

**To:** Value Adjustment Board Clerks, Attorneys and Special Magistrates;  
Property Appraisers; Tax Collectors; and Interested Parties  
**From:** James McAdams  
**Date:** March 3, 2010  
**Bulletin:** PTO 10-02

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

### Update on Value Adjustment Board Rule Promulgation

On Wednesday, February 24, 2010, the Governor and Cabinet, acting as the head of the Department of Revenue, approved the adoption of the Department's proposed Rule Chapter 12D-9 and accompanying forms, a partial repeal of the rules in Rule Chapter 12D-10 and the amendments to Rule 12D-16.002, F.A.C. The Department received approval to file and certify the proposed rule provisions with the Secretary of State.

The effective date of the rules and forms is anticipated to be March 30, 2010.

We will send a communication to all parties when the rules become effective.

The Department has already begun the process of revising the training curriculum which will include the incorporation of these rules. This revised training will be available by June 30, 2010.

When effective, the rules will become law and as such value adjustment boards, clerks, property appraisers, and tax collectors will be required to follow the rules, as stated in section 195.027(1) and 194.011(5)(b), Florida Statutes. The rules will supersede any local rules or prior Department of Revenue rules on the subject.

The Department will prepare the uniform policies and procedures manual, provided for in section 194.011(5)(b), Florida Statutes, prior to the effective date of the rules. Interested parties will have an opportunity to comment on a draft of the manual in the coming weeks.

We would like to thank all those who participated in this process and provided comments and feedback that assisted the Department in developing uniform rules to govern the value adjustment board process throughout the state.

A copy of the VAB Rule Package as provided to the Governor and Cabinet for the February 24, 2010 meeting is posted to our Internet site at:  
<http://dor.myflorida.com/dor/property/vab/pdf/21110rulepckg.pdf>.

Please forward any comments or questions to [VAB@dor.state.fl.us](mailto:VAB@dor.state.fl.us).