

1 FLORIDA DEPARTMENT OF REVENUE

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9 PROPERTY TAX OVERSIGHT PROGRAM RULE DEVELOPMENT

10 WORKSHOP

11

12 Wednesday, October 15, 2025
13 9:30 a.m.

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Reported by: Taylor Fox, CER 1414

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Job No.:421148

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ATTENDANCE

JANICE FORRESTER, REVENUE PROGRAM ADMINISTRATOR I
JENNA HARPER, COMPLIANCE ASSISTANCE PROCESS MANAGER
RACHEL GOLDSTEIN, CHIEF LEGAL COUNSEL
DAMETRIA HAYWARD-WILLIAMS, REVENUE PROGRAM
ADMINISTRATOR
PATRICIA RICHARDSON
KATHY WASHINGTON
TAMMIE PERNAS
ANTHONY JACKSON

1 P R O C E E D I N G S

2 (9:30 a.m.)

3 MS. FORRESTER: Good morning, everyone.

4 THE REPORTER: Yeah. I'm ready.

5 MS. FORRESTER: All right. Good morning. My
6 name is Janice Forrester. I'm a Revenue Program
7 Administrator with Property Tax Oversight. I'll be
8 the moderator for today's workshop. My role as
9 moderator is to preside in a neutral fashion. Staff
10 from the Department are here today to receive comments
11 on the proposed amendments. At this time, I would
12 like staff to introduce themselves.

13 MS. GOLDSTEIN: Rachel Goldstein, Chief Legal
14 Counsel for Property Tax Commission.

15 MS. HARPER: Jenna Harper, Compliance Assistance
16 Process Manager.

17 MS. HAYWARD-WILLIAMS: Dametria Hayward-Williams,
18 Revenue Program Administrator for today.

19 MS. FORRESTER: Today is October 15, 2025. This
20 is a Public Rule Workshop scheduled under Subsection 2
21 of Section 120.54, Florida Statutes. The Department
22 is holding this workshop to discuss the draft
23 amendments to Chapter 12D-17, titled Truth and Millage
24 TRIM Compliance and Associated TRIM Forms Incorporated
25 by reference in Rule 12D-16.002, Florida

1 Administrative Code.

2 The Department published two Notices of Rule
3 Development in the September 26, 2025, edition of the
4 Florida Administrative Register, Volume 51, number
5 188, pages 3652 through 3655. We placed copies of the
6 agenda on the back counter. For those at the computer
7 the drafts are on the Departments Proposed Rules page
8 at floridarevenue.com/rules select the property Tax
9 Proposed Rules drop down in Chapter 12D-17 link. I'll
10 now ask Anthony Jackson to explain the process we will
11 use for taking comments on the agenda items.

12 MR. JACKSON: Good morning, ladies and gentlemen.
13 If you are attending this workshop using the option
14 Telephone with audio pin, you have a question or
15 comment, send an email to dorpto@floridarevenue.com to
16 let me know if you wish to speak. We will address you
17 by name and unmute your phone when it is your turn to
18 speak. If you are using the option telephone with no
19 audio in, you must email your question or comment
20 directly to dorpto@floridarevenue.com.

21 Please use the subject line October 15 Workshop
22 TRIM Legislation for the comment, add your name and
23 whom you represent in your email. We will read your
24 comment out loud and the court reporter will enter it
25 into the record. If you are attending this workshop

1 using your computer, raise your hand using the icon on
2 the Grab tab, left of the control panel, and we will
3 address you when it's your turn to speak.

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

9 MS. FORRESTER: We will take comments on each of
10 the items from anyone present or from conference call
11 attendees. For anyone using the computer, raise your
12 hand electronically. Please tell us your name and who
13 you represent. We ask that you to provide only
14 comments or suggested changes that are directly
15 relevant to the drafts.

16 Please hold all other general comments until
17 after we have discussed the agenda items. We begin
18 with Chapter 12D-17. The purpose of the draft
19 amendments to rule Chapter 12D-17 is to reveal
20 obsolete rule provisions and references, update
21 references, incorporate forms by reference, provide
22 property appraisers with a method to submit the TRIM
23 Compliance package using the Department's OASYS,
24 Electronic Truth and Millage, eTRIM Internet based
25 system, and to clarify the TRIM compliance process.

1 Amendments to Rule 12D-17.001 titled Scope, is to
2 remove the obsolete rule reference to Chapter 12-10,
3 F.A.C. Are there any comments on rule 12D-17.001?

4 MR. JACKSON: Ms. Richardson it says that you
5 have to use your audio pin in order to be able to
6 speak. I have you unmuted but just waiting for you to
7 speak.

8 MS. FORRESTER: Does she need to hit unmute?

9 MS. WASHINGTON: Hello, this is Washington.

10 MR. JACKSON: There you go ma',am. We can hear
11 you now. Can you hear us?

12 MS. WASHINGTON: I hear you. I don't see
13 anything so I didn't know if you had (indiscernible).

14 MS. FORRESTER: We do not have the screen showing
15 that it's all on your -- do you have a comment on rule
16 12D-17.001? Mrs. Richardson?

17 MR. JACKSON: Okay. There were a couple of
18 people who had a couple of questions in the quick chat
19 option. But this isn't necessarily a TRIM workshop
20 where there'll be anything on the screen. We're just
21 taking comments on the rules and forms that are
22 proposed today.

23 MS. HARPER: There was a question raised in the
24 chat and they're not quite sure of what to do. The
25 purpose of today's meeting is a Rule Development

1 Workshop to take comments on the proposed amendments
2 made to the rule or the forms that are before you. We
3 are not sharing a screen.

4 All of these items are available on the public
5 website as mentioned earlier by Janice Forrester
6 @floridarevenue.com/rules, you can click on the
7 Chapter 12D-17 link and it will show all of the
8 proposed changes that are before you. This is not a
9 TRIM training or a workshop on how to use OASYS eTRIM.
10 It is a workshop on proposed amendments to Chapter
11 12D-17 and to the associated forms.

12 MS. FORRESTER: Are there any comments on Rule
13 12D-17.001? Seeing none. Amendment to Rule 12D-
14 17.002 titled Definitions is to update terms used in
15 Chapter 12D-17 and remove obsolete terms no overused.
16 Are there any comments on Rule 12D-17.002? Hearing no
17 comments. Amendments to Rule 12D-17.003 titled Truth
18 and Millage, TRIM Compliance is to incorporate forms
19 to add eTRIM to the submission process.

20 Are there any comments on Rule 12D-17.003?
21 Hearing none. Amendments to Rule 12D-17.0035 titled
22 Instructions and Calculations. Provide for
23 calculations of budget information by school
24 districts. Are there any comments on Rule 12D-
25 17.0035?

1 Hearing none. Amendments to Rule 12D-17.004
2 titled Taxing Authority Certification of Compliance
3 Notification by Department, provides instructions for
4 taxing authorities and school districts to submit
5 forms in the compliance process to the Department,
6 provide for the electronic Truth and Millage system
7 for meeting requirements and provide for the
8 incorporation forms by reference. Are there any
9 comments on Rule 12D-17.004?

10 Hearing none. Amendments to Rule 12D-17.005
11 titled Taxing Authorities Violation of Section 200.065
12 Florida Statutes updates to language. Are there any
13 comments on Rule 12D-17.005? Hearing none.

14 Amendments to Rule 12D-17.006 title Notification of
15 Non-Compliance Withholding an Escrow of State Revenue
16 Sharing Funds. Update the process for disbursement
17 and provide for incorporation of reference forms. Are
18 there any comments on Rule 12D-17.006?

19 Hearing none. Amendments to Rule 12D-17.007
20 titled Taxing authorities Failing to Timely File
21 Certification Forfeiture of State Revenue Sharing
22 Funds removes obsolete references to chapter 12D-10,
23 F.A.C. as revised provides incorporation by reference
24 in forms. Are there any comments on Rule 12D-17.007?
25 Hearing none. Amendments to Rule 12D-17.008 titled

1 Computation of Time. Provide clarity by removing
2 archaic language. Are there any comments on Rule 12D-
3 17.008?

4 Hearing none. Amendments to Rule 12D-17.009
5 titled Tax Roll Approval Extended timeframes. Method
6 of adjustment of millage allows for property credits
7 to send TRIM notices electronically. Are there any
8 comments on Rule 12D-17.009? Hearing none.
9 Amendments to Rule 12D-17.010 titled Certification of
10 Compliance and Application. Provides for the
11 incorporation of by reference reforms. Are there any
12 Comments on Rule 12D-17.010? Hearing none. That
13 completes Chapter 12D-17.

14 We'll move on to Rule 12D-16.002 and the
15 associated TRIM forms. These are listed in numeric
16 order. The purpose of the draft amendments to 12D-
17 16.002 FAC is to incorporate by reference amended
18 forms to provide for submitting all forms used in
19 administering the truth and millage requirements
20 using the Department's Electronic Oversight and
21 Assistance System, OASYS.

22 To clarify, the information should be completed
23 by taxing authorities to remove obsolete critical
24 capital outlay or critical operating needs specific to
25 your references in the forms and to clarify the levy

1 of the aboded debt service millage and to provide the
2 required rule references to forms mentioned within a
3 form. Are there any comments on form DR-420
4 Certification of Taxable Value?

5 Hearing none. Form DR-420, Debt Certification of
6 Voted Debt Millage. Are there any comments on the
7 form DR-420 Debt? Hearing none. Form DR-420MM,
8 Maximum Millage Levy Calculation Final Disclosure.
9 Are there any comments on for DR-420MM? Hearing none.
10 Form DR-420MM-P, Maximum Millage Levy Population
11 Preliminary Disclosure. Are there any comments on
12 Form DR-420MM-P? Hearing none. Form DR-420S,
13 Certification of School Taxable Value. Are there any
14 comments on DR-420S?

15 Hearing none. Form DR-420TIF, Tax Increment
16 Adjustment Worksheet. Are there any comments on the
17 form DR-420TIF? Hearing none. Form DR-421,
18 Certification of Taxing Authorities that do not levy
19 ad valorem taxes. Are there any comments on the DR-
20 421? Hearing none. Form DR-422, Certification Final
21 Taxable Value. Are there any Comments on Form DR-422?
22 Hearing none. Form DR-422 Debt Certification of Final
23 Voted Debt Millage. Are there any comments on form
24 DR-422 Debt?

25 Hearing None. Form DR-428B, Maximum Millage

1 Calculation General Information for fiscal year 2009
2 through 10 and thereafter. This is being repealed
3 Hearing no comments. Form DR-487, Certification of
4 Compliance. Are there any comments on Form DR-487?

5 Hearing none. DR-487V, Vote Record for Final
6 Adoption of Millage Levy. Are there any comments on
7 form DR-487V? Hearing none. Are there any additional
8 comments from the public?

9 MR. JACKSON: There was a question in the chat.
10 Ms. Perez, the question was are we just voting on what
11 the new forms are now or are this to approve the
12 current forms?

13 MS. GOLDSTEIN: So this is a public comment
14 period that is afforded to you all as stakeholders as
15 part of the rule making process. We essentially are
16 just updating our forms to reflect current practice
17 which is use of the OASYS system and the electronic
18 submission of the TRIM packages.

19 So yes, in a sense we invite you to review our
20 proposed changes. Make sure you know you don't have
21 any issues, you don't have any questions about the
22 proposed changes and submit your comments to us if you
23 do. So that's really what this today -- this
24 proceeding here today is intended to be.

25 MS. FORRESTER: Just to add the draft documents

1 including chapter 12D-17 and forms can be found on
2 that website, you'll see language that is underlined
3 and stricken on the forms that changes are highlighted
4 in yellow.

5 If you review those forms and determine that you
6 have any suggestions, you can send those suggestions
7 to our DORPTO email. Further questions or comments?
8 On behalf of the Department, I want to thank everyone
9 for participating. Your participation is very helpful
10 during the rule promulgation process. You may provide
11 written comments to -- I'll stop.

12 MR. JACKSON: Sorry.

13 MS. STUART: Can you hear me?

14 MR. JACKSON: Yes, ma'am.

15 MS. STUART: Can you hear me?

16 MS. FORRESTER: Yes.

17 MS. STUART: Hi. Good morning. Can you review
18 the website where we could find all the track cases?

19 MS. FORRESTER: That is floridarevenue.com/rules.
20 If you scroll down that page to Property Tax Proposed
21 Rules, click on that dropdown. There's a number of
22 items there that you want to select. The chapter 12D-
23 17 link. You'll see the draft rules and the draft
24 forms listed in those links.

25 MS. STUART: Perfect. Thank you very much.

1 MS. FORRESTER: You're welcome. You may provide
2 written comments to us. Please bear in mind that they
3 do become part of the public record. We ask that any
4 written comments be provided to us by close of
5 business on October 24th, 2025. You may send those
6 comments by email to dorpto@floridarevenue.com or you
7 can mail the comments to Property Tax Oversight,
8 Florida Department of Revenue, P.O. Box 3000,
9 Tallahassee, Florida 32315-3000.

10 We will review and evaluate all comments
11 received. After review, we will determine the next
12 step in the rule propagation process. I've update
13 this information on our website accordingly. Thank
14 you.

15 UNIDENTIFIED SPEAKER: Good to know. Good to
16 know.

17 MS. FORRESTER: Yes.

18 (End of Proceeding.)

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CERTIFICATE OF DIGITAL REPORTER

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I, TAYLOR FOX, a Digital Reporter, do hereby
certify:

That the foregoing proceeding hereinbefore set
forth was accurately captured with annotations by me
during the proceeding.

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

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



Taylor Fox
Digital Reporter
CER 1414

CERTIFICATE OF TRANSCRIPTIONIST

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I, STEPHEN OMONDI, Legal Transcriptionist, do
hereby certify:

That the foregoing is a complete and true
transcription of the original digital audio recording
of the testimony and proceedings captured in the
above-entitled matter. As the transcriptionist, I
have reviewed and transcribed the entirety of the
original digital audio recording of the proceeding to
ensure a verbatim record to the best of my ability.

I further certify that I am neither attorney for
nor a relative or employee of any of the parties to
the action; further, that I am not a relative or
employee of any attorney employed by the parties
hereto, nor financially or otherwise interested in the
outcome of this matter.

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



Stephen Omondi