

NOTICE OF PROPOSED RULE DEVELOPMENT WORKSHOP

DEPARTMENT OF REVENUE

PROPERTY TAX OVERSIGHT PROGRAM

RULE NO.:	RULE TITLE:
12D-10.001	Composition of Value Adjustment Board.
12D-10.002	Appointment and Employment of Special Magistrates.
12D-10.003	Powers, Authority, Duties and Functions of Value Adjustment Board.
12D-10.004	Receipt of Taxpayer's Petition to be Acknowledged.
12D-10.0044	Uniform Procedures for Hearings; Procedures for Information and Evidence Exchange Between the Petitioner and Property Appraiser, Consistent with Section 194.032, F.S.; Organizational Meeting; Uniform Procedures to be Available to Petitioners.
12D-10.005	Duty of Clerk to Prepare and Transmit Record.
12D-10.006	Public Notice of Findings and Results of Value Adjustment Board.

PURPOSE AND EFFECT: The purpose of these proposed rule changes is to set forth administrative review procedures and standards for making board decisions and special magistrate recommended decisions including the value of property, the denial of exemptions, and the denial of classifications and deferrals. It is anticipated that Chapter 12D-10, Florida Administrative Code, will be substantially rewritten and that additional rule sections will be added. The preliminary text of the proposed rule will be available from the contact person listed below or from the Department's website at

<http://dor.myflorida.com/dor/property/vabwb/vabws.html> on or about October 6, 2008. 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 is to set forth clear, equitable, and uniform administrative review procedures and standards for taxpayers who petition property tax matters to Value Adjustment Boards, including the value of property, the denial of exemptions, and the denial of classifications and deferrals.

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

SPECIFIC AUTHORITY: 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS.

LAW IMPLEMENTED: Ch. 2008-197, Laws of Florida, 193.122, 194.011, 194.015, 194.032, 194.034, 194.035, 194.036, 194.037, 194.301, 195.002, 195.096, 195.022, 196.011, 197.122, 200.069, 213.05 FS.

RULE DEVELOPMENT WORKSHOPS WILL BE HELD AT THE DATES, TIMES, AND PLACES SHOWN BELOW:

DATE AND TIME: October 13, 2008; 10:00 a.m.

PLACE: Hillsborough County Extension Service, 5339 County Road 579, Seffner, Florida.

DATE AND TIME: October 17, 2008; 10:00 a.m., Central Standard Time

PLACE: Panama City, City Hall, 9 Harrison Avenue, 2nd floor, Panama City, 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 WILL BE AVAILABLE AS STATED ABOVE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.