAAO. And we
8 believe that that is -- it's like saying that
9 we're going to get rid of the Appraisal
10 Institute and there's always going to be
11 something that controls the behavior for
12 ethical and practice standards. We think the
13 IAAO is a good standard. It's a standard of
14 property appraisers so it's one of the issues
15 that I had there.

16 I just had one more general comment
17 before I leave Section One. This is a first
18 time this has been drafted in 40 years, and
19 there's been some strong changes that have been
20 made to the law in those 40 years. And the
21 reader of this is going to be two people;
22 primarily number one, young property appraisers
23 who are coming up in the ranks and need to
24 learn. And number two, is older property
25 appraisers who may need to catch up on some of

1 the changes that the DOR is recommending here.

2 Why don't you talk about more
3 explicitly that they have an obligation to
4 comply with appraisal reporting and development
5 like the statute of 194.301 in here and make it
6 more specific that they follow that area of the
7 law?

8 MR. HAMILTON: We appreciate your
9 input and comments and we'll take that into
10 consideration, as well. Okay?

11 Ms. Anderson, I believe you had some
12 additional comments on Section One?

13 MS. ANDERSON: Yes. First, I'd like
14 to express complete agreement with Mr. Mandler
15 and everything he had to say. Particularly,
16 about the opening comments and the guidelines,
17 that they are not a rule. The late Ben Fitch
18 was very explicit when he said they are the
19 law. If you are going through this exercise
20 and spending publicly sources and enormous
21 amount of time to do something that has no
22 value, then there is a question about whether
23 or not this exercise has any relevance to the
24 reason for having property tax oversight. So I
25 agree with Mr. Mandler.

1 On page Eleven D, as in David,
2 there's a sentence that reads, In years in
3 which proper application for agricultural
4 assessment has not been made, the land shall be
5 assessed under the provisions of Section
6 193.011. I propose adding "as fees simple as
7 defined in Chapter 192, definition of real
8 property".

9 MR. HAMILTON: Ms. Anderson, that's
10 going into Section Two, which we haven't gone
11 into yet.

12 MS. ANDERSON: Well, Mr. Mandler was
13 talking about a sentence that comes afterwards
14 that says, after estimating the value pursuant
15 to the three approaches to value -- he went
16 into that, so I'm following up. Okay? You can
17 figure it out when you get the transcript,
18 okay?

19 Paragraph says, Property appraiser
20 may use the sales comparison, income, and cost
21 approaches in estimating the value of
22 agricultural lands in Florida for all ad
23 valorem tax purposes. I suggest inserting,
24 "pursuant to 193.011".

25 Further down, like where it says, The

1 property appraisers has discretion, et cetera,
2 you need to add "after estimating the logical
3 value pursuant to the three approaches to
4 value. Whichever approach is not used but
5 selected, care must be exercised to ensure
6 value conclusions do not exceed insert fees
7 simple market values". Okay. To be
8 consistent.

9 MS. HARPER: Real quick Ms. Anderson
10 before you continue on with Section 2, if we
11 could go ahead and read into the record our
12 script for Section Two, so we can officially
13 open Section Two for comments.

14 MS. ANDERSON: Just for the record, I
15 have one more comment on Section Two.

16 MS. HARPER: On Section 2?

17 MS. ANDERSON: Page 15 section --

18 MS. HARPER: Yeah, it would be that
19 Section. So just one moment and let Janice
20 read that into the record.

21 MS. ANDERSON: I don't know if
22 anybody else is going to speak, but if so, I'll
23 give up the microphone and if not, I'll just
24 stay here.

25 MS. HARPER: We haven't quite

1 finished up Section One yet. We want to go
2 ahead and read into the record for Section Two.
3 But before we do, can we pause and see does
4 anybody else in the room have comment on
5 Section One while it is open?

6 I don't see any other hands raised
7 online, so let Janice go ahead and open us up
8 into Section Two real quick.

9 MS. FORRESTER: Section Two, titled
10 general provisions. This is old Section One.
11 Amendments include the addition of applicable
12 classification and valuation statutes, updates
13 to references and sources and the addition of
14 subsections regarding property inspection,
15 quality assurance and assessment challenges.
16 Amendments made since the January 2023 version
17 include editing language for clarity.

18 Are there any comments on the
19 proposed changes to Section Two?

20 MR. HAMILTON: We've considered
21 Ms. Anderson's comments already; they're on the
22 record. Ms. Anderson did you have other
23 comments for Section Two? You were going to go
24 into some additional ones.

25 MS. ANDERSON: You want me to speak

1 now? Is that what you're saying?

2 MR. HAMILTON: Yes, ma'am.

3 MS. ANDERSON: Okay. Page 15, 2.3
4 and 2.4, say "Property inspection Section
5 193.023(2) requires property appraiser to
6 inspect real property every five years". I
7 would add to that, prior to and insert the date
8 of submission of the current ad valorem tax
9 roll. And on the next page, 15, I would
10 suggest inserting, compliance with 194.301(5)
11 with respect to the litany of superseded
12 cases, which should be followed by the value
13 adjustment boards and special magistrates.

14 In addition, just a question. What
15 is the -- what are the standards for compliance
16 with the laws and with the rules in 194.301
17 refers to compliance with the eight criterion
18 193.011, if applicable. How is the use
19 criteria ascertained and verified? Is there a
20 similar checklist? 193.011 is basically a
21 list, which includes variations on the law and
22 methodology. Is there such a checklist or
23 standards of compliance to be applied to
24 agricultural uses? That would be very useful
25 for everybody to think about and development if

1 it can be inserted in the rule, so that it is
2 in one place and easy for everyone to find.

3 Okay. In addition, throughout the
4 draft, there are mentions of improved property
5 for assessment purposes where something is
6 agricultural for the majority of its use, but
7 there are areas that may be not suitable for
8 ag. So, wherever improved property is
9 mentioned for assessment purposes, the term of
10 art fee simple should be inserted to be
11 consistent with the laws and the guidelines for
12 real property.

13 Also, on page seven in 1.5 refers to
14 professional practice and standards to be
15 consistent, the term appraisal should be
16 inserted so the language reads professional
17 appraisal practice and standards. You have a
18 term of art, it should be the same in every
19 place. And I don't know on page eight what
20 section it is, but 1.6 was deleted but there
21 was no explanation as to why, so, and I am
22 asking.

23 And I would like to finish my
24 comments for the record, and then I'll just sit
25 down and leave it to everybody else. You had

1 two submissions from the first draft. One was
2 from Miami that talks about the legislative
3 change did not overturn or supercede the actual
4 holding when it comes to presenting proof that
5 it excludes any or every hypothesis of a legal
6 assessment.

7 First, I object to anybody on public
8 payroll making laws, whether or not it's a
9 rule. I was under the impression the people
10 are the ones who had the rights in our system
11 of government to express their need for law.

12 Mr. Hamilton, whether or not you are
13 related to the founder Hamilton, my husband was
14 a Mayflower baby and using the Mayflower
15 Compact as guidance, okay, everyone has the
16 same laws to follow and the people are making
17 the laws in this country. Private citizen is
18 the definition of people in that contest and I
19 am not happy that an employee on public payroll
20 thinks it's appropriate to insert an
21 interpretation of case law that goes back a
22 very long, long time before your time, and even
23 before my time. I would like interpretations
24 to come from objective and independent sources.
25 And unfortunately, the best independent and

1 objective source in your department,
2 Mr. Keller, is not here to answer whether or
3 not that suggestion is appropriate.

4 In addition, the other submission
5 talks about removing references to USPAP. The
6 thing about USPAP that's beneficial to the
7 State and to the department, I would think,
8 would be the fact that USPAP says where
9 professional appraisal practice, which is the
10 language in 194.301, and the law conflict, the
11 law prevails. Why would anybody representing a
12 property appraiser want to suggest removing
13 something that says the law is the standard?

14 So, I -- real questions about whether
15 or not removal of the reference to USPAP serves
16 any purpose. And again, the property
17 appraisers are not "the people". They're more
18 or less ministerial position holders with very
19 limited discretion and their opinions are not
20 independent or objective and the idea that they
21 just can do anything they want to without any
22 guidance or restrictions or standards of
23 compliance with conduct, is a contradiction to
24 what this country is based on and it's very
25 personally offensive to me that anybody on the

1 public payroll would make such a
2 recommendation. There is nothing about
3 complying with the law that should be removed
4 from any document in this process or any other.
5 The Department of Revenue is supposed to be
6 working for of the people of the state. Public
7 trust is a fiduciary obligation and these
8 recommendations do not seem, in my personal
9 opinion, to comply with that standard. So, I
10 have the questions I asked originally that
11 still have not been answered, so let me just
12 put them in the record and you can deal with
13 them as you want to.

14 Uncleared lots and residential
15 subdivisions are those agriculturally exempt
16 for timber. Does anybody have an answer or
17 want to nod their head yes or no, because I've
18 heard that I think in Polk County and possibly
19 here, that people have been applying for ag
20 exemptions for properties that are still
21 wooded, but are plotted and subdivided into
22 residential parcels.

23 In addition, the same question I
24 asked was, would a commercial venture; farming
25 fish on land, qualify for an agricultural

1 exemption and if so, where is that in the
2 statute and the rules? I'm just curious. I'm
3 aware that it's going on in Florida, I'm also
4 aware it's going on elsewhere in the country
5 and it is farming, but it is not in the land,
6 it's on top of the land and it's fish. Get rid
7 of mercury, that's one way.

8 So everybody sitting there and
9 looking at me blankly, so I would expect,
10 Mr. Hamilton, you have any influence in the
11 Department of Revenue, somebody needs to get
12 back to me with that.

13 And that's all I have. I'm going to
14 give my notes to the stenographer.

15 MR. HAMILTON: Thank you for your
16 comments. And as we go through each section,
17 we can address those accordingly.

18 MS. HARPER: We have two other
19 individuals on-- we have two other individuals
20 that have raised their hands to comment on
21 Section Two, so I'll go ahead and address them
22 now.

23 The first one was Stanley Beck. So,
24 Mr. Beck, you can go ahead and we'll let you
25 speak to us. I believe you are self-muted at

1 this point because I have unmuted you,
2 Mr. Beck.

3 Mr. Beck, are you able to unmute
4 yourself?

5 Okay. I have another individual, and
6 that is Julie Schwartz. Ms. Schwartz can you
7 hear us?

8 MS. SCHWARTZ: The audio did go out
9 for a few minutes. I don't know if that's what
10 happened to Mr. Beck, as well.

11 MS. HARPER: It might have, I
12 apologize. We lost connection, it came right
13 back on, so I do apologize for that. I saw it
14 go down, but we are back.

15 Do you have comments on Section Two?

16 MS. SCHWARTZ: Thank you. Yes, I
17 have comments on Section Two.

18 So, to start -- I have a number of
19 comments, but starting with 2.1. I wanted to
20 just comment, the guidelines are divided, it
21 says, into four major agricultural land uses;
22 the timberland, pasture land, citrus and crop
23 land. And I did just want to ask why it
24 specifically, your term citrus as opposed to
25 groves generally, and then also it seems like

1 some other major agricultural uses are left
2 out. And I know there's a reference to using,
3 you know, applying the same principals to the
4 other uses, but for example, nursery land.
5 There's quite a bit of nurseries within the
6 State of Florida and so it seemed like perhaps
7 those should be addressed specifically.

8 And then also, there are new emerging
9 agricultural uses that it might be good to
10 address, as well, such as vertical farming
11 operation. We have some of those in South
12 Florida and there are some issues that come
13 along with valuation of those, and so that
14 would be something that would be good to
15 address in these guidelines. I don't know if
16 anyone has a comment or response as to why it
17 was divided into just these four, and if it
18 could be brought in, was there any
19 consideration of how to divide this up or why
20 it was done this way?

21 MR. BISHOP: Those are the
22 predominant uses in the State and those are the
23 ones we addressed. What typical is what we're
24 supposed to be looking at in the counties, and
25 those are predominantly the most typical ones

1 in each county or, you know, representation of
2 the counties.

3 MS. SCHWARTZ: Okay. Well, if you
4 would take into consideration perhaps, you
5 know, adding nursery and maybe expanding citrus
6 so that it doesn't just apply to citrus but
7 groves generally, you know, in South Florida.
8 We have a lot of other types of groves, as
9 well.

10 Okay. So, then I have a comment
11 on -- also, in, let's see, it's now still part
12 of 2.1, but further down where it begins
13 talking about agritourism, that it's a rapidly
14 expanding industry in South Florida. I think
15 that it would be important to add a note that
16 agritourism is specifically encouraged by the
17 legislature. As it noted here, a couple of
18 statutes that have recently been amended
19 regarding agritourism are addressed in the
20 guidelines, but 570.85, and in some of the
21 others as well, the legislature goes out of its
22 way to state that it's the intent of the
23 legislature to promote agritourism as a way to
24 support bona fide ag production by providing an
25 income stream, and also by educating the

1 general public about the industry.

2 And the statutes say that the conduct
3 of agritourism, in connection with the
4 bona fide farming operation, should not, should
5 not jeopardize the agricultural classification
6 of a property. So, I think it's important to
7 add a note or some, you know, just include some
8 of that statutory language, so that everybody's
9 aware that this really is something that is
10 encouraged by the legislature.

11 Also, further down in that paragraph
12 that starts with agritourism, it says that
13 Section 570.85 Florida Statute allows
14 agritourism operators to maintain agricultural
15 classification for ad valorem tax purposes
16 under 193.461. And then the rest of the
17 sentence, I think, should be stricken. It
18 says, so long as the agritourism activity
19 relates directly to agricultural production.
20 That sentence is not in the statutes and I
21 would be interested to hear any discussion as
22 to why that was included, but I think that
23 that's something that's not in the statutes and
24 isn't really correct. So it shouldn't be
25 broadened and add another restriction here that

1 doesn't exist in the statute.

2 The definition of agritourism is in
3 570.86, and it's much broader than that. It's
4 not just activities that relate directly to the
5 agricultural production. In fact, it's defined
6 as any agricultural-related activity that's
7 consistent with a bona fide farm, livestock
8 operation or ranch or in a working forest that
9 allows members of the general public for
10 recreational, entertainment or educational
11 purposes to view and enjoy activities including
12 farming, ranching, historical, cultural,
13 civics, ceremonial, training and exhibition and
14 harvest your own activities and attractions.
15 So, it's really much broader than something
16 that's just connected to agricultural
17 production. The purpose is to -- the purpose
18 that the legislature cites for encouraging
19 agritourism is to provide another income
20 stream, but also to educate the public, in
21 order to promote tourism, which is a critical
22 thing for our state. So I think that that
23 language should be stricken and perhaps the
24 full definition of agritourism could be added.

25 Another comment, further down in the

1 same section, it mentioned that 570.85(1) was
2 amended to remove the requirement that
3 agritourism be a secondary stream of revenue.
4 And then the next sentence, I think, also
5 should be stricken. It says, "However, it's
6 important to remember for purposes of
7 agricultural classification, that 193.461(3)(b)
8 still requires that the primary use of the land
9 be a bona fide agricultural use". But that's
10 somewhat misleading because agritourism is now
11 considered an agricultural use, and so I think
12 that that should be stricken. The
13 legislature is specifically saying it doesn't
14 have to be secondary.

15 So this is, I think, will lead to
16 limitations on the classification and where
17 there's agricultural agritourism happening in
18 connection with a farm.

19 I think that that's everything on
20 my -- does anybody have a response?

21 MS. HARPER: Okay. We have two other
22 individuals.

23 MS. FORRESTER: She was asking if
24 there was a response.

25 MS. SCHWARTZ: Yeah. No, I was

1 asking if there was a response, but I do have a
2 few more comments on Section Two.

3 MS. FORRESTER: Okay. If you'll go
4 ahead with your comments.

5 MS. SCHWARTZ: Okay. That was all
6 for the agritourism. And then if we continue
7 down to Section 2.2.4 data sources. There's a
8 section, it was 23. And it says, it's the
9 bottom of that paragraph. It says, "Under the
10 right circumstances an appraiser's use of
11 public soil data may be a professionally
12 accepted appraisal practice". We would just
13 like an explanation of that. I think that's
14 somewhat confusing, as to why local data
15 wouldn't be used. Then, in 2.2.5, the whole
16 section here regarding changing from one crop
17 to another and allowing land to lie fallow for
18 conservation purposes. It was stricken and I
19 question the reason for striking. Can somebody
20 respond to why that was stricken, because land
21 certainly should be allowed to lie fallow and
22 continue to get an agricultural classification.

23 MR. BISHOP: I'm confused. I was
24 just trying to find even where you were at with
25 the -- about the soil.

1 MS. SCHWARTZ: Okay. It's 2.2.5.

2 MR. BISHOP: Right, okay.

3 All right. And what was it?

4 MS. HARPER: The part that's
5 stricken.

6 MR. BISHOP: Right above the part
7 that's stricken, local data?

8 MS. SCHWARTZ: If you're looking --
9 I'm looking at the red line or coded version,
10 and it shows that what was stricken was where
11 it said, "It should be noted that it is an
12 accepted agricultural practice in some areas to
13 obtain more than one crop from the same field
14 each year. Where this is typical, it should be
15 of course be recognized in order to arrive at a
16 total net income. Also, for land conservation
17 purposes, land may be permitted to lie fallow
18 on an occasional basis."

19 So, that was stricken and I was
20 questioning why that was stricken.

21 MS. HARPER: So, that was a version,
22 we removed that before we showed this to the
23 public in February.

24 MR. BISHOP: Okay.

25 MS. HARPER: So, it's from the

1 original version from 40 years ago. We removed
2 it before we exposed it in February.

3 MR. BISHOP: Okay.

4 MS. SCHWARTZ: Okay. Is there a
5 reason? I mean, I think it's still a good
6 statement of fact and of law.

7 MR. BISHOP: I think the next line --

8 MS. SCHWARTZ: And it is a --

9 MR. BISHOP: The next line kind of
10 addresses that and says, "a bona fide
11 agriculturalist may change the use of certain
12 lands from one agricultural pursuit to
13 another."

14 That's kind of saying the same thing.

15 MS. SCHWARTZ: Right. I appreciate
16 that, but it's not exactly the same, because if
17 you're just letting it be fallow and going from
18 one, you know, crop to another, that is
19 different than changing. But and as somebody
20 who can represents the taxpayers, I can tell
21 you that when the land is fallow, that is
22 something that affects the taxpayers who
23 sometimes are, you know, the agricultural
24 classification is removed. So, I think this is
25 something that's important to leave in.

1 MR. BISHOP: Another thing is, it is
2 left up to the discretion of the property
3 appraiser about how the length of time he feels
4 is the sallow that it is sitting out there,
5 because some people abuse that right and he has
6 to set some kind of standard on that.

7 MS. SCHWARTZ: Right. Perhaps the
8 guidelines could include some kind of guidance
9 for that, so that it's not abused on either
10 end. We can make some additional comments, but
11 I appreciate your responses.

12 MR. BISHOP: Yes, ma'am.

13 MS. SCHWARTZ: The other thing was
14 that you addressed in the same Section Two
15 point --

16 THE COURT REPORTER: I'm sorry, she
17 cut out when she said two point --

18 MS. FORRESTER: Can you repeat the
19 section you're referring to?

20 MS. SCHWARTZ: The same section
21 2.2.5.

22 And the next part, the next part says
23 that if a change is being made in the land,
24 from one agricultural pursuit to another and
25 the change maybe be incomplete and not readily

1 discernible on January first, which is the
2 assessment dates established in the statute,
3 that the land would not lose it's agricultural
4 classification, but that the property appraiser
5 using discretion to value the land in a manner
6 consistent with the use and value of its prior
7 uses, its intended use in the immediate future,
8 if discernable, and the value of the
9 surrounding lands.

10 It just seems to not really have any
11 guidance, it can kind of go either way. So, we
12 would suggest perhaps using the new use, if
13 it's discernable and if not, then continue to
14 value it based on the old use until the new use
15 is discernable.

16 Then I think the last section that I
17 have a comment on in Two, which is really a
18 very important section is 2.5. And this gets
19 into the 194.301 and 194.301(5) and this is --
20 I'm sorry, is someone else speaking?

21 MR. HAMILTON: No.

22 MS. FORRESTER: I believe you hear
23 papers rattling around.

24 MS. SCHWARTZ: Okay. But you can
25 hear me?

1 MS. FORRESTER: Yes, ma'am.

2 MS. SCHWARTZ: Okay, thanks.

3 So, 2.5 is critically important that
4 it be included here and I think everything here
5 is good that it's included, because these
6 statutes certainly were not in place in 1982
7 when these guidelines were drafted before. And
8 this is all good that's included here. But I
9 think a little additional would -- additional
10 reference to 194.301 and 301(5) would be
11 helpful and important. And for example, the
12 fact that they create 194, 301 and 301(5)
13 create really four new standards should be
14 specifically laid out here. And the standards
15 come right from the statute and they are that
16 the property appraiser must use an appropriate
17 appraisal methodology and must be able to
18 communicate it to the taxpayer. And the new
19 standards are compliance with professionally
20 accepted appraisal standards, including an
21 appraisal development and reporting. Avoidance
22 of arbitrarily different appraisal practices
23 within groups of comparable properties,
24 avoidance of superceded case law. And lastly,
25 the correct application of an appropriate

1 appraisal methodology. Because, you know,
2 these statutes specifically overrule the every
3 reasonable hypothesis standard in any cases
4 that were based, you know, that put forth that
5 standard, and now rather burden on the property
6 appraiser, now under 194.301 and 301(5),
7 whereas previously, the property -- the
8 assessment was assumed correct and unless the
9 taxpayer could show that there was no -- no
10 reasonable hypothesis by which it can be
11 supported. But now in contrast, the property
12 appraiser needs to show not just that they got
13 to the right number, but that they got the just
14 evaluation, but that they used an appropriate
15 method to get there.

16 And so I think that flushing that out
17 and including those new standards would be good
18 here and really critical for appropriate
19 appraisal methodology.

20 And that's all that I have on
21 Section Two.

22 MS. HARPER: Okay. We have one -- we
23 have two other people that have raised their
24 hands on the webinar. We have one, and I'll go
25 ahead and unmute you, Mr. Stanley Beck.

1 MR. BECK: Can you hear me?

2 MS. HARPER: Yes. Hi, Mr. Beck.

3 MR. BECK: Great. We had some
4 operational difficulties on this end, but I
5 think we've bridged the gap by now.

6 My name is Stan Beck and I'm Board
7 certified in taxation with the Florida Bar
8 since 1983 and I represent taxpayers in
9 multiple Florida counties, both before the
10 Value Adjustment Board and in court. I have
11 been listening in but was unable to comment
12 because of our problems here, regarding Section
13 One. And I would like to go back and just make
14 some general initial comments and comment on
15 Section One. I will make it as brief as I can,
16 but generally, it's been 14 years since the
17 Florida legislature's landmark enactment of
18 Section 194.301 and 194.301(5), and it's been
19 16 years since the US Supreme Court's landmark
20 2007 decision in the CSX Railroad versus State
21 of Georgia. Florida taxpayers have been forced
22 to spend numerous time and expense waiting for
23 the DOR to update it's three sets of appraisal
24 guidelines to comply with the current law.

25 Similar to what Mr. Mandler said, my

1 comments today are not exhaustive and I plan to
2 submit additional comments in writing after
3 today's workshop. I request that the DOR have
4 today's workshop transcribed and posted on the
5 website as soon as possible and then send email
6 notice to all the interested parties that the
7 transcript has been posted. I further request
8 that a period of 45 days from the date of such
9 email notice for interested parties to submit
10 additional comments in writing.

11 I would also like to follow up on
12 Mr. Mandler's comments, regarding Florida
13 Statute Section 120.542(c), which says that
14 when a workshop or public hearing is held, the
15 agency must ensure that the persons responsible
16 for preparing the proposed rule are available
17 to explain the agency's proposal and to respond
18 to questions and comments regarding the rule
19 being developed. I believe that what we've
20 experienced so far this morning shows the lack
21 of compliance with that.

22 Now, if I may go back to 1.2.
23 Section 1.2 went through a couple of things
24 that may not be necessary, but on page six,
25 second paragraph in Section 1.2 it says, "The

1 property appraisers have considerable latitude
2 for applying the agricultural classified use
3 real property appraisal guidelines."

4 Considerable latitude seems to be totally
5 inappropriate. What is the purpose? My
6 question is what is the purpose of this
7 erroneous, unduly differential statement and
8 what is the statutory authority for this
9 statement in light of the current statutory
10 requirements for appraisal -- for property
11 appraisers to comply with the standards set
12 forth in 194.301 and 194.301(5)?

13 So if there's an answer to why the
14 language provides considerable latitude, I
15 would like to hear that.

16 MR. HAMILTON: This is Mr. Hamilton.
17 We addressed a lot of those questions with
18 Mr. Mandler. We appreciate your additional
19 comments on that point, and we'll take those
20 under consideration, but we've already
21 addressed that and moved on to Section Two.

22 MR. BECK: Okay.

23 MR. HAMILTON: And those are similar
24 comments to what Mr. Mandler and I went through
25 earlier.

1 MR. BECK: Thank you, Mr. Hamilton.
2 It's been a long time, but it's good to hear
3 from you.

4 MR. HAMILTON: Just so you know, this
5 hearing workshop is being transcribed and we
6 will post that to the internet. And certainly,
7 we welcome additional comments in writing that
8 anyone might wish to submit to the department.

9 MR. BECK: Okay.

10 Next, in Section 1.2, it says, second
11 paragraph, "Property appraisers can achieve
12 valid agricultural classified use assessment
13 valuations of real property in different ways,
14 while adhering to professionally exempted
15 appraisal practices and appropriate appraisal
16 methodologies." The question is, what is the
17 statutory authority for the phrase "in
18 different ways"? The statement is clearly
19 intended to eviscerate the legislative intent
20 for the 209 standard of professionally accepted
21 appraisal practice and appropriate methodology
22 and should be deleted from the next draft.

23 And then in Section 1.4 of the draft
24 says that property appraiser may use USPAP in
25 their appraisal process. And Section 94.301

1 requires property appraisers to comply with
2 professionally accepted appraisal practices. I
3 think that the "may use" is inappropriate and
4 should actually comply and require compliance
5 with USPAP.

6 Next in 1.4 -- so 1.4 says that the
7 property appraisers compliance with USPAP, in
8 the second paragraph of 1.4 of the draft
9 states, quote, "-- but only to the extent that
10 USPAP does not conflict with Florida law."

11 So, this statement appears to be a
12 reference to the USPAP jurisdictional exception
13 rule which, would require the DOR to first,
14 identify the points of Florida law that would
15 preclude compliance with USPAP and identify the
16 parts of USPAP for which compliance would be
17 precluded by Florida law, as the DOR identified
18 these two sets of factors.

19 I would assume from the silence in
20 the room that the --

21 MR. HAMILTON: If you have proposed
22 language that you think is more appropriate,
23 the department would welcome those being
24 submitted for consideration.

25 MR. BECK: Well, I think it's --

1 okay, that's fair enough. So in other words,
2 you haven't done it and I accept that as your
3 response.

4 Next, the last sentence in the first
5 paragraph of Section 1.4 states, "These
6 guidelines should not be used as a basis for
7 the legal rights or responsibilities of
8 participants in the real property appraisal
9 process for ad valorem tax purposes in the
10 State of Florida."

11 So, my question is, is the DOR aware
12 that the Florida appellate courts have on
13 multiple occasions applied DOR guidelines as
14 determinative legal standards in deciding
15 whether the property appraiser produced a
16 lawful value assessment? This fact should be
17 addressed and harmonized in the next draft. In
18 other words, it just isn't clear and the courts
19 have applied the DOR guidelines.

20 MR. HAMILTON: The department is
21 aware of that. The department is aware of
22 prior case law where that's been done and the
23 department's all aware of the statutory
24 requirements that these are not rules.

25 MR. BECK: Section 1.6. Why did the

1 DOR delete Section 1.6 regarding USPAP in the
2 jurisdictional exception rule. I haven't
3 researched this recently but I believe the
4 rules, the Florida Real Estate Appraisal Board
5 requires property appraisers to comply with
6 USPAP. And has the DOR taken into account this
7 requirement in producing the June 2023 draft of
8 the agricultural guidelines?

9 MR. HAMILTON: Was that in a comment
10 that we received?

11 MS. HARPER: Yeah, I'm sorry, 1.6 was
12 deleted, sir, based on comments we received
13 after the February workshop. We received
14 several public comments and we took them under
15 advisement and we looked at them, and that is
16 the determination to delete 1.6.

17 MR. BECK: Well --

18 MS. HARPER: It was not an exhaustive
19 list, is what I should say. 1.6 identified
20 some other appraisal sources, but it was not an
21 exhaustive list and we would not be able to
22 write an exhaustive list of all appraisals
23 sources to reference.

24 MR. BECK: Okay. I will address it
25 in my written comments.

1 Moving down now to Section 2.5 of the
2 draft. The question on the impact of statutory
3 Sections 194.301 and 194.301(5) and obsolete
4 case law is inadequate. The 2013 Second
5 District decision in the CVS case applied the
6 2009 legislation, but the June of 2023 draft
7 ignores this case completely. And I ask why
8 DOR failed to include the CVS case in those
9 guidelines.

10 Along those same lines, the 2019
11 Fifth District Decision in Darden applied the
12 2009 legislation, but the June 2023 draft also
13 ignores this case completely. Why did the DOR
14 fail to include the Darden case in these
15 guidelines?

16 MR. HAMILTON: The guidelines include
17 some examples for the propositions that are set
18 forth within 2.5. If you have additional
19 suggested language you'd like for us to
20 consider, please submit them.

21 MR. BECK: I'll do that.

22 So, my last comment is actually from
23 page 16. So, let me just say that and then I
24 will have concluded my remarks on and I
25 appreciate being able to do this out of

1 sequence.

2 Why did the DOR ignore any specific
3 discussion of Section 194.301(2)(a)(3) of the
4 Florida Statute, which precludes appraisal
5 practices that are arbitrarily different from
6 the appraisal practices the property appraiser
7 applied to other comparable property within the
8 same county? This is critically, this is a
9 critically important statute for the appraisal
10 price guidelines and should be addressed in
11 depth in the next draft, along with the
12 discussion of why, why this, is a real why, the
13 1976 Deltona case is obsolete, regarding
14 comparative assessments. That's really a
15 reach.

16 So, that concludes my comments here
17 today. Thank you for conducting this workshop.

18 MS. FORRESTER: Thank you, Mr. Beck.

19 Do we have any of other comments on
20 Section Two?

21 MS. HARPER: Do not have any from the
22 webinar.

23 MS. FORRESTER: Moving to Section
24 Three titled --

25 MS. HARPER: Oh, I apologize.

1 Mr. Mandler had his hand raised. He just
2 raised it.

3 Mr. Mandler, I'm going to unmute you.
4 If you are -- there you go.

5 MR. MANDLER: Thank you. I muted and
6 unmuted because I'm looking working from home
7 and my dog was barking, so I didn't want him to
8 bark in front of everyone.

9 Just wanted to jump in one more time.
10 I think my partner, Julie Schwartz, gave you
11 some incite into 2.5 and Mr. Beck did also.
12 Remember, your intended users are the property
13 appraisers. We have seen from the taxpayer's
14 point of view, Mr. Beck's comments were sort of
15 similar to mine, we did not speak ahead of
16 time. And the standards of 194.301 are not
17 evenly accepted and they've not become
18 universal. And we think it's really important
19 for the intended user, which is, again, the
20 people who are applying the law, to know that
21 this is the new law and this is the change.
22 And it should be clear and so, my response is
23 also similar to Ms. Anderson's, which is
24 property appraisers don't want you to talk
25 about it here, because they don't want to

1 necessarily follow the law. We need this law
2 followed, also when it's applied to
3 agricultural practices. So, our comments are
4 just like, look, this is an important
5 component. Don't take out this provision,
6 strengthen this provision. It's on of the
7 bigger issues that we still have, is it not
8 uniformed application of this from county to
9 county.

10 And similarly, with the lie fallow.
11 We are encountering as tax payers, property
12 appraisers who say you can't let it lie fallow.
13 So having a statement in there for these young
14 property appraisers that you can lie fallow is
15 probably good for your land is good for that
16 young reader. That young reader is not going
17 to be sitting there reading statutes
18 necessarily and the case law. They're going to
19 rely on your manual. And so by you putting it
20 back in there, it's okay to lie fallow, that
21 may alleviate other problems with other
22 property appraisers.

23 Again, this is again about your
24 intended users and what they need to do. So,
25 for my perspective, 2.5 needs to be

1 strengthened, not weakened and there should be
2 a discussion, or at least a mention of it, even
3 in the introductory section of this provision.

4 Thank you.

5 MS. FORRESTER: Section Three,
6 timberland. Notice old Section Two titled
7 woodland section. Amendments include the
8 expanded discussion of
9 productive/non-productive timberland, the
10 addition of definitions and clarification of
11 sources and the movement of tables from within
12 the document to the addendums at the end of the
13 document. Amendments made since the
14 January 2023 version include editing sentences
15 related to hardwoods.

16 Are there any comments on the
17 proposed changes to Section Three?

18 MS. HARPER: All right. Mr. Mandler,
19 I see your hands raised again. I have unmuted
20 you.

21 MR. MANDLER: Thank you.

22 Section 3.4.1, I just think there's a
23 drafting issue here, ma'am, on the old number
24 eleven. And the old number eleven is in the
25 draft of the codified, is on page 21 at the top

1 of the page. So let me read it to you, just so
2 we are kind of on the same page. The site
3 index -- we're talking about indexes here, is
4 the average total of the dominant or -- and/or
5 co-dominant trees will attain in 25 years.
6 It's the next line that doesn't make sense. It
7 now reads, "Normally, a 25-year site index are
8 referred to as a site quality."

9 I read on, I don't think that's what
10 you meant to do there. That line, I'm not sure
11 what that line means and I don't see where the
12 site quality, even discussed in the next
13 paragraph. So I just think it's just a
14 drafting mistake, and if you could take a look
15 at that, or explain to me what it that means.

16 MR. LOCKE: Okay. So, the site index
17 is normally based off of 50 years, but if you
18 don't have that data then you could use a site
19 quality. So, then it says, you know, it says a
20 little bit later that you can convert the
21 25-year, I guess that would be -- should say
22 site quality to a 50-year index, which is the
23 addition of 20 feet to the 25-year site quality
24 index. So it's, it's -- the soil survey goes
25 off of a 50-year site indexes. It's just a --

1 I don't know, I'm talking in circles.

2 MR. BISHOP: It's the alternative.

3 MR. LOCKE: What?

4 MR. BISHOP: It's the alternative.

5 MR. LOCKE: Right. It's an
6 alternative method when you don't have the
7 50-year site index there, or you don't have
8 access to it.

9 MR. MANDLER: May I ask who's
10 speaking?

11 MR. LOCKE: This is Tyler Locke.

12 MR. MANDLER: Mr. Locke, thank you.

13 I don't have a problem with the
14 approach, I agree it's a good approach.

15 MR. LOCKE: Okay, I gotcha.

16 MR. MANDLER: It's the wording of
17 this language.

18 MR. LOCKE: Okay.

19 MR. MANDLER: I don't think you're
20 achieving that in the way it's drafted. I can
21 give you some quotes, but it just doesn't make
22 sense. If you're talking about site quality,
23 then you need to talk about site quality in the
24 next paragraph. I'm reading it and I could not
25 follow, as revised.

1 MR. LOCKE: Gotcha, thank you.

2 MR. HAMILTON: Any other comments?

3 MS. HARPER: No other comments.

4 That's it, for Section Three.

5 MS. FORRESTER: Are there any
6 comments from the attendees in the room?

7 Section Four titled pasture land.
8 This is old section three. Amendments include
9 discussion of the appropriate approach to
10 value, information on rental income and the
11 addition of language, regarding use of the
12 five-year moving average. Amendments made
13 since the January 2023 version include adding
14 language, regarding unit of comparison and
15 management fees.

16 Are there any comments on the
17 proposed changes to Section Four?

18 MS. HARPER: None from the webinar.

19 MS. FORRESTER: Any comments from the
20 room?

21 Okay. Section Five.

22 MS. HARPER: Oh, hold on one second.

23 Mr. Mandler, I have unmuted you, but
24 I think your self-muted, sir. There you go.

25 MR. MANDLER: Thank you. I was

1 hoping my partner would talk about the
2 definition of pasture land, because there's a
3 lot of background noise here.

4 MS. HARPER: Oh, I'm sorry. I
5 have -- I can unmute Julie. She has just
6 emailed comments. Would you like me to mute
7 you and unmute her? That's what I'm going to
8 do.

9 Ms. Julie Schwartz, you're unmuted.

10 MS. SCHWARTZ: Thank you. Yes, so on
11 Section Four on pasture land, the definition of
12 pasture land is 4.1. We thought that it is
13 important to clarify that it should include the
14 land that supports the pastures, such as land
15 underneath any barns or any other support
16 facilities, just to be clear that all of that
17 land, not just the -- because the definition of
18 4.1 is pretty limited, where it says land used
19 for the production of herbage or grasses, but
20 all the supporting land, not the buildings, of
21 course, but the supporting land under the
22 buildings; barns or whatnot would also be
23 included. So, we would ask that that be
24 modified in 4.1.

25 And then in one other comment in

1 Section Four, it's on -- let's see, it's 4.4.2,
2 classes of pasture improvement. And it's
3 regarding the area about non-productive land
4 and ponds and water sources. And there's a
5 section after the four bullet points that says,
6 "Non-productive land has some value and may
7 contribute to the value of the surrounding
8 productive land, but may not be subject to
9 valuation by the income approach. The property
10 appraiser should therefore value these lands
11 according to their contribution to the
12 surrounding productive land. Ponds and water
13 sources that are accessible by livestock may be
14 considered pasture land to the extent they
15 support livestock. Excess ponds and water
16 sources may be considered non-productive land."

17 And we just wanted to ask if someone
18 could explain how this would work in practice,
19 because it seems if this is being valued on an
20 income approach, that these non -- these water
21 areas and ponds would already be included and
22 they really don't have any, any additional
23 value. So, it just -- this section here that
24 was added just didn't seem clear to us and we
25 were hoping to get an explanation of how that

1 would work in practice.

2 MR. BISHOP: I don't think they'll
3 given -- this is Mark Bishop. I don't think
4 they'll be given any additional value for
5 income, but it would be -- they would be
6 non-productive in some cases where they're just
7 low lands and they're not providing pasture
8 for, say, cattle in an instance. It would be
9 non-productive.

10 MS. SCHWARTZ: Okay. Because
11 oftentimes those are valued separately in what
12 we've seen by the property appraiser. So, the
13 land would be on whatever rates is determined
14 for the grazing land and then the water would
15 be on a lower, non-productive rate, so I think
16 it was just confusing -- we thought this might
17 lead to confusion, because it seems to imply
18 that you're adding another value there.

19 MR. BISHOP: No, it's actually
20 providing another use of the land from pasture
21 to non-productive. It's again, that's the
22 discretion of the property appraiser and
23 usually it's the property itself and it has to
24 do with size and that kind of stuff how they
25 determine whether it's productive or not to the

1 land.

2 MS. SCHWARTZ: Okay. Well, we'll
3 review that and maybe make additional comments
4 in writing.

5 MR. BISHOP: Okay.

6 MS. SCHWARTZ: That's all that we
7 have on Section Four.

8 MS. FORRESTER: Any other comments on
9 Section Four?

10 MS. HARPER: I see none from the
11 webinar.

12 MS. FORRESTER: Section Five, citrus
13 land. This is old section four. Amendments
14 include the addition of definitions, update the
15 sources, expanded discussion on determining
16 yield and adjustments to the value schedule.

17 Amendments made since the
18 January 2023 version include correcting
19 recapture calculation text.

20 Are there any comments on the
21 proposed changes to Section Five?

22 MS. HARPER: I do not see any hands
23 raised from the webinar.

24 Oh, hold on one moment. I will
25 unmute.

1 Ms. Julie Schwartz, you are unmuted
2 to make comment on Section Five.

3 MS. SCHWARTZ: Okay, thank you. I
4 just have some, I think three brief comments.

5 So 5.01, citrus land, and I mentioned
6 this earlier. We just would suggest that this
7 not be limited only to citrus land, but it be
8 broadened to address other types of groves, as
9 well.

10 5.4, there's something here. In
11 paragraph 5.4, it talks about the precise
12 length of this period when you're talking about
13 the economic life of a typical grove. It says
14 that it's an appraisal judgment, and that
15 should be clarified to say that it's an
16 appraisal judgment based on supporting data,
17 because the judgment needs to be based on
18 support. That was in 5.4.

19 And then the last comment is 5.6,
20 let's see, 5.6.2, part three. This is
21 something that we encounter often representing
22 taxpayers. It says that computing acreage --
23 okay, computing acreage. The planted grove
24 acreage -- the way it's written now, it says,
25 "The planted grove acreage may include small

1 ancillary portions such as turning rows and
2 perimeter driveways." We would suggest that it
3 just say that planted acreage may -- I'm sorry,
4 plants and acreage includes ancillary portions
5 such as turning rows. I don't think it should
6 be limited to say that it may, because it
7 definitely should include room for turning rows
8 and driveways and it shouldn't be limited to
9 just small. I think, you know, any reasonable
10 amount of that ancillary property should be
11 granted agricultural classification. Those
12 areas that are needed, this is specific to
13 groves, but we see it also with row crops where
14 there are areas for the tractors to turn
15 sometimes are being cut out by property
16 appraisers and not raised in agricultural
17 classifications, but those things are part of a
18 reasonable bona fide use. They need, they're
19 necessary for the operation.

20 That's of the comments that I have on
21 Section Five.

22 MS. FORRESTER: Any other comments
23 for Section Five?

24 MS. HARPER: None from the webinar.

25 MS. FORRESTER: Okay. Section Six,

1 titled cropland. This is old Section Five.
2 Amendments include expanded discussion on
3 cropland and general opposed, to specifics
4 crops, evaluation based on rental income and
5 the addition of irrigated land evaluation.

6 Amendments made since the
7 January 2023 version include adding language,
8 regarding unit of comparison and management
9 fees as well as adding statute language related
10 to irrigation systems.

11 Are there any comments on the
12 proposed changes to Section Six?

13 MS. HARPER: I do not see any hands
14 raised from the webinar or any comments.

15 MS. FORRESTER: We will move onto the
16 addendums.

17 Are there any people in the room who
18 would like to comment on Section Six?

19 Seeing none. Addendum A,
20 band-of-investment example replaces and expands
21 on old Section Two. Amendments made since the
22 January 2023 version include removing phrases
23 and adding a new sentence for clarity at the
24 bottom of the table.

25 Are there any comments on Addendum A?

1 MS. HARPER: I do not see any hands
2 raised on the webinar.

3 MS. FORRESTER: Any comments from the
4 room?

5 Seeing none. Addendum B, formally table
6 one and old Section Two.

7 Any comments on Addendum B?

8 MS. HARPER: I do not see any
9 comments.

10 MS. FORRESTER: Addendum C, formally
11 table two and old Section Two.

12 Any comments on Addendum C?

13 MS. HARPER: No comments.

14 MS. FORRESTER: Addendum D, updated
15 table three from the old Section Two.

16 Any comments on Addendum D?

17 MS. HARPER: I do not see any hands
18 raised or comments.

19 MS. FORRESTER: Addendum E, updated
20 table four from old Section Two.

21 Are there any comments on Addendum
22 D (sic)?

23 MS. HARPER: I do not see any hands
24 raised or comments.

25 MS. FORRESTER: Addendum E, updated

1 table four from old Section Two.

2 Any comments on Addendum E?

3 MS. HARPER: I do not see any hands
4 raised or comments.

5 MS. FORRESTER: Addendum F, updated
6 table five from old Section Two.

7 Any comments on Addendum F?

8 MS. HARPER: I do not see any hands
9 raised or any comments.

10 MS. FORRESTER: Addendum G,
11 agricultural rental analysis, example
12 cropland/pasture land, reference 4.3 and 6.5.
13 Amendments made since the January 2023 version
14 include adding a note to give context of the
15 example data.

16 Any comments on the Addendum G?

17 MS. HARPER: I do not see any hands
18 raised or any comments.

19 MS. FORRESTER: Addendum H cropland
20 and pasture land value schedule reference 4.3,
21 4.4.5 and 6.5.

22 Are there any comments on the
23 Addendum H?

24 MS. HARPER: I do not see any hands
25 raised or comments.

1 MS. FORRESTER: Rule 12D-51.001
2 Florida Administrative Code. The purpose of
3 these proposed amendments to Rule 12D-51.001 is
4 to incorporate by reference updates to the
5 guidelines, as well as reflect the amended
6 title. The current title/subtitle of the
7 guidelines is classified use real property
8 guidelines, standard assessment procedures and
9 standard measures of value. Agricultural
10 guide, the proposed amended title is Florida
11 Agricultural Classified Use Real Property
12 Appraisal Guidelines.

13 Are there any comments on the
14 proposed amendments to Rule 12D-51.001 Florida
15 Administrative Code.

16 MS. HARPER: I do not see any hands
17 raised or any comments?

18 MS. FORRESTER: Do we have any other
19 additional comments from the public?

20 MS. HARPER: I do not see or any
21 hands raised or any comments.

22 MS. FORRESTER: Okay. On behalf of
23 the department, I want to thank everyone for
24 participating and sharing your comments with
25 us. Your participation is very helpful during

1 this workshop process. You may provide written
2 comments to us. Please bear in mind, they do
3 become part of the public record. We ask that
4 any written comment be provided to us by close
5 of business on July 21, 2023.

6 MS. HARPER: Let's say 45.

7 MS. FORRESTER: So, note that we will
8 change that July 21 to 45 days from today.

9 You may send those comments by email
10 to dorpto@floridarevenue.com. Or mail your
11 comments to Property Tax Oversight, Florida
12 Department of Revenue, P.O. Box 3000,
13 Tallahassee, Florida, 32315-3000.

14 This concludes the workshop. Thank
15 you.

16 THE COURT REPORTER: Off record?

17 MS. FORRESTER: Off record.

18 (Workshop was concluded.)

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C E R T I F I C A T E

I, CONSTANCE MILLER, Stenographic Court Reporter and Notary Public, State of Florida at Large do hereby certify that I was authorized to and did stenographically report the foregoing proceedings taken in the FLORIDA AGRICULTURAL CLASSIFIED USE REAL PROPERTY APPRAISAL GUIDELINES WORKSHOP, on June 27, 2023, and that the foregoing pages, numbered one through 84, inclusive, constitute a true and correct record of the proceedings, to the best of my ability.

I FURTHER CERTIFY that I am not a relative or employee or attorney or counsel of any of the parties hereto, nor a relative or employee of such attorney or counsel, nor am I financially interested in the action.

WITNESS MY HAND this 30th day of June, 2023 at Ocala, Marion County, Florida.

Constance Miller

CONSTANCE MILLER, RPR
Stenographic Court Reporter
State of Florida at Large

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