FLORIDA DEPARTMENT OF REVENUE

PROPERTY TAX OVERSIGHT

RULE DEVELOPMENT WORKSHOP

PUBLIC MEETING

(IN PERSON QUORUM WITH SOME VIRTUAL ATTENDANTS)



CALLED TO ORDER BY: JANICE FORRESTER,
REVENUE PROGRAM ADMINISTRATOR I

DATE TAKEN: November 12, 2026

TIME: 10:00 AM – 10:26 AM

LOCATION: Room 1220, Building 2
2450 Shumard Oak Boulevard
Tallahassee, Florida 32311

APPEARANCES:

ON BEHALF OF THE DEPARTMENT:

JANICE FORRESTER, REVENUE PROGRAM ADMINISTRATOR

JENNA HARPER, COMPLIANCE ASSISTANCE PROCESS MANAGER

STEVEN KELLER, DEPARTMENT OF REVENUE ATTORNEY

ANTHONY JACKSON, JR., SENIOR TAX SPECIALIST

RAFAEL MILLARES, CLERK OF COURT

SESSIONS

November 12, 2026

AGENDA ITEM	PAGE
CALL TO ORDER	4
INTRODUTION OF DEPARTMENT OF REVENUE STAFF	4
OPENING REMARKS BY DEPARTMENT OF REVENUE STAFF	4
12D-9.005, F.A.C.	7
12D-9.015, F.A.C.	9
12D-9.024, F.A.C.	11
12D-16.OO2, F.A.C.	13
DR-485DP	13
DR-485V	14
DR-485WI	16
DR-485XC	16
DR-486	17
DR-486RMT	20
CLOSING COMMENTS	21

P R O C E E D I N G S

(Thereupon, the following workshop was held at 10:00 AM.)

CALL TO ORDER

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 the staff to introduce themselves.

INTRODUTION OF DEPARTMENT OF REVENUE STAFF

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

MR. KELLER: I'm Steven Keller. I'm one of the attorneys at the Department.

MR. JACKSON: Anthony Jackson, Jr., Tax Law Specialist.

OPENING REMARKS BY DEPARTMENT OF REVENUE STAFF

MS. FORRESTER: Thank you.

Today is November 12th, 2026. This is a public rule workshop scheduled under subsection 2 of Section 120.54, Florida Statutes.

A written request was received, and therefore the Department is holding this workshop to discuss the proposed amendments to rules and forms.

The Department published two notices of rule development in the October 29th, 2026 edition of the Florida Administrative Register, Volume 52, Number 211.

For those at the computer, the draft forms are on the Department's Proposed Rules webpage at floridarevenue.com/rules. Select the Property Tax Proposed Rules dropdown bar at the bottom of the page then select the link titled 2026 Legislative Changes, Rules 12D-9.005, 12D-9.015, 12D-9.024, and Forms.

I'll now ask Anthony Jackson to explain the process that 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 a microphone and speakers allows you to speak at the meeting. Raise your hand by clicking on More at the bottom of your screen and then the Raise Hand tab. Department

staff will acknowledge and unmute you to ask your question.

Number 2, using the telephone and meeting ID, Zoom allows you to speak at the meeting. 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 Host and Panelist for the Send To option.

Then type your message and click the blue Send button to send.

Thank you.

MS. FORRESTER: All right. We will take comments on each agenda item from anyone present or from conference call attendees.

Again, for anyone using a computer, raise your

hand electronically. Please tell us your name and whom you represent. We ask that you provide only comments or suggested changes that are directly relevant to the drafts. Please hold all other general comments until after we've discussed the agenda items.

MS. FORRESTER: We'll begin with rules from Chapter 12D-9.

The purpose of the draft amendments to 12D-9 is to implement 2026 legislative changes.

I'll now turn it over to Mr. Keller, who will present and explain the draft rule amendments from Chapter 12D-9.

12D-9.005, F.A.C., DUTIES OF THE BOARD

MR. KELLER: Good morning.

We have several rules here today to discuss. The first rule we're going to talk about is 12D-9.005, Duties of the Board.

And this rule is being amended just to add in the hearing flavor or type dealing with the timeliness of tax returns, which the legislature added to the Statute this year.

Does anyone have any comments on this rule?

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

MR. MILLARES: Okay. Thank you so much.

First of all, thank you all for the work that you do, and we so appreciate you, you know, allowing this involvement in the rules-making process. It's really fantastic everything that you've done, so thank you for that.

My first comment regarding 12D-9.005 is having to do with Subsection 6, which is obviously the new proposed language.

So, I just propose, after doing some research on what these hearings are actually going to look like and what the criteria is for the special magistrate to adjudicate or implement at these hearings, I think it's not just timeliness that they're going to be looking at. I think they're going to also be looking at completeness of the return and/or maybe accuracy of the return.

Believe it or not, this has been a hotly contested item in the past here at Miami-Dade VAB, and folks have tried to, you know, submit things to the property appraiser's office that the property appraiser's office has determined are not really, quote/unquote, returns or complete returns or accurate returns.

So, I would just ask that on that line, Subsection 6, it reads something like, Hearing

appeals relating to timely, comma, accurately, and complete tax returns. Something like that.

You can obviously wordsmith it, but that's my comment.

Thank you.

MR. KELLER: Thank you.

12D-9.015, F.A.C., PETITION; FORM

Okay. We'll move on to the next rule is 12D-9.015, Petition; Form.

This rule is being amended to state the usage of a new form that we'll talk about later, which is the Form DR-486RMT, which is designed and prescribed to allow a petitioner to select or request a hearing utilizing electronic or other communication equipment.

Does anyone have comments pertaining to this rule?

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

MR. MILLARES: Okay. Thank you.

I'm just confirming, I'm sorry, are we on rule 12D-9.015?

MR. KELLER: Yes, sir.

MR. MILLARES: Okay. Great.

So, in the subsection, the two newest areas at the top of page 3, so Subsection Number 2 that

reads, “If the property appraiser raises untimeliness,” et cetera. It's kind of a similar comment as I had before.

I would like that to be amended to include -- and maybe subsection be under to not just timeliness, obviously that's very important, but also completeness of the return.

Maybe some additional language regarding that and the legal criteria should be added.

And also, from a logistics standpoint, this language that the property appraiser can raise untimeliness at a hearing on the assessment, that would actually be very disruptive for us.

The way we would ask the Department to treat these types of hearings is like a good cause hearing, meaning it's a hearing that has to happen on its own before any hearing on the merits.

And we feel it should be heard by an attorney special magistrate, not necessarily an appraiser, since it's a threshold eligibility or jurisdictional style determination.

So, we believe an appraiser special magistrate is the appropriate one to deal with this, and the hearing should be beforehand.

So, I would move to heavily modify this

Subsection 2. It shouldn't be raised at a hearing on assessment. It really must be raised by either party, the PA's office or the petitioner, beforehand.

So those are my comments on that.

Thank you.

MR. KELLER: Thank you.

Yeah, we'll talk more about that when we get to the next rule.

Does anyone have further comments on Rule 9 -- 12D-9.015?

(Hearing none.)

12D-9.024, F.A.C., PROCEDURES FOR COMMENCEMENT OF A HEARING

MR. KELLER: Okay. We'll move on to the last rule here, which is 12D-9.024, Procedures for Commencement of a Hearing.

And this Rule is being amended to treat what Mr. Millares just discussed, which is the threshold issue at the beginning of some hearings, where there will be an issue about the timeliness of a tax return filing.

I will say that the Statute that we're implementing here does not require either an attorney magistrate or a valuation magistrate,

appraiser magistrate.

So, the Department is not requiring one or the other. And we understand that some counties prefer or are stating a preference for an attorney magistrate to do these hearings. And if that happens, and the petition is accepted, then there will need to be a separate hearing before an appraiser magistrate. So, you would be having two hearings in that case if you use attorney magistrates to do the issues of timeliness of returns.

Once that issue is resolved, then if the assessment is continuing to be challenged, then it would have to go in front of an appraiser magistrate.

So, you'd be having two hearings in that situation, and that is set forth in this rule draft.

Does anyone have comments on this Rule?

I will add a little bit about the idea of treating these hearings like a good cause hearing. This Rule does contemplate that there will be a written decision issued by the board in furtherance of the Statute, which basically 194.034(2) says that,

"In each case, except if the complaint is withdrawn by the petitioner or if the complaint is acknowledged as correct by the property appraiser, the Value Adjustment Board shall render a written decision."

So, these hearings on the timeliness of returns would involve findings of fact and conclusions of law that would be incorporated into a final decision at the time the assessment challenge is resolved. So, there would be a Decision Form rendered in these cases.

I guess we can move on to the forms now.

12D-16.002, F.A.C., INDEX TO FORMS
DR-485DP DECISION OF THE VALUE ADJUSTMENT BOARD – TAX DEFERRAL PETITION

MR. KELLER: There is a Forms Rule here, 12D-16.002, which is the Index to Forms that lists out these forms that we're going to be talking about.

The first Form that we're looking at here today is form DR-485DP, Decision of the Value Adjustment Board Tax Deferral Petition.

I'm sorry, 485DP.

DR-485DP.

And this Decision Form has been designed to allow for the rendering of a final decision on these tax deferral petitions that we're seeing some here and there of those types of petitions.

Does anyone have comments on this Form?

MR. JACKSON: Go ahead, Mr. Millares.

Mr. Millares, you can go ahead.

MR. MILLARES: Sorry about that. I had a little trouble with my microphone.

Just confirming we're on DR-485D as in David, P as in Peter?

MR. KELLER: Yes, sir.

MR. MILLARES: Okay. Thank you. I just wanted to confirm that.

Thank you.

(Hearing none.)

DR485V, DECISION OF THE VALUE ADJUSTMENT BOARD – VALUE PETITION

MR. KELLER: Okay. Moving on to the next form is DR485V, Decision of the Value Adjustment Board Value Petition.

And this Form is just being amended to update the list of statute references, and the reference regarding circuit court actions from a deferral petition is being deleted on this Form and over --

moved over to the one we just talked about, which was the DR485DP.

Does anyone have comments on this form?

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

MR. MILLARES: So, I have kind of a general comment, and I think just so not to belabor it each time a new form is read is called out, my comments are going to apply to basically all the DR485 series of forms, including the one we just did.

So, as a member of the Florida Bar, I'm keenly aware that we have a duty as Florida Bar members to inform not just clients, but even non-clients that happen to communicate with us as to potential deadlines that might be approaching, where if that person is not aware of them, they could be seriously prejudiced or hurt by their ignorance as to that deadline.

So, all I'm going to propose to add to this entire series of forms is up at the top where it says, “You have the right to file a lawsuit in Circuit Court to further contest your assessment.”

I propose that you add the following words, Subject to certain important deadlines. Or equivalent.

And so, I'm just going to make that comment

for all these same forms. It's the same comment.

Thank you very much.

MR. KELLER: Thank you.

DR485WI, VALUE ADJUSTMENT BOARD WITHDRAWAL OF PETITION

MR. KELLER: Okay. The next form is Form DR485WI, Value Adjustment Board Withdrawal of Petition.

This one is being amended to add to the list of statutes that we've been talking about at the bottom of the page.

Does anyone have comments on this Form?

(Hearing none.)

DR485XC, DECISION OF THE VALUE ADJUSTMENT BOARD, EXEMPTION CLASSIFICATION, ASSESSMENT DIFFERENCE TRANSFER, CHANGE OF OWNERSHIP OR CONTROL, OR QUALIFYING IMPROVEMENT PETITION

MR. KELLER: Okay. The next form is Form DR485XC, Decision of the Value Adjustment Board - Exemption Classification, Assessment Difference Transfer, Change of Ownership or Control, or Qualifying Improvement Petition.

And again, this is being amended to deal with this, the list of statutes regarding circuit court actions following the VAB decision.

Does anyone have comments on this form?

(Hearing none.)

DR486, PETITION TO THE VALUE ADJUSTMENT BOARD - REQUEST FOR HEARING

MR. KELLER: Continuing on, the next form is DR486, Petition to the Value Adjustment Board, Request for Hearing.

And this Form is being amended to add the checkbox that we've been talking about regarding the petitions for challenging a determination of the timeliness the tax return was not timely filed.

Does anyone have comments on this Form?

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

MR. MILLARES: Okay. Thank you so much.

So, I want to just concentrate my comments on that box. Obviously, it's part 2 of this Form.

So several comments.

At the very top of that box where it says, “Check one if more than one, file a separate petition.” So, I know this isn't going to be an easy one.

For us, logistically, we don't want them -- or we'd prefer they not file a separate petition. Our Axia computer system just doesn't know kind of how to handle that. It would create a large logistics problem for us because the way we currently handle

good cause hearings, again, is different.

The good cause -- it's all one petition number, and we do the good cause hearing first. And then if a good cause is found, then we obviously have the hearing on the merits.

We are thinking logistically of doing the same thing with these tax return style hearings -- is treating them like good cause.

So, my proposal for that language is instead of saying File a separate petition, if it could say something like, Please call your local VAB. Something like that, because I recognize, Mr. Keller, you said different VABs are going to maybe treat these differently, and you guys are okay with that because the Statute doesn't really specify one way or the other.

So, I now recognize that some VABs will just -- you know, they can use a value special magistrate. They can use a legal -- there's going to be a little bit of variety out there.

So, with that variety, I think each petitioner just needs to kind of find out from their local VAB how they're going to do it instead of just automatically being told, file a separate petition, which would create a lot of confusion for us.

Okay. So that's that first, you know, comment.

Second comment has to do with the tangible personal property checkbox to the left of that same part 2 box. And it says, “Tangible personal property value (You must have timely filed a return required). I would just add the word, a timely and complete filed return.

Again, just to address that timeliness is not the only criteria being looked at. It's that it needs to be filled out correctly and completed.

And believe it or not, we've had situations where it hasn't. And I won't go into detail, but there's obviously tactical reasons why a rep might not want to submit a full tax return, only a partial with pieces that are beneficial to the client, leaving out items and materials that maybe are not so flattering to the client or helpful to the client.

Okay. And then moving on to, I guess, my third and final comment on this part 2 box is at the bottom right-hand checkbox where it says, “Determination that tax return was not timely filed.” It's kind of the same comment. If we could just add the words, determination that tax

return was not completely, accurately, and timely filed, I think it would just be more accurate to list it that way.

Thank you. That's the end of my comments on this section.

MR. KELLER: Thank you.

DR-486RMT, ATTACHMENT PAGE TO FORM DR-486 SERIES, REQUEST FOR HEARING USING ELECTRONIC OR OTHER COMMUNICATION EQUIPMENT

MR. KELLER: Okay. We'll move on to the next form. The last form is Form DR-486RMT, attachment page to Form DR-486 Series, Request for Hearing Using Electronic or Other Communication Equipment.

This Form is designed to be used in counties that have not opted out of hearings using electronic or other communication equipment.

In those counties that have not opted out, this Form would be an attachment to your petition, and it would have a way for the petitioner to check and request a hearing using electronic or other communication equipment at the outset when filing a petition.

So, they wouldn't have to wait later in the petition process. They could just request the electronic hearing at the beginning when they file

the petition.

Now, this Form is intended to be used with form DR-481 Notice of Hearing, and that notice would be used for all hearings, even those that have this request box checked on the petition. So, you would be still using a Form DR-481 Notice of Hearing in all hearings.

Does anyone have comments on this Form?

Okay. At this time, I'll hand the floor back over to the moderator.

Thank you.

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

(Hearing none.)

MS. FORRESTER: Okay. Hearing none.

CLOSING COMMENTS

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

You may provide written comments to us. Please bear in mind they do become part of the public record. We ask that any written comments be provided to us by close of business on November 18th, 2026. You may send those comments by email

to:

dorpto@floridarevenue.com

Or mail your comments to:

Property Tax Oversight

Florida Department of Revenue

Post Office 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.

(Thereupon, the workshop was concluded at 10:26 AM.)

CERTIFICATE OF COURT REPORTER

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 Department of Revenue's Property Tax Oversight Rule Development Workshop, at the time and place set forth; that the foregoing pages, numbered from 1 through 23, 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 20th day of November 2026.



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