

Notice of Development of Rulemaking

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 s. 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, classifications, portability assessment difference transfers and deferrals. Additional changes will be necessary to this chapter based on recent legislation and based on the promulgation of chapter 12D-9, F.A.C. A notice of rule development was published on December 5, 2008 (see Vol. 34, No. 49, pp. 6352-6353 of the Florida Administrative Weekly/F.A.W). Notices for rule development workshops at which versions of these proposed new and amended rules were also discussed were published on: July 11, 2008, for a workshop that was held in Ft. Lauderdale,

Florida, on July 28, 2008 (see Vol. 34. No. 28. pp. 3613-3614 of the Florida Administrative Weekly/F.A.W); July 18, 2008, for a workshop that was held in Live Oak, Florida, on August 6, 2008 (see Vol. 34, No. 29, p. 3668 of the F.A. W); July 18, 2008, for a workshop that was held in Tallahassee, Florida, on August 12, 2008 (see Vol. 34, No. 29, p. 3668 of the F.A.W); September 19, 2008, for a workshop that was held in Tampa, Florida, on October 13, 2008 (see Vol. 34, No. 38, p. 4803, of the F. A.W); September 19, 2008, for a workshop that was held in Panama City, Florida, on October 17, 2008 (see Vol. 34, No. 38, p. 4803, of the F.A. W); October 31, 2008, for a workshop that was held in Orlando, Florida, on November 19, 2008 (see Vol. 34. No.44, pp. 5709-5711 of the FA W); and, October 31, 2008, for a workshop that was held in Miami, Florida, on November 20, 2008 (see Vol. 34, No. 44, pp, 5709-5711 of the F.A.W). Members of the public attended each of these workshops and made comments on the proposed rules. 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 versions of public a site to submit comments, and to view the comments submitted by others. The preliminary text of the proposed rules will be available from the contact person listed below or from the Department's website stated above on or about September 30, 2009. The deadline for submitting written comments on the draft is October 22, 2009. 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.

RULEMAKING 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, 195.022, 195.096, 196.011, 197.122, 200.069, 213.05 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.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 2 days before the workshop/meeting by contacting: 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. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

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.

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