



Florida Department of Revenue

12/14/09, 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—Monday 12/14/09

CALL TO ORDER, WELCOME, MEETING PROCEDURES

Lisa Echeverri 15 minutes

EXPLANATION: WebEx Technical Issues

CPD Staff 5 minutes

NEW BUSINESS:

Lisa Echeverri Not limited

Proposed Draft of Rules in new Rule Chapter 12D-9

All Parties

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12D-9.021 – Withdrawn or Settled Petitions; Petitions Acknowledged as Correct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 Value Assessments to the Property Appraiser

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 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 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

New forms for discussion:

- Value Adjustment Board Attachment to Petition for Multiple Units Filing (**Form DR-486MU**).
- Notice of Decision of the Value Adjustment Board (**Draft Form DR-485M**).
- Initial Certification of the Value Adjustment Board (**Draft Form DR-488P**).

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

Lisa Echeverri 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.