

## NOTICE OF RULE DEVELOPMENT

### DEPARTMENT OF REVENUE

### PROPERTY TAX OVERSIGHT PROGRAM

RULE NO:	RULE TITLE:
12D-9.001	Taxpayer Rights in Value Adjustment Board Proceedings
12D-9.002	Informal Conference Procedures
12D-9.003	Composition of Value Adjustment Board
12D-9.004	Duties of the Board
12D-9.005	Appointment of Clerk of the Value Adjustment Board
12D-9.006	Role of the Clerk of the Value Adjustment Board
12D-9.007	Appointment of Legal Counsel to the Value Adjustment Board
12D-9.008	Role of Legal Counsel to the Board
12D-9.009	Appointment of Special Magistrates to the Value Adjustment Board
12D-9.010	Role of Special Magistrates to the Value Adjustment Board
12D-9.011	Training of Special Magistrates, Value Adjustment Board Members and Legal Counsel
12D-9.012	Employment and Role of Board Appraisers or Evaluators
12D-9.013	Organizational Meeting of the Value Adjustment Board
12D-9.014	Prehearing Checklist
12D-9.102	Definitions
12D-9.106	Petition; Form and Filing Fee
12D-9.107	Representation of the Taxpayer

12D-9.108	Scheduling and Notice of a Hearing
12D-9.110	Exchange of Evidence
12D-9.111	Withdrawn or Settled Petitions; Petitions Acknowledged as Correct
12D-9.112	Hearings Before Board or Special Magistrates
12D-9.113	Procedures for Commencement of a Hearing
12D-9.115	Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses
12D-9.116	Process of Administrative Review
12D-9.117	Procedures for Conducting a Hearing by Electronic Media
12D-9.118	Disqualification or Recusal of Special Magistrates or Board Members
12D-9.119	Ex Parte Communication Prohibition
12D-9.120	Record of the Proceeding
12D-9.121	Petitions on Transfer of “Portability” Assessment Difference
12D-9.122	Procedures for Remanding Just Value or Classified Use Value Assessments
12D-9.131	Recommended Decisions
12D-9.132	Consideration and Adoption of Recommended Decisions of Special Magistrates by Value Adjustment Boards in Administrative Reviews
12D-9.133	Final Decisions
12D-9.134	Filing and Service

12D-9.145	Further Judicial Proceedings
12D-9.150	Duty of Clerk to Prepare and Transmit Record
12D-9.151	Procedures for Petitions on Denials for Tax Deferrals
12D-9.165	Certification of Assessment Rolls
12D-9.200	Public Notice of Findings and Results of Value Adjustment Board

**PURPOSE AND EFFECT:** The purpose of these proposed rules is to establish uniform procedures for hearings before value adjustment boards and their special magistrates, and to adopt proposed uniform forms that support these procedures. The effect of these proposed rules is that taxpayers who petition property tax matters to Value Adjustment Boards have access to comprehensive information about the procedures that govern the hearing of their petitions.

Written comments may be submitted to the Department by email, and to an Internet site at <http://dor.myflorida.com/dor/property/vabwb/vabws.html>, which was specifically created to give the public access to all versions of the proposed rules and forms, to give the public a site to which they could submit comments, and to give the public the opportunity to view the comments submitted by others. The preliminary text of these proposed rules will be available from the contact person listed below or from the Department's website stated above on or about July 24, 2009. General comments, questions, or suggestions about the value adjustment board process may be submitted by email to the Department at [VAB@dor.state.fl.us](mailto:VAB@dor.state.fl.us).

**SUBJECT AREA TO BE ADDRESSED:** The subject area addressed by these proposed new rules in proposed new rule chapter 12D-9, Florida Administrative Code, is the proposed procedures to be used by value adjustment boards to hear petitions from taxpayers. These proposed new rules on board procedures are being supported by proposed new and revised forms to be adopted in Rule 12D-16.002, Florida Administrative Code, for which a rule development

workshop is also being held at the same date, time, and place as this workshop. A separate notice for the rule development workshop for these proposed new and revised forms is also being published in the Weekly.

**RULEMAKING 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., 28.12, 192.001, 192.0105, 193.074, 193.122, 193.155, 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 194.037, 194.171, 194.301, 195.002, 195.022, 195.092, 195.096, 195.097, 196.011, 196.151, 196.193, 196.194, 197.122, 197.253, 197.301, 197.3041, 197.3047, 197.3073, 197.3079, 200.069, 213.05, 465.611, 475.611, Ch. 475, Part II FS, AGO 2002-058, AGO 2008-055, AGO 2008-056.

**A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW:**

**DATE AND TIME:** August 4, 2009; 9:00 a.m.

**PLACE:** Training Room D, Building C-1, Taxworld, 5050 W. Tennessee Street, Tallahassee Florida. The public can also participate in this workshop through a simultaneous electronic broadcast of this event by the Department of Revenue using WebEx, digital video production, and conference calling technology. The requirements to participate are access to the Internet and a phone. The public can participate in this electronic hearing by accessing the broadcast from their home or office. Specific information about how to participate in this electronic meeting from your home or office will be posted on the Property Tax Oversight Program's VAB Internet site on or before July 24, 2009.

**NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT:** Any person requiring special accommodations to participate in any rulemaking proceeding is asked to advise the

Department at least 48 hours before such proceeding by contacting Janice Forrester at (850)922-7945. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, 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,

[ForrestJ@dor.state.fl.us](mailto:ForrestJ@dor.state.fl.us).

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.