

Public Comments

From: Jorge Marrero <jmarrero@retaxanalysts.com>
Sent: Wednesday, October 1, 2025 10:05 AM
To: Steve Keller <Steve.Keller@floridarevenue.com>
Subject: Telephonic Hearings & 12D-9.026

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Mr. Keller,

It appears 12D-9 may need an update as a result of F.S 194.032 and PTO 25-07

12D-9.026 Procedures for Conducting a Hearing by Electronic Media

1. **(b) The special magistrate, if one is used, must agree in each case to the electronic hearing.**

Have a good day.

Jorge L. Marrero
R/E Real Estate Tax Analysts
Tel: 954-812-0004

From: Steve Keller
Sent: Friday, September 26, 2025 4:59 PM
To: RAFAELM@miamidade.gov
Cc: Millares, Rafael (COC) <rafael.millares@miamidadeclerk.gov>
Subject: Hearings Atended Remotely under Chapter 2025-208, Section 10, Laws of Florida

Dear Mr. Millares:

Please see attached letter.

Sincerely,

Stephen J. Keller



Chief Legal Counsel
Property Tax Litigation and
Value Adjustment Board Oversight
Office of the General Counsel
Department of Revenue
850 617 8347



Florida Department of Revenue
Office of General Counsel

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

Please Respond to:
Office of the General Counsel
Property Tax Oversight Legal Section
Post Office Box 6668
Tallahassee, Florida 32314-6668
steve.keller@floridarevenue.com

September 26, 2025

Rafael E. Millares Esq.
Legal Counsel
Miami-Dade County Value Adjustment Board
111 NW 1st Street Room 1720
Miami, FL 33128
rafaelm@miamidade.gov

E-MAIL DELIVERY

Re: Value Adjustment Board Procedures for Hearings Attended Remotely
under Chapter 2025-208, Section 10, Laws of Florida

Dear Mr. Millares:

We are writing to alert you and the value adjustment board of some new features under chapter 2025-208, section 10, Laws of Florida effective January 1, 2026. We understand from the value adjustment board's response to the Department's survey and from the House Committee Staff Analysis of HB 7031 that became chapter 2025-208, section 10, Laws of Florida, that Miami Dade County has been conducting hearings remotely using telephone for all hearings.

Under these established procedures we have some concerns and believe we must bring them to your attention within these new legal provisions. Going forward we believe the new statutory procedures together with other legal rules and guidelines governing hearings remotely would highlight the use of audio visual technology such as Zoom, Webex, Teams or similar technology other than telephone.

We reviewed the Florida Bar Guidelines, the Florida Supreme Court Rules, and the procedures in use in Florida Division of Administrative Hearings, which are the same as the Florida Supreme Court Rules, and the procedures for remote notarizations in chapter 117, F.S.

These rules uniformly contemplate witnesses are sworn in using audio visual technology that allows participants to see, hear and communicate with one another. Current provisions for swearing in witnesses require audio visual technology and not telephone which is audio technology and without audio visual.

Reflecting on the Department's rule, 12D-9.026, F.A.C., the rule is very wary and very skeptical of telephone hearings with the VAB. That skepticism comes through in the text of the rule and that skepticism remains today. The rule requires agreement of the parties and the special magistrate. This is indication of great caution in the Department's 2010 rule. That rule is being redrafted to implement the new legal provisions.

The new 2025 law, Chapter 2025-208, Section 10, Laws of Florida, refers to "electronic or other communication equipment." An early draft of the bill text included only the "telephone". The word "telephone" was removed and the legislature added "electronic or other communication equipment;" the Department does not believe "telephone" fits that description when the text could have said "telephone." Consequently, we do not believe the current Miami Dade County telephonic VAB hearing procedures referenced in the House Committee Staff Analysis of HB 7031 would comply with the new law.

We understand that every special magistrate has a laptop on their table at every VAB hearing, or has access to one, and that they are using it in the hearing. This would be used for "technology in compliance with applicable law which enables real-time, two-way communication using electronic means in which participants are able to see, hear, and communicate with one another." See section 117.201(2), F.S.

There is legal difficulty with swearing in witnesses and with cross examining witnesses over the telephone. For example, Fla. R. Civ. P. provides electronic depositions are under Fla. R. Gen. Prac. & Jud. Admin 2.530.

Fla. R. Gen. Prac. & Jud. Admin 2.530(b)(2)(B)(ii) relating to remote depositions states in part; the oath must be through audio-video communication technology: "Person Administering the Oath is not Physically Present with the Witness. An oath may be administered to a witness testifying through audio-video communication technology by a person who is not physically present with the witness if the person is authorized to administer oaths in the State of Florida and the oath is administered through audio-video communication technology in a manner consistent with the general laws of the State of Florida."

Under Fla. R. Gen. Prac. & Jud. Admin 2.530(a)(2) "Audio-video communication technology" means electronic devices, systems, applications, or platforms that permit all participants to hear, see, and speak to all other participants in real time.

Under Fla. R. Gen. Prac. & Jud. Admin 2.530(a)(1) "Audio communication technology" means electronic devices, systems, applications, or platforms that permit all participants to hear and speak to all other participants in real time. This is the telephone.

So a witness in a remote deposition must be sworn under Audio-video conditions where all participants to hear, see, and speak to all other participants in real time.

This is the process pointed to by Fla. R. Civ. P. **1.310(b)(7)** “A deposition may be taken by communication technology, as that term is defined in Florida Rule of General Practice and Judicial Administration 2.530, if stipulated by the parties or if ordered by the court on its own motion or on motion of a party. The order may prescribe the manner in which the deposition will be taken.” And **FlaRCivP 1.310(c)(1)** “The officer before whom the deposition is to be taken must put the witness under oath and must personally, or by someone acting under the officer’s direction and in the officer’s presence, record the testimony of the witness, except that when a deposition is being taken by communication technology under subdivision (b)(7), the witness must be put under oath as provided in Florida Rule of General Practice and Judicial Administration 2.530(b)(2)(B).”

So this means no telephone for swearing a witness at least at a deposition. It appears the provisions do not include methods by which a witness can be sworn over the telephone, certainly the same conditions for swearing in a witness at a deposition would also seem to apply to a VAB hearing, unless there is some advance stipulation to set it up, perhaps using the other technology: audio-video communication technology, to establish the identity of the witness and so on.

The other aspect of concern is cross examination of witnesses over the telephone.

A quasi-judicial hearing generally meets basic due process requirements if the parties must be able to present evidence, cross-examine witnesses. Jennings v. Dade County, 589 So. 2d 1337 (Fla 3d DCA 1991). Cross examination is an element of due process. Id.

We believe cross examination is impaired if the witness is invisible, cannot be observed to see demeanor, facial expressions etc. So on this point the telephone is not the preferred method for cross examination. The same concepts would apply to the witness demeanor over the telephone on direct examination.

There is also concern with the VAB procedure that provides for swearing all hearing participants including representatives that may not be testifying. Section 194.034(1)(e), F.S. provides “The property appraiser, each petitioner, and all witnesses shall be required, upon the request of either party, to testify under oath” Another VAB procedure provides for exclusion of the property appraiser’s witnesses and representatives from the telephone hearing. It is not clear under the new law that this feature is permitted; the statute now provides for appearance remotely by petitioners:

“The value adjustment board must allow the petitioner to appear at a hearing using electronic or other communication equipment if a petitioner submits a written request to appear in such manner at least 10 calendar days before the date of the hearing.” See section 194.032(2)(b)1., F.S.

In conclusion we advise the Miami Dade County VAB to adopt the technology that allows participants to see, hear and communicate with each other. We think that these audio visual features of the new law in lieu of the telephone are eminently suitable for the Miami Dade County VAB, its petitioners and property appraiser and we hope you and the Miami Dade County VAB agree.

Recognizing there is a January 1, 2026 effective date we are opening this dialog to alert you of our view that the new technology should be adopted under the timeline given in the statute.

If your county sees a need for additional time it may be possible to implement a phase in with a practicable conclusion date for full implementation.

Sincerely,

Stephen J. Keller

Chief Legal Counsel
Property Tax Litigation and
Value Adjustment Board Oversight

850 617 8347

SJK/sk /

From: Sherry Edwards <sedwards@edwards-lawfirm.com>

Sent: Thursday, September 25, 2025 3:44 PM

To: Steve Keller <Steve.Keller@floridarevenue.com>

Subject: VAB Electronic Hearing Procedures

Caution: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Steve -

I am writing to receive clarification on the requirement for VAB hearings to be "open to the public either by providing the ability for interested members of the public to join the hearing electronically or to monitor the hearing at the location of the board."

It is my position that each VAB must allow the public to attend all hearings electronically, if they choose to do so, which would require each county to provide a link or telephone number on its website for members of the public to watch the proceedings (if by Zoom or Teams) or listen by telephone (if the electronic means provided is telephonic).

In my opinion, any other reading of this provision would make the revision to the statute meaningless because members of the public always had the ability to attend hearings in person.

Any guidance you can provide would be greatly appreciated.

-Sherry Edwards



From: Scot Tussing <Scot.Tussing@manateepao.gov>
Sent: Wednesday, September 3, 2025 3:27 PM
To: Jenna Harper <Jenna.Harper@floridarevenue.com>
Subject: RE: revised version of DR501

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Please be aware that by utilizing the Manatee County Property Appraiser's email system, your email messages may be subject to interception for the purpose of detecting and preventing malicious emails.

Jenna Harper,

Thank you for the response. There is also some highlight on page 4 that needs some work. The wording is stating that the additional homestead starts at \$25,000 and then increases by the CPI. That is not correct for any new homestead starting with the 2025 tax roll, all additional homesteads are worth \$25,722.

Otherwise the Property Appraiser would have different additional homestead amounts on different parcels.

Thank you for addressing this.

Scot Tussing, CFE

Director, Public Service & Exemptions

Manatee County Property Appraiser's Office

915 4th Ave W

Bradenton FL 34205

Tel - 941.742.5678 | Fax - 941.742.5664

Email: scot.tussing@manateepao.gov

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From: Jenna Harper <Jenna.Harper@floridarevenue.com>
Sent: Wednesday, September 03, 2025 3:13 PM
To: Scot Tussing <Scot.Tussing@manateepao.gov>
Subject: RE: revised version of DR501

The sender (**floridarevenue.com**) is outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Scot,

Thank you for bringing these typographical errors to our attention. We'll work to get these corrections made and posted. For any future issue you may find with a form, please send the information to DORPTO@floridarevenue.com so we can

route the request to the right team. Dianne Porter now works in a different part of property tax oversight, and no longer with forms.

Thank you,

Jenna

Jenna Harper

Process Manager



Property Tax Oversight

Florida Department of Revenue

(850) 617-8938

jenna.harper@floridarevenue.com

From: Scot Tussing <Scot.Tussing@manateepao.gov>

Sent: Wednesday, September 3, 2025 11:40 AM

To: Rene Lewis <Rene.Lewis@floridarevenue.com>; diane.porter@floridarevenue.com
<diane.porter@floridarevenue.com>

Cc: Alan Stearns <alan.stearns@manateepao.gov>; Iris Hu <Iris.Hu@manateepao.gov>; Edwin Abbey
<eabbey@citruspa.org>

Subject: revised version of DR501

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Please be aware that by utilizing the Manatee County Property Appraiser's email system, your email messages may be subject to interception for the purpose of detecting and preventing malicious emails.

Diane,

While working on the process to update our CAMA system to the recently updated DR501, we discovered two typographical errors on your form that need to be corrected.

Scot Tussing, CFE

Director, Public Service & Exemptions

Manatee County Property Appraiser's Office

915 4th Ave W

Bradenton FL 34205

Tel - 941.742.5678 | Fax - 941.742.5664

Email: scot.tussing@manateepao.gov

From: Steve Keller
Sent: Tuesday, August 12, 2025 12:49 PM
To: Daniel Wolfe <dwolfe@rvmrlaw.com>
Cc: Julie Schwartz, <jschwartz@rvmrlaw.com>
Subject: RE: New Property Tax Customer Form

Dear Mr. Wolfe:

The Department is open to receiving written comments and ideas on this topic and such communications will be made a part of the public rulemaking file and records as the rule update process proceeds.

Sincerely,

Steve Keller

From: Daniel Wolfe <dwolfe@rvmrlaw.com>
Sent: Tuesday, August 12, 2025 11:29 AM
To: Steve Keller <Steve.Keller@floridarevenue.com>
Cc: Julie Schwartz, <jschwartz@rvmrlaw.com>
Subject: RE: New Property Tax Customer Form

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Good morning Steve,

I hope all is well. Julie and I were hoping to revisit this with you since we are getting closer to the 2025 tax appeal season. Also, we wondering if the DOR was open to ideas from us regarding changes to Rule 12D-9.020.

Thanks,
Dan

Daniel Wolfe, Esq.



RENNERT VOGEL
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www.aptcnet.com

From: Steve Keller <Steve.Keller@floridarevenue.com>
Sent: Friday, July 18, 2025 6:37 PM
To: Julie Schwartz, <jschwartz@rvmrlaw.com>
Subject: RE: New Property Tax Customer Form

Dear Ms. Schwartz:

Thank you for your email regarding changes to Department rules. The Department is in the process of identifying rules, forms, and other materials affected by legislation so that this information will be available when the law becomes effective.

Sincerely,

Stephen J. Keller
Chief Legal Counsel
Property Tax Litigation and
Value Adjustment Board Oversight
Office of the General Counsel
Department of Revenue
850 617 8347

email encryption status [unsecure]; signifies: not encrypted

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email encryption status: [unsecure]; signifies: [not encrypted]

From: Property Tax <webmaster@floridarevenue.com>
Sent: Wednesday, July 16, 2025 10:19 AM
To: DORPTO <DORPTO@floridarevenue.com>
Subject: New Property Tax Customer Form

A customer has submitted a new contact form, [click here](#) to view this submission.

Customer Name: Julie Schwartz

County Where Property is Located: Miami-Dade

Have you previously contacted the property appraiser or tax collector with your question? No

Contact Email: jschwartz@rvmrlaw.com

Phone Number: 3053756583

Type of Question: Question

Subject: PTO Forms

Description: Good morning,

I am writing to inquire regarding F.A.C rule 12D-9.020. In light of the change to FS 194.011 (4)(b) which is effective September 1, 2025, will there be changes made to 12D-9.020?
