

## Mark Hamilton

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**From:** Mark Hamilton  
**Sent:** Monday, January 7, 2019 11:32 AM  
**To:** 'BAnderson@okaloosatax.com'  
**Cc:** DORPTO  
**Subject:** RE: TCC Course 502; Ethics Courses for CE credit

Dear Mr. Anderson,

Thank you for email providing the Department with comments pertaining to the proposed amended rules (rules 12-9 and 12D-16, F.A.C.) scheduled for the upcoming public workshop on January 23, 2019.

As you requested, below please find links to the materials for review:


- Proposed Rule 12-9, F.A.C.: [http://floridarevenue.com/rules/pdf/12912d16\\_workshopinfo\\_01232019.pdf](http://floridarevenue.com/rules/pdf/12912d16_workshopinfo_01232019.pdf)
- Rule 12-9, F.A.C.: <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=12-9>
- Rules 12D-1 to 12D-51, F.A.C.: <https://www.flrules.org/gateway/Division.asp?DivID=36>

The public workshop is in part for the purpose of receiving and responding to questions on the current rule draft and forms. If after reviewing the materials provided at the links above, or after hearing other comments at the public workshop, you have additional comments, please feel free to submit them to our attention. Comments received by the Department on the rule drafts will be made part of the record of comments and will be considered as part of the rule process.

In addition to your comments, you also asked about plans to provide courses in an online format. The Department greatly appreciates your input and will review that issue as it is outside the scope of the current rule draft.

Again, thank you for your inquiry and comments.

Best regards,

 **Mark S. Hamilton**  
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**From:** Benjamin F. Anderson [<mailto:BAnderson@OkaloosaTax.com>]  
**Sent:** Friday, December 21, 2018 4:33 PM  
**To:** DORPTO <[DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com)>  
**Cc:** Brandi Gunder <[Brandi.Gunder@floridarevenue.com](mailto:Brandi.Gunder@floridarevenue.com)>; 'Dale Summerford ([dsummerford@tds.net](mailto:dsummerford@tds.net))' <[dsummerford@tds.net](mailto:dsummerford@tds.net)>; Tim Qualls <[tqualls@yvlaw.net](mailto:tqualls@yvlaw.net)>  
**Subject:** TCC Course 502; Ethics Courses for CE credit

Hello,

Please advise the status of the current TCC 502. If you plan to eliminate this course, I strongly suggest you reach out the FTCA prior to the public hearing.

Your list of approved courses does not provide for an Ethics Course for CE credit; this is a requirement of the Statutes.

This notice does not provide detail on the approval process of other courses provided by the PTO or third party outside sources for education.

The Rules on Course Approval need to provide some flexibility of courses offers during the educational conferences; often the final scheduling of courses for CE credit are defined within the 30 days prior to the conference or the speaker and/or topic may change. This is offered as a practical consideration to actual conference planning.

What are the DOR PTO specific plans for providing these courses in an Online Learning format; TCC 501, TCC 502, and TCC 504?

The Committees proposed for elimination might serve a purpose for appeal of an application for certification and/or an education course approval specific to the Appraisers or Tax Collectors.

Finally, please provide me the direct links to Rules 12-9, Rule 12D (as it references education), and the specific proposed language for the changes in the Noticed Hearing.

With kind regards,

*Ben*

**Benjamin F. Anderson**  
**Tax Collector for Okaloosa County**  
**850-689-5300 cell/text**

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**From:** Sara Cucchi [mailto:cucchi.vab@gmail.com]  
**Sent:** Wednesday, January 23, 2019 9:50 AM  
**To:** DORPTO <DORPTO@floridarevenue.com>; Mike Cotton <Mike.Cotton@floridarevenue.com>  
**Subject:** Comments on DOR PTO's Corrupt Training Rules/Forms

DOR-PTO's proposed rules and forms for certification of property appraisers and their staff and DOR-PTO staff reflect a high level of misfeasance, malfeasance, gross mismanagement, undue influence, and corruption in Florida's property tax system. For many years until recently, DOR-PTO staff met secretly, out-of-the-Sunshine with groups of property appraisers to secretly decide who got certified and who got a pay raise. Because this corrupt and illegal arrangement was brought to light, now DOR-PTO's proposed solution is to ignore Florida law and eliminate these committees and their public Sunshine meeting requirements, eliminating any possibility of transparency, public awareness, and public participation. DOR-PTO's corruption was well described in the 1990 report of a Statewide Grand Jury and has continued since. I strongly oppose DOR-PTO's proposed training certification rules and forms because they:

1. Delete the Code of Ethics requirement from the training certification process.
2. Eliminate the training certification committees which eliminates transparency in the certification process.
3. Lack a continuing education requirement for recertification of DOR staff and property appraiser staff, which is totally inconsistent with Florida standards for certified appraisers and with federal and industry standards.
4. Do not allow courses other than IAAO courses for the 60 hours of elective courses required for precertification.
5. Lack a list of approved continuing education courses for recertification.
6. Lack any training requirement in Florida law which should be required for both precertification and recertification.
7. Lack any training requirement on how to calculate the levels of assessment under Florida law. This lack of education has resulted in both property appraisers and DOR-PTO contributing to erroneous levels of assessment being sent annually to the Department of Education.
8. Lack any training requirement for property appraisers and their staff on the discriminatory impact of numerous countys' failure to make cost of sale deductions in arriving at just values of tangible personal property. This failure has had a strong negative impact on Florida's job-creating businesses particularly small business owners.

9. Lack any training requirement for property appraisers and DOR-PTO personnel on how to maintain arms length relationships to avoid undue influence and corruption.

10. Fails to include a full title, publication date, and a content description for each of the precertification courses.

Thank you.