

To: Value Adjustment Board Clerks and Administrators, Clerks of Court, Chairpersons of Value Adjustment Boards, Interested Parties, Property Appraisers, and Tax Collectors  
From: James McAdams  
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**FLORIDA DEPARTMENT OF REVENUE  
PROPERTY TAX INFORMATIONAL BULLETIN**

**Value Adjustment Board Policies, Procedures, and Forms**

The purpose of this bulletin is to advise you of changes to Chapter 194, Florida Statutes, enacted by the 2008 Legislature. Specifically those changes that apply to value adjustment board policies, procedures and petition forms. These provisions are effective September 1, 2008.

Section 4, Chapter 2008 - 197, Laws of Florida (House Bill 909): This law amended section 194.011, Florida Statutes, as follows (words stricken are deletions; words underlined are additions):

**194.011 Assessment Notice; Objection to assessments.—**

\* \* \*

**(3) A petition to the value adjustment board must be in substantially the form prescribed by the department. Notwithstanding s. 195.022, a county officer may not refuse to accept a form provided by the department for this purpose if the taxpayer chooses to use it. A petition to the value adjustment board shall describe the property by parcel number and shall be filed as follows:**

**(a) The property appraiser shall have available and shall distribute forms board prescribed by the Department of Revenue on which the petition shall be made. Such petition shall be sworn to by the petitioner.**

**b) The completed petition shall be filed with the clerk of the value adjustment of the county, who shall acknowledge receipt thereof and promptly furnish a copy thereof to the property appraiser.**

**(c) The petition shall state the approximate time anticipated by the taxpayer to present and argue his or her petition before the board.**

\* \* \*

**(g) The individual, agent or legal entity that signs the petition becomes an agent of the taxpayer for the purpose of serving process to obtain personal jurisdiction over the taxpayer for the entire value adjustment board proceedings, including any appeals of a board decision by the property appraiser pursuant to s. 194.036.**

\* \* \*

**(5)(a) The department shall by rule prescribe uniform procedures for hearings before the value adjustment board which include requiring:**

**1.(a) Procedures for the exchange of information and evidence by the property appraiser and the petitioner consistent with s. 194.032. and**

**2.(b) That the value adjustment board hold an organizational meeting for the purpose of making these procedures available to petitioners.**

**(b)The department shall develop a uniform policies and procedures manual that shall be used by value adjustment boards, special magistrates, and taxpayers in proceedings before value adjustment boards. The manual shall be made available, at a minimum, on the department's website and on the existing websites of the clerks of circuit courts.**

### New Uniform Policies and Procedures Manual for Value Adjustment Boards, Special Magistrates and Taxpayers

The Florida Legislature enacted amendments to Section 194.011(5)(b) to provide Florida taxpayers a uniform process for VAB petitions and procedures. The uniform policies and procedures manual being developed by the Department will contain revised value adjustment board rules and will supersede existing portions of the Florida Administrative Code when the revised rules are adopted.

The Department plans to adopt revisions to Chapter 12D-10, Florida Administrative Code, which will address substantive law. It is anticipated that Chapter 12D-10 will incorporate substantive elements relating to value adjustment board composition, burden of proof at hearings, findings of fact and conclusions of law by special magistrates, and recommended decisions by special magistrates. These rule amendments are needed to better specify the roles of the special magistrates and value adjustment boards as a result of statutory changes contained in Chapter 2008-197, Laws of Florida. The Department is developing a proposed draft of Rule 12D-10 to be posted on the Department's internet site by the end of September 2008 and included on agendas for subsequent rule development workshops and hearings.

### New Value Adjustment Board Uniform Rules of Procedure

The Department has also prepared draft uniform rules of procedure (proposed Chapter 12D-9, Florida Administrative Code) for value adjustment board hearings, which are available on the Department's web site at: <http://dor.myflorida.com/dor/property/vabwb/vabws.html>. While these draft uniform rules of procedure will not become mandatory until they are adopted after the required procedures of Chapter 120, Florida Statutes, are completed (estimated to take three to five months), they may be used provisionally as guidance to amend or replace existing procedures in your county in the interim.

All Florida value adjustment boards and special magistrates shall use procedures that are in conformance with Florida law (Chapter 194, Florida Statutes; Rule 12D-10 of the Administrative Code; and Chapter 2008-197, Laws of Florida). The Department recommends that each value adjustment board carefully review any locally adopted procedures and remove any provisions that are not supported by Florida law.

## New Value Adjustment Board Petition Forms

To comply with Chapter 2008-197, Laws of Florida, the Department has developed an alternative form. Form DR-486A, Petition to Value Adjustment Board, can be used by taxpayers and value adjustment boards beginning September 1, 2008. This alternative form is located on the Department's web site at the following link:

<http://dor.myflorida.com/dor/property/vabwb/vabrules.html>. This form is designated as an approved alternative form for use by value adjustment boards pursuant to Section 195.022, Florida Statutes, and Chapter 2008-197, Laws of Florida. Value adjustment boards must accept petitions made on this form.

Taxpayers and value adjustment boards may continue to use the existing Form DR-486 for the 2008 tax year. **However, taxpayers are not required to complete certain sections or subsections. The omission of any or all of the items listed below should not constitute grounds for denying or refusing to accept a petition:**

Section I

- Market value and estimated market value of property.

Section II

- Owner, market value, and description of property adjacent to, or of like use location and nature to, petitioned property.

Section III

- Entire section; includes description of use of petitioned property, purchase price, costs, mortgage and insurance information, appraisal reports, etc.

Section IV

- The check boxes asking about willingness to submit additional information, whether assessment has been discussed with the property appraiser, and if no, whether a conference with the property appraiser was requested.

The notarization section must still be filled out when using this Form DR-486.

An existing Form DR-486 highlighting the sections that are not required to be completed by taxpayers can be accessed at the following link on the Department's web site:

<http://dor.myflorida.com/dor/property/codownloads.html>.

In addition, there is nothing in the Department's administrative rules or in Florida statutes requiring a taxpayer's representative or agent to submit a letter of authorization with a Form DR-486. Value adjustment boards shall not refuse to accept a petition or require written authorizations from taxpayer representatives or agents who file a petition with the value adjustment board.

The Department is also developing alternative Form DR-485A and a new Form DR-485MAG for use by value adjustment boards and special magistrates for decisions and recommended decisions, respectively, for the 2008 tax year. The Department anticipates having these forms available in mid-September on its web site. A bulletin announcing the availability and use of these forms will be issued when they are completed.

Value adjustment boards shall not use any form that has not received prior approval by the Department.

### New Value Adjustment Board Training

Pursuant to section 194.035(1), Florida Statutes, the Department has developed a limited interim training course for 2008 that is intended for newly hired attorneys and value adjustment board members and their alternates in counties with a population less than 75,000 that do not use special magistrates. This interim training is limited in scope and content and is not the full statutory training specified for special magistrates in Section 194.035(3), Florida Statutes. The 2008 limited interim training does not substitute for the full statutory training that will be provided to special magistrates in 2009. This limited interim training should be used only in conjunction with necessary legal advice from legal counsel to the value adjustment board to assure compliance with Florida law. By successfully completing this training, members of the board and their attorneys will meet the 2008 training requirements of section 194.035(1), Florida Statutes. This limited interim value adjustment board training is available on the Department's web site at: [http://dor.myflorida.com/dor/property/vabwb/vabws\\_limited\\_training.html](http://dor.myflorida.com/dor/property/vabwb/vabws_limited_training.html).

The 2008 limited interim training course addresses key provisions of Florida law on the administrative review of assessments by value adjustment boards. The course also contains information on the Department's property appraisal guidelines for property appraisers. Under Florida law, these guidelines are not rules and do not establish just value. They are intended to assist property appraisers in their annual production of assessment rolls. The statutory scope of these guidelines does not include the rights and responsibilities of participants in the value adjustment board process. Value adjustment boards may use these guidelines as a source of general knowledge of the development of just valuations by property appraisers.

The Department's real property appraisal guidelines can be found at the following web address: <http://dor.myflorida.com/dor/property/RP/FLrpg.pdf>

The Department's tangible personal property appraisal guidelines can be found at the following web link; <http://dor.myflorida.com/dor/property/guidelines.html>.

### For More Information

The Department of Revenue provides the information in this bulletin for your general consideration. The full text of Chapter 2008-197, Laws of Florida, and all provisions of Florida law pertaining to property tax are available on the Department's website: <http://dor.myflorida.com/dor/property/vabwb/vabws.html>. If you have questions regarding this matter, you may e-mail [VAB@dor.state.fl.us](mailto:VAB@dor.state.fl.us) or you may call Property Tax Oversight, Technical Section at (850) 488-4436, or (850) 414-6104.