

1 DEPARTMENT OF REVENUE
2 PROPERTY TAX OVERSIGHT PROGRAM
3 RULE DEVELOPMENT WORKSHOP
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Wednesday, October 15, 2025

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11:00 a.m.

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24 Reported by: Taylor Fox, CER 1414

25 Job No.: 421148

ATTENDANCE

- 1
- 2 RACHEL GOLDSTEIN
- 3 JANICE FORRESTER
- 4 ANTHONY JACKSON
- 5 JENNA HARPER
- 6 RACHEL GOLDSTEIN
- 7 STEVE KELLER
- 8 RAFAEL MILLARES
- 9 RINKY PARWANI
- 10 JULIE SCHWARTZ
- 11 DANIEL WOLFE
- 12 HOLLY COSBY
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1 P R O C E E D I N G S

2 (11:00 a.m.)

3 MS. FORRESTER: Are we ready? Good morning. My
4 name is Janice Forrester. I'm the revenue program
5 administrator with Property Tax Oversight.

6 I will be the moderator for today's workshop. My
7 role as moderator is to preside in a neutral fashion.
8 Staff from the Department are here today to receive
9 comments on the proposed amendments. At this time I
10 would like staff to introduce themselves.

11 MS. GOLDSTEIN: Rachel Goldstein, chief legal
12 counsel, Property Tax Oversight.

13 MR. KELLER: My name is Stephen Keller. I'm one
14 of the attorneys.

15 MS. HARPER: Jenna Harper, compliance assistance
16 process manager.

17 MS. FORRESTER: Today is October 15th, 2025 and
18 this is a public rule workshop scheduled under
19 subsection 2 of section 120.54, Board of Statutes.

20 A written request was received, therefore the
21 Department is holding this workshop to discuss the
22 proposed amendments to rules and form. The Department
23 published two notices of rule development in the
24 September 26th, 2025 edition of the Florida
25 Administrative Register, volume 51, number 188, pages

1 3,651 through 3,654.

2 For those at the computer, the draft forms and
3 rules are on the Department's proposed rules webpage
4 at floridarevenue.com/rules, select the property tax
5 proposed rules drop down bar at the bottom of the
6 page, then select the 2025 legislative changes link.
7 I'll now ask Anthony Jackson to explain the process we
8 will use for taking comments on the agenda items.

9 MR. JACKSON: Good morning ladies and gentlemen.
10 If are attending this workshop using the option
11 telephone with audio pin. If you have a question or
12 comment, send an email to dorpto@floridarevenue.com to
13 let me know you wish to speak. We will address you by
14 name and unmute your call, when it is your turn to
15 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. Please use the
19 subject line October 15th, workshop, 2025 legislation
20 for the comment, add your name, and whom you represent
21 in 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 drop
25 down to the left of your control panel. We will

1 address you when it's your turn to speak.

2 Please state your name and whom you represent and
3 the 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. Thank you.

7 MS. FORRESTER: We will take comments on each
8 agenda item from anyone present or from conference
9 call attendees. As a reminder, please tell us your
10 name and who you represent. We ask that you provide
11 only comments or suggested changes that are directly
12 relevant to the drafts. Please hold all other general
13 comments until after we've discussed the agenda items.

14 We'll begin with rules from chapter 12D-9. The
15 purpose of the draft amendments to chapter 12D-9 is to
16 implement 2025 legislative changes. I'll now turn it
17 over to Mr. Keller who will present and explain draft
18 full amendments from chapter 12D-7 -- 9, excuse me.

19 MR. KELLER: Good morning. The first rule we're
20 going to discuss is 12D-9.001, taxpayer rights in
21 value adjustment board proceedings. There's been
22 proposed addition to that rule to set forth the
23 taxpayer's right to appear at a hearing value
24 adjustment board hearings remotely and upon written
25 request at least 10 days and calendar dates for the

1 date of the hearing and the right to be notified of
2 that option. Does anyone have any comments on Rule
3 12D-9. 001?

4 Next rule is amendments to 12D-9.013,
5 organizational meeting of the value adjustment board.
6 Amendments to this rule set forth the responsibility
7 of the value adjustment board at their organizational
8 meeting to ascertain -- well, first of all the filing
9 fee not to exceed \$50 if they choose to do that.

10 And then secondly to ascertain that the board has
11 provided electronic erosive communication equipment to
12 allow petitioners to appear remotely at such hearings
13 and that is adequate and functional clear
14 communication among participants and for creating
15 hearing records. Anyone have any comments on
16 amendments to Rule 12D-9.013?

17 Next rule is Rule 12D-9.014, prehearing
18 checklist. The amendment to this rule set forth on
19 the checklist that the board has entered has
20 ascertained that the board has provided the electronic
21 communication equipment to allow petitioners to appear
22 remotely. Do we have any comments on Rule 12D-9.014?

23 Next rule is Rule 12D-9.015, petition, form, and
24 filing fee. Amendments to this rule is to amend the
25 ability of the board to set the filing fee not to

1 exceed \$50 up from \$15. Does anyone have any comments
2 on Rule 12D-9.015?

3 MR. JACKSON: You can go ahead, Mr. Millares. It
4 says that you're self muted.

5 MR. MILLARES: Hi, can everyone hear me okay?

6 MR. KELLER: Yes. We can hear you. Thank you.

7 MR. MILLARES: Okay. Thank you so much. First
8 of all, thank you all for all the work that you guys
9 do. You're fantastic and it's, it's all much
10 appreciated. I did have some comments on some of the
11 forms and I just wanted to make sure, did you -- would
12 you like me to wait until you call the actual specific
13 forms or should I direct my comments during the
14 relevant, you know, rule that's, that's being amended
15 now. What would you prefer?

16 MR. KELLER: We're open to receiving comments as
17 we go along. As they're directed at some of the text
18 that's drafted here.

19 MR. MILLARES: Okay. Then, then with your
20 permission I will just wait until you start going
21 through the specific forms. I had some comments on
22 DR-481, 481 REM, 486 and 486PORT. So I'll just wait
23 until you call those up.

24 MR. KELLER: Thank you.

25 MR. MILLARES: Thank you.

1 MR: KELLER: Next rule is Rule 12D-9.019,
2 scheduling and notice of a hearing. Amendments to
3 this rule just set forth that the notice of hearing
4 would contain information about the taxpayers options
5 to appear remotely at the -- at the upcoming hearing.
6 Does anyone have any comments on Rule 12D-9.019?

7 Next rule is Rule 12D-9.020, exchange of
8 evidence. This rule is being drafted to amend at
9 various points. Some of it is rearranged existing
10 text complaints earlier in the rule to implement the
11 new changes to the exchange of evidence features of
12 section 194.011. Does anyone have any comments on
13 Rule 12D-9.020?

14 MR. JACKSON: You can go ahead, Ms. Schwartz and
15 set yourself muted. Ms. Schwartz, you can go ahead.
16 You just have to unmute.

17 MS. SCHWARTZ: Okay. Thank you.

18 MR. JACKSON: There you go.

19 MS. SCHWARTZ: Thank you. I'm sorry, can you
20 hear me?

21 MR. JACKSON: Yes. We can hear you.

22 MS. SCHWARTZ: Okay. Thank you. So my name is
23 Julie Schwartz. I'm an attorney. I represent
24 taxpayers and I've been working in this area
25 representing taxpayers for over 25 years. I want to

1 thank you first for holding the workshop and taking
2 input on all of these rules -- sorry, give me one
3 second.

4 So, specifically, on 12D-9.020, I, I have some
5 comments. We will -- I, I assume that we're permitted
6 to give written comments after the meeting and we'll,
7 we'll submit some written specific proposed changes
8 after the meeting.

9 But I was hoping to just give some general
10 comments now regarding 9.020 which is the exchange of
11 evidence. And then they also do pertain to 9.025
12 which is the procedures for conducting a hearing.
13 There's a lot of overlap there.

14 But generally and this is right in the workshop
15 notice, that the reason for these changes to 9.020 and
16 9.025 are to accommodate the 2025 legislative changes
17 to Florida statute 194.011.

18 And the only change in 194.011, if you go back to
19 that, the only change that occurred was an obligation
20 for the property appraiser to provide their evidence
21 down to the petitioner in connection with a VAB
22 hearing 15 days before the hearing. There's no other
23 change.

24 So there's no other, other obligation that should
25 be imposed through this rule process on the

1 petitioners. And, and that seems to be what's
2 happening through these rule changes. There's quite a
3 lot of, of changes that will affect petitioners that
4 really are not justified or authorized by the
5 legislative change.

6 And, specifically, I, I think that part of the --
7 part of the reason is maybe mixing up two different
8 concepts. Because there was previously, until this
9 legislative change, there was what was called an
10 evidence exchange process.

11 So in order -- the petitioner in order to receive
12 the property appraiser's evidence, the petitioner was
13 required to submit their evidence to be presented at
14 the hearing 15 days before the hearing and
15 specifically request the property appraiser's
16 evidence.

17 If that wasn't done, the property appraiser had
18 no obligation to provide their evidence until the time
19 of the hearing. And that -- before we had this
20 evidence exchange process, that is how, how the
21 process worked years ago.

22 The -- so -- the change in the legislature this
23 year does change that evidence exchange process
24 because there's no longer an obligation by the --
25 regardless of what the petitioner does -- the property

1 appraiser now has an obligation to give their evidence
2 that they present at a hearing to the petitioner 15
3 days in advance.

4 And, and so that's really the sole change. And
5 when you look at these rule changes, it's actually,
6 I'm not sure why, but there seem to be a lot more
7 obligations being put on the petitioner that didn't
8 exist before.

9 And for -- and -- and it's also reiterated,
10 you'll see in some of the, the forms, the hearing
11 notice forms, they now say the petitioner must provide
12 evidence 15 days before. But that's the -- that's not
13 what the law is or what it has been.

14 The, the obligation for the petitioner to provide
15 the evidence 15 days before, really, was only to
16 trigger the evidence exchange process and to obligate
17 the property appraiser to get their evidence seven
18 days before.

19 So I'm, I'm concerned that these changes are
20 creating a whole new set of obligations on the
21 petitioner that are not justified by the legislative
22 changes. And just for some context, what I think is
23 being mixed up are two different processes.

24 One is that evidence exchange process that I was
25 just talking about. But the other concept is that if

1 the property appraiser requests certain evidence,
2 financial information, for example, or evidence about
3 the if the property agrees to request the petitioner's
4 information about their property in connection with a
5 filed petition, then the rules always work that that
6 is considered timely provided by the petitioner if
7 it's given 15 days before the hearing.

8 And so that's a separate obligation from the
9 evidence exchange process. And I think that the two
10 are being conflated. And that's part of maybe why all
11 these changes are being proposed in 9.020 and 9.025.

12 The other thing that is addressed is rebuttal.
13 And so, for example, in 9.020, there's a new line that
14 says this provision does not preclude rebuttal
15 evidence that was not specifically requested of the
16 petitioner in writing by the property appraiser. And
17 that really should just state that this provision does
18 not preclude rebuttal evidence.

19 In order to have due process, both parties need
20 to be able to provide rebuttal evidence. In the past,
21 the property appraiser's rebuttal evidence was
22 provided because they had the petitioner's evidence
23 first. Their rebuttal evidence was included with
24 their initial evidence or case in chief.

25 But now, because both parties generally will be

1 giving evidence 15 days before, then, both parties
2 would need the ability to provide rebuttal evidence.
3 And rebuttal evidence is, is offered to refute or
4 contradict evidence.

5 So, for example, in the petitioner's case, to
6 refute or contradict evidence that the property
7 appraiser provides, and the petitioner needs to be
8 able to have the ability to provide rebuttal evidence
9 just as a matter of due process.

10 I think that really covers it. And as, as I
11 said, we, we will make specific amendments and
12 recommended, you know, proposals in writing after the
13 hearing. That's all that I have on 9.020, and I will
14 also have some comments on the forms.

15 MR. KELLER: Thank you. To respond to your
16 comments with respect to rebuttal evidence, that
17 provision has been in the rules. We can find it
18 elsewhere, at least one place, maybe two.

19 The problem with rebuttal evidence is that if
20 it's evidence that is specifically requested by the
21 property appraiser in connection with a filed
22 petition, then the taxpayer could petitioner has an
23 obligation to turn that over to the property
24 appraiser.

25 And whether it's rebuttal evidence or not, if

1 it's not specifically requested by the property
2 appraiser, then the rules do not preclude the rebuttal
3 evidence. But if it is specifically requested by the
4 property appraiser, the evidence exchange, as you
5 alluded to, requires the petitioner to turn that
6 evidence over to the property appraiser fifteen days
7 before the hearing.

8 Now, that basically conflates all of this
9 together. The property appraiser's specific request
10 for evidence from the petitioner, you know, if the
11 petitioner is planning on using that evidence, then
12 they are supposed to turn it over to the property
13 appraiser 15 days before the hearing and the evidence
14 exchange. If they're not planning on using it, then
15 the property breaker specific request for that
16 evidence is nugatory. It has no effect because
17 they're not going to use the evidence anyway.

18 So whatever is requested by the property
19 appraiser in connection with a filed petition is
20 supposed to be turned over to the property appraiser
21 if the petitioner is planning on using that evidence.

22 Now, amendments to with respect to the rebuttal
23 evidence and the property appraiser's request for the
24 evidence. Now, with respect to the petitioner's
25 obligation to initiate the evidence exchange, that

1 particular provision has not changed and has always
2 said that the petitioner shall provide a list of
3 evidence and a summary of testimony and so on 15 days
4 before the hearing.

5 What changed as a result of this legislation is
6 in section 7 of chapter 2025-208, it says in 194.011
7 or (4)(b), where it used to say no later than seven
8 days the property appraiser will provide their
9 evidence if the petitioner has provided the
10 information required under subsection A, which is the
11 15 day requirement for the petitioner. So the if has
12 been removed out of there.

13 Now, the, "if" was a conditional statement that
14 had been in the rules. And we at the Department
15 litigated this at least twice in rule challenges and
16 we were successful in convincing an administrative law
17 judge that the, "if" indicates that there is some
18 intent that the petitioner would not be initiating the
19 evidence exchange.

20 And the consequences for that would be they don't
21 use that option, that they wouldn't get property
22 appraiser's evidence seven days before the hearing.
23 And we received a lengthy 75 page order in 2011, I
24 believe it was to that effect.

25 And so for all these years that has been in the

1 rule that the petitioner's omission to participate in
2 the evidence exchange does not preclude the petitioner
3 from providing evidence. But that has now been removed
4 from the statute if it's no longer there and there is
5 no condition with respect to the petitioner's
6 obligation to participate in the evidence exchange.
7 And that is what is reflected in this draft rule that
8 you see before you.

9 MS. SCHWARTZ: (Indiscernible)Can you hear me?

10 MR. KELLER: Yes. We can hear you.

11 MS. SCHWARTZ: I know that the word not really
12 time for a lot of back and forth, but could you
13 provide that information perhaps after the hearing?
14 Because that is concerning. Because as you said, the
15 rules always did state that if the petitioner did not
16 participate in the evidence exchange, they were not
17 precluded from still providing evidence as long as it
18 was given a reasonable time in advance.

19 And it doesn't seem that the legislature, in
20 creating all that they did was to create an additional
21 obligation for the property appraiser to give their
22 evidence 15 days in advance, regardless of whether the
23 petitioner gives evidence.

24 It doesn't seem to make sense that when the
25 legislature is creating a new obligation for the

1 property appraiser, that you would then be taking away
2 rights of the petitioner in the process. That's
3 really our biggest concern here.

4 MR. KELLER: Thank you. That is -- that is not
5 something that we've overlooked and there has been a
6 lot of consideration of that I can tell you. And what
7 you see before you is the result of the 2025
8 legislation that, as I indicated, removed the "if" the
9 petitioner has provided their evidence in
10 194.011(4)(b). So there's no longer an "if" in there.
11 And I'm explaining to you why the "if" was why the
12 rules were the way they were the petitioner from
13 providing their evidence, they didn't initiate the
14 evidence exchange.

15 That is no longer a feature of the statute. The
16 obligation of the petitioner and the property
17 appraiser are co equal with your respect to your
18 indication about the reasonable time for a petitioner
19 to provide evidence. A reasonable time was in
20 response to the property appraiser's written request
21 for specific evidence in connection with a filed
22 petition.

23 Because that statute just says if the property
24 appraiser makes a specific request then and the
25 petitioner doesn't give it to the property appraiser,

1 then the petitioner cannot use that evidence. There
2 is no time limit for that petitioner to provide that
3 evidence in the statute, it's 194.034 somewhere in
4 there.

5 And we can put in the rule that since there was
6 no period of time, that the petitioner would provide
7 that evidence at reasonable time for the hearing,
8 which would entail time enough for the property
9 appraiser to evaluate and consider the evidence before
10 the hearing.

11 That provision is no longer in the rules because
12 what we have now is a straight 15 day obligation for
13 the petitioner and a straight 15 day obligation for
14 the property appraiser. So that would apply to all
15 evidence that the petitioner intends to use at the
16 hearing, regardless of whether the property appraiser
17 requested it or not.

18 You know, if the petitioner is not planning on
19 using the evidence, then property appraiser's request
20 has no effect.

21 MS. SCHWARTZ: Thank you for the explanation.

22 MR. JACKSON: Mr. Millares you can go ahead, sir.

23 MR. MILLARES: Okay. Thank you so much. So,
24 once again, this is Rafael Millares, value adjustment
25 board attorney for Miami Dade County. I did want to,

1 kind of, use this as a segue to raise a couple points.

2 Julie is a Practitioner before the Miami Dade
3 County VAB. I think she brought up some interesting
4 points. Mr. Keller, I wanted to ask you specifically,
5 since you really know so much about these rules.

6 I just want to bring up that the petitioner and
7 the property appraiser may still agree to a different
8 timing and method of evidence exchange. And I believe
9 that has not changed. That is still a part of 12 --
10 Rule 12D-9020, subsection 4. Am I correct in that?

11 MR: KELLER: Yeah. I believe we kept that in
12 there.

13 MR. MILLARES: Okay. So I think, I guess that's
14 my -- the somewhat of a response to Julie in that even
15 if maybe some of this is objectionable to Julie, that
16 the petitioner, the property appraiser, could still
17 kind of custom make their, their evidence exchange,
18 you know, and, and do it in a way that works for both
19 of them. So I wanted to raise that.

20 I also wanted to bring up something. I am in no
21 way speaking for the property appraiser in Miami Dade
22 County, although we have a great relationship. I'm
23 not trying to speak for them, but I do want to raise
24 something that I think they're grappling with or
25 looking at.

1 And that is the letter that you mentioned, Mr.
2 Keller. So it would seem with the recent legislative
3 changes that the evidence exchanges, "Just kind of
4 invoked automatically and both sides must participate
5 in it." I wonder if maybe the department can issue
6 some guidance to all of us, especially property
7 appraisers offices, regarding the letter.

8 A, do they still need to send that letter if they
9 want to see certain, like you said, certain items.
10 Because my interpretation of the rules of the
11 statutory change is that the petitioner no longer
12 really has a choice.

13 They must participate in the evidence exchange
14 and they must provide pretty much everything under the
15 sun. I think the language is very expansive and, and
16 I was going to talk more about it when we got to the
17 forums, specifically DR-486.

18 But I guess could you maybe provide more guidance
19 on that for property? I think it's actually best
20 practices for the property appraiser's office to send
21 out the letter anyways. And the reason for that is,
22 yeah, the legislative changes tell the petitioner to
23 participate and they must.

24 But the letter provides a lot of helpful
25 information like how to participate. Is there a

1 particular email address to send the evidence or
2 should it be in a certain format or should they call
3 somebody in particular? So I just, kind of, wanted to
4 make that comment.

5 MR: KELLER: Thank you. We will preserve that.
6 Next rule is -- I'll take no further comments on 12D-
7 9.020. Next rule is 12D-9.025 procedure for
8 conducting a hearing, presentation of evidence,
9 testimony witnesses.

10 And these again are the same, kind of, amendments
11 to implement the provision we've been discussing about
12 what evidence can come in if it's not exchanged. And
13 those have been just -- those provisions have been
14 adjusted to implement the 25 -- 2025 legislation.
15 Anyone having comments on Rule 12D-9.025?

16 MR. JACKSON: You can go ahead, Ms. Parwani.

17 MS. PARWANI: Hi, this is Rinky Parwani and, and
18 my comments come into evidence. I did try to email,
19 but it bounced back. I'm representing the Pasco
20 County Value Adjustment Board today. As far as
21 evidence goes, one of the concerns that, that that
22 particular clerk's office has is in regards to the
23 electronic availability of that evidence.

24 I wanted to make sure you received my email, but
25 I will try to go over it here briefly. And, and it,

1 kind of, goes to the forms as well and how the
2 evidence has to be provided to the clerk's office in
3 DR-486.

4 And it requires that evidence be uploaded no
5 later than 9 a.m. the work day before the hearing
6 date, and email address or web link to upload
7 evidence. Not all the counties I work with, you know,
8 use AXIA or just appraised. So it does create an
9 issue for those where they can't provide it by upload
10 if it's electronic.

11 So I don't know, and maybe you guys can correct me if
12 I'm wrong, but I'm not aware that the bill was stating
13 that electronic evidence was a requirement. So trying
14 to get that evidence that quickly right before a
15 hearing, with that short turnaround, it's just not
16 enough time for them to staff it to make it available
17 and process it.

18 So that was really the concern. And that affects
19 several rules like having the board and the work clerk
20 make resources available so that no party is without
21 prejudice, like 9.016 and then 9.026 on the procedures
22 for conducting a hearing by electronic media. It
23 really doesn't make any reference to evidence being
24 submitted electronically.

25 And then 12D-9.234 doesn't say how do we keep

1 this evidence electronically as well -- as a record of
2 the proceedings. So I think we're just trying to make
3 sure that the rules are consistent and we get a little
4 more time to get the evidence prepared for the hearing
5 in the magistrate prior to that. Thank you.

6 MR. KELLER: Thank you. It seems in response to
7 your comments, it appears you're referring to the
8 electronic uploading of evidence under Rule 12D-9.
9 026, which is the remote hearing provision, and we'll
10 get to that later.

11 With respect to the evidence exchange, that is a
12 separate process. The evidence Exchanges between the
13 petitioner and the property appraiser. The department
14 does not have any specifications in these rules about
15 how that evidence is exchanged.

16 But with respect to the remote hearing, that is a
17 complete separate process where evidence was. Since
18 it's going to be a remote electronic communication at
19 the hearing, then the evidence would presumably be
20 uploaded electronically. And we'll get to that when
21 we get to that rule.

22 MS. PARWANI: Understood. Thank you so much for
23 your time today, and I appreciate all you do.

24 MR. JACKSON: You can go ahead, Ms. Schwartz.

25 MS. SCHWARTZ: Thank you. Can, can you hear me?

1 MR. KELLER: Yes. We can hear you.

2 MS. SCHWARTZ: Okay. I just wanted to -- on 12D-
3 9.025 I just wanted to, kind of, reiterate the
4 comments that I made on 12D-9.020. And we'll try to
5 digest all of the comments that Mr. Keller, you know,
6 his response and provide written comments. Is there a
7 time set now for the when, a deadline or a time frame
8 for providing those written comments.

9 MR. KELLER: Well, that will be announced at the
10 end of the workshop and there will be a comment
11 period. Yes.

12 MS. SCHWARTZ: Okay. Thank you. So we'll make
13 comments on both of those 9.020 and 9.025 after the
14 workshop.

15 MS. SCHWARTZ: Thank you.

16 MR: KELLER: Thank you. Does anyone else have
17 Comments on Rule 12D-9.025? All right. The next rule
18 is 12D-9.026, procedures for requesting and conducting
19 a hearing by electronic media.

20 This rule has been extensively -- redrafted
21 extensively to implement the provisions in the 2025
22 legislation of Chapter 2025-208 up with Section 10.
23 Essentially, the, the, the rule proceeds from the
24 petitioner's request to have a hearing in which they
25 appear electronically. This must be made 10 days

1 before the hearing, how to calculate the 10 days, what
2 is in the written request and so on.

3 Then proceeds to clerk's responsibilities to
4 notify the petitioner that there will be that they
5 will be hearing electronically. There will be a form
6 for that we'll discuss later. Clerk will communicate
7 back to the petitioner. Say, here is the information
8 about your electronic hearing consisting of including
9 Internet links and passwords and stuff like that.
10 That would enable the petitioner to log on to the
11 hearing electronically.

12 Then the definition of electronic communication
13 equipment. There we, we have this issue of the
14 telephone, and that's been included in this rule. I
15 think the thinking in this rule was that, that the
16 communication equipment would be what they call audio
17 visual communication equipment, such as Zoom and WebEx
18 and Microsoft Teams and whatnot.

19 Where people would be able to see and hear each
20 other and communicate and observe what's happening
21 with the documents and evidence and the hearing. And
22 they do that using a laptop or computer equipment
23 remotely.

24 Now telephone was thought to be possibly somebody
25 could be in the audio visual hearing and not be able

1 to see it here, but they would be there by telephone.
2 So main hearing would be the participants that are
3 participating in the hearing. Someone else might be
4 able to monitor via the telephone.

5 So the consideration here is that we're going to
6 be taking out the reference to the telephone from this
7 rule and we'll be limited to audio visual
8 communication equipment where everybody can see and
9 hear each other.

10 Then there are provisions for how the petitioner
11 gets the evidence to the hearing of the special
12 magistrate or board via electronic feed. And that as
13 I indicated, is separate from the evidence exchange.
14 The fact that the petitioner exchanged evidence with
15 the property appraiser is not material at this point.

16 The petition would still need to provide their
17 evidence to the clerk and enable it to be reviewed and
18 placed into the record at the hearing electronically.

19 So that electronic transmission of evidence has
20 to be provided in these rules to track some
21 information that was in what we see as the Miami date
22 counting procedures where they provide the evidence
23 basically one workday before the hearing. And that's
24 probably as late as it can be transmitted
25 electronically.

1 But it does need to be transmitted electronically
2 if the petitioner is planning on appearing
3 electronically. So everything is going to be done
4 electronically. And what, what is in that package of
5 evidence is provided for these rules.

6 Then it goes on to say about witnesses. We've
7 seen hearings where witnesses aren't all in the same
8 room, they're on separate web link. And that is part
9 of the future of an electronic hearing. And then
10 finally the, the existing requirement is that the
11 hearings be open to the public.

12 And that means that in case of collegial board
13 meeting, all the board members would need to be
14 physically present in a room and someone from the
15 public would have to have the ability to go to that
16 room and observe if they weren't a petitioner,
17 hearings that must be open to the public. And that
18 applies to the special magistrates hearings as well.

19 So a member of the public would need to be able
20 to go to that room and sit there and watch the
21 hearing. That, that is the requirement of the open
22 records law public meetings law in Florida.

23 Now an additional comment that we received from
24 Sarasota County value adjustment board attorney is
25 with respect to the information making information

1 available for members of the public to appear
2 electronically or to observe the hearing
3 electronically. And I think that is a feature we
4 research that there is authority for that requirement
5 in various attorney General's opinions on public
6 access meeting slots.

7 And so we will be adding a feature that about
8 that that will require probably on the website so that
9 members of the public can go to that website and see
10 what hearings are coming up electronically and capture
11 those web links and passwords and be able to log on
12 and observe the hearing electronically, even though
13 they are not a party and they don't plan on going to
14 where the hearing is happening. Does anyone have any
15 comments on Rules 12D-9.026?

16 MR. JACKSON: Mr. Wolf, Mr. Daniel Wolfe, you can
17 go ahead and Mr. Millares, you can go after him.

18 MR. WOLFE: Thank you. Can you hear me okay?
19 This is Dan Wolfe.

20 MR. KELLER: Yes. We can hear you.

21 MR. WOLFE: Great. Thank you. My name is Dan
22 Wolfe. I represent taxpayers across the state. I
23 work with Julie Schwartz. My comment is really more
24 of a cleanup comment. It's in regards to subsection
25 2(d), which starts out with, "If a request is received

1 in any county in which the board has opted out of
2 providing hearing using electronic communication
3 equipment, the clerk shall promptly notify any
4 petitioner requesting a hearing using electronic or
5 other communication appointment if such opt out."

6 My comment would be going back to that first part
7 of that sentence. A request is received in any county
8 in which the board has opted out of providing hearings
9 using electronic communication equipment. I think we
10 need to insert pursuant to Florida Statute 194.032,
11 subsection 2 before, what that subsection is in the
12 Legislature is referencing the requirement that the
13 county's under 75,000 individuals have the ability to
14 opt out.

15 Just again, more of a cleanup, it's not an open
16 ended opt out that's been able to anybody. It's just
17 the counties that are below the 75 level. Again,
18 that's a minor comment. Just cleaning that up. I
19 know it's referenced elsewhere in the rules, but I
20 think this is another good spot to (indiscernible).
21 Thank you.

22 MR: KELLER: Thank you.

23 MR. JACKSON: And Mr. Millares, you can go ahead
24 and say yourself muted.

25 MR. MILLARES: Thank you so much again. Rafael

1 Millares, VAB attorney for Miami Dade county so
2 there's a couple of very important points that I, I
3 need to make here.

4 I think the first one is that the Miami Dade
5 County VAB objects in the strongest possible way the
6 removal of the telephonic hearing language and would
7 object to any rule change that would somehow demonize
8 or make telephonic hearings either not permitted or
9 maybe to be found as noncompliant with Florida House
10 Bill 7031.

11 I'm going to read from directly from the House
12 bill language. It at least in two instances uses
13 following language, "Petitioner appear at the hearing
14 using electronic or other communication equipment." I
15 humbly and respectfully, I don't know how anyone can
16 read that language and think that it's excluding
17 telephonic.

18 It's very open language, it's very inclusive.
19 Electronic or other communication equipment. Clearly
20 telephone would be included. And I also want to add,
21 maybe another -- just add some color. So, as you guys
22 are aware, maybe you're not aware, we have around
23 65,000 petitions each year to get through in
24 approximately six months. That means we do around 500
25 hearings a day.

1 During COVID we looked at Zoom, and it was just
2 unworkable for us from a logistics standpoint. Even
3 circuit court here in Miami Dade county, which has a
4 lot of, you know, "Hearings," those judges. That's
5 not necessarily evidentiary hearings. Obviously,
6 every VAP hearing is an evidentiary hearing.

7 And so it would be unwieldy for us to have to
8 provide Zoom. Now, that's not saying that we won't
9 look at Zoom again and maybe provide -- excuse me, and
10 maybe provide it as an additional third option.

11 But we, again, we, we must object to removing
12 telephonic as an acceptable means of holding these
13 hearings. And then an additional layer to that is our
14 default setting is telephonic. During COVID we had to
15 switch from in person over to telephonic. And it has
16 actually proven to be incredibly efficient.

17 I mean, there's two practitioners that have
18 spoken already today, Mr. Wolfe and Ms. Schwartz. I
19 think -- I, I don't -- I haven't talked to them before
20 about this, but I think they agree that it's been very
21 efficient and, and very well received. So we're going
22 to keep -- our default setting is going to stay, at
23 least for now, telephonic.

24 And so when -- I guess, and I'll raise this again
25 with the forms, I think I would change the wording a

1 little bit to, kind of, let the petitioner know that
2 their county might have a default setting other than
3 in person.

4 The way it's written right now, it kind of
5 assumes that the default settings of person and you
6 would have to request an electronic hearing. Well,
7 what about the counties that are always electronic?
8 And in, in that case, you would be requesting an in
9 person.

10 And by the way, that is how we do things. So if
11 someone does request an in person hearing, we honor
12 that request, we immediately notify the PA's office,
13 and we hold an in person hearing. And again, it works
14 beautifully and it can handle a tremendous, you know,
15 volume of cases which we have to do. So thank you for
16 listening to that. That's my comment on this.

17 MR: KELLER: Just to indicate. Thank you. Just
18 to indicate whether I understand your comment. Is it
19 your statement that the petitioner has a right to
20 request an in person hearing? Or a Zoom meeting
21 hearing and that(indiscernible)

22 MR. MILLARES: Correct. Yeah. That, that would
23 be great. And I was going to, when we got to the
24 relevant forms, I was going to suggest that that maybe
25 the language be tweaked a little bit to kind of either

1 notify them that their county might not be default in
2 person and to check with them.

3 Or like you said, I think it's a good idea is to
4 kind of say, hey, you may request in person or an
5 electronic hearing. And I think that's great and, and
6 fully fulfills the legislative intent to provide the
7 petitioner with options.

8 MR: KELLER: Thank you. I will comment back. In
9 response to your comments that Your reference to
10 194.032, the amendment that says we're petitioning
11 request to appear at a hearing using electronic or
12 other communication equipment, the word there that is
13 operative in addition to the electronic or other
14 communication equipment is the word hearing.

15 And when we look at what a hearing is, we look at
16 the way, for example, it includes cross examination
17 and includes swearing in of witnesses upon requests
18 from the party. When we look at how a witness is
19 sworn in in a uniform or the court of rules of
20 judicial administration, it requires in a remote
21 context that the parties be able to see and hear each
22 other in order to swear in a witness as a component of
23 a hearing.

24 And the word hearing is what I'm keying in on
25 here in the statute. An element of that is swearing

1 in witness. And I'm not clear -- I'm not aware of how
2 that can happen over the telephone, frankly.
3 Telephone is something that was invented in 1876, and
4 I'm not sure what the infatuation of the telephone is
5 with respect to these electronic hearings.

6 I think -- I think the intent of the legislature
7 is to bring these electronic hearings into the 21st
8 century with communication equipment where people can
9 see and hear each other. That seems to be frequently
10 used in judicial hearings and would be, in our view,
11 would be preferable for an evidentiary hearing as
12 opposed to the telephone.

13 MR. MILLARES: May I -- may I respond briefly?

14 MR. KELLER: Yes, yes. Please.

15 MR. MILLARES: So listen, I, I appreciate your
16 comments, but it's, it's really. So I'll give you an
17 example of what I'm talking about. So Zoom, I
18 actually use Zoom in my private practice all the time
19 with circuit court cases and appearing before judges.

20 Zoom -- when you get the zoom invitation, it
21 actually allows you just to call in. So even if we
22 sent out Zoom, you know, invites, the petitioner may
23 elect to appear telephonically, thereby, kind of,
24 negating the need for all this, you know, move away
25 from telephonic. They may end up doing telephonic

1 anyways via Zoom.

2 So it just seems to me kind of, I don't know,
3 frivolous to have to like go to these links to exclude
4 telephone. And then regarding swearing in and cross
5 examination again, I invite the practitioners that are
6 here hearing this to chime in. We do cross
7 examination and swearing in every day. Have been for
8 years. It works great.

9 And I understand you're referencing perhaps other
10 administrative rules, other kind of legal silos or
11 venues, but I'm not familiar with anything regarding
12 the VAB that says that, that, that cross examination
13 or swearing and can't happen via phone. So I, I guess
14 I respectfully disagree with your position on this.

15 MR: KELLER: Thank you. Well, as I've indicated,
16 we do have concerns about the telephone. And it seems
17 that what you're referring to with Zoom would be in
18 cases where there's not an evidentiary hearing, you're
19 not swearing people in.

20 But certainly the telephone has a role in some,
21 in some capacity, but not with respect to these
22 evidentiary hearings, which we understand everywhere
23 we've look to be provided for using audio visual
24 communication equipment.

25 MS. SCHWARTZ: Hi, this is Julie Schwartz. I was

1 just at the request of Mr. Millares. I want to just
2 speak briefly about the phone hearings in Miami Dade
3 County. As he mentioned, I and my partners here
4 practice in Miami Dade county primarily, but also
5 throughout the state.

6 And I just want to say that since they have begun
7 the phone hearings in Miami Dade county during COVID,
8 they are extremely efficient and they do allow, I
9 think, a much more efficient process than when the
10 hearings were in person.

11 And the, the magistrates are all very good at
12 conducting the hearings according to the statutes,
13 they swear in the parties. And, and there is a
14 process for cross examination.

15 And the magistrates are very good about running
16 the hearings efficiently, but also providing the time
17 for the property appraiser to present their evidence,
18 the petitioner to present their evidence, and then
19 each party to rebut the other party's evidence. And
20 so it really does work very efficiently over the
21 phone. And I just wanted to give that, they are our
22 personal experience and our viewers. Thank you.

23 MR: KELLER: Thank you.

24 MR. JACKSON: And Ms. Cosby, you can go ahead.

25 MS. COSBY: Good morning. Can you hear me?

1 MR: KELLER: Yes. We can hear you.

2 MS. COSBY: Wonderful. Good morning. Holly
3 Cosby. I have value justice board counsel for Lee,
4 Hendry, Glades, Collier, Hernando, and Nassau County.

5 And I just want to second the sentiment of
6 Attorney Millares. You know, I believe truly that I
7 don't believe that the intention of the legislature is
8 to remove telephonic as an option.

9 There are several counties that I represent that
10 will not be able to offer a Zoom hearing, but also
11 can't opt out because of the 75,000 -- the limit of
12 75,000 population. So -- but, but I mean -- my
13 counties have operated the telephonic hearings very
14 effectively, is taking oaths, swearing in witnesses,
15 the whole nine very effectively over the years.

16 And I believe that if you remove telephonic as an
17 option, you actually may be removing some remote
18 parties. The option for some parties to appear
19 telephonically remote at all because they don't have
20 zoom, not able to appear by zoom, but telephonic would
21 be an option for them.

22 And so I think that you by having more options,
23 it's great. I think adding Zoom is fantastic. But I
24 think removing telephonic would actually be taking
25 away from some petitioners that would not otherwise be

1 able to would not otherwise be able to appear
2 remotely.

3 Otherwise, everything that was stated by Attorney
4 Millares was well stated, I, I 100 percent agree with
5 his sentiment and appreciate Ms. Schwartz's weigh in
6 on her experience with telepronics. Thank you for
7 letting me speak this morning.

8 MR: KELLER: Thank you. Okay. There are no
9 further comments on Rule 12D-9.026. We can move to
10 the forms and we have some amendments to a rule that
11 incorporates forms by reference, 12D-16.002, which
12 essentially lists up forms that are incorporated into
13 and adopted by reference.

14 Following forms include amendments that are not
15 available for exchanges evidence process to provide
16 information so that a petitioner may appear at the
17 hearing using electronic or communication equipment.
18 Form DR-481 valve adjustment board, notice of hearing,
19 Are there any comments on Form DR-481.

20 MR. JACKSON: You can go ahead, Mr. Millares.

21 MR. MILLARES: Thank you so much. Rafael
22 Miarres, Miami Dade County VAB attorney. So just as a
23 natural extension of my earlier comments so on DR-481
24 I was going to just suggest maybe on the second page
25 where maybe the language can be tweaked to let the

1 petitioner know they can opt for either an inperson
2 hearing or an electronic hearing instead of just
3 assuming that the county is, like, the default setting
4 is in person and they would only be able to opt for an
5 electronic I would say give them the choice of, you
6 know, either or at least issue a little disclaimer
7 like, "Hey petitioner, please note your county may not
8 offer or, or, or may offer like telephonic or
9 electronic as the default setting. Check with them
10 regarding your request for one or the other."

11 So that was like the main comment and then the
12 other one was just on the first page regarding the
13 evidence exchange with the property appraiser at least
14 15 days prior. Maybe just to -- again, I guess I'm
15 waiting for guidance from the DoR regarding whether
16 the PA should send their letter out in every case no
17 matter what or really what to do about the letter.
18 That's it -- those are my only comments on DR-481.

19 MR: KELLER: Thank you. Does anyone else have
20 any comments on Rule -- Form DR-481?

21 Next form is a new form DR-481REM, Value
22 Adjustment Board " Notice of Remote Hearing, remember
23 hearing this is a form that's created to prescribe to
24 allow the clerk to notify the petitioner of the
25 constituents of the remote hearing, such as the

1 Internet plate and, and passwords and stuff like that.

2 Does anyone have any comments on Form DR-481REM?

3 MR. JACKSON: You can go ahead, Mr. Millares.

4 MR. MILLARES: Thank you so much. Again, I'm
5 Rafael Millares. So I was going to suggest a couple
6 of a little bit of wording change to the middle
7 paragraph that says clerk will identify the specific
8 form of communication technology to be used, etc.

9 So what I was going to suggest is right where it
10 starts saying in the body of the notice with meeting
11 codes, I would add in phone number or call in number,
12 something like that.

13 Which again, as I said, despite our disagreement
14 on zoom, Zoom offers a call in number anyways, so I
15 think it's relevant no matter kind of where you stand
16 on the Zoom. So I would add phone number or call-in
17 number, then comma, meeting codes, passwords or
18 whatever. And then I would add a slash and an "or"
19 after "and."

20 So ideally I would suggest making it call in
21 number or phone number comma, meeting codes comma,
22 passwords, comma and/or other access information. So
23 that's like my first comment on this form.

24 I wanted to kind of give you guys kudos for
25 looking at kind of our procedures memo regarding the

1 evidence, the AXIA evidence upload for 9:00 a.m. So I
2 would just add the word, "Nonholiday," before the
3 word, "Workday." So the sentence that begins, "Upload
4 evidence no later than 9:00 a.m. the workday," I'd add
5 before the workday, I'd add non holiday workday before
6 the hearing date.

7 And I simply say that because of these years of
8 experience I've noticed kind of what the petitioners
9 get confused about the most. And it's whenever
10 there's like a Monday holiday, let's say your hearing
11 is, is set on a Tuesday, but there's a Monday holiday.

12 The real AXIA upload deadline then is Friday by
13 9:00 a.m. because obviously the PA's office is closed
14 on that Monday holiday. So they wouldn't be able to -
15 - they'd be prejudiced if someone uploaded by 9:00
16 a.m. not to mention we would be closed. And if they
17 had any trouble with the upload, we couldn't be there
18 to help them. So I would just add that word. That's
19 it.

20 MR: KELLER: Thank you. Does anyone else have
21 any comments on Form DR-481REM?

22 Next form is Form DR-486, addition to the value
23 adjustment forward west core hearings. This form has
24 been drafted to implement the changes that we've been
25 discussing with respect to the exchange of evidence.

1 Does anyone have any comments on Form DR-486?

2 MR. JACKSON: You can go ahead, Ms. Parwani, and
3 after that, Mr. Rafael, you can go after her.

4 MS. PARWANI: Oh, thank you. I'm not going to
5 belabor it. I already made the comments earlier about
6 this particular form and the changes we were
7 requesting. Specifically the language about the, the,
8 the evidence and having it uploaded for my counties
9 that are still manual. Thank you.

10 MR. KELLER: Thank you.

11 MR. MILLARES: Hi. Okay. So this is Rafael
12 Millares. I kind of want to second Ms. Parwani's
13 point. I do think that's a valid point to take into
14 account those particular counties. And I also just
15 wanted to reiterate a point that I made earlier
16 regarding guidance from the DoR regarding the PA's
17 letter. And perhaps maybe that guidance would change
18 a little bit of the language on page 3 of the DR-486
19 and also DR-486PORT. I just offer that same comment
20 on both those forms. Thank you.

21 MR. KELLER: Thank you. Just to be clear, what
22 is the guidance that you're looking for on the
23 property appraiser's letter?

24 MR. MILLARES: I guess there's a little bit of
25 confusion from the property appraiser as to whether

1 they need to. Whether there's any obligation to send
2 the letter. I guess that's A, and then B, did they,
3 send a letter.

4 And does it serve any like purpose -- I, I would
5 argue that it does, that it's -- that it's important
6 for them to send the letter because it provides the
7 petitioner with the how to obstructions on exactly how
8 to exchange the evidence with this particular PA's
9 office.

10 Which in their, in this case they have a
11 dedicated email address which the petitioner would not
12 otherwise know. So I just, I don't know if the DOR
13 can kind of chime in on that or at least provide on
14 these forms, maybe provide a little heads up to the
15 petitioner that each county might have a different how
16 to regarding their evidence exchanges, that maybe they
17 should at least reach out if a letter hasn't been
18 received to find out exactly how to upload that -- I'm
19 sorry, to exchange that evidence.

20 MR: KELLER: Thank you. The next form is Form
21 DR-486PORT, portability form. And it essentially
22 tracks the same text as been drafted for the previous
23 form we just talked about. Does anyone have any
24 comments on DR-486PORT?

25 All right. I want to thank everyone for the

1 comments that we've received so far and this concludes
2 my portion of the workshop and I will now turn the
3 floor over to the moderator at this time.

4 MS. FORRESTER: We'll continue going through the
5 rest of the forms on our agenda. The following four
6 forms have amendments that provide fields to report
7 data on the new affordable housing exemptions for the
8 tax rolls for submission to the Department. And to
9 remove report data on expired enterprise zone
10 exemptions.

11 First form is Form DR-403EB, the 20XX Ad Valorem
12 assessment rules exemption breakdown of Blank County,
13 Florida. Also the Form DR-403V, the 20XX revised
14 recapitulation of the Ad Valorem assessment rule value
15 data, form DR-489EB, the 20XX Ad Valorem assessment
16 rules exemption breakdown of Blank County, Florida and
17 form DR-489P, 20XX preliminary recapitulation of the
18 Ad Valorem assessment rule value. Are there any
19 comments on these four forms? Hearing none.

20 Next is the Form DR-504AFH titled, "Ad Valorem
21 Tax Exemption Application and Return for Multifamily
22 Project and Affordable Housing Property." The
23 amendments are to update form based on provisions to
24 the existing nonprofit land lease exemption and a
25 newly constructed multifamily project exemption and to

1 add two exemptions for the multifamily project on the
2 state owned land and new multifamily project on the
3 government owned land.

4 Are there any comments on Form DR-504AFH?
5 Hearing none. Form DR-501 titled, "Original
6 Application for Homestead and Related Tax Exemptions."
7 Amendments include updates to how the additional
8 homestead exemption is adjusted annually based on an
9 increase to the Consumer Price Index. Are there any
10 comments on Form DR-501? Hearing none.

11 Are there any additional comments from the
12 public? On behalf of the Department, I want to thank
13 everyone for participating and sharing your comments
14 with us. Your participation is very helpful during
15 the rule promulgation process.

16 You may provide written comments to us. Please
17 bear in mind that they do become part of the public
18 record. We ask that any written comments be provided
19 to us by close of business on October 24th, 2025.

20 You may send these comments by email to
21 dorpto@floridarevenue.com or mail your comments to
22 Property Tax Oversight, Florida Department of Revenue,
23 P.O. Box 3000, Tallahassee, Florida 32315-3000.

24 We will review and evaluate all comments
25 received. After review, we will determine the next

1 step in the rule termination process and update this
2 information on our website accordingly. This
3 concludes the workshop.

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That the foregoing proceeding hereinbefore set
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during the proceeding.

I further certify that I am not related to any of
the parties to this action by blood or marriage, and
that I am in no way interested in the outcome of this
matter.

IN WITNESS THEREOF, I have hereunto set my hand
this 15th day of October, 2025.

A handwritten signature in blue ink, appearing to read "Taylor Fox", is written over a horizontal line.

Taylor Fox

CERTIFICATE OF TRANSCRIPTIONIST

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I, NICODEMUS MBOYA, Legal Transcriptionist, do
hereby certify:

That the foregoing is a complete and true
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of the testimony and proceedings captured in the
above-entitled matter. As the transcriptionist, I
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I further certify that I am neither attorney for
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hereto, nor financially or otherwise interested in the
outcome of this matter.

IN WITNESS THEREOF, I have hereunto set my hand
this 31st day of October, 2025.

Nicodemus Mboya

Nicodemus Mboya