



Florida Department of Revenue

10/09/09, 9:00 a.m. to 5:00 p.m.

Training Room D, Building C-1, Taxworld,
5050 W. Tennessee Street, Tallahassee FL.

VALUE ADJUSTMENT BOARD PUBLIC HEARING

Agenda Topics—Friday 10/09/09

CALL TO ORDER, WELCOME, MEETING PROCEDURES	Howard Moyes	15 minutes
EXPLANATION: WebEx Technical Issues	CPD Staff	5 minutes
EXPECTATIONS and ACCOMPLISHMENTS	Lisa Echeverri	5 minutes
NEW BUSINESS:	Howard Moyes	Not limited
Proposed Draft 12D-9 Rules	All Parties	

PART I:

- 12D-9.001 – Taxpayer Rights in Value Adjustment Board Proceedings
- 12D-9.002 – Informal Conference Procedures
- 12D-9.003 – Definitions
- 12D-9.004 – Composition of the Value Adjustment Board
- 12D-9.005 – Duties of the Board
- 12D-9.006 – Clerk of the Value Adjustment Board
- 12D-9.007 – Role of the Clerk of the Value Adjustment Board
- 12D-9.008 – Appointment of Legal Counsel to the Value Adjustment Board
- 12D-9.009 – Role of Legal Counsel to the Board
- 12D-9.010 – Appointment of Special Magistrates to the Value Adjustment Board
- 12D-9.011 – Role of Special Magistrates to the Value Adjustment Board
- 12D-9.012 – Training of Special Magistrates, Value Adjustment Board Members and Legal Counsel
- 12D-9.013 – Organizational Meeting of the Value Adjustment Board
- 12D-9.014 – Prehearing Checklist

PART II:

- 12D-9.015 – Petition; Form and Filing Fee
- 12D-9.016 – Filing and Service
- 12D-9.017 – Ex Parte Communication Prohibition
- 12D-9.018 – Representation of the Taxpayer
- 12D-9.019 – Scheduling and Notice of a Hearing
- 12D-9.020 – Exchange of Evidence
- 12D-9.021 – Withdrawn or Settled Petitions; Petitions Acknowledged as Correct
- 12D-9.022 – Disqualification or Recusal of Special Magistrates or Board Members
- 12D-9.023 – Hearings Before Board or Special Magistrates
- 12D-9.024 – Procedures for Commencement of a Hearing
- 12D-9.025 – Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses
- 12D-9.026 – Procedures for Conducting a Hearing by Electronic Media
- 12D-9.027 – Process of Administrative Review
- 12D-9.028 – Petitions of Transfer of “Portability” Assessment Difference
- 12D-9.029 – Procedures for Remanding Just Value or Classified Use Value Assessments
- 12D-9.030 – Recommended Decisions
- 12D-9.031 – Consideration and Adoption of Recommended Decisions of Special Magistrates by Value Adjustment Boards in Administrative Reviews
- 12D-9.032 – Final Decisions

- 12D-9.033 – Further Judicial Proceedings
- 12D-9.034 – Record of the Proceeding
- 12D-9.035 – Duty of Clerk to Prepare and Transmit Record
- 12D-9.036 – Procedures for Petitions on Denials of Tax Deferrals

PART III:

- 12D-9.037 – Certification of Assessment Rolls
- 12D-9.038 – Public Notice of Findings and Results of Value Adjustment Board

Value Adjustment Board Forms

Miscellaneous Forms:

Denials from Property Appraiser:

- Notice of Disapproval of Application for Property Tax Exemption or Classification by the Property Appraiser (**Form DR-490**).
- Notice of Denial of Transfer of Homestead Assessment Difference (**Form DR-490PORT**).

Denials from Tax Collector:

- Disapproval of Application For Tax Deferral - Homestead, Affordable Housing, or Working Waterfront (**Draft Form DR-571A**)

Forms referenced in Part II of proposed draft 12D-9 rules:

Petitioner Forms Sent to VAB:

- Petition to Value Adjustment Board – Request for Hearing (**Form DR-486**) [replaces Forms DR-486 and 486T].
- Petition of the Value Adjustment Board - Tax Deferral or Penalty Request For Hearing (**Draft Form DR-486DP**)
- Petition to Value Adjustment Board – Transfer of Homestead Assessment Difference (**Form DR-486PORT**).
- Cross-County Notice of Appeal and Petition - Transfer of Homestead Assessment Difference (**Form DR-486XCO**).
- Withdrawal of Petition (**Draft Form DR-485WI**).

VAB Forms Sent to Petitioner:

- Notice of Hearing (**Draft Form DR-481**).
- Clerk’s Notice (**Draft Form DR-485WCN**).
- Decision of the Value Adjustment Board-Value Petition (**Draft Form DR-485V**) [Replaces Forms DR-485, DR-485A, and 485MAG].
- Decision of the Value Adjustment Board - Exemption, Classification, or Assessment Difference Transfer Petition (**Draft Form DR-485XC**).

VAB Forms Sent to Property Appraiser / and Petitioner:

- Value Adjustment Board – Remand to Property Appraiser (**Draft Form DR-485R**).

Forms referenced in Part III of proposed draft 12D-9 rules:

VAB Forms Published / Sent to DOR:

- Certification of Value Adjustment Board (**Draft Form DR-488**).
- Notice of Tax Impact of Value Adjustment Board (**Draft Form DR-529**).

OTHER BUSINESS—Next Steps and Adjournment

Howard Moyes 15 minutes

Additional Information

The purpose of the public hearing is to receive public comments and recommendations on these draft VAB rules and forms.

Please send written comments to VAB@DOR.STATE.FL.US

Handouts: Meeting Agenda; Proposed Rule Text for 12D-9 and 12D-16; Current and Draft Forms

If you do not wish to use WebEx, or do not have a direct dial line, you may join the teleconference by calling 1-888-808-6959 and enter 0661148 followed by the # symbol for the conference code.