

## NOTICE OF PROPOSED RULE

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 revisions to this rule is to list and adopt the proposed new and amended forms that will support the proposed new rules in Rule Chapter 12D-9, Florida Administrative Code (Requirements for Value Adjustment Boards in Administrative Reviews; Uniform Rules of Procedure For Hearings Before Value Adjustment Boards). The effect of these proposed rules is that taxpayers who petition property tax matters to Value Adjustment Boards, including property tax assessments, denials of classifications, and denials of exemptions have access to, and have an opportunity to comment on, the proposed forms that support the proposed value adjustment board hearing procedures in new Rule Chapter 12D-9, F.A.C.

**SUMMARY:** The proposed revisions to Rule 12D-16.002, Florida Administrative Code, amend some form and add new forms to the list of forms used by the Department to support the proposed new and amended rules on hearings before value adjustment boards (the board).

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS:** The agency has determined that this rule will not have an impact on small business. A SERC has not been prepared by the agency. Any person who wishes to provide information regarding the statement of estimated regulatory costs, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

**RULEMAKING AUTHORITY:** 194.011(5), 194.034, 195.027(1), 213.06(1) FS.

LAW IMPLEMENTED: ss. 3, 4, 5, and 6, Ch. 2008-197, L.O.F., 92.525, 95.18, 136.03, 192.001(18), 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.461, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 195.095, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 197.182, 197.222, 197.253, 197.304, 197.3041, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 213.05, 218.66, Ch. 475, Part II FS.

A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW:

DATE AND TIME: October 9, 2009 from 9:00 a.m. to 5:00 p.m. or upon adjournment; if necessary, a second hearing will be held on October 19, 2009 from 9:00 a.m. to 5:00 p.m. or upon adjournment. If the October 19, 2009 hearing is not necessary, notification of cancellation will be sent to interested parties and posted to the PTO Internet site at

<http://dor.myflorida.com/dor/property/vabwb/vabws.html>.

PLACE: Training Room D, Building C-1, Taxworld, 5050 W. Tennessee Street, Tallahassee Florida. The public can also participate in this hearing through a simultaneous electronic broadcast of this event by the Department of Revenue using WebEx, digital video production, and conference calling technology. The requirements to participate are access to the Internet and a phone. The public can participate in this electronic hearing by accessing the broadcast from their home or office. Specific information about how to participate in this electronic meeting from your home or office will be posted on the Property Tax Oversight Program's VAB Internet site on or before [to be determined if the Governor and Cabinet approve publishing this notice].

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding is asked to advise the

Department at least 48 hours before such proceeding by contacting Janice Forrester at (850)922-7945. Persons with hearing or speech impairments may contact the Department by 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: Janice Forrester, Tax Law Specialist, Property Tax Oversight Program, Department of Revenue, P.O. Box 3000, Tallahassee, Florida 32315-3000, telephone 850-922-7945, [ForrestJ@dor.state.fl.us](mailto:ForrestJ@dor.state.fl.us)

Written comments may be submitted to the Department by email, and to an Internet site at <http://dor.myflorida.com/dor/property/vabwb/vabws.html>, which was specifically created to give the public access to all revised versions of the proposed rules and forms, to give the public a site to which they could submit comments, and to give the public the opportunity to view the comments submitted by others. The preliminary text of the proposed forms will be available from the contact person listed below or from the Department's website stated above at least 7 days before the scheduled hearing. General comments, questions, or suggestions about the value adjustment board process may be submitted by email to the Department at [VAB@dor.state.fl.us](mailto:VAB@dor.state.fl.us).

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
RULE 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 utilized by the Department of Revenue. A copy of these forms may be obtained by writing to: Director, Property Tax ~~Oversight Administration~~ Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. The Department of Revenue adopts, and hereby incorporates by reference in this rule, the following forms and instructions:

| Form Number                                | Title   | Effective Date |
|--|---|----------------|
| (2) through (21)(d)                        | No change.  |                |
| (22) <u>DR-481</u>                         | <u>Value Adjustment Board-Notice of Hearing (n. 8/09)</u>                     | _____          |
| ( <del>23</del> )(a) DR-482                | Application and Return for Agricultural Classification<br>of Lands (r. 12/00) | 1/01           |
| (b) through (d)                            | No change.  |                |
| ( <del>24</del> ) ( <del>23</del> ) DR-484 | Budget form for Appraisers ( <u>n. 2/90</u> )                                 | 2/90           |
| ( <del>25</del> )(a) <u>DR-485R</u>        | <u>Value Adjustment Board—Remand to Property<br/>Appraiser (n. 8/09)</u>      | _____          |
| (b) <u>DR-485V</u>                         | <u>Decision of The Value Adjustment Board—<br/>Value Petition (n. 8/09)</u>   | _____          |

|                            |  |                  |
|----------------------------|--|------------------|
| <u>(c) DR-485WCN</u>       | <u>Value Adjustment Board-Clerk's Notice (n. 8/09)</u>   | _____            |
| <u>(d) DR-485WI</u>        | <u>Value Adjustment Board—Withdrawal of<br/>Petition (n. 8/09)</u>   | _____            |
| <u>(e) DR-485XC</u>        | <u>Decision of the Value Adjustment Board-<br/>Exemption, Classification, or Assessment Difference<br/>Transfer Petition (n. 8/09)</u> | _____            |
| <del>DR-485</del>          | <del>Record of Decision and Notice of the Value<br/>Adjustment Board (r. 12/96)</del>  | <del>12/96</del> |
| <u>(26) (25)(a) DR-486</u> | <u>Petition to <del>The</del> Value Adjustment Board-<br/>Request for Hearing (r. <del>8/09</del> 12/96)</u>                           | _____ 12/96      |
| <u>(b) DR-486DP</u>        | <u>Petition to the Value Adjustment Board-Tax<br/>Deferral or Penalties-Request for Hearing (n.8/09)</u>                               | _____            |
| <u>(c) DR-486PORT</u>      | <u>Petition to the Value Adjustment Board-Transfer of<br/>Homestead Assessment Difference-Request for<br/>Hearing (r. 8/09)</u>        | _____            |
| <u>(d) DR-486XCO</u>       | <u>Cross-County Notice of Appeal and Petition-Transfer<br/>of Homestead Assessment Difference (r. 8/09)</u>                            | _____            |
| <del>DR-486T</del>         | <del>Petition to Value Adjustment Board-Tangible<br/>Personal Property (r. 2/92)</del>   | <del>12/94</del> |
| <u>(e) DR-487</u>          | <u>Certification of Compliance (r. 12/99)</u>  | 12/96            |
| <u>(27) (26) DR-488</u>    | <u><del>Certification</del> Certificate of the Value Adjustment<br/>Board (r. <del>8/09</del> 3/92)</u>                                | _____ 1/00       |

(27) through (28)(d) renumbered as (28) through (29)(d) No change.

|  |  |                       |
|--|--|-----------------------|
| <del>(30) (29)</del> (a) DR-490  | Notice of Disapproval of Application for Property<br>Tax Exemption <u>or Classification</u> by The County<br>Property Appraiser (r. <del>8/09</del> 12/03)                                 | _____ 1/04            |
| <del>(b) DR-490</del> PORT   | <u>Notice of Denial of Transfer of Homestead<br/>Assessment Difference</u> (r. 8/09)   | _____                 |
| <del>(b) DR-491</del>  | <del>Notice of Denial of Application for Agricultural<br/>or High Water Recharge Classification of Lands<br/>(r. 12/96)</del>  | <del>12/96</del>      |
| (30)(a) through (50)(b) renumbered as (31)(a) through (51)(b) No change. |  |                       |
| (c) DR-529   | <del>Notice of Tax Impact of Value Adjustment<br/>Board (example only)</del> (r. <del>8/09</del> 12/96)  | _____ 12/96           |
| (51)(a) through (55) renumbered as (52)(a) through (56) No change.       |  |                       |
| <del>(57)(a) DR-570</del>  | <del>Application for Homestead Tax Deferral</del> (r. 7/06)  | <del>10/07</del>      |
| <del>(b) DR-570</del> WF   | <del>Application for Recreational and Commercial Working<br/>Waterfronts Tax Deferral</del> (n. 7/06)  | <del>10/07</del>      |
| <del>DR-571A</del> DR-571  | <del>Notice of Disapproval of Application for Homestead<br/>Tax Deferral-<u>Homestead, Affordable Rental Housing,</u><br/><u>or Working Waterfront</u></del> (n. 8/09 r. <del>6/91</del> ) | <del>6/91</del> _____ |
| <del>(d) DR-571</del> WF   | <del>Notice of Disapproval of Application for Recreational<br/>and Commercial Working Waterfronts Tax<br/>Deferral</del> (r. 12/05)  | <del>1/06</del>       |
| <del>DR-572</del>  | <del>Petition to Value Adjustment Board—<br/>Homestead Tax Deferral</del> (r. <del>6/91</del> )  | <del>6/91</del>       |

|                           |  |       |
|---------------------------|--|-------|
| <del>(b) DR-572WF</del>   | <del>Petition to Value Adjustment Board Recreational</del> |       |
|                           | <del>and Commercial Working Waterfronts (n. 12/05)</del>   | 1/06  |
| <del>(a) (e) DR-584</del> | Tax Collectors Budget Schedule (r. 2/94)                   | 12/94 |
| <del>(b) (4) DR-585</del> | Minimum Standards Contract (n. 8/77)                       | 8/77  |

(58) through (61)(b) No change.

Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 92.525, 95.18, 136.03, 192.001(18), 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.461, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 195.095, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 197.182, 197.222, 197.253, 197.304, 197.3041, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 213.05, 218.66 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,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: Howard Moyes, Deputy Director, Property Tax Oversight Program, Department of Revenue, Bloxham Building, 725 S. Calhoun Street, Room G-12, Tallahassee, Florida, 32399-0100, telephone 850-922-7991.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: The Governor and Cabinet of the State of Florida.

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 25, 2009.

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: The current proposed forms contained in this notice that support the proposed rules in new Rule Chapter 12D-9, F.A.C., were developed using a multi-step process designed to maximize public

participation: A) first, topics based on value adjustment board hearing procedure issues were discussed with interested parties in a round-table forum at three day-long public meetings— March 13, 2009 (notice of which was published in the Florida Administrative Weekly (FAW) in Vol. 35, No. 8, p. 1000); May 12, 13, and 14, 2009 (notice was published in the FAW in Vol. 35, No. 16, p. 1990); and July 2, 2009 (notice was published in the FAW in Vol. 35, No. 25, p. 3113); B) then, proposed rules were written based on these discussions; C) a subsequent rule development workshop was held to receive public comments on the proposed rules—August 4, 2009 (notice was published in the FAW in Vol. 35, No. 28, pp. 3350-3352); and, D) a revised draft was developed based on the workshop. Members of the public attended each of these meetings and the workshop and made comments.

In 2008, the Department held seven workshops to develop an earlier rule draft. Members of the public attended each of these workshops and made comments.

Notices for the workshops held on the earlier draft in 2008 were published on: July 11, 2008, for a workshop in Ft. Lauderdale, FL.(see Vol. 34, No. 28, pp. 3613-3614 of the Florida Administrative Weekly/F.A.W.); July 18, 2008, for a workshop in Live Oak, FL. (see Vol. 34, No. 29, p. 3668 of the F.A.W.); July 18, 2008, for a workshop in Tallahassee, FL. (see Vol. 34, No. 29, p. 3668 of the F.A.W.); September 19, 2008, for a workshop in Tampa, FL. (see Vol. 34, No. 38, p. 4803, of the F. A.W.); September 19, 2008, for a workshop in Panama City, FL. (see Vol. 34, No. 38, p. 4803, of the F.A.W.); October 31, 2008, for a workshop in Orlando, FL. (see Vol. 34. No.44, pp. 5709-5711 of the F.A.W.); and, October 31, 2008, for a workshop in Miami, FL. (see Vol. 34, No. 44, pp. 5709-5711 if the F.A.W.). Members of the public attended each of this workshops and made comments on the forms.

In addition to these workshops, the Department published a notice of rule development on

December 5, 2008, and posted a new draft of these proposed rules on the Internet site listed below on December 22, 2008, with a request that all public comments be submitted no later than January 16, 2009. The notice of rule development for this rule stated that a workshop would not be held unless one was requested in writing. The Department did not receive a written request to hold a workshop.

Throughout this rulemaking process written comments have been emailed to the Department and to an Internet site at <http://dor.myflorida.com/dor/property/vabwb/vabws.html>, which was created specifically to give the public access to all comments submitted on these proposed rules.

In addition, written comments have been submitted to the Department by email, and to an Internet site at <http://dor.myflorida.com/dor/property/vabwb/vabws.html>, which was created specifically to give the public a location to post comments, to access all revised versions of the forms, and view comments submitted on these proposed new and amended forms.