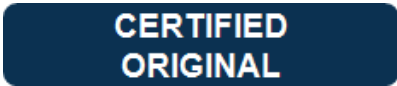


FLORIDA DEPARTMENT OF REVENUE

IN RE:
PUBLIC RULE HEARING



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PROPERTY TAX OVERSIGHT RULE HEARING

DATE TAKEN: March 31, 2026
TIME: 10:00 AM - 11:21 AM
LOCATION: Florida Department of Revenue
2450 Shumard Oak Boulevard
Building 2
Tallahassee, Florida 32311

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ATTENDANCE:

- STEVE KELLER, ATTORNEY SUPERVISOR
- JANICE FORRESTER, REVENUE PROGRAM ADMINISTRATOR I
- JENNA HARPER, COMPLIANCE ASSISTANCE PROCESS MANAGER
- ANTHONY JACKSON, JR., SENIOR TAX SPECIALIST

ALSO PRESENT:

- SCOTT AUSTIN
- HOLLY COSBY
- KELLY LAFOLLETTE
- JEFFREY MANDLER
- NICHOLAS MAU
- RAPHAEL MILLARES
- DANIEL WOLFE

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P R O C E E D I N G S

(Thereupon, the following proceedings were held at 10:00 AM.)

MS. FORRESTER: Good morning. My name is Janice Forrester. I'm the Revenue Program Administrator within Property Tax Oversight Program. I will be the moderator for today's hearing. My role as a moderator is to preside in a neutral fashion.

Staff from the department are here today to receive comments on the proposed amendments. At this time, I would like staff to introduce themselves.

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

MR. KELLER: Steven Keller, I'm one of the attorneys.

MS. FORRESTER: Thank you. Today is March 31st, 2026, and this is a public rule hearing scheduled under Section 120.54(3)(c), Florida Statutes. As deemed necessary, the Department is holding this hearing to discuss the proposed amendments to rules and forms. The department published two notices of proposed rule in the Florida administrative register on March 9th, 2026,

1 Volume 52, Number 46, and March 10, 2026, Volume
2 52, Number 47.

3 For those at the computer, the draft rules and
4 forms are on the department's proposed rules
5 webpage at floridarevenue.com/rules. Select the
6 property tax proposed rules drop down bar, then
7 select the link titled 2025 legislative changes
8 chapter 12D-9 and forms. Select the draft rule
9 language or form you would like to review. I'll
10 now ask Anthony Jackson to explain the process that
11 we will use for taking comments on the agenda
12 items.

13 MR. JACKSON: Good morning, ladies and
14 gentlemen. If you are attending this hearing using
15 the option telephone with audio pin and you have a
16 question or comment, send an email to D-O-R-P-T-O
17 at floridarevenue.com to let me know you wish to
18 speak. We will address you by name and unmute your
19 phone when it is your turn to speak.

20 If you are using the option, telephone with no
21 audio pin, you must email your question or comment
22 directly to D-O-R-P-T-O at floridarevenue.com.

23 Please use the subject line, March 31 Hearing.
24 For the comment, add your name and whom you
25 represent in your email. We will read your comment

1 out loud, and the court reporter will enter it into
2 the record. If you are attending this hearing
3 using your computer, raise your hand using the icon
4 on the (indiscernible), left of your control panel,
5 and we will address you when it's your turn to
6 speak.

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

12 MS. FORRESTER: We will take comments on each
13 agenda item from anyone present or from conference
14 call attendees. For anyone using a computer, raise
15 your hand electronically, tell us your name and
16 whom you represent. We ask that you provide only
17 comments or suggested changes that are directly
18 relevant to the drafts.

19 Please hold all of your general comments until
20 after we have discussed the agenda items. We'll
21 begin with rules from chapter 12D-9. Purpose of
22 the draft amendments to 12D-9 is to implement 2025
23 legislative changes. I will now turn it over to
24 Mr. Keller who will present, explain the draft rule
25 amendments from chapter 12D-9.

1 MR. KELLER: Good morning. First rule we're
2 going to open for comment this morning is Rule 12D-
3 9.001, taxpayer Rights and Value Adjustment Board
4 Proceedings. This rule is being updated to
5 reference the right to an electronic hearing.

6 Does anyone have comments pertaining to this
7 rule? We'll move on to the next rule which is 12D-
8 9.014. Actually, before we reach that rule, I'd
9 like to comment that there is a rule that was
10 noticed originally with this batch of rules 9.013
11 and that rule has been withdrawn for further study.
12 And we'll comment further on one of the other rules
13 in the same category but now Rule 12D-9.014,
14 Prehearing Checklist. Does anyone have comments
15 pertaining to this rule?

16 MR. JACKSON: No.

17 MR. KELLER: And second rule that we have
18 withdrawn is Rule 12D-9.015, which relates to the
19 Petition and the Filing Fee. That rule has also
20 been withdrawn for further study. And what we'll
21 probably be thinking right now is that that some of
22 that rule will be relocated into another area,
23 probably a bulletin. So keep watching for that
24 bulletin to come out over the next week or two.
25 Next rule on the list is 12D-9.019, Scheduling and

1 Notice of a Hearing. Does anyone have comments
2 pertaining to this rule?

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

5 MR. MILLARES: Oh, great. Thank you, Mr.
6 Jackson. This is Raphael Millares, the value
7 adjustment board attorney for Miami-Dade County,
8 VAB. So on this Rule 12D-9.019 more towards -- I
9 guess, on page 3 of the -- more towards the end,
10 Subsection 14.

11 So it's the section that starts with the
12 words, the notice shall contain the following
13 statements. So the second sentence there that
14 says, if this notice is for a telephone hearing,
15 you may request a hearing using audio-visual
16 technology or an in-person hearing.

17 So my reading of the term audio-visual
18 technology is that the department of revenue sees
19 that as kind of like the zoom meetings. Is that
20 correct? Because if, if it does mean zoom
21 hearings, I fear that this sentence is, is -- is
22 not in line with the law -- the Statute.

23 In other words, I think the department might
24 be kind of going beyond their, their administrative
25 authority with that, since Zoom hearings are not

1 required to be provided by VAB as long as they're
2 otherwise in compliance with the Statute, meaning,
3 they offer in-person and they offer some other type
4 of electronic hearing like telephonic.

5 So as long as VAB offers telephonic and in-
6 person, there should be no requirement for that VAB
7 to provide Zoom. And I think this sentence is
8 doing that. Can you guys clarify for me what you
9 mean by audio-visual technology in this sentence?

10 MR. KELLER: Well, it means something other
11 than telephone.

12 MR. MILLARES: Yeah, okay, that's what I
13 figured. Thank you, Mr. Keller. So my comment is,
14 I would like that removed. I don't -- I don't
15 think that that jibes with or aligns with the
16 Statute. And the same comment that I'm making now
17 applies right beneath that in Subsection c, where
18 the second sentence there says, the clerk shall
19 accommodate a petitioner's request for a hearing
20 using audio-visual technology.

21 I think that's going too far. I think that's
22 giving the petitioner a false, I guess, sense that
23 they can just order Zoom and they'll have to get
24 one, which is not necessarily the case. And then a
25 quick follow-up to these comments is just a general

1 question, which is, this, this meeting that we're
2 on right now, which, by the way, we deeply
3 appreciate, you, you all have done a fantastic job
4 of listening to us, and you've incorporated a lot
5 of our requested changes, which, again, we deeply
6 appreciate.

7 Is this kind of like a final reading or are
8 our comments going to be further considered for
9 further potential modifications to these rules?

10 MR. KELLER: Well, it's both of the above.
11 This is a hearing at which you are invited and
12 everyone else is invited to state for the record
13 their views of how this rule -- the proposed rules
14 will affect them. And that is what we are here to
15 hear.

16 MR. MILLARES: And I -- and I appreciate that.
17 Thank you, Mr. Keller.

18 MR. KELLER: And, and certainly the comments
19 will be considered. Every comment that is received
20 here will be fully considered.

21 MR. MILLARES: Thank you, sir.

22 MR. JACKSON: You can go ahead, Mr. Mau. It
23 says you're self-muted.

24 MR. MAU: Good morning. How are you? This is
25 Nick Mau. I'm with a company called Firstpoint

1 Advisors. Thank you so much for holding this event
2 this morning. The comment that I had, I just
3 wanted to -- and, and, and pardon my ignorance, I
4 just want to make sure that I'm either looking in
5 the right place or that this is addressed. But I
6 want to make sure that we have clarity as taxpayer
7 representatives and taxpayers on evidence exchange
8 and the requirements therein on the notice of
9 hearing.

10 Something that I think and, and perhaps I'm
11 looking on the wrong form. But we have received
12 electronic hearing notice forms this past year that
13 had a hearing date but did not have any evidence
14 exchange requirements. And historical DR-481s have
15 shown what the hearing date is and what the date of
16 the calculated 15-day evidence submission
17 requirement is.

18 And I think that that's imperative for the
19 public to have that. I know that the, the rule
20 states how to calculate that, but it can be very
21 confusing when those dates fall on a weekend or a
22 holiday or in some cases, some counties have dates
23 where they may be closed, but the rest of the state
24 or other governmental agencies are not closed, and
25 it's not clear when that evidence is due.

1 So I just think that it's imperative for the
2 public and for representatives to have a clear
3 section on the DR-481, both the normal DR-481 form
4 and the electronic hearing notice form where the
5 evidence exchange requirement date is included in
6 that form.

7 MR. KELLER: Thank you. We will consider
8 that.

9 MR. MAU: Thank you very much.

10 MR. JACKSON: You can go ahead, Ms. Cosby.
11 Ms. Cosby. You can go ahead.

12 MS. COSBY: There we go. I'm sorry. I
13 realized I had to unmute myself as well. Hi. Good
14 morning. Holly Cosby, value adjustment board
15 counsel. How are you all today?

16 MR. KELLER: Very well, thank you.

17 MS. COSBY: Wonderful. Thank you for letting
18 us speak. I -- I -- I think it's important, while
19 I may not have an original statement right now, I
20 think it's important that anything that Mr.
21 Millares may point out that if I also have the same
22 sentiment or I have the same sentiment on behalf of
23 my clients, I think it'd be important for me to
24 make sure that I speak up on those issues, just so
25 that there's no indication or belief that Mr. Mau

1 stands alone with his VAB client.

2 I represent six value adjustment boards in
3 Florida, and five of the six are really having some
4 difficulties with the requirement to provide a Zoom
5 hearing. So I would like to echo Raphael's
6 sentiment with regards to requiring Zoom if the
7 Value Adjustment Board is able to provide in person
8 and telephonic.

9 I also agree that I think it's a little bit
10 far reaching to require Zoom. We can try to offer
11 it, but it should not be the default and it should
12 not be required if, for example, the county is
13 experiencing some IT difficulties or financial
14 hardships where they cannot really integrate Zoom.

15 So I think that there just needs to be
16 somewhat of a step back where you have, you know,
17 personal, in-person and you have -- or telephonic.
18 I mean, it should also be just -- or Zoom, and they
19 should all sort of be at the same level rather than
20 audio-visual technology being required to be
21 provided to someone who requests it, as long as
22 there's a telephonic option.

23 So I, I wanted to make sure to echo Mr.
24 Millares' sentiment on behalf of five of my six
25 Value Adjustment Boards. Thank you.

1 MR. KELLER: Thank you. We can move on to the
2 next rule, which is 12D-9.020 Exchange of Evidence.
3 Open that rule up for comments here this morning.
4 Does anyone have comments pertaining to this rule?

5 MR. JACKSON: You can go ahead, Mr. Wolfe.

6 MR. MANDLER: Can you hear me?

7 MR. KELLER: Yes.

8 MR. MANDLER: Good morning, everyone. This is
9 Jeff Mandler in Miami, Florida. I'm an attorney,
10 and I represent taxpayers throughout the State of
11 Florida. Joining me in the hearing today is Mr.
12 Dan Wolfe. We're going to split up our comments,
13 but I'm going to address my, my conversation, if I
14 could, directly with Mr. Keller.

15 Mr. Keller, I'm sure you've seen that we've
16 now submitted three times a request to amend the
17 way you've drafted rule or the department has
18 drafted this Rule 12D-9.020.

19 And I was curious, Mr. Keller, and I don't --I
20 know you know my points because I, I personally was
21 on the last meeting, and my partner, Dan, was on
22 the first meeting that the change here has a
23 problem with rebuttal testimony. And I was curious
24 why, sir, none of those comments were incorporated?

25 MR. KELLER: Well, I'm not going to speak to

1 exactly what the comments were and what happened,
2 but we did consider the comments. And I think this
3 rule in its present form speaks for itself as does
4 the Statute that is being implemented here.

5 MR. MANDLER: So we as taxpayers do not feel
6 the same way you do, Mr. Keller. And the reason we
7 feel differently is, is I personally have over 45
8 years' experience at Value Adjustment Board
9 hearings. And what I found is that this -- the
10 current position on rebuttal is really unfair to
11 the taxpayer.

12 And I want to remind you that the tax -- the
13 department of revenue is also here to protect
14 taxpayers, but they're also here to protect due
15 process. And the rule as it stands now on rebuttal
16 is really unfair. And it's unfair because the
17 property appraisers around the county have been
18 sending out a, what I call a blanket list saying
19 that anything you want to submit, we're requesting
20 right now, Mr. Keller.

21 And if you don't submit it, even though it may
22 not be relevant to what you think is the relevant
23 issue, you can't submit something in rebuttal when
24 the property appraiser appears. Now what bothers
25 me is that the property appraiser has unilateral

1 right to do rebuttal. And ours is specifically
2 limited. But it's specifically limited in such a
3 manner that it doesn't even go to the information
4 which we have in our possession, we being a
5 taxpayer.

6 And what concerns me, Mr. Keller, and the rest
7 of the team there is that in the past you have a
8 rule that kind of delineates what type of financial
9 records a taxpayer would have to provide. And this
10 rebuttal is not even limited to those financial
11 documents.

12 And I'm going to give you some real-life
13 examples of the problem. So that is Rule 12D-
14 1.005. It's called Access to Financial Records.
15 It was actually drafted before I became a lawyer.
16 It was drafted in 1976. And the items that are
17 delineated there, they've been there, sir, since
18 1976. So we know it's a long time. We're nowhere
19 in any Statute -- they were not, Mr. Keller, that
20 I've ever seen in any older Statutes. They're
21 certainly not in any new Statute.

22 It was the decision by the department of
23 revenue and promulgating that rule that the right
24 of the property appraiser to access information and
25 then prevent the taxpayer from using information

1 has to be limited. And it was limited to financial
2 information. So the problem that we have and they
3 tie it back in, so the problem is, is that if they
4 request anything and let's just say the zoning on
5 the property, which is in 9 out of 10 cases, not an
6 issue in a Value Adjustment Board hearing.

7 But something comes up where the property
8 appraiser assumes a higher and better use in their
9 math in their presentation, there's no way under
10 this rule, if they said anything on zoning, for you
11 to then supply rebuttal information. Now you can
12 argue that it was -- the property was not in my
13 possession, etc. But it's a -- it's a -- it's a
14 goofy requirement.

15 Conversely, the property appraiser has no
16 restraints on theirs, and so it feels like they
17 can. And Mr. Keller, I know that most property
18 appraisers act in good faith, but not all property
19 appraiser represented that hearings do. And so
20 there is a lot of efforts by property appraiser to
21 exclude evidence which is rattled and credible and
22 which is rebutting the property appraiser's
23 evidence.

24 So that is, like to me, one of the major
25 problems. And we've given you language, and I'm

1 not married to any type of language, but by keeping
2 it so stark as it is here, you don't deal with the
3 issue of -- it has to be -- the request has to be
4 relevant, has to be limited to your -- what you're
5 requesting in, and has in your possession and
6 custody and control. It's not available to
7 the property appraiser that they could
8 independently figure out. There's no standard.
9 And so you can envision, Mr. Keller, under this new
10 draft property appraisers, and I gave you examples
11 of some catch-all phrases and property appraisers
12 then trying to use that to exclude rebuttal
13 evidence. Now let's get specific. I gave you one
14 about that. How about damage to the property or a
15 picture? The property appraiser says, oh, you have
16 great access to this property -- and you don't have
17 access.

18 And that would only be known to you, you, the
19 taxpayer, when you see the property appraiser's
20 evidence. Remember now, we don't get the property
21 appraisers evidence. It's a simultaneous exchange.
22 So they get to see my evidence and can respond with
23 rebuttal on anything they choose.

24 But we're limited if it's in their laundry
25 list letter that they send out in, in September or

1 October. That to me is inherently unfair and
2 that's a denial of due process. And so while this
3 Statute does seem to copy word-for-word parts of
4 the Statute, it doesn't give us any fill in the
5 blanks, which is the role of the department of
6 setting some standards of when electronic would be
7 prohibited by the property appraiser.

8 Now it seems to me, and we've given you
9 language on this, Mr. Keller, that the type of
10 information that you can't do is a, for example,
11 that you, you can't submit your income information
12 if you haven't submitted your income information
13 before.

14 And I've been around, like I said, 45 years.
15 And that was kind of the primary purpose is if we
16 ask for your income, you can't then submit it at --
17 at a later date. And I think the rule needs to
18 stay in that way. The property owner can't hide
19 their income and then submit it in rebuttal.

20 And that would be true when I look at this old
21 rule with income tax returns, P&Ls, financial
22 statements, etc. But every other information, we
23 don't know what is going to be the issue until we
24 see the property appraisers evidence.

25 As you know, Mr. Keller, the property record

1 card, which is the only thing we are allowed to see
2 ahead of time, generally doesn't show the income
3 approach.

4 It may show the CAMA system. It does not show
5 their sales. It doesn't show their comps. It
6 doesn't show what they're doing. It doesn't show
7 anything other than their CAMA. And the CAMA, as
8 you know, is kind of like a modified cost. And at
9 hearing, most property appraisers not only don't
10 use their CAMA, if they do cost, they may do a cost
11 approach, they may submit their CAMA, but they'll
12 also do income in comps.

13 And there's no way for us to know what the --
14 what the issue is until we see that information
15 because again the only thing required to disclose
16 is the property record card before the 15 days. So
17 it feels like you're hamstringing in the taxpayer
18 inadvertently, sir.

19 And I think there's a way to do this, and I'm
20 not married to any particular language, Mr. Keller,
21 but it feels like there needs to be a delineation
22 and a clarification by the department of revenue.
23 It has to be something that's in my possession and
24 control, not Jeff Mandler, the taxpayer, that I've
25 intentionally withheld from you and then can't

1 submit in rebuttal. And this rule is basically
2 anything they ask for. And again, sir, we don't
3 know what's relative -- relevant, excuse me.

4 Another example, a case I just had recently,
5 the property appraiser said that everything is
6 triple net. They ran a triple net lease. We
7 wanted to submit a copy of the lease to show that
8 they're not triple net. Now that's rebuttal. We
9 had no idea that that was an issue in the case
10 until we received the property appraiser's
11 evidence. And the only way to really effectively
12 do that was to show them the lease or to provide an
13 affidavit.

14 So those are the type of things that we can't
15 really address in advance. And, sir, I know you're
16 cognizant of taxpayers, but remember, we go into
17 the -- we're presenting our evidence blindly
18 without any idea what the issues are. But we may
19 create issues by saying the income's too low, the
20 building's in bad shape, etc. But we don't know
21 whether property appraiser positions they're
22 taking, and so it's our ability to respond to their
23 position that seems to be hamstrung here.

24 And with all due respect, the old rules gave
25 you some, some leeway in this area and were not as

1 harsh. By crossing out all of this information, I,
2 I think you're making it very difficult for
3 taxpayers to properly file rebuttal. So in a court
4 of law, Mr. Keller, and I know this is not a court
5 of law, we're allowed to do a rebuttal. You know,
6 we're allowed to submit rebuttal evidence. We
7 generally exchange. Most counties have an exchange
8 rule. We try to exchange the rebuttal.

9 For example, in Miami-Dade County, it has to
10 be 24 hours before the hearing to give the property
11 appraiser an opportunity to review it. And so we
12 think that that type of scaling back of this rule
13 or clarification that it's only to the information.
14 And remember, this was deleted in the old rule.

15 So that's the type of limitation we'd like to
16 see in this rule. We gave you some proposed
17 language. I talked about it last time. But, but,
18 Mr. Keller, I don't see anything still in here
19 about protecting the taxpayers right of rebuttal.

20 MR. KELLER: Thank you. We will assuredly
21 consider these comments.

22 MR. MANDLER: And one last thing, Mr. Keller.
23 Because I was hoping to have a little bit more of a
24 conversation and I, I just don't -- and I don't
25 really understand the reason why you're not --

1 specifically, you know, there's two provisions in
2 the Florida Statute that give you the authority to
3 flesh this out. And, and here's why I, I say this,
4 you know, 194 -- I think it's 194.015 specifically
5 says that the department shall write rules on the
6 Exchange of Evidence. And then 195.027 also gives
7 you the ability for rulemaking.

8 And we note, sir, that there's some really
9 good information on this in the training manual.
10 But the training manual is just recommendations,
11 whereas the rules are, as you know, once adopted by
12 the governor and the cabinet, sir, the rule of law
13 subject to court approval. And so we think the
14 same type of protection needs to be in this role
15 for taxpayer.

16 Don't just have it in the training manual.
17 Have it here also. Make it clear that property
18 appraisers can't just ask for anything under the
19 moon and then exclude it from a hearing. Make the
20 purposes is to get to the fair value of the
21 property. There can't be hijack and surprise, etc.

22 And the financial information, which is why in
23 our draft, we kept talking about financial
24 information, that's really the only thing that
25 would be in my possession that the property

1 appraiser could reasonably ask for, which is
2 relevant and credible, sir. Remember, their
3 request has to be relevant and credible to the
4 assessment that would be in my possession.

5 And the rest then is just an opportunity now
6 for them to blanket any rebuttal. Because if they
7 just say give me anything, and I gave you an
8 example, sir, of Broward county in our letter. I
9 could give you some other counties, if you wanted
10 also. But those are the type of things that we
11 feel needs to be protected and the due process
12 rights of the taxpayer protected.

13 So we understand, sir, the rules need to be
14 updated. We understand that there's been this
15 change of simultaneous. But I did not -- I spoke
16 with the legislator who was doing it. The intent
17 of this Statute was not to make it harder for
18 taxpayers. The intent of the Statute was to level
19 the playing field.

20 And so if the leveling of the playing field is
21 we're both submitting at the same time, then we
22 both have to be able to look the evidence and
23 respond to it. So that's, that's kind of where
24 we're at. I think that by eliminating all the
25 other information, it does make it more consistent

1 with the current rule. But you're eliminating the
2 protections for taxpayers that were in the old
3 rule.

4 And so I'm not married to anything, Mr.
5 Keller, but we would like to see something
6 clarified here. That limits this to the financial
7 information, which is -- and I'm going to quote
8 from the old rule, (indiscernible) has knowledge as
9 the evidence. In other words, it has to be in my
10 possession, and I've intentionally denied it. And
11 so this is, again, going back to the blanket form,
12 which we think is not really due process, and
13 that's not fair.

14 We have to be able to respond if the property
15 appraiser raises an issue that we had no knowledge
16 about. We can't let them hide behind a blanket
17 request because the purpose of this is to give you
18 an opportunity to say why they're right or wrong
19 and not to just keep a taxpayer's evidence out.

20 So I'm sorry to take up so much of the time.
21 This is my second time talking to you, Mr. Keller,
22 on this issue. I was hoping we could have a little
23 bit more of a dialogue on it, but that's what's
24 missing here, is that protection of the taxpayer
25 from these blanket requests.

1 And I'm happy to work with you, give you other
2 alternative language, maybe tie it back into 1D-
3 1.005, specifically limit us to the type of
4 information that they can then keep out and
5 rebuttal. And again, they can ask for me for
6 anything, and we want to submit everything that's
7 relative, but you don't know what's relative --
8 relevant, excuse me, until you receive their
9 evidence.

10 So I talked about this a lot. I appreciate
11 you listening to us. And we're really hopeful that
12 the next draft will have something in this area to
13 help protect the taxpayer from blanket drafts.

14 MR. KELLER: Thank you. I would comment that
15 you're referencing rule 12D-1.005. That is a rule
16 that is not being implemented here. And I
17 understand your comments about the specificity of
18 those requests under that rule made by the property
19 appraiser.

20 There -- that is a process that occurs prior
21 to -- typically prior to the assessment being
22 finalized. It's not part of the Value Adjustment
23 Board process. That has been -- that rule has been
24 held in the Higgs versus Good case to create an
25 exclusionary rule where you know that information

1 is not provided. It can't be used in circuit court
2 now.

3 The department's position is that that does
4 not apply to the Value Adjustment Board. There is
5 also -- I'll point out in the Disney versus Singh
6 case; there was a finding by the 5th District that
7 the proper appraiser's request was not specific.

8 So you may want to check that that they did
9 comment regarding the specificity of those requests
10 there. Now this rule here is only implementing a
11 piece of Section 194.034, which does have an
12 exclusionary rule in it. But we will look at your
13 comments and consider them. Thank you.

14 MR. MANDLER: Mr. Keller, if I might just
15 clarify? Can you still hear me? Am I still open?

16 MR. KELLER: Yes, sir.

17 MR. MANDLER: So I was referencing the rule
18 just to show you that the department some 55 years
19 ago almost or 50 years ago really wrote into this -
20 - the rule, stuff that's not in the Statute and not
21 that you need to reference the rule, but the
22 concept is these are the type of things that the
23 property appraiser can normally request.

24 Remember, one of the things I'm very proud
25 about our State of Florida is that we don't have to

1 disclose information where we believe in private
2 rights, we believe in confidentiality of the
3 taxpayers information. And so this rule is just a
4 limitation on the property appraiser, but it's the
5 same type of limitation of what will then be
6 excluded. And I'm not trying to change the rule or
7 change the law. I'm just trying to stop blanket
8 rebuttal.

9 And the way the rule looks right now, it looks
10 so lopsided, and it feels so lopsided. And it
11 doesn't protect taxpayers because it says really
12 clearly that this does, you know, we're limited and
13 the property appraiser is allowed to do anything.
14 And so that's not my understanding of the law. My
15 understanding of the law is they may only request
16 very limited information. I always thought it was
17 financial information.

18 I know the rule talks about mortgages and
19 casualty insurance. I personally have never
20 submitted either of those in the hearing. I know
21 property appraisers sometimes do, but it's the
22 financial information that the taxpayer has that
23 can't be used in rebuttal.

24 I have no idea what the issues are until I get
25 the -- until I get the property appraisers

1 information. And then that creates my opportunity
2 to respond to them. And now there's not even an
3 exception for me to send it to the property
4 appraiser and allow the property appraiser, you
5 know, to be introduced. Because sometimes the
6 property appraiser may have a misunderstanding.

7 And rather than help answer that
8 misunderstanding, if they think it's triple net,
9 but everything is a gross lease, for example, just
10 to go back to a real world example, they sometimes
11 will call you up and say, oh my gosh, we made a
12 mistake, let's work this out.

13 And so I think that's the type of thing that
14 needs to be just softened up a bit and clarified.
15 And what we tried to do is just clarify. You can't
16 put in your financials if you don't put them in
17 direct. You can't use them on rebuttal. That's
18 the information that is relevant and credible that
19 the property appraiser doesn't have, that you may
20 have.

21 Everything else, whether it's a building
22 permit or the condition or the zoning, they have
23 the same access to that information as you do. We
24 may have more information about it because of
25 working on it and with the taxpayer than the

1 property appraiser who's got a whole county to
2 cover. But again, they can't block that stuff out
3 just because they asked for it ahead of time.

4 And I don't know what's relevant or not
5 relevant. So that's kind of where I'm at. I
6 agree, sir, we're not looking at that old rule. I
7 just was using as an example of the type of
8 information that the department, on its own
9 initiative, fleshed out in 1976 and said, these are
10 the type of things that you're allowed to get.

11 And it would be the same type of thing here
12 that you as the department flesh out. Okay, if you
13 have financial information and we asked you for it,
14 you can't deny it ahead of time. And you can make
15 it broader, sir. It doesn't have to be financial,
16 but I can't think of anything else other than
17 financial information that truly would prejudice
18 the property appraiser.

19 I cannot think of one other thing because
20 everything else is -- most of the time, the
21 property appraisers, sir, they want to know. Most
22 good property appraisers want to know. But there
23 are certain people hearing, attending these
24 hearings who don't want it. They just want to win.
25 And they want to win. And the way they can win is

1 excluding evidence.

2 So that's why I'm sorry to have taken so much
3 time, but that's really an important concept that I
4 think is being lost in this particular role. And I
5 don't think you need to be so specific, Mr. Keller,
6 as to financial, but I think you need to flesh this
7 out a little bit more to protect us, us being
8 taxpayers, from just broad requests to be used as a
9 sword rather than a shield by the property
10 appraiser. So thank you, sir. I'm not going to
11 talk anymore about that issue, but I really hope
12 you do reconsider this.

13 MR. KELLER: Thank you. I would point out
14 that one of the next rules we're going to get to,
15 in fact, the very next rule contains a provision.
16 It's in 12D-9.025(4)(f) (indiscernible). It
17 basically says this provision does not preclude
18 rebuttal evidence that was not specifically
19 requested of the petitioner by the property
20 appraiser.

21 So what's happening there is that when the
22 property appraiser makes a request for, for
23 information in connection with a filed petition,
24 that request has to be specific and it would
25 exclude the rebuttal evidence if that request is

1 not complied with. And that happens to be
2 something that wanted to be rebuttal. So the
3 request has to be specific as to what evidence the
4 property appraiser is requesting.

5 MR. MANDLER: May I respond?

6 MR. KELLER: Certainly.

7 MR. MANDLER: Thank you. We, we think that's
8 good. But you know, you've eliminated the line
9 that says the ask in writing the evidence and the
10 (indiscernible) has the evidence and knowingly
11 refuses to provide it.

12 In other words, sir, the language that kind of
13 softened it up and kind of explained it has been
14 stricken. And again, we've talked about other
15 changes to that section. I'm going to let my
16 partner discuss that.

17 MR. KELLER: Well, that knowingly concept is
18 in (4)(f). It's right there currently in this rule
19 9.025. That's been there. And so has this
20 provision about rebuttal evidence. That's been
21 there since 2010.

22 MR. MANDLER: Correct. Those are still there,
23 sir. But you've now started the sentence by -- the
24 intro by saying with the modification. And I'm
25 going to go back to the beginning of the Statute

1 rather than talk where both sides are really
2 allowed to do rebuttal evidence. And maybe the way
3 to modify it is to say this provision does not
4 preclude rebuttal evidence, accepted section such
5 and such, and flesh that out.

6 With, with all due respect, sir, it's these
7 blanket requests. And even if it wasn't in the old
8 rule, now we have this issue, Mr. Keller. We have
9 this issue with these blanket requests and with
10 property appraisers seeking to hide behind it. And
11 it's the rebuttal where it hurts. It's not on the
12 direct evidence. And I just think it needs to be
13 clarified.

14 We've given you language, which we thought
15 really clarified it. We're not married to that,
16 but I don't think it really fleshes it out for
17 boards to really -- and property appraisers and
18 boards, magistrates got to interpret this to put it
19 into place and use it against the specific
20 information requested by the property appraisal.

21 And I am familiar with seeing the Disney. Why
22 don't we incorporate that way? Why don't we
23 incorporate that?

24 MR. KELLER: We will consider that. And I
25 will go back and review your previous written

1 comments that you --

2 MR. MANDLER: Thank you, sir.

3 MR. KELLER: If you'd like to provide
4 additional comments or additional text, please do
5 so. And we will consider that as well. Thank you.

6 MR. MANDLER: Will do.

7 MR. JACKSON: Mr. Wolfe, you can go ahead.
8 And after that, Mr. Millares, you can go ahead.

9 MR. WOLFE: Great, thank you. Can you hear
10 me, okay?

11 MR. KELLER: Yes. I can hear you.

12 MR. WOLFE: Fine. Thanks again once again for
13 holding this workshop. We do appreciate it. I'm
14 Dan Wolfe. I work with Jeff Mandler. My comments
15 are going to be in regards to what I would call the
16 Reasonableness Concept that can be found on page 5.
17 That's Subsection C. And I know I've commented on
18 this already, I think, in the two previous
19 workshops.

20 So I don't -- I'm not just going to simply
21 reiterate all the same comments. Just the point
22 being though, what I'm talking about is this idea
23 that if the petitioner misses the 15-day evidence
24 deadline, that the evidence is automatically or
25 straightforward, without a doubt, prohibited.

1 And there was the safeguard that had already
2 existed in the rules that's now being stricken that
3 allowed the special magistrate to still allow late
4 submitted evidence, assuming -- following this
5 reasonableness criteria. So what I had proposed
6 previously and what I had proposed in our written
7 comments is simply adding back the language that
8 was being stricken.

9 As to me, then Jeff, and the others at my
10 office, that was the simplest way to fix it. We're
11 also open to the idea of just adding a whole new
12 rule or a subsection, whether it's adding a new
13 rule to 12D-9 or someplace else but preserving this
14 concept that just because you miss the 15-day
15 deadline, there has to be some sort of a safeguard
16 for, for emergencies, if you will.

17 But even less than that where it can be up to
18 the special magistrate's discretion, a third-party
19 neutral special magistrate to view the situation as
20 a whole, determine whether or not the property
21 appraisers office has been prejudiced, determine
22 whether or not what, what the reason for the late
23 submittal is, determine what the evidence that's
24 trying to be submitted late is, how much time would
25 be required to vet it properly and determine it on

1 that basis. But to just completely get rid of it
2 entirely, it just seems way too drastic of a step.

3 Me and Jeff were having thoughts about this
4 because we're not entirely sure what your -- the
5 DOR's position is on this. Whether in your
6 opinion, you are -- you feel that you're unable to
7 preserve this rule because of the change in the
8 law.

9 We don't quite understand why that would be
10 the case because our understanding of the statutory
11 change is that we're simply making it so that the
12 property appraiser's office has to submit their
13 evidence 15 days before the hearing. There was no
14 -- there was no change to the Statute that should
15 have limited the petitioner's rights in any way.

16 And we feel this is a curtailment of the
17 petitioner's rights in getting rid of this
18 reasonableness concept. So to the extent though
19 that the DOR's position is that you're constrained
20 by the Statute, the word property or the petitioner
21 shall submit 15 days, and that that's the end all
22 be all.

23 Our opinion is that the same Statutes that
24 Jeff brought up in his presentation, 1950271 and
25 then 1940115A, both of those Subsections, give the

1 DOR the authority to promulgate rules to -- in
2 these exact circumstances, to essentially fill in
3 the blanks with, with a concept like this, which by
4 the way, was already in the rule to begin with.

5 So again, whether it's adding the language
6 back in, to me that's the easiest way to do it, or
7 creating a new rule that preserves this concept.
8 That's how we feel. We think it needs to be
9 addressed in one way or another, you know, in this
10 third iteration of the proposed rules. It still
11 isn't being addressed. So we just wanted to make
12 those comments.

13 MR. KELLER: Thank you.

14 MR. JACKSON: And Mr. Millares, you can go
15 ahead and go and as you are self-muted.

16 MR. MILLARES: Okay. Thank you so much, Mr.
17 Jackson. So while obviously, I don't always concur
18 with Mr. Mandler and Mr. Wolfe, I absolutely do in
19 this context.

20 I think the easiest thing is for the DOR to
21 just leave that reasonableness language in there.
22 If without that and without total fairness from
23 both sides regarding the rebuttal evidence, each
24 hearing will devolve into evidence exchange war.
25 And this isn't like a figment of my imagination.

1 This is how the VAB was somewhat operating
2 back in 2016 when I arrived. And every special
3 magistrate just wants to get to the merits of the
4 case. They don't want to be the evidence police.
5 But unfortunately, when the rules are, are unclear,
6 you know, one side or the other might see advantage
7 in playing evidence games. And they absolutely
8 will -- they absolutely will if allowed.

9 So I thought the reasonableness standard was
10 always very helpful from a logistical standpoint
11 for VABs like ours that are very large and have a
12 high volume of cases. We really can't take that
13 much time on one particular case to begin with.

14 And then to use a lot of that time for like an
15 evidence, you know, war is, is obviously terrible
16 for us, and it might impair our ability to finish
17 on time. And then there's just the basic concept
18 of fairness and due process.

19 So what I would suggest is leave that
20 reasonableness language in there. I think that's
21 something that the DOR got right and was doing well
22 with. I don't think the statutory changes really
23 instruct the DOR to remove that stuff. I kind of
24 agree with Mr. Wolfe on that. So leave that. You
25 know, leave that in, please.

1 And then I also want to comment.

2 Unfortunately, I'm traveling, and so I'm going to
3 have to jump off, but I wanted to make a couple of
4 comments just, just to be clear. And I'll be very,
5 very brief, I promise. I believe it's Rule 12D-
6 9.026. I believe it's that one. At the very, very
7 end, on page 15 of the printout, I guess it's --
8 I'll do my best.

9 It seems like it's Subsection 8, Subsection B
10 as in boy, Subsection 1, it says a list of hearings
11 must be posted on the board's website of the court.
12 Clerk must provide a list. I think logistically
13 that's going to be very, very difficult for our VAB
14 to do. And one of our VAB staff chiefs might be on
15 the call to speak about that later. So I would --
16 I would urge caution on that and -- and maybe
17 delete that.

18 And then finally on form DR-481, on the second
19 page of that form, towards the very, very end, it's
20 the second to last sentence that says, if this
21 notice is for a telephone hearing, you may request
22 a hearing using audio-visual technology or an in-
23 person hearing. My earlier objections, I just want
24 to reiterate them.

25 I think that is telling the petitioner

1 erroneously that they have always the right to ask
2 for a Zoom hearing or a Zoom-style hearing. And
3 that is not the case in the Statute. So I think
4 this might be in excess of the DOR's administrative
5 authority. Thank you so much again, and I'm sorry
6 that I have to leave prematurely.

7 MR. KELLER: Thank you.

8 MR. JACKSON: You can go ahead, Mr. Austin, it
9 says you are self-muted.

10 MR. AUSTIN: Thank you Mr. Jackson and thank
11 you Mr. Keller and the rest of the staff for
12 putting this on. My comments were on the same
13 section that Raphael just mentioned, 9.026. I know
14 we're not there yet, so I'll reserve my comments
15 until we get to that section. Unless you guys are
16 okay with me to opine on that section now?

17 MR. KELLER: You can proceed. That's fine.

18 MR. AUSTIN: It's just in regards to the last
19 page, as Raphael mentioned, section 8B, items 2 and
20 3. We agree here in Miami-Dade County, I am the
21 director of the VAB for the Clerk of Courts in
22 Miami-Dade County.

23 And item number 2, audio -- hearings for
24 audio-visual technology, log information and links
25 and password must be posted on the board's website.

1 That is a very onerous task for any county to do.

2 And I will go on a limb and say in Miami-Dade
3 County I probably have the biggest staff and
4 probably more resources than other counties when it
5 comes to the Value Adjustment Board. And for us,
6 that is a very onerous task to have in-person
7 hearings, telephonic hearings, and having another
8 third venue to do telephonic hearings or audio-
9 visual hearings. It, it kind of muddies the water
10 for value adjustment boards.

11 And I do 500 cases a day, and to manage the
12 logistics for those various type of hearings, I
13 think it's, it's a little bit too onerous, and I
14 can't imagine how the smaller counties might feel
15 when they're kind of put in that situation.

16 And I agree with Raphael Millares, and I
17 believe VAB attorney Cosby, that mentioned that
18 audio visual is not part of the intended law. If
19 you read the intended legislation in regards to the
20 telecommunications, it clearly states that that
21 it's telephonic hearings. It doesn't mention
22 anything about audio-visual.

23 So that's my comment on that section on number
24 two. And then for number three, for hearings due
25 to telephone hearings, the board must permit

1 members of the public to request to attend and must
2 accommodate such requests by providing call in
3 numbers. That's not how most telephonic hearings
4 are done in the state, especially here in Miami-
5 Dade County. I would really ask you guys
6 respectfully to review that comment because that's
7 going to put a bottleneck on a lot of counties.

8 As I mentioned, I have 500 cases that I do a
9 day, and right now the default for Miami-Dade
10 County is telephonic hearings. And I cannot have
11 500 taxpayers calling me at one time. That's just
12 going to slow down the hearings, and it's going to
13 take what, we believe, is a very efficient process
14 and make it inefficient for taxpayers to call.

15 The way it currently works now is we scheduled
16 in via our time blocks. So most taxpayers are
17 ready for their phone call within their hour time
18 frame, and we will give them a call when the
19 magistrate is ready.

20 If we get 500 calls a day, it's, it's kind of
21 doing a disservice to the taxpayers, actually,
22 because then we have to tell them, hey, the
23 magistrate's not ready. We're not ready for your
24 case or whatever the case may be. You put them on
25 hold or we tell them to call back.

1 I think that's, that's putting the taxpayers
2 in a bad spot and, and especially the Value
3 Adjustment Board. So for you guys to remove that
4 when it comes to the column because (indiscernible)
5 need to be the one (indiscernible). And that was
6 it for my comments.

7 MR. KELLER: Thank you. We'll move on to the
8 next rule, which is 12D-9.025, Procedures for
9 Conducting a Hearing, Presentation of Evidence,
10 Testimony of Witnesses. Open this rule for
11 comment. Does anyone have comments pertaining to
12 this rule?

13 MR. JACKSON: You can go ahead, Mr. Wolfe.
14 Mr. Wolfe, you can go ahead and speak.

15 MR. WOLFE: I'm sorry about that, and I didn't
16 mean to have my hand raised, but I'm actually glad
17 you called me. I just want to reiterate that a lot
18 of my same comments that I had already made also
19 apply here. There's language that talks all about
20 the reasonableness concept in this rule as well.

21 Where again, the simple solution, in my
22 opinion, would be just to simply add it back in,
23 being (indiscernible). But it's all the same
24 comments I already made with regards to the
25 previous rule. So that's it. Thank you.

1 MR. KELLER: Thank you. We'll move on to the
2 next rule, which is 12D-9.026, Procedures for
3 Requesting and Conducting a Hearing by Electronic
4 Media. Does anyone have comments pertaining to
5 this rule?

6 MR. JACKSON: You can go ahead, Ms. Cosby.

7 MS. COSBY: Good morning, again. Yes, I'm
8 here -- I'm sorry, I'm just navigating the program.
9 I do want to thank you all again for providing us
10 the opportunity to speak on these issues.

11 I also want to thank the department of revenue
12 for all of the additions throughout the proposed
13 rules regarding where there was upload language for
14 uploading evidence you have added or emailing VAB
15 administrations. I really appreciate that.

16 I know our VABS do too. With regards to my
17 comments on 12D-9.026, I'm going to go to sections
18 3(b)5 and 6(a). Same language, like identical on
19 both. With regards to uploading evidence or
20 providing evidence no later than 9 AM on the
21 workday before the hearing date.

22 It has been provided to me, and this is new.
23 I have not spoken up on this issue before, but I
24 hadn't been presented with it until recently. But
25 I have more than one VAB client that believes that

1 evidence received for a remote hearing a day before
2 the hearing date is not enough time. Most of
3 my VABs -- a lot of my VABs have hearings back to
4 back, day to day. Whether they have adequate staff
5 and ample staff or they're short staff or
6 somebody's out because they're sick or all staff
7 are in and working, you know, and are at their
8 computers. They're just so busy. Because most
9 Value Adjustment Board administrations also handle
10 minutes and records.

11 So they're not just specifically focusing on
12 Value Adjustment Board matters. They're also
13 balancing other areas within the court. They just
14 feel that one day before a hearing date is not
15 enough.

16 It's too short of a time to actually receive
17 that evidence and get it processed and ready for
18 court for the next day. More than one of my VAB
19 clients have asked that that deadline be extended
20 to three days.

21 And I think that's reasonable as well, to
22 allow a party to, I mean, some of this evidence is
23 voluminous. You were talking thousands of pages.
24 And how many hearings does a Value Adjustment Board
25 have in one day? You just heard Miami dates that

1 they had 500 a day. To have to process evidence
2 for that volume of hearings from a remote party the
3 day before the hearing is just not enough time.

4 So we're looking for the department to extend
5 that to say no later than 9 AM, three days prior to
6 three work days prior to the hearing. And that
7 would be both on again, 12D-9.026, Sub 3(b)5, and
8 then 12D-9.026, Sub 6(a). In both places, instead
9 of one workday before the hearing date, we're
10 looking for three days -- three workdays before the
11 hearing date.

12 Especially with the requirement that parties
13 provide evidence 15 days prior to the hearing,
14 those parties should have that evidence available
15 and they have to request a remote hearing 10 days
16 prior to the hearing date. So all of that evidence
17 should be in place. There should not be any issue
18 with a party providing that to a Value Adjustment
19 Board administration staff three days prior to the
20 hearing -- three workdays prior to the hearing.
21 That evidence should already be in hand.

22 MR. KELLER: Thank you.

23 MS. COSBY: Thank you very much.

24 MR. JACKSON: You can go ahead, Mr. Wolfe.

25 MR. MANDLER: Thank you. I wasn't going to

1 speak about this. This is Jeff Mandler again, but
2 Ms. Cosby, I disagree. The exchanges with the
3 property appraiser, this is just about uploading
4 your evidence. And so the exchange has to be 15
5 days. So the property appraiser sees it 15 days
6 ahead of time.

7 This is just about uploading it into Axio or
8 whatever system the county may be using. So I, I
9 disagree, sir. I think that Statute as written is
10 fine. So with all due respect to your property
11 appraise, I think you misunderstood, Ms. Cosby,
12 that we have to still exchange in 15 days. It's
13 just that the upload has to be 9 AM before the
14 hearing.

15 MS. COSBY: May I respond?

16 MR. JACKSON: Certainly.

17 MS. COSBY: Thank you. This is Holly Cosby
18 again. I think Mr. Mandler is misunderstanding
19 something. Not every Value Adjustment Board has a
20 "upload ability." There are a lot of value
21 adjustment boards that don't use Axio or any other
22 mode of you know, they don't have a database.

23 So they are using department of revenue forms.
24 They are using emailed responses and email. Those
25 petitioners have to email evidence to those Value

1 Adjustment Board administrations.

2 Not every Value Adjustment Board is a simple
3 upload. There are many value adjustment boards
4 that don't have any upload means. So this is where
5 I'm going to on this is for those value adjustment
6 boards and they all have to be represented in these
7 rules. I'm speaking to the value adjustment boards
8 that do not have any sort of upload. It's email.

9 Because it does say in there that upload
10 evidence or email evidence to the designated
11 address. So my stance -- my -- where I'm really
12 standing with regards to this situation is really
13 for those value adjustment boards who do not have
14 upload and they would have to receive an email from
15 the remote parties that one day is just not enough.

16 And Mr. Mandler, I'm sure you can agree with
17 that. I don't want to have an argument on this.
18 That's not my intention. But my intention is not
19 really directed toward the Axio or other, other,
20 you know, program users. This is for the value
21 adjustment boards that do not have any program,
22 Axio like, and there are many in the state. And my
23 clients are included in that. Thank you so much.

24 MR. KELLER: Thank you. I guess we can move
25 on to the forms. These are referenced in this rule

1 that's set forth here, rules 12D-16.002,
2 Incorporates Each Forms. First form is form DR-
3 481, Value Adjustment Board, Notice of Hearing.
4 Does anyone have comments concerning this form?

5 MR. JACKSON: You go ahead, Ms. Cosby.

6 MS. COSBY: Thank you. I think this will be
7 my final comment. And on any of the forms, I would
8 just respectfully request that if any changes are
9 made to the rules, as Mr. Millares and I have
10 spoken up today with regards to the heavy
11 requirements to have Zoom rather than just be an
12 equal option to in-person and telephonic, that the
13 form also reflect that language, so that the forms
14 do not specifically state that the Value Adjustment
15 Board will provide a Zoom hearing if requested, it
16 would be Zoom or telephonic for remote purposes. I
17 would just ask that the forms get trued up to that
18 language. Thank you so much.

19 MR. KELLER: Thank you.

20 MR. JACKSON: And you can go ahead, Mr.
21 Austin. It says you are self-muted.

22 MR. AUSTIN: Thank you, Mr. Jackson. I had my
23 hand raised on the last section of the code going
24 back to 26. I know Ms. Cosby had some concerns
25 with her clients in regards to the three days. And

1 here in Miami-Dade, we do use that 9 AM, the day
2 before.

3 A friendly suggestion I would like to make to
4 the DOR would be to create a window instead of
5 being resolute, so it allows counties to dictate
6 when they want to do the final upload of
7 submission.

8 If it's three days, between three days to the
9 business day before. That way some smaller
10 counties like Ms. Cosby had mentioned have the
11 flexibility of going to those three days while
12 other counties that are okay with the one day can
13 do it as such.

14 I think that should be something that should
15 be kind of provided to give flexibility to the
16 various counties in, in a different way that the
17 various counties work. And also the form, since
18 we're talking about the forms, they will also need
19 to be amended to reflect such where the counties
20 can, you know, have that form or have a fillable
21 part where if they decided to do three days prior
22 to the hearing or one day prior to the hearing, we
23 have that flexibility to do so.

24 MR. KELLER: Thank you.

25 MR. JACKSON: You can go ahead, Mr. Mau.

1 MR. MAU: Good morning, again and thank you
2 for the time and certainly I appreciate all the
3 comments from all the parties today. Just again
4 wanted to, since we're on the forms, just reiterate
5 the comments that I made earlier regarding the DR-
6 481 and the new DR-481 REM form for remote. Just a
7 question to the department.

8 Is it intended that the value adjustment
9 boards send out both of these or is it intended
10 that the DR-481 REM form stand on its own if it's
11 known that the request from the petitioner is to be
12 a remote hearing? I just want to make sure that I
13 have clarification on that prior to my next few
14 comments.

15 MR. KELLER: I think the response to that is
16 that the DR-481 is a notice of hearing and there's
17 a specific Statute that requires notice of hearing
18 to be, I believe, it's 25 days before the date of
19 the hearing. So that form is always used to tie
20 down the date of the hearing.

21 After that time, there's another Statute that
22 says 10 days before the, hearing, a petitioner can
23 request the electronic communication hearing. And
24 so that 10 days, if there's that request by a
25 petitioner, then the court would send out the DR-

1 481 REM form, which sets forth the parameters of
2 the electronic hearing and the details of how to
3 access the electronic system and such. So those
4 forms will be used in that manner.

5 MR. MAU: Understood. And thank you -- and
6 thank you for that clarification. I just would
7 like to provide you some context. And again, this
8 goes back to the comments that I made at the
9 beginning about making these forms a little bit
10 more similar and having some of the same language
11 specifically requiring the -- or specifically
12 outlining the evidence exchange.

13 In some circumstances, it may be noted -- just
14 I'll give you an example without disclosing any
15 specific information. But if a county or if a
16 petitioner receives an original DR-481 form and
17 then subsequently requests for a remote hearing for
18 that first subset of hearings.

19 If that petitioner also has additional
20 petitions in that county and a conversation is had
21 with that county that the remaining petitions that
22 that petitioner has would be -- would be heard as
23 remote or telephonic hearings, it is possible that
24 the Value Adjustment Board may not utilize the DR-
25 481, rather would utilize the DR-481 REM as the

1 notice of hearing.

2 The compliance with that in terms of the 25-
3 day Statute requirement in terms of sending the
4 notice still being met, however, there not being
5 any instructions and exchange information on that
6 form can be seen as confusing and may cause some
7 issues with evidence exchange with the property
8 appraiser.

9 So just to give you some context and some
10 example as to how that could be seen as a little
11 bit confusing and may cause some errors in
12 evidentiary exchange. So that's why I just wanted
13 to make sure that we may -- we may want to have
14 some language similar to what is already on the DR-
15 481, which is the all bold. You must exchange
16 evidence with the property appraiser at least 15
17 days before the hearing.

18 You must submit evidence directly to the
19 property appraiser. Your evidence is due by blank
20 at blank time at the hearing. You have the right
21 to have witnesses sworn. I think that it's
22 imperative to have that same statement, even if so
23 as a reminder, in the circumstance where that DR-
24 481 REM may be used as the initial notice of
25 hearing. So that's my comments. Thank you.

1 MR. KELLER: Thank you.

2 MR. JACKSON: Ms. Cosby, you can go ahead and
3 go, and after her, Mr. Wolfe, you can go.

4 MS. COSBY: I don't think my hand was up.

5 MR. WOLFE: Mr. Jackson, my hand wasn't up
6 either. There must be an issue on my end. But I
7 have no more comments going forward. To the extent
8 my hand is still showing as up, please don't call
9 me. I'm all set. Thank you.

10 MR. JACKSON: No problem. You can go ahead --

11 MS. COSBY: My hand's not up. I'm sorry.

12 MR. KELLER: And the next form is Form DR-481
13 REM. (indiscernible) Notice of Remote Hearing.
14 Does anyone have comments pertaining to this form?

15 Next form is Form DR-486, Petition to the
16 Value Adjustment Board, Request for Hearing. Does
17 anyone have comments pertaining to this form? The
18 last form is Form DR-486, PORT Addition to the
19 Value Adjustment Board, Transfer of Homestead
20 Assessment Difference, Request for Hearing. You
21 have any comments pertaining to this form?

22 MR. JACKSON: Ms. LaFollette, you can go
23 ahead. It says you are self-muted.

24 MS. FOLLETTE: Thank you. This is Kelly
25 LaFollette. I'm with the Lake County Board of

1 Value Adjustment Board. And my question is in
2 general for the, the forms that are facing to the
3 customers. You know, we have this deadline for
4 state and local governments to have everything ADA
5 accessible and I'm trying to see if the DOR is
6 going to provide those forms to be accessible to us
7 to post on our websites.

8 MR. KELLER: I believe that the answer is yes.

9 MS. HARPER: Yes.

10 MS. FOLLETTE: Is the deadline like April 24th
11 or it's coming up very soon?

12 MS. HARPER: The department's actively working
13 to review and remediate information and will
14 communicate with the counties when individual forms
15 are remediated. So we will let you know when that
16 takes place.

17 MS. FOLLETTE: All right. Thank you. And
18 does that include the manual as well?

19 MS. HARPER: Which specific manual are we
20 talking about?

21 MS. FOLLETTE: The Uniform Policies and
22 Procedures manual that we're required to post on
23 our website.

24 MS. HARPER: We will let you know when any
25 department documents or materials are remediated.

1 As they're remediated, we'll identify which ones
2 they are and let you all know.

3 MS. FOLLETTE: Thank you.

4 MR. KELLER: Are there any additional comments
5 from the attendees here today?

6 MR. JACKSON: You can go ahead, Mr. Wolfe.

7 MR. WOLFE: No, sorry, it must be an issue on
8 my end. I have nothing further.

9 MR. JACKSON: No problem. Thank you, sir.

10 MR. KELLER: At this point, I will turn the
11 floor back over to the moderator to continue the
12 hearing.

13 MS. FORRESTER: Just to make sure, do we have
14 any other comments from the public? Seeing none.
15 On behalf of the department, I want to thank
16 everyone for participating and sharing your
17 comments with us. Your participation is very
18 helpful during the rule promulgation process. You
19 may provide written comments to us.

20 Please bear in mind, they do become part of
21 the public record. We ask that any written
22 comments be provided to us by close of business
23 Friday, April 10th.

24 You may send those comments by email to
25 dorpto@floridarevenue.com or mail your comments to

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Property Tax Oversight, Florida Department of Revenue, P.O. Box 3000, Tallahassee, Florida 32315-3000.

We will review and evaluate all comments received. After review, we will determine the next step in the rule promulgation process and update this information on our website accordingly. This concludes the hearing. Thank you.

(Thereupon, the transcript was ordered and proceedings were concluded at 11:21 AM.)

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CERTIFICATE OF COURT REPORTER

THE STATE OF FLORIDA
COUNTY OF MIAMI-DADE:

I, TAYLOR FOX, a Court Reporter
in and for the State of Florida at Large, do hereby
certify that I was authorized to and did report the
proceedings in the above-styled cause before the
Florida Department of Revenue, at the time and place set
forth; that the foregoing pages, numbered from 1 through
58, inclusive, constitute a true and complete record of
my 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 with the action, nor am I financially
interested in the action.

DATED on this 13th day of April 2026.

Taylor Fox

TAYLOR FOX, Court Reporter
Notary Public-State of Florida