

TO: Value Adjustment Board Clerks and Administrators, Clerks of Court, Members of Value Adjustment Boards, Board Attorneys, Special Magistrates, Interested Parties, Property Appraisers, and Tax Collectors

FROM: James McAdams

DATE: September 1, 2009

BULLETIN: PTO 09-26

**FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX INFORMATIONAL BULLETIN**

Value Adjustment Board Policies, Procedures, and Forms

This bulletin is intended to provide additional information and clarification in response to questions about procedures used by value adjustment boards to conduct hearings for 2009 as required by Chapter 194, Florida Statutes.

Rules and Procedure

The Department has made significant changes to proposed Rule 12D-9, F.A.C., as well as the proposed forms used by Value Adjustment Boards. The proposed forms and rules are available on the Department's web site at: <http://dor.myflorida.com/dor/property/vabwb/vabrules.html>

Public hearings have been scheduled October 9, 2009 and October 19, 2009 to receive public comment on these rules. The proposed rules of procedure will not become mandatory until all hearings have been completed and the rules are adopted and become law. However, the Department recommends that you use these proposed rules as guidance during the 2009 tax year since they were drafted to incorporate provisions of recent legislation and ensure that taxpayers receive due process in their value adjustment board hearings.

If your county chooses to use any additional local procedures on an interim basis, they must be in conformance with Florida law and must be indispensable to the value adjustment board's ability to administer and conduct hearings. See Department PTO Bulletin 09-07, March 11, 2009.

Forms

The Department recommends that you use the proposed forms that are currently available on our website. However, since these forms are not yet adopted, their use is not required. That is, a petition filed on the current form DR-486 (r. 12/96), or DR-486A (r. 11/08) must be accepted in the same manner as petitions made on proposed form DR-486.

For More Information

E-mail: VAB@dor.state.fl.us

Or call:

Kama Munroe at 850-414-6104 or Claudia Kemp at 850-488-4436.