

NOTICE OF PROPOSED RULE DEVELOPMENT

DEPARTMENT OF REVENUE

PROPERTY TAX OVERSIGHT PROGRAM

RULE NO: RULE TITLE:

12D-16.002 Index to Forms

PURPOSE AND EFFECT: The purpose of the proposed revisions to this rule is to list the proposed new and amended forms that will support the proposed new rules in: a) Rule Chapter 12D-9, Florida Administrative Code (Requirements for Value Adjustment Boards; Uniform Rules of Procedure For Hearings Before Value Adjustment Boards; Certification and Complaints); and, b) the proposed new and revised rules in Rule Chapter 12D-10, Florida Administrative Code (Requirements For Decisions by Value Adjustment Boards). Notices for rule development workshops for the proposed rules at which versions of these new and amended forms were also discussed were published on: July 11, 2008, for a workshop that was held in Ft. Lauderdale, FL., on July 28, 2008 (see Vol. 34, No. 28, pp. 3613-3614 of the Florida Administrative Weekly/F.A.W.) on proposed forms DR-485, DR-485MAG, DR-486, and DR-490; July 18, 2008, for a workshop that was held in Live Oak, FL., on August 6, 2008 (see Vol. 34, No. 29, p. 3668 of the F.A.W.) on proposed forms DR-485, DR-485MAG, DR-486, and DR-490; July 18, 2008, for a workshop that was held in Tallahassee, FL. on August 12, 2008 (see Vol. 34, No. 29, p. 3668 of the F.A.W.) on proposed forms DR-485, DR-485MAG, DR-486, and DR-490; September 19, 2008, for a workshop that was held in Tampa, FL. on October 13, 2008 (see Vol. 34, No. 38, p. 4803, of the F. A.W.) on proposed forms DR-485, DR-485MAG, DR-486, and DR-490; September 19, 2008, for a workshop that was held in Panama City, FL. on October 17, 2008 (see Vol. 34, No. 38, p. 4803, of the F.A.W.) on proposed forms DR-485, DR-

485MAG, DR-486, and DR-490; October 31, 2008, for a workshop that was held in Orlando, FL., on November 19, 2008 (see Vol. 34. No.44, pp. 5709-5711 of the F.A.W.) on proposed forms DR-485, DR-485MAG, DR-485NC, DR-485R, DR-486, DR-486PC, DR-486PORT, DR-486XCO, DR-488, DR-490, DR-490PORT, and DR-529 (form DR-490PORT was adopted by Emergency Rule 12DER08-25, and forms DR-486PORT and DR-486XCO were adopted by Emergency Rule 12DER08-26, effective July 18, 2008); and, October 31, 2008, for a workshop that was held in Miami, FL. on November 20, 2008 (see Vol. 34, No. 44, pp, 5709-5711 if the F.A.W.) on proposed forms DR-485, DR-485MAG, DR-485NC, DR-485R, DR-486, DR-486PC, DR-486PORT, DR-486XCO, DR-488, DR-490, DR-490PORT and DR-529 (form DR-490PORT was adopted by Emergency Rule 12DER08-25, and forms DR-486PORT and DR-486XCO were adopted by Emergency Rule 12DER08-26, effective July 18, 2008). Members of the public attended each of these workshops and made comments on the proposed rules and the proposed new and revised forms. In addition, written comments have been submitted to the Department by email, and to an Internet site at <http://dor.myflorida.com/dor/property/vabwb/vabws.html>, which was created specifically to give the public access to all revised versions of the proposed rules and forms, to give the public a site to submit comments, and to view the comments submitted by others.

The effect of these proposed rules is that taxpayers who petition property tax matters to Value Adjustment Boards, including property tax assessments, denials of classifications, and denials of exemptions, have an opportunity to comment on, and to have access to, the forms that support the procedures that govern the hearing of their petitions, that document certification by the board regarding compliance with such procedures, and that provide a standard form for submitting complaints regarding noncompliance with such procedures.

SUBJECT AREA TO BE ADDRESSED: The subject area addressed by these proposed revisions to Rule 12D-16.002, Florida Administrative Code, is the new and revised forms that support the proposed new and amended rules on value adjustment board (the board) procedures. These proposed board procedures are contained in new Rule Chapter 12D-9 and revised Rule Chapter 12D-10, Florida Administrative Code.

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

LAW IMPLEMENTED: ss. 3, 4, 5, and 6, Ch. 2008-197, L.O.F., 92.525, 95.18, 136.03, 192.001(18), 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.461, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 195.095, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 197.182, 197.222, 197.253, 197.304, 197.3041, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 213.05, 218.66, Ch. 475, Part II FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE WEEKLY.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT 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, ForrestJ@dor.state.fl.us .

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
RULE CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE
ADMINISTRATION OF FORMS
AMENDING RULE 12D-16.002

12D-16.002 Index to Forms.

(1) The following paragraphs list the forms utilized by the Department of Revenue. A copy of these forms may be obtained by writing to: Director, Property Tax Administration Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. The Department of Revenue adopts, and hereby incorporates by reference in this rule, the following forms and instructions:

Form Number	Title	Effective Date
(2) through (23)	No change.	
(24)(a) <u>DR-485</u>	Final Decision Record of Decision and Notice of the Value Adjustment Board (r. <u>3/09</u> 12/96)	_____ <u>12/96</u>
(b) <u>DR-485MAG</u>	<u>Recommended Decision of Special Magistrate</u> (n. <u>3/09</u>)	_____
(c) <u>DR-485NC</u>	<u>Notice of Noncompliance—Value Adjustment Board</u> (n. <u>3/09</u>)	_____
(d) <u>DR-485R</u>	<u>Value Adjustment Board Remand To Property Appraiser</u> (n. <u>3/09</u>)	_____
(25)(a) <u>DR-486</u>	Petition to <u>The</u> Value Adjustment Board- <u>Request for Hearing</u> (r. <u>3/09</u> 12/96)	_____ <u>12/96</u>

	<u>(b) DR-486PC Value Adjustment Board Procedural Complaint</u>		
		<u>(n. 3/09)</u>	_____
	<u>(c) DR-486PORT</u>	<u>Petition to Value Adjustment Board-Transfer of</u>	
		<u>Homestead Assessment Difference (n. 7/08)</u>	_____
	<u>(d) DR-486XCO</u>	<u>Cross-County Notice of Appeal and Petition-Transfer</u>	
		<u>of Homestead Assessment Difference (n. 7/08)</u>	_____
DR 486T	Petition to Value Adjustment Board Tangible		
	Personal Property (r. 2/92)		12/94
<u>(e) DR-487</u>	Certification of Compliance (r. 12/99)		12/96
<u>(26) DR-488</u>	<u>Certification Certificate</u> of Value Adjustment		
	Board (r. <u>3/09</u> 3/92)		_____ 1/00
	(27) through (28)(d) No change.		
<u>(29)(a) DR-490</u>	Notice of Disapproval of Application for Property		
	Tax Exemption or <u>Agricultural or High Water</u>		
	<u>Recharge Classification of Lands</u> by The County		
	Property Appraiser (r. <u>3/09</u> 12/03)		_____ 1/04
<u>(b) DR-490PORT</u>	<u>Notice of Denial of Transfer of Homestead</u>		
	<u>Assessment Difference (n. 7/08)</u>		_____
(b) DR 491	Notice of Denial of Application for Agricultural		
	or High Water Recharge Classification of Lands		
	(r. 12/96)		12/96
	(30)(a) through (50)(b) No change.		
<u>(c) DR-529</u>	Notice -- of Tax Impact of Value Adjustment		

Board (r. ~~3/09~~ 12/96)

____ 12/96

(51)(a) through (56)(d) No change.

(57)(a) DR-572	Petition to Value Adjustment Board—	
	Homestead Tax Deferral (r. 6/91)	6/91
(b) DR-572WF	Petition to Value Adjustment Board Recreational	
	and Commercial Working Waterfronts (n. 12/05)	1/06
(a) (e) DR-584	Tax Collectors Budget Schedule (r. 2/94)	12/94
(b) (d) DR-585	Minimum Standards Contract (n. 8/77)	8/77

(58) through (61)(b) No change.

Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 92.525, 95.18, 136.03, 192.001(18), 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.461, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 195.095, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 197.182, 197.222, 197.253, 197.304, 197.3041, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 213.05, 218.66 FS. History—New 10-12-76, Amended 4-11-80, 9-17-80, 5-17-81, 1-18-82, 4-29-82, Formerly 12D-16.02, Amended 12-26-88, 1-9-92, 12-10-92, 1-11-94, 12-27-94, 12-28-95, 12-25-96, 12-30-97, 12-31-98, 2-3-00, 1-9-01, 12-27-01, 1-20-03, 1-26-04, 12-30-04, 1-16-06, 10-2-07,_____.