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PROPERTY TAX OVERSIGHT PROGRAM  
RULE DEVELOPMENT WORKSHOP

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM

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PUBLIC MEETING/WORKSHOP HEARING

LOCATION

Florida Department of Revenue  
2450 Shumard Oak Boulevard, Building 2  
Capital Circle Office Complex, Room 1221  
Tallahassee, Florida 32311

(Page Nos. 1 - 57)

Tuesday, December 9, 2025

10:00 a.m. - 11:15 a.m.

Stenographically Reported By:  
I. Iris Cooper  
Stenographic Reporter

Job No.: 430632

1 APPEARANCES:

2

Janice Forrester, Revenue Program Administrator I

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Jenna Harper, Compliance Assistance Process Manager

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Anthony Jackson, Jr., Senior Tax Specialist

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Stephen Keller, Attorney Supervisor

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1 Thereupon, the following proceeding began at 10:00 a.m.:

2 MS. FORRESTER: Good morning. My name is  
3 Janice Forrester. I'm the Revenue Program  
4 Administrator with Property Tax Oversight. I'll be  
5 moderator for today's workshop. My role as  
6 moderator is to preside in a neutral fashion.

7 Staff from the Department are here today to  
8 receive comments on the proposed amendments. At  
9 this time, I would like staff to introduce  
10 themselves.

11 MS. HARPER: Jenna Harper, Compliance  
12 Assistance Process Manager

13 MR. KELLER: Stephen Keller, one of the  
14 attorneys of the Department.

15 MS. FORRESTER: This is a public rule workshop  
16 scheduled under subsection 2 of Section 120.54  
17 Florida Statutes. The Department published two  
18 notices of rule development in the November 6, 2025  
19 edition of the Florida Administrative Register,  
20 Volume 51, Issue No. 217.

21 The Department received a written request for  
22 a workshop to be held on November 20th. The  
23 Department postponed the November 20th workshop.  
24 On November 21st, two additional notices were  
25 published in the Florida Administrative Register,

1 Volume 51, Number 227.

2 The Department is holding the workshop today,  
3 December 9th, to discuss the proposed amendments to  
4 rules and forms. Copies of the notices and  
5 workshop information can be found on the  
6 Department's proposed rules website.

7 For those at the computer, the information is  
8 on the Department's proposed rules web page at  
9 [FloridaRevenue.com/rules](http://FloridaRevenue.com/rules). Select Department Tax  
10 Proposed Rules dropdown bar at the bottom of the  
11 page. Then select the link titled 2025 legislative  
12 changes, Chapter 12D-9 and forms.

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

16 MR. JACKSON: Good morning, ladies and  
17 gentlemen. If you are attending this workshop  
18 using the option telephone with audio pin and you  
19 have a question or a comment, send an email to  
20 [DORPTO@FloridaRevenue.com](mailto:DORPTO@FloridaRevenue.com) to let me know you wish  
21 to speak.

22 We will address you by name. Unmute your  
23 phone when it is your turn to speak. If you are  
24 using the option telephone with no audio pin, you  
25 must email your question or comment directly to

1 DORPTO@FloridaRevenue.com.

2 Please use the subject line, December 9  
3 workshop 2025 legislation. For the comment, add  
4 your name and whom you represent in your email. We  
5 will read your comment out loud, and the court  
6 reporter will enter it into the record.

7 If you are attending this workshop using your  
8 computer, raise your hand using the icon on the  
9 grab tab left of your control panel, and we will  
10 address you when it's your turn to speak.

11 Please state your name and whom you represent,  
12 and the court reporter will enter it into the  
13 record along with your question or comment. If you  
14 have trouble, use the quick chat option to send me  
15 a message.

16 For those in the room, please mute or turn off  
17 any cell phone ringers or any other noisemaking  
18 devices. Thank you.

19 MS. FORRESTER: We will take comments on each  
20 agenda item from anyone present or from conference  
21 call attendees. For anyone using a computer, raise  
22 your hand electronically. Remember to please tell  
23 us your name and whom you represent.

24 We ask that you provide only comments or  
25 suggested changes that are directly relevant to the

1 drafts. Please hold all other general comments  
2 until after we've discussed the agenda items.

3 We'll begin with rules from Chapter 12D-9.  
4 The purpose of the draft amendments to Chapter  
5 12D-9 is to implement 2025 legislative changes. I  
6 will now turn it over to Mr. Keller, who will  
7 present and explain the draft rule amendments from  
8 Chapter 12D-9.

9 MR. KELLER: Thank you. Good morning. The  
10 purpose of this workshop is to receive your  
11 comments on the draft rules and forms in Chapter  
12 12D-9 and to implement the legislation that will  
13 become effective on January 1st of 2026.

14 The goal of this workshop is to get these  
15 rules and forms as complete as possible,  
16 recognizing that the Department will not have  
17 sufficient time to formally adopt these rules by  
18 January 1st.

19 So our plan is to get these rules in the form  
20 that it would be the best guidance that we can give  
21 and effectuate by January 1st, recognizing that  
22 they will not be formally adopted rules until some  
23 later time.

24 So we are here to receive your comments today  
25 on the drafts. First rule is amendments to Rule



1 12D-9.001 titled Taxpayer Rights in Value  
2 Adjustment Board Proceedings. Are there any  
3 comments today on this rule?

4 MR. JACKSON: You can go ahead,  
5 Mr. Thalwitzer.

6 MR. THALWITZER: Hi. Good morning. My name  
7 is Aaron Thalwitzer. I'm calling on behalf of the  
8 Orange County VAB. I'm not 100 percent sure if all  
9 of my questions are specific to this particular  
10 rule. So if some of them are more appropriate for  
11 some other portion of this, please just let me  
12 know, but I'll get right into my questions.

13 My first question is regarding the DR-481  
14 notice of hearing form and the DR-481REM forms. My  
15 reading of this, it's ambiguous whether DOR is  
16 requiring both of these forms to be used in  
17 applicable cases.

18 Are both of them going to be required or just  
19 one or the other?

20 MR. KELLER: Well, thank you for that comment.  
21 We will get to those forms. But at this point,  
22 I'll say that they are both intended to be used.  
23 First Form DR-481 is the notice of hearing that is  
24 currently in effect and is used to inform the  
25 taxpayer at least 25 days before the hearing of the

1 date and time and place of the hearing.

2 And the second form is intended to be used  
3 when there is a request for this electronic  
4 communication equipment to be used for the hearing  
5 by a petitioner.

6 Then the clerk would need to inform the  
7 petitioner of the login information and the sign-on  
8 information and how to access the electronic  
9 equipment, and that form is DR-481REM.

10 That form would be used to contain the login  
11 links and passwords and things of that nature that  
12 would be sent to the taxpayer so that they could  
13 use the electronic communication equipment.

14 MR. THALWITZER: Thank you very much. I  
15 appreciate that. My next question, is DOR  
16 requiring -- well, when a VAB offers both audio and  
17 visual like Zoom or something similar, is DOR  
18 requiring that VAB to have both audio and visual,  
19 or would audio alone be legally sufficient?

20 It can happen for any number of reasons,  
21 technical or otherwise, but that's my question. If  
22 we offer both, is audio alone sufficient?

23 MR. KELLER: I'm not sure I understand the  
24 question. There's recognition that under current  
25 practice, there's a lot of telephones being used,

1 telephonic connections used for these hearings.

2 The Department is disfavoring that in favor of  
3 the audio visual technology. That's the term that  
4 is used in these rules, and that could consistent  
5 of Zoom, Teams, Webex and so on, one or more of  
6 those things.

7 And the taxpayer petitioner if they desire not  
8 to have telephone or not to have an in-person  
9 hearing and they would request audio visual  
10 technology, then our understanding is that counties  
11 currently accommodate those requests for audio  
12 visual technology on a case-by-case basis. So  
13 that's the intent of these rules.

14 MR. THALWITZER: Thank you. My next question  
15 is kind of similar, and you may have already  
16 answered it to an extent. The question is whether  
17 DOR makes a distinction between a VAB offering  
18 phone versus audio-only but provided by a platform  
19 like Teams or Zoom?

20 MR. KELLER: I think I'm going to go with a no  
21 on that. I don't think -- telephone is audio only,  
22 I guess. And so, therefore, the other telephone --  
23 or audio-only features of one of the other  
24 platforms, software platforms, would be similar to  
25 a telephone or equivalent to a telephone.

1           Just because -- we have had references that  
2   these -- for example, a Zoom notice would have a  
3   telephone access number on it. It is our view that  
4   just because there's a telephone number on there,  
5   that is not to substitute for the audio visual  
6   features of Zoom.

7           You know, if they provide a telephone number,  
8   that does not represent an invitation to do a  
9   telephone only when you're affording a Zoom or a  
10   Teams or a Webex hearing that has audio visual  
11   features.

12           MR. THALWITZER: Thank you. Similarly, in a  
13   situation where we're providing audio and video  
14   like on Zoom but the video might cut out for one  
15   reason or another -- it could be deliberate. It  
16   could be not. Does the VAB have to do anything  
17   particular, pause the hearing, continue the  
18   hearing?

19           And would it make any difference if, for  
20   example, a petitioner asked to continue the hearing  
21   because of the lack of video?

22           MR. KELLER: Well, I think that's probably  
23   beyond the scope of these rules, but I would  
24   comment that at some point if the technology fails  
25   and drops the signal, then you no longer have a

1 hearing. So that would be a judgment call to be  
2 made on a case-by-case basis, I would think.

3 MR. THALWITZER: Thank you. Next one is on a  
4 little bit different topic. So in some hearings,  
5 we obviously feature confidential or exempt  
6 materials. TPP hearings are a good example.

7 In those cases, how should the VAB balance  
8 confidentiality or exemptions with the requirement  
9 to allow public access for the electronic remote  
10 appearances?

11 Obviously, some of those hearings would  
12 require significant redactions and lead to not  
13 being able to discuss really the material, core  
14 information openly making it very difficult or  
15 maybe impossible to complete the hearing if the  
16 public is present.

17 So I guess we're looking for some guidance on  
18 how to handle those situations where we've got a  
19 lot of confidential information, but also the  
20 public is participating.

21 MR. KELLER: Again, that's another question  
22 that's probably beyond the scope of this proceeding  
23 here. I would comment, though, that I don't see a  
24 difference between electronic communication hookup  
25 hearing process versus an in-person process.

1           If you have an in-person hearing, you have  
2   members of the public watching. You're going to  
3   use the same procedures that you would use in an  
4   in-person hearing with regard to your  
5   confidentiality issues.

6           In an electronic communication environment,  
7   you just use the same kind of process. I don't see  
8   a difference there at all. And we do recognize  
9   that the evidence and other testimony and whatnot  
10   in a value judgment board hearing is public record  
11   at that time, at the time it enters into the  
12   proceeding.

13           MR. THALWITZER: Thank you. My next question  
14   is about what is required of VABs who are -- I know  
15   we're required to post general -- at least general  
16   login information for electronic public hearing  
17   access. How specific does that need to be, if it  
18   needs to be specific at all?

19           For example, are VABs required to list  
20   specific petitioner names, case numbers, specific  
21   start times or just sort of a more general access  
22   link or whatever information is needed to just log  
23   in generally?

24           MR. KELLER: Well, this is an issue we would  
25   want to get to again. We can come back to it when

1 we get to Rule 9.026. I think the concept here is  
2 -- and you tell me.

3 Your comment earlier in writing was that this  
4 is impossible, and so we'd like to get a little bit  
5 more detail from you about that. But the idea is  
6 that the clerk would send out a notice of  
7 electronic communication hearing using the Form  
8 DR-481REM, and that would have all the information  
9 on it.

10 And so it's simply a matter of that same  
11 information being posted perhaps on a website.  
12 That would be the best practice, we would think, in  
13 some kind of order. That has all the information  
14 on it, I believe.

15 It has the date and time of the hearing and  
16 the login information and the petition number and  
17 so on. So that would be the best practice. But  
18 again, are you saying that there's difficulty in  
19 complying with this?

20 MR. THALWITZER: That's what I'm hearing, yes,  
21 that doing that would be a lot of -- a lot of staff  
22 work, particularly if there's cancellations or  
23 rescheduling, which could conceivably require  
24 last-minute updates.

25 So, yes, what I'm hearing from the clerks is

1 that that would be a significant burden.

2 MR. KELLER: Thank you. Would it be  
3 sufficient, though -- let's say that perhaps what  
4 we could do is add a provision to the rule that  
5 would allow the clerk to either at their option  
6 post the information or provide an access number or  
7 telephone number where a member of the public could  
8 contact the clerk and make a request. Is that  
9 feasible?

10 MR. THALWITZER: Okay. Thank you. I've got  
11 two more questions. One of them you kind of  
12 already touched on before the questions.

13 But particularly given that the rulemaking  
14 apparently will not be finalized by January,  
15 January 1st, what is the -- how strict will the  
16 requirement be to adopt local electronic appearance  
17 procedures by that date?

18 I understand, at least for my part, we're  
19 trying to implement as much as we can as closely as  
20 we can to the rules and the guidance. But without  
21 the final rules, what is DOR expecting?

22 MR. KELLER: Well, I would go with the  
23 response as follows to that. We have a statute  
24 from the legislature that's pretty clear, and it's  
25 got some detail in it, and it's effective on



1 January 1st.

2 So on January 1st, there will be the ability  
3 for a petitioner to request a hearing using  
4 electronic communication equipment. And that  
5 request would be under a statute that is in effect,  
6 and it would be a requirement for the Value  
7 Adjustment Boards to accommodate those petitioners.

8 MR. THALWITZER: And I think you basically  
9 answered my last question already. That's all I  
10 have. Thank you very much. I appreciate your time  
11 and attention.

12 MR. KELLER: Thank you.

13 Do we have any comments further on Rule  
14 12D-9.001?

15 The next rule is amendments to Rule 12D-9.013  
16 titled Organizational Meeting of the Value  
17 Adjustment Board. Are there any comments today on  
18 this rule?

19 Next rule is amendments to Rule 12D-9.014  
20 titled Prehearing Checklist. Are there any  
21 comments today on this rule?

22 Moving on, the next rule is amendments to Rule  
23 12D-9.015 titled Petition Form and Filing Fee. Are  
24 there any comments today on this rule?

25 Moving on, the next rule is amendments to Rule

1 12D-9.019 titled Scheduling and Notice of a  
2 Hearing. Are there any comments on Rule 12D-9.019  
3 today?

4 MR. MILLARES: Hi. This is Rafael Millares,  
5 VAB attorney for Miami-Dade County. How are you?

6 MR. KELLER: I'm super. Thank you.

7 MR. MILLARES: So I just wanted to -- first of  
8 all, thank you all for the work that you guys do.  
9 We really appreciate the opportunity to comment,  
10 and you guys definitely listen and have implemented  
11 some of our suggestions, so thank you for that.  
12 That's wonderful.

13 I did have a comment on 12D-9.019. So on my  
14 -- I printed it out, and so I'm actually on kind of  
15 the second page of it. I guess it's like Page No.  
16 5, and it's subsection 14.

17 So in subsection 14, I guess it's the second  
18 or third sentence down that starts, if this notice  
19 is for a telephone hearing, you may request a  
20 hearing using audio visual technology.

21 So I have a little bit of an issue with that  
22 phrase, you may request a hearing using audio  
23 visual technology. That, to me, implies that VABs  
24 have a legal obligation to provide all three forms,  
25 i.e., an in-person hearing, a telephonic hearing

1 and/or a hearing that is like a Zoom hearing or  
2 like an audio visual hearing.

3 Our position is that the law is an either-or  
4 law. So you can comply with the law, and I think  
5 this harkens back to a question that Mr. Thalwitzer  
6 has. Well, we feel that you can comply with the  
7 law if you're a VAB by offering either telephonic  
8 or audio visual.

9 So we would kind of object to this language  
10 which seem to imply that the VABs have to provide  
11 all three. We don't believe that's what the law  
12 says. And then underneath that -- and by the way,  
13 everybody, we will be providing all of our comments  
14 in writing as well.

15 I know that's easier to, you know, understand.  
16 I think it's a lot more helpful, so we will be  
17 sending those in, you know, within a day or two.  
18 Anyway, the same kind of thing applies underneath  
19 in subsection C, so 14, subsection C where it says,  
20 the clerk shall so accommodate a petitioner's  
21 request for a hearing using audio visual  
22 technology.

23 Again, a particular VAB might not even be able  
24 to provide that type of technology or Zoom or  
25 whatever for logistic reasons or financial reasons.

1 So that's just my comment on that rule.

2 MR. KELLER: Thank you. Let me ask you, I  
3 think you previously indicated in a previous  
4 workshop that in your county, Miami-Dade County,  
5 that you use what you refer to as a default mode  
6 using telephone technology, and that when a  
7 petitioner requests a Zoom hearing, for example, or  
8 an audio visual hearing or an in-person hearing  
9 that you accommodate that in your county. Is that  
10 still your statement here?

11 MR. MILLARES: Yes, sir. Yes, sir.  
12 Absolutely. We always accommodate someone who  
13 requests to appear in person, correct.

14 MR. KELLER: Thank you. Any further comments  
15 on this Rule 12D-9.0019?

16 MR. JACKSON: You can go ahead, Ms. Cosby. It  
17 says you're self-muted.

18 MS. COSBY: Good morning. Can you hear me?

19 MR. JACKSON: Yes, ma'am.

20 MR. KELLER: Yes, we can hear you. Thank you.

21 MS. COSBY: Wonderful. Thank you. Good  
22 morning. Holly Cosby, present this morning for  
23 Lee, Collier, Hendry, Glades, Hernando, and Nassau  
24 County Value Adjustment Boards.

25 And I echo the sentiment of Attorney Millares

1 with regards to 14(c) would be the clerk -- and I  
2 will also express my gratitude this morning for  
3 holding this workshop and allowing us to speak on  
4 behalf of our clients and the issues that we need  
5 to raise.

6 But the language the clerk shall so  
7 accommodate a petitioner's request for a hearing  
8 using AV technology, the same issue as Mr. Millares  
9 had is that the language that the clerk shall is  
10 just too strong, especially if there are the  
11 in-person and/or telephonic options when telephonic  
12 is still an allowable mode for hearings.

13 You know, the fact that the clerk shall  
14 accommodate an audio visual if they don't have that  
15 capacity because I do represent some smaller VABs  
16 that do not have that capacity. That shall  
17 language is a little strong.

18 I would look for something that says something  
19 to the effect that the clerk may accommodate if  
20 it's available or something like that. That would  
21 be my comment to 14(c). Thank you.

22 MR. KELLER: Thank you. Are we ready to move  
23 on to the next rule, or any further comments on  
24 this rule?

25 Our next rule is amendments to 12D-9.020,

1 titled Exchange of Evidence. Are there comments  
2 today on this rule?

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

4 MR. MILLARES: Thank you, all. So again,  
5 Rafael Millares with Miami-Dade VAB. So I guess my  
6 question on 12D-9.020 is -- I guess it's twofold.  
7 The first thing is are we going to do away or is  
8 the Department thinking of doing away with what we  
9 call the reasonableness standard?

10 In Miami-Dade because of the volume of cases  
11 and just the general population there of  
12 petitioners, there are frequent sometimes evidence  
13 exchange violations unfortunately, especially with  
14 the unrepresented folks that do not have a  
15 professional representative.

16 And so we use the reasonableness standard that  
17 used to be, I guess, in existence and mentioned  
18 throughout the rules. We used to use it as a  
19 catchall, and it was very helpful.

20 Because, you know, at the end of the day if  
21 someone just really didn't do the evidence exchange  
22 properly but it was not done with malice, we would  
23 just kind of all assume that the special magistrate  
24 had the power to analyze the situation and the  
25 potential evidence exchange violation from a

1     reasonableness standpoint.

2             So of course there's a difference between  
3     someone bringing in one or two pages of comparable  
4     sales 48 hours prior to the hearing versus 100  
5     pages right at the evidence upload deadline of 9:00  
6     a.m. the day before the hearing.

7             You know, one would be probably considered  
8     reasonable by the special magistrate and would be  
9     allowed in as evidence. Whereas, the other one  
10    would probably end up being excluded since it was  
11    not properly exchanged with the Property  
12    Appraiser's office and, you know, was just  
13    considered too much and, you know, it was  
14    unreasonable.

15            So I guess my first question is are we still  
16    going to have the reasonableness standard because I  
17    think throughout some of language here, especially  
18    some of the language that's been cross out, it  
19    seems like maybe we're moving away from that. What  
20    is your response for that? What's your guidance on  
21    that?

22            MR. KELLER: Well, again, this is probably a  
23    topic beyond the scope of this proceeding. These  
24    rules here and this rule in particular is intended  
25    to correspond to the statutory amendment that was

1 made in Chapter 2025-208, Section 7, and so that is  
2 the start and finish of that rule.

3 MR. MILLARES: Okay. I appreciate that  
4 answer. Thank you. And then my second part of the  
5 question was -- so I notice that the concept of if  
6 the petitioner has an evidence exchange violation  
7 and seems to, with knowledge and I guess maybe a  
8 little bit malice, has not provided some documents  
9 to the PA's office that were requested by the PA's  
10 office, then those documents or evidence may be  
11 excluded by the special magistrate.

12 And, you know, we're fine with that. I think  
13 that just speaks to fairness and the concept of no  
14 trial by ambush allowed at VABS, so we have no  
15 quibble with that. That's fine. But it seems to  
16 be a little bit of a double standard, with all due  
17 respect to my friends at the Property Appraiser's  
18 office.

19 It seems here there's a section. Let me see  
20 here. You know what, and I apologize. I may have  
21 had a comment for a future section, so I apologize  
22 for bringing it up untimely here.

23 But the bottom line is should the same apply  
24 to the Property Appraiser's office, I guess? And  
25 I'll leave it there because I think I'm going to



1 address it later where it really surfaces. Thank  
2 you.

3 MR. KELLER: Thank you. Are there any further  
4 comments on this rule?

5 MR. JACKSON: We have three more.

6 Ms. Schwartz, you can go ahead and go, and then  
7 Mr. Wolfe and then Ms. Cosby.

8 Ms. Schwartz, you can go ahead.

9 MS. SCHWARTZ: Are you talking about  
10 Mr. Mandler?

11 MR. JACKSON: Mr. Mandler.

12 MR. MANDLER: Hello, Mr. Keller. How are you,  
13 sir?

14 MR. KELLER: Good morning. I'm super. Thank  
15 you.

16 MR. MANDLER: Would you allow my partner,  
17 Dan Wolfe, to speak first because his comments more  
18 or less follow up on Mr. Millares's, and then I'm  
19 going to speak to something different. And so just  
20 so we have a continuing of thought recognize him  
21 first?

22 MR. KELLER: Yes, that's fine.

23 MR. MANDLER: Thank you.

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

25 MR. WOLFE: Thank you. This is Dan Wolfe on

1     behalf of Rennert Vogel Mandler & Rodriguez. I'm a  
2     property tax attorney. Our firm represents clients  
3     all across the state of Florida. I work with  
4     Jeff Mandler.

5             What I want to discuss first is a lot of what  
6     Mr. Millares very eloquently already discussed. I  
7     may maybe go into a little more detail on, which is  
8     late-submitted evidence.

9             My understanding in reading the amendments to  
10    the current rules is exactly what Mr. Millares was  
11    addressing, which it seems like there is going to  
12    be a blanket preclusion of evidence that is not  
13    submitted at least 15 days before the hearing,  
14    which is historically different than the current  
15    process or the current rules prior to these  
16    amendments, which does allow late evidence under  
17    two circumstances or what I would break down into  
18    two circumstances.

19            The one is pretty straightforward, which is in  
20    circumstances where both the taxpayer or  
21    representative for the taxpayer and the property  
22    appraiser agree to the late submission of evidence.  
23    And that does happen a lot in our practice,  
24    especially in scenarios where we are actively  
25    trying to resolve a case prior to hearing with the

1 Property Appraiser's office.

2 And for whatever reason, we're close to the  
3 finish line, but we're unable to do so prior to the  
4 hearing deadline or the evidence deadline.

5 There should be some mechanism in place to,  
6 you know, allow both us and the property appraiser  
7 upon mutual agreement to not have to scramble and  
8 put together evidence to submit to just to meet the  
9 15-day deadline, as opposed to, say, agreeing to,  
10 you know, ten days or seven days, whatever it may  
11 be, just under the guise that should both parties  
12 agree to it, why are we putting up a roadblock  
13 there?

14 The second scenario is the reasonableness  
15 standard, which is what Mr. Millares was talking  
16 about where you could look at it as the prejudice  
17 standard. And what it comes down to is whether or  
18 not the property appraiser or us -- it really  
19 applies both ways.

20 But looking at it from the point of the  
21 taxpayer, it's whether the property appraiser was  
22 prejudiced by the late submission of evidence. And  
23 how do you measure prejudice, it's whether the  
24 property appraiser had reasonable time to review,  
25 to investigate, respond, reply to the evidence that

1 is being submitted late.

2 And again, there is a mechanism already in  
3 place that addresses that in the current rules.  
4 And it allows flexibility, and it allows that the  
5 magistrate the discretion to analyze these  
6 situations on a case-by-case basis because really  
7 that's the best way to handle it.

8 Not every scenario is going to be the same.  
9 Not every piece of late-submitted evidence is going  
10 to be the same. If it's a 200-page document that's  
11 being submitted for the first time three days  
12 before the hearing, obviously that should be  
13 handled differently than, you know, a new document  
14 that's shedding light on something new that can be  
15 analyzed in ten minutes, and that's being submitted  
16 in 10 or 12 days before the hearing.

17 The point being, it really -- the current  
18 rules allow the magistrate the discretion to  
19 analyze these cases or these scenarios on a  
20 case-by-case basis. And in our opinion, that's the  
21 best way to handle it going forward.

22 We're concerned that these amendments to the  
23 rules are doing away with both scenarios, the  
24 scenarios where the petitioner and property  
25 appraiser agreed to the late submission of evidence

1 and the scenario that talks about this  
2 reasonableness prejudicial standpoint. Thank you.

3 MR. KELLER: Thank you. I would comment I  
4 believe the agreement provision is still in the  
5 draft of the 12D-9.020. If it's not in there,  
6 we'll make sure it is, but I believe that is been  
7 retained.

8 Are there any other further comments on  
9 12D-9.020?

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

11 MS. COSBY: Yes. Good morning. To respond to  
12 what you just said, Mr. Keller, no, the  
13 reasonableness is not still in 12D-9.020. That has  
14 actually been removed. And I will also stand next  
15 to Mr. Millares and Mr. Wolfe with regards to that  
16 reasonableness issue.

17 And I will say, you know, just as a Value  
18 Adjustment Board attorney, you know, the efficiency  
19 of the process, the efficiency of running the  
20 process representing several counties that get  
21 volumes of petitions, it's really impractical and  
22 very not efficient to automatically reschedule  
23 every single hearing where the parties don't  
24 exchange, you know, at least 15 days prior to a  
25 hearing, especially when there is a reasonableness

1 in providing the evidence, let's say it's 14 days  
2 or 13 days before the hearing.

3 And on top of that, during a hearing, the  
4 parties don't object to the -- you know, one party  
5 doesn't object to the other's evidence, especially  
6 when exchanged still within a reasonable time for  
7 the other two to review.

8 So I would love to see on behalf of my clients  
9 that reasonableness placed back in the pool as  
10 well. Thank you.

11 MR. KELLER: Thank you. My response to  
12 Mr. Wolfe was with regard to the agreement by the  
13 property appraiser and the petitioner that there  
14 still is that ability for that agreement to occur.  
15 I was not referencing the reasonableness feature.

16 MS. SCHWARTZ: I apologize. I apologize.  
17 Thank you.

18 MR. KELLER: Thank you.

19 MR. JACKSON: You can go ahead, Mr. Mandler.

20 MR. MANDLER: Thank you, sir. Jeffrey  
21 Mandler, Rennert Vogel Mandler & Rodriguez. As  
22 Mr. Wolfe said, we represent taxpayers across the  
23 state of Florida. Let me just touch, Mr. Keller,  
24 just on this one issue.

25 It sometimes helps to look at what way things

1 are done in a court of law. And although it's  
2 really good to have these guidelines, the trier of  
3 fact, which in this case would be the special  
4 magistrate, is given zero leeway here to deal with  
5 this reasonableness of the exchange.

6 And I think that that's a concept that is  
7 pretty much accepted across our state courts, but  
8 it's also just a part of the fundamental due  
9 process. It's good to have the rule. But a  
10 fallback and let the trier of fact, the magistrate  
11 with the -- obviously, with the advice and consent  
12 of counsel, such as Mr. Millares or Ms. Cosby, is  
13 the most efficient and proper way to handle those  
14 rare occasions where there has been some type of  
15 inability to follow this 15-day rule.

16 So I think that that's a reasonable standard  
17 that is kind of out there on everything. It would  
18 create such a harsh remedy without any allowance  
19 for any other type of things.

20 Again, we have the confidence that the  
21 magistrates, with the advice of counsel, to make  
22 that decision. And so that's one of the things  
23 we're doing, and I just wanted to add my two cents  
24 on that.

25 If I could move on to one or two other

1     comments. And this reasonableness also kind of  
2     deals with the issue that I was going to raise  
3     right now, so I have two other comments. The first  
4     is on rebuttal and the double standards that you  
5     have here.

6             The property appraiser can submit any rebuttal  
7     and the property owner only limited to if it wasn't  
8     asked for. And again by eliminating some type of a  
9     reasonable standard on this, I think we're  
10    deviating from what would be allowed in common  
11    practice.

12            In my mumble experience, most of the  
13    magistrates really understand rebuttal, and they  
14    know what's rebuttal and what's trying to get in  
15    through the backdoor something that doesn't respond  
16    to what the property appraiser says.

17            But if you'll notice -- and, Mr. Keller, we've  
18    sent this out. A lot of property appraisers do  
19    these blanket requests, and we've been dealt with  
20    them trying to use it as a shield to say, well, if  
21    you don't submit it for 15 days even though it was  
22    really nothing to do with your case in chief, you  
23    can't even rebut a property appraiser's information  
24    on this.

25            And I'd like to give you just a really simple



1 example. Let say you have an office building with  
2 10,000 feet and the property appraiser is using  
3 11,000 feet.

4 Well that certainly -- no taxpayer is going to  
5 submit like architectural plans or that type of  
6 information in their case in chief, but they would  
7 want to keep -- allow it in as rebuttal.

8 The way that this is worded now, it doesn't  
9 really deal with that situation. By eliminating  
10 the standard of rebuttal being irrelevant and  
11 required, I think you've taken away that ability of  
12 the magistrate to make that decision.

13 And so I know we've submitted information.  
14 I'm going to submit again another second idea.  
15 There should be allowed rebuttal evidence, and I  
16 think one of the ways to deal with it -- part of  
17 the problem, Mr. Keller, is that the property  
18 appraiser's requests are so broad that it's  
19 impossible if you can't make every hearing.

20 Remember, these are 15- to 30-minute hearings  
21 that we were going to be submitting 200 pages of  
22 evidence on every case. How do I know if the size  
23 is going to be an issue?

24 We're dealing here, Mr. Keller, with the  
25 interplay of 194.034(1)(h), and that is that a

1 taxpayer can't willfully withhold information.

2 There was a rule that had been submitted many years  
3 ago by the Department of Revenue, and it listed  
4 like ten items.

5 And it was basically information which was in  
6 the hands of the owner, and no one else had it  
7 available. And I'm, of course, getting towards  
8 income information.

9 And certainly you can't add rebuttal  
10 information on income information if you didn't  
11 submit it in your case in chief. But again, that  
12 is clear because that is not rebuttal. And by  
13 submitting it, it would already be prohibited.

14 And I'm trying to get to this -- like these  
15 minor issues, and I'll give you another example.  
16 Another request, Mr. Keller, is that they provide  
17 all information on comparable sales.

18 We've had the county try to keep out our  
19 rebuttal on their sales, the PA sales, by the  
20 property appraiser saying, well, we haven't  
21 requested any information on comparable sales.

22 So we didn't know what the sales they're going  
23 to rely upon and how we could rebut that. And the  
24 way the rule is written, it is very, very stringent  
25 in that if you have any of this blanket request,

1     rather than specific request, you come a shield.

2             And my concern is that the new -- the way this  
3     new exchange is written, it kind of eliminates  
4     that. But we've given you a couple of suggested  
5     changes to it, but it's really about this blanket  
6     request and then not allowing that information.

7             And so our rebuttal, we'd like the same  
8     reasonableness type of an issue and reasonableness  
9     determined by the magistrate. And again, in any  
10    court of law, you would have the trier of fact  
11    makes that decision.

12            We all understand the rules and the  
13    guidelines, but a magistrate will know whether it's  
14    rebuttal SIR or it's really a backdoor to get this  
15    stuff in. And so similar to the direct, we're  
16    asking for a little bit of leeway for magistrates  
17    to then make a decision on that rebuttal evidence.

18            Mr. Keller, do you have a question about what  
19    I'm discussing? It's the same concept but on  
20    rebuttal.

21            MR. KELLER: No, sir, I don't have a question,  
22    and we will consider your comments here. Thank  
23    you.

24            MR. MANDLER: So a second thought, Mr. Keller,  
25    is -- let me pull it up. The paragraph C, like

1 Charlie, in 9.020 under the exchange evidence --  
2 and this is a whole different concept, which we  
3 think can be fixed, Mr. Keller, by just the  
4 addition of three words.

5 So what we want clear is that -- again, we've  
6 had request from certain counties that this  
7 information -- just to give you real world  
8 examples, Mr. Keller, so you understand.

9 We had a county who was saying, we're  
10 requesting this information, and you must give it  
11 to us within 30 days. And they send that letter  
12 out on October 1st. Well, your hearing is not  
13 until, let's say, December.

14 So they are then trying to preclude it because  
15 they said it wasn't responded to within that 30  
16 days. So I think one easy, clear way to do this is  
17 on paragraph C, the line that says such evidentiary  
18 materials shall be.

19 And I think if you add the word consider  
20 timing if after the shall be considered timely if  
21 presented to the property appraiser no later than  
22 15 days.

23 Again, it's just clarifying that the property  
24 appraiser can't create their own artificial  
25 deadlines on that request that those September

1 letters that come out after the petition is filed  
2 and that it's clear that the 15 days is the time  
3 that we're discussing here.

4 And so that's just a minor tweak, so then I  
5 think we'll address that issue. And that would be  
6 in, again, 5.020(c). Any questions, sir?

7 MR. KELLER: No. I see where you're  
8 referencing that, and we will consider that. Thank  
9 you.

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

11 MR. MILLARES: Thank you. This is Rafael  
12 Millares with Miami-Dade County VAB. So I  
13 appreciate everybody's comments, and I second, you  
14 know, many of them. I want to add a little bit  
15 more color on a couple of the concepts, so I guess  
16 you can -- I don't know -- categorize this as  
17 stories from the front lines kind of thing.

18 So what actually happens in practice with  
19 these high-volume, fast-paced hearings in Miami is  
20 special magistrate simply doesn't have the time to  
21 deviate from the merits of the case into an entire  
22 hearing on evidence exchange violations.

23 And although, you know, Mr. Mandler said that  
24 it's rare that we have evidence exchange  
25 violations -- and it may be for him because they're

1 very organized, and they rarely have that problem.  
2 We do have common -- it's very common to have  
3 evidence exchange problems.

4 So we would never get finished if all the  
5 special magistrate was doing was trying to decide  
6 case-in-chief evidence versus rebuttal evidence  
7 versus do we have to just reschedule this case  
8 because the rules tell us to, you know, whenever  
9 there is some sort of evidence exchange problem.

10 So I guess I just want to bring up the fact  
11 that sometimes there is a weaponization of these  
12 rules, and I'm not blaming anybody. I'm not  
13 pointing fingers, but it can happen. It has  
14 happened in the past.

15 And so the rules cannot set up a mechanism  
16 where if someone wants to reschedule, all they have  
17 to do is flub the evidence exchange violation. If  
18 our hands are tied and there's no reasonableness  
19 analysis and we have to grant a reschedule if  
20 there's an evidence exchange violation, the  
21 Miami-Dade County VAB will not be able to finish on  
22 time. It just won't happen.

23 So again, I want to stress I think the  
24 reasonableness concept should stay in there. I  
25 think it's a valuable tool for both sides because

1 both sides have evidence exchange violations. And  
2 the one thing I'll say is I think the way the rules  
3 have historically been written, it's a little -- I  
4 don't want to use the word unfair.

5 But if the Property Appraiser's office has an  
6 evidence exchange violation, they can let us know.  
7 And it's an -- it's an almost automatic reschedule.  
8 Whereas, if the petitioner has an evidence exchange  
9 problem and it seems to be something that was  
10 requested of them in writing by the PA, their  
11 evidence gets excluded.

12 So again, with all due respect to our friends  
13 at the Property Appraiser's office who do a  
14 fantastic job and rarely have problems with  
15 evidence exchange, I think the rules should spell  
16 it out more fair.

17 You know, what's good for the goose is good  
18 for the gander. If there's an intentional,  
19 malicious evidence exchange problem where evidence  
20 was withheld, then the evidence should be excluded,  
21 whether it's the PA doing it or the petitioner.  
22 Thank you. Thank you for your attention.

23 MR. KELLER: Thank you. Are there any further  
24 comments on this rule?

25 Next rule is amendments for Rule 12D-9.025

1 titled Procedures for Conducting a Hearing,  
2 Presentation of Evidence, Testimony of Witnesses.  
3 Are there any comments on this rule today?

4 MR. JACKSON: You can go ahead again,  
5 Mr. Millares.

6 MR. MILLARES: Okay. Thank you. This is a  
7 quick one. I guess on the second page of the  
8 printout of this rule in, I guess it's subsection  
9 C, the second line where it says, reviewed by the  
10 board or special magistrate, any evidence filed  
11 with the board of clerk shall be brought to the  
12 hearing by the party, I would simply add the word  
13 copies, copies of any evidence filed with the board  
14 of clerk shall be brought to the hearing by the  
15 party. That's it. That's all I have.

16 MR. KELLER: Thank you. Any further comments  
17 on this rule?

18 Next rule is amendments --

19 MR. JACKSON: You can go ahead, Mr. Mandler.

20 MR. MANDLER: It's not additional comments,  
21 Mr. Keller. But the comment that we made on 9.020  
22 would apply here at 9.025. So it's not a new  
23 concept, but it should be uniform how we address it  
24 in 920 and 9.025. And again, we're requesting that  
25 reasonable standard.



1 MR. KELLER: This is understood. Thank you.

2 Moving on to amendments to Rule 12D-9.026  
3 titled procedures for conducting a hearing by  
4 electronic media. Are there any comments on this  
5 rule today?

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

7 MR. MILLARES: I'm sorry. That was an  
8 accidental hand raise. Sorry. I withdraw that.

9 MR. KELLER: Just to direct your attention to  
10 a couple of features of this draft, we did have a  
11 comment in writing with respect to the deadline for  
12 uploading the evidence to the VAB before an  
13 electronic communication hearing, and that is  
14 currently set at the workday prior to the hearing  
15 that is a non-holiday.

16 We are sticking with that deadline in the rule  
17 recognizing that a very large county in Florida has  
18 been doing this for a long time, and that is  
19 basically the latest time that a petitioner would  
20 be given to upload their evidence.

21 I'm not aware of any problems from these  
22 counties, the larger counties. We are at this  
23 point looking at parentheses 1, parentheses C of  
24 this rule. There is a statement in the rule that's  
25 been deleted. We want to restore this sentence.

1           It reads, the board must provide a physical  
2   location at which a party may appear, if requested.  
3   And we would place that sentence -- I think it's  
4   currently in (1)(c), and we would place that into  
5   parentheses 8 of this rule, subsection 8.

6           There's another sentence that has been shown  
7   as deleted. It's in parentheses 3, parentheses A  
8   of this rule that reads, if the board or special  
9   magistrate allows a party to appear by telephone,  
10   all members of the board in the hearing or the  
11   special magistrate must be physically present in  
12   the hearing room.

13          Now, that we would like to restore that and  
14   add it at the end of parentheses 8, subsection 8 of  
15   this rule. Now, this is a requirement of a quorum  
16   of a collegial body that all members of the body  
17   that are in the quorum, which is the minimum number  
18   of members that need to be present in order to  
19   transact business, all members of the quorum would  
20   need to be physically present in the room.

21          And that is in a long line of attorneys  
22   general's opinions that require the physical  
23   presence of the quorum. Now, it may be that some  
24   other member or somebody else can be on remote  
25   access that would not be part of the quorum and

1 would not be participating in the meeting as a  
2 member physically present.

3 Also, the Value Adjustment Board attorney is  
4 by statute required to attend all the meetings of  
5 the board. We've had some questions about the VAB  
6 attorney, and that is a requirement in the statute  
7 that the attorney be present at meetings.

8 This does not apply to the attorney being  
9 present at special magistrate hearings. That is  
10 not a statutory requirement currently. So with  
11 those comments and highlights of what is going to  
12 be drafted in the rule, are there any comments at  
13 this time?

14 MR. JACKSON: You can go ahead, Ms. Cosby.  
15 Ms. Cosby, are you there? Ms. Cosby, if you're  
16 talking, we can't hear you. I see you're unmuted,  
17 but we can't hear you.

18 MS. COSBY: Okay. Trying this again. Can you  
19 hear me?

20 MR. JACKSON: Yes, ma'am.

21 MS. COSBY: Okay. Can you hear me?

22 MR. JACKSON: Yes, ma'am.

23 MR. KELLER: Yes, we can hear you.

24 MS. COSBY: Got it. I apologize for that.

25 Okay. I'm here commenting on 12D-9.026. I have a

1 few comments. Section 3B5 contain a statement --  
2 and if we're looking at your proposed rule draft,  
3 Page No. 14 at the bottom -- contain a statement  
4 that the petitioner must upload evidence.

5 I don't recall if upload is defined in here.  
6 I don't think it is. But there are counties that  
7 do not use any sort of Axia or if there's any other  
8 program I'm not aware of.

9 But there are counties that don't use Axia.  
10 They don't use a program. They're using the DOR  
11 forms, and they are -- you know, they have a lot of  
12 external Excel spreadsheets, et cetera, et cetera.

13 So requiring -- using the word upload maybe  
14 needs to be clarified a little bit or defined.  
15 Maybe upload to a program and/or emails to VAB  
16 administration. That would be my comment on that  
17 section.

18 Then moving forward, I'm in Section 5 -- 6D.  
19 Pages of the documents must be sequentially  
20 numbered. The clerk's software does not number  
21 pages automatically, or if the clerk does not  
22 utilize any software in operating the VAB.

23 There should be something in there that also  
24 addresses if there's no software computer program  
25 because, again, not everybody uses Axia. Something

1 should be stated. I can probably provide more  
2 clarified language on that, if you would like.

3 But I do want to just make sure that -- I know  
4 the Department of Revenue is aware that not every  
5 county uses some sort of software, so there should  
6 be something inclusive there for the counties that  
7 don't have software.

8 MR. KELLER: Thank you.

9 MS. SCHWARTZ: Section 8 --

10 MR. KELLER: I would add --

11 MS. SCHWARTZ: I'm sorry.

12 MR. KELLER: I would add at this time, yes,  
13 please send us your proposed draft text.

14 MS. SCHWARTZ: Will do. Absolutely. Section  
15 8 where it says, the public choose either joining a  
16 hearing electronically, it should say or  
17 telephonically. We should be adding telephonically  
18 in there.

19 And my final concern, and this is my largest  
20 concern, would be 8B, sub 3 where you have -- where  
21 the Department of Revenue has at the end of that  
22 sentence, allowing members of the public to be  
23 called.

24 On behalf of six of the VABs in our state, I'm  
25 an emphatic no on that. To require or place any

1 onus on a Value Adjustment Board or a VAB special  
2 magistrate to have to call a member of the public  
3 to allow them to join a hearing if they have  
4 requested such, that is overburdensome.

5 That should not -- that onus should not be on  
6 the VAB or the magistrate. If the public would  
7 like to join, they have the right to attend  
8 personally. They can call in. They can join the  
9 Zoom, whatever platform is being utilized for that  
10 hearing.

11 But requiring a member of the public --  
12 requiring the VAB or magistrate or the clerk or  
13 anybody to have to call a member of the public for  
14 them to join into -- that is just too far reaching.  
15 That should be removed, not even massaged,  
16 absolutely removed. I think it's just too far.

17 MR. KELLER: Thank you. I would comment that  
18 that is an alternative there. It's either they  
19 provide a call-in number or call.

20 MS. SCHWARTZ: I understand. I think that the  
21 VAB should just be required -- I apologize for  
22 cutting you off. I'm sorry. Please finish.

23 MR. KELLER: Well, I mean, is that -- your  
24 comments still apply if it's an alternative. We're  
25 not saying that it's required that they -- clerk

1 call members of the public, but they can provide a  
2 call-in number as an alternative.

3 MS. SCHWARTZ: Yes, sir. My comment still  
4 stands. I do not think that onus should be placed  
5 on the VAB or a magistrate in any way, shape, or  
6 form. The option should be that the public has the  
7 option to call in, attend, Zoom in, whatever.

8 There should not be an alternative option  
9 because then there will be -- there inevitably be a  
10 complaint that because the person couldn't call in,  
11 but the magistrate or VAB did not try to call them,  
12 that their due process rights or rights to attend  
13 were abrupted in some way.

14 And I would like the heat off of my clients on  
15 that issue. I don't think my clients should be  
16 responsible in any way, shape, or form to even have  
17 the alternative option. I just really think that's  
18 just putting too much of a burden on the VAB and  
19 magistrates.

20 And then my final, final comment, and this is  
21 just throughout, is that I saw that you removed the  
22 word remote in a lot -- or the Department of  
23 Revenue. I won't say you specifically. I see that  
24 the Department of Revenue removed the word remote  
25 in several places because the statute doesn't use

1 the word remote.

2 But the word remote does still appear in  
3 several other places. So I would just say for  
4 consistency, if we're removing the word remote, it  
5 should be removed throughout, and that should just  
6 be consistently throughout.

7 MR. KELLER: Thank you.

8 MS. SCHWARTZ: And that concludes my comments.  
9 Thank you so much for the opportunity to speak and  
10 be heard today.

11 MR. KELLER: Thank you.

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

13 MR. MILLARES: Okay. Thank you so much. So I  
14 do second Ms. Cosby's comment regarding the word  
15 remote. I thank you and applaud you for removing  
16 it from some other places because I have requested  
17 that, and you did that. And thank you.

18 Let's go ahead and keep it consistent now and  
19 just, I would say, avoid the use of the word remote  
20 since it's not in the statute. But moving on from  
21 that, since Ms. Cosby was in the general area of  
22 another comment that I had, I want to go ahead and  
23 say it now.

24 So in that same -- it's on the last page, the  
25 very last page. Instead of subsection 3, I want to



1 direct your attention to subsection 1. So when it  
2 says a list of hearings must be posted on the  
3 board's website, I'm a little concerned that that  
4 would be very onerous due to the high volume of  
5 cases each day.

6 You know, we have ten hearing rooms going on  
7 every day, all day. I don't know if the clerk  
8 staff would be able to do that manually to update  
9 the website on a daily basis. I assume they'd have  
10 to make that like a machine-related update where  
11 Axia would have to be reprogrammed and the code  
12 changed in order for it to kind of update the  
13 website.

14 And I'm concerned about that, not just because  
15 of the updating Axia, the reprogramming, and the  
16 expense and the time, but there are so many cases  
17 that are settled and just like last minute that by  
18 default, I think erroneous lists would then be  
19 posted of what cases are going on that day.

20 I think it would be chaotic. So what I was  
21 going to request is if you want to keep that line,  
22 a list of hearings must be posted on the board's  
23 website, maybe add the following words: or the  
24 clerk may provide a list upon request.

25 That way if someone is interested in seeing

1 what cases are on for that day, we would be happy  
2 to provide it to them, but we can do so in a more  
3 individualized basis. Or maybe we can email them,  
4 you know, a list and so forth, and we can give them  
5 the most up-to-date information. So that's one  
6 comment.

7 And then I think it's going to be my final  
8 comment is back to the physical presence  
9 requirement, Mr. Keller, that you were discussing  
10 where a special magistrate and/or the board  
11 obviously has to be physically in the room, even  
12 though it's an electronic hearing or a telephonic  
13 hearing or what have you.

14 We have no quibble with that. Obviously, we  
15 think that's good policy. But since we went  
16 through COVID and since, you know, life happens,  
17 can you please add the word, unless an emergency is  
18 taking place or something like that.

19 Maybe just add the word, you know, this rule  
20 will temporarily be suspended in case of emergency,  
21 something like that because it does happen. So  
22 that's it. Thank you so much.

23 MR. KELLER: Thank you. And as I've indicated  
24 earlier in response to Mr. Thalwitzer, we are  
25 looking at the way that the clerk would provide the

1 access information to the public.

2 And I think your comments here are appropriate  
3 for that as an alternative to posting the  
4 information, that there would be a way to provide  
5 it upon request. Are there any further comments  
6 on --

7 MR. JACKSON: You can go ahead, Mr. Mandler.

8 MR. MANDLER: Thank you. I have one comment,  
9 sir, on paragraph 2. I hope I'm getting -- under  
10 9.026, paren 2, at the petitioner's request, I was  
11 going to request that you modify A1, the date of  
12 the upcoming hearing.

13 So what we were hoping to do in many counties  
14 is do a request that our hearings be held by  
15 electronic means. And we were hoping to be able to  
16 do that, for example, in a county like Miami-Dade  
17 with one letter or email.

18 Obviously, we don't know the date of the  
19 upcoming hearings until we're sent the notice 25  
20 days beforehand. And so this is kind of what's  
21 been contemplated, that we need to do an email for  
22 every hearing that comes up because I don't know  
23 those hearings dates are until 25 days before.

24 So I was hoping you could just modify it to  
25 delete the date of the upcoming hearing and again

1 so that we can do blanket requests to the property  
2 appraiser in certain counties that will allow that  
3 request.

4 MR. KELLER: Thank you. Yes, we are aware of  
5 that. And we've had a comment before with regard  
6 to petitioner not knowing the date of the hearing  
7 because they could request an electronic hearing  
8 before they know the date of that hearing. So that  
9 will be something that we will consider in response  
10 to the comments.

11 MR. MANDLER: In my personal experience, sort  
12 of the petition number is generally the most  
13 important thing. If you feel like you needed  
14 something else, I would maybe say the folio number  
15 because the petitioner number should be enough for  
16 the board to obviously make that decision. But the  
17 date of hearings is beyond our knowledge. That's  
18 the only comment. Thank you.

19 MR. KELLER: Thank you. Is there any further  
20 comments on this rule? We can move on to the  
21 following forms, which include amendments that  
22 update the Value Adjust Board exchange of evidence  
23 process and provide information so the petitioner  
24 may appear at a hearing using electronic or other  
25 communication equipment.

1 First form is DR-481 Value Adjustment Board -  
2 Notice of Hearing. Are there any comments on  
3 DR-481?

4 Our next form is DR-481REM Value Adjustment  
5 Board -- Notice of Remote Hearing. Are there any  
6 comments on Form DR-481REM today?

7 MR. JACKSON: You can go ahead, Mr. Mandler.

8 MR. MANDLER: Thank you, sir. I don't have  
9 the form in front of me, Mr. Keller, so I apologize  
10 if it's already in there. My only thing would be,  
11 again, the hearing date, just to be consistent with  
12 the rule that we don't know the hearing dates ahead  
13 of time.

14 MR. KELLER: Thank you. Any further questions  
15 or comments on this form?

16 Next form is Form DR-486, Petition to the  
17 Value Adjustment Board - Request for Hearing. Are  
18 there any comments on DR-486 today?

19 MR. JACKSON: You can go ahead, Ms. Edwards.  
20 It says you're self-muted.

21 MS. EDWARDS: Good morning. Thank you for  
22 holding the workshop. My only comment about this  
23 form is it would seem to me that it would be the  
24 most efficient to include a section on the petition  
25 form to allow petitioners to request an electronic

1 hearing at the time of filing the petition.

2 I am certain that there are petitioners,  
3 professional petitioners, who know that they will  
4 be appearing electronically at the time that the  
5 petition is filed.

6 And from the clerk's standpoint, I can see  
7 that it would allow the clerk to schedule hearings  
8 so they have a full day of electronic hearings, and  
9 have the staff, the additional staff and facilities  
10 for electronic hearings for those who don't have a  
11 dedicated hearing room or what have you.

12 So it would seem to me just again for  
13 efficiencies -- for efficiency purposes to allow a  
14 petitioner to request an electronic hearing at the  
15 time of the filing of the petition.

16 MR. KELLER: We'll consider that. Thank you.

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

18 MR. WOLFE: Thank you. And this is Dan Wolfe  
19 again. This is just a carryover comment about what  
20 we spoke previously on the reasonableness standard.  
21 On Page No. 3 of this form, some of the language  
22 that's being deleted in part 2 discusses that  
23 reasonableness concept. Essentially, I'm just  
24 asking that it be integrated back into this in some  
25 shape or fashion. That's it.

1 MR. KELLER: Thank you.

2 MR. JACKSON: Ms. Edwards, did you have  
3 another question? She just took her hand down.  
4 We're good.

5 MR. KELLER: Are there any further comments on  
6 this form? Next form is Form DR-486PORT, Petition  
7 to the Value Adjustment Board - Transfer of  
8 Homestead Assessment Difference - Request for  
9 Hearing. Are there any comments on Form  
10 DR-486PORT?

11 At this point, I will comment that we  
12 anticipate providing a further draft of these rules  
13 and forms at a point in time hopefully before  
14 January 1st.

15 And we will be communicating about the status  
16 of these rules and forms with a view towards  
17 providing forms that can be used starting January  
18 1st. So stay in touch, and stay tuned. At this  
19 point, I will hand the floor over to the moderator.

20 MS. FORRESTER: Thank you. Are there any  
21 additional comments from the public?

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

1 may provide written comments to us.

2 Please bear in mind, they do become part of  
3 the public record. We ask that any written  
4 comments be provided to us by close of business on  
5 December 18, 2025. You may send those comments by  
6 email to DORPTO@FloridaRevenue.com or mail your  
7 comments to Property Tax Oversight, Florida  
8 Department of Revenue, P.O. Box 3000, Tallahassee,  
9 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 promulgation process and update  
13 this information to our website accordingly. This  
14 concludes the workshop. Thank you.

15 (Proceedings concluded at 11:15 a.m.)

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CERTIFICATE OF REPORTER

STATE OF FLORIDA

COUNTY OF LEON

I, I. IRIS COOPER, do hereby certify that I  
was authorized to and did stenographically report  
the foregoing proceeding, and that the transcript  
is a true and complete record of my stenographic  
notes.

Dated this 16th day of December, 2025.

*I. Iris Cooper*

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I. Iris Cooper  
Stenographic Reporter  
Notary Public, State of Florida  
My Commission No. 1366674  
Expires: February 7, 2028