

FLORIDA DEPARTMENT OF REVENUE

IN RE:

PUBLIC RULE HEARING

**CERTIFIED
ORIGINAL**

PROPERTY TAX OVERSIGHT RULE WORKSHOP

DATE TAKEN: June 23, 2026
TIME: 2:42 PM – 2:58 PM
LOCATION: Florida Department of Revenue
2450 Shumard Oak Boulevard
Building 1
Tallahassee, Florida 32311

1 ATTENDANCE:

2 JANICE FORRESTER, REVENUE PROGRAM ADMINISTRATOR

3 JENNA HARPER, COMPLIANCE ASSISTANCE PROCESS

4 MANAGER

5 STEVEN KELLER, DEPARTMENT OF REVENUE ATTORNEY

6 ANTHONY JACKSON, JR., SENIOR TAX SPECIALIST

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9 ALSO PRESENT:

10 HOLLY ELIZABETH COSBY, ESQUIRE

11 RAFAEL ENRIQUE MILLARES, ESQUIRE

12 MS. BARBARA TURNER, LEAD VAB CLERK, LAKE COUNTY

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

2 (Thereupon, the following proceedings were held at
3 2:42 PM.)

4 MS. FORRESTER: Good afternoon. My name is
5 Janice Forrester. I'm a Florida Revenue Program
6 administrator with Property Tax Oversight. I'll be
7 the moderator for today's workshop. My role as
8 moderator is to preside in a neutral fashion.
9 Staff from the Department are here today to receive
10 comments on the proposed amendments.

11 At this time, I would like staff to introduce
12 themselves.

13 MS. HARPER: Jenna Harper, Compliance
14 Assistance Process Manager.

15 MR. KELLER: Steven Keller, I'm one of the
16 attorneys with the Department.

17 MS. FORRESTER: Thank you. Today is June
18 23rd, 2026. This is a public rule workshop
19 scheduled under subsection 2 of section 120.54,
20 Florida Statutes.

21 The Department published a notice of a rule
22 meeting on the June 5th, 2026 edition of the
23 Florida Administrative Register, Volume 52, Number
24 109.

25 For those at the computer, the draft forms

1 rules are on the Department's proposed rules
2 webpage at floridarevenue.com/rules. Select the
3 property tax proposed rules drop-down bar at the
4 bottom of the page, then select the link titled
5 2025 Legislative Changes within rules 12D-9.009,
6 12D-9.013 and 12D-9.015.

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

10 MR. JACKSON: Good afternoon, ladies and
11 gentlemen.

12 Attendees using the Zoom broadcast have two
13 options to make a comment. A computer with
14 microphone and speakers allows you to speak at the
15 meeting. Raise your hand by clicking on Reactions
16 at the bottom of the screen and then the Raise Hand
17 tab. Department staff will acknowledge and unmute
18 you to ask your question.

19 Using the telephone and meeting ID, Zoom
20 allows you to speak at the meeting. All your calls
21 are muted.

22 If you want to ask a question or make a
23 comment, email your request to
24 dorpto@floridarevenue.com and wait your turn to
25 speak.

1 Department staff will acknowledge and unmute
2 you so you can ask your question. Please state
3 your name and whom you represent, and the court
4 reporter will enter it into the record along with
5 your question or comment.

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

11 Thank you.

12 MS. FORRESTER: We will take comments on each
13 agenda item from anyone present or from conference
14 call attendees.

15 For anyone using the computer, again, raise
16 your hand electronically. Please tell us your name
17 and whom you represent.

18 We ask that you provide only comments or
19 suggested changes that are directly relevant to the
20 drafts. Please hold all other general comments
21 until after we've discussed the agenda items.

22 I will turn it back over to Mr. Keller, who
23 will present and explain the draft rule amendments
24 from Chapter 12D-9.

25 MR. KELLER: Good afternoon.

1 We have three rules here today, and the
2 general amendment is to the filing fee rule, which
3 we'll talk about in some detail.

4 The first rule is 12D-9.009, Role of Legal
5 Counsel to the Board. This Rule is being amended
6 to just delete the provision for a fax number to be
7 used in communicating with the board, the
8 Department of Revenue.

9 And we've had indications in the hearing
10 previously that faxes, fax machines, are an
11 outmoded technology. That is being eliminated from
12 this Rule.

13 Does anyone have comments on this Rule?
14 (No response.)

15 Next rule is 12D-9.013, Organizational Meeting
16 of the Value Adjustment Board.

17 This Rule is being amended to eliminate the
18 reference to the filing fee adoption at the
19 organizational meeting. It brings in the
20 amendments regarding the electronic communication
21 equipment that we've been talking about with the
22 other rule.

23 At this time, what we've done is taken the
24 provisions of regarding the filing fees out of
25 these rules and placed them, relocated them, into a

1 bulletin. And that is bulletin Number 26-01, which
2 contains the exact same features that are currently
3 in these rules.

4 The Department's view is that it's not
5 necessary to have these provisions in the Rules
6 that the bulletin is the proper location for the
7 provisions regarding filing fee.

8 So that feature here with the organizational
9 meeting is deleting the indication of the board
10 adopting the filing fee.

11 Does anyone have comments on this Rule?

12 MR. JACKSON: You can go ahead, Ms. Cosby, and
13 followed by that, you can go ahead, Mr. Millares.

14 MS. COSBY: Thank you.

15 My sole comment is under 12D 9.013 (1)(k), the
16 word "provided." I would, because we have a
17 separate verbatim for this workshop, I will just
18 recount what I stated earlier today. Using the
19 word "provided" does give some sort of vagary there
20 that that someone could interpret this that the
21 board must secure a remote location and equipment
22 at a remote location for a remote party.

23 So, I would recommend either replacing
24 "provided" with "utilized" or just taking
25 "provided" out and say, "ascertain that the board

1 has electronic or other communication equipment."

2 MR. KELLER: Yes, thank you. We talked about
3 that with regard to the hearing, and we will
4 consider that.

5 Thank you.

6 MS. COSBY: Yes, sir. We're in a separate
7 workshop, so I want to make sure that I'm
8 consistent throughout.

9 Thank you.

10 MR. KELLER: Yes, thank you.

11 MR. MILLARES: Hi, this is Rafael Millares.

12 I agree with Ms. Cosby on her previous
13 comment, so I wanted to state that.

14 And I also just had a question regarding the
15 filing fee sentence. And I, forgive me if this is
16 if I hadn't noticed this. So, at the
17 organizational meeting, when we use the DOR
18 checklists, is the board not going to be required
19 to set the filing fee at the organizational meeting
20 any longer? Is that being removed?

21 MR. KELLER: That is being removed.

22 MR. MILLARES: Okay. Thank you very much.

23 MR. KELLER: Thank you.

24 Next rule is 12D-9.015, Petition Form and
25 Filing Fee. This Rule has been amended or is being

1 amended to simply remove all the provisions with
2 respect to the filing fees. And as we've
3 indicated, those provisions will be relocated into
4 the bulletin.

5 Does anyone have comments on This rule?

6 MR. JACKSON: You can go ahead, Ms. Turner,
7 and followed by that, you can go ahead, Ms. Cosby.

8 MS. TURNER: Okay. One thing back to Rafael's
9 comment. This is Barbara with Lake County.

10 The Statute still mentions the fact that there
11 is a resolution by the board when it comes to the
12 filing fee. So, will we not still have to have
13 that resolution?

14 MR. KELLER: Yes, that Statute provides for
15 the filing fee to be accomplished by a resolution
16 board.

17 MS. TURNER: Okay.

18 MR. KELLER: Yes.

19 MS. TURNER: Okay. And then so, Mr. Keller, I
20 am the clerk that sent you that long list of fees
21 and really appreciated y'all researching that.

22 Is there going to be anything that will fix
23 the problem that by raising our fee up to \$50 means
24 that timely filed applications for exemptions pay
25 \$50, and late filed applications for exemptions pay

1 \$15? It just sounds kind of backwards.

2 That, and also, the Statute when it talks
3 about the \$15 says that for a petitioner who
4 qualifies for an exemption and files late only pays
5 \$15. How is the VAB going to know if this person
6 qualified or not if they just got a denial letter
7 because they filed late?

8 MR. KELLER: Well, I don't know if I can
9 answer that type of a question here in the context
10 of this workshop. The question with respect to the
11 15 filing fees, those fees are provided
12 specifically by Statute with respect to the late
13 filed applications and they're left over. I mean,
14 the in the Statute after the amendment, the global
15 amendment, that allows the board by resolution to
16 have a filing fee of \$50, up to \$50.

17 And so, there's a consistency issue there. We
18 will acknowledge that, but that is what the Statute
19 provides at this time. A late filed application
20 gets to get filed with a \$15 fee and it's not up to
21 \$15, it's just \$15. And so even if the board has a
22 \$50 fee for everything else that we're stuck with
23 that until that is changed by legislation.

24 I would comment that the bulletin we
25 referenced 26-01 is going to be reissued to add

1 some filing fee provisions from 2026 legislation
2 that call for the deployed service member exemption
3 provisions where they're extending the application
4 deadline to August 1st and providing that there
5 will be no filing fee for those application
6 denials. We did also have a question on the filing
7 fee for timely filed agricultural classifications,
8 and a clerk, I believe it was Seminole County,
9 pointed out or said that she thought there was a
10 provision for that to not have a filing fee. And
11 we are not aware of that. So, the agricultural
12 classifications fall within the board's ability to
13 levy a -- a \$50 filing fee.

14 MR. JACKSON: You can go ahead, Ms. Cosby.
15 And after Ms. Cosby, Ms. Turner, you can go.

16 MS. COSBY: Okay. The discussion or the
17 previous discussion about the organizational
18 meeting no longer being the time to require that a
19 resolution is signed for a filing fee. May I ask
20 for some history on why that's removed? When else
21 would a board adopt a resolution for a filing fee
22 other than the organizational meeting?

23 MR. KELLER: Well, I mean, I --

24 MS. COSBY: Why did that change?

25 MR. KELLER: Thank you.

1 To answer the question, I'm not sure how
2 history would relate to this. But certainly if
3 that is an obvious conclusion that it must be done
4 at an organizational meeting, it's not necessary to
5 have a rule that states that, it would appear.

6 MS. COSBY: Okay. Okay. I understand.

7 Thank you.

8 MR. KELLER: Thank you.

9 MR. JACKSON: Ms. Turner, you can go ahead.

10 MS. TURNER: All right. My only question was,
11 has there been any thought to putting anything into
12 the Statute coming up into the next season to fix
13 the \$15 and \$50 discrepancy for late filed
14 applications? Because again, it's just, I mean,
15 somebody who does something in a timely manner is
16 paying -- can pay up to \$35 more than somebody who
17 just does it late. So, if the legislature, you
18 know, if they're going to do something and fix
19 that, that would be something less confusing for
20 people.

21 MR. KELLER: I'm not aware of any legislative
22 activity in that area. My understanding is that
23 legislative staff is aware of these issues and
24 that's about all we know right now.

25 MS. TURNER: Okay. Thank you.

1 MR. KELLER: Thank you.

2 Okay. Seeing no further comments, I'll turn
3 it back over to the moderator at this time.

4 MS. FORRESTER: Thank you.

5 Are there any additional comments from public?
6 (No response.)

7 MS. FORRESTER: Hearing none.

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

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

15 We ask that any written comments be provided
16 to us by close of business on Wednesday, July 1,
17 2026. You may send those comments by email to
18 doto@floridarevenue.com or mail your comments to
19 Property Tax Oversight, Florida Department of
20 Revenue, PO Box 3000, Tallahassee, Florida 32315-
21 3000.

22 We will review and evaluate all comments
23 received. After review, we will determine the next
24 step in the Rule promulgation process and update
25 this information on our website accordingly.

1 This concludes the workshop.

2 Thank you.

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4 (Thereupon, the proceedings were concluded at 2:58
5 PM.)

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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 15 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 in the action.

DATED on this 23rd day of June 2026.



Martha Sutherland-Vidal, FPR, CER
Notary Public-State of Florida