

NOTICE OF PROPOSED RULE DEVELOPMENT WORKSHOP

DEPARTMENT OF REVENUE

PROPERTY TAX OVERSIGHT PROGRAM

RULE NO.:	RULE TITLE:
12D-9.101	Scope of These Uniform Rules of Procedure.
12D-9.102	Definitions.
12D-9.103	Duties of the Board.
12D-9.104	Duties of the Clerk.
12D-9.105	Authority and Duties of Special magistrates.
12D-9.106	Petition.
12D-9.107	Representation of the Taxpayer.
12D-9.108	Standards of Conduct.
12D-9.109	Filing and Service.
12D-9.110	Exchange of Evidence.
12D-9.111	Notice of Hearing; Scheduling of Hearings; 4-Hour Rule; Presentation of Evidence; Testimony of Witnesses; Conducting Hearings by Electronic Media.
12D-9.112	Disqualification or Recusal of Special Magistrates.
12D-9.113	Ex Parte Communication Prohibition.
12D-9.114	Recordation.
12D-9.115	Final Decisions.
12D-9.116	Further Judicial Proceedings.

PURPOSE AND EFFECT: The purpose of these proposed rule changes and new and revised

forms is to set forth uniform procedures for hearings before value adjustment boards and their magistrates; and, to consider uniform forms related to these procedures. A preliminary text is currently available on the Department's website at:

<http://dor.myflorida.com/dor/property/vabwb/vabrules.html>. A revised version, which will be the subject of these workshops, will be posted on or about November 5, 2008 at the same website address or from the contact person listed below. 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 procedures for taxpayers who petition property tax matters to Value Adjustment Boards, including property tax assessments, denials of classifications, and denials of exemptions.

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

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

LAW IMPLEMENTED: Ch. 2008-197, Laws of Florida, 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 194.181, 195.022 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 IS AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.