FLORIDA DEPARTMENT OF REVENUE

IN RE:

PUBLIC RULE HEARING

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CERTIFIED ORIGINAL

PROPERTY TAX OVERSIGHT RULE DEVELOPMENT WORKSHOP

DATE TAKEN: August 14, 2026

TIME: 11:02 AM - 11:17 AM

LOCATION: Florida Department of Revenue
2450 Shumard Oak Boulevard
Building 2
Tallahassee, Florida 32311

ATTENDANCE:

JANICE FORRESTER, REVENUE PROGRAM ADMINISTRATOR

JENNA HARPER, COMPLIANCE ASSISTANCE PROCESS MANAGER

RACHEL GOLDSTEIN, CHIEF LEGAL COUNSEL FOR PROPERTY TAX OVERSIGHT

ANTHONY JACKSON, JR., SENIOR TAX SPECIALIST

ALSO PRESENT:

FRENCH BROWN, ESQUIRE, REPRESENTING THE FLORIDA MANUFACTURED HOUSING ASSOCIATION

ALLISON KUHN, LEGISLATIVE AIDE TO THE HILLSBOROUGH TAX COLLECTOR

AGENDA ITEM:

P R O C E E D I N G S

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

MS. FORRESTER: Good morning. My name is Janice Forrester. I'm a Revenue Program Administrator with Property Tax Oversight.

I'll be the moderator for today's workshop. My role as moderator is to preside in a neutral fashion.

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

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

MS. FORRESTER: Today is August 14th, 2026, and this is a Public Rule Workshop scheduled under Subsection 2 of Section 120.54, Florida Statutes.

MS. GOLDSTEIN: I'm sorry, Janice, I don't want to interrupt you, but let me introduce myself for the record.

My name's Rachel Goldstein, and I'm the Chief Legal Counsel for Property Tax Oversight.

MS. FORRESTER: Thank you, Rachel.

The Department is holding this workshop to discuss the draft amendments to Rule 12D-17.004, titled “Taxing Authority’s Certification of Compliance, Notification by Department,” and the forms incorporated by reference in Rule 12D-16.002, Florida Administrative Code.

The Department published two Notices of Rule Development in the July 31, 2026 edition of the Florida Administrative Register, Volume 52, Number 148.

For those at the computer, the drafts are on the Department's proposed rule webpage at floridarevenue.com/rules. Select the Property Tax Proposed Rules dropdown and the link titled, "2026 Legislative Changes", Paren Rule 12D-17.004 and forms.

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

MR. JACKSON: Good morning, ladies and gentlemen.

Attendees using the Zoom broadcast have two options to make a comment. A computer with microphone and speakers allows you to speak at the meeting.

Raise your hand by clicking on “Reactions” at the bottom of your screen and then the “Raise Hand” tab. Department staff will acknowledge and unmute you to ask your question.

Using the telephone and meeting ID, Zoom allows you to speak at the meeting.

All of your calls will be muted.

If you want to ask a question or make a comment, email your request to DORPTO@floridarevenue.com and wait your turn to speak.

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

If you experience difficulty, use the chat option located at the bottom of the screen to send me a message. Select “New Chat,” and then “2026 Legislation.” Type your message and click “Enter” to send.

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

All visitors need to wear a public meeting badge while in the building. Please return it to the back counter when the meeting is finished.

If there is an emergency evacuation, we will walk together to the evacuation zone for your safety.

Thank you.

MS. FORRESTER: Okay. We will take comments on each agenda item from anyone present or from conference call attendees. We ask that you provide only comments or suggested changes that are directly relevant to the drafts. Please hold all other general comments until after we've discussed the agenda items.

For anyone present, please step up to the podium when you want to speak on an agenda item.

And anyone at the computer, raise your hand electronically to tell us your name and whom you represent.

We'll begin with Rule 12D-17.004.

The purpose of the draft amendments to Rule 12D-17.004, Taxing Authority’s Certification of Compliance, Notification by Department, is to incorporate changes to Section 200.065, Florida Statutes, as amended by Section 3 of Chapter 2026-240, Laws of Florida, or Senate Bill 4, which updates the maximum millage rate calculations.

The draft amendment to Rule 12D-17.004 will modify the maximum millage rate calculations to adopt the rolled-back rate from Subsection 1 rather than using prior years maximum millage and personal income adjustments.

Are there any comments on the amendment to Rules 12D-17.004?

Seeing no comments, we'll move on to the forms.

The purpose of the draft amendments to Rule 12D-16.002, titled “Index to Forms,” is to incorporate by reference the amended and new forms.

The reference numbers and dates will be updated when the Rule is certified.

Okay, we're going to combine discussion of Forms DR-403EB, titled “The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of ______ County, Florida,” and Form DR-489EB, titled “The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of ______ County, Florida,” for the purposes of the same change.

The draft amendments create a new line for property appraisers to report the exemption breakdown to list the multifamily projects subject to land-use restriction agreements to the Department.

The exemptions for newly constructed multifamily projects in Section 196.1978, Paren 3, of Florida Statutes will be reported separately from the exemptions for multifamily projects subject to land-use restriction agreements in Section 196.1978, Paren 4, Florida Statutes.

Are there any comments on the amendments to the Forms DR-403EB or DR-489EB?

Hearing no comments.

Next we'll combine discussion on the following Forms:

The DR-403B, titled “The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll Value Data,” and Form DR-489B, “The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll Value Data.”

To implement changes to new Section 193.626, Florida Statutes, as amended by Sections 9 and 10 of Chapter 2026-239, Laws of Florida, for House Bill 7031.

The property appraiser will capture and report the mobile home assessment limitation on the recap forms.

In addition to the recap forms, Section 193.626, Florida Statutes also directs the

Department to provide an application for mobile-home-park owners to apply with the county property appraiser.

The Department has drafted the new Form DR-482MH, titled “Application for Assessment of Mobile Home Parks.”

Mobile-home-park owners will use the application each year to verify that the park meets the requirements for an assessment limitation.

Are there any comments on the amendments to Forms DR-403B, DR-489B, or DR-482MH?

MR. BROWN: Thank you. Good morning, Janice.

Can you all hear me? You all good? I have to speak up?

MS. FORRESTER: We're good.

MR. BROWN: Okay.

MS. FORRESTER: That works.

MR. BROWN: All right. Good morning, Janice.

French Brown here on behalf of the Florida Manufactured Housing Association.

Thank you so much for putting out this draft form related to the legislative changes this year.

I know that we've sent you already some written comments, and we appreciate the Department taking a look at those.

We wanted to follow up now that we've had a chance to look at the Form and provide some additional spoken comments and a suggestion with some potential changes to the Form that we'd love for the Department just to consider.

Even if the Department can't make all the changes, if they could kind of consider each point, we think it would ultimately lead to a better Form.

And the reason why ultimately is, you know, the goal of this legislation was obviously to get this preferential treatment for the renters that are primary residents so they have a homestead-like benefit.

The concern we see, you know, in recognizing that this was legislation that was put forth late in the process and the Department's doing everything that it can too with it. But the way that we see the current Form is we think that less than a quarter of park owners will be actually willing to kind of swear to this level of information just because of the way that the industry works.

And I know we tried to outline some of those unique provisions of Chapter 723 in our written comments. But what I wanted to address on it really is just kind of two points:

So, we'd like for the Department to consider under the second box where it says, “Pursuant to a Written Rental Agreement,” what we think it could be appropriate to add the word “or prospectus” there as we talked about.

The prospectuses are both incorporated by general law into the rental agreements. They are written agreements that have to be approved by Division of Business and Professional Regulations. It truly is the way that these parks operate, is they rely on these prospectuses.

The other suggestion, you know, kind of a minor thing. We know the Legislation uses the word pass-through. That's kind of a word of -- it's a specifically defined term that relates to other things in Chapter 723.

What we think might be better in the second half of this sentence is to kind of -- it says, “Ad valorem taxes levied on the property is passed on,” right?

Because that's a different term.

And then just go straight to, “To the mobile homeowners pursuant to Section 723.031 or Subsection 5, Peren C.”

That's language straight out of the general law or out of the law that was out of the Legislation. It references that one specifically because that section uses the term pass-through -- or sorry, “passed on.”

Not pass-through.

It uses “passed on,” but also because that's the statutory framework of how park owners truly do pass on property taxes to their residents, right? It's set forth in that Statute.

The question becomes, you know, when we're adding things like proportionate shares, you know, is it proportionate versus pro rata? Do we have to look at every space that's available or only those occupied?

The other question then comes up is the question of, do you have to pass on every penny of your annual property tax bill separately itemized like that? Because the way most parks operate is over time, they build in a certain level of property taxes into their base rate, right?

So, everyone, there's something built in the base rate. There's certainly a reading of this where it could suggest that you have to separately out -- if you get a $10,000 property tax bill for

2027, you would have to separate that 10,000 out by 40 different sites and send it to them that way, versus just any incremental also be spread out between the people that are there, which is how things, generally, currently happen today.

So, all that to be said, happy to leave you with another copy of our written.

Happy to leave you a copy with this, and we certainly appreciate y'all's time and consideration.

MS. FORRESTER: Thank you.

MR. JACKSON: You can go ahead, Ms. Kuhn. You just have to unmute yourself.

Ms. Kuhn, you can go ahead.

MS. KUHN: I'm sorry. I have nothing to say. I'm sorry. I don't know if a notification went off saying that.

MS. FORRESTER: Thank you.

MR. JACKSON: Okay, no problem.

MS. FORRESTER: Any other comments on the Mobile Home Park Owner Form?

Hearing none, we'll move on to the next Forms.

Again, we're going to combine discussion on the Amended Forms DR-420MM, titled “Maximum Millage Levy Calculation Final Disclosure” and DR-420MM-P, titled “Maximum Millage Levy Calculation Preliminary Disclosure.”

The Draft Amendment updates the language as amended by Chapter Law 2026-240, Laws of Florida. The Forms are amended to revise the calculation for determining the maximum millage rate that a taxing unit may levy.

Are there any comments on the amendments to Forms DR-420MM or DR-420MM-P?

Hearing no comments.

The next Form is amending form DR-452, titled “Return of Real Property in Attempt to Establish Adverse Possession Without Color of Title.”

The draft amendment adds a section for notarizing the attestation clause as required by Section 95.18, Paren 3, of Florida Statutes.

Are there any comments on the amendment to Form DR-452?

Hearing none.

The next Form is the DR-482, titled “Application and Return for Agricultural Classification of Lands.”

This form is amended to add requirements for owners of packing house land to file an annual application with the county property appraiser in order to apply for an assessment limitation using the income methodology approach.

This is from Section 7 and 8 of Chapter 2026-239, Laws of Florida.

Are there any comments on the amendment to Form DR-482?

Hearing no comments.

The next Form is the DR-528, titled “Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments.” The amendment is based on Chapter 2026-169, Laws of Florida.

The draft amendment adds the option for a property owner to make online payments for property taxes to the tax collector.

Are there any comments on the amendment to Form DR-528?

That completes the items on the agenda.

Are there any additional comments from the public?

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

You may provide written comments on the agenda items. We ask that any written comments be provided to the Department by close of business on August 19th, 2026.

You may email those comments to DORPTO@floridarevenue.com or mail your comments to Property Tax Oversight, Florida Department of Revenue, PO Box 3000, Tallahassee, Florida 32315-3000.

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

This concludes the workshop.

Thank you.

(Thereupon, the proceedings were concluded at 11:17 AM.)

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 17 inclusive, constitute a true and complete record of my notes.

I further certify that I am not a relative, employee, attorney, or counsel of any of the parties, nor am I a relative or employee of any of the parties' attorney or counsel with the action, nor am I financially interested in the action.

DATED on this 24th day of August 2026.

MARTHA SUTHERLAND-VIDAL, FPR, CER
Notary Public-State of Florida