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FLORIDA DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
RULE DEVELOPMENT WORKSHOP  
PUBLIC HEARING  
(Via Virtual Webinar)

DATE: Wednesday, May 5, 2021  
TIME: 10:00 a.m. - 10:55 a.m.  
PLACE: 2450 Shumard Oak Boulevard  
Tallahassee, Florida

Reported by:

Deborah Alff, RPR

For the Record Reporting, Inc.  
1500 Mahan Drive, Suite 140  
Tallahassee, Florida

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ATTENDANCE

DOR MEMBERS & STAFF (Via Virtual Webinar):

- Sue Harlan, PTO Program Director
- Jenna Harper, Compliance Assistance Process Manager
- Janice Forrester, Revenue Program Administrator
- Mark Hamilton, General Counsel
- Rachel Goldstein, Senior Attorney
- Rene Lewis, Deputy Program Director
- Robert Tornillo, Legislative Affairs Director
- Anthony Jackson, Jr., Senior Tax Specialist

OTHERS PRESENT (Via Virtual Webinar):

- Sara Cucchi

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

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

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

12 MS. LEWIS: Rene Lewis, Deputy Director in  
13 Property Tax Oversight.

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

16 MR. JACKSON: Anthony Jackson, Jr., Senior Tax  
17 Specialist.

18 MS. HARLAN: Sue Harlan, Property Tax  
19 Oversight Director.

20 MR. TORNILLO: Robert Tornillo, Director of  
21 Legislative Cabinet Affairs --

22 MR. HAMILTON: Mark Hamilton, General Counsel  
23 for the Department of Revenue.

24 MS. GOLDSTEIN: Rachel Goldstein, I'm an  
25 attorney with the Department of Revenue.

1 MS. FORRESTER: Today is May 5, 2021 and this  
2 is a public rule hearing scheduled under subsection  
3 (3) of section 120.54, Florida Statute. The  
4 Department is holding this hearing to discuss the  
5 draft amendments to rules and form.

6 The Department published three notices for  
7 this public meeting in the Florida Administrative  
8 Register: March 18, 2021, Volume 47, Number 53,  
9 Pages 1407 through 1408; March 22, 2021, Volume 47,  
10 Number 55, page 1439. For Rule 12-9.008, a Notice  
11 of Change was published on March 18, 2021 in the  
12 Florida Administrative Register. The changes were  
13 made in response to written comments received from  
14 the staff, the Joint Administrative Procedures  
15 Committee, and public comments received made a part  
16 of the record from the rule hearing conducted on  
17 January 13, 2021.

18 For those at the computer, the draft rules and  
19 forms are posted on the Department's proposed rules  
20 page at [FloridaRevenue.com/rules](http://FloridaRevenue.com/rules). Select the  
21 property tax proposed rules drop-down at the bottom  
22 of the page and then select the Chapter 12-9 link.

23 I will now ask Anthony Jackson to explain the  
24 process that we will use for taking comments on the  
25 agenda items. Please note, the Department offices

1 are still temporarily closed to the public. This  
2 hearing is taking place using electronic media.

3 MR. JACKSON: Good morning, ladies and  
4 gentlemen. If you are attending this hearing using  
5 your computer, raise your hand using the icon on  
6 the grab tab located to the left of your control  
7 panel. We will address you when it's your turn to  
8 speak. Please state your name and whom you  
9 represent. If you experience difficulty, use the  
10 quick chat option to send me a message.

11 If you are attending this hearing using the  
12 option telephone with audio PIN and you have a  
13 question or comment, please send an email to  
14 dorpto@FloridaRevenue.com to let us know you wish  
15 to speak. We will address you by name and unmute  
16 your phone when it is your turn to speak.

17 If you are using the option "telephone with  
18 no audio PIN" and you want to ask a question or  
19 make a comment, please send an email to  
20 dorpto@FloridaRevenue.com. Please use the subject  
21 line "May 5 Hearing." In the email, add your name  
22 and whom you represent. We will acknowledge your  
23 email or read your comment out loud.

24 All comments received during the hearing will  
25 be recorded by the court reporter. Written

1 comments will be posted to the proposed rule page  
2 with the transcript. Thank you.

3 MS. FORRESTER: We will take comments on each  
4 agenda item. Please tell us your name and whom you  
5 represent. We ask that you provide only comments  
6 or suggested changes that are directly relevant to  
7 the draft amendment and the notice of change.  
8 Please hold all other general comments until after  
9 we have discussed the agenda item.

10 I will now turn the hearing over to  
11 Ms. Goldstein to present the draft rules and forms.

12 MS. GOLDSTEIN: Good morning. Today's public  
13 hearing is intended to discuss the Department's  
14 Notice of Change to the proposed rules and  
15 associated forms referenced in Chapters 12-9 and  
16 12D-16.002 of the Florida Administrative Code.  
17 These rules and forms are related to the  
18 Department's educational programs for various  
19 certifications including Florida Property  
20 Appraisers and Florida Tax Collectors.

21 The narrow and limited purpose of this round  
22 of rulemaking is to bring the rule up to speed with  
23 the Department's current practice and to address  
24 outstanding JAPC comments.

25 Before today's hearing, this rule has

1           undergone a substantial and lengthy public review  
2           and comments process in accordance with Chapter  
3           120, beginning with the Rule Development Workshop  
4           which took place on January 23, 2019 for the  
5           Department's solicited public comment, and made  
6           changes to the draft in accordance with those  
7           comments.

8           The draft rule was again publicly workshopped  
9           on November 17, 2020, and subsequently went before  
10          the Governor and Cabinet in a public meeting on  
11          December 15, 2020 for approval to publish a notice  
12          of proposed rule. From there, the proposed rule  
13          was last discussed in a public hearing on January  
14          13, 2021.

15          The changes open for discussion today were  
16          made in response to the comments received during  
17          the last public hearing, and in response to  
18          comments we received from JAPC.

19          The way today's hearing is going to be  
20          structured is I'm going to go through each rule and  
21          form one by one, summarize any changes, and then  
22          I'm going to open it up for members of the public  
23          to provide specific comments relevant to those  
24          changes covered in each section of the rule.

25          If a section of a rule has no changes beyond



1 minor edits or grammatical variations, I will  
2 indicate no change and open it up for comment  
3 before moving to the next rule. We ask that any  
4 comments provided be limited to those proposed  
5 changes.

6 Now, if you will turn to the rule text, I will  
7 begin with Rule 12-9.001 entitled "Definitions."  
8 So in this rule we removed references to the  
9 Department staff. After our last public hearing,  
10 we received comments regarding concerns about  
11 Department staff certifications, and ultimately  
12 decided to remove references to the staff from the  
13 rule.

14 The course curriculum remains open and  
15 available, optional to Department staff, but is not  
16 required training. And since it is not required,  
17 we removed it from the rule. Therefore, the  
18 Department staff will no longer be recommended for  
19 certification by committees or certified by the  
20 Department vis-a-vis this program.

21 Are there any comments on these changes to the  
22 rule?

23 MR. JACKSON: Go ahead, Ms. Cucchi.

24 Ms. Cucchi, you can go ahead.

25 MS. CUCCHI: Can you hear me?

1 MR. JACKSON: It looks like you're self-muted.  
2 There you go.

3 MS. CUCCHI: Can you hear me?

4 MR. JACKSON: Yes, ma'am.

5 MS. CUCCHI: Okay. This is Sara Cucchi and I  
6 did have some questions regarding the removal of  
7 DOR employees. You say it was in response to  
8 comments. My comments were not certainly to remove  
9 certification of DOR employees.

10 And if we go back to the hearing, what Rachel  
11 had said in the hearing was that the statute reads  
12 that 195.002, the Department is authorized to  
13 conduct schools and training for state and local  
14 personnel. And she goes on to say, but we would  
15 interpret that to include property appraiser staff,  
16 tax collector staff, and Department staff. Then  
17 she goes on to say that 195.002 goes on to say that  
18 we also have the authority to establish by rule  
19 committees for admission and certification, and  
20 that's immediately after the provision it talks  
21 about schools for state and local personnel.

22 Now the DOR proposed rules are removing the  
23 certification and training for state personnel, and  
24 I'm just wondering if DOR still interprets that  
25 they're required to certify property appraiser

1 staff.

2 MS. GOLDSTEIN: That we are required to, that  
3 we're required to offer school.

4 MS. CUCCHI: That you are required to offer  
5 schools but not to certify?

6 MS. GOLDSTEIN: We have the option to certify.  
7 If you read the statute it says may establish by  
8 rules committees.

9 MS. CUCCHI: I'm going to have comment on that  
10 at a further time.

11 MS. GOLDSTEIN: Okay.

12 MS. CUCCHI: And then basically, you know,  
13 you're saying that the comments made were to  
14 eliminate. I would recommend the Department still  
15 offer certification to Department employees, but  
16 they do it in a separate section of the rule, with  
17 separate requirements, and not having property  
18 appraisers approve it. I don't think it's a good  
19 idea not to certify DOR employees.

20 MS. GOLDSTEIN: Okay. We'll take that under  
21 advisement.

22 MS. CUCCHI: The second thing is that in the  
23 last hearing I had mentioned that there's two very  
24 important statutory terms required for DOR training  
25 staff decisions on course approval, and those are

1 professionally accepted appraisal practices and  
2 appropriate appraisal methodologies. And I'm  
3 wondering why didn't DOR include these definitions  
4 for professionally accepted practices and for  
5 appropriate methodologies in these proposed rules?

6 MS. GOLDSTEIN: I don't know that I have a  
7 specific explanation for you other than to say we  
8 just declined to adopt that comment at this time.

9 MS. CUCCHI: Okay. Then I'd like to put that  
10 comment back in because the next question would be,  
11 how does DOR staff or anyone else going to know if  
12 a course is properly approved if no one knows what  
13 professionally accepted appraisal practices and  
14 appropriate appraisal methodologies are?

15 MS. GOLDSTEIN: Okay.

16 MS. CUCCHI: Also wondering how come you don't  
17 have Uniform Standards of Professional Appraisal  
18 Practices in there like DBPR, and also why you  
19 don't have a definition of code of ethics. I see  
20 that you haven't done anything of any kind of  
21 appraisal specific at the requirement. And I know  
22 ethics is part of USPAP, and there's a code of  
23 ethics for IAAO, and DBPR has ethical requirements  
24 for certified appraisers in training. Ethics is a  
25 part of professionally accepted appraisal practices

1 including ethical conduct when doing appraisals.

2 You had a code of ethics from 1973 to present  
3 and I simply recommended you update it. You seem  
4 intent on eliminating this code and ignoring the  
5 Governor's order for code of ethics with adjustment  
6 for program requirements and then you need  
7 variables. Why do you feel you can ignore the  
8 Governor's order?

9 MR. HAMILTON: Ms. Cucchi, as it relates to,  
10 you're referring to -- this is Mark Hamilton,  
11 General Counsel. You're referring to Executive  
12 Order Number 1911 that was previously issued by the  
13 Governor. That specific order pertains, under  
14 section one notes that it's specific to executive  
15 branch agencies as well as the executive office of  
16 the Governor. It's not applicable to  
17 constitutional officers and so it would not extend  
18 to this rule.

19 MS. CUCCHI: So you're saying that you don't  
20 feel that you need to follow the Governor's order  
21 because you're not an executive office?

22 MR. HAMILTON: The Department is following the  
23 provisions of the Governor's order, though what I'm  
24 saying is the Governor's order does not apply to  
25 constitutional officers. In this case it extends

1 to tax collectors, property appraisers, et cetera.

2 MS. CUCCHI: The Governor can remove property  
3 appraisers and tax collectors and has done so. I  
4 think that the Governor could have a say in the  
5 training and code of ethics for people he can  
6 remove.

7 MR. HAMILTON: Well, thank you for you  
8 comment.

9 MS. CUCCHI: Okay. Going down to 12 dash 001,  
10 paren (9), Committee Members, it's defined as  
11 officials who serve on either admissions and  
12 certification committee. And 12-9.001(1), Official  
13 or Officials are individuals who are elected or  
14 appointed to office, and that's the county tax  
15 collector and the property appraiser. Why isn't  
16 the DOR chairperson a committee member?

17 MS. GOLDSTEIN: I'm not sure I'm following  
18 your question.

19 MS. CUCCHI: Committee members are defined as  
20 officials. Officials are defined as county  
21 property appraisers and tax collectors. There's  
22 nothing in there that says a committee member, and  
23 the definition also includes the chairperson. Is  
24 the chairperson a member of the committee?

25 MS. GOLDSTEIN: We'll take that under

1           advisement and look at the definitions again.

2           MS. CUCCHI:   Okay.   So then there's  
3           12-9.001(9) as part of the committee members, I am  
4           recommending that the chairperson be included as a  
5           committee member.

6           MS. GOLDSTEIN:   Okay.

7           MS. CUCCHI:   And just to reiterate my previous  
8           comments which you did nothing about.   12-9.001(9),  
9           a committee of property appraisers voting to give  
10          themselves a raise is wrong.   End of story.

11          MS. GOLDSTEIN:   Okay.   Do you have any other  
12          comments?

13          MS. CUCCHI:   That's all I have at this time  
14          for 12-9.001, but I will have further comments  
15          later.

16          MS. GOLDSTEIN:   Okay.   We're going to move on  
17          to 12-9.002.   So in subsection (5), this change was  
18          made in response to comments we received at the  
19          last public hearing, where we clarified that in the  
20          event that a president of a state association does  
21          not hold a professional designation as required by  
22          the rule, he or she will appoint a designee who  
23          does hold such certification.

24          We also added subsection (8), where we just  
25          moved the duties of the chairperson in for this

1 particular rule, and that was done in response to  
2 one of JAPC's suggestions. Are there any comments  
3 on this rule?

4 MR. JACKSON: You can go ahead, Ms. Cucchi.

5 MS. CUCCHI: Okay. Again, the comment made  
6 was not to eliminate DOR employees from having  
7 certification. It was, and what can be done is, it  
8 would be better to write a separate rule section  
9 for certification and certification requirements of  
10 DOR employees. It has nothing to do with property  
11 appraisers.

12 And secondly with 12-9.002(5), you did add in  
13 the association of president's appointee. However,  
14 you didn't say how long that person would be -- how  
15 long that person's term would be. So, in other  
16 words, you added in an extra person, you say  
17 members are three years, the state association  
18 president is one year, but you don't say the state  
19 association president's designee is one year. And  
20 I think that should be added to clarify the term --

21 MS. GOLDSTEIN: I would just respond that I  
22 feel that that's implied, but we'll take that  
23 comment into consideration.

24 MS. CUCCHI: I will have more on 12-9.002, but  
25 not at this time.



1 MS. GOLDSTEIN: Okay. I just for one second,  
2 if we could back up. In the previous Rule  
3 12-9.001, the Definitions, if you look at  
4 subsection (4), the definition of chairperson, the  
5 last part of that sentence says "and is a member of  
6 the committee." So we did clarify that point in  
7 the definitions rule and I just wanted to point  
8 that out on the record.

9 MS. CUCCHI: Well, you shouldn't have to go to  
10 two different rules to see two different things. I  
11 still contend that paren (9), committee members  
12 should also have that the chairperson is also a  
13 member and it isn't just officials.

14 MS. GOLDSTEIN: Okay. Thank you for your  
15 comment. Do you have anything further on this  
16 rule?

17 MS. CUCCHI: Not at this time.

18 MS. GOLDSTEIN: Okay. We're going to move on.  
19 Rule 12-9.003 entitled "Qualifications." So here  
20 in subsections (1) through (5), we clarified  
21 approved course criteria be more flexible and  
22 explain that several courses on a particular  
23 subject matter could be taken sequentially to add  
24 up to satisfy, say, a thirty-hour or ninety-hour  
25 coursework requirement, you know, as opposed to

1 having to find and take only one thirty-hour course  
2 or one ninety-hour course.

3 Changes made to subsection (6) were made to  
4 address comments we received at the last hearing  
5 related to clarifying the details of our challenge  
6 process, so we updated that language to explain how  
7 the process works. We also explained what  
8 constitutes a passing grade on the different kinds  
9 of course examinations and how the questions are  
10 weighted and how the exam is graded.

11 Are there any comments on changes to this  
12 rule?

13 MR. JACKSON: You can go ahead, Ms. Cucchi.

14 MS. CUCCHI: Thank you. 12-9.003(1), DOR's  
15 rules delete "properly," quote, "properly" from  
16 monitored examinations. Why did DOR delete  
17 "properly" from the phrase "properly monitored"  
18 referring to monitoring training certification  
19 exams?

20 MS. GOLDSTEIN: Because there are no specific  
21 requirements for monitoring the exams other than  
22 that someone be present to monitor the exam.

23 MS. CUCCHI: Does this mean DOR believes it's  
24 acceptable to fail a properly monitored exam, to  
25 fail to properly monitor an exam?

1 MS. GOLDSTEIN: I'm not sure I understand that  
2 question.

3 MS. CUCCHI: If you have no requirements and  
4 somebody who's just standing there and somebody is  
5 cheating on an exam, there's not a requirement to  
6 say, hey, you know you can't cheat on an exam,  
7 we're just going to certify a person who cheats  
8 anyway?

9 MS. GOLDSTEIN: Well, no. That would be the  
10 purpose of having the monitor present is to ensure  
11 that would not happen.

12 MS. CUCCHI: But where is the thing that says  
13 that, what's the criteria for the monitor to be  
14 saying this can't happen?

15 MS. GOLDSTEIN: I mean there are no specific  
16 criteria, as I explained.

17 MS. CUCCHI: So this came from JAPC. Does DOR  
18 believe JAPC directed DOR to delete the term  
19 "properly," or that JAPC simply noted that the  
20 elements of monitoring exams should be included in  
21 the rule, which one is it?

22 MS. GOLDSTEIN: Well, they questioned whether  
23 there were specific requirements for monitor, what  
24 "properly" meant. And in this context it didn't  
25 mean much of anything which is why we removed it.

1 The exam is still required to be monitored, but  
2 "properly" is just superfluous. It doesn't mean  
3 anything in this context.

4 MS. CUCCHI: "Properly" gives you criteria by  
5 which to say you don't pass this exam if you don't  
6 meet the monitor's requirements. And you know, I  
7 guess another question is, does DOR believe that  
8 deleting "properly" from this rule will promote  
9 public trust or destroy public trust?

10 MS. GOLDSTEIN: I'm not sure how to answer  
11 that question, but we will accept your comments and  
12 discuss it.

13 MS. CUCCHI: Why does DOR make the following  
14 ridiculous statement to JAPC: "There are no  
15 specific requirements for monitoring an  
16 instructional course exam."

17 Anyone who has ever taken or administered an  
18 exam knows there are required procedures that must  
19 be followed to ensure the exam results are accurate  
20 and fair. Does DOR PTO management really believe  
21 and support these types of ridiculous statements?

22 MS. GOLDSTEIN: I don't have an answer for  
23 that, but if you want to submit, you know,  
24 suggestions of what you would like to see in terms  
25 of exam monitoring, we would be happy to take

1 those.

2 MS. CUCCHI: Going on to 12-9.0031, it talks  
3 about a person who is certified as an evaluator is  
4 recognized as a Certified Florida Appraiser upon  
5 taking office. What does the term "recognized"  
6 mean?

7 MS. GOLDSTEIN: Well, we didn't -- so you're  
8 talking about subsection (1)?

9 MS. CUCCHI: Yes.

10 MS. GOLDSTEIN: We didn't make any changes to  
11 that particular subsection.

12 MS. CUCCHI: But it's part of the rule package  
13 of the proposed rules and it is a change that was  
14 made within the rules.

15 MS. GOLDSTEIN: It was existing at our last  
16 public hearing. And this hearing is limited to the  
17 changes that were posted back in March.

18 MS. CUCCHI: You've already answered some  
19 questions that weren't part of the notice of  
20 change, but they were posted back, and I would  
21 think there was comments that were made at the  
22 other hearing that would still be relevant. This  
23 seems to be a new, bad policy. Are you just making  
24 bad policy or are you lawyering up?

25 MS. GOLDSTEIN: It's just outside of today's

1 hearing, outside of the scope of today's hearing.  
2 So if I answered questions that were outside the  
3 scope of the hearing it was a courtesy. And so if  
4 you have anything to offer related to the changes,  
5 we would be glad to take your suggestions and  
6 comments.

7 MS. CUCCHI: Okay. So for the record, you do  
8 not want to hear my comments on draft rules that  
9 the Department posted on its website and announced  
10 were going to be discussed in this public hearing,  
11 is that correct?

12 MR. HAMILTON: Ms. Cucchi, there's been  
13 multiple opportunities for you to provide comments  
14 to the Department. If you have comments that you'd  
15 like to submit, you can certainly feel free to  
16 submit those comments and as you have in the past,  
17 and as the Department has received and also  
18 identified and commented at prior hearings as well  
19 as today. We're moving forward. Thank you.

20 MS. CUCCHI: Okay. At the January 13, 2021  
21 hearing, Rule 12-9.003(4), there was a  
22 recommendation that there be a requirement for a  
23 course in Florida law. Why did DOR choose not to  
24 require a course in Florida law for  
25 precertification?

1 MS. GOLDSTEIN: All I can say about that is  
2 that you know this rulemaking process is very  
3 limited in its scope, and it's intended to get the  
4 rule up to date with current practice and to  
5 address outstanding JAPC concerns.

6 We hear you. We understand that you want a  
7 very specific, more robust course curriculum, but  
8 it's just not something that we are undertaking  
9 during this round of rulemaking at this time.

10 MS. CUCCHI: Why did DOR PTO training rules  
11 exclude any requirement for property appraisers and  
12 their staff to complete required precertification  
13 education in Florida-specific required subjects,  
14 such as, Florida taxpayer rights, DOD training,  
15 Uniform Policies and Procedures Manual, 194.3015,  
16 194.301, Uniform Standards of Professional  
17 Appraisal Practice, the Code of Ethics of the  
18 International Association of Assessing Officers,  
19 professionally accepted appraisal practices for  
20 appropriate appraisal methodologies under Florida  
21 law, the Governor's executive order on ethics,  
22 calculating the levels of assessments sent to DOE  
23 each year for K through 12, school funding  
24 distribution among counties, Florida Statutes  
25 Chapters 192, 193, 194, 195, 196, and other

1 relevant Florida law?

2 MS. GOLDSTEIN: Okay. Thank you for your  
3 comments. Do you have anything further on this  
4 rule?

5 MS. CUCCHI: Is Robert in the meeting?

6 MR. TORNILLO: I am.

7 MS. CUCCHI: I sent you that email and you did  
8 send me an email back, so I guess if they're not  
9 going to answer it, I'm asking for you to answer  
10 the questions for me.

11 MR. HAMILTON: Ms. Cucchi, if you have any  
12 specific comments you can identify them on the  
13 record, but, if there's no additional comments on  
14 this particular rule, we're moving forward. Thank  
15 you.

16 MS. CUCCHI: I have a couple more comments on  
17 this particular rule. On 12-9.003(6), it requires  
18 the presence of in the classroom for all  
19 instructional hours and passing the exam. So the  
20 question is, does a person who is not present for  
21 all the required hours in the classroom, but ends  
22 up passing the exam, are they still eligible to be  
23 certified?

24 MS. GOLDSTEIN: No.

25 MS. CUCCHI: Okay. And the next question



1 would be on (6)(b), there's a requirement for a  
2 30-day request before a course for challenging an  
3 exam for courses provided by DOR. Let's say DOR  
4 offers, I don't know, Course 101. Presumably, I  
5 can challenge the exam regardless of when DOR  
6 offers the course. I'm not taking the course, I'm  
7 challenging the exam, so why do I have to do this  
8 thirty days before the course? What does  
9 challenging exams have to do with DOR's scheduling  
10 of the course if I'm not taking the course? I  
11 think you're going to agree that this is not well  
12 thought out and needs to be clarified.

13 MS. GOLDSTEIN: Okay. We'll take that under  
14 consideration.

15 MS. CUCCHI: And a final thing for now, on  
16 12-9.003, is you put in a standard of 70 percent  
17 for exam scores and that is lower than DBPR. It  
18 makes government look bad. What is your  
19 justification for a lower standard than a private  
20 appraiser?

21 MS. GOLDSTEIN: Well, as I explained earlier,  
22 we are preserving current practice. And that is  
23 our current practice. We're updating the rule, but  
24 we will consider maybe possibly raising that at a  
25 later, future date.

1 MS. CUCCHI: I don't believe that was in here  
2 before this notice of change, but I will go back  
3 and look at that. And I recommend it being 75  
4 percent because that's what "professionally  
5 accepted" required, and that's what DBPR does.

6 MS. GOLDSTEIN: Okay. Thank you for your  
7 comment.

8 MS. CUCCHI: I will have more on 12-9.003, but  
9 not at this time.

10 MS. GOLDSTEIN: Okay. Moving on to Rule  
11 12-9.0031 entitled "Approval of Courses." Changes  
12 made to subsection (1)(b) here were made in  
13 response to JAPC comments, and were to add in a  
14 reference back to subsection (1) of the rule to  
15 clarify what areas of expertise the courses are  
16 required to impart to be considered for approval.

17 Do we have any comments on the changes made to  
18 this rule?

19 MR. JACKSON: You can go ahead, Ms. Cucchi.

20 MS. CUCCHI: Okay. I'm wondering who at this  
21 meeting is classified as the Department's training  
22 staff, who is in attendance?

23 MS. GOLDSTEIN: I don't think that any of them  
24 are.

25 MS. CUCCHI: Okay. So I guess we don't have

1 people to answer the questions at the hearing.

2 MR. HAMILTON: What are your questions,  
3 Ms. Cucchi? We'll be happy to answer those.

4 MS. CUCCHI: Well, I'm wondering if there's  
5 anybody licensed by DBPR in the training staff to  
6 have the expertise that would enable them to  
7 determine professionally accepted appraisal  
8 practices and appropriate methodologies.

9 MS. GOLDSTEIN: I'm not aware of that off the  
10 top of my head.

11 MS. CUCCHI: And then if the people were  
12 present, I would have asked them to provide a  
13 definition of professionally accepted appraisal  
14 practices and appropriate methodologies that they  
15 would use to determine if a course imparts such  
16 expertise.

17 MS. GOLDSTEIN: Okay.

18 MS. CUCCHI: And the final -- no, no, not the  
19 final comment. Another comment is that  
20 decision-making is supposed to take place in the  
21 sunshine. This refers to 12-9.0031(2)(a). Since  
22 you are removing approved courses from the rules,  
23 is twenty days for course approval enough time for  
24 DOR training staff to approve courses not on  
25 noticed public meeting?

1 MS. GOLDSTEIN: Okay. We will take that under  
2 consideration.

3 MS. CUCCHI: You do realize that you are  
4 supposed to have these people in the hearing? That  
5 is part of Chapter 120.54, the requirement the  
6 Department have people in the hearing that can  
7 answer questions.

8 I asked questions in the last hearing and I  
9 got no answers back, which is why I am repeatedly  
10 asking similar questions in this hearing because I  
11 don't know why my questions weren't answered  
12 before.

13 MR. HAMILTON: Ms. Cucchi, the Department has  
14 responded at multiple hearings related to comments  
15 that have received -- you've provided and we have  
16 received that relate to the specifics of the rule.  
17 We appreciate additional comments and we'll  
18 evaluate those in taking a look at --

19 MS. CUCCHI: Is this Mark Hamilton?

20 MR. HAMILTON: -- these issues. Yes, ma'am.

21 MS. CUCCHI: Okay. But when somebody asks a  
22 question at a hearing, the rules, the statute says  
23 you're supposed to have the people there to answer  
24 it at the rule hearing. I had asked questions at  
25 the last rule hearing and I did not hear back any

1 responses from those questions.

2 Now, on 12-9.0031(1)(b)1. talks about CFA and  
3 CFE certifications and specifically the continuing  
4 education courses. Why is CFE included when you  
5 have said that CFEs do not have to have continuing  
6 education requirements? This rule is about  
7 continuing education, so why are you including CFE?

8 MS. GOLDSTEIN: I would just offer that I  
9 think it's optional for them. I think some of them  
10 do take continuing education at the discretion of  
11 the local officials.

12 MS. CUCCHI: Did you not delete that out of  
13 this round of proposed rules?

14 MS. GOLDSTEIN: It's something that we can  
15 take back and look at again.

16 MS. CUCCHI: As far as 12-9.0031, that's all I  
17 had at this time.

18 MS. GOLDSTEIN: Okay.

19 MS. CUCCHI: But I will have more in the  
20 future.

21 MS. GOLDSTEIN: Okay. Rule 12-9.0032 entitled  
22 "Department Sponsored Courses." We did not make  
23 any major changes to this particular rule. So I  
24 think the only thing we updated here was the title  
25 of our online registration portal, and the

1 reference to the Department staff that we've  
2 discussed in previous sections. Do we have any  
3 comments on this rule?

4 MR. JACKSON: You can go ahead, Ms. Cucchi.

5 MS. CUCCHI: A recommendation was made at the  
6 last hearing on January 13, 2121, to allow the  
7 public to audit a course without credit and no  
8 charge when a space is available to make  
9 transparent the training is compliant with the  
10 rules. This would promote public trust. What is  
11 DOR's reasoning for choosing not to allow when  
12 space is available, unhindered public access to  
13 validate training is compliant with the rules?

14 MS. GOLDSTEIN: It's something that we might  
15 consider for future. I know a lot of these courses  
16 are offered by private providers that charge for  
17 their materials.

18 MS. CUCCHI: This question was specifically  
19 related to a department-sponsored course. And it  
20 could be that either, one, you have to pay for the  
21 required materials; or, two, you're just not  
22 entitled to it, you can just sit there to validate  
23 the training is compliant with the law.

24 MS. GOLDSTEIN: Okay. It's something we will  
25 take under consideration.

1 MS. CUCCHI: That's all I have for that at  
2 this time.

3 MS. GOLDSTEIN: Okay. Next, we have Rule  
4 12-9.004, Application for Certification. And there  
5 were no major changes made to this rule. We  
6 removed the chairperson duties and reorganized that  
7 into one of the previous sections per JAPC's  
8 recommendation. Do we have any comments on this  
9 rule?

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

11 MS. CUCCHI: On 12-9.004(1)(b), the Department  
12 eliminated the term satisfactory completion of the  
13 required courses, satisfactory completion of  
14 approved courses. Does the Department believe a  
15 person who completes a course with a failing grade  
16 should be certified?

17 MS. GOLDSTEIN: No. That would be a failing  
18 grade and they would not be certified.

19 MS. CUCCHI: Does DOR believe JAPC directed  
20 DOR to delete the term satisfactory, or that JAPC  
21 simply noted the elements of satisfactory  
22 completion should be included in the rule, which  
23 one is it?

24 MS. GOLDSTEIN: No, they did not direct us to  
25 delete it. They were asking if there were specific

1 requirements that we needed to elaborate on as it  
2 related to the word "satisfactory." I think this  
3 goes back to what we just discussed earlier as it  
4 relates to the word "properly." There are no  
5 additional requirements beyond what is in the rule.  
6 A person has to be in the room for the  
7 instructional hours, they have to make a passing  
8 grade on the exam, and they have to complete the  
9 coursework. So, "satisfactory" is just again sort  
10 of superfluous. It doesn't really mean anything in  
11 this case. But I can assure you, no one who's  
12 failing is getting certified.

13 MS. CUCCHI: Rule 12-9.004 also (inaudible)  
14 the application form to comply with the Governor's  
15 ethics order and 194.301, the application form  
16 should address the appraisal specific industry  
17 standard code of ethics consistent with  
18 professionally accepted appraisal practices.

19 MS. GOLDSTEIN: Okay.

20 MS. CUCCHI: That is what I have for that rule  
21 at this time. I probably will have more later.

22 MS. GOLDSTEIN: Okay. Great.

23 Moving on to Rule 12-9.0055 entitled "Fees and  
24 Tuition." Again, there were no substantive changes  
25 made to this rule other than to rename our online



1 registration portal. Do we have any comments on  
2 this rule?

3 (NO RESPONSE.)

4 MS. GOLDSTEIN: Next we have Rule 12-9.006 and  
5 this is our certification rule. The change to this  
6 rule simply clarifies the recognition date of a  
7 change to designation once an official is elected  
8 to office. We also struck language related to the  
9 salary for employees of the officials as  
10 unnecessary. That feature is not statutory unless  
11 it's special salaries for officials, and it's a  
12 purely discretionary function of the officials.  
13 And the Department certification program and  
14 committees are not associated with approving raises  
15 for approved employees. Do we have any comments on  
16 this rule?

17 MR. JACKSON: You can go ahead, Ms. Cucchi.  
18 Ms. Cucchi, it looks like you're self-muted again.

19 MS. CUCCHI: I guess I just get muted when you  
20 mute me. The way that this was written, the new  
21 changes that were made, they just don't seem all  
22 that clear. I just have a hard time really truly  
23 understanding what's going on.

24 Is this for the purpose of prorating the  
25 special qualification that they become, the CFE

1 becomes a CFA, you know, in a certain time frame?  
2 And it just -- I'll send some written comments on  
3 to that because it just doesn't quite make a whole  
4 lot of sense.

5 MS. GOLDSTEIN: Yes. We would love any  
6 suggestions you have to make it more clear.

7 MS. CUCCHI: And I just have one question also  
8 on that. So does this person become -- does a CFE  
9 become a CFA, do they still have to complete the  
10 application, do they still have to be  
11 committee-reviewed to make sure that they've met  
12 the current qualifications? Do they still have to  
13 be approved by the committee?

14 MS. GOLDSTEIN: No, because it would be a  
15 duplicative process. There are no -- there's no  
16 differentiation between what's required of the  
17 officials and what's required of the staff. The  
18 exact same coursework passed, certification  
19 processed through the committee, all that.

20 MS. CUCCHI: I will have further comments at a  
21 later time on that.

22 MS. GOLDSTEIN: Okay. Next, we have Rule  
23 12-9.007, our recertification rule. Although there  
24 aren't any major changes to this part of the rule,  
25 I would point out that we removed again the

1 reference to "satisfactorily" as an unnecessary  
2 descriptive term. As JAPC asked, we have no  
3 additional requirements other than what is  
4 described in the rule. Do we have any comments on  
5 these changes to the rule?

6 MR. JACKSON: You can go ahead, Ms. Cucchi.

7 MS. CUCCHI: Yeah, you just said "as JAPC  
8 asked." Are you suggesting that JAPC asked you to  
9 remove or is it just that they recommended that you  
10 add "satisfactorily," what that -- what that would  
11 entail?

12 MS. GOLDSTEIN: They asked if "satisfactorily"  
13 indicates that there is more than what is contained  
14 in the rule. And the answer to that is no. As I  
15 said, a person must attend the class, the  
16 instructional hours, they have to pass the exam and  
17 go through the committee.

18 MS. CUCCHI: I will have more later on that  
19 particular item. Give me one second here to look  
20 at my notes.

21 MS. GOLDSTEIN: Sure.

22 MS. CUCCHI: At the 1-13-21 hearing you  
23 indicated that continuing education -- you  
24 specifically, Rachel, indicated that continuing  
25 education training for staff was removed from the

1 draft rules as originally written in January of  
2 2019 because of the cost of travel involved in  
3 training staff. Since 1-13-21, the January of '21  
4 hearing, the VAB training has been added as an  
5 option for recertification training. And that  
6 training is updated online each year. That online  
7 training is free and it can be done without travel.

8 Since there is a no-cost option that is now  
9 added to the approved training list which would  
10 satisfy the required continuing education hours,  
11 and since you stated in the last hearing the  
12 requirement for continuing education was removed  
13 due to the cost of travel, why do you not re-add  
14 the training requirement deleted from your 2019  
15 proposed rule for property appraiser staff to have  
16 continuing education?

17 MS. GOLDSTEIN: I think we're waiting until we  
18 have more of a selection online as opposed to maybe  
19 just a few or handful of courses. You know, we  
20 want to be able to offer a wide variety of topics.  
21 Again, that really wasn't the purpose of this round  
22 of rulemaking. Our focus has always been to just  
23 get the rule up to speed and address JAPC.

24 You know, we hear you. We understand your  
25 concerns about, you know, making the program more

1 stringent and robust, but that's just not the  
2 purpose of this round of rulemaking. And as you  
3 pointed out, we did add it to the list so that it  
4 is an option for people.

5 MS. CUCCHI: 194.10, Florida Statutes,  
6 requires continuing education for recertification  
7 annually. And you did make a distinction somehow  
8 about elected property appraisers and their staff.

9 Again, 195.002 says that the Department shall  
10 conduct schools to upgrade assessment skills of  
11 both state and local personnel. That's both state  
12 and local personnel. This draft law eliminates the  
13 certification of DOR staff, you know, what's the  
14 justification?

15 MS. GOLDSTEIN: I admit it would be what I  
16 told you, I think, last time, that we interpret  
17 that to mean that the continuing education  
18 requirement is something for, you know, limited to  
19 the officials and that it's not for the staff  
20 per se. It's discretionary at this time. It's  
21 something we're looking at potentially moving  
22 forward in the future. It's just not part of it at  
23 this time.

24 MS. CUCCHI: But then you're removing state  
25 personnel when the statute that you're using to

1 certify the local governments in the same phrase  
2 says "state and local personnel." So now you are  
3 not certifying DOR state personnel. What  
4 justification is there for not certifying state  
5 personnel if you believe that the statute that  
6 allows you to certify the property appraiser staff  
7 is the one saying do it for both?

8 MS. GOLDSTEIN: That's something we'll take  
9 under consideration and review further.

10 MS. CUCCHI: Is that something you can give  
11 me an answer in writing to after this hearing?

12 MR. HAMILTON: We appreciate your comment,  
13 Ms. Cucchi, and we'll take it under advisement.  
14 And if you have additional comments you can submit  
15 those to the Department.

16 MS. CUCCHI: I will have additional comments.  
17 That's all at this time.

18 MS. GOLDSTEIN: Okay. Next we have 12-9.0077,  
19 our "Reinstatement" rule. The only changes to this  
20 were to replace the term "professionals" with  
21 "professional designees." And that was only to  
22 remain consistent throughout the rule text and this  
23 was something that JAPC pointed out to us. Do we  
24 have any comments on the changes to this rule?

25 MR. JACKSON: Go ahead, Ms. Cucchi.

1 MS. CUCCHI: Yes. You did change  
2 12-9.007(2)(b), and you state for the professional  
3 designees seeking reinstatement. If you go back to  
4 the definition of what a "professional designee" is  
5 in 12-9.001, it's a person who's met the  
6 requirements set forth in these rules. Clearly, a  
7 person who is seeking reinstatement did not meet  
8 those, the requirements of these rules. So the  
9 term, replacing the term "professional" and  
10 "designee" is wrong in this thing. If you need to  
11 be reinstated, you are no longer a professional  
12 designee by the definition of a professional  
13 designee.

14 I would recommended for (b), for it to say any  
15 person previously designated who is seeking  
16 reinstatement as a professional designee, the  
17 person must do whatever. And then I would further  
18 recommend for (c), for all persons previously  
19 designated to pay reinstatement, blah, blah, blah.

20 MS. GOLDSTEIN: Okay. Thank you for your  
21 comment. Do you have anything further on that one?

22 MS. CUCCHI: Not at this time, but again that  
23 will, that could change.

24 MS. GOLDSTEIN: Okay. So lastly there are two  
25 forms that we have associated with this rule and

1 our index in Rule 12D-16.002. The first one is our  
2 DR-4002 which is the application for approval of a  
3 course or continuing education credit hours. And  
4 we did not make any changes to that form so it's  
5 not one we are discussing today.

6 However, we did make changes to our other  
7 form, the DR-4001, and that is the Application for  
8 the Florida Professional Certification. So,  
9 firstly, we made changes to the instructions in  
10 this form that were just made for consistency sake  
11 to reflect the rewording we did to the rest of  
12 12-9, specifically to capture the rewording changes  
13 we made to rule 12-9.003 and the descriptions of  
14 the approved course hours criteria. And also we  
15 removed the references to Department staff  
16 consistent with the rest of the rule text. Lastly,  
17 we struck the language associated with the annual  
18 affirmation to ethics laws.

19 As Ms. Cucchi has already pointed out, after  
20 our last public hearing we received a number of  
21 comments and questions about ethics specifically,  
22 and so those questions and comments have prompted a  
23 more in-depth analysis and review of the  
24 Department's authority and our role as it relates  
25 to ethics.



1           And so after further review it was determined  
2           that of course, while ethics remains, you know, a  
3           serious priority for all government agencies and  
4           public and employees, it's not within the  
5           Department's purview to administer or enforce.

6           Now, as always, ethics education remains an  
7           important component of the certification course  
8           curriculum. And, of course, any and all violations  
9           of ethics laws and that become known to the  
10          Department will be referred out to the appropriate  
11          enforcement authorities.

12          Do we have any comments on the changes to this  
13          form?

14          MR. JACKSON: You can go ahead, Ms. Cucchi.

15          MS. CUCCHI: Thank you. Again, the  
16          Department's proposed form should be amended to  
17          require and provide code of ethics for property  
18          appraisers that is specific to the local assessment  
19          of taxable property based on Florida law.

20          You've had a code of ethics since 1993. You  
21          have one in existence today. It should simply be  
22          modified. The Governor's order wants you to do  
23          that, it authorizes you to do that, and again you  
24          seem to be just plain-out ignoring the Governor's  
25          order.

1 MS. GOLDSTEIN: Okay. Thank you for your  
2 comment. Do you have anything further on the  
3 forms?

4 MS. CUCCHI: Not at this time, but I will.

5 MS. GOLDSTEIN: Okay. So that concludes the  
6 summary of the changes to the Rules 12-9 and the  
7 Form DR-4001. And now I'm just going to open it up  
8 and give anybody an opportunity to provide any  
9 additional comments to the proposed changes to the  
10 rule in front of us today.

11 Okay. And hearing none, I will now turn it  
12 back over to Ms. Janice Forrester.

13 MS. FORRESTER: Thank you. On behalf of the  
14 Department, I want to thank everyone for  
15 participating and sharing your comments with us.  
16 Your participation is very helpful during the rule  
17 promulgation process.

18 You may provide written comments to us.  
19 Please bear in mind that they do become part of the  
20 public record. We ask that any written comments --  
21 I'm sorry. We've got a hand up so I will pause  
22 right there and we will take this last comment.

23 MR. JACKSON: Go ahead, Ms. Cucchi.

24 MS. CUCCHI: It had to do with the written  
25 comments. I'm just wondering how much time are you

1 giving for written comments?

2 MS. FORRESTER: Yes, Ms. Cucchi. I was  
3 getting right to that.

4 MS. CUCCHI: Then I'll have a question on that  
5 depending on how much time there is for written  
6 comments.

7 MS. FORRESTER: Okay. We are offering a  
8 comment period to be closed Friday, May 14.

9 MS. CUCCHI: Again, will the transcript of  
10 this hearing be up in time to be able to read it  
11 and make comments off of it?

12 MS. FORRESTER: We're going to request that  
13 our transcript be rushed and we will get that  
14 posted on our website as soon as we receive them.

15 MS. CUCCHI: Thank you.

16 MS. FORRESTER: You're welcome. Okay. For  
17 those comments, we would like for you to send them  
18 by email to dorpto@FloridaRevenue.com, or you can  
19 mail your comments to Property Tax Oversight,  
20 Florida Department of Revenue, P.O. Box 3000,  
21 Tallahassee, Florida, 32315-3000. We will review  
22 and evaluate all comments received. After review,  
23 we will determine the next step in the rule  
24 promulgation process and update this information on  
25 our website accordingly. Okay. This concludes the

1           hearing. Thank you.

2                   (Whereupon, the public hearing was concluded  
3 at approximately 10:55 a.m.)

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CERTIFICATE OF REPORTER

I, DEBORAH ALFF, do hereby certify that I was authorized to and did report the foregoing proceedings, and that the transcript, pages 1 through 45, contains a true and correct record of my stenographic notes and recordings thereof.

Dated this 11th day of May, 2021 at Tallahassee, Leon County, Florida.

Deborah Alff

DEBORAH ALFF

Court Reporter