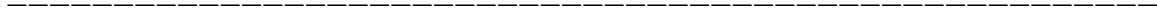


FLORIDA DEPARTMENT OF REVENUE

PROPERTY TAX OVERSIGHT

RULE 12D-16.002



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DATE: October 27, 2020

TIME: 9:30 a.m. - 9:50 a.m.

REPORTED BY: JULIE CULVER, Notary  
Public in and for the  
State of Florida at Large

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For the Record Reporting  
1500 Mahan Drive - Suite 140  
Tallahassee, Florida 32308

1 APPEARANCES:

2 Janice Forrester  
3 Jenna Harper  
4 Steve Keller  
5 Anthony Jackson, Jr.

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7 CERTIFICATE OF REPORTER:

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

1  
2 MS. FORRESTER: Good morning. My name is  
3 Janice Forrester. I am the Revenue Program  
4 Administrator for the technical assistance section  
5 and Property Tax Oversight Program for the  
6 Department of Revenue.

7 I will be the moderator for today's hearing.  
8 My role as moderator is to preside in a neutral  
9 fashion.

10 Staff from the Department are here today to  
11 receive comments on the proposed amendments. At  
12 this time, I would like staff to introduce  
13 themselves by name and position title.

14 MS. HARPER: My name is Jenna Harper. I am  
15 the Compliance Assistance Process Manager.

16 MR. KELLER: My name is Steven Keller. I am  
17 one of the attorneys with the Department of  
18 Revenue.

19 MR. JACKSON: Anthony, Jackson, Jr., Senior  
20 Tax Specialist, PTO.

21 MS. FORRESTER: Thank you. Today is October  
22 27, 2020. This is a public rule hearing scheduled  
23 under Section 120.54(3)(c), Florida Statutes.

24 As deemed necessary, the Department is  
25 holding this hearing to discuss the proposed

1 amendments to Rule 12D-16.002, Florida  
2 Administrative Code and incorporated form. The  
3 Department published a notice of proposed rule in  
4 the September 24, 2020 edition of the Florida  
5 Administrative Register, Volume 46, Number 187,  
6 Pages 3,984 to 3,985.

7 For those at the computer, the draft rule and  
8 forms are on the Department's -- sorry, proposed  
9 rules page at <http://floridarevenue.com/rules>,  
10 select the "property tax rules" drop down at the  
11 bottom of the page then select "Rule 12D-16.002,  
12 Notarization."

13 I now will ask Anthony Jackson to explain the  
14 process that we will use for taking comments on  
15 the agenda items.

16 MR. JACKSON: Good morning. Ladies and  
17 gentlemen, if you are attending this hearing using  
18 your computer raise your hand using the icon on  
19 the grab-tab to the left of your control panel.  
20 We will address you when it's your turn to speak.  
21 Please, state your name and whom you represent.

22 If you experience difficulty use the  
23 quick-chat option to send me a message. If you  
24 are attending this hearing using the option  
25 "telephone with audio pin" and you have a question

1 or comment, send an e-mail to  
2 dorpto@floridarevenue.com to let us know you wish  
3 to speak. We will address you by name and unmute  
4 your phone when it is your turn to speak. If you  
5 are using the option "telephone with no audio pin"  
6 and want to ask a question or make a comment, you  
7 must send an e-mail to dorpto@floridarevenue.com.  
8 Please use the subject line "October 27th  
9 hearing." In the e-mail, add your name and whom  
10 you represent. We will acknowledge your e-mail or  
11 read your comment out loud.

12 All comments received during this hearing  
13 will be recorded by the court reporter. Written  
14 comments will be posted to the proposed rule page  
15 with the transcript. Thank you.

16 MS. FORRESTER: All right. We will take  
17 comments on each agenda item from attendees.  
18 Again, for anyone using a computer raise your hand  
19 electronically, or e-mail us your comment, or that  
20 you wish to speak. When you do speak, please tell  
21 us your name and who you represent.

22 The proposed form notice for workshop  
23 published August 24th have not been amended or  
24 changed. Form VR509 was removed from the rule  
25 package for further review.

1           We ask that you provide only comments or  
2 suggested changes that are directly relevant to  
3 the proposed forms. Please hold all other general  
4 comments until after we have discussed the agenda  
5 items.

6           I'm now turning the hearing over Mr. Keller  
7 to present the draft rule and form.

8           MR. KELLER: Good morning. Today we have  
9 four proposed forms. And I'm going to go through  
10 them in numerical order and talk a little bit  
11 about the rule that adopts the forms at the end.

12           Essentially, what we have with these four  
13 forms is a statute that requires that the forms be  
14 sworn to or under oath. There are, basically,  
15 four categories of these oaths and I'm going to go  
16 through them. And our Department has been leaning  
17 towards the third category. There is a team of  
18 people that have been looking at these forms and  
19 coming up with recommendations with what you see  
20 here before you -- that is the third category.

21           The first category is when a statute requires  
22 a form to be under oath or sworn to and then the  
23 notary public must appear, and everybody appears  
24 before the notary, and then the notary stamps the  
25 form.

1           The second category is when you have a notary<sup>7</sup>  
2           that appears online and everybody is online, so we  
3           have an online notary in the second category. And  
4           this is under Chapter 117, Florida Statutes --  
5           that was amended in 2019, extensively, to allow  
6           the online notarization. And under the online  
7           notarization, everyone must be able to see and  
8           hear each other on the internet connection or so  
9           forth and then the notary stamps the document  
10          electronically.

11          And the third category is when something is  
12          required to be done under oath it can be done by  
13          signing under penalty of perjury in a statement  
14          that says, "Under penalty of perjury, I certify  
15          that the above is true and correct," and that  
16          statute is Section 92.525 -- that is 925.25,  
17          Florida Statutes.

18          And the fourth category is when there is no  
19          statute that requires a sworn statement or under  
20          oath then the document is typically done by  
21          certifying -- the taxpayer certifies that the  
22          information is true and correct. And the flagship  
23          statute for that is Section 196.011(1) -- that is  
24          196.011(1), Florida Statutes. Those documents are  
25          not under oath and they are just certified. With

1 that we can go to the first form, which is the  
2 *Return of Real Property in an Attempt to Establish*  
3 *Adverse Possession Without Color of Title, Form*  
4 *DR452.*

5 And I will open it up. Does anyone have  
6 comments on this form? Essentially, this form  
7 just adopts the "under penalty of perjury  
8 statement" at the bottom. And that is actually in  
9 the statues, Section 5.018 -- I'm sorry, 0 --  
10 95.18, Florida Statutes. And I will open it up  
11 for comments on this form.

12 (NO RESPONSE.)

13 MS. FORRESTER: Just let the record show that  
14 no comments have been received by e-mail.

15 MR. KELLER: Okay. The second form that we  
16 will talk about today is the *Power of Attorney for*  
17 *Representation Before the Value Adjustment Board,*  
18 *Form DR486POA.* And this form has a -- it is  
19 required to be adopted or in compliance with  
20 Chapter 709, Florida Statutes and that talks about  
21 the power of attorney and so on. This form is  
22 being amended to allow for the online  
23 notarization, as well as the physical presence  
24 notarization, so those would be alternatives to  
25 get this form notarized. It does have in the



1 statute -- the powers of attorney, a requirement  
2 that there be two witnesses and so those witnesses  
3 are also provided for on the form.

4 Does anyone have any comments for this form?

5 (NO RESPONSE.)

6 MS. FORRESTER: Let the record show that we  
7 have received no comments and no one has raised  
8 their hand.

9 MR. KELLER: Okay. We will go to the next  
10 form, which is *The Statement of Gross Income,*  
11 *DR501A.* And this form is being adjusted to allow  
12 for the "under penalties of perjuries statement"  
13 that provides for it to be sworn to or made under  
14 oath and the statute for that is Section  
15 196.101(4)(c) -- 196.101(4)(c) Florida Statutes.

16 Does anyone have comments on this form?

17 (NO RESPONSE.)

18 MS. FORRESTER: All right. We will let the  
19 record show that we have received no comments and  
20 no hands have been raised.

21 MR. KELLER: Okay. The last form is  
22 *Designation of Ownership Shares of Abandoned*  
23 *Homestead, Form DR501TS.* And this is a form that  
24 is required to be sworn to by Sections  
25 193.155(8)(f) -- that's 193.155(8)(f), Florida

1 statutes. This form is being adjusted to allow  
2 for the "under penalties of perjury" statement in  
3 lieu of the notarization, which is on the current  
4 form. Does anyone have comments on this form?

5 (NO RESPONSE.)

6 MS. FORRESTER: Okay. We will let the record  
7 show that we still have not received any comments  
8 and no hands have been raised.

9 MR. KELLER: Okay. Thank you. Now, lastly,  
10 we will talk about the rule, which is 12D-16.002.  
11 And this rule serves to function -- to adopt these  
12 forms once the rule is amended and incorporate the  
13 forms by reference and with a revision date that  
14 will become effective when the rule becomes  
15 effective.

16 Does anyone have any comments on this rule,  
17 12D-16.002?

18 (NO RESPONSE.)

19 MS. FORRESTER: Okay. Let the record show  
20 that we have received no comments and no hands  
21 have been raised.

22 MR. KELLER: Well, very well, thank you. And  
23 I will turn it back over to the moderator at this  
24 time.

25 MS. FORRESTER: Thank you, Mr. Keller. On

1           behalf of the Department, I want to thank everyone<sup>11</sup>  
2           for participating. Your participation is very  
3           helpful during the rule promulgation process.  
4           You may provide written comments to us.  
5           Please bear in mind that they do become part of  
6           the public record. We ask that any written  
7           comment be provided to us by November 6, 2020.  
8           You may send these comments by e-mail or mail.  
9           Our e-mail address again is  
10          dorpto@floridarevenue.com or mail -- the address  
11          is Property Tax Oversight, Florida Department of  
12          Revenue, Post Office Box 3000, Tallahassee,  
13          Florida, 32315-3000. All right. This concludes  
14          the hearing. Thank you.

15                       (WHEREUPON, THE PROCEEDINGS WERE CONCLUDED AT  
16                       9:50 A.M.)

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STATE OF FLORIDA)  
COUNTY OF LEON)

I, JULIE CULVER, Notary Public for the State of Florida at Large, do hereby certify that I was authorized to and did stenographically report the foregoing webinar proceedings; and that the foregoing transcript is a true and complete record of the webinar proceedings within the limits and quality of the audio for the remote proceedings.

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

DATED this 27th day of October, 2020.

*Julie Culver*  
\_\_\_\_\_  
JULIE CULVER, Court Reporter

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