

NOTICE OF PROPOSED RULE DEVELOPMENT WORKSHOP

DEPARTMENT OF REVENUE

PROPERTY TAX OVERSIGHT PROGRAM

RULE NO.:	RULE TITLE:
12D-10.0001	Property Taxpayer Rights and Responsibilities.
12D-10.001	Composition of Value Adjustment Board; Appointment of Legal Counsel to Board.
12D-10.0011	Definitions for Administrative Review of Just Valuations.
12D-10.0012	Scope of Administrative Review of Just Valuations.
12D-10.0013	Process of Administrative Review of Just Valuations.
12D-10.002	Appointment and Employment of Special Magistrates.
12D-10.003	Requirements for Decisions by Value Adjustment Boards and Recommended Decisions of Special Magistrates.
12D-10.0032	Review and Adoption of Recommended Decisions of Special Magistrates by Value Adjustment Boards.
12D-10.00331	Requirements for Decisions to Remand Assessments to Property Appraiser.
12D-10.0035	Definitions for Administrative Review of Classifications, Exemptions and "Portability" Assessment Differences.
12D-10.0036	Scope of Administrative Review of Classifications, Exemptions and "Portability" Assessment Differences.
12D-10.0037	Process of Administrative Review of Classifications, Exemptions and "Portability" Assessment Differences.

- 12D-10.00395 Requirements for Decisions by Value Adjustment Boards and Recommended Decisions of Special Magistrates.
- 12D-10.00396 Review and Adoption of Recommended Decisions of Special Magistrates by Value Adjustment Boards.
- 12D-10.00397 Requirements for Decisions to Remand Classification Assessments to Property Appraiser.
- 12D-10.00398 Requirements for Administrative Review of Classified Use Valuations.
- 12D-10.004 Receipt of Taxpayer's Petition to be Acknowledged.
- 12D-10.0044 Uniform Procedures for Hearings; Procedures for Information and Evidence Exchange Between the Petitioner and Property Appraiser, Consistent with Section 194.032, F.S.; Organizational Meeting; Uniform Procedures to be Available to Petitioners.
- 12D-10.005 Duty of Clerk to Prepare and Transmit Record.
- 12D-10.006 Public Notice of Findings and Results of Value Adjustment Board.
- 12D-10.0065 Certification of Assessment Rolls Before Commencement of Value Adjustment Board Hearings.
- 12D-10.007 Certification of Assessment Rolls After Completion of Value Adjustment Board Hearings.
- 12D-10.008 Complaints; Form Required.
- 12D-10.009 Notice of Non-Compliance by Department of Revenue.

PURPOSE AND EFFECT: The purpose of these proposed rule changes and new and revised forms is to set forth administrative review procedures and standards for making board decisions

and special magistrate recommended decisions including the value of property, the denial of exemptions, the denial of classifications and deferrals. Also, these rules and forms provide for certification by the Value Adjustment Board that the Board complied with the requirements of Chapter 194, Florida Statutes, and Department rules, and procedures for complaints regarding noncompliance. Chapter 12D-10, Florida Administrative Code, is being substantially rewritten and additional rule sections may be added. The preliminary text of the proposed rules and forms will be available from the contact person listed below or from the Department's website at: <http://dor.myflorida.com/dor/property/vabwb/vabws.html> on or about November 5, 2008.

General comments, questions, or suggestions about the value adjustment board process may be submitted to the Department at VAB@dor.state.fl.us.

The effect of these proposed rule changes and new and revised forms is to set forth clear, equitable, and uniform administrative review procedures and standards for taxpayers who petition property tax matters to Value Adjustment Boards, including the value of property, the denial of exemptions, and the denial of classifications and deferrals.

SUBJECT AREA TO BE ADDRESSED: The subject of this workshop is the property tax value adjustment board process.

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

LAW IMPLEMENTED: Ch. 2008-197, Laws of Florida, 193.122, 194.011, 194.015, 194.032, 194.034, 194.035, 194.036, 194.037, 194.301, 195.002, 195.096, 195.022, 196.011, 197.122, 200.069, 213.05 FS.

RULE DEVELOPMENT WORKSHOPS WILL BE HELD AT THE DATES, TIMES, AND PLACES SHOWN BELOW:

DATE AND TIME: November 19, 2008; 10:00 a.m.

PLACE: Orange County Extension Education Center Auditorium, 6021 South Conway Road, Orlando, Florida.

DATE AND TIME: November 20, 2008; 10:00 a.m.

PLACE: Florida Department of Revenue Miami Service Center, 8175 N.W. 12th Street, Suite 119, Miami, Florida.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT 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, e-mail address: ForrestJ@dor.state.fl.us.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: If you are hearing or speech impaired, please contact the Department by using the Florida Relay Service, 1(800)955-8770 (Voice) and 1(800)955-8771 (TDD).

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT WILL BE AVAILABLE AS STATED ABOVE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.