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STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM

RULE DEVELOPMENT WORKSHOP

12-9.001, 12-9.002, 12-9.0022, 12-9.0026, 12-9.003,
12-9.004, 12-9.0055, 12-9.006, 12-9.007, 12-9.0077,
12-9.008 & 12D-16.002: DR-410, DR-410ACL, DR-410CE,
DR-410E, DR-516, DR-516E, DR-591

DATE: January 23, 2019
TIME: 10:00 a.m. - 11:21 p.m.
PLACE: Florida Department of Revenue
2450 Shumard Oak Boulevard
Building 2, Room 1220
Tallahassee, Florida

Stenographically reported by:
DEBORAH ALFF, RPR
Court Reporter

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APPEARANCES

DOR MEMBERS & STAFF:
TAMMY MILLER (Moderator)
BRANDI GUNDER
STEVE J. KELLER
KATHRYN DAVIS
RACHEL GOLDSTEIN
ANTHONY JACKSON
GORDON BOWEN

SPEAKERS:
LOREN LEVY, Property Appraisers Association of Florida
DALE SUMMERFORD, Gadsden County Tax Collector
DOUG WILL, Leon County Assistant Property Appraiser
BEN ANDERSON, Okaloosa County Tax Collector; Florida
Tax Collectors Association President

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

2 MS. MILLER: Okay. We'll go ahead and get
3 started. Good morning. My name is Tammy Miller.
4 I'm the Deputy Director of the Technical Assistance
5 and Dispute Resolution office in the General Tax
6 portion of the Department of Revenue. I will be
7 the moderator for today's workshop. My role as
8 moderator is to preside in a neutral fashion.

9 Staff from the Department are here today to
10 receive comments on the draft amendments. At this
11 time, I would ask them to introduce themselves and
12 give their titles, please.

13 MS. GOLDSTEIN: Good morning, everyone. My
14 name is Rachel Goldstein. I'm an attorney with the
15 Department of Revenue. I work with Steve in
16 Property Tax.

17 MS. DAVIS: Good morning. My name is Kathryn
18 Davis. I also work with Steve. I'm an attorney in
19 the property tax section of the General Counsel's
20 office.

21 MR. KELLER: My name is Steve Keller. I'm one
22 of the attorneys with the Department of Revenue.

23 MS. GUNDER: Brandi Gunder, I'm the Director
24 of Property Tax Oversight.

25 MS. MILLER: Today is January 23, 2019, and

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1 this is a Public Rule Workshop scheduled under
2 Subsection (2) of Section 120.54, Florida Statutes.
3 As deemed necessary, the Department is holding this
4 workshop to discuss the draft amendments to rules
5 and forms. The Department published a Notice of
6 Rule Development in the November 21, 2018 edition
7 of the Florida Administrative Register, Volume 44,
8 Number 247, pages 5733 through 5735.

9 We have placed copies of the agenda, draft
10 rules, and draft forms on the back counter. For
11 those of you on the computer, the draft rules and
12 forms are available on the Department's proposed
13 rules page at FloridaRevenue.com/rules. Select the
14 property tax button at the bottom of the page, then
15 select the rules you would like to review.

16 I will now ask Anthony Jackson to explain the
17 process that we will use for taking comments on the
18 agenda items.

19 MR. JACKSON: Good morning, ladies and
20 gentlemen. If you are attending this workshop
21 using the option "telephone with Audio PIN," and
22 you have a question or comment, send an e-mail to
23 dorpto@FloridaRevenue.com to let me know you wish
24 to speak. We will address you by name and un-mute
25 your phone when it is your turn to speak.

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1 If you are using the option "telephone with
2 no audio PIN," you must e-mail your question or
3 comment directly to dorpto@FloridaRevenue.com.
4 Please use the subject line "January 23 Workshop."
5 For the comment, add your name and whom you
6 represent in your e-mail. We will read your
7 comment out loud and the court reporter will enter
8 it into the record.

9 If you are attending this workshop using your
10 computer, raise your hand using the icon on the
11 grab-tab left of your control panel, and we will
12 address you when it is your turn to speak. Please
13 state your name and whom you represent, and the
14 court reporter will enter it into the record along
15 with your question or comment. If you experience
16 difficulty, use the quick-check option to send me
17 a message.

18 All visitors need to wear a public meeting
19 badge while in the building. Please return it to
20 the back counter when the meeting is finished. If
21 there is an emergency evacuation, we will walk
22 together to the evacuation zone for your safety.
23 For those in the room, please mute or turn off all
24 cell phone ringers or other noise-making devices.
25 Thank you.

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1 MS. MILLER: We will take comments on each
2 agenda item from anyone present or from conference
3 call attendees. For anyone physically present,
4 please step up to the podium when you would like to
5 speak on an agenda item. For those using the
6 computer, please raise your hand electronically and
7 follow the direction that Anthony just provided.
8 Please, for everyone, tell us your name and whom
9 you represent. We would also ask that you provide
10 only comments or suggested changes that are
11 directly relevant to the drafts. Please hold all
12 general comments until after we have discussed all
13 the agenda items.

14 I will now turn the workshop over to Mr. Keller
15 to present the draft rules and forms.

16 MR. KELLER: Good morning. Today we have in
17 front of us the program covering the Certified
18 Florida Property Appraiser and Certified Florida
19 Tax Collector certification program. I'm going to
20 go through these rules and highlight for you some
21 of the changes and ask for comments.

22 Essentially, these rule drafts are intended to
23 preserve the current practice and curricula in the
24 training area with a few changes and enhancements.
25 The first major change is that the certification

1 committees are eliminated from this rule draft.
2 They are seen as unnecessary, and the things that
3 they were doing will be absorbed by the Department
4 of Revenue.

5 The second major issue change is the course
6 list for the original certification curriculum.
7 It's going to be adopted on a numbered Department
8 of Revenue form and we will talk about that at the
9 end, near the end of this workshop.

10 The third thing is that the -- well, actually,
11 the procedures for expanding, for approving the
12 continuing education courses have also been
13 expanded. And criteria for course approval have
14 been included in the draft. The third thing is the
15 procedure for registration has been enhanced and
16 expanded.

17 A fourth change, I guess, is the idea of the
18 continuing education for staff at the local level,
19 and the idea that if the elected official wants
20 them to continue certification they have to, it's
21 made clear that they must receive continuing
22 education on an ongoing basis.

23 The last thing is the training guide has been
24 redrafted. And that will be provided as a guide
25 that will not be promulgated, but it will be a

1 guide to these rules and to the training program,
2 and that should be at the end of your package.

3 At this time, I will start with Rule 12-9.001
4 which is entitled "Definitions." And we have
5 redrafted many of the definitions. There is a
6 cross-reference in parens (7), what will be parens
7 (7) there, to the criteria for course approval
8 which will be in another rule cited there,
9 12-9.0022. Does anyone have comments with respect
10 to this rule?

11 (No response.)

12 MR. KELLER: Okay. We will proceed on to
13 12-9.002, and that is the existing rule covering
14 the Florida Certified Property Appraiser, the
15 Florida Certified Evaluator, Certified Florida
16 Collector, Certified Florida Collector Assistant,
17 and they are adding the Certified Cadastralist of
18 Florida, which is your mappers that have been
19 receiving certification and they will now be
20 included in the rule. Do we have any comment on
21 this rule?

22 MR. LEVY: My name is Loren Levy and I
23 represent the Property Appraisers Association of
24 Florida, which is 58 member counties for this
25 year. The question we had on this particular rule,

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1 Mr. Keller, was if we had a property appraiser that
2 also met the requirements to be a certified
3 cadastralist, could he or she also maintain that
4 certification along with the CFA?

5 MR. KELLER: I'm not sure I'm following you.
6 What is your exact question, if they're a property
7 appraiser?

8 MR. LEVY: Sure. If we have a property
9 appraiser that has his or her CFA, and then they
10 went and did the required coursework to become a
11 certified cadastralist, could they also hold that
12 certification?

13 MR. KELLER: I'll say that we will consider
14 that comment and include something in here with
15 respect to that if we adopt the comment. Thank you.

16 MR. LEVY: Thank you. We would certainly
17 encourage that if that were not the case, but,
18 thank you.

19 MR. KELLER: Thank you.

20 All right. We will proceed on with the
21 Rule 12-9.0022, which is the procedures for
22 approving the courses. Recognizing that the
23 certification courses are going to be included on
24 an adopted form, this rule contemplates that for
25 continuing education curriculum, that there will be

1 a procedure for that to be approved on an ongoing
2 basis throughout the year. Do we have any comments
3 on that rule?

4 MR. ANDERSON: Good morning. My name is
5 Ben Anderson. I am the Tax Collector for Okaloosa
6 County. Good morning, Brandi. And I am the
7 President for the Florida Tax Collectors
8 Association this year. And specifically on this
9 rule on page six, going to item (2)(a) near the
10 bottom, we have concerns over the statement in
11 here, "to the Department at least 30 days prior to
12 the beginning of the course."

13 And I had submitted a previous letter to show
14 this concern. And from a practical standpoint,
15 many of the classes that are offered for continuing
16 education are at our conferences. And in order to
17 draw together 24 hours of approved courses, that
18 involves many speakers, many topics. We have our
19 criteria of topics that we follow to meet the rule
20 for eight hours of finance and the four hours of
21 ethics, in addition to filling out that roster of
22 24 hours.

23 I have had the pleasure of being the education
24 chair on behalf of our association, and I can tell
25 you, it's probably one of the biggest jobs in the

1 association is to find speakers, and to put
2 together an array of speakers for a three- to
3 four-day program and you have to get these in
4 advance. And then typically they are volunteer
5 speakers that we use because we can't afford to pay
6 everyone to come in. And as will happen with
7 volunteers, it's not unusual that during the 30
8 days leading into the conference, that we have to
9 either substitute a speaker, we might have to
10 substitute an entire presentation with a speaker
11 and a topic, and that's just a practical way that
12 it works.

13 And as your language reads here, it states
14 that the "...number of hours of instruction and
15 instructor's qualifications, to the Department at
16 least 30 days prior to the beginning of the
17 course."

18 Our concern is the flexibility of the reality
19 of bringing volunteer speakers in for qualified
20 continuing education and courses to teach and
21 provide to our tax collectors as required, that
22 they obtain 24 hours, and certainly to our
23 employees to take back to apply into our offices.

24 I would suggest that on line 5 after the word
25 "course," that you would put "unless good cause

1 shown." That gives us the flexibility and a
2 reasonableness that in the event somebody's
3 canceled, and also the trust to us that we're going
4 to put in a qualified course. We're not going to
5 bring swimming aerobics 101 in to talk about the
6 collection of tax. So we feel that, as you have
7 it, it's a little too staunch for us being able to
8 provide continuing education. So that's number
9 one.

10 Number two: By limiting that all courses must
11 be approved as you have it here, in 30 days prior
12 to the attendance of the class, that eliminates a
13 lot of programs that may come forward even on a
14 local level, such as maybe a county workshop on
15 budgets or working with a municipality on business
16 tax receipts. Oftentimes, these are put together
17 by cities, invitations go out on those maybe two
18 weeks, three weeks ahead of time. So what we would
19 also like to see the Department consider and bring
20 into your rules is a post-course attendance
21 approval.

22 Now, again, this has nothing to do with your
23 criteria for approval. We would expect that all
24 these post course attendance approval classes still
25 meet the same criteria and the guidelines to assist

1 the tax collectors in the completion of their
2 duties, responsibilities, and the functions that
3 are carried on in their office. And it gives us
4 that opportunity to continue to push forward our
5 education, our knowledge, so that we can carry out
6 these duties and responsibilities that we have. We
7 feel that falls also within the intent of the
8 legislature, in that they are not trying to limit
9 what classes we can take, as much as to certify or
10 approve classes that meet and help us continue with
11 our duties, responsibilities, and the functions
12 that we carry on.

13 So that would be our comments that we have on
14 that particular section. Thank you.

15 Any questions, sir?

16 MR. KELLER: No. Thank you.

17 MR. LEVY: I'm Loren Levy again. And we
18 certainly would echo the tax collector's comments
19 about some mechanism for good cause there for the
20 30-day time period. Things do happen. We always
21 aspire to have that done 30 days prior, but if
22 something were to happen and we're 29 days prior,
23 we need some flexibility there.

24 Also, we would ask you to look at this rule a
25 little bit as to whether it's written from the

1 perspective of the attendee or the person
2 submitting the course or the organization offering
3 the course. Property association appraisers offer
4 courses. We submit our agenda. It is approved.
5 All of that is done 30 days prior aspirationally,
6 but whether a certain employee within a property
7 appraiser's office is going to attend that
8 particular conference is often unknown until the
9 week before or maybe even days before.

10 And so, if it were written that each
11 individual seeking credit has to obtain individual
12 approval or if it were interpreted that way, I
13 think that would cause some problems and it may get
14 the Department of Revenue a little more paperwork
15 than they would like. I mean, the Florida Chapter
16 does courses that I assume are forwarded to the
17 Department of Revenue for credit, and it would seem
18 like if we have that approval, that submission 30
19 days prior by the entity offering the coursework,
20 then the individual can simply attend the class,
21 you know, sign the paperwork that they were there
22 and receive the credit.

23 I'd hate for there to be any confusion or
24 misunderstanding because what happens with these
25 rules is, we kind of all adopt them because we all

1 know what we're doing now, and then what happens is
2 ten years from now, and the people that weren't
3 around at that point in time, then we start to
4 wonder what was intended.

5 We also -- my members met. We had a board of
6 directors meeting last week, we had a legislative
7 committee meeting the week before, and we've gone
8 over these proposed rules twice. The areas that
9 are approved there in subsection (1), I guess
10 that's (b)1b, that we have, you know, where it
11 starts with "Duties and role of property
12 appraisers," and "Duties and role of the Department
13 of Revenue," you know, as long as that's being
14 interpreted fairly broadly, I think we're fine,
15 but I wrote a list of things that I think would
16 fall within "duties and role of property appraiser,"
17 as long as that's being interpreted broadly.

18 For example, employee ADA issues, is that
19 within your duties and role? Budgets, public
20 records, ethics, election laws, record retention,
21 disaster response?

22 What about courses offered by the IAAO that
23 are not on your approved list? What about courses
24 offered by the Florida Chapter? You know, is there
25 a presumption that because those entities are

1 involved in presenting topics of interest to
2 property appraisers, that they would fall within
3 these definitions?

4 You know, we've put together three conferences
5 a year. We're always trying to find a different
6 perspective or different point of view, something
7 new. The members don't like to hear the same thing
8 over and over again. And certainly we're thinking
9 that it's relating to what the property appraiser --
10 the challenges that they have in their office.

11 But the line items that I just gave there, you
12 know, none of those would technically be something
13 that is solely related to appraisal practices or
14 appraisal methodologies. And so we would ask that
15 you just look at those issues. Particularly, you
16 also have those same areas defined in subsection
17 (1), and maybe there could be a cross-reference
18 there.

19 The next comment we have was on (1)(a), the
20 courses become approved when the DR form is adopted
21 and becomes effective. I don't think there's
22 anything wrong with that idea, except when you
23 adopt a form via rulemaking, you're not going to
24 be able to change that form or update that form.
25 And you're going to cause yourself some

1 flexibility. What if the IAAO starts offering a
2 new course? You know, should it be on that
3 automatically-approved list?

4 And while we're there, I did notice on your
5 form -- let me make sure I've got the right form
6 here. So on the approved course list form, on the
7 back you have the statement that, "An active State
8 of Florida Residential Appraiser License meets the
9 course requirements," and "An active State of
10 Florida General Appraiser License meets the course
11 requirements." That's the only place that appears
12 in the form. And to me, the form implements rules
13 and statutes, and I would be looking for that same
14 language somewhere in the rule that would make that
15 statement. Because that was a specific area that
16 was discussed by my members. I have several
17 members with the state certified general appraiser
18 licenses, and they feel like, well, I'm taking a
19 course that counts towards my state certified
20 general license, then it should also count towards
21 my CFA recertification.

22 And then the last thing I had was back to
23 flexibility. Sometimes, when you're leading up to
24 a conference, you submit your agenda and you're
25 going to have -- Elizabeth Smith is going to

1 prepare a presentation on X-Y-Z subject, and ten
2 days before the conference you get a call they
3 can't be there, and then you're scrambling around
4 and you find a substitute speaker.

5 And would there be a mechanism for us to say,
6 well, you approved this agenda with this speaker,
7 this speaker at the last minute was unable to
8 attend, and we substituted this speaker with their
9 qualifications, but now we're not 30 days outside.

10 So I do think we need a little bit of
11 flexibility on that, on that 30 days, because we're
12 all working towards trying to have interesting
13 coursework for the appraisers to have and comply
14 with the rules. And that was all the comments that
15 our association had on that. Thank you.

16 MR. KELLER: Thank you.

17 We will proceed to Rule 12-9.0026, which is
18 the registration procedure for Department sponsored
19 courses. Do we have any comments on this rule?

20 (No response.)

21 MR. KELLER: Okay. We'll go to Rule 12-9.003,
22 which is the certification process for those
23 applicants that qualify for the certification.
24 We did receive a comment on this rule. I believe
25 it addresses this rule with respect to the -- I

1 guess it's down in parens (6), where we -- there's
2 a reference to attending all the classroom hours
3 and we will be accommodating that comment. It
4 refers to the online courses would also qualify as
5 attendance, so, when someone takes an online course,
6 it would be considered attendance under this rule
7 provision. That will be added at a future draft of
8 these rules.

9 MR. KELLER: Okay. I'll go to Rule 12-9.004,
10 which is the application for certification process,
11 mainly deleting the reference to the committees and
12 making it clear that the Department of Revenue will
13 process the applications for certification. Do we
14 have any comments on this rule?

15 (No response.)

16 MR. KELLER: All right. We'll go to rule --

17 MR. ANDERSON: Just one moment, please.

18 MR. KELLER: Okay.

19 MR. ANDERSON: We're good. Thank you.

20 MR. KELLER: We'll go to Rule 12-9.0055,
21 which is entitled "Fees," describing the
22 application fee for the original certification and
23 the application fees for the recertification, and
24 for reinstatement in the event that the
25 certification expires. Any comments on this rule?

1 (No response.)

2 MR. KELLER: Moving to Rule 12-9.006,
3 "Certification," a description of the approval
4 process of the certification, some changes to that
5 rule. Do we have any comments on this rule?

6 MR. SUMMERFORD: My name is Dale Summerford.
7 I'm the Tax Collector in Gadsden County, and I
8 serve as the liaison between the Florida Tax
9 Collectors Association and DOR.

10 Pertaining to this section, the comment that
11 we have really is that we want to make sure that
12 the approval process for the applicants is done
13 timely. And we very much support the earlier
14 discussion relating to the elimination of the
15 committee process. We think by eliminating the
16 committee process, this will allow for a more
17 timely process in terms of getting folks approved.
18 So we want to emphasize that, that our employees as
19 well as my fellow colleagues need to be certified
20 timely when the paperwork is submitted or the
21 application is submitted to the Department. So,
22 thank you.

23 MR. KELLER: Thank you.

24 Okay. We'll move to Rule 12-9.007, which is
25 the recertification procedure and criteria. Do we

1 have any comments directed at this rule?

2 MR. SUMMERFORD: Dale Summerford, Gadsden
3 County Tax Collector. We have a huge issue with
4 some language that's in this section. And it's
5 under our -- it's our impression that new language
6 has been added from the standpoint of our employees
7 who are considered Certified Florida Collector
8 Assistants will now be required to complete 24
9 hours of continuing ed in order to maintain that
10 certification. And that has not been a requirement
11 in the past.

12 Many of us have employees that have received
13 their certification and I can speak for one of 25
14 to 30 small counties, that we don't have the
15 resources to send our employees to get 24 hours of
16 continuing ed. We don't have the time to do it.
17 And whether it's online or in a classroom setting,
18 the cost associated with having to send employees
19 out of town for specific courses will put a strain
20 on our budgets as it relates to our overall
21 expenses that we incur.

22 And we're not sure exactly where this is
23 coming from. I've been around a long time. This
24 requirement has never been there. We understand
25 the need for an elected official to have to have 24

1 hours on an annual basis, but, you know if I've got
2 an employee in, say, my finance department, it's
3 almost repetitive for her to try to go to a
4 meaningful class on an annual basis to hear the
5 same repetitive information. And, you know, we'd
6 first like this to be eliminated, to be quite
7 honest with you, in terms of the Florida collector
8 assistant.

9 Now, if it appears that it can't be
10 eliminated, we might be amenable to try to
11 restructure the language to where the Certified
12 Florida Collector Assistant maybe shouldn't be
13 required to get 24 hours annually. Possibly do
14 it over a two-year period or a four-year period.
15 And I'm just throwing out time frames for
16 consideration, but, I mean, there is a big
17 concern there in our association as far as this
18 requirement. So, thank you.

19 MR. KELLER: Thank you.

20 I will point out, though, that parens (4) of
21 this rule as existing language does say that, "If a
22 professional designee fails to meet recertification
23 requirements as set forth in subsection (1)" --

24 MR. ANDERSON: Could you speak up? I'm
25 sorry, I couldn't hear you. Could you use the

1 mike? Thank you.

2 MR. KELLER: Subsection (4) of this rule does
3 say that, "If a professional designee fails to meet
4 recertification requirements as set forth in
5 subsection (1) above, within the prescribed time,
6 that professional designee's certification shall
7 expire."

8 And that is existing language in the rule.
9 It may not have been applied that way, but that is,
10 I believe, the intent of this rule going way back
11 in time, that, you know, all of the professional
12 designees would receive the continuing education in
13 order to maintain their certification, but, we will
14 consider your comment, absolutely.

15 MR. LEVY: Loren Levy for the Property
16 Association of Florida. And we would certainly echo
17 that comment. I think, Mr. Keller, if you go back
18 through your rule history, at one point in time
19 there was a requirement that staff, for their CFE,
20 get their 24 hours every five years. All right.
21 And just looking at your history of this particular
22 rule, it looks like it was last amended in '97.

23 It's been quite a while ago, but I do remember.
24 And let me tell you why they removed the "once
25 every five years," because it was too costly. It

1 was a significant budget expense on the property
2 appraiser's office to send staff out, even then,
3 once every five years to get their 24 hours of
4 continuing credit. Now, at that point in time
5 there wasn't online opportunities, webinars, and
6 certainly a bit more.

7 I asked around, and we could certainly get you
8 more and better information, but we think it would
9 cost between \$600 and \$1,000 per employee to
10 maintain the CFE. That's accounting for going
11 somewhere that's going to give you 24 hours.
12 That's three days. That's going to require at
13 least a two-night stay in a hotel, if not a
14 three-night stay in a hotel, travel, per diem.
15 All right. That doesn't include the lost, if you
16 would, productivity time of that employee not
17 being in the office doing his or her job.

18 And then asking around, it did seem to be that
19 that amount was surprisingly inverse. If you're a
20 smaller county, you tend to have to send your
21 employees further in order to obtain continuing
22 education opportunities. If you're in a larger
23 county, that travel tends to not be as great.

24 And I certainly know there's a good number
25 of counties that try to get together and put on

1 workshops themselves to address some of these
2 issues, where assistants kind of travel in and
3 travel back, but 24 hours a year is, I mean, is
4 quite, quite demanding. It's quite expensive.
5 It's more than what a certified general or a
6 certified residential appraiser would require under
7 Chapter 475, which is, I forget what their hours
8 are, but it's every two years.

9 And so our association has grave concern about
10 requiring 24 hours for the CFE staff, and it would
11 include the cadastralist, too, to maintain that
12 certification. This is really the only credential
13 the property appraiser's employee can obtain in
14 this manner. And so we would ask that the
15 Department proceed cautiously. And certainly,
16 before they proceed with 24 hours per year, to
17 give some real dollar figures on what that
18 administrative cost would be, because the
19 requirement to have 24 hours every five years was
20 done away with because it was too much of a
21 budgetary burden on local government. Thank you.

22 MR. KELLER: Thank you.

23 MR. ANDERSON: My name is Ben Anderson.
24 I'm the Tax Collector from Okaloosa County and
25 the President of the Florida Tax Collectors

1 Association.

2 Continuing education is significant and
3 important. That's why, as an elected official, it
4 was placed on us to have 24 hours annually. That
5 makes sense. We're answerable to the voters. And
6 every four years we get the ultimate decision if
7 we're doing a good job or we're maintaining our
8 education, but our leadership in how we lead this
9 office, I never had a problem with that. So that
10 makes good sense.

11 It is also my responsibility as the elected
12 official to ensure that my staff is properly
13 educated and prepared to carry out the duties and
14 responsibilities of my office and my jurisdiction.
15 And so we have that responsibility implied upon
16 ourselves to be sure that our staff are educated.

17 So looking through the program of initial
18 certification, that's a good program. It has a
19 wide variety of educational opportunities. And
20 so it is imperative on our employees to obtain,
21 I believe it's 120 hours. Okay. I have no problem
22 with continued education. Many people have taken
23 that certification 20 years ago, but you're
24 implying here that they've done nothing to keep
25 themselves current or in knowledge of what's going

1 on with the operations.

2 This statute was put in in 1989. That was
3 really before computers were really effective in
4 many of our offices. We still worked with the old
5 binders at marking off the taxes. Today, we deal
6 with things like cyber security. We deal with
7 people trying to penetrate and steal our
8 information. We have the responsibilities of the
9 protection of data and information. We're in a
10 computer age entirely different from where this
11 began. And we have a responsibility to keep
12 ourselves current, but we do that. We do that
13 every day.

14 So here, where you're coming to require 24
15 hours to an employee to maintain the certification,
16 you're not giving proper consideration to what it
17 took to get that certification. As has been
18 pointed out, it is very costly for us to get one
19 employee certified to begin with. Oftentimes, it
20 takes two to five years for an employee to be able
21 to leave the office and attend these programs in
22 order to become certified to begin with.

23 It's not like we go to spend three days and
24 get them 24 hours. Tax collectors have that
25 ability where, in some of our counties, and I don't

1 know if you've given consideration to this, but we
2 have several counties that have four employees.
3 That includes the tax collector. One person calls
4 in sick and you've lost 25 percent of your staff.
5 How about that? You send somebody away to a DOR
6 class for a week and you're down 25 percent of your
7 staff, and if somebody gets sick during that week
8 you're down to 50 percent of your staff. It's just
9 not practical. Not to mention, many of our
10 counties are budgetary counties. They depend on
11 their county commissioners to fund their office,
12 and to those county commissioners that's excess
13 needed funds when they're operating on tight
14 schedules. So it's a real challenge financially.

15 So my question to you, have you performed a
16 financial analysis on what this would require?
17 If not, then I would challenge you to please do
18 that. And we can help you with it. We have
19 numbers that can support and show you what it takes
20 to get somebody certified. As was mentioned a
21 moment ago, the estimate is it will take a week for
22 them to get their 24 hours, and you have to
23 consider travel expenses, per diem, their salary
24 while they are gone, in addition to the cost of the
25 course, and meals. And so it is expensive to get

1 our employees educated when they have to attend
2 your classes. So what are some of the solutions?

3 Oh, and I also want to mention, some of our
4 counties are 350-plus employees. So our goal
5 should be to provide education to all of our
6 employees. The practical side is, it only takes
7 two to five years to get one person certified.
8 We just can't do that when we have 350-plus
9 employees, so let's be realistic about how this
10 works.

11 So other certification programs, it is
12 mentioned with the property appraisers that if an
13 appraiser is certified, then they are required to
14 have 30 hours of continuing education every two
15 years. They're not elected officials, every two
16 years. For a real estate broker and a salesperson,
17 their license, they have to do a recertification of
18 14 hours every two years. For attorneys, they need
19 33 hours of continuing education every three years.
20 So the rule as proposed for a one-year annual 24
21 hours to our employees is truly impractical.

22 Now, we don't argue the need of continuing
23 education, but we think that the criteria you've
24 done has not properly provided a financial analysis
25 on your part, nor has there been discussion to find

1 what a reasonable continuing education program
2 might be.

3 And so that leads to what other choice, what
4 other alternatives are you, as DOR, going to
5 provide to assist us in providing further and more
6 options of education to our employees? Online
7 education is certainly one area that you need to
8 do more for, if you're going to require this on our
9 employees because, again, with the small tax
10 collectors -- and we have a number of them. We
11 have several with four, we've got a number of them
12 with seven, and it's difficult in our smaller
13 counties that maybe have eleven or twelve people.

14 So you're going to have to do more in what you
15 provide as education or be more creative. Again,
16 the program that is offered through the appraisers,
17 that's a program that's offered by private entities.
18 It's a solid, good program. It teaches the current
19 ethics or standards that they go by, and it also
20 requires appraisal law, but there are other
21 elective classes to make up the 30 hours every two
22 years.

23 So is there something available in the private
24 sector that may not be something that you have to
25 create, but we can get approved? We want to work

1 with you and we want to be proactive at encouraging
2 continued and ongoing education in our staffs
3 because we must do that every year, every month,
4 every quarter of a year, in order for us to
5 maintain the requirements that are necessary for us
6 to keep our operations effective within the economy
7 as it is.

8 So we think 24 hours in one year is
9 impractical. You need to look at the numbers and
10 we would like for you to provide those. We can
11 help you with that. We would suggest that perhaps
12 for our employees that you would -- at minimum two
13 years, but even it might be practical for four
14 years. Thank you.

15 MR. KELLER: Thank you. We would certainly
16 invite you to provide any, any type of financial
17 report that you would like to submit, I mean, we
18 have to consider that.

19 MR. ANDERSON: And I would also appreciate,
20 if you have done that, that you provide that and
21 make that available to us.

22 MR. WILL: Hey, good morning. I'm Doug Will.
23 I'm the Assistant Property Appraiser right here at
24 Leon County. I'm also a senior national
25 instructor for IAAO. I've taught hundreds of

1 people in property appraisers' offices in the
2 State of Florida and I'm excited about education,
3 so I will say this. I'm going to have to echo the
4 previous comments. My office, I believe we have
5 around 50 positions, 48 bodies in the office at
6 this time, and 28 of them have CFEs. I can't
7 imagine sending 28 people per year, okay, to
8 maintain a recertification. The cost is just going
9 to be too tremendous, so I just wanted to lay that
10 out there. Thank you.

11 MR. KELLER: Thank you.

12 MR. ANDERSON: And I do have one additional
13 comment. My name is Ben Anderson. I have one
14 additional comment to Mr. Keller, what you had
15 stated into paragraph four where you refer to
16 the professional designee must meet recertification.

17 Again, the practical, I think, interpretation
18 of this is, on line three of that, it refers to
19 officials whose certification expires. And I think
20 that the way that has been interpreted as you have
21 in your definitions on page one, official or
22 officials, individuals who are elected or appointed
23 to the offices of county tax collector or property
24 appraiser.

25 So I think the reasonable assumption that has

1 been all along, is that the requirement of 24 hours
2 for recertification is placed upon the elected
3 official. Thank you.

4 MR. KELLER: Thank you.

5 Okay. We'll go to Rule 12-9.0077, which is
6 the reinstatement procedure for those professional
7 designations certifications that have expired. Do
8 we have comments on this rule?

9 (No response.)

10 MR. KELLER: And the last rule in the package
11 is 12-9.008, which is being repealed as it is
12 unnecessary. Do we have any comment on that rule
13 repeal?

14 (No response.)

15 MR. KELLER: Okay. We can move to the forms
16 in the package. Going to the end, we have Form
17 DR-410, which is an application for Florida
18 Professional Certification. This is a form that
19 currently exists for tax collectors and their
20 assistants to apply for certification. And it is
21 being amended here to apply to any applicant for
22 professional certification, which would include the
23 property appraisers, their staff, and the cadastral
24 mappers. So those other forms are being combined
25 into this form that you see here, DR-410. Do we

1 have any comments on this form?

2 MR. ANDERSON: My name is Ben Anderson.

3 Again, I'm the Tax Collector for Okaloosa County
4 and the President of the Florida Tax Collectors
5 Association.

6 Our only concern here is timely approval and
7 that has been mentioned. If we have people -- if
8 you're doing away with the approval committee,
9 that's fine as long as we understand. And we
10 don't find in the rules the actual process and
11 accountability of time of response. And so, our
12 concern there is fine when somebody had completed
13 the requirements, then here they have a direct line
14 to submit that they have met the criteria and
15 requirements, and they're submitting that to you,
16 but there does not seem to be any time requirement
17 as to when you process or approve that. And so
18 that comes into play since there's a certification
19 fee, I guess you might say, or pay that goes along
20 with approval and completion of the requirements,
21 that it might be prorated by a tax collector, so,
22 and I'm sure a property appraiser, too.

23 So that's all we ask for is, in your rules, if
24 you would consider the timely response of approval
25 and, again, just to make sure that that's all clear

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1 when this form is submitted and, you know, whether
2 it's within 30 days that you'll find out that
3 you've been approved.

4 It should not take that long because, again,
5 if somebody is following the certification program,
6 and they're meeting classes and programs that you
7 have approved and that you have administered, then
8 a class is a class. And one, two, three, four
9 classes have been completed, or 120 hours, those
10 are logical practical hours that just add up. So,
11 by the time they get to that point, it should be
12 pretty clear that they have met the criteria, so it
13 shouldn't take too long to approve that, and that's
14 all we ask is that that be included. Thank you.

15 MR. KELLER: Thank you.

16 Okay. The next form is the DR-410ACL, which
17 is the approved course list. And that is the list
18 of courses that, I believe, currently are in
19 practice as the courses that qualify for
20 certification.

21 We do have one addition to this form, which
22 would be on page two of the form, but after the top
23 two DHSMV, the courses, there was a course that was
24 inadvertently missed and left off of this form.
25 It is entitled "DHSMV, DL Transformed: Medicals."

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1 "Medicals," plural. And that's an eight-hour
2 course that we will be adding as the third line
3 under this form, underneath the two DHSMV courses
4 there. Do we have any other comments on this
5 form?

6 MR. LEVY: Yes, sir. Loren Levy for the
7 Property Appraisers Association again.

8 On the second page of that form, you have the
9 comments for the line, "An active State of Florida
10 Residential Appraiser License meets the course
11 requirements of Rule," and then there's a cite
12 there. If you go to that rule, that's for the
13 initial certification.

14 And my members that hold the state certified
15 general and/or residential license certainly
16 believe that that should also apply for
17 recertification, that if they are taking a course
18 that has been approved by the state board under
19 Chapter 475 to maintain the state certified general
20 license, that ought to be automatically approved by
21 DOR. And the importance there is, they're not
22 having to provide a 30-day notice to the Department
23 ahead of time. They're taking a course for their
24 state certified general, they've taken it. There's
25 more opportunities online for the state certified

1 general and residential. They've taken that
2 course, it's been accepted by that entity for that
3 license, so it should be automatically accepted by
4 the Department. Thank you.

5 MR. KELLER: Thank you.

6 MR. SUMMERFORD: Dale Summerford, Tax
7 Collector for Okaloosa County.

8 In regards to the approved course list, I know
9 we've talked about it in previous parts of the
10 rule, there has been and we will be given credit
11 for any courses relating to any other state
12 agencies that we may have to take. And I bring
13 this forward because, with the Florida Department
14 of Highway Safety and Motor Vehicles, we are fixing
15 to go through a huge computer rewrite which they've
16 been working on for four or five years, but, over
17 the next two to three years there's going to be
18 numerous courses offered in training workshops
19 relating to the new motorist modernization system.

20 And I just want to be sure that -- as we have
21 employees that need to get hours for continuing ed,
22 that these courses be considered that the Highway
23 Safety and Motor Vehicles are about to provide.

24 And the Department, DOR has been great to
25 already allow hours for some of the Highway Safety

1 and Motor Vehicle courses that are listed there,
2 but there are some additional courses that are
3 coming down the line that are very important as it
4 relates to our duties.

5 And we've already taken a couple of required
6 courses that Highway Safety is providing to just
7 something as simple, if you have to log into their
8 computer system, you've got to take a couple hours
9 of education relating to cyber security, things of
10 that nature.

11 So that's just going to become more and more
12 of an issue for us, and so we need consideration
13 for -- just keep in mind that those courses be
14 approved.

15 MR. KELLER: And that's for continuing ed?

16 MR. SUMMERFORD: That's for continuing ed,
17 yes, sir.

18 MR. KELLER: Thank you.

19 MR. SUMMERFORD: Thank you.

20 MR. ANDERSON: I'm Ben Anderson. In addition
21 to duties and responsibilities that we have by
22 statute, and working with the Department of
23 Agriculture on concealed weapons issuance, birth
24 certificates, there are many other responsibilities
25 we have outside, what I would think really places a

1 burden on you, of creating courses and content.

2 So again, this is an ongoing thing. As we add
3 more and more classes, we have to provide training
4 for our employees. So I know these can be
5 submitted to you for approval, but again, just the
6 practical side of our duties and responsibilities.

7 I would like to enter into the record and to
8 make note that missing from your list of approved
9 classes is TCC 502. And we did not understand why
10 that has been eliminated. And so let me, if I may
11 read, I believe this is your course language and
12 I would like this in the records, but you have
13 TCC 502A, Management.

14 "This course is targeted for the Florida Tax
15 Collector's office staff. Participants will be
16 provided an introduction to the principle
17 of effective leadership and quality management
18 techniques. Students will learn to work more
19 effectively with taxpayers and coworkers.
20 An overview of public records law and public
21 records management is also provided."

22 That seems relevant to what we do.

23 The second part of this is TCC 502B,
24 Strategic Management.

25 "This course is designed to improve the

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1 supervisory and analytical skills of senior level
2 managers and employees of the county tax collector
3 offices. Participants will review leadership and
4 leadership challenges and focus on lessons obtained
5 from leadership studies of effective workplace
6 leaders. An in-depth review of public records law
7 and public records management is also provided.
8 The course instructional style is geared for adult
9 learners, and uses interactive, small group
10 problem-solving," and my sheet here cuts off.

11 We really request reconsideration of the
12 elimination of this class from the standpoint that
13 in our offices -- and I can give you an example of
14 my county. I have 80 employees and I have seven
15 offices that are managed. So I have a manager and
16 an assistant manager in each of those offices. In
17 each of those offices, I have a supervisor, at
18 least one. So just in simple math, that's 21
19 people out of a staff of 80 or 25 percent of my
20 staff are managers of coworkers, and these are
21 the lobby offices that we work. So it's very
22 critical that we continue to provide leadership
23 skills and teamwork training for our employees.
24 And we did not understand why this is being
25 eliminated.

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1 If you have the course content and it's
2 available, I think you should continue to provide
3 that to assist the tax collectors in the operations
4 in carrying out their duties and responsibilities.
5 That's what the statute places on you for that. So
6 we would encourage you not to eliminate this class
7 and keep it available, and provide it to our
8 employees either as initial certification, and
9 certainly make it available for continued education.
10 Thank you.

11 MR. KELLER: Thank you. We will take a look
12 at that and consider that.

13 The next form is DR-410CE, which is the course
14 enrollment form, application for approval of course
15 or continuing education credit hours. I'm sorry,
16 I misstated. The second title is the title of the
17 410CE, Application for Approval of Course or
18 Continuing Education Hours. Do we have any comments
19 on this form?

20 (No response.)

21 MR. KELLER: The next form is the DR-410E,
22 Course Enrollment Form. This will be the form that
23 will be filled out in the course of enrolling in a
24 course. Do we have any comments on this form?

25 (No response.)

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1 MR. KELLER: Now, the last three forms are
2 slated for repeal. That would be the DR-516,
3 Application for Certified Florida Appraiser, that
4 would be subsumed within the previous one that we
5 talked about, the Form DR-410. And the same for
6 the DR-516E, Application for Certified Florida
7 Evaluator, that is also being repealed, and finally
8 the Form DR-591, which is an Application for a
9 Certified Cadastralist of Florida. Does anyone
10 have comments on the repeal of these three forms
11 and their inclusion in Form DR-410?

12 (No response.)

13 MR. KELLER: All right. At this point I will
14 terminate my participation in the agenda and turn
15 it back over to Tammy Miller as the moderator.

16 MS. MILLER: Thank you, everyone, for your
17 comments. If anyone would like to submit written
18 comments after today's workshop, we will be happy
19 to receive them and take them into consideration.
20 Please submit them no later than the close of
21 business on January 29, 2019. You can e-mail them
22 to us at dorpto@FloridaRevenue.com. If you do so,
23 please indicate the January 23 Workshop in the
24 subject or in the body of the e-mail so we know
25 what it refers to.

1 The Department anticipates presenting these
2 rules and forms to the Governor and Cabinet at
3 their meeting on February 26, 2019, to obtain their
4 approval to publish a notice of proposed rule and
5 to proceed to the next step in rulemaking which
6 will be a rule hearing.

7 MR. KELLER: I'm just being handed an e-mail
8 dated today at 9:50 a.m. from Ms. Sara Cucchi. And
9 I'd just like to reference this for the record and
10 supply it to the court reporter.

11 MS. MILLER: And so I'm being told that that
12 comment will be later posted on our website so
13 everybody will have a chance to review it, as well.

14 MR. ANDERSON: What is the content of that?
15 I'm sorry, I just didn't understand.

16 MR. KELLER: It's a late arrival comment. We
17 don't have, did not have time to review it fully.
18 I'm just giving it to the court reporter for the
19 record.

20 MR. ANDERSON: Okay. If you could, I
21 believe, you mentioned the date this is being
22 submitted to the Cabinet for approval?

23 MS. MILLER: Yes. The current plan that I've
24 been told is that we will be taking it to the
25 Governor and Cabinet on their scheduled cabinet

1 meeting on February 28, or excuse me, February 26.

2 MR. ANDERSON: Okay. So that's approximately
3 one month. My question back to you is, is there
4 another public hearing or is there another
5 opportunity for us to discuss these rules between
6 the appraisers and the tax collectors, whom this
7 directly affects? Are we going to get feedback in
8 the interim?

9 We feel like we have some very serious issues
10 that we've presented this morning, and if the
11 train is moving forward to a deadline on the 26th
12 of February, is there any interaction that's going
13 to come back from the Department to us?

14 MS. MILLER: I understand your point. Yes,
15 that hearing will not be the final step. That's
16 just the next step. Assuming that we go to the
17 Governor and Cabinet on that date, we would simply
18 be requesting their approval to hold a public
19 workshop or, excuse me, a public hearing on these
20 rules, which would -- then we would hold another
21 meeting just like this one. It would just be
22 titled a hearing instead, in which we would also
23 take public comments.

24 MR. KELLER: And again, we can't tell you
25 exactly what the Department will or will not do

1 with respect to these comments, but I can assure
2 you that I will make sure that these comments that
3 were made here today will be considered.

4 MR. ANDERSON: Again, I can't speak for the
5 property appraisers, but I will for the tax
6 collectors. These rules, I will say this and I
7 really want to make it clear. There's been no
8 communication from you to the tax collectors
9 regarding the issuance or the provision of these
10 rules as they are submitted for change, not prior
11 to this meeting. We've had no meetings or
12 discussions with you.

13 And then to come in and say if we have some
14 objections to it, that's great that you're going to
15 take them under consideration, but I still go back
16 to these directly affect us in the operations of
17 our jurisdictional counties, to which we are
18 responsible to operate within the guidelines.

19 So I'm just asking if I need to go start
20 talking to the Cabinet members and asking them to
21 slow this thing down. If it's a perfunctory
22 process that you're working through to seek their
23 approval to hold a public hearing and workshop,
24 is that not what we're doing here today? Is
25 that different? I don't know. I'm truly asking,

1 I don't know.

2 MR. KELLER: That there is a provision for
3 another, what would be a hearing after the Cabinet
4 approves this for a proposed rule. It would be a
5 proposed rule and forms at that point, and there
6 would be a hearing, one or more hearings on it at
7 that time. And the purpose --

8 MR. ANDERSON: Is it significant or required
9 that you have to have Cabinet approval to hold
10 another hearing or --

11 MS. MILLER: Yes, it is required because we
12 are a Governor and Cabinet agency. We interpret
13 the law that we have to receive their approval in
14 order to hold a public hearing on any proposed
15 rule. So, basically, we go to the Governor and
16 Cabinet to present to them what we're thinking
17 about doing, to make sure that they're on board as
18 our bosses for what our proposals are, give them a
19 chance to think about it and to look over it, and
20 then to say yes, please go forward to the public
21 and have a hearing and take more public comments.

22 MR. ANDERSON: But isn't that what we're doing
23 today?

24 MS. MILLER: It is, but it is a multi-step
25 process. And again, you know, this is just the

1 next step going to the Governor and Cabinet. We
2 actually end up going to the Governor and Cabinet
3 at least two times for every rule and in between.
4 So we have workshops, we go to the Governor and
5 Cabinet. We have a hearing. We might have another
6 hearing, you know. We can have a number of these
7 meetings. This is certainly not --

8 MR. ANDERSON: I'm learning.

9 MS. MILLER: Yes, sir.

10 MR. ANDERSON: So, specifically, in response
11 to the comments that have been submitted today, how
12 will we get your feedback on that?

13 MS. MILLER: That would be what the hearing is
14 for, the next --

15 MR. ANDERSON: And I will tell you, this
16 meeting started off with a summary from your
17 attorney, but again, if it's up to us to read
18 through and interpret, but when will we receive
19 that prior to the meeting?

20 And here's what I feel. That is a very
21 unilateral process. It's you guys telling us what
22 you're going to do. You're seeking the comment
23 from us, which we're submitting back to you, and we
24 want to work with you. That's why we're here, we
25 want to work with you, but I'm asking now, where is

1 the bring-back of what your thoughts are? What's
2 your communications, a financial analysis and study
3 on the cost that you're imposing on us?

4 So we're asking, I'm asking. I won't speak
5 for -- I'll speak as Ben Anderson of Okaloosa
6 County. I'm asking, where do we get feedback from
7 you during this process so that we can continue to
8 either find a good resolution that is suitable and
9 workable? But if it's only unilateral instead of
10 bilateral in discussion, then I have very deep
11 concerns about this.

12 MS. MILLER: Yes, sir. And again, I'll stress
13 that our first trip to the Governor and Cabinet is
14 not to get their approval to say this is what the
15 rule is going to say. It's basically just to --
16 it's kind of a way for us to meet with our bosses,
17 to say here's where we are so far. And as part of
18 that we will provide a summary to them of this
19 workshop with all comments we have received, what
20 we've done, you know, regarding those, as far as
21 whether we feel we're going to address it or not.
22 Our proposed rules will be published and a notice
23 before we go to the Governor and Cabinet so that
24 everybody can see it. We'll go to that meeting.
25 If they say, you know, yes, you're good to hold a

1 hearing, we would then publish it again so everybody
2 can see them, give everybody time to look at them.
3 And then we'd all come back to this room and we'll
4 have another meeting like we did today, to where we
5 could discuss it some more.

6 MR. ANDERSON: Okay. And so with that, I'm
7 going to go back to my question because I'm -- I'm
8 pretty simple really.

9 With the information that we've provided
10 today, will you act on that information, will you
11 be able to adjust what you've submitted in your
12 proposed rule change for this meeting, will you
13 make adjustments to that and what you then submit
14 to the Cabinet, or are you locked to what you
15 provided publicly with this hearing?

16 MS. MILLER: No. We are not locked to what
17 we've provided today. We can make changes. But,
18 when we go to the Governor and Cabinet, the only
19 thing we can't do is, once we take it to the
20 Governor and Cabinet and they say this looks good
21 for a hearing, that is what we will publish prior
22 to that hearing because that's what our bosses are
23 telling us to publish, but between -- between today
24 and that Governor and Cabinet hearing, yes, we can
25 make changes.

1 MR. ANDERSON: Okay. And so then I go back to
2 my original question. We have approximately 32
3 days before you appear and present to the Cabinet.
4 Will there be any interactive communication between
5 the appraisers and the tax collectors with you?

6 MS. MILLER: We are somewhat limited because
7 now, now that this is a rule proceeding --

8 MR. ANDERSON: Right.

9 MS. MILLER: -- that we need to do everything
10 in public and to which everybody can participate.
11 So we can't necessarily have, you know, like phone
12 calls or meetings outside of these proceedings with
13 individual people. But again, that's what the
14 workshops and the hearings are for, is to have some
15 give and take between us. So if you provide
16 information to us, at the next time we have one of
17 these meetings we can then say okay, we've
18 reviewed it, here's what we think about it, you
19 know, and have some discussion at that point.

20 MR. ANDERSON: So again, I want to go straight
21 to the point. What we consider important
22 information that we've provided today, I'm sure the
23 tax collectors would like to hear your responses or
24 your reviews of that. And again, I have no problem,
25 post it publicly, but find some way to communicate

1 to us. And you can run it in a newspaper for all
2 I care.

3 And we absolutely believe in transparency
4 of how we operate our offices, you know, that we
5 live with that, whether it be appeal boards or
6 citizens that come in that want to ask. So we feel
7 we've provided some very significant information
8 for review and consideration by you, and I would
9 like some feedback on that within the next probably
10 15 or 20 days leading up to a Cabinet meeting.

11 I don't want to go to a Cabinet meeting and
12 say, Your Honors, now let me go back through what
13 they presented to you. We've expressed these
14 concerns, we've not seen the changes or review or
15 their opinions on these proposed suggestions that
16 that we have, so let us make them to you, and we'll
17 take an hour of the Cabinet's time to do that.

18 I don't want to do that. I want us to work
19 and find a good solution that carries us forward
20 with PTO responsibilities for education. I believe
21 in that. So that's what I'm asking.

22 MS. MILLER: I understand.

23 MR. ANDERSON: Will there be something posted
24 or distributed to the public in response to the
25 comments we've made today?

1 MR. KELLER: I believe the answer is yes,
2 that if any changes are made based on what we have
3 received here today, before the Cabinet meeting
4 they will be made available publicly.

5 MR. ANDERSON: And approximately when will
6 that be? I mean, a week before the Cabinet or do
7 you have to advertise this three weeks ahead for it
8 to be on the Cabinet agenda?

9 MS. MILLER: We do have statutory time periods
10 before the Cabinet meeting. I'm trying to remember
11 what they are right off hand.

12 MR. ANDERSON: No, but I understand. It's a
13 public meeting --

14 MS. MILLER: Yes.

15 MR. ANDERSON: -- so it has to be --

16 MS. MILLER: It does have to be published,
17 exactly. I do know we go to a Cabinet aides
18 meeting before we go to the official Cabinet
19 meeting, as well, and we have it before that, so
20 I want to say it's maybe two weeks before the
21 Cabinet meeting.

22 MR. ANDERSON: So in between the Cabinet
23 aides meeting and the Cabinet meeting, we should be
24 able to expect some posting so we can review what
25 has been provided?

1 MS. MILLER: Yes, absolutely.

2 MR. ANDERSON: And will be there be anything
3 either just publicly posted on your website for us
4 to download, or for those that are here in
5 attendance, would you send that directly to us?

6 MS. MILLER: It will be posted on -- it's
7 actually published in the Florida Administrative
8 Register, some parts of it, and yes, we will post
9 everything on our website. I'm not sure if we
10 e-mail it out to attendees.

11 MR. KELLER: Typically, it's posted on the
12 website and then an e-mail goes out advising
13 everyone that that is on the website.

14 MS. MILLER: Yes, I believe so, mm-hmm.

15 MR. ANDERSON: Well, thank you very much.
16 And I'll submit my card to -- who is your secretary
17 to take that or --

18 (Handing card.)

19 MS. MILLER: Yes.

20 MR. KELLER: That will be fine.

21 MR. LEVY: Loren Levy for the Property
22 Appraisers Association. I'd like to echo
23 the Tax Collectors Association comments. I
24 think trying to get to the Governor and Cabinet
25 by February 26 is an overtly aggressive time

1 frame.

2 If you want us to provide you with any
3 solid financial information of the cost to send
4 an employee for 24 hours each year, you're asking
5 for written comments by the 29th, that that's
6 for 58 members, that's an impossible turnaround.

7 I can give you a ballpark, but if you want
8 a realistic this-is-what-it's-going-to-cost,
9 that's going to take time for us to gather the
10 data, provide it to you, and for you to digest the
11 data.

12 The Cabinet aides meeting is one week prior to
13 the Cabinet meeting. We're going to want to see
14 what the language is that you may or may not have
15 revised prior to that point in time because, if
16 it's not, I understand we're just going to go to
17 the formal rulemaking process. I get that. But
18 you are going to run the risk of my association
19 directing me to contact the Cabinet officials to
20 say we don't believe the Department of Revenue is
21 ready to move forward with formal rulemaking at
22 this point in time because they haven't had the
23 time to analyze some the issues, some of the
24 comments, namely the financial issues.

25 And I would just ask you to give careful

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1 consideration to that 26th deadline, and if it were
2 to bump to two weeks later for the next Cabinet
3 meeting or four weeks later for the next Cabinet
4 meeting, it's going to give everybody a chance to
5 breathe. I will have all my members, we'll have
6 our mid-winter conference in late February. And if
7 we had some type of revision to this work product,
8 then they can sit and talk together and reach a
9 consensus opinion for you.

10 But I just would ask you to look at that time
11 line a little bit. I know it's just getting the
12 authorization to move forward, but, as the
13 association is sitting right now, we don't really
14 think this idea, particularly the 24 hours per
15 person per year, is ready to move forward. Thank
16 you.

17 MS. MILLER: Thank you. Any other comments
18 on the moving forward portion?

19 (No response.)

20 MS. MILLER: And we do appreciate your
21 responses to that. And please note that the
22 Cabinet meeting date is not written in stone, so
23 we will certainly take your comments into
24 consideration. Okay. No other issues?

25 On behalf of the Department, I'd like to

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1 thank you for your coming and participating,
2 providing all your comments today. It's very
3 helpful in our rule promulgation process. This
4 officially concludes the workshop.

5 (Whereupon, the meeting was concluded at
6 approximately 11:21 a.m.)

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CERTIFICATE OF REPORTER

COUNTY OF LEON)
STATE OF FLORIDA)

I, DEBORAH ALFF, do hereby certify that
I was authorized to and did report the foregoing
proceedings, and that the transcript, pages 1
through 58, contains a true and complete record
of my stenographic notes and recordings thereof.

Dated this 29th day of January, 2019, at
Tallahassee, Leon County, Florida.

DEBORAH ALFF, COURT REPORTER

