FLORIDA DEPARTMENT OF REVENUE

IN RE:

PUBLIC RULE HEARING

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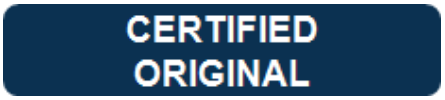

PROPERTY TAX OVERSIGHT RULE HEARING

DATE TAKEN: June 23, 2026

TIME: 1:00 PM – 2:40 PM

LOCATION: Florida Department of Revenue
2450 Shumard Oak Boulevard
Building 1
Tallahassee, Florida 32311

ATTENDANCE:

JANICE FORRESTER, REVENUE PROGRAM ADMINISTRATOR

JENNA HARPER, COMPLIANCE ASSISTANCE PROCESS MANAGER

STEVEN KELLER, DEPARTMENT OF REVENUE ATTORNEY

ANTHONY JACKSON, JR., SENIOR TAX SPECIALIST

ALSO PRESENT:

HOLLY ELIZABETH COSBY, ESQUIRE

RAFAEL ENRIQUE MILLARES, ESQUIRE

LIANA FIGUEROA, ESQUIRE

JULIE M. SCHWARTZ, ESQUIRE

JOHN MCGOWAN, ESQUIRE

KELLY LAFOLLETTE, ESQUIRE

JON CAMERON MOYLE, JR., ESQUIRE

DANIEL WOLFE, ESQUIRE

LISA SUPAN, ESQUIRE

P R O C E E D I N G S

(Thereupon, the following proceedings were held at 1:00 PM.)

MS. FORRESTER: Good afternoon. 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 at the Department of Revenue.

MS. FORRESTER: Thank you.

Today is June 23rd, 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 proposed amendments to the rules and forms.

The Department published two notices of public

hearing in the Florida Administrative Register on June 5th, 2026, volume 52, Number 109.

For those at the computer, the draft rules and forms are on the Department's proposed rules webpage at FloridaRevenue.com/rules. Select the Property Tax Proposed Rules drop-down bar, then select the link titled 2025 Legislative Changes (Chapter 12D-9 and Forms). Select the draft rule language or form you'd like to review.

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

MR. JACKSON: Good afternoon, ladies and gentlemen. Attendees using the Zoom broadcast have two options to make a comment. A computer with microphone and speakers allows you to speak at the meeting. Raise your hand by clicking on More at the bottom of your screen and then use the Raise Hand tab. Department staff will acknowledge and unmute you to ask your question.

If you're using a telephone and meeting ID, Zoom allows you to speak at the meeting. All your calls are muted. If you want to speak or ask a question or make a comment, email your request to dorpto@floridarevenue.com and wait your turn to

speak. Department staff will acknowledge and unmute you so you may ask your question.

Please state your name and whom you represent, and the court reporter will enter it into the record along with your question or comment.

If you experience difficulty, use the chat option located at the bottom of the screen to send me a message. Select New Chat and then PTO Training. Type your message and click Enter to send.

For those in the room, please mute or turn off any cell phone ringers or other noise-making devices.

All visitors need to wear a public meeting badge while in the building. Please return it to the back counter when the meeting is finished. If there is an emergency evacuation, we will walk together to the evacuation zone for your safety. Thank you.

MS. FORRESTER: Again, we will take comments on each agenda item from anyone present or from conference call attendees. For anyone using the computer, raise your hand electronically, tell us your name, and whom you represent. We ask that you provide only comments or suggested changes that are

directly relevant to the drafts. Please hold all other general comments until after we've discussed the agenda items.

We'll begin with rules from Chapter 12D-9. The purpose of the draft amendments to Chapter 12D-9 is to implement 2025 legislative changes.

I will now turn it over to Mr. Keller, who will present and explain the draft rule amendments.

MR. KELLER: Good afternoon. We have some relatively substantial draft amendments since the last hearing on this -- these rules, and I'm going to go through them and explain what has been changed from the previous draft.

The first rule is 12D-9.001. No real change there. That is the addition of the taxpayer right to have a hearing utilizing electronic or other communication equipment upon written request.

Are there any comments on this rule?

(No response.)

Next rule is rule 12D-9.014, Prehearing Checklist. This rule remains the same as it was last hearing, and it adopts the board's obligation to ascertain that the electronic communication equipment is adequate. Are there any comments on this rule?

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

MS. COSBY: Good morning, everyone, or good afternoon, everyone. Thank you very much. I apologize, I wasn't fast enough for 12D-9.001.

I have two questions. My questions are: can counties -- when we're talking about 12D-9.001(2), sub (i), with the 10 calendar days. My first question is, can -- are counties allowed to allow for less time for requests? I'm not sure that I have a county that wants to do that, but -- and I -- I'm sorry.

I should say for the record, I am Value Adjustment Board legal counsel for Lee, Hendry, Glades, Collier, Hernando, Citrus, and Nassau Counties. So that's who I'm here representing this morning -- this afternoon.

Would the DOR say that counties could allow for less time for electronic requests as long as they don't require more time?

MR. KELLER: Well, the statute to -- to respond to your question, the statute does create the right in the petitioner to have the hearing utilizing the electronic communication equipment when it's made at the 10 --

MS. COSBY: 10 days.

MR. KELLER: -- at or before 10 days.

MS. COSBY: Yes, sir.

MR. KELLER: And so, beyond that, the Department doesn't have a position as far as accommodating, you know, someone that might not be able to meet the 10 days.

MS. COSBY: Okay. Thank you. I appreciate that.

Second question, and this is something I should have asked two workshops ago: Are the remote hearing changes that have been updated in the rules intended to benefit petitioner and property appraiser, or just petitioner? Because in a lot of places where you have the request, it says taxpayer or petitioner, and nowhere does it say party. So, I'm asking for clarification: are these rules intended to extend to the property appraiser's office as well?

MR. KELLER: That is a pretty broad question. If you could, as we go through these, address what exact portion of this you're referring to, that would be helpful.

MS. COSBY: Okay.

MR. KELLER: But in general, the statute does refer to the right of the petitioner to have the

electronic communication equipment upon written request.

MS. COSBY: Right.

MR. KELLER: And that is the extent of what the statute says. Now, if the petitioner exercises that right, then the property appraiser is going to be also carried through with the same setup, you know.

MS. COSBY: Okay.

MR. KELLER: I think the property appraisers would they -- we haven't addressed whether the property appraiser could physically appear at the -- in the, before the special magistrate where the petitioner was appearing utilizing electronic equipment. We have not addressed that.

MS. COSBY: Okay. Let me -- let me expand on that just a little, if I may, for a minute. What if a petitioner is appearing in person, would then the property appraiser also need to appear in person? So, it would be an equal situation. Zoom/Zoom, person/person, or telephone/telephone.

MR. KELLER: That is not addressed in these rules, and I appreciate the question. I think that -- that would be something that potentially could be agreed upon between the parties.

MS. COSBY: Okay. Okay. Okay. I appreciate that. Thank you, sir. Apologize for my delay.

MR. KELLER: Thank you.

MS. COSBY: And I still have something, because you are on 12D-9.014 now, correct?

MR. KELLER: Yes, that's where we are, yes.

MS. COSBY: Okay. Now we're -- now that we are going to the present, and again, please accept my apologies for my backwards request or questions. On 12D-9.014(1), sub (o)(1),

> "The board has ascertained that the board has provided electronic or other communication equipment."

My question is to the word "provided," and here's why, and this was something that my clients had expressed concern with before about that word, "provided."

In this particular situation, and I can bring it up every time it's says "provided" for this specific situation, could another word be used, perhaps "utilized?" And here's why. Because when we have a situation where there is a party that is requested to appear remotely, my concern, and there may be others that have my sentiment, is by using the word "provided," there could be some

implication that the board would be required to provide electronic or other communication equipment at a remote location for the remote party, and my concern or my desire would be to eradicate that vagueness.

So, in situations where it states the board provided electronic or other communication equipment, would the Department consider using the word “utilize” instead to eradicate any presumption that the board has the responsibility to provide electronic or other communication equipment in a location other than when the -- where the hearing is actually held?

That’s all I have. Thank you.

MR. KELLER: Looking at that line there, I mean, the word “provided” could simply be deleted. I mean, it just says the board has ascertained that the board has electronic or other communication equipment. That is the intent of that.

MS. COSBY: Okay.

MR. KELLER: So that word “provided” could be deleted.

MS. COSBY: Okay. Thank you for listening. I appreciate that. I'll bring it up wherever else it appears.

Thank you.

MR. KELLER: Thank you.

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

MR. MILLARES: Okay. Thank you so much. This is Rafael Millares, Value Adjustment Board Counsel for Miami-Dade County.

And I just thought maybe it would be helpful to Ms. Cosby and to anyone else listening. The way we've handled that situation when someone requests an in-person hearing, we immediately notify the property appraiser's office that that request has been made, and then they're given the option to appear physically as well.

If they choose not to, no big deal. That's obviously up to them, but at least they are not denied due process, and they get equal, you know, face time and physical presence with the special magistrate as well.

So, that's all.

MR. KELLER: Thank you.

Okay, moving on to Rule 12D-9.019, Scheduling and Notice of a Hearing.

This Rule configures a written notice of hearing for the petitioner which must be sent 25 days in advance of the hearing under the Statute.

And what we've done here is create three different options -- well, actually four different options.

There's the physical hearing, which is on page one of the form where the location of the room and the address and everything is set forth.

Then on the second page, there is a checkbox that's provided for when the clerk knows that this will be an electronically scheduled hearing using the electronic communication equipment.

Then they have three options at that point.

The clerk can first include the log on and password information on the form here, Intent Notice of Hearing.

The second option is that the clerk can make an attachment to this form and put the password and log-on information on an attachment and reference on this form that it's attached to this form.

The third option is for the clerk to indicate on the form, Notice of Hearing, that the log on and password information will be emailed separately.

So, you can see that under number 14 on page four, the three statements there are for each -- one for each option. That is the way the form's been configured to attempt to accommodate all the different options that we're seeing.

In some cases, the clerk would include the information on the form, in some cases, the clerk would attach the information to the form, and in some cases, the clerk would email the information separately. And so, that would be indicated on this form with respect to when the log in and password information would be sent.

That is what I'll say about this Rule at this point.

Does anyone have any comments?

MR. JACKSON: Okay. Mr. Millares, you can go ahead and go first.

MR. MILLARES: Okay.

MR. JACKSON: And then followed by Ms. Cosby and then Ms. Bienaime.

MR. MILLARES: Okay. Thank you, sir.

So, my comments are towards the end of Rule -- proposed Rule 12D-9.019. I believe it's subsection 19 is my first comment.

So, the last sentence in subsection 19 says, and I quote, “If this notice” -- oh, I'm sorry. Let me give you the time to get there.

MR. KELLER: Oh, that's fine.

MR. MILLARES: Okay. And I quote,

“If this notice is for a telephone

hearing you may request a hearing using audio visual technology or an in person hearing."

So, I know I'm going to sound like a broken record because at the previous three or four meetings that we've had on these rules, I've made the same request. So, I'm -- but I'm going to make it again. We're very concerned about this.

If you leave those words, "a hearing using audio visual technology," that means we are forced to provide Zoom hearings, something which is not statutorily required of us and something that is operationally very, very difficult for us to do given our very large case volume.

So, since we're not statutorily required to do it, as long as we are otherwise in compliance with the statute, which we are because we provide telephonic as our default setting, and if someone requests an in person, they get it. We honor that.

So, my request, again, is please eliminate the words, "a hearing using audio visual technology" from that sentence. Otherwise, the sentence is fine.

And I will also submit these same comments in writing after the meeting.

The next comment that I have is right below that in subsection (19), subsection (c). The second sentence there reads,

"The clerk shall accommodate a petitioner's request for a hearing using audio visual technology."

So, once again, same exact concerns. If that is not in the statute. It -- just -- we -- if that sentence is in there, we would be required, should someone ask, we would be required to do Zoom hearing, and we're just not set up for it. And we're going to find it very, very challenging to be able to do it from an operational standpoint.

And I just want to kind of put a little note at the end of this. I -- I'm wondering why this keeps popping up since I've raised it three or four times, and it's clearly not in the statute.

I was hoping maybe someone could tell me, like, why it keeps popping up and/or who is responsible for it to keep popping up. Thank you.

MR. KELLER: Thank you.

MR. JACKSON: Okay. Ms. Cosby, you can go ahead and go, followed by Ms. Bienaime and then Ms. Schwartz.

MS. COSBY: Thank you. I -- my comments were

the same as Attorney Millares. Same thing. (19) and -- (19) and then (c). This just seems to take -- this seems to just continue the cementing in the requirement to use Zoom when I believe it's the Department's intent to give other options. And so, I am identical. I had identical concerns, and by the way, that is inconsistent with what is stated in 12D-9.026(4)(a).

So, what you have in 12D-9.026(4)(a)is great, and then this sort of takes it away. So, it’s in both places.

And then I -- but I do want to sandwich this with some praise because I read what you all did with 12D-9.019 in (3)(a), where you specified that if 480 -- the DR-481 form has all that information, then the DR-481REM is not necessary and then just all of the different points of what will be there. It will say this or this or this. Love all of that. Love absolutely all of that. I commend all of you for working so hard to get these rules worded in this way. It's wonderful.

And then I had submitted a concern about the emailed or uploaded evidence a day before hearing being not enough, and you all have addressed at least two non-holiday workdays before the hearing

date. And again, I just want to express my gratitude on behalf of the clients that needed additional time that you all worked that in there, and I'm grateful for that.

So, those are my comments. I do want to make sure that I pay credit where it's due. And you all did work really hard to get a lot of this language, you know, tidied up and worked out, and it's wonderful. But I agree with Attorney Millares that there's still a little bit there that's just not quite right when it comes to working out the Zoom requirements.

Thank you so much.

MR. KELLER: Thank you.

MR. JACKSON: You can go ahead, Ms. Bienaime.

MS. FIGUEROA: Hi, this is Liana Figueroa. I'm actually the manager here at the Value Adjustment Board in Palm Beach County.

I want to start with seconding what Mr. Millares and Ms. Cosby stated.

But what I actually wanted to ask was on the DR-481 form, on the second page of the form, the section that's titled Instructions for Petitioners to Submit Evidence to the VAB. It states,

"If your hearing will be held using

electronic or other communication equipment upload evidence no later than 9:00 am at least two non-holiday workdays before the hearing date."

With that statement, would it basically be safe to say, absent a holiday, essentially the petitioner would have two less days to submit their evidence if their hearing is electronic? Am I understanding that correctly?

MR. KELLER: Well, I'm not understanding your question correctly. What are you --

MS. FIGUEROA: So, on the same form, if you scroll to the first page, the -- you have your box that states your hearing information, and it has the sections where that information is filled in. Then there's the box that states, bring blank copies. The box below that in all caps, it says,

"You must exchange evidence with the property appraiser at least 15 days before the hearing."

And then when you scroll to the next part -- the next page of the document, the bottom of that main box at the top of the page where it says, "Instructions for Petitioner to Submit Evidence," it's saying that they have to submit their evidence

no later than two days before the hearing date. Is it 15 days, or is it 2 days before the hearing?

MR. KELLER: Okay, thank you. What we have here is two separate processes. The exchange of evidence is addressed in these rules as a separate process between the petitioner and the property appraiser, and that is the evidence where the evidence is sent to the property appraiser at least 15 days before the hearing. And then the property appraiser has the same obligation to send their evidence to the petitioner the same number of days before the hearing.

The second process is the petitioner submitting evidence to the Value Adjustment Board before the hearing, and that is the evidence that the petitioner is going to be talking about and testifying about at the hearing.

That evidence has to be uploaded to the Value Adjustment Board some period of time before the hearing. It can't really be on the day of the hearing. And so, recognizing probably the least amount of time that could be necessary for this is two non-holiday workdays before the hearing. That is the timeframe for the petitioner to upload their evidence to the Value Adjustment Board. That's

different from the property appraiser.

MS. FIGUEROA: I understand. Thank you so much.

MR. JACKSON: So, Ms. Schwartz, you can go ahead, and after that, Ms. Cosby, you can go ahead and go, and Mr. McGowan, you can go after Ms. Cosby.

MS. SCHWARTZ: Okay, thank you. This is Julie Schwartz. I'm an attorney with RVMR Law in Miami. We represent taxpayers before the Value Adjustment Board for many years. We work throughout the state.

And I did just want to speak on the issue of the audiovisual hearing requirement.

You know, as petitioners, we, of course, you know, would adapt to whatever is required, but I did just want to say that we've been doing hearings electronically since 2020, since the pandemic.

Some counties have audiovisual, which is fine, but we practice primarily in Miami-Dade County, and we've been doing telephonic hearings without audiovisual component. There's a high volume of hearings in Miami, and I just want to say that it's been working very well. We don't have an issue with continuing in that manner, and, you know, the

hearings have been very efficient just using the telephonic hearings.

And so, I just wanted to give, you know, a taxpayer's perspective, that that has been efficient, and, you know, we can continue to work in that manner. So, I know a few people have commented on it. I just wanted to give the taxpayer's perspective.

MR. KELLER: Thank you.

MS. SCHWARTZ: Thank you.

MR. JACKSON: Ms. Cosby, did you have another comment? I saw where you lowered your hand.

MS. COSBY: I was just going to weigh in, and just my understanding is the upload and email information that the previous speaker was discussing, that has to do with providing that evidence for a remote hearing. That is a separate process from the evidence exchange process, and it's very clear -- I -- in the rules that the Department of Revenue has laid out that it specifies that those are two separate processes.

So, I apologize. I put my hand down. I was just going to weigh in and say that I understood that to be a completely separate process.

MR. KELLER: Thank you.

MR. JACKSON: Okay, Mr. McGowan, you can go ahead, and after that, Ms. Supan, you can go after him.

MR. MCGOWAN: Yes, thank you. My name's John McGowan. I'm an attorney special magistrate in a couple of counties. Well, we'll see where I am next year, but I've been doing it for about four years.

And this -- and I was actually here just to talk about the exchange of evidence and that process, and you just touched on the 15 days.

I know it'll probably come up under the next section for exchange of evidence, but from the perspective of a special magistrate, you know, if there's the 15 day notice of -- or the 15 day exchange, we don't have any way to verify that because we're not seeing it unless they're uploading it into AXIA. So that's the only time we actually see the evidence exchange.

So, when you add this two days, you know, they got to do it at least two days prior into AXIA. That's fine, but there's a lack of certification of that or a lack of knowledge on our end. So, it's difficult for us to address, or at least it was difficult for me last time.

Last year when we went through this, I had a hearing, and there was a question over when the evidence exchange happened. The property appraiser put it before me right there in the hearing, and I could see that I had no evidence that the exchange had happened with the 15 days prior.

I don't know if there's a way to maybe put in a certification of that, a way to verify it so that we can see the dates that the information exchange happened. Therefore, we can make an informed decision over admissibility and, you know, especially if maybe a party doesn't show, so we can make that consideration.

That’s my only input on it. That was my only concern.

MR. KELLER: Thank you.

MR. JACKSON: You can go ahead, Ms. Supan.

MS. SUPAN: Hi. Thank you. Can you hear me?

MR. KELLER: Yes.

MS. SUPAN: Okay, perfect. I guess everyone, Ms. Cosby and Mr. McGowan touched a little bit on what my concern was. That I do understand, as you explained it, sir, that this is the evidence exchange. There is one between the property appraiser and there's one for the VAB.

My concern is, is that the petitioners, as we talk with them one-on-one, they are also very confused sometimes how this exchange is taking place. And it was my understanding when I came to the VAB that we were providing, some counties were providing an electronic database for this exchange to take place.

And in Palm Beach County, I understand it to be that this was a sell that the VAB had to make with the property appraiser, that we were providing an electronic database for this evidence exchange to take place. It's a little bit confusing to me.

If I were a petitioner and I were reading this language, that I would understand that there were two different exchanges taking place here and that this exchange or this upload into AXIA or to the electronic database does not apply to what you did with the property appraiser, and it does seem to have two different dates running at the same time.

So, I just wanted to mention that for clarity purposes, I do think that we need to come to some sort of understanding and provide maybe something better for the petitioner to understand.

That's all I have. Thank you.

MR. KELLER: Thank you.

MR. JACKSON: Okay. You can go ahead, Ms. LaFollette.

MS. LAFOLLETTE: Yes. I'm -- we're on the VAB clerk side in Lake County, and I just had a question regarding the Notice of Hearing form.

In Lake County, we typically default to in-person. So, we send out the Hearing Notice, and then we will get calls saying, oh, well, can we do it telephonic? We can't be there in person.

My question is, is on the 486 form, is there a way that we can ask that upfront so that when we do send the Notice of Hearing that we tailor it to the type of hearing that they have requested?

MR. KELLER: Thank you.

That is something that we will study here at the Department. At this time, we're not prepared to do that. What we have here is the vehicle that we are implementing the recent '25 legislation, and -- but we will consider that and look forward to doing something on that in the future, one way or the other.

Seeing no more comments on this Rule, the next rule is 12D-9.020, Exchange of Evidence.

This draft is unchanged from the last hearing.

Do we have any comments on this rule?

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

And after her, Ms. Schwartz, you can go ahead and go.

MS. COSBY: Okay. Thank you.

Okay. The question that I am going to ask, and I am on 12D9.020(1)(a)(2). And this is something that's kind of stuck in my craw for many years, where it states that the -- if the property appraiser does not provide -- oh, wait a minute. Where is it? Okay, “If the property appraiser does not provide the evidence to petitioner,” the last sentence, “within the time required, the hearing shall be rescheduled to allow the petitioner additional time to review the property appraiser's evidence.”

There have been situations in the past many, many times where a petitioner does not want to reschedule the hearing. They get to the hearing. They're there. The evidence is there. They just take -- they'll -- they're happy to just take a few minutes and look it over but get the show on the road.

And so, this language of requiring that “the hearing shall be rescheduled,” if a petitioner otherwise waives that, the Rule does not address

that.

Is there some way we can get some language in here, a sentence that just says that the petitioner may waive this requirement of rescheduling the hearing if they'd like to waive it? I -- just -- it's silent to it. It's something that since we're talking about it, I'd like to ask and bring up, especially since I'm sure there will be some modifications to these rules.

I'd love the Department of Revenue to consider adding a sentence allowing petitioners to waive, you know, rescheduling the hearing in this scenario.

Thank you.

MR. KELLER: Thank you.

Yes, we will consider that.

MS. SCHWARTZ: Okay. Thank you. This is Julie Schwartz. I believe that I was supposed to go next.

I have a question first. Is this, just as far as procedure, is this the final reading for these rules, or are you expecting to have another workshop? Because I know there have been many workshops on these rules, but there seem to be a lot still of comments.

MR. KELLER: That is what we're here for today to ascertain. And we will accept all the comments and invite the comments, and we will consider the comments and make a decision after that as to whether to have another hearing.

MS. SCHWARTZ: Okay.

So, I have a comment. It really applies to 9.020 and also 9.025. We will be submitting proposed changes in writing afterwards, but -- so I'd like to just sort of speak generally. And these -- some of these have been raised at earlier meetings, but it's just a very important issue, so I wanted to address it again.

We really have two issues that are -- have come up because of the changes here in terms of -- I believe that the Statute changed the property appraiser's requirement for when they provide evidence from 7 days prior to 15 days prior. And as a result of that, the rules have been changed in a way that I think creates some unintended consequences that were not intended by the Statute.

So, just for context and so that we're all, you know, on the same page, the way the process used to work is that the petitioner, if they wanted to participate in the evidence exchange with the

property appraiser, would provide their evidence 15 days prior and would include a request that the property appraiser then give their evidence 7 days prior.

If the petitioner didn't participate in that evidence exchange, they still were allowed to provide evidence for the hearing a reasonable time before the hearing.

Now, that seems to have been removed by the way the rules are drafted, and it really is a denial of due process to have just a very strict deadline of 15 days with no -- nothing else addressing what happens if that 15 days is missed.

So, for example, if, now the way the rules read, if the property appraiser misses the 15 day deadline, then the hearing shall be rescheduled.

Ms. Cosby just spoke about having a waiver, which I think makes sense and would also make sense for the petitioner because the petitioner needs to have some due process.

In all aspects of in-court hearings and even in the VAB petitions, when there's a deadline, there's also some leeway for good cause. For example, in the VAB petitions, there's a strict deadline. However, the rules allow for a late

petition to be filed with a showing of good cause.

And so, there has to be some leeway for good cause or reasonableness so that if a petitioner misses the 15 day deadline, that they are able to provide their evidence and not required to go to a hearing with no evidence.

That really wouldn't meet -- I mean the -- this is an informal hearing process. Oftentimes if the petitioner is a day late, the property appraiser may even wish to waive their -- the exchange, you know, the evidence deadline, the 15 day deadline, and there's no leeway at all in these hearings.

You know, the Taxpayer Bill of Rights is in the statutes. It's 192.0105. It requires due process for taxpayers in the VAB process.

And so, we're asking and we'll provide some, you know, language that we think would work, but we're asking for these 12D-9.020 and 9.025 to be modified in a way that provides some leeway when it's missed.

You know, we've been operating under the new statute for a year now, and as a petitioner, I can tell you, we rarely miss the 15 days. But we had an example last year where we did not receive a

hearing notice, and the response from the VAB attorney was that, you know, sorry, we sent -- we contend that we sent it. We, as the petitioners, say that, you know, it was never received. And the result was essentially to be forced to go to a hearing without evidence. And so, that just really is a denial of due process.

And so, you know, we would ask that the rules be adjusted to allow some leeway.

It would help, you know, to keep the VAB efficient and also to avoid, you know, rescheduling of hearings and to keep things moving. So, we'll provide some written suggestions as to how to do that.

But overall, the comment is just that something needs to be changed in these rules so that due process is not denied to the petitioners.

Thank you.

MR. KELLER: Thank you. I would direct your attention to Section 194.011(4)(b), Florida Statutes. The last sentence of that Statute says,

> "Failure of the property appraiser to timely comply with the requirements of this paragraph shall result in a rescheduling of the hearing."

So, that is something that is in the Statute relative to the property appraiser. There's no similar provision for the petitioner.

What we have drafted here in these rules, and we've been through this before in these hearings, is something that is in the Statute. That previous rule could not survive the Statute the way it's written now. This Rule draft that you see has many of the provisions that were previously in the rule taken out due to the statutory language.

I would direct your attention to -- I mean, you're free to submit comments. We will consider your comments.

However, I would direct your attention to the recent case of Mercado v. Department of Revenue. First DCA came down on June 10th, and what the court did there was they looked at a statute and they basically threw up their hands and said, none of this language is in the statute. They very strictly looked at the Statute, could not find text that's not there. It could not supply text to a statutory provision where it isn't present in the statute.

So, I would direct your attention to those concepts in the course of preparing your comments.

Thank you.

MR. JACKSON: Okay. Excuse me. We have about five people that need to make comments. The first one will be from Mr. Moyle, who's in the room with us. Followed by Mr. Wolfe, Mr. McGowan, Ms. Supan, and Mr. Millares.

MR. MOYLE: All right. Thank you. For the record, I'm Jon Moyle with the Moyle Law Firm, and I represent Leon Counties and a host of smaller counties: Jefferson, Wakulla, Liberty, Columbia, Suwannee, and Baker.

And just a couple of comments on the evidence exchange and somewhat echoing what I think has already been said. But over the course of the years that I've represented Value Adjustment Boards, property appraisers have taken different views of this evidence exchange, and some of them will say, well, you didn't comply with the 15 day rule, and some of them will say, listen, it's a one-page letter. I can take five minutes and read it, and I'll be okay.

So, from my perspective, I think the ability to have some flexibility with respect to the 15 day exchange is important.

And I know, I think it was Ms. Cosby said,

well, you know, do we need waiver language? You know, I think if you have to have waiver language, you probably are going to be putting waiver language a lot of places because these are informal hearings. It's not, you know, a court proceeding. Courts have original jurisdiction, and this is a step in the process to see if it can get, the dispute can get resolved beforehand.

So, I think there ought to be some more consideration with respect to some of the particulars of the evidence exchange process.

And you know, if it can be done, provide for the ability to waive provisions of this, of the parties. I would think the parties should have the right to do it if they tell the magistrate, we're not going to challenge this on the 15 days.

But, you know, the comment about having to reschedule a hearing also, I mean, that's kind of a pretty tight command and control issue. And if everyone's there and they're ready to have the case heard, that's not very efficient. So, I would hope there would be some ability to maybe reconsider that.

One thing that caught my eye, also, technically, this is on the evidence exchange 9.20.

It is on the second page (c). I guess it's 1(c). And it says,

> "No petitioner may present for consideration, nor may a board or special magistrate accept for consideration, testimony or other evidentiary material that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser."

I picked this up in another place, and I don't think it used the word testimony. It was just the evidentiary materials.

And I think with respect to the evidence exchange, you know, my reading of it and contemplation of it is, is that it speaks to documentary evidence. And I don't know how you would -- how I would deal with evidence exchange of testimony. We're not having depositions in these cases typically and, anyway, so I think that should be considered to be removed.

MR. KELLER: Thank you. I would comment that there is a specific statute that provides this

remedy, this exclusionary rule, and that is something that is in use, in play in many hearings, and it needs to be in the Rule.

MR. WOLFE: Hello. Thank you.

This is Dan Wolfe. I work with Julie Schwartz. I'm a partner at RVMR Law. We represent taxpayers all across the state.

My comment is actually also on subsection (1)(c). I have two comments, the first one on that same subsection.

So, the language that the previous speaker, Mr. Moyle, just referenced is actually what I wanted to talk about first too. And it's that sentence and also the next sentence, which begins with, “If the property appraiser asks in writing for specific evidence.”

I think if you look at those two sentences, they're largely saying the same thing, just stated a little bit differently. But overall, the concept is almost the same between the two sentences. I will say, I didn't pick up on the fact that the word testimony is used there. I think that was a good observation by Mr. Moyle.

But aside from that, they're essentially saying the same thing. I'm wondering if we need to

have both sentences. I think you could omit the first sentence and simply be okay leaving the second sentence, which begins with, “If the property appraiser asks in writing.”

I would also ask that certain language be added to that sentence, specifically the following: If the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition and the petitioner has this evidence in its -- solely in its custody and control and knowingly refuses it provide. I think that that language should be added.

We're going to, Ms. Schwartz had mentioned that we're going to be adding some written comments as well. That's going to be in there so you could see it, what it looks like in its totality. But it's really that that comment should be added to that sentence.

The other comment that I have is a larger one. It's in regards to rebuttal, which I know we've brought this up in previous workshops. My partner, Jeff Mandler, has spoken on this at least twice in previous workshops. We wanted to bring it up again. And it's really, it takes place in two areas.

First, in (1)(a)(1). It's the final sentence in (1)(a)(1). It says,

"This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner in writing by the property appraiser."

And then shows up in (1)(a)(2) talking about the property appraiser.

"This provision does not preclude use of rebuttal evidence by the property appraiser."

I think that language should be stricken in both provisions because those provisions are really talking about both the petitioner and the property appraiser's case-in-chief.

I do think, though, rebuttal should be addressed, whether here or somewhere else in the Rule, but probably here, just in its own subsection and possibly at the end of subsection (c).

And the main thing that I would add in terms of rebuttal, the big issue that we have that we've raised in previous workshops at least from the property -- or from the petitioner's standpoint, is that we're -- the provision does not preclude rebuttal evidence that was not specifically

requested of the petitioner in writing by the property appraiser.

The problem with the last part of that sentence is that the property appraiser's office in many counties has been sending out very broad requests for information prior to the hearings. Like, at the start of the VAB season, requesting everything from all photos, all affidavits, all comparable sales, all affidavits, all appraisals; things that, you know, you shouldn't be, as a petitioner, required to present at the outset, you know, within 15 days prior to the hearing. But that may come up as a result of reviewing the property appraiser's evidence for the first time and then realizing, okay, wait a minute, the property appraiser is bringing into issue the fact of the size or maybe of the condition or maybe they're introducing a comparable sale where there would be information at the petitioner's disposal ripe for submittal, but technically they would be prevented from, from submitting it because it was previously requested in writing by the property appraiser.

We're just -- we're concerned with that because of the way it's written, and again, if

we're reading it too narrowly, so be it. But we think there should be some protective language added here that protects the petitioner because they can't be expected to provide everything under the sun simply because it was previously requested in writing by the property appraiser, especially if it wouldn't have reasonably been at issue until the petitioner had the opportunity to review the property appraiser's evidence.

MR. KELLER: Thank you.

I understand the concern. We understand the relative provisions here that cover rebuttal, specific request, and the “in connection” with a filed petition. The reason that “in connection” with a filed petition is in there is there's a piece of 194.034 Florida Statutes that has that provision in it, that says that the petitioner may not present evidence that was requested in writing.

There's a case, Higgs versus Good, that involves requests for the evidence or information at the appraisal development stage, which is prior to the Value Adjustment Board process. So, the Rule has in connection with a filed petition in it to clarify that the Higgs versus Good rule does not apply to Value Adjustment Boards.

The rebuttal evidence, it's evidence. And if it's requested by the property appraiser, we have a Statute that says if it's not provided, it can't be introduced into evidence. So, if it's -- I understand the concern that the petitioner doesn't know if it's rebuttal evidence at the point in time when they're exchanging evidence.

But if it's evidence that the petitioner plans on or intends to submit into evidence and it's requested by the property appraiser covered by one of these requests, the Statute provides for it to be provided to the property appraiser. And the deadline is 15 days before the hearing. There's no other timeframe in the Statute.

So, I would ask that you consider these concepts when you prepare your comments.

Thank you.

MR. JACKSON: You can go ahead, Ms. --

MR. MCGOWAN: I think I'm up next.

So, I just have two quick comments. Once again, I'm attorney Special Magistrate. So, I'm -- that's my perspective, which basically I'm sitting there listening to attorneys argue. It's a fun job.

Two points on this. With the 15 day

submission from the property appraiser, what happens if the petitioner is a no-show at the hearing? Which rule overrides?

So, if a petitioner's a no-show, you know, we have certain procedures we go through with that. But what if the petitioner's a no-show and the property appraiser did not timely submit the evidence?

The second thing I just wanted to touch on is we've talked about the petitioner's obligation to submit, electronically submit the evidence 2 days prior to the hearing. 15 days for the exchange. 2 days they need to upload into AXIA.

Does that same burden rest on the property appraiser that they need to upload it in AXIA two days prior as well? Or is that a -- do they have a separate standard, or can they just upload it the morning of?

I didn't really read too much into that, but in this conversation that came up, it seems to me that that should be an equal standard on both sides.

MR. KELLER: Thank you.

MS. SUPAN: Hi, this is Ms. Supan here.

Mr. McGowan basically touched on what I was

going to mention. Does the Rule apply also to the property appraiser that they need to -- what timeframe do they have to upload their evidence by, and providing a database for both parties to upload evidence.

My concern is being able to provide a database that has a cutoff date that petitioner nor property appraiser can no longer upload evidence so that the property appraiser, the day of the hearing, or the petitioner, does not say, well, we were not aware that this evidence was uploaded, this was never exchanged with us. Because the 15 day exchange between the parties has passed, but the 2-day upload rule for the electronic system is still going.

Which means then that who is, you know, who is going to know that someone uploaded evidence after the date of the 15 days has passed that the other party was not aware of. And is evidence going to be uploaded on either side that the other party was not aware of?

Thank you.

MR. KELLER: Thank you.

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

MR. MILLARES: Okay. Thank you very much.

So, I want to echo the concerns of Ms. Schwartz and Mr. Wolfe, and at the same time, I also understand the DOR may be a little bit handcuffed regarding some language that has to be in there because of the Statute. Regardless of whether people think it's unfair or against due process or not, it's in there, so I understand you may have to keep some of it in there.

My question is: Is it the DOR's position that the reasonableness standard, which used to be in the rules, cannot be added into the rules for any reason, but I guess perhaps because of the Mercado decision? Is that the DOR's position?

MR. KELLER: Well, I wouldn't say it cannot be added anywhere. What we had prior to the 2025 statutory amendments was the ability for the property appraiser to make the written request for evidence from the petitioner, and it says if the petitioner didn't supply the evidence, then they couldn't admit it into evidence or submit it into evidence. There was no time limit associated with that.

So, at that time, for all those years, the Department regarded the absence of a time limit as something that could be satisfied by calling for it

to be done in a reasonable time. That is where the reasonable time originated because the Statute didn't have a time limit for these written requests by the property appraiser for the petitioner's evidence.

Now we have the 15 days. There's no other time limit right now other than 15 days. So that time limit applies to evidence. It applies to evidence that was requested by the property appraiser, and it applies to evidence that was requested by the property appraiser and not supplied to the property appraiser by the petitioner. There's no other time limit that would apply.

MR. MILLARES: I really appreciate that explanation, actually. I didn't know that, and I appreciate that background, Mr. Keller.

To whatever degree I can persuade you and the rest of the team, I would say that that time limit applies to case-in-chief evidence, i.e., the initial evidence that both sides feel will be presented. They exchange it mutually at the same time. Clearly, once they see each other's evidence, they may want to rebut said evidence by doing further research and getting other evidence.

I would argue the time limit doesn't necessarily apply in the same way to “rebuttal evidence,” and that rebuttal evidence cannot be asked for in the initial property appraiser letter, which, by the way, is sent out in Miami-Dade County on every case and I think is very, very -- it asks for everything under the sun.

And so, and let me just add this further color to the commentary. So, all the Special Magistrates that I know here in Miami-Dade, they just want to get to the merits of the case. They are obviously sidetracked and burdened by having to get into evidence exchange disputes and to rule on them in the hearing, not to mention it slows down the whole process and makes it very inefficient, which is difficult for us with our volume to deal with.

So, I understand what you're saying about the reasonableness. If it can't be put in regarding case-in-chief evidence, perhaps I can persuade you to put it in for “rebuttal evidence” under that logic that maybe that initial time limit of 15 days doesn't apply to rebuttal.

Otherwise, I think VABs are going to be forced to make, like, a ruling that the current rule language somehow doesn't apply regarding what was

requested in the letter, and I think VABs would rather not do that. We don't want to be kind of off on our own figuring out how to do this. We'd rather have clear rules.

But I appreciate the situation you're in, and thank you for hearing me out.

MR. KELLER: Thank you.

I would comment further, and I understand, I think I understand your point and the other points that have been made here.

And what we have, again, is the property appraiser's ability to request evidence from the petitioner. And so, what we're talking about is the petitioner just goes, well, that was rebuttal evidence, and I didn't give it to him because it was rebuttal evidence.

And so, if it was requested, it's supposed to be given to the property appraiser under the Statute. And so, what we're wrestling with here is how do you carve out rebuttal evidence? And what we have in here right now is if it's not specifically requested by the property appraiser, the rebuttal evidence can come in and doesn't have to be part of the evidence exchange. That has been in there for a long time.

But again, we're interested in hearing your detailed comments in this area. I would point out that the Walt Disney case versus Singh, what year was that? It's losing track of time here. But it was several years ago.

The Fifth District Court of Appeal made a statement that the property appraiser's request for evidence was not specific enough, and it would not result in the exclusion of the evidence in the Walt Disney case. So, there's been an appellate court looking at what degree of specificity and non-specificity is in these requests for evidence.

Thank you.

Hearing no more comments on that rule, we can move to 12D-9.025, Procedures for Conducting a Hearing, Presentation of Evidence, Testimony of Witnesses.

Does anyone have comments concerning this Rule?

(No response.)

Next rule is Rule 12D-9.026, Procedures for Conducting a Hearing, Presentation of Evidence, Testimony of --

I'm sorry.

Procedures for Conducting a Hearing by

Electronic Media.

And in this Rule, I'll give you the thumbnail of what we did here. This is the Rule that provides for the notice of electronic hearing when a petitioner requests to have an electronic hearing and the original notice of hearing has not already provided for an electronic hearing.

So, this is a Rule that involves the form DR-481REM form, which is sent upon request of a petitioner for an electronic hearing.

What we've done here is the same thing what we did with the other form and provide for the three alternatives of the way for the clerk to state the login and password information.

First option is, the clerk can state the login and password information on the notice.

The second option is for the clerk to state on the notice that the login and password information is attached to the notice as an attachment.

And the third option is that the clerk can state on the notice that the login and password information will be emailed separately.

So those are the three options that are the same options that are available to the clerk that you would have with the original notice of hearing,

and this is the notice of electronic hearing.

Does anyone have comments on this Rule?

MR. JACKSON: You can go ahead, Ms. Cosby. And after Ms. Cosby, Mr. Millares, you can go.

MS. COSBY: Thank you very much.

First concern in 12D-9.026: Is I'm going to just go with the page 15 of the PDF at the bottom, sub B. Board must provide, so this goes back to my original statement earlier about the word provide because it can imply that a board must provide a, to a remote party or remote location. So instead of “provide,” just maybe the board must have electronic or other communication equipment or “utilize,” use the word “utilize.”

Moving down, again, this same comment with telephonic, with the email and the upload.

I'm sorry.

There's some there's language here that it says, that for the electronic or other communication that allow petitioners to appear using the equipment and they can submit and transmit evidence to the board in a format that it can be processed, viewed, printed, and archived. And I think it's a little inconsistent with, for telephonic hearings, because we're talking about

equipment for electronic and other communication equipment. When you define that, it says either like a Zoom-type platform or telephonic.

But if we're talking about equipment that is -- also has the ability to transmit evidence, telephonic can't do that. So, I'm concerned that this, again, loops in this heavy requirement for Zoom when I believe that's no longer the intention.

Moving on to (6)(a). And my comment is the same for (6)(b), where we have the language that says that everything should be either emailed or uploaded at least two non-holiday workdays. And again, I'm grateful for that. I'm also grateful for the clarification. If the hearing's on Monday, it needs to be done on Thursday.

My question or comment would be, there's nothing here that says if there's a failure to do that, what is the consequence? So, I would suggest clarifying that issue: that a failure to follow this requirement in (6)(a) and (6)(b) results in the inability to admit that evidence because there's not going to be the VAB, or VAB administration, depending on the county. If they do not receive that evidence, if the petitioner doesn't follow this portion of the Rule, if there's

a failure to upload or email that evidence for a remote hearing; if that's not received by the hearing date, what is the, I guess, consequence to that?

And I think that that probably should be clarified in both of these sections with a simple, you know, inability to admit during the hearing.

And that comment also carries over to (e), same comment, that if there's an -- if it isn't uploaded or emailed within time, that the results in an inability to admit.

And then moving on to (8)(a). So, I'm on, in the PDF, I'm on page 17 at the bottom. “The board must provide a physical location at which a party may appear if requested.”

And this again kind of goes to my concern about the board must provide a remote or electronic or other communication, and I was concerned about the board being required because of the vagueness of the language being required to provide that equipment for a remote party at a remote location.

The board must provide a physical location at which a party may appear if requested, and I would say maybe that you clarify that for in-person hearings in the county where the hearings are being

held. Otherwise, it does look like the board must secure a remote location for the remote party, or it could be argued that you could extend it to that. That concludes my comments and concerns.

Thank you so much.

MR. JACKSON: Thank you.

MR. MILLARES: Yes. Hi. Hi. This is Rafael Millares.

Okay. So, my comment is on 12D-9.026, and bear with me. Subsection 4, subsection A. And that section begins with quotation marks, “Electronic or other communication equipment means.”

Okay. So, I think that trying to define electronic or other communication is maybe an exercise that, I don't know, fraught with danger. I don't know if that's the right phrase. I would eliminate this, especially part one, which tries to kind of include, and essentially it includes Zoom.

I think the statutory language is kind of all the definition that we need. It is mentioned here in the very next line that Ms. Cosby was pointing out in a later section, you know, using electronic or other communication equipment at hearings that is adequate and functional for clear communication

among participants, et cetera, et cetera.

So, my comment is simply I would delete this section, subsection 4, subsection A, subsection 1.

Thank you.

MR. KELLER: Thank you.

MR. MOYLE: This is John Moyle again, and I have just a quick, somewhat technical comment. This is on 8A, to use the page Number 17. It's at the bottom. The last sentence in there says,

> "If the board or special magistrate allows a party to appear using electronic or other communication equipment, all members of the board in the hearing or the special magistrate must be physically present in the hearing room."

You know, the Statute provides that any meeting of the board when they are considering a lot of our rural counties consider their own matters; they don't use special magistrates. But the board council is required by law, by Statute, to be at all meetings of the board. And thought maybe an insertion of all members of the board and board council in the hearing or the special magistrate must be physically present in the

hearing room would potentially remove some questions about could the attorney appear remotely.

MR. KELLER: Thank you.

Okay. That concludes the consideration of the Rule comments. Now we can move on to the forms.

There's a Rule related to the forms that serves to --

Oh, there's another comment?

MR. JACKSON: Yes.

You can go ahead, Ms. Supan.

MS. SUPAN: Oh, I'm so sorry, Mr. Keller.

Just quickly, I remember from -- there was a workshop before this that I think the question was asked: Do both forms need to go out when we are scheduling a notice of hearing? And the answer was yes. And I was wondering if that decision was changed for this workshop. Is it one form or the other, especially for the larger VABs that do have the telephonic hearing or Zoom hearings that we can start with the remote? But I wasn't sure if the DOR made a decision on that.

Thank you.

MR. KELLER: Thank you.

Yes, we did have that question, and that was the initial approach to these rules. Currently,

the draft rules contemplate that, you know, if you send an electronic notice of hearing, a notice of electronic hearing on the notice of hearing form DR-481, then it's not necessary to send a notice of remote hearing form DR-481REM containing the same information.

So, if you've noticed a hearing utilizing electronic communication equipment utilizing form DR-481, then it's not necessary to notice the same hearing utilizing form DR-481REM containing the same information about the electronic hearing. One would suffice.

MS. SUPAN: Thank you.

MR. KELLER: Thank you. Okay, moving on to the forms. Rule 12D-16.002 serves to adopt and list these forms.

The first form we have is form DR-481, Notice of Hearing. And then what we've been talking about here is on this form we have created the three options on page 2 for the clerk to, you know, either include the login and password information on the form or include a statement that that information is attached to the form, or the third option is for the clerk to include a statement that the login and password information will be emailed

separately.

Does anyone have comments on this form?

MR. JACKSON: You can go ahead, Mr. Millares. And after Mr. Millares, Ms. Cosby, you can go ahead and go.

MR. MILLARES: Thank you, sir. I appreciate it.

Two comments on the DR-481. The first one is just it's right in the middle of the first page, right under the box that says, “Your Hearing Information.” In the next box, it says, “Bring blank copies of your evidence if you are attending your hearing in person.” So, I find that that is a little bit confusing for unrepresented petitioners.

And it may make them think that as long as they bring physical copies to the hearing, they don't have to do the evidence exchange. Or, I mean, obviously they wouldn't upload into AXIA at that point because they're coming in person, but remember, sometimes they wake up that morning and decide they want to show up in person. So, they -- they might like literally physically appear in person at 9:00 a.m. and say, I want my in-person hearing. We would at that time try our best to accommodate them and immediately notify the PA's

office.

But if they show up with some copies of their evidence, I can't imagine the special magistrate would be able to allow it in because the PA would obviously not have, quote unquote, a reasonable amount of time to prepare.

So, I think out of just to avoid that, I would delete that. I would just delete it, and that way they won't be confused. They'll understand that an evidence exchange needs to happen well before the hearing and/or their evidence needs to be, you know, brought to the VAB or somehow gotten to the PA's office before the hearing.

So, that's my comment on page 1.

And then my comment on page 2 is also kind of in the middle of the page to the left, the left column under the area that says, Other Options for Hearings." Okay. So, the second option that reads, "If this notice is for a telephone hearing, you may request a hearing using audio visual technology or an in-person hearing." Again, I think this is confusing and, once again, maybe is not statutory.

They really can't request an audio visual like they -- we can't be made to provide them with that.

So out of caution, I would almost just delete that whole section. And if you want some sort of edited form of that, I'm happy to submit some proposed language, but I think as it's written now, it's very problematic.

Thank you.

MR. KELLER: Thank you.

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

MS. COSBY: Thank you. With regards to what Mr. Millares said about the bringing the X copies of evidence, I see it does say, “in addition to what you have provided to the property appraiser,” and in the next box it does say, “you must exchange evidence with the property appraiser at least 15 days before the hearing.” So, I see that you've included it in there.

I hear what Rafael said, and I respect him so wholeheartedly. I'm just trying to think of another way. I'm going to give it some thought of how we can clarify this a little bit more, but I do see that the Department of Revenue did specifically put in there: “You must exchange evidence with the property appraiser.” So, I think it's clear, and I think that we get to a point where, I mean, how much more obvious do we need to make this for

people who are representing themselves?

But further, and more importantly, I am on the exact same section that Attorney Millares referenced on page 2. On the left-hand side under Other Options for Hearings, the 2nd bullet point: “If this notice is for a telephone hearing, you may request a hearing using audiovisual technology or an in-person hearing.”

Again, this is consistent with my comments and Attorney Millares's comments earlier from the Rule that this takes away the option to use Zoom and almost makes it a requirement, and I don't believe that's where everybody is headed. And so, I think that this just needs to be maybe not taken away, but modified. You know, or maybe take this section away, this 2nd section, and augment the first one so that if it says that if they're using electronic or other communication equipment, like the Rule says, make it more consistent with the Rule. That if that is happening, which it does, that does encompass Zoom or Zoom-like or telephonic, that you just state if that's going to be the default method, then an in-person hearing may be requested so that it's more consistent with the Rule but then takes away the requirement to have Zoom or Zoom-

like platform. So, I have the same comments as Attorney Millares with that section.

Thank you so much.

MR. KELLER: Thank you.

With respect to this, there will be a comment period for you to submit written comments, which may include your suggested text for these areas.

Thank you.

Okay, the next form is form DR-481REM, Value Adjustment Board Notice of Remote Hearing. And as we've been discussing, this form also has the same three options for the clerk to choose from.

And the first one is a statement of the passwords and login information is included on this form.

Second option is that the login and password information is attached to this form.

Or, the third option is that the clerk can indicate that the login and password information will be emailed separately.

Does anyone have any comments on this form?

MR. JACKSON: You can go ahead, Ms. Figueroa, and after that, Ms. LaFollette.

MS. FIGUEROA: For the REM form, the 481REM form, on it, it's under this section that says

instructions for petitioner to submit evidence to the VAB. It says, “Upload evidence no later than 9:00 a.m. the non-holiday workday before the hearing date.” Should this be that, or should it be the two days before the hearing date?

MR. KELLER: I'm not --

MS. FIGUEROA: I just want to make sure that the language is consistent throughout.

MR. KELLER: Well, where are you? Are you seeing an inconsistency?

MS. FIGUEROA: Well, the rules stated that if they have evidence before the hearing, it has to be two days before, 9:00 a.m. two days before the hearing, and now this one's saying the day before the hearing.

So, is it two days, or is it the day before?

MR. KELLER: It's -- it's --

MS. FIGUEROA: Or are they speaking to two different things?

MR. KELLER: It's two days. You may be looking at a form that, essentially, the previous form was held onto the website for a length of time.

MS. FIGUEROA: Oh, okay. I'm looking at an old one.

Okay. Thank you.

MR. KELLER: Thank you.

MR. JACKSON: Ms. LaFollette, you can go ahead and go.

MS. LAFOLLETTE: Thank you. I just wanted to reiterate my statement from earlier that I think that there's a lot of back and forth that's happening on the VAB clerk side.

As I stated before, we're sending out the notice of hearing. Then we're getting calls saying, okay, well, can we do it telephonic? So now we're going to be sending out a new hearing form with the login information or the phone number to call into.

It would really be helpful if we knew that ahead of time when the request comes in for the petition to request the hearing on the 486 form to include if they're going to be a no-show. That would be helpful for us so that we're not going back and forth chasing down, you know, giving them login information or giving them telephone information.

It would be great to cut down on the redundancy and just have one hearing form based off of their requested method.

MR. KELLER: Thank you. We will certainly consider that.

MR. JACKSON: You can go ahead, Ms. Supan.

MS. SUPAN: Thank you.

So, in light of the fact that we can use the one form, let's say Palm Beach decided to use the 481, which is the first form, not the remote. That second page does give the option for the person to check and request a remote. But if Palm Beach adds the language to the 481 that says this is going to be a telephonic hearing and the person selects the option for remote, is this redundant that they're selecting something that we already have, or is the expectation now that Palm Beach needs to provide them some other sort of remote hearing?

MR. KELLER: No, that particular statement is on the form to be used to notify the petitioners when they are having set a in-person hearing. So that's to alert the petitioner that gets a notice of an in-person hearing that they have the option to request a hearing utilizing the electronic or other communication equipment, and that's what the Statute provides, that they have the right to request that type of remote hearing.

MS. SUPAN: Okay.

MR. KELLER: And I think the intent of the Statute was for that right to have the electronic hearing is when you're given a notice of in-person hearing.

MS. SUPAN: Okay. So, if I understand you correctly, Mr. Keller, the remote -- if we are doing a telephonic hearing, then we have to use the one, the remote form and provide our language on there, so we could no longer use the in-person 481 that we have now. We have to switch to the remote form.

MR. KELLER: Well, the answer, I think, to your question is that the form DR-481 has been drafted to allow you these options, any of the options. You can use it to notice an in-person hearing. You can use it to notice electronic hearings in three ways, you know, as we've been discussing. The electronic hearing can include the password and login information on the form, or it can also include it as an attachment to the form or alternatively indicate that it will be emailed separately.

So, the DR-481 Notice of Hearing form is flexible enough, I think in answer to your question, to be used for any of those purposes

which you would use it for, if you are aware of what type of hearing you're noticing, when you notice the hearing.

So, this is 25 days before the hearing, and if at that time you know it's an in-person hearing, you can use it to notice an in-person hearing.

If you know at that point in time that it's an electronic hearing, you can use it to notice an electronic hearing.

MS. SUPAN: Okay. So, the remote form is specifically, I guess, if you were doing Zoom. I would surmise that would be more specific to counties that do that?

MR. KELLER: Well, the remote hearing form, DR-481REM, is to be used when you have not previously noticed an electronic hearing using the form DR-481 and when the petitioner requests to have an electronic hearing.

MS. SUPAN: Mr. Keller, I apologize. Could you say that one more time?

MR. KELLER: I can't remember what I said.

MS. SUPAN: That's okay.

MR. KELLER: But I think it was something like the notice of electronic hearing form DR-481REM is to be used when the petitioner requests to have an

electronic hearing and you have not previously noticed an electronic hearing using the notice of hearing form DR-481.

MS. SUPAN: Okay. Thank you, sir.

MR. MOYLE: Just Jon Moyle.

Just a clarifying question on that. But you're not compelled to necessarily use the 481REM form. You could use the 481 without the REM and use that as a notice and say, yeah, you're good for an electronic hearing, if they'd already asked for it?

MR. KELLER: That is correct.

MR. MOYLE: So it's like optional use as to whether you want to do the 481REM or the 481 without the REM.

MR. KELLER: Well, I would answer that by saying that the notice of hearing form, DR-481, is to be used for all hearings. And it's been used in the past. It's a form that's been used for the in-person hearings. We have now added the feature to this form, the notice of hearing form.

It's sent 25 days before the hearing that if you know, if the clerk knows at that time that this will be an electronic hearing instead of an in-person hearing, they can use this form to notice

that electronic hearing.

And then if they notice that electronic hearing using this form, DR-481 Notice of Hearing, they do not need to send a DR-481REM electronic hearing notice for the same hearing.

MR. MOYLE: Thank you.

MR. KELLER: I mean, we were hoping that this is simplifying the process. And we appreciate all these comments. And we'll look to making it as clear as possible.

Thank you.

All right. We can move on to the form DR-486 Petition to Value Adjustment Board Requests for Hearing. This form has not been amended since the last hearing.

Does anyone have comments on this form?

MR. MOYLE: I'm sorry. I do.

This is Jon Moyle again. And I'm back on this understanding the hearing thing.

MR. KELLER: Okay.

MR. MOYLE: I mean, this is the first document that the petitioners put in, right? And I would think that if there was a little checkbox here to say, hey, would you like an electronic hearing or not, then that would provide good information

upfront to the clerk. And the clerk would say, oh, they checked the box.

I think we do that sort also with, are you okay getting email communications. There's a little check the box thing, and they do that.

And so, I think if you knew that information up front, if you were a clerk, it would ease your transition into your notice of hearing issues. That's kind of a thought that I had. And I wanted to share.

MR. KELLER: Thank you. We appreciate that.

And again, there is consideration of adding the ability for the petitioner to make the request for the electronic hearing on the petition. What we're looking at right now is the interplay between the counties that opt out of the electronic hearing and the need to explain that on this form, that not all counties would utilize the checkbox because they've opted out of the electronic hearings.

We're also considering maybe having an attachment, an insert, or an outsert form that would be an attachment to this that would be used by the counties that have not opted out of the electronic hearings and attach that to the DR-486 and the other form, 486PORT, that the petitioner

would get and have the checkbox on there with the explanation about this is not an opt-out county, so on.

So, we're looking at that. And we appreciate the comments on this today.

MR. JACKSON: You can go ahead, Ms. LaFollette.

MS. LAFOLLETTE: Thank you.

My only other comment on the form is I'm not sure if anybody in any of the counties still uses fax as a way to communicate. So, I would prefer to either have US mail or email as the options on there. I don't know if maybe people are utilizing that. But I'd probably have to dust off a fax machine somewhere if someone requested that.

MR. KELLER: Thank you. We'll look at that.

And next form is form DR-486PORT, Petition to the Value Adjustment Board Transfer of Homestead Assessment Difference Request for Hearing Form?

This form has not changed since the last hearing. Does anyone have comments on this form?

MR. JACKSON: You can go ahead, Mr. Millaris.

MR. MILLARES: Thank you.

My comments are actually not on the form. Since it's the last form, I just wanted to kind of

ask a final question and make a comment.

It seems like there are a lot of really good comments that have been given. I echo some of the earlier sentiments that hopefully the DOR will decide to really look at those and maybe have another workshop with maybe another -- some edited rules. And obviously I will, and I'm sure others will submit some comments.

If for some reason the DOR decides that they're not going to do any more changes and this was a final reading, if that happens, will the public be notified and when and how? Will an email be sent out where you say, that's it, this was the final reading, or how does it work?

MS. HARPER: Yes, Mr. Millares, to answer your question, the Department will send out an email regardless, just letting you all know what the next steps are for all interested parties, letting you know whether the next steps are, you know, we're going to move on with -- in the process of the rulemaking promulgation process. The next step would be another governor and Cabinet meeting. Or whether the next step is to have another hearing to invite and receive public comment on another draft.

So, either way, you will be receiving a

communication from the Department within the next, you know, few weeks identifying which path the Department is going down.

MR. MILLARES: Okay. Thank you very much.

MR. MOYLE: Can I have a follow-up on it?

MS. FORRESTER: Yeah.

MR. MOYLE: Jon Moyle, again.

Just in terms of overall timeframe, you know, governor and Cabinet they're not meeting very frequently. So, I would think that all of this good work is probably a 2027 event as compared to a 2026 event. Or, maybe not?

MR. KELLER: I think it's fair to say that where we are on these forms is where we are with respect to 2025 legislative changes.

There will be, we anticipate, some legislative changes for 2026, probably becoming effective around July 1st of this year.

So, we can draw a dotted line from that legislation to some additional changes to these forms.

MR. MOYLE: So maybe pick them all up at once as compared to do --

MS. HARPER: Right.

MR. MOYLE: -- sequential.

MS. HARPER: So, this rule package that's in front of us today to discuss as a hearing would move forward in the process that we began over a year ago. And then separately, we would open up 2026 legislative --

MR. MOYLE: Okay.

MS. HARPER: -- changes, and Steve was saying there's a dotted line that could come back and revisit some of these drafts.

MR. KELLER: Now, it's fair to say that during that process there may be some true-up opportunities to, you know, bring everything together at one point and promulgate it at one time. But we don't know exactly what is going to be involved yet with the 2026 legislation. We just have some ideas right now.

MS. FORRESTER: You can go ahead, Ms. LaFollette.

MS. LAFOLLETTE: Thank you. And I completely understand that, you know, a lot of the legislative stuff is out of your hands and out of your control, so I understand that. But the letters of denial are going out starting very soon, and so we may start getting petitions very soon. And so, it would be nice if we kind of had some of these

formalized and not switch forms halfway through the tax season.

MR. KELLER: Thank you for that comment.

Okay. That concludes my presentation of the rules and forms. At this time, I'll turn it back over to the moderator.

MS. FORRESTER: All right. Are there any additional comments from the public?

(No response.)

Hearing none.

On behalf of the Department, I want to thank everyone for participating and sharing your comments with us. Your participation is very helpful during the rule promulgation process.

You may provide written comments to us. Please bear in mind they do become part of the public record.

We ask that any written comments be provided to us by close of business on Wednesday, July 1st. You may send those comments by email to dorpto@floridarevenue.com or mail your comments to 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. And as mentioned before, a communication email will be sent.

This concludes the hearing.

(Thereupon, the proceedings were concluded at 2:40 PM.)

REPORTER'S CERTIFICATE

THE STATE OF FLORIDA
COUNTY OF MIAMI-DADE:

I, MARTHA SUTHERLAND-VIDAL, 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 Rule Workshop, at the time and place set forth; that the foregoing pages, numbered from 1 through 77 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 23rd day of June 2026.

Martha Sutherland-Vidal, Court Reporter
Notary Public-State of Florida