

**STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM**

**CHAPTER 12D-10
FLORIDA ADMINISTRATIVE CODE**

VALUE ADJUSTMENT BOARDS

**12D-10.001 Composition of Value
Adjustment Board.**

Rulemaking Authority 195.027(1), 213.06(1) FS.
Law Implemented 194.015, 213.05 FS.
History--New 10-12-76, Formerly 12D-10.01,
Amended 12-31-98, Repealed 3-30-10.

**12D-10.002 Appointment and Employment
of Special Magistrates.**

Rulemaking Authority 195.027(1), 213.06(1) FS.
Law Implemented 194.032, 194.034, 194.035,
213.05 FS. History--New 10-12-76, Formerly
12D-10.02, Repealed 3-30-10.

**12D-10.003 Powers, Authority, Duties and
Functions of Value Adjustment Board.**

(1) The board has no power to fix the original valuation of property for ad valorem tax purposes or to grant an exemption not authorized by law and the board is bound by the same standards as the county property appraiser in determining values and the granting of exemptions. The board has no power to grant relief either by adjustment of the value of a property or by the granting of an exemption on the basis of hardship of a particular taxpayer. The board, in determining the valuation of a specific property, shall not consider the ultimate amount of tax required.

(2) The powers, authority, duties and functions of the board, insofar as they are appropriate, apply equally to real property and tangible personal property (including taxable household goods).

(3) Every decision of the board must contain specific and detailed findings of fact which shall include both ultimate findings of fact and basic and underlying findings of fact. Each basic and underlying finding must be properly annotated to its supporting evidence. For purposes of these rules, the following are defined to mean:

(a) An ultimate finding is a determination of fact. An ultimate finding is usually expressed in the language of a statutory standard and must be supported by and flow rationally from adequate basic and underlying findings.

(b) Basic and underlying findings are those findings on which the ultimate findings rest and which are supported by evidence. Basic and underlying findings are more detailed than the ultimate findings but less detailed than a summary of the evidence.

(c) Reasons are those clearly stated grounds upon which the board or property appraiser acted.
-Rulemaking Authority 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 193.122, 194.011, 194.015, 194.032, 194.034, 194.036, 194.037, 194.301, 195.002, 195.096, 196.011, 197.122, 213.05 FS. History--New 10-12-76, Formerly 12D-10.03, Amended 11-10-77, 9-30-82, 12-31-98, 3-30-10.

**12D-10.004 Receipt of Taxpayer's Petition
to Be Acknowledged.**

Rulemaking Authority 195.027(1), 213.06(1) FS.
Law Implemented 194.011, 194.015, 194.032,
195.022, 200.069, 213.05 FS. History--New
10-12-76, Formerly 12D-10.04, Amended
1-11-94, 12-28-95. 12-31-98, 1-20-03, 12-30-04,
Repealed 3-30-10.

**12D-10.0044 Uniform Procedures for
Hearings; Procedures for Information and
Evidence Exchange Between the Petitioner and
Property Appraiser, Consistent with s. 194.032,
F.S.; Organizational Meeting; Uniform
Procedures to be Available to Petitioners.**

Rulemaking Authority 194.011(5), 195.027(1),
213.06(1) FS. Law Implemented 194.011,
194.015, 194.032, 194.034.035, 195.022, 200.069,
213.05 FS. History--New 4-4-04, Amended 12-30-
04, Repealed 3-30-10.

**12D-10.005 Duty of Clerk to Prepare and
Transmit Record.**

Rulemaking Authority 195.027(1), 213.06(1) FS.
Law Implemented 194.032, 194.036, 213.05 FS.
History--New 10-12-76, Amended 11-10-77,
Formerly 12D-10.05, Repealed 3-30-10.

**12D-10.006 Public Notice of Findings and
Results of Value Adjustment Board.**

Rulemaking Authority 195.027(1), 213.06(1) FS.
Law Implemented 50, 194.032, 194.034, 194.037,
213.05 FS. History--New 2-12-81, Formerly
12D-10.06, Repealed 3-30-10.