

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 uniform procedures for hearings before value adjustment boards and their magistrates; and, to consider uniform forms related to these procedures. It is anticipated that Chapter 12D-10, Florida Administrative Code, will be substantially rewritten and that a new chapter may be created. The preliminary text of the proposed rule development will be available from the contact person listed below or from the Department's website for value adjustment board information at <http://dor.myflorida.com/dor/property/vabwb/vabws.html> on or before July 21, 2008. General

comments, questions, or suggestions about the value adjustment board process may be submitted to the Department at [VAB@dor.state.fl.us](mailto:VAB@dor.state.fl.us).

The effect of these proposed rule changes is to provide clear, equitable, and uniform procedures for taxpayers who want to petition property tax matters to Value Adjustment Boards, including property tax assessments, denials of classifications, and denials of exemptions.

**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:** August 6, 2008; 10:00 a.m.

**PLACE:** City Hall, 101 White Avenue, South East, Live Oak, Florida.

**DATE AND TIME:** August 12, 2008; 10:00 a.m.

**PLACE:** R.A. Gray Building, Heritage Hall Auditorium, 500 South Bronough Street, Tallahassee, Florida.

**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE**

**DEVELOPMENT IS:** Janice Forrester, Tax Auditor IV, 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](mailto: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 IS AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.