

Department of Revenue Tax Oversight Public Rule Development Workshop

DOR Workshop

September 12, 2023

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In The Matter Of:  
Department of Revenue  
PTO Rule Development Workshop

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DATE: Tuesday, September 12, 2023  
TIME: 9:58 a.m. to 10:40 a.m.  
LOCATION: Florida Department of Revenue  
2450 Shumard Oak Boulevard  
Tallahassee, Florida 32311

STENOGRAPHICALLY REPORTED BY:  
JUDY LYNN MARTIN, STENOGRAPHER

Job Number: 326381

1 APPEARANCES:

2 Janice Forrester, Revenue Program Analyst I

3 Jenna Harper, Compliance Assistance Process Manager

4 Stephen Keller, Attorney Supervisor

5 Rachel Goldstein, Chief Legal Counsel

6 Anthony Jackson, Senior Tax Specialist

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8 PUBLIC SPEAKERS: (Via Zoom)

9 Chris Lewis

10 Marvin Kirsner

11 Meghan Poskey

12 Julie Schwartz

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1 Proceedings began at 9:58 a.m.

2 MS. FORRESTER: Good morning. My name is  
3 Janice Forrester. I'm a revenue program  
4 administrator with the Property Tax Oversight  
5 Program. I'll be moderator for today's workshop.

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

10 MS. HARPER: Jenna Harper, compliance  
11 assistance process manager.

12 MS. GOLDSTEIN: Rachel Goldstein, chief legal  
13 counsel for property tax operations.

14 MR. KELLER: Stephen Keller. I'm one of the  
15 attorneys at the Department of Revenue.

16 MS. FORRESTER: Today is September 12, 2023.  
17 This is a Public Rule Workshop scheduled under  
18 Subsection (2) of Section 120.154 Florida Statutes.

19 As deemed necessary, the Department is holding  
20 this workshop to discuss the proposed amendments to  
21 a rule and forms. The Department published a  
22 notice of rule development in August 29, 2023,  
23 edition of the Florida Administrative Register.  
24 We've placed copies of the agenda, draft rule, and  
25 draft forms on the back counter.

1           For those of you at the computer, the draft  
2 rule and forms are on the Department's proposed  
3 rule page at [floridarevenue.com/rules](http://floridarevenue.com/rules). Select the  
4 property tax button at the bottom of the page, then  
5 select Rule 12D-16.002, affordable housing link.

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

9           MR. JACKSON: Good morning, ladies and  
10 gentlemen. If you are attending this workshop  
11 using the option of telephone with audio pin and  
12 you have a question or comment, send an email to  
13 [dorpto@floridarevenue.com](mailto:dorpto@floridarevenue.com) to let me know you wish  
14 to speak. We will address you by name and unmute  
15 your phone when it is your turn to speak.

16           If you are using the option telephone with no  
17 audio pin, you must email your question or comment  
18 directly to [dorpto@floridarevenue.com](mailto:dorpto@floridarevenue.com). Please use  
19 the subject line September 12 workshop. For the  
20 comment add your name and whom you represent and  
21 your email. We will read your comment out loud and  
22 the court reporter will enter it into the record.

23           If you are attending this workshop using your  
24 computer, raise your hand using the icon on the  
25 graph tab left of your control panel and we will

1 address you when it's your turn to speak. Please  
2 state your name and whom you represent and the  
3 court reporter will enter it into the record along  
4 with your question or comment. If you experience  
5 difficulty, use the quick chat option to send me a  
6 message.

7 MS. FORRESTER: We will take comments on each  
8 agenda item from anyone present or from conference  
9 call attendees. We ask that you provide only  
10 comments for suggested changes that are directly  
11 relevant to the drafts. Please hold all other  
12 general comments until after we've discussed the  
13 agenda items.

14 When reviewing the draft forms and rule, note  
15 that the new language is indicated by an underline  
16 and language to be removed are shown by striking  
17 through the language. Changes are highlighted in  
18 yellow.

19 The first item on our agenda is Rule  
20 12D-16.002 titled Index to Forms. This rule is  
21 amended to incorporate by reference updates to an  
22 exemption application and tax roll recapitulation  
23 forms to reflect law changes under the Live Local  
24 Act for affordable housing, Sections 8 and 9 of  
25 Chapter 2023-17 laws of Florida, which amend

1 Section 196.1978 and creates Section 196.1979  
2 Florida Statute.

3 The amendments will include new revision and  
4 effective dates once the forms are approved for  
5 adoption. The law implemented section as the  
6 exception statutes and will provide for a new  
7 amended date when the rule is adopted.

8 Are there any questions on Rule 12D-16.002?

9 Moving to the forms listed on agenda, the  
10 first form is DR-504AFH titled Ad Valorem Tax  
11 Exemption Application and Return for Multifamily  
12 Project and Affordable Housing Property.

13 This form is used by the property owner and  
14 submitted to the county property appraiser. The  
15 form was amended to add three types of exemptions  
16 listed at the top of the page -- the form on page  
17 1. We'll go through each exemption and the new  
18 language.

19 The signature box was moved to page 1. Are  
20 there any comments on page 1?

21 Moving to page 2, amended the title of the  
22 existing exemption to affordable housing property  
23 exemption for nonprofit, Section 501(c)(3),  
24 qualified owners.

25 Question Numbers 2 and 5 were added to the

1 form. This page covers the exemption provided in  
2 Section 196.1978(1)(a) Florida Statutes.

3 Are there any comments on page 2?

4 Seeing no comments, page 3 added the new  
5 exemption titled Affordable Housing Land Exemption  
6 for Nonprofit, Section 501(c)(3), qualified owners  
7 and questions 1 through 3. This page covers the  
8 exemption provided in Section 196.1978(1)(b)  
9 Florida Statutes.

10 Are there any comments on page 3?

11 Hearing no comments, page 4 amended the title  
12 of the exemption to Multifamily Project Exemption  
13 for Recorded Agreement with the Florida Housing  
14 Finance Corporation. This page covers the  
15 exemption provided in Subsection 196.1978(2)  
16 Florida Statutes.

17 Are there any comments on page 4?

18 Hearing none, page 5 added the new exemption  
19 titled Newly Constructed Multifamily Project  
20 Exemption and Questions 1 through 5. This page  
21 covers the exemption provided in Subsection  
22 196.1978(3) Florida Statutes.

23 Are there any comments on page 5?

24 Hearing no comments, page 6 added the new  
25 exemption titled County and Municipal Affordable



1 Housing Property Exemption on Multifamily  
2 Properties, Questions 1 through 9. This page  
3 covers the exemption provided in Section 196.1979  
4 Florida Statutes.

5 Are there any comments on page 6?

6 Hearing no comments, page 7 has the same list  
7 of required information and documentation to  
8 provide to the property appraiser. No changes were  
9 made to this page. Are there any other comments on  
10 form DR-504AFH?

11 MR. JACKSON: Ms. Poskey, you are muted. You  
12 have to unmute yourself, though, as you were  
13 self-muted.

14 MS. POSKEY: Yes, sir, just waiting for  
15 permission. Thank you. I did put a comment in the  
16 chat. I wasn't sure if that was just for staff or  
17 for anyone attending.

18 I do think because of the complexity now of  
19 the affordable housing exemptions that are offered  
20 and the variable criteria, I wonder if some sort of  
21 charting or guide for applicants would be helpful  
22 as to which application and pages and exemption --  
23 there's (technical interference).

24 I mean, I find that applicants don't really --  
25 or don't always know what they're doing or which

1 application they should fill out or what they even  
2 qualify for.

3 So I wonder if that would be helpful given the  
4 increasing complexity of this particular type of  
5 exemption and I put some examples in the -- in the  
6 chat.

7 MS. HARPER: Thank you. That is helpful. We  
8 appreciate that feedback.

9 MS. POSKEY: Thank you.

10 MR. JACKSON: We have one more from  
11 Ms. Schwartz. Ms. Schwartz, it looks like you're  
12 self-muted as well. You can go ahead and unmute  
13 yourself and speak.

14 Ms. Julie Schwartz.

15 MS. FORRESTER: We still can't hear you,  
16 Ms. Schwartz. If you'd like to send us an email or  
17 check your mute.

18 Are there any other comments on this form?  
19 We'll come back to Ms. Schwartz. She's welcome to  
20 make a comment at the end as well.

21 While we're waiting on additional -- any other  
22 comments, Mr. Jackson?

23 MR. JACKSON: No other hands are raised --  
24 actually I take that back. Ms. Tory Summerlin (ph)  
25 had a question. Yes, Ms. Summerlin, yeah, there is

1 no video, just audio.

2 MS. FORRESTER: We'll move on to the next form  
3 on the agenda. It's Form DR-403EB, the 20XX Ad  
4 Valorem Assessment Rolls Exemption Breakdown of  
5 Blank County, Florida.

6 This form is used by the county property  
7 appraiser to submit tax roll information to the  
8 Department of Revenue. Line 14 was amended to  
9 include both Subsections 1 and 2 of Section  
10 196.1978.

11 On line 14 property appraisers will record the  
12 number of exemptions and value of exemptions for  
13 the original affordable housing property exemption  
14 for nonprofit, Section 501(c)(3) qualified owners,  
15 new affordable housing land exemptions for  
16 nonprofit, Section 501(c)(3) qualified owners, and  
17 new multifamily project exemption for recorded  
18 agreement with the Florida Housing Finance  
19 Corporation.

20 Line 42 was added to record the exemption  
21 information for newly constructed multifamily  
22 project exemption found in Subsection 196.1978(3).

23 Line 43 was added to record the exemption  
24 information for the new county and municipal  
25 affordable housing property exemption on

1 multifamily properties found in Section 196.1979  
2 Florida Statutes.

3 Are there any questions on Form DR-403EB?

4 Hearing no comments, we'll move to Form  
5 DR-403V --

6 MR. JACKSON: Just popped up, Mr. Lewis. You  
7 can go ahead, Mr. Lewis.

8 MR. LEWIS: Yeah, I got a quick question,  
9 because you read through that quickly. I just want  
10 to clarify.

11 Did you say that line 14 will maintain the  
12 existing affordable housing exemption prior to the  
13 changes that came in this legislation and it -- was  
14 that correct?

15 MS. GOLDSTEIN: Yes. That is correct.

16 MR. LEWIS: And then 42 will be the new one  
17 for the state level exemption and 43 will be the  
18 new county/city if they adopt such a thing?

19 MS. HARPER: Yes. That is also correct.

20 MR. LEWIS: Sorry, just wanted to clarify real  
21 quick.

22 MS. FORRESTER: Any other comments on the form  
23 DR-403EB?

24 Next on the agenda is Form DR-403V, as in  
25 value, titled The 20XX Revised Recapitulation of

1 the Ad Valorem Assessment Roll Value Data. This  
2 form is used by the county property appraiser to  
3 submit tax roll information to the Department of  
4 Revenue.

5 Page 1, line 31 of this form was amended to  
6 include the new Statute 196.1979 with the  
7 institutional exemptions.

8 Are there any questions on form DR-403V?

9 MR. JACKSON: Meghan Poskey. It looks,  
10 Ms. Poskey, you're self-muted. You can go ahead  
11 and unmute yourself. Ms. Poskey, you can go ahead  
12 and speak, but you're muted. It has you  
13 self-muted, not muted by me. I unmuted you when I  
14 told you to go ahead and speak.

15 MS. POSKEY: I have the ability to unmute  
16 myself now. My question that I'm raising actually  
17 pertains to the previous form, so I can hold it or  
18 go ahead.

19 MS. FORRESTER: Go ahead and give us your  
20 comment.

21 MS. POSKEY: It's a follow up to Chris'  
22 question on the 403EB. For the affordable housing  
23 land exemption for nonprofit, is that part of line  
24 42 or 43 or is that being captured in line 14?

25 MS. GOLDSTEIN: That would be captured under

1 line 14.

2 MS. POSKEY: Thank you.

3 MS. FORRESTER: Any other questions on the  
4 DR-403V?

5 MR. JACKSON: Ms. Schwartz, she would like to  
6 speak.

7 MS. SCHWARTZ: Hi. This is Julie -- can you  
8 hear me now, it's Julie Schwartz?

9 MS. HARPER: Yes, Ms. Schwartz.

10 MS. SCHWARTZ: Sorry about that. I have a  
11 comment -- two comments on DR-504AFH. I know  
12 you've passed that, but if it's okay can I proceed  
13 with some comments on that?

14 MS. HARPER: Yes, if you'd please identify  
15 which page and we can address those, yes, ma'am.

16 MS. SCHWARTZ: Sure. Thank you. So on page  
17 1, someone made a similar comment earlier that now  
18 this form is encompassing a number of different  
19 exemptions. So -- and we -- we provided in writing  
20 a markup with these same comments so you should  
21 have that, but I thought it would be helpful to  
22 just go through them also.

23 When I first looked at the form I thought that  
24 on page 1 in the sections with the check boxes, it  
25 would be helpful to reference the statutory

1 sections for each of these. I notice that you  
2 reference them on the pages that are applicable,  
3 but if -- if you can also include them on the front  
4 page it might be helpful.

5 Like for example in the first check box,  
6 that's a reference to Section 196.1978(1)(a). I  
7 know it's a balancing act of how much to include on  
8 the form, but that just might make it simpler for  
9 people to understand what part of the form they  
10 need to use.

11 On -- on page 2 I have no comments. On page 3  
12 it says, affordable housing land exemptions for  
13 nonprofit, Section 501(c)(3) qualified owners, and  
14 then it says, complete this section if you are  
15 applying for an exemption for ad valorem tax on  
16 land owned, but leased. Right after owned, it  
17 might be helpful to write owned by a nonprofit  
18 corporation or not-for-profit corporation.

19 Then also on Number 2, on page 3 it says  
20 that -- that on January 1st of the current year was  
21 the land owned -- owned entirely by the applicant  
22 and leased for a minimum of 99 years for the  
23 purpose of and predominantly used for providing  
24 affordable housing to persons or families meeting  
25 the income limits specified in Section 420.004.

1 I think that that's somewhat confusing in that  
2 it might be better to reference the statute that  
3 creates this exemption, which is 176.1978(1)(b),  
4 because that then references 420 and (1)(b) makes  
5 it clear exactly which income limits are -- are  
6 included in this exemption.

7 So -- and, again, we submitted a markup so  
8 that you would have this in writing, but I think it  
9 would be more clear to reference the 196.1978  
10 instead of 420 in -- right there in part -- Number  
11 2.

12 Page 4 I don't have any comments. And then on  
13 page 5 we did have a comment. Right at the top, it  
14 says newly constructed multifamily project  
15 exemption. The intro says to complete this section  
16 if you're applying for this exemption and it gives  
17 some of the criteria for the exemption but not all  
18 of them.

19 So, for example, on the -- so on top of page  
20 5, on the fifth line it says: Complete -- complete  
21 this section if you're applying for the exemption,  
22 complete it within five years and -- that contains  
23 more than 70 units.

24 Right after more than 70 units, I would  
25 suggest putting which will be restricted as



1 affordable housing per the requirements of  
2 196.1978(3), because it also -- it's just confusing  
3 to have some of the requirements of the statute,  
4 but not all of them listed there.

5 Then Number 2 is -- on page 5 is really more  
6 of a substantive issue. It says qualified property  
7 receives an ad valorem tax -- ad valorem property  
8 tax of 75 percent of the assessed value. I'm just  
9 going to read that again: Qualified property  
10 receives an ad valorem property tax of 75 percent  
11 of the assessed value.

12 It's actually an exemption of 75 percent of  
13 the assessed value and it's not the whole property,  
14 it's just the units. So we were proposing to say  
15 qualified units receive an ad valorem property tax  
16 exemption of 75 percent of the assessed value of  
17 the unit and the proportionate land.

18 And I don't know if this is something -- I  
19 know some of the counties are looking to the DOR  
20 for guidance on the question of whether the  
21 exemption applied to just the improvement value or  
22 the improvement value and the land, and it just  
23 seemed to make sense that it would include the  
24 land, that -- the proportionate amount of land and  
25 so we think it should be included here in the form.

1           Number 3 is essentially the same comment, but  
2           for the hundred percent. So Number 3 says  
3           qualified property is exempt from ad valorem taxes.  
4           It really would be more accurate to say qualified  
5           units and the proportionate land are exempt from ad  
6           valorem property taxes, because you can't have some  
7           units qualify and some units not qualifying.

8           Then at the bottom of page 5, the box there's  
9           an asterisk and it says Item 1, submit copies of  
10          either the income limits from HUD or the rental  
11          market study.

12          I would suggest that that doesn't need to be  
13          provided, because those are being provided to  
14          Florida Housing Finance Corporation, which is then  
15          giving a certificate that is being provided to the  
16          property appraiser's office, so it doesn't -- I  
17          don't think the statute requires it and it doesn't  
18          make sense to provide that again.

19          So on page 7 you have an Item 6 asking just  
20          basically for a statement that the project meets  
21          the requirements. And I think rather than asking  
22          for the things in Item 1 here on page 5, it would  
23          be better to just do the same thing that you're  
24          doing on the following page and asking for a  
25          statement that it meets the requirements.

1           The other thing substantively about this Item  
2 1 is that it's saying -- the requirement under the  
3 statute is to meet the lesser of the two, so it  
4 doesn't make sense that you would ask for either  
5 the HUD income limits or the market study, because  
6 you really need both in order to determine which is  
7 the lesser.

8           And so -- and -- but, again, the Florida  
9 Housing Finance Corporation is going to be  
10 certifying all of that and providing a certificate,  
11 so I don't think that this form which goes to the  
12 property appraiser needs to ask for that again.

13           Then the last thing -- comment I have here on  
14 page 6 and they're very similar to the previous  
15 page. So, for example, in the top part where it  
16 says county and municipal affordable housing  
17 property exemption on multifamily property, there's  
18 two little -- two bullet points.

19           And the first one says qualified property may  
20 receive 75 percent ad valorem tax exemption. It  
21 should really say qualified units and proportionate  
22 land may receive 75 percent ad valorem tax  
23 exemption. Then the next one, the same thing. It  
24 should say qualified units and then proportionate  
25 land.

1           Then -- you know, the other thing to -- I  
2 understand you need to have a form, but each of  
3 these -- this type of exemption is going to differ  
4 somewhat depending on the resolutions that are  
5 adopted by the various municipalities and counties  
6 that adopt this, and so it is going to be hard to  
7 encompass all of that.

8           But each of those counties or localities have  
9 to appoint a certifying body that will then give  
10 the property appraiser their certificate.

11           So just something to consider maybe there can  
12 be just be more reliance on that certificate by the  
13 property appraiser rather than trying to reconfirm  
14 everything that's already being confirmed by the  
15 certifying authority. Then I don't have any  
16 comments on page 7.

17           Thank you, Jenna. I know it was a lot of  
18 comments, but this is a new law and there's a lot  
19 of uncertainty about at and just a lot of  
20 information I think to fit into this one form.

21           MS. GOLDSTEIN: No, we very much appreciate  
22 your feedback and comments, so thank you.

23           MS. SCHWARTZ: Thank you.

24           MS. FORRESTER: We'll move on to our next  
25 form, Form DR-489EB titled The 20XX Ad Valorem

1 Assessment Rolls Exemption Breakdown of Blank  
2 County, Florida.

3 This form is used by the county property  
4 appraiser to submit tax roll information to the  
5 Department of Revenue. Line 14 was amended to  
6 include both Subsections (1) and (2) of Section  
7 196.1978.

8 On this line property appraisers will record  
9 the number of exemptions and value of exemption for  
10 the original affordable housing exemption, new  
11 affordable housing land exemption for nonprofit and  
12 new multifamily project exemption for recorded  
13 agreement with the Florida Housing Finance  
14 Corporation.

15 Line 42 was added to record the exemption  
16 information for newly constructed multifamily  
17 project exemption found in Subsection 196.1978(3).

18 Line 43 was added to record the exemption  
19 information for the new county and municipal  
20 affordable housing property exemption on  
21 multifamily properties found in Section 196.1979  
22 Florida Statute.

23 Are there any questions on Form DR-403EB?

24 Hearing no comments, we'll go to Form DR-489V,  
25 as in value. The 20XX Preliminary Recapitulation

1 of the Ad Valorem Assessment Roll, Value Data.

2 This form is used by the county property  
3 appraiser to submit tax roll information to the  
4 Department of Revenue. Page 1, line 31 of this  
5 form was amended to include the new Statute  
6 196.1979 with the institutional exemptions.

7 Are there any questions on Form DR-489V?

8 Are there any additional comments on any of  
9 these forms on the agenda?

10 MR. JACKSON: You can go ahead, Mr. -- Mr.  
11 Kirsner.

12 MR. KIRSNER: Yes, thank you. This is  
13 Marvin Kirsner. I'm a tax attorney at Greenberg  
14 Traurig and I have just a question to clarify  
15 something that Ms. Schwartz just brought up and  
16 that has to do with proportionate land value, the  
17 exemption for the multifamily -- the middle market  
18 of multifamily unit, which includes the value of  
19 the unit and the proportionate land value.

20 Is the proportionate land value calculated  
21 based -- is a percentage of -- a proportionate  
22 percentage of the square footage of the unit or by  
23 the number of affordable units?

24 For example, there's 142 unit (technical  
25 interference) and 71 units are qualified for the --

1 for the exemption. Is the land value going to be  
2 basically one half, because half of the units  
3 are -- are affordable units or is it going to be  
4 based on the square footage of the affordable units  
5 compared to all of the -- compared to all of the  
6 units in the project?

7 MS. GOLDSTEIN: So that question is a good  
8 question. It's a little outside the scope of  
9 today's workshop for purposes of this form. It is  
10 something that we are looking at whether or not we  
11 need to issue additional advisements to the  
12 counties on how to make -- be making these  
13 calculations. So it's something that we are  
14 looking at, but not something we're prepared to  
15 address today.

16 MR. KIRSNER: Thank you.

17 MS. FORRESTER: Any other comments on our  
18 agenda?

19 Hearing no further comments, on behalf of the  
20 Department I want to thank everyone for  
21 participating and sharing your comments with us.  
22 Your participation is very helpful during the rule  
23 promulgation process.

24 You may provide written comments to us.  
25 Please bear in mind that they do become part of the

1 public record. We ask that any written comments be  
2 provided to us by close of business on Friday,  
3 September 15.

4 MR. JACKSON: Ms. Schwartz had another  
5 comment. Ms. Schwartz, it looks like you're  
6 self-muted.

7 MS. SCHWARTZ: Hi, I think you just unmuted  
8 me. Can you hear me now?

9 MS. HARPER: Yes.

10 MS. SCHWARTZ: Okay. Thank you. I just  
11 wanted to follow up. I know it's a little bit  
12 outside the scope of the forms, but what  
13 Mr. Kirsner just brought up I -- I believe you said  
14 that you were considering giving guidance -- or  
15 whether guidance is needed and I would say that it  
16 is.

17 I've spoken with some of the property  
18 appraisers about how they intend to implement these  
19 exemptions. And I know that some of them are  
20 waiting for guidance from you and that in the  
21 absence of guidance, they seem to be I guess  
22 leaning towards the position that the land would  
23 not be included in the exemption amount, and that  
24 just doesn't seem to make any sense.

25 I mean, an exempt unit is comprised of the



1 unit and the land that it sits on. You can't --  
2 it's all one component and so it -- I would ask  
3 that you guys -- the Department of Revenue do  
4 provide guidance on that in factoring the land,  
5 because it only makes sense that the land and the  
6 improvements -- the proportionate amount that's  
7 being used for affordable housing should all be  
8 given the exemption.

9 MS. GOLDSTEIN: Thank you, Ms. Schwartz.  
10 That's really helpful. I that know that there are  
11 several county offices on the line today, so I  
12 would just strongly encourage them to submit any  
13 comments if they have a position on that in writing  
14 to us so that we can take that into consideration  
15 when we develop a further advisement on the issue.

16 So we just want to be sure that we're  
17 including everybody in the conversation and just  
18 really again strongly encourage everyone on the  
19 line listening if you have a position to -- to give  
20 us the comments in writing.

21 MS. SCHWARTZ: Thank you very much.

22 MS. FORRESTER: Are there any more comments?

23 The Department would request that you do send  
24 those written comments by the close of business on  
25 Friday, September 15, 2023. You may send those

1 comments by email to dorpto@floridarevenue.com or  
2 you may mail your comments to Property Tax  
3 Oversight, Florida Department of Revenue, PO Box  
4 3000, Tallahassee, Florida 32315-3000.

5 Thank you for your time and this concludes the  
6 workshop.

7 (The proceedings concluded at 10:40 a.m.)

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CERTIFICATE OF REPORTER


STATE OF FLORIDA  
COUNTY OF LEON

I, JUDY LYNN MARTIN, do hereby certify that I was authorized to and did stenographically report the foregoing proceedings and that the transcript, pages 1 through 25, is a true record of my stenographic notes.

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

Dated this 25th day of September, 2023.

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JUDY LYNN MARTIN

<hr/> <p>(</p> <hr/> <p><b>(1)(b)</b> 15:4</p> <p><b>(2)</b> 3:18</p> <hr/> <p><b>1</b></p> <hr/> <p><b>1</b> 6:17,19,20 7:7,20 8:2 10:9 12:5 13:17,24 17:9,22 18:2</p> <p><b>12</b> 3:16 4:19</p> <p><b>120.154</b> 3:18</p> <p><b>12D-16.002</b> 4:5 5:20 6:8</p> <p><b>14</b> 10:8,11 11:11 12:24 13:1</p> <p><b>176.1978(1)(b)</b> 15:3</p> <p><b>196.1978</b> 6:1 10:10 15:9</p> <p><b>196.1978(1)(a)</b> 7:2 14:6</p> <p><b>196.1978(1)(b)</b> 7:8</p> <p><b>196.1978(2)</b> 7:15</p> <p><b>196.1978(3)</b> 7:22 10:22 16:2</p>	<p><b>196.1979</b> 6:1 8:3 11:1 12:6</p> <p><b>1st</b> 14:20</p> <hr/> <p><b>2</b></p> <hr/> <p><b>2</b> 6:21,25 7:3 10:9 14:11,19 15:11 16:5</p> <p><b>2023</b> 3:16,22</p> <p><b>2023-17</b> 5:25</p> <p><b>20XX</b> 10:3 11:25 19:25</p> <p><b>29</b> 3:22</p> <hr/> <p><b>3</b></p> <hr/> <p><b>3</b> 7:4,7,10 14:11,19 17:1,2</p> <p><b>31</b> 12:5</p> <hr/> <p><b>4</b></p> <hr/> <p><b>4</b> 7:11,17 15:12</p> <p><b>403EB</b> 12:22</p> <p><b>42</b> 10:20 11:16 12:24</p>	<p><b>420</b> 15:4,10</p> <p><b>420.004</b> 14:25</p> <p><b>43</b> 10:23 11:17 12:24</p> <hr/> <p><b>5</b></p> <hr/> <p><b>5</b> 6:25 7:18,20, 23 15:13,20 16:5 17:8,22</p> <p><b>501(c)(3)</b> 6:23 7:6 10:14,16 14:13</p> <hr/> <p><b>6</b></p> <hr/> <p><b>6</b> 7:24 8:5 17:19 18:14</p> <hr/> <p><b>7</b></p> <hr/> <p><b>7</b> 8:6 17:19 19:16</p> <p><b>70</b> 15:23,24</p> <p><b>75</b> 16:8,10,12,16 18:20,22</p> <hr/> <p><b>8</b></p> <hr/> <p><b>8</b> 5:24</p>	<hr/> <p><b>9</b></p> <hr/> <p><b>9</b> 5:24 8:2</p> <p><b>99</b> 14:22</p> <p><b>9:58</b> 3:1</p> <hr/> <p><b>A</b></p> <hr/> <p><b>a.m.</b> 3:1</p> <p><b>ability</b> 12:15</p> <p><b>accurate</b> 17:4</p> <p><b>act</b> 5:24 14:7</p> <p><b>ad</b> 6:10 10:3 12:1 14:15 16:7,10,15 17:3,5 18:20, 22 19:25</p> <p><b>add</b> 4:20 6:15</p> <p><b>added</b> 6:25 7:4,18, 24 10:20,23</p> <p><b>additional</b> 9:21</p> <p><b>address</b> 4:14 5:1 13:15</p> <p><b>Administrative</b> 3:23</p> <p><b>administrator</b></p>
---	---	---	---

3:4	<b>applicant</b> 14:21	<b>audio</b> 4:11,17 10:1	<b>captured</b> 12:24,25
<b>adopt</b> 11:18 19:6	<b>applicants</b> 8:21,24	<b>August</b> 3:22	<b>certificate</b> 17:15 18:10 19:10,12
<b>adopted</b> 6:7 19:5	<b>application</b> 5:22 6:11 8:22 9:1	<b>authority</b> 19:15	<b>certifying</b> 18:10 19:9,15
<b>adoption</b> 6:5	<b>applied</b> 16:21	<hr/> <b>B</b> <hr/>	<b>Chapter</b> 5:25
<b>affordable</b> 4:5 5:24 6:12,22 7:5, 25 8:19 10:13,15,25 11:12 12:22 14:12,24 16:1 18:16	<b>applying</b> 14:15 15:16, 21	<b>back</b> 3:25 9:19,24	<b>charting</b> 8:21
<b>agenda</b> 3:24 4:8 5:8, 13,19 6:9 10:3 11:24	<b>appoint</b> 19:9	<b>balancing</b> 14:7	<b>chat</b> 5:5 8:16 9:6
<b>agreement</b> 7:13 10:18	<b>appraiser</b> 6:14 8:8 10:7 12:2 18:12 19:10,13	<b>basically</b> 17:20	<b>check</b> 9:17 13:24 14:5
<b>ahead</b> 9:12 11:7 12:10,11,14, 18,19	<b>appraiser's</b> 17:16	<b>began</b> 3:1	<b>chief</b> 3:12
<b>amend</b> 5:25	<b>appraisers</b> 10:11	<b>Blank</b> 10:5	<b>Chris'</b> 12:21
<b>amended</b> 5:21 6:7,15, 21 7:11 10:8 12:5	<b>approved</b> 6:4	<b>body</b> 19:9	<b>clarify</b> 11:10,20
<b>amendments</b> 3:7,20 6:3	<b>assessed</b> 16:8,11,13,16	<b>bottom</b> 4:4 17:8	<b>clear</b> 15:5,9
<b>amount</b> 16:24	<b>Assessment</b> 10:4 12:1	<b>box</b> 6:19 14:5 17:8	<b>comment</b> 4:12,17,20,21 5:4 8:15 9:20 12:20 13:11, 17 15:13 17:1 18:13
<b>Anthony</b> 4:6	<b>assistance</b> 3:11	<b>boxes</b> 13:24	<b>comments</b> 3:7 4:7 5:7, 10,12 6:20 7:3,4,10,11, 17,23,24 8:5, 6,9 9:18,22 11:4,22 13:11,13,20 14:11 15:12
<b>applicable</b> 14:2	<b>asterisk</b> 17:9	<b>Breakdown</b> 10:4	
	<b>attendees</b> 5:9	<b>bullet</b> 18:18	
	<b>attending</b> 4:10,23 8:17	<b>button</b> 4:4	
	<b>attorneys</b> 3:15	<hr/> <b>C</b> <hr/>	
		<b>call</b> 5:9	

19:16,18,22	12:2 18:16	<b>difficulty</b>	13:17
<b>complete</b>	<b>county/city</b>	5:5	<b>edition</b>
14:14 15:15, 20,22	11:18	<b>directly</b>	3:23
<b>complexity</b>	<b>court</b>	4:18 5:10	<b>effective</b>
8:18 9:4	4:22 5:3	<b>discuss</b>	6:4
<b>compliance</b>	<b>covers</b>	3:20	<b>email</b>
3:10	7:1,7,14,21	<b>discussed</b>	4:12,17,21
<b>computer</b>	8:3	5:12	9:16
4:1,24	<b>creates</b>	<b>documentation</b>	<b>encompass</b>
<b>conference</b>	6:1 15:3	8:7	19:7
5:8	<b>criteria</b>	<b>DOR</b>	<b>encompassing</b>
<b>confirmed</b>	8:20 15:17	16:19	13:18
19:14	<b>current</b>	<b>dorpto@</b>	<b>end</b>
<b>confusing</b>	14:20	<b>floridarevenue.</b>	9:20
15:1 16:2	<hr/>	<b>com</b>	<b>enter</b>
<b>constructed</b>	<b>D</b>	4:13	4:22 5:3
7:19 10:21 15:14	<b>Data</b>	<b>dorpto@</b>	<b>essentially</b>
<b>control</b>	12:1	<b>floridarevenue.</b>	17:1
4:25	<b>date</b>	<b>com.</b>	<b>examples</b>
<b>copies</b>	6:7	4:18	9:5
3:24 17:9	<b>dates</b>	<b>DR-403EB</b>	<b>exception</b>
<b>corporation</b>	6:4	10:3 11:3,23	6:6
7:14 10:19	<b>deemed</b>	<b>DR-403V</b>	<b>exempt</b>
14:18 17:14	3:19	11:5,24 12:8	17:3,5
18:9	<b>Department</b>	13:4	<b>exemption</b>
<b>correct</b>	3:6,15,19,21	<b>DR-489EB</b>	5:22 6:11,17,
11:14,15,19	10:8 12:3	19:25	22,23 7:1,5,
<b>counsel</b>	<b>Department's</b>	<b>DR-504AFH</b>	8,12,15,18,
3:13	4:2	6:10 8:10	20,21,25 8:1,
<b>counter</b>	<b>depending</b>	13:11	3,22 9:5
3:25	19:4	<b>draft</b>	10:4,13,17,
<b>counties</b>	<b>determine</b>	3:24,25 4:1	20,22,23,25
16:19 19:5,8	18:6	5:14	11:12,17
<b>county</b>	<b>development</b>	<b>drafts</b>	12:23 14:15
6:14 7:25	3:22	5:11	15:3,6,15,16,
10:5,6,24	<b>differ</b>	<hr/>	17,21 16:12,
	19:3	<b>E</b>	16,21 18:17,
		<hr/>	20,23 19:3
		<b>earlier</b>	

<b>exemptions</b> 6:15 8:19 10:12,15 12:7 13:19 14:12	7:1 8:10 9:18 10:2,3,6 11:3,4,22,24 12:2,5,8,17 13:18,23 14:8,9 16:25 18:11 19:2, 20,25	<b>guidance</b> 16:20	18:9,16
<b>existing</b> 6:22 11:12		<b>guide</b> 8:21	<b>HUD</b> 17:10 18:5
<b>experience</b> 5:4		<hr/> <b>H</b> <hr/>	<b>hundred</b> 17:2
<b>explain</b> 4:6	<b>forms</b> 3:21,25 4:2 5:14,20,23 6:4,9	<b>hand</b> 4:24	<hr/> <b>I</b> <hr/>
<hr/> <b>F</b> <hr/>	<b>Forrester</b> 3:2,3,16 5:7 9:15 10:2 11:22 12:19 13:3 19:24	<b>hands</b> 9:23	<b>icon</b> 4:24
<b>families</b> 14:24		<b>hard</b> 19:6	<b>identify</b> 13:14
<b>feedback</b> 9:8 19:22		<b>Harper</b> 3:10 9:7 11:19 13:9,14	<b>implemented</b> 6:5
<b>fill</b> 9:1	<b>found</b> 10:22 11:1	<b>hear</b> 9:15 13:8	<b>improvement</b> 16:21,22
<b>Finance</b> 7:14 10:18 17:14 18:9	<b>front</b> 14:3	<b>Hearing</b> 7:11,18,24 8:6 11:4	<b>include</b> 6:3 10:9 12:6 14:3,7 16:23
<b>find</b> 8:24	<hr/> <b>G</b> <hr/>	<b>helpful</b> 8:21 9:3,7 13:21,25 14:4,17	<b>included</b> 15:6 16:25
<b>fit</b> 19:20	<b>general</b> 5:12	<b>highlighted</b> 5:17	<b>income</b> 14:25 15:5 17:10 18:5
<b>Florida</b> 3:18,23 5:25 6:2 7:2,9,13, 16,22 8:4 10:5,18 11:2 17:14 18:8	<b>gentlemen</b> 4:10	<b>hold</b> 5:11 12:17	<b>incorporate</b> 5:21
<b>floridarevenue.com/rules.</b> 4:3	<b>give</b> 12:19 19:9	<b>holding</b> 3:19	<b>increasing</b> 9:4
<b>follow</b> 12:21	<b>giving</b> 17:15	<b>housing</b> 4:5 5:24 6:12,22 7:5, 13 8:1,19 10:13,15,18, 25 11:12 12:22 14:12, 24 16:1 17:14	<b>Index</b> 5:20
<b>form</b> 6:10,13,15,16	<b>Goldstein</b> 3:12 11:15 12:25 19:21		<b>information</b> 8:7 10:7,21, 24 12:3 19:20
	<b>Good</b> 3:2 4:9		<b>institutional</b> 12:7
	<b>graph</b> 4:25		<b>interference</b> 8:23
			<b>intro</b>

15:15	22,24 17:5	<b>localities</b>	14:22
<b>introduce</b>	18:22,25	19:8	<b>moderator</b>
3:8	<b>language</b>	<b>looked</b>	3:5
<b>issue</b>	5:15,16,17	13:23	<b>morning</b>
16:6	6:18	<b>lot</b>	3:2 4:9
<b>item</b>	<b>law</b>	19:17,18,19	<b>move</b>
5:8,19 17:9,	5:23 6:5	<b>loud</b>	10:2 11:4
19,22 18:1	19:18	4:21	19:24
<b>items</b>	<b>laws</b>	<hr/>	<b>moved</b>
4:8 5:13	5:25	<b>M</b>	6:19
<hr/>	<b>leased</b>	<hr/>	<b>Moving</b>
<b>J</b>	14:16,22	<b>made</b>	6:9,21
<hr/>	<b>left</b>	8:9 13:17	<b>multifamily</b>
<b>Jackson</b>	4:25	<b>maintain</b>	6:11 7:12,19
4:6,9 8:11	<b>legal</b>	11:11	8:1 10:17,21
9:10,22,23	3:12	<b>make</b>	11:1 15:14
11:6 12:9	<b>legislation</b>	9:20 14:8	18:17
13:5	11:13	16:23 17:18	<b>municipal</b>
<b>Janice</b>	<b>lesser</b>	18:4	7:25 10:24
3:3	18:3,7	<b>makes</b>	18:16
<b>January</b>	<b>level</b>	15:4	<b>municipalities</b>
14:20	11:17	<b>manager</b>	19:5
<b>Jenna</b>	<b>Lewis</b>	3:11	<b>mute</b>
3:10 19:17	11:6,7,8,16,	<b>market</b>	9:17
<b>Julie</b>	20	17:11 18:5	<b>muted</b>
9:14 13:7,8	<b>limits</b>	<b>markup</b>	8:11 12:12,13
<hr/>	14:25 15:5	13:20 15:7	<hr/>
<b>K</b>	17:10 18:5	<b>meet</b>	<b>N</b>
<hr/>	<b>link</b>	18:3	<hr/>
<b>Keller</b>	4:5	<b>meeting</b>	<b>newly</b>
3:14	<b>list</b>	14:24	7:19 10:21
<hr/>	8:6	<b>meets</b>	15:14
<b>L</b>	<b>listed</b>	17:20,25	<b>nonprofit</b>
<hr/>	6:9,16 16:4	<b>Meghan</b>	6:23 7:6
<b>ladies</b>	<b>Live</b>	12:9	10:14,16
4:9	5:23	<b>message</b>	12:23 14:13,
<b>land</b>	<b>Local</b>	5:6	17
7:5 10:15	5:23	<b>minimum</b>	<b>not-for-profit</b>
12:23 14:12,			14:18
16,21 16:17,			



<b>note</b> 5:14	8:22 14:2	<b>previous</b> 12:17 18:14	8:3 13:19 17:13,15
<b>notice</b> 3:22 14:1	<b>panel</b> 4:25	<b>prior</b> 11:12	<b>providing</b> 14:23 18:10
<b>number</b> 10:12 13:18 14:19 15:10 16:5 17:1,2	12:23 14:9 15:10 18:15	<b>proceed</b> 13:12	<b>Public</b> 3:17
<b>Numbers</b> 6:25	<b>passed</b> 13:12	<b>Proceedings</b> 3:1	<b>published</b> 3:21
<hr/>	<b>people</b> 14:9	<b>process</b> 3:11 4:7	<b>purpose</b> 14:23
<b>O</b>	<b>percent</b> 16:8,10,12,16 17:2 18:20,22	<b>program</b> 3:3,5	<b>put</b> 8:15 9:5
<b>offered</b> 8:19	<b>permission</b> 8:15	<b>project</b> 6:12 7:12,19 10:17,22 15:14 17:20	<b>putting</b> 15:25
<b>office</b> 17:16	<b>persons</b> 14:24	<b>properties</b> 8:2 11:1	<hr/>
<b>operations</b> 3:13	<b>pertains</b> 12:17	<b>property</b> 3:4,13 4:4 6:12,13,14,22 8:1,8 10:6, 11,13,25 12:2 16:6,7,9,10, 13,15 17:3,6, 16 18:12,17, 19 19:10,13	<b>Q</b>
<b>option</b> 4:11,16 5:5	<b>ph</b> 9:24	<b>proportionate</b> 16:17,24 17:5 18:21,24	<b>qualified</b> 6:24 7:6 10:14,16 14:13 16:6,9, 15 17:3,4 18:19,21,24
<b>order</b> 18:6	<b>phone</b> 4:15	<b>proposed</b> 3:7,20 4:2	<b>qualify</b> 9:2 17:7
<b>original</b> 10:13	<b>pin</b> 4:11,17	<b>proposing</b> 16:14	<b>qualifying</b> 17:7
<b>Oversight</b> 3:4	<b>points</b> 18:18	<b>provide</b> 5:9 6:6 8:8 17:18	<b>question</b> 4:12,17 5:4 6:25 9:25 11:8 12:16,22 16:20
<b>owned</b> 14:16,17,21	<b>popped</b> 11:6	<b>provided</b> 7:1,8,15,21	<b>questions</b> 6:8 7:7,20 8:2 11:3 12:8 13:3
<b>owner</b> 6:13	<b>Poskey</b> 8:11,14 9:9 12:9,10,11, 15,21 13:2		<b>quick</b> 5:5 11:8,21
<b>owners</b> 6:24 7:6 10:14,16 14:13	<b>predominantly</b> 14:23		<b>quickly</b>
<hr/>	<b>present</b> 5:8		
<b>P</b>			
<hr/>			
<b>pages</b>			

11:9	<b>Register</b>	<b>roll</b>	<b>shown</b>
	3:23	5:22 10:7	5:16
<hr/>		12:1,3	<b>signature</b>
<b>R</b>	<b>relevant</b>	<b>Rolls</b>	6:19
<hr/>	5:11	10:4	<b>similar</b>
<b>Rachel</b>	<b>reliance</b>	<b>rule</b>	13:17 18:14
3:12	19:12	3:17,21,22,24	<b>simpler</b>
<b>raise</b>	<b>removed</b>	4:2,3,5 5:14,	14:8
4:24	5:16	19,20 6:7,8	<b>sir</b>
<b>raised</b>	<b>rental</b>	<hr/>	8:14
9:23	17:10	<b>S</b>	<b>sort</b>
<b>raising</b>	<b>reporter</b>	<hr/>	8:20
12:16	4:22 5:3	<b>scheduled</b>	<b>speak</b>
<b>read</b>	<b>represent</b>	3:17	4:14,15 5:1
4:21 11:9	4:20 5:2	<b>Schwartz</b>	9:13 12:12,14
16:9	<b>required</b>	9:11,14,16,19	13:6
<b>real</b>	8:7	13:5,7,8,9,	<b>staff</b>
11:20	<b>requirement</b>	10,16 19:23	3:6,8 8:16
<b>recapitulation</b>	18:2	<b>section</b>	<b>state</b>
5:22 11:25	<b>requirements</b>	3:18 6:1,5,23	5:2 11:17
<b>receive</b>	16:1,3 17:21,	7:2,6,8 8:3	<b>statement</b>
3:7 16:15	25	10:9,14,16	17:20,25
18:20,22	<b>requires</b>	11:1 14:6,13,	<b>statute</b>
<b>receives</b>	17:17	14,25 15:15,	6:2 12:6 15:2
16:7,10	<b>resolutions</b>	21	16:3 17:17
<b>reconfirm</b>	19:4	<b>sections</b>	18:3
19:13	<b>restricted</b>	5:24 13:24	<b>statutes</b>
<b>record</b>	15:25	14:1	3:18 6:6 7:2,
4:22 5:3	<b>Return</b>	<b>select</b>	9,16,22 8:4
10:11,20,23	6:11	4:3,5	11:2
<b>recorded</b>	<b>revenue</b>	<b>self-muted</b>	<b>statutory</b>
7:13 10:17	3:3,15 10:8	8:13 9:12	13:25
<b>reference</b>	12:4	12:10,13	<b>Stephen</b>
5:21 13:25	<b>reviewing</b>	<b>send</b>	3:14
14:2,6 15:2,9	5:14	4:12 5:5 9:16	<b>striking</b>
<b>references</b>	<b>Revised</b>	<b>sense</b>	5:16
15:4	11:25	16:23 17:18	<b>study</b>
<b>reflect</b>	<b>revision</b>	18:4	17:11 18:5
5:23	6:3	<b>September</b>	
		3:16 4:19	

<b>subject</b> 4:19	<b>technical</b> 8:23	<hr/> <b>U</b> <hr/>	8:14 9:21
<b>submit</b> 10:7 12:3 17:9	<b>telephone</b> 4:11,16	<b>uncertainty</b> 19:19	<b>wanted</b> 11:20
<b>submitted</b> 6:14 15:7	<b>thing</b> 11:18 17:23 18:1,13,23 19:1	<b>underline</b> 5:15	<b>workshop</b> 3:5,17,20 4:10,19,23
<b>Subsection</b> 3:18 7:15,21 10:22	<b>things</b> 17:22	<b>understand</b> 14:9 19:2	<b>write</b> 14:17
<b>Subsections</b> 10:9	<b>thought</b> 13:21,23	<b>unit</b> 16:17	<b>writing</b> 13:19 15:8
<b>substantive</b> 16:6	<b>time</b> 3:8	<b>units</b> 15:23,24 16:14,15 17:5,7 18:21, 24	<hr/> <b>Y</b> <hr/>
<b>substantively</b> 18:1	<b>title</b> 6:21 7:11	<b>unmute</b> 4:14 8:12 9:12 12:11,15	<b>year</b> 14:20
<b>suggest</b> 15:25 17:12	<b>titled</b> 5:20 6:10 7:5,19,25 11:25 19:25	<b>unmuted</b> 12:13	<b>years</b> 14:22 15:22
<b>suggested</b> 5:10	<b>today</b> 3:6,16	<b>updates</b> 5:21	<b>yellow</b> 5:18
<b>Summerlin</b> 9:24,25	<b>today's</b> 3:5	<hr/> <b>V</b> <hr/>	
<hr/> <b>T</b> <hr/>	<b>told</b> 12:14	<b>valorem</b> 6:10 10:4 12:1 14:15 16:7,10,15 17:3,6 18:20, 22 19:25	
<b>tab</b> 4:25	<b>top</b> 6:16 15:13,19 18:15	<b>variable</b> 8:20	
<b>taking</b> 4:7	<b>Tory</b> 9:24	<b>video</b> 10:1	
<b>tax</b> 3:4,13 4:4 5:22 6:10 10:7 12:3 14:15 16:7,8, 10,15 18:20, 22	<b>turn</b> 4:15 5:1	<hr/> <b>W</b> <hr/>	
<b>taxes</b> 17:3,6	<b>type</b> 9:4 19:3	<b>waiting</b>	
	<b>types</b> 6:15		