



**Florida  
Property Tax  
Service**

LIC. REAL ESTATE BROKER

047  
**FILED**

SID J. WHITE

APR 19 1996

CLERK, SUPREME COURT

By

Chief Deputy Clerk

87,589

April 16, 1996

Florida Supreme Court  
500 South Duval Street  
Tallahassee, FL 32399-1927

Re: Opposition to proposed changes to the definition of 'unlicensed practice of law' under the rules and regulations of the Florida Bar

Your Honors:

As a licensed Real Estate Broker we represent property owners as an agent in the tax appeal process. We use real estate appraisal techniques to value their real and personal property. If our valuation is lower than the property appraiser's assessment, we appear before the Value Adjustment Board or a Special Master, typically a qualified real estate appraiser, and present our findings. An appraiser from the Property Appraiser's office is present to defend their assessments. This is a valuation process and due to the nature of the hearings the property owners are best represented by qualified real estate professionals.

We do not practice law or misrepresent ourselves as attorneys. Legal issues are heard in separate hearings by Attorney Special Masters.

If these changes were adopted a property owner would have to hire an attorney but it would still be necessary to hire a real estate professional to value the property, appear as a witness to defend their findings and rebut the evidence presented by the Property Appraiser's representative. This would not be feasible for many small property owners and it would inhibit their right to hire professional representation in order to effectively protest their valuations by which their taxes are based. Passing the proposed rule changes would be of no benefit to the public.

Thank you in advance for giving this matter your consideration.

Sincerely,

Barbara E. Milledge  
Vice President