

AGENDA
FLORIDA DEPARTMENT OF REVENUE

Meeting Material Available on the web at:
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MEMBERS

Governor Ron DeSantis
Attorney General Ashley Moody
Chief Financial Officer Jimmy Patronis
Commissioner Nikki Fried

December 15, 2020

Contacts:

Debra J. Longman, Director
Office of Legislative and Cabinet Services
(850) 617-8324

Jamie Peate, Legislation Specialist
Office of Legislative and Cabinet Services
(850) 617-8324

9:00 A.M
LL-03, The Capitol
Tallahassee, Florida

ITEM	SUBJECT	RECOMMENDATION
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| 1. | Respectfully request approval of and authority to publish a Notice of Proposed Rule in the Florida Administrative Register, for rules relating to Property Tax Oversight and further request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, if the substance of the proposed rules remains unchanged upon reaching the date applicable for final adoption. | |
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(ATTACHMENT 1)

RECOMMEND APPROVAL

ATTACHMENT 1



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 15, 2020

MEMORANDUM

TO: The Honorable Ron DeSantis, Governor
Attention: Beau Beaubien, Director of Cabinet Affairs

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Tanya Cooper, Director of Cabinet Affairs

The Honorable Ashley Moody, Attorney General
Attention: Dan Olson, Governmental Affairs Director
Erin Sumpter, Deputy Director of Cabinet Affairs

The Honorable Nikki Fried, Commissioner of Agriculture
Attention: Kyle W. Troop, Director of Cabinet Affairs
Lasha Williams-Potts, Deputy Director of Cabinet Affairs

THROUGH: Jim Zingale, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Requesting Approval to File Notice of Proposed Rules and Hold Public Hearings;
and Requesting Approval of Filing and Certifying Proposed Rules for Final
Adoption if the Rules Remain Unchanged

Statement of Sections 120.54(3)(b) and 120.541, F.S., Impact: No impact

The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within 1 year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within 5 years.

What is the Department requesting? Section 120.54(3)(a), F.S., requires the Department to obtain Cabinet approval to hold public hearings for the proposed rules. The Department therefore requests approval to publish a Notice of Proposed Rule in the *Florida Administrative Register* for the following rules:

- Rule 12-9.001, F.A.C., Definitions
- Rule 12-9.002, F.A.C., Certified Florida Property Appraiser/Certified Florida Evaluator and Certified Florida Collector/Certified Florida Collector Assistant Program
- Rule 12-9.003, F.A.C., Qualifications
- Rule 12-9.0031, F.A.C., Approval of Courses (New)
- Rule 12-9.0032, F.A.C., Department Sponsored Courses (New)
- Rule 12-9.004, F.A.C., Application for Certification
- Rule 12-9.0055, F.A.C., Fees
- Rule 12-9.006, F.A.C., Certification
- Rule 12-9.007, F.A.C., Recertification
- Rule 12-9.0077, F.A.C., Reinstatement (New)
- Rule 12-9.008, F.A.C., Hearing on Certification Application and Expiration (repeal)
- Rule 12D-16.002, F.A.C., Index to Forms

The Department further requests final adoption of these rules and approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules [including materials incorporated by reference, if any] remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S.

Why are the proposed rules necessary?

The proposed amendments to the rules and forms regarding the Certified Florida Property Appraiser and Certified Florida Tax Collector Program (Program) are necessary to incorporate the requirements for property appraisers, tax collectors and their employees, and employees of the Department to obtain and renew professional certifications under the Program.

What do the proposed rules do?

Rule 12-9.001, F.A.C., Definitions. The proposed amendments to this rule change the rule title to Definitions; Scope, update and clarify the definition of terms used for purposes of administering the Program.

Rule 12-9.002, F.A.C., Certified Florida Appraiser, Certified Florida Evaluator, Certified Cadastralist of Florida, Certified Florida Collector, and Certified Florida Collector Assistant Program. The proposed amendments to this rule add Certified Cadastralist of Florida as a certification offered under the Program and provide the Department will publish an informational guide regarding the Program. The amendment to the rule title will include the Certified Cadastralist of Florida with the other four certifications.

Rule 12-9.003, F.A.C., Qualifications. The proposed amendments to this rule establish updated criteria for the professional certification of property appraisers, tax collectors, their employees, and employees of the Department, and adds the certification criteria for a cadastralist.

Rule 12-9.0031, F.A.C., Approval of Courses. This proposed new rule provides criteria and procedures for approval of courses for credit towards certification, recertification, or reinstatement of a professional certification, and incorporates a new form for obtaining approval of a course or continuing education hours (Form DR-4002, *Application for Approval of a Course or Continuing Education Credit Hours*).

Rule 12-9.0032, F.A.C., Department Sponsored Courses. This proposed new rule provides procedures for registrations, payments, cancellations and refunds for Department approved courses.

Rule 12-9.004, F.A.C., Application for Certification. The proposed amendments to this rule specify procedures for those seeking professional certification and incorporate a new form for this purpose (Form DR-4001, *Application for Florida Professional Certification*).

Rule 12-9.0055, F.A.C., Fees and Tuition. The proposed amendments to this rule clarify the fee for obtaining and retaining professional certification under the Program and that fees and tuition for Department approved courses may be submitted to the Department online.

Rule 12-9.006, F.A.C., Certification. The proposed amendment to this rule clarifies the certification application approval process by the appropriate Admissions and Certification Committee.

Rule 12-9.007, F.A.C., Recertification. The proposed amendments to this rule update requirements for all certified professionals to annually certify their governmental employment and acknowledge the application of the Florida Code of Ethics for Public Officers and Employees, and to pay an annual recertification fee using the *Application for Florida Professional Certification* (Form DR-4001).

Rule 12-9.0077, F.A.C., Reinstatement. The proposed new rule provides procedures for an individual whose certification has lapsed to apply for reinstatement.

Rule 12-9.008, F.A.C., Hearing on Certification Application and Expiration. The proposed repeal of this rule eliminates an unnecessary rule for requesting a hearing that is provided in Rule Chapter 28-106, F.A.C.

Rule 12D-16.002, F.A.C., Index to Forms.

- Incorporate new Form DR-4001, *Application for Florida Professional Certification*, which provides a single application for certification, recertification, or reinstatement for a professional designation under the Program.
- Incorporate new Form DR-4002, *Application for Approval of a Course or Continuing Education Credit Hours*, used to request the approval of a course, conference, seminar, workshop, or similar event to become an approved course or as continuing education hours under the Program.
- Repeal Forms DR-410, *Application for Certified Florida Collector or Certified Florida Collector Assistant*, DR-516, *Application for Certified Florida Appraiser*, Form DR-516E, *Application for Certified Florida Evaluator*, and Form DR-591, *Application for Certified Cadastralist of Florida*.

Were comments received from external parties?

Yes. The Department published Notices of Rule Development on December 21, 2018, and held a workshop on January 23, 2019. Several interested parties attended. The Department received comments during the workshop. After review, the Department made changes to the proposed text in response to those comments.

The Department published Notices of Rule Development on October 28, 2020 and held a rule workshop on November 17, 2020. Several interested parties attended. The Department received no comments during the workshop and no written comments. The Department made no changes to the proposed text.

Attachments

- Summaries of the proposed rules
 - Statements of facts and circumstances justifying the rules
 - Federal comparison statement
 - Summaries of the workshops
- Rule text
- Incorporated materials

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12-9, FLORIDA ADMINISTRATIVE CODE
CERTIFIED FLORIDA PROPERTY APPRAISER
AND CERTIFIED FLORIDA TAX COLLECTOR PROGRAM
CREATING RULES 12-9.0031, 12-9.0032, AND 12-9.0077
AMENDING RULES 12-9.001, 12-9.002, 12-9.003, 12-9.004,
12-9.0055, 12-9.006, AND 12-9.007
REPEALING RULE 12-9.008

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12-9.001, Florida Administrative Code (F.A.C.), update and clarify the definitions of terms used for purposes of the Certified Florida Property Appraiser and Certified Florida Tax Collector Program (Program).

The proposed amendments to Rule 12-9.002, F.A.C. (Certified Florida Property Appraiser, Certified Florida Evaluator, Certified Cadastralist of Florida, Certified Florida Collector, and Certified Florida Collector Assistant Program), add Certified Cadastralist of Florida as a certification offered under the Program and provide that the Department will publish an informational guide regarding the Program.

The proposed amendments to Rule 12-9.003, F.A.C. (Qualifications), establish updated criteria for the professional certification of property appraisers, tax collectors, their employees, and employees of the Department and adds the certification criteria for a cadastralist.

Proposed new Rule 12-9.0031, F.A.C. (Approval of Courses), provides criteria and procedures for approval of courses for credit towards certification, recertification, or reinstatement of a professional certification, and incorporates a new form for obtaining approval of a course or continuing education hours (Form DR-4002, Application for Approval of a Course or Continuing Education Credit Hours).

Proposed new Rule 12-9.0032, F.A.C. (Department Sponsored Courses), provides procedures for registrations, payments, cancellations, and refunds for Department approved courses.

The proposed amendments to Rule 12-9.004, F.A.C. (Application for Certification), specify procedures for those seeking professional certification and incorporate a new form for this purpose (Form DR-4001, Application for Florida Professional Certification).

The proposed amendments to Rule 12-9.0055, F.A.C. (Amend title to Fees and Tuition), clarify the amount of the fee for obtaining and retaining professional certification under the Program and that fees and tuition for Department approved courses may be submitted to the Department online.

The proposed amendments to Rule 12-9.006, F.A.C. (Certification), clarify the certification application approval process by the appropriate Admissions and Certification Committee.

The proposed amendments to Rule 12-9.007, F.A.C. (Recertification), update requirements for all certified professionals to annually certify their government employment, to acknowledge the Florida Code of Ethics for Public Officers and Employees applies to all certified professionals, and to pay an annual recertification fee using the Application for Florida Professional Certification (Form DR-4001).

Proposed new Rule 12-9.0077, F.A.C. (Reinstatement), provides procedures for an individual whose certification has lapsed to apply for reinstatement.

The proposed repeal of Rule 12-9.008, F.A.C. (Hearing on Certification Application and Expiration), eliminates an unnecessary rule for requesting a hearing which is provided in Rule Chapter 28-106, F.A.C.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule Chapter 12-9, F.A.C. (Certified Florida Property Appraiser and Certified Florida Tax Collector Program), are necessary to incorporate the requirements for property appraisers, tax collectors and their employees, and employees of the Department to complete training courses approved by the Department to obtain and renew professional certifications under the Program.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

HELD JANUARY 23, 2019

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule Chapter 12-9, F.A.C., in the *Florida Administrative Register* on December 21, 2018 (Vol. 44, No. 247, pp. 5733-5734). The Department held a rule development workshop on January 23, 2019. The Department received comments as a part of the public workshop from county officials and staff, the Property Appraiser Association of Florida (PAAF), the Florida

Association of Property Appraisers (FAPA), the Florida Tax Collector Association (FTCA), and interested parties. Additional changes were made to the proposed rule changes.

- Rule 12-9.001 – reinstated the definitions of chairperson, state associations, committees, and committee members.
- Rule 12-9.002 - reinstated duties of the committees and the conditions of a quorum.
- Rule 12-9.003 - added a Certified Residential Appraiser license or Certified General Appraiser license issued by the Florida Real Estate Appraisal Board as a substitution for the 30-hour course that included instruction and examination on basic appraisal principles, types of value, and economic principles pertaining to the valuation of real property; added an active Certified General Appraiser license issued by the Florida Real Estate Appraisal Board as a substitution for the 30-hour course that included instruction and examination on a working knowledge of procedures and methods regarding approaches to value and economic principles; added requirement of 60 hours of approved elective courses that include instruction and examination related to the professional designation of Certified Florida Appraiser and Certified Florida Evaluator. Added that attendance in online courses qualifies as presence in the classroom.
- Rule 12-9.0031 - added that approved courses will be published on the Department's Certification and Training webpage, added ethics training as a course topic to count towards continuing education, revised procedures for approval of continuing education courses or hours, and provided for incorporation of a new Application for Approval of a Course or Continuing Education Credit Hours (Form DR-4002).
- Rule 12-9.0032 – clarified procedures for registration and cancelation of Department sponsored courses.

- Rule 12-9.004 - reinstated a majority vote of the committees as a requirement to approve an application for certification and reinstated the duties of the chairperson of each certification committee.
- Rule 12-9.0055 - added that tuition and certification fees be submitted to the Department either online or by mail and reinstated the duties of the treasurer for each certification committee.
- Rule 12-9.006 - reinstated the requirement for the appropriate committee to recommend certification and that information from the minutes of the committee meetings serve as evidence of certification approval. The proposed amendments also reinstated a requirement that the Department mail a certificate of accomplishment and a membership card to the certified designees after committee recommendation for approval of the certification.
- Rule 12-9.007 - added that to be recertified all designees must certify their governmental employment each calendar year and pay a recertification fee, and clarified that at the discretion of an official, professional designees employed by that official may be required to maintain recertification by satisfactorily completing a required number of continuing educational hours.
- Rule 12-9.0077 - revised reinstatement requirements for professional designees.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

HELD NOVEMBER 17, 2020

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule Chapter 12-9, F.A.C., in the *Florida Administrative Register* on October 28,

2020 (Vol. 46, No. 211, pp. 4657-4658). The Department held a rule development workshop on November 17, 2020. No comments were received by the Department.

NOTICE OF PROPOSED RULE

FLORIDA DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:

- 12-9.001 Definitions
- 12-9.002 Certified Florida Property Appraiser/Certified Florida Evaluator and Certified
Florida Collector/Certified Florida Collector Assistant Program
- 12-9.003 Qualifications
- 12-9.0031 Approval of Courses
- 12-9.0032 Department Sponsored Courses
- 12-9.004 Application for Certification
- 12-9.0055 Fees
- 12-9.006 Certification
- 12-9.007 Recertification
- 12-9.0077 Reinstatement
- 12-9.008 Hearing on Certification Application and Expiration (*Repealed*)

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule Chapter 12-9, F.A.C. (Certified Florida Property Appraiser and Certified Florida Tax Collector Program), is to provide updated requirements for property appraisers, tax collectors and their employees, and employees of the Department to obtain and renew professional certifications under the Program.

SUMMARY: The proposed amendments to Rule 12-9.001 update and clarify the definition of terms used for purposes of administering the Certified Florida Property Appraiser and Certified Florida Tax Collector Program (Program).

The proposed amendments to Rule 12-9.002 (Amend title to: Certified Florida Property Appraiser, Certified Florida Evaluator, Certified Cadastralist of Florida, Certified Florida Collector, and Certified Florida Collector Assistant Program) add Certified Cadastralist of Florida as a certification offered through the Program and provide the Department will publish an informational guide regarding the Program.

The proposed amendments to Rule 12-9.003 (Qualifications) establish updated criteria for the professional certification of property appraisers, tax collectors, their employees, and employees of the Department, and add the certification criteria for a cadastralist.

Proposed new Rule 12-9.0031 (Approval of Courses) provides criteria and procedures for approval of courses for credit towards certification, recertification, or reinstatement of a professional certification, and incorporates a new form for obtaining approval of a course or continuing education hours (Form DR-4002, Application for Approval of a Course or Continuing Education Credit Hours).

Proposed new Rule 12-9.0032 (Department Sponsored Courses) provides procedures for registrations, payments, cancellations, and refunds for Department-approved courses.

The proposed amendments to Rule 12-9.004 (Application for Certification) specifies procedures for those seeking professional certification and incorporates a new form to be used for this purpose (Form DR-4001, Application for Florida Professional Certification).

The proposed amendments to Rule 12-9.0055 (Amend to: Fees and Tuition) clarify the fee for obtaining and retaining professional certification under the Program and that fees and tuition for Department approved courses may be submitted to the Department online.

The proposed amendments to Rule 12-9.006 (Certification) clarify the certification approval process by the appropriate Admissions and Certification Committee.

The proposed amendments to Rule 12-9.007 (Recertification) provide updates to requirements for all certified professionals to annually certify their governmental employment, to acknowledge the Florida Code of Ethics for Public Officers and Employees that applies to all certified professionals, and to pay an annual recertification fee using the Application for Florida Professional Certification (Form DR-4001).

Proposed new Rule 12-9.0077 (Reinstatement) provides the procedures for an individual whose certification has lapsed to apply for reinstatement.

The repeal of Rule 12-9.008 (Hearing on Certification Application and Expiration) eliminates an unnecessary rule for requesting a hearing which is provided in Rule Chapter 28-106, F.A.C.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Agency.

The Agency has determined that these proposed rules are not expected to require legislative ratification based on the SERC or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a SERC, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.002(2), 195.027(1) FS.

LAW IMPLEMENTED: 145.10, 145.11, 195.002, 195.087(4) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: To be determined.

PLACE: To be determined.

SPECIAL COVID-19 CONSIDERATIONS: The Governor of the State of Florida has declared a state of emergency due to the COVID-19 pandemic. To minimize exposure to COVID-19 and help protect visitors and employees, Department offices are temporarily closed to the public. If Department offices remain closed to the public at the time of this hearing due to the COVID-19 pandemic, the hearing will take place using electronic media. Anyone wishing to participate in this public hearing must register at <https://attendee.gotowebinar.com/register>. Additional updates, including any potential developments regarding the closure status of Department offices, may be found on the Department's website at: <http://floridarevenue.com/rules/>.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding by contacting Mike Cotton at (850)617-8870. Persons with hearing or speech impairments may contact the Department using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike
Cotton, Property Tax Oversight Program, telephone 850-617-8870 or email

Mike.Cotton@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12-9, FLORIDA ADMINISTRATIVE CODE
CERTIFIED FLORIDA PROPERTY APPRAISER
AND CERTIFIED FLORIDA TAX COLLECTOR PROGRAM
CREATING RULES 12-9.0031, 12-9.0032, AND 12-9.0077
AMENDING RULES 12-9.001, 12-9.002, 12-9.003,
12-9.004, 12-9.0055, 12-9.006, AND 12-9.007
REPEALING RULE 12-9.008

Note: Rule 12-9.001 will be renumbered as 12D-19.011

12-9.001 Definitions. The following definitions shall apply to this chapter:

(1) Official or officials: Individuals who are elected or appointed to the offices of county tax collector or county property appraiser in the State of Florida.

(2) Applicant: Individuals who apply for certification as a ~~the designation of~~ Certified Florida Appraiser, Certified Florida Evaluator, Certified Florida Collector, ~~or~~ Certified Florida Collector Assistant, or Certified Cadastralist of Florida.

(3) Department: The Florida Department of Revenue.

(4) Chairperson: ~~Chairman:~~ The individual who conducts the admissions and certifications committee meetings, and is a member of said committees.

(5) Professional designee: An elected or appointed official, an employee of such official or an employee of the Department who has met the requirements for certification as set forth in

these rules.

(6) Executive Director: The Executive Director of the Department of Revenue of Florida.

(7) State Associations: The Property Appraisers' Association of Florida, Inc., Florida Association of Property Appraisers, Inc., and Florida Tax Collectors, Inc.

~~(8) Calendar Year: From January 1 to December 31.~~

~~(8)(9) Committees: The Admissions and Certifications Committees for Certified Florida Appraisers/Certified Florida Evaluators/Certified Cadastralists of Florida and Certified Florida Collectors/Certified Florida Collector Assistants.~~

~~(9)(10) Committee Members: Officials who serve on either Admissions and Certifications Committee. Committee members who are property appraisers or tax collectors shall hold the designation of Certified Florida Appraiser or Certified Florida Collector.~~

~~(10)(11) Approved Course or Workshop: Any course, seminar, or workshop courses, seminars, or workshops approved by the Department Executive Director, or the Executive Director's designee, for credit application towards certification, or recertification, or reinstatement. Any course approved under the criteria and procedures described in Rule 12-9.0031, F.A.C., is an approved course. Courses, seminars, and workshops will be approved based upon content which will impart expertise in the area of tax administration, assessment, and collection in Florida.~~

~~(11)(12) Governmental Employment: Employment with a Florida county property appraiser, Florida county tax collector, or the Florida Department of Revenue.~~

~~(12) Department Sponsored: In reference to an approved course, a course for which the Department sets the agenda, arranges presenters or space, or collects tuition.~~

Rulemaking Authority 195.002(2), 195.027(1) ~~213.06(1)~~ FS. Law Implemented 145.10, 145.11,

195.002, 213.05 FS. History—New 4-2-81, Formerly 12-9.01, Amended 4-11-89, 12-30-97, xx-xx-xx.

Note: Rule 12-9.002 will be renumbered as 12D-19.012

12-9.002 Certified Florida Property Appraiser, Certified Florida Evaluator, Certified Cadastralist of Florida, and Certified Florida Collector, and Certified Florida Collector Assistant Program.

(1) A Certified Florida Appraiser, Certified Florida Evaluator, Certified Cadastralist of Florida, and Certified Florida Collector, and Certified Florida Collector Assistant program is shall be established and administered maintained by the Department, from its central office at Tallahassee, Florida. The administration of this program shall be the responsibility of the Department.

(2) The five certifications are:

(a) Certified Florida Appraiser (CFA).

(b) Certified Florida Evaluator (CFE).

(c) Certified Cadastralist of Florida (CCF).

(d) Certified Florida Collector (CFC).

(e) Certified Florida Collector Assistant (CFCA).

(3)(a) The CFA certification is reserved solely for elected or appointed Florida property appraisers.

(b) The CFE certification is available to employees of Florida county property appraisers and the Department.

(c) The CCF certification is available to property appraisers, employees of Florida county

property appraisers and the Department.

(d) The CFC certification is reserved solely for elected or appointed Florida tax collectors.

(e) The CFCA certification is available to employees of Florida county tax collectors and the Department.

(4) The Department will publish an informational booklet or guide about the program presenting these rules, applicable forms, and approved courses. This guide is available on the Department's Certification and Training webpage https://floridarevenue.com/property/Pages/Cofficial_Training.aspx.

(5)(2) The Executive Director, or the Executive Director's designee, shall appoint two Admissions and Certifications Committees. One committee will administer the certification of persons as "Certified Florida Appraisers," ~~and~~ "Certified Florida Evaluators," and "Certified Cadastralists of Florida." Another committee will administer the certification of persons as "Certified Florida Collectors" and "Certified Florida Collector Assistants." The Executive Director, or the Executive Director's designee, shall serve as permanent chairperson ~~chairman~~. The Executive Director, or the Executive Director's designee, shall appoint nine members to each committee, one of whom shall be the president of the members' state association. Members of the committees will be appointed for 3 year terms, except for the presidents of the state associations, The Florida Tax Collectors, Inc., Florida Association of Property Appraisers, Inc., and The Property Appraisers' Association of Florida, Inc., who shall serve a 1 year term concurrent with their term as president. All members shall serve at the pleasure of the Executive Director, or the Executive Director's designee.

(6)(3) Five members shall constitute a quorum. No official action shall be taken without a quorum. The committees shall meet at the call of the chairperson ~~chairman~~. The chairperson

~~chairman~~ shall appoint a permanent secretary to maintain records of actions of the committees and to keep other official records pertaining to the certification program.

~~(7)~~(4) The duties of the committees are ~~shall be~~:

(a) to ~~To~~ screen all applicants for certification;² and,

(b) to ~~To~~ recommend to the Department applicants who qualify for the professional designations.

Rulemaking Authority 195.002(2), 195.027(1) ~~213-06(1)~~ FS. Law Implemented 145.10, 145.11, 195.002 FS. History—New 4-2-81, Formerly 12-9.02, Amended 4-11-89, 12-19-89, 12-30-97, 4-5-16, xx-xx-xx.

Note: Rule 12-9.003 will be renumbered as 12D-19.013

12-9.003 Qualifications.

(1) To ~~In order to~~ qualify for any of the certifications, professional designations, an applicant must have at least 2 years experience in a Florida property appraiser's office, a Florida tax collector's office, or with the Department. To ~~Provided, however, to~~ qualify for the special qualification salary, ~~elected~~ officials must meet all certification requirements set forth in these rules within 4 years after taking office. A person who is a Certified Florida Evaluator or a Certified Florida Collector Assistant upon being appointed or elected to office will be recognized as a Certified Florida Appraiser or Certified Florida Collector upon taking office.

(2) Applicants for a certification as a Certified Florida Appraiser, Certified Florida Evaluator, Certified Florida Collector, or Certified Florida Collector Assistant must attend a minimum of 120 hours of approved courses and pass properly monitored ~~written~~ examinations. Applicants for a certification as a Certified Cadastralist of Florida must attend a minimum of 150 hours of

approved courses and pass properly monitored examinations. The 120 hours need not be continuous, but may be divided into 15 to 30 hour courses.

(3) The tax collector's approved qualifying courses for certification as a Certified Florida Collector or a Certified Florida Collector Assistant curriculum must include the following courses: course work as follows:

(a) Duties and Responsibilities of Florida Tax Collectors totaling 30 hours. ; and,

(b) Approved elective courses totaling 90 hours with properly monitored examinations.

(4) The property appraiser's approved qualifying courses, as approved under subsection 12-9.001(11), F.A.C., for certification as a Certified Florida Appraiser or a Certified Florida Evaluator must include the following four courses as follows:

(a) A 30-hour course which includes instruction and examination on basic appraisal principles, types of value, and economic principles pertaining to the valuation of real property. A Certified Residential Appraiser license or Certified General Appraiser license issued by the Florida Real Estate Appraisal Board may be substituted for this course requirement. Fundamentals of Real Property Appraisal (International Association of Assessing Officers Course 101, or an approved course substitute);

(b) A 30-hour course which includes instruction and examination on procedures and methods regarding the income approach to estimating the value of real property. A Certified General Appraiser license issued by the Florida Real Estate Appraisal Board may be substituted for this course requirement. Income Approach to Valuation (International Association of Assessing Officers Course 102), or an approved course substitute; and,

(c) An additional 60 hours of Two other approved elective courses which include instruction and examination related to the professional designation to make up the remaining hours under

subsection (2).

(5) The approved courses for a Certified Cadastralist of Florida certification must include the following courses:

(a) A 30-hour course which includes instruction and examination on mathematic principles for cadastral mappers.

(b) A 30-hour course which includes instruction and examination on the Public Land Survey System for the Cadastral Mapper.

(c) A 30-hour course which includes instruction and examination on real property descriptions.

(d) A 30-hour course which includes instruction and examination on basic map compilation.

(e) One 30-hour elective course which includes instruction and examination on principles, techniques, or applications of cadastral mapping.

~~(6)~~(5) To receive credit for the above education requirements, applicants must be present in the classroom during all instructional hours and pass the required examination. Attendance in an online course qualifies as presence in the classroom. However, an An applicant who wishes to qualify for an initial certification may challenge an examination and receive credit for the this course and course hours without taking the course provided that the applicant makes a passing grade as determined by the course provider. The applicant must provide documentation of passing the examination in the form of a certificate of completion or other documentation from the course provider by making application to the secretary and obtaining approval by the chairman to sit for the examination. The chairman may appoint proctors.

Rulemaking Authority 195.002(2), 195.027(1) ~~213.06(1)~~ FS. Law Implemented 145.10, 145.11, 195.002 FS. History—New 4-2-81, Formerly 12-9.03, Amended 4-11-89, 12-19-89, 12-30-97, 1-

2-01, xx-xx-xx.

Note: Rule 12-9.0031 will be renumbered as 12D-19.014

12-9.0031 Approval of Courses.

(1) Any course approved for credit towards certification, recertification, or reinstatement must be approved by the Department through one of the two methods provided in paragraphs (a) and (b) before the course is taken for credit. The courses must impart expertise in one of the following areas, as it relates to the professional designation of the requesting individual: professionally accepted appraisal practices, appropriate appraisal methodologies, cadastral mapping, tax administration, assessment, or collection in Florida. To be approved as a course for initial certification, the course must contain a monitored examination.

(a) Any course that meets the requirements of the applicable program and is approved by the Department for credit towards certification, recertification, or reinstatement is published on the Department's Certification and Training webpage https://floridarevenue.com/property/Pages/Cofficial_Training.aspx.

(b) Any course not found in the Department's list of approved courses will be approved for certification, recertification or reinstatement on a case-by-case basis by the Department's training staff. Approval is contingent upon documentation showing the proposed course imparts expertise in the relevant field.

1. For CFA and CFE certifications, continuing education courses must address topics within the following areas as they relate specifically to the functions of property appraisers:

- a. Duties and role of property appraisers.
- b. Duties and role of the Department.

c. State or federal appraisal law, including professionally accepted appraisal practices and appropriate appraisal methodologies.

d. Management of technology information systems.

e. Office management and personnel training as it relates to property appraiser offices.

f. Public administration.

g. Ethics training required by Section 112.3142, F.S.

2. For CFC and CFCA certifications, continuing education courses must address topics within the following areas as they relate specifically to the functions of tax collectors:

a. Duties and role of tax collectors.

b. Duties and role of the Department.

c. Duties and roles of state agencies for which tax collectors serve as an agent.

d. State or federal tax law.

e. Management of technology information systems.

f. Office management and personnel training as it relates to tax collector offices.

g. Public administration.

h. Ethics training required by Section 112.3142, F.S.

3. For CCF certification, continuing education courses must relate directly to cadastral mapping topics.

(2)(a) To obtain approval for a course, a completed Application for Approval of a Course or Continuing Education Credit Hours (Form DR-4002, incorporated by reference in Rule 12D-16.002, F.A.C.) must be submitted to the Department at least 20 days before the course start date. The application must include a detailed written description of the proposed course including course content, an agenda if available, number of hours of instruction and instructor's

qualifications.

(b) The agenda or course description submitted must show quantifiable subject matter. Starting and ending times must be listed for each topic to be assigned hours, and include break and meal times. To be approved as a course for initial certification, the course must contain a monitored examination. Continuing education hours are awarded based on an hour per 50 minutes of classroom time.

(c) The Department will notify the requestor in writing of the approved course, the Department's course number, and the number of credit hours. This information will also be posted on the Department's Certification and Training webpage https://floridarevenue.com/property/Pages/Cofficial_Training.aspx.

(d) The Department will consider and approve qualifying substitutions of course presentations and instructors when unavoidable circumstances arise that prevent the course presentation. Before the substitute course presentation, the course provider must submit a detailed written description of the circumstances and the proposed substitution which demonstrates the substitute presentation and instructor meets the criteria of subsection (1). *Rulemaking Authority 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History–
New xx-xx-xx.*

Note: Rule 12-9.0032 will be renumbered as 12D-19.015

12-9.0032 Department Sponsored Courses.

(1) Department sponsored courses will be announced at least 60 days before the course start date on the Department's Certification and Training webpage https://floridarevenue.com/property/Pages/Cofficial_Training.aspx. The continuing education

courses include 4 hours of ethics training to meet the requirement of Section 112.3142, F.S., and continuing education hours for recertification or reinstatement.

(2)(a) After the Department announces a course, registration is open as space is available. The registration deadline will be included in the announcement. The registration period closes 15 business days before the course start date for courses in which course materials must be ordered in advance by the Department. The registration period closes 5 business days before the course start date for all other Department sponsored courses. Registrations are timely if made online or received by the Department on or before the close date. Course registrations cannot be accepted after the date the registration period closes.

(b) Participants may register and pay tuition using the Online Registration and Payment Portal at <https://taxapps.floridarevenue.com/ptoregpublic/>. Participants who are unable to register online may contact Property Tax Oversight Program Certification and Training for assistance by email at PTOTraining@floridarevenue.com or by calling (850) 717-6570.

(c) Participants are encouraged to register as early as possible. Classes are filled on a first come, first serve basis, once the registration and payment are received. Participants registering less than two weeks before the course start date may inquire whether space is available by contacting Property Tax Oversight Program Certification and Training by email at PTOTraining@floridarevenue.com or by calling (850) 717-6570. Student substitutions requested in writing will be accepted up to one week before the class.

(d) Registration is open to all interested parties on a space available basis. The registration process for external individuals is the same as those working for the property appraiser, tax collector, or Department.

(3) To cancel attendance at any Department sponsored course, a registrant must email the

Department at PTOTraining@floridarevenue.com.

(4) Portions of application, certification, and registration fees will be refunded upon a determination by the Department that the State is not entitled to the fees, or that only a portion of the resources have been expended in the processing of the application, certification, or registration. The Department will not issue a credit instead of a refund. To apply for a refund, the registrant must submit a completed Form DFS-AA-4, State of Florida, Department of Financial Services, Application for Refund (incorporated by reference in Rule 69I-44.020, F.A.C.), and proof of payment to:

PTOTraining@floridarevenue.com or [Florida Department of Revenue](#)
[Property Tax Oversight](#)
[Certification and Training](#)
[PO Box 3294](#)
[Tallahassee, Florida 32315-3294.](#)

Form DFS-AA-4 is available at

https://floridarevenue.com/property/Pages/Cofficial_Training.aspx.

(5) When the number of students enrolled in a Department sponsored course is insufficient to adequately cover the costs of course administration, or the Department cannot secure an instructor, the course will be cancelled. The Department will notify students affected by a course cancellation by email at least ten business days before the scheduled course start date. Affected students may apply for a refund or opt to transfer course registration to another course in that program.

*Rulemaking Authority 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History–
New xx-xx-xx.*

Note: Rule 12-9.004 will be renumbered as 12D-19.016

12-9.004 Application for Certification.

(1) An applicant for certification shall provide the Department the following:

(a) A completed Application for Florida Professional Certification ~~application form for certification (provided by the Department). The Department prescribes (Form DR-4001, DR-410, Application for Certified Florida Collector or Certified Florida Collector Assistant, Form DR-516 Application for Certified Florida Appraiser or Certified Florida Evaluator, which forms are hereby incorporated by reference in Rule 12D-16.002, F.A.C.), as the forms to be used for the purposes of this rule chapter. Form DR-4001 is available on the Department's Certification and Training webpage https://floridarevenue.com/property/Pages/Cofficial_Training.aspx. Copies of these forms may be obtained without cost by written request directed to the Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000.~~

(b) The originals or copies of certificates or other documents, course transcripts and current related professional licenses showing satisfactory completion of the required ~~committee approved~~ courses as set forth in these rules; ~~and,~~

(c) Certification fee in an amount set as referenced in Rule 12-9.0055, F.A.C.

(2) Upon the committee's review of an application for certification, a majority vote of the members present is required to approve an application. The chairperson ~~chairman~~ shall cast the deciding vote in the case of a tie.

(3) The chairperson's ~~chairman's~~ duties shall be:

(a) To set an agenda for each committee meeting; ~~;~~

(b) To call meetings based on need; ~~and~~ notify members; and give any public notice of date,

time and location;

(c) To call all meetings to order and maintain proper parliamentary procedures;

(d) To distribute minutes of prior meetings;

(e) To prepare applicant files with summaries; and,

(f) To perform any other duties for the administration and operation of the educational programs.

Rulemaking Authority 195.002(2), 195.027(1) ~~213-06(1)~~ FS. Law Implemented 145.10, 145.11, 195.002, 195.087(4) FS. History—New 4-2-81, Formerly 12-9.04, Amended 4-11-89, 12-30-97, xx-xx-xx.

Note: Rule 12-9.0055 will be renumbered as 12D-19.017

12-9.0055 Fees and Tuition.

(1) An applicant for certification will not be eligible for consideration by a committee until the certification fee is paid. Recertification fees are due January 1 of each year and are delinquent April 1. Certification and recertification fees shall be set as follows:

(a) All applicants shall pay an initial certification fee of \$25.00.

(b) All Certified Florida Appraisers, Certified Florida Collectors, Certified Florida Collector Assistants, ~~and~~ Certified Florida Evaluators, and Certified Cadastralists of Florida shall pay an annual recertification fee of \$5.00.

(c) All persons seeking reinstatement of a certification must pay a reinstatement fee of \$5.00.

(2) The Department will determine the cost of course tuition annually to ensure the Certification Program Trust Fund has sufficient funds to pay for program expenses. The Department will provide course tuition information by March 1 for the next county fiscal year

(October 1 through September 30) on the Department's Certification and Training webpage
https://floridarevenue.com/property/Pages/Cofficial_Training.aspx.

(3) All fees and course tuition payments must be submitted to the Department by:

(a) using the Online Registration and Payment Portal

<https://taxapps.floridarevenue.com/ptoregpublic/>, or

(b) mailing a check or money order made payable to the Florida Department of Revenue to:

Florida Department of Revenue

Property Tax Oversight

Certification and Training

PO Box 3294

Tallahassee, Florida 32315-3294.

(4)(2) The Department ~~department~~ shall select a treasurer for each committee who shall be a Department ~~department~~ employee and who shall be responsible for the collection and deposit of monies and for the custody of the tangible assets accruing from the program. Such monies shall be deposited into and disbursed from the Certification Program Trust Fund in the State Treasury which shall contain such separate school accounts and program accounts as are required by Section 195.002(2), F.S. The Department ~~department~~ may incur expenses enumerated in Section 195.002(2), F.S., and shall authorize disbursements from the trust fund in the manner provided by law.

Rulemaking Authority 195.002(2), 195.027(1) ~~213.06(1)~~ FS. Law Implemented 145.10, 145.11, 195.002, 195.087(4) FS. History—New 4-11-89, Amended 12-19-89, 10-30-91, 12-30-97, xx-xx-xx.

Note: Rule 12-9.006 will be renumbered as 12D-19.018

12-9.006 Certification.

(1) No certification shall be issued by the Department ~~approved~~ until the provisions of Rule 12-9.004, F.A.C., are satisfied and the appropriate committee has recommended certification.

The minutes of the meeting of the appropriate committee wherein a majority of the members present approved an application for certification or signatures of a majority of the members of a committee shall serve as evidence of approval.

(2) ~~To In order to~~ prorated the special qualification salary for property appraisers and tax collectors, the certification date shall begin the first day of the month following the date the last educational or other requirement for certification was met. Employees are qualified for certification ~~may be certified~~ as of the first day of the month following the date the last educational or other requirement for certification was met. Employees of property appraisers and tax collectors are eligible for a special salary only at the lawful discretion of the official ~~several officials or counties~~.

(3) After ~~the Executive Director, or the Executive Director's designee, is notified by a~~ committee approves ~~of the approval of~~ a certification of an applicant, the Department will ~~secretary shall~~ mail such person a certificate of accomplishment and a membership card in a format prescribed by the Department ~~Executive Director, or the Executive Director's designee~~. In addition, each professional designee will be issued a pin composed of the Great Seal of the State of Florida, with certification wording and the initials of the designation on the periphery of the state seal.

Rulemaking Authority 195.002(2), 195.027(1) ~~213-06(1)~~ FS. Law Implemented 145.10, 145.11, 195.002 FS. History—New 4-2-81, Formerly 12-9.06, Amended 4-11-89, 12-30-97, xx-xx-xx.

Note: Rule 12-9.007 will be renumbered as 12D-19.019

12-9.007 Recertification.

(1)(a) To be recertified, Certified Florida Appraisers and Certified Florida Collectors must satisfactorily complete a minimum of 24 hours of ~~instruction~~ approved courses that meet the criteria of Rule 12-9.0031(1), as described in subsection 12-9.001(11), F.A.C., each calendar year and pay a recertification fee, as specified in Rule 12-9.0055(1)(b), F.A.C.

(b) To be recertified, Certified Florida Evaluators, Certified Cadastralists of Florida, and Certified Florida Collector Assistants must certify their governmental employment each calendar year and pay a recertification fee, as specified in Rule 12-9.0055(1)(b), F.A.C. At the discretion of each official, professional designees employed by such official may be required to maintain recertification by satisfactorily completing a designated number of continuing education hours.

(c) Professional designees applying for recertification must submit a completed Application for Florida Professional Certification (Form DR-4001, incorporated by reference in Rule 12D-16.002, F.A.C.) to the Department. Certification automatically expires if recertification as set forth in this rule is not maintained timely. Other professional designees employed by counties may be required to maintain recertification at the discretion of the several officials or counties.

(2) Professional designees are exempted from the ~~24 hour~~ recertification requirement and recertification fee for the calendar year in which the requirements for certification are met is obtained.

~~(3) To obtain approval of a recertification course not sponsored by the Department, a professional designee shall submit a detailed written description of the proposed course including course content, number of hours of instruction and instructor's qualifications, to the chairman at least 30 days prior to the beginning of the course, seminar or workshop.~~

(3) An applicant for recertification may not challenge a course examination.

(4) If a professional designee fails to meet recertification requirements set forth in this rule ~~subsection (1) above~~, within the prescribed time, that professional designee's certification shall expire. Officials whose certifications expire shall be ineligible to receive the special qualifications salary provided in Sections 145.10 and 145.11, F.S. Such ineligibility shall continue until the official is reinstated as provided in these rules.

(5) When a certified official has become ineligible to receive the special qualifications salary by failure to meet recertification requirements, the Department shall notify the official by sending a written notice of the reason for such ineligibility ~~together with notice of the official's right of review under Rule 12-9.008, F.A.C.~~ The Department shall notify the appropriate disbursement office of such ineligibility. That office shall withhold the prorated portion of the annual \$2,000 salary supplement until certification is reinstated as provided in Rule 12-9.0077, F.A.C. ~~these rules.~~

(6) Where a certified official has become ineligible to receive the special qualifications salary and continues to draw such compensation, the official shall be liable for full restitution and subject to appropriate legal action.

~~(7) Once a professional designee's certification has expired, that professional fulfills the recertification requirements in subsection (1) above, makes written application for reinstatement to the appropriate committee, and receives approval for reinstatement from the committee and Executive Director, or the Executive Director's designee. Application for reinstatement shall be considered by the committee at its next meeting.~~

~~(7)~~⁽⁸⁾ Certification shall be conditional upon a professional designee's governmental employment, and certification shall expire automatically without notice to the holder when a

professional designee leaves governmental employment. A person who leaves governmental employment and fails to meet annual recertification requirements must, upon returning to governmental employment, follow the reinstatement procedures to become certified. If a person returns to governmental employment and timely meets the annual recertification requirements, that person remains certified and does not need to meet the reinstatement requirements. Each property appraiser and tax collector shall notify the Department chairman when a professional designee within the office leaves governmental employment.

~~(8)~~(9) Upon written application and proof that the property appraiser has 20 years of service, the Executive Director may grant an annual waiver of the recertification requirements for any property appraiser who has reached 60 years of age.

~~(9)~~(10) The Department shall maintain records of approved courses, attendance, ~~dates,~~ ~~courses/workshops,~~ approval dates, hours of courses/~~workshops,~~ and all other information for the purpose of maintaining current records on all professional designees' ~~certified officials'~~ continuing education status ~~accomplishments.~~

Rulemaking Authority 195.002(2), 195.027(1) ~~213.06(1)~~ FS. Law Implemented 145.10, 145.11, 195.002 FS. History—New 4-2-81, Formerly 12-9.07, Amended 4-11-89, 12-30-97, xx-xx-xx.

Note: Rule 12-9.0077 will be renumbered as 12D-19.020

12-9.0077 Reinstatement.

(1) Once a professional designee's certification has expired, that person may apply to the Department for reinstatement. Such applicant must meet the reinstatement requirements in subsection (2), and receive approval for reinstatement from the Department and the committee. Applications for reinstatement will be considered by the committee at its next meeting.

(2) The requirements for reinstatement are:

(a) For the professional designation for property appraisers and tax collectors, the professional must complete a minimum of 24 hours of approved continuing education courses which relate to their professional designation.

(b) For all professionals seeking reinstatement, the professional must submit a completed Application for Florida Professional Certification (Form DR-4001, incorporated by reference in Rule 12D-16.002, F.A.C.) certifying their governmental employment and reporting any continuing education courses required for reinstatement.

(c) For all professionals, pay the reinstatement fee set forth in Rule 12-9.0055(1)(c), F.A.C.

(3) Reinstatement is effective the first day of the month after the requirements of this rule have been met.

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS.

History—New xx-xx-xx.

12-9.008 Hearing on Certification Application and Expiration.

~~(1) In the event an application or reinstatement is not approved or if a certification expires or is withdrawn, the affected individual may request a hearing pursuant to Section 120.57, F.S. Such a request shall be in writing filed with the chairman and the General Counsel of the Department of Revenue within 10 working days of receipt of notice.~~

~~(2) A hearing officer shall be appointed pursuant to Section 120.57, F.S.~~

~~(3) Further proceedings shall be governed by Chapter 120, F.S., and Chapter 28-106, F.A.C.~~

Rulemaking Authority 195.002(2), 213.06(1) FS. Law Implemented 120.57, 145.10, 145.11, 195.002 FS. History—New 4-2-81, Formerly 12-9.08, Amended 4-11-89, Repealed xx-xx-xx.

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and
Cabinet.

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: To be determined.

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: December
21, 2018 and October 28, 2020

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE
ADMINISTRATION OF FORMS
AMENDING RULE 12D-16.002

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-16.002, Florida Administrative Code (F.A.C.) (Index to Forms), incorporate new Form DR-4001 (Application for Florida Professional Certification) that will provide a single application for certification, recertification, and reinstatement as a professional under the Certified Florida Property Appraiser and Certified Florida Tax Collector Program, and new Form DR-4002 (Application for Approval of a Course or Continuing Education Credit Hours) for requesting a course, conference, seminar, workshop, or similar event to be an approved course for the Program. The proposed amendments remove Form DR-410 (Application for Certified Florida Collector or Certified Florida Collector Assistant), Form DR-516 (Application for Certified Florida Appraiser), Form DR-516E (Application for Certified Florida Evaluator), and Form DR-591 (Application for Certified Cadastralist of Florida) rendered obsolete by the new forms.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

This rulemaking is necessary to adopt new forms to be used for the Certified Florida Property Appraiser and Certified Florida Tax Collector Program and to remove forms rendered obsolete.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

HELD NOVEMBER 17, 2020

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12-16.002, F.A.C., in the *Florida Administrative Register* on October 28, 2020 (Vol. 46, No. 211, pp. 4658-4659). The Department held a rule development workshop on November 17, 2020 and invited interested parties and county officials to attend. No comments were received by the Department.

FEDERAL COMPARISON STATEMENT

The provisions contained in this proposed rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

HELD JANUARY 23, 2019

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-16.002, F.A.C., in the *Florida Administrative Register* on December 21, 2018 (Vol. 44, No. 247, pp. 5734-5735). The Department held a rule development workshop on January 23, 2019. The Department received comments from county officials and staff, the Property Appraiser Association of Florida (PAAF), the Florida Association of Property Appraisers (FAPA), the Florida Tax Collector Association (FTCA), and other interested parties. Based on these comments, new forms were created for the Certified Florida Property Appraiser and Certified Florida Tax Collector Program.

Form DR-4001 (Application for Florida Professional Certification) was created to provide a single application to be used for certification, recertification, or reinstatement as a professional under the Program. This new application requires an applicant to acknowledge the Florida Code of Ethics for Public Officers and Employees and Article II, Section 8(a)-(d), Florida Constitution, set forth ethics requirements and standards for officials, local government employees and state employees.

Form DR-4002 (Application for Approval of a Course or Continuing Education Credit Hours) was created to provide for obtaining approval of a course, seminar, or workshop to become an approved course for certification, recertification, or reinstatement under the Program.

NOTICE OF PROPOSED RULE

FLORIDA DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:

12D-16.002 Index to Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12D-16.002, F.A.C., is to adopt, by reference, new forms that will be used to administer the Certified Florida Property Appraiser and Certified Florida Tax Collector Program and to remove forms rendered obsolete by the new forms. When in effect, the new forms will provide a more efficient process for certification.

SUMMARY: The proposed amendments to Rule 12D-16.002, Florida Administrative Code (Index to Forms), incorporate new Forms DR-4001 (Application for Florida Professional Certification) and DR-4002 (Application for Approval of a Course or Continuing Education Credit Hours). The proposed amendments also repeal obsolete Forms DR-410, Application for Certified Florida Collector or Certified Florida Collector Assistant, DR-516, Application for Certified Florida Appraiser, DR-516E, Application for Certified Florida Evaluator, and DR-591, Application for Certified Cadastralist of Florida.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that this rule will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Agency.

The Agency has determined that this proposed rule is not expected to require legislative ratification based on the SERC or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a SERC, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.027(1) FS.

LAW IMPLEMENTED: 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.318, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.131, 218.66, 218.67 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: To be determined.

PLACE: To be determined.

SPECIAL COVID-19 CONSIDERATIONS: The Governor of the State of Florida has declared a state of emergency due to the COVID-19 pandemic. To minimize exposure to COVID-19 and help protect visitors and employees, Department offices are temporarily closed to the public. If Department offices remain closed to the public at the time of this hearing due to the COVID-19 pandemic, the hearing will take place using electronic media. Anyone wishing to participate in this public hearing must register at <https://attendee.gotowebinar.com/register>. Additional updates, including any potential developments regarding the closure status of Department offices, may be found on the Department's website at: <http://floridarevenue.com/rules/>.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding by contacting Mike Cotton at (850)617-8870. Persons with hearing or speech impairments may contact the Department using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Property Tax Oversight Program, telephone 850-617-8870 or email

Mike.Cotton@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE
ADMINISTRATION OF FORMS
AMENDING RULE 12D-16.002

12D-16.002 Index to Forms.

(1) The following paragraphs list the forms adopted by the Department of Revenue. A copy of these forms may be obtained from the Department’s website at <http://floridarevenue.com/property/>, or by writing to: Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. The Department of Revenue adopts, and incorporates by reference in this rule, the following forms and instructions:

	Form Number	Form Title	Effective Date
(2)	through (9)(b)	No Change.	
(e)	DR-410	Application for Certified Florida Collector or Certified Florida Collector Assistant (r. 3/08) https://www.flrules.org/Gateway/reference.asp?No=Ref 01746	11/12
(10)	through (48)(b)	No Change.	
(e)	DR-516	Application for Certified Florida Appraiser (r. 3/08) https://www.flrules.org/Gateway/reference.asp?No=Ref 01804	11/12
(d)	DR-516E	Application for Certified Florida Evaluator (r. 3/08) https://www.flrules.org/Gateway/reference.asp?No=Ref 01805	11/12
(c)(e)	DR-517	No change.	

(49) through (58)		No Change.	
(59)	DR-591	Application for Certified Cadastralist of Florida (r. 3/08)	11/12
		https://www.flrules.org/Gateway/reference.asp?No=Ref-01814	
(59)(60)	DR-592	No change.	
(60)(61)(a)	DR-593	No change.	
(b)	DR-593A	No change.	
(61)(a)	DR-4001	<u>Application for Florida Professional Certification (n. xx/xx)</u>	<u>xx/xx</u>
		https://www.flrules.org/Gateway/reference.asp?No=Ref-	
(b)	DR-4002	<u>Application for Approval of a Course or Continuing Education Credit Hours (n. xx/xx)</u>	<u>xx/xx</u>
		https://www.flrules.org/Gateway/reference.asp?No=Ref-	

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.318, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.131, 218.66, 218.67 FS. History–New 10-12-76, Amended 4-11-80, 9-17-80, 5-17-81, 1-18-82, 4-29-82, Formerly 12D-16.02, Amended 12-26-88, 1-9-92, 12-10-92, 1-11-94, 12-27-94, 12-28-95, 12-25-96, 12-30-97, 12-31-98, 2-3-00, 1-9-01, 12-27-01, 1-20-03, 1-26-04, 12-30-04, 1-16-06, 10-2-07, 3-30-10, 11-1-12, 9-10-15, 4-5-16, 6-14-16, 1-9-17, 9-19-17, 1-17-18, 4-10-18, 9-17-18, 7-9-19, 12-7-20, xx-xx-xx.

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and
Cabinet.

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: To be determined.

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: December
21, 2018 and October 28, 2020.



Application for Florida Professional Certification

Property Tax Oversight Certification and Training

Each person applying for a Florida professional certification, annual recertification, or reinstatement of a Florida professional certification must complete an *Application for Florida Professional Certification*. If you are applying for more than one professional certification, you must complete a separate application for each designation. **Submit your completed application and pay the required fee to the Department using the**

Online Registration and Payment Portal at
http://floridarevenue.com/property/Pages/Cofficial_Training_RegistrationAndPayment.aspx

Reason for Applying					
<input type="checkbox"/> Initial Certification - \$25 fee <input type="checkbox"/> Annual Recertification - \$5 fee <input type="checkbox"/> Reinstatement of Certification - \$5 fee					
Applicant Information					
Applicant's name (as you would like it to appear on the certificate):					
Business email address:			Business phone number:		
Job title:					
Employed by:					
I have completed the required hours of approved courses and passed any required examinations for the certification, recertification, or reinstatement for the following designation:					
<input type="checkbox"/> Certified Florida Appraiser		<input type="checkbox"/> Certified Florida Evaluator		<input type="checkbox"/> Certified Cadastralist of Florida	
<input type="checkbox"/> Certified Florida Collector		<input type="checkbox"/> Certified Florida Collector Assistant			
Experience for Certification – If you are applying for your initial certification , list at least two years' experience in a Florida property appraiser's office, Florida tax collector's office, or with the Florida Department of Revenue (attach additional pages as necessary). If you are applying for recertification or for reinstatement , provide your current employer and employment dates.					
Employer:					
Your Title:			Employment Dates:		
Employer:					
Your Title:			Employment Dates:		
Approved Courses – List each course you have successfully completed for the certification, recertification, or reinstatement for which you are applying (attach additional pages as necessary). Attach documentation verifying completion of each approved course. If you are substituting your Certified Residential Appraiser license or Certified General Appraiser license issued by the Florida Real Estate Appraisal Board for one or more courses, list your license number and license type below. Attach a copy of the license.					
No.	Course Title	Hours	No.	Course Title	Hours
Applicant Signature					
I am requesting approval for Florida professional certification, recertification, or reinstatement. I certify that all of the information provided on this form and any attachments are true and correct to the best of my knowledge. I acknowledge that the Florida Code of Ethics for Public Officers and Employees (sections 112.311-112.3261, Florida Statutes) and Article II, Section 8(a)-(d), Florida Constitution, set forth ethics requirements and standards for officials, local government employees and state employees.					
Signature:				Date:	

The Florida Department of Revenue (Department) provides training and certification for Florida

- county property appraisers and employees,
- county tax collectors and employees, and
- Department of Revenue employees.

Certification

To become certified as one of the following Florida professionals, you must have two years of experience employed in a Florida property appraiser office, a Florida tax collector office, or with the Department and meet certain requirements:

- Certified Florida Appraiser
- Certified Florida Evaluator
- Certified Cadastralist of Florida
- Certified Florida Collector
- Certified Florida Collector Assistant

To become a Certified Florida Appraiser or Certified Florida Evaluator you must complete:

- a 30-hour course which includes instruction and examinations on basic appraisal principles, types of value, and economic principles pertaining to the valuation of real property
- a 30-hour course which includes instruction and examination that provides a working knowledge of procedures and methods regarding approaches to value and economic principles
- a minimum of 60 hours of other approved courses which include instruction and examinations designed to impart expertise in the areas of professionally accepted appraisal practices, appropriate appraisal methodologies, tax administration, assessment, or collection in Florida

To become a Certified Cadastralist of Florida you must complete:

- a 30-hour course which includes instruction and examination on mathematic principles for cadastral mappers
- a 30-hour course which includes instruction and examination on the Public Land Survey System for cadastral mappers
- a 30-hour course which includes instruction and examination on real property descriptions
- a 30-hour course which includes instruction and examination on basic map compilation
- a 30-hour elective course which includes instruction and examination on principles, techniques, or applications of cadastral mapping

To become a Certified Florida Collector or Florida Certified Collector Assistant you must complete:

- a 30-hour course which includes instruction and examinations on the duties and responsibilities of a Florida tax collector
- a minimum of 90 hours of other approved courses which include instruction and examinations designed to impart expertise in the areas of tax administration, assessment, or collection in Florida

Course Approval and Examinations

All courses for certification or reinstatement must be approved by the Department. Courses that are determined by the Department to meet the requirements and are approved courses for certification, recertification or reinstatement are published on the Department's Certification and Training webpage https://floridarevenue.com/property/Pages/Cofficial_Training.aspx. You must pass all required examinations for each required course to obtain course credit.

Annual Recertification Due January 1

To be recertified each calendar year, all Florida professional designees must certify their governmental employment and pay the \$5 recertification fee each January 1. Recertification fees become delinquent April 1.

Florida county property appraisers and tax collectors must satisfactorily complete a minimum of 24 hours of approved courses. In addition to the approved courses listed on the Department's Certification and Training webpage, continuing education courses, seminars, workshops, and conferences will be approved on a case-by-case basis. See Form DR-4002, *Application for Approval of a Course or Continuing Education Credit Hours*.

Special Salary for Officials

To qualify for and receive the special qualification salary provided in Section 145.10 or 145.11, Florida Statutes, property appraisers and tax collectors must meet all certification requirements within four years after taking office.

Reinstatement

Each certification is conditional upon governmental employment and expires automatically if you leave governmental employment or you fail to meet the annual recertification requirements. Once your professional certification has expired, you may apply for reinstatement.

Property appraisers and tax collectors must complete 24 hours of continuing education courses. All applicants must certify their governmental employment and pay the reinstatement fee.

If you are unable to submit your completed application or pay the fee online, mail your completed application, copies of certificates of completed courses, and a check or money order for the required fee to:

Florida Department of Revenue
Property Tax Oversight
Certification and Training
PO Box 3294
Tallahassee, FL 32315-3294

Need Assistance?

Email: PTOTraining@floridarevenue.com

To speak with a Department of Revenue representative, call Certification and Training at 850-717-6570.



Application for Approval of a Course or Continuing Education Credit Hours

Property Tax Oversight Certification and Training

DR-4002
N. XX/XX
Rule 12D-16.002, F.A.C.
Effective XX/XX
Page 1 of 2

FLORIDA

To request approval of a course, conference, seminar, workshop, or similar event (“course”) as an approved course or continuing education credit hours for a Florida professional certification, annual recertification, or reinstatement, complete an *Application for Approval of a Course or Continuing Education Credit Hours*. **Submit your completed application, including the required documentation, at least 20 days prior to the start date of the course.**

Florida Professional Certification

Select the professional designation(s) to complete the course:

Certified Florida Appraiser
 Certified Florida Evaluator
 Certified Cadastralist of Florida
 Certified Florida Collector
 Certified Florida Collector Assistant

Applicant Information

Applicant's name:	County:
Business email address:	Business phone number:

Course Information

List the course name, course hours, and primary instructor below for each course. Attach the course agenda or schedule, and course descriptions of each course for which you are seeking approval (attach additional pages as needed). The agenda or course description must show quantifiable subject matter; course examinations; starting and ending times for each topic to be assigned hours; and break and meal times. Attach a list of all course instructors and their qualifications to teach the course materials.

Title:	Date(s):	
Course Name(s)	Instruction Hours/Mins	Instructor(s) and Qualifications

Applicant Signature

I am requesting approval of the course(s) as indicated above. I certify that all information provided on this form and any attachments are true and correct to the best of my knowledge.

Signature:	Date:
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Mail your completed application and copies of the course information to:

Florida Department of Revenue
Property Tax Oversight
Certification and Training
PO Box 3294
Tallahassee, FL 32315-3294

Email to: PTOTraining@floridarevenue.com

To speak with a Department of Revenue representative, call Certification and Training at 850-717-6570.

INSTRUCTIONS

This *Application for Approval of a Course or Continuing Education Credit Hours* is used to request the approval of a course, conference, seminar, workshop, or similar event to become approved by the Florida Department of Revenue (Department) as an approved course or as continuing education hours. Approval is contingent upon documentation showing the proposed course will impart expertise in the relevant field.

Any course, seminar, or workshop for credit towards certification, recertification, or reinstatement must be approved by the Department before the course is taken. The course must impart expertise in one of the following areas, as it relates to the professional designation of the requesting individual:

- Professionally accepted appraisal practices
- Appropriate appraisal methodologies
- Cadastral mapping
- Tax administration, assessment, or collection

When approved by the Department, these courses may be used to obtain a Florida professional certification or by Certified Florida Appraisers and Certified Florida Collectors to meet the continuing education requirements for annual recertification.

Certified Florida Collector Continuing Education Requirements

For Certified Florida Collectors, continuing education courses must address topics within the following areas as they relate specifically to the functions of tax collectors:

- Duties and role of tax collectors
- Duties and role of the Department
- Duties and roles of state agencies for which tax collectors serve as an agent
- State or federal tax law
- Management of technology information systems
- Office management and personnel training as it relates to tax collector offices
- Public administration
- Ethics training

Certified Florida Appraiser Continuing Education Requirements

For Certified Florida Appraisers, continuing education courses must address topics within the following areas as they relate specifically to the functions of property appraisers:

- Duties and role of property appraisers
- Duties and role of the Department
- State or federal appraisal law, including professionally accepted appraisal practices and appropriate appraisal methodologies
- Management of technology information systems
- Office management and personnel training as it relates to property appraiser offices
- Public administration
- Ethics training

Examples of approved courses include educational instruction conducted at seminars, workshops, conferences, webinars, forums, and similar events held by state, national and international associations that address specified topics as they relate to the functions of tax collectors or property appraisers. Examples of events that do not address these specified topics are vendor demonstrations, trade shows, and round table discussions.

Department Review

After receiving your completed application, the Department will review the course for compliance with the approval criteria in Rule 12-9.0031, Florida Administrative Code, and will notify you in writing whether the course or continuing education is approved. If approved, a Department course number and the number of credit hours will be assigned. Approved course information will be posted on the Department's Certification and Training webpage at

https://floridarevenue.com/property/Pages/Cofficial_Training.aspx.

Certified Florida Appraisers and Certified Florida Collectors, and their certified staffs, completing the course may report the course number and number of credit hours to the Department to receive continuing education hours.