

AGENDA
FLORIDA DEPARTMENT OF REVENUE

Meeting Material Available on the web at:
<http://dor.myflorida.com/dor/opengovt/meetings.html>

MEMBERS

Governor Rick Scott
Attorney General Pam Bondi
Chief Financial Officer Jeff Atwater
Commissioner Adam H. Putnam

May 10, 2016

Contacts: Debra J. Longman
Director of Legislative and Cabinet Services
(850) 617-8324

MaryAnn Murphy, Executive Asst. II
(850) 717-7138

9:00 A.M.
LL-03, The Capitol
Tallahassee, Florida

ITEM	SUBJECT	RECOMMENDATION
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1. Respectfully request approval of the minutes of the March 2, 2016 meeting.

(ATTACHMENT 1)

RECOMMEND APPROVAL

2. Respectfully submit the Agency 3rd Quarter Report for Fiscal Year 2015-2016.

(ATTACHMENT 2)

INFORMATION/DISCUSSION

3. Respectfully request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, amendments to Rule Chapter 12D-9 and Rule 12D-16.002, relating to property tax oversight. The proposed rule amendments reflect statutory changes enacted in sections 1 and 2 of Chapter 2015-115, Laws of Florida, and section 8 of Chapter 2013-109, Laws of Florida.

Rule 12D-9.007 – Role of the Clerk of the Value Adjustment Board

Rule 12D-9.015 – Petition; Form and Filing Fee

Rule 12D-9.019 – Scheduling and Notice of Hearing

Rule 12D-9.020 – Exchange of Evidence

Rule 12D-9.025 – Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses

Rule 12D-9.031 – Consideration and Adoption of Recommended Decisions of Special Magistrates by Value Adjustment Boards in Administrative Reviews

Rule 12D-16.002 – Index to Forms rules relating to property tax oversight.

(ATTACHMENT 3)

RECOMMEND APPROVAL FOR FINAL ADOPTION

ATTACHMENT 1

STATE OF FLORIDA

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IN RE: MEETING OF THE GOVERNOR AND
CABINET

_____ /

CABINET MEMBERS: GOVERNOR RICK SCOTT
ATTORNEY GENERAL PAM BONDI
CHIEF FINANCIAL OFFICER JEFF
ATWATER
COMMISSIONER OF AGRICULTURE
ADAM PUTNAM

DATE: WEDNESDAY, MARCH 2, 2016

LOCATION: CABINET MEETING ROOM
LOWER LEVEL, THE CAPITOL
TALLAHASSEE, FLORIDA

REPORTED BY: NANCY S. METZKE, RPR, FPR
COURT REPORTER

C & N REPORTERS
POST OFFICE BOX 3093
TALLAHASSEE, FLORIDA 32315-3093
(850) 697-8314 / FAX (850) 697-8715
nancy@metzke.com
candnreporters.com

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DEPARTMENT OF REVENUE

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3 GOVERNOR SCOTT: Next I'd like to recognize
4 Marshall Stranburg with the Department of Revenue.

5 Good morning, Marshall.

6 EXECUTIVE DIRECTOR STRANBURG: Good morning,
7 Governor --

8 GOVERNOR SCOTT: You're a short-timer, huh?

9 EXECUTIVE DIRECTOR STRANBURG: -- General
10 Bondi -- yes, I am.

11 GOVERNOR SCOTT: How much longer?

12 EXECUTIVE DIRECTOR STRANBURG: I'm count down
13 this month, the end of month.

14 GOVERNOR SCOTT: So it's the end of March?

15 EXECUTIVE DIRECTOR STRANBURG: Yes, sir, it's
16 short.

17 Good morning to you all. Our first item on
18 the agenda this morning, we respectfully request
19 approval of the minutes of the October 27, 2015 and
20 December 8, 2015, meetings.

21 GOVERNOR SCOTT: Is there a motion on the
22 item?

23 ATTORNEY GENERAL BONDI: So move.

24 GOVERNOR SCOTT: Is there a second?

25 CFO ATWATER: Second.

1 GOVERNOR SCOTT: Comments or objections?

2 (NO RESPONSE).

3 GOVERNOR SCOTT: Hearing none, the motion
4 carries.

5 EXECUTIVE DIRECTOR STRANBURG: Thank you.

6 Our second item is we respectfully submit the
7 Agency's second quarter report for fiscal year
8 2015/2016. Before discussing our measures for the
9 second quarter of 2015/2016, I want to highlight a
10 few accomplishments noted in our report that our
11 employees have achieved during the second quarter:
12 Our child support program continues to increase its
13 performance levels. We finished the federal fiscal
14 year that ends September 30th achieving the highest
15 performance levels in the Program's history. Our
16 staff has continued to increase performance in two
17 areas: The percentage of support collected and
18 distributed and the percentage of cases with a
19 support order in place.

20 Our child support program also has made and
21 will be making additional enhancements to an
22 expansion of our e-services web application and web
23 chat capabilities. The program also exceeded the
24 required 90% paternity establishment percentage
25 reported in December of 2015. Our performance for

1 calendar year 2014 was 91.1%, and our preliminary
2 numbers for year 2015 already show that we will be
3 exceeding the 90% again in 2015.

4 Our general tax administration, I'd like to
5 tell you about a new partnership we've entered into
6 with Score Association to provide hybrid
7 educational programs that focus on business success
8 and tax education. Score, as you know may, is a
9 nonprofit organization that offers education and
10 mentorship opportunities in assistance to start-up
11 and existing businesses.

12 And I'm also pleased to report, Governor, as
13 you know, we've entered into an agreement with you
14 concerning the vacancy rate in our auditor
15 positions in our general tax program. Those
16 vacancies were at a 6.8% rate at the end of the
17 second quarter. This vacancy rate which was down
18 from an all-time high of 19% was achieved through a
19 plan that implemented additional funding for
20 salaries and benefits and other strategies to
21 combat recruitment and retention challenges. And
22 as you remember, you challenged us to get that
23 under 10%, and we were able to meet that and very
24 pleased that we were successful in implementing all
25 of those enhancements that allowed us to get that

1 vacancy rate driven down.

2 In our property tax oversight program, we
3 continue our efforts to improve stakeholder
4 communication through outreach efforts. Our
5 program director and other staff attended meetings
6 and conferences with elected local officials. We
7 also will be continuing our outreach efforts. You
8 may recall that our initial outreach efforts
9 started with interactions with elected officials in
10 29 counties.

11 I'm pleased to report that eight out of nine
12 of our measures remain at level four and five in
13 our performance, which is one measure above a
14 three. That measure was below our expectations in
15 the first quarter of the year. You may recall that
16 our property tax oversight program, the percentage
17 of training participants satisfied with services
18 provided was at a 95.1% level. We've now increased
19 that up to a 96% level, which gets us to a
20 performance level rating of three.

21 I want to thank our employees for their hard
22 work and accomplishments in meeting our performance
23 measures for the second quarter of 2015/16. I'm
24 proud of all of our -- of all of them for meeting
25 the challenge we presented to them when we

1 established our performance measures.

2 So I'll be glad to answer any questions about
3 our performance report for the second quarter of
4 2015/16.

5 GOVERNOR SCOTT: Is there a motion to accept
6 the report?

7 ATTORNEY GENERAL BONDI: So move.

8 GOVERNOR SCOTT: Is there a second?

9 COMMISSIONER PUTNAM: Second.

10 GOVERNOR SCOTT: Any comments or objections?

11 (NO RESPONSE).

12 GOVERNOR SCOTT: Hearing none, the motion
13 carries.

14 EXECUTIVE DIRECTOR STRANBURG: Thank you.

15 Our third item, we respectfully request
16 approval to file and certify with the Secretary of
17 State for final adoption under Chapter 120, Florida
18 Statutes, rule amendments relating to general tax
19 administration. Rule 12A-1.097 is amended to make
20 improvements to the application renewal process for
21 consumer certificate of exemption.

22 GOVERNOR SCOTT: Is there a motion on the
23 item?

24 ATTORNEY GENERAL BONDI: So move.

25 GOVERNOR SCOTT: Is there a second?

1 COMMISSIONER PUTNAM: Second.

2 GOVERNOR SCOTT: Any comments or objections?

3 (NO RESPONSE).

4 GOVERNOR SCOTT: Hearing none, the motion
5 carries.

6 EXECUTIVE DIRECTOR STRANBURG: Thank you.

7 Our third item, we respectfully request
8 approval to file and certify with the Secretary of
9 State for final adoption under Chapter 120 rules
10 relating to child support. These rules streamline
11 the process for handling unidentifiable
12 collections, update the forms and specifications
13 related to financial institution data matching,
14 detail the process used for recovering noncovered
15 medical expenses, and outline the processes and
16 forms used in the administrative establishment of
17 paternity and support obligations.

18 GOVERNOR SCOTT: Is there a motion on the
19 item?

20 ATTORNEY GENERAL BONDI: So move.

21 GOVERNOR SCOTT: Is there a second?

22 COMMISSIONER PUTNAM: Second.

23 GOVERNOR SCOTT: Any comments or objections?

24 (NO RESPONSE).

25 GOVERNOR SCOTT: Hearing none, the motion

1 carries.

2 EXECUTIVE DIRECTOR STRANBURG: Thank you.

3 Our fifth item, we respectfully request
4 approval to file and certify with the Secretary of
5 State for final adoption under Chapter 120, Florida
6 Statutes, rule amendments relating to property tax
7 oversight. Rule 12-9.002 is amended to clarify the
8 duties of certification committees.

9 GOVERNOR SCOTT: Is there a motion on the
10 item?

11 ATTORNEY GENERAL BONDI: So move.

12 GOVERNOR SCOTT: Is there a second?

13 COMMISSIONER PUTNAM: Second.

14 GOVERNOR SCOTT: Any comments or objections?

15 (NO RESPONSE).

16 GOVERNOR SCOTT: Hearing none, the motion
17 carries.

18 EXECUTIVE DIRECTOR STRANBURG: Thank you.

19 Our sixth item, we respectfully request
20 approval to file and certify with the Secretary of
21 State for final adoption under Chapter 120, Florida
22 Statutes, rules relating to property tax oversight.
23 Rule Chapter 12D-13 relating to tax collectors is
24 updated to reflect statutory changes, clarify
25 language and repeal unnecessary rules.

1 Additionally, 12D-16.002 is amended to
2 incorporate revised forms.

3 GOVERNOR SCOTT: Is there a motion on the
4 item?

5 ATTORNEY GENERAL BONDI: So move.

6 GOVERNOR SCOTT: Is there a second?

7 COMMISSIONER PUTNAM: Second.

8 GOVERNOR SCOTT: Any comments or objections?

9 (NO RESPONSE).

10 GOVERNOR SCOTT: Hearing none, the motion
11 carries.

12 EXECUTIVE DIRECTOR STRANBURG: Thank you.

13 And our last item, we respectfully request
14 approval of an authority to publish notice of
15 proposed rule in the Florida Administrative
16 Register for rules relating to property tax
17 oversight.

18 GOVERNOR SCOTT: All right. Is there a motion
19 on the item?

20 ATTORNEY GENERAL BONDI: So move.

21 GOVERNOR SCOTT: Is there a second?

22 CFO ATWATER: Second.

23 GOVERNOR SCOTT: Any comments or objections?

24 (NO RESPONSE).

25 GOVERNOR SCOTT: Hearing none, the motion

1 carries.

2 EXECUTIVE DIRECTOR STRANBURG: Great. Thank
3 you very much.

4 GOVERNOR SCOTT: Thanks, Marshall.

5 EXECUTIVE DIRECTOR STRANBURG: That finishes
6 our agenda.

7 GOVERNOR SCOTT: So we have -- do we have --
8 you have one more meeting, right?

9 EXECUTIVE DIRECTOR STRANBURG: No, this will
10 be it. I don't believe we're going to have an
11 agenda for the March 29th meeting.

12 GOVERNOR SCOTT: March 29th?

13 EXECUTIVE DIRECTOR STRANBURG: Uh-huh.

14 GOVERNOR SCOTT: Thank you for your service.
15 Thank you for your hard work.

16 Now how many years have you been at the
17 Department of Revenue?

18 EXECUTIVE DIRECTOR STRANBURG: I've been
19 25 years at the Department.

20 (APPLAUSE).

21 GOVERNOR SCOTT: Marshall, let's get a
22 picture.

23 EXECUTIVE DIRECTOR STRANBURG: Okay. Let me
24 just say it's an honor and a privilege to serve
25 with you all. You know, you've entrusted me to

1 work with the great citizens of our state as the
2 Executive Director of the Department of Revenue. I
3 appreciate your trust and confidence in me.

4 I want to thank our hardworking employees at
5 the Department of Revenue for all that they have
6 done. They've been a true family to me over the
7 years, and I've enjoyed meeting with them and
8 working with them.

9 And I would be remiss if I didn't also throw a
10 great amount of thanks to your staffs. They have
11 been all wonderful to work with, from, you know,
12 Robin and Erin that are sitting here; Kent with
13 you, General Bondi; Governor Scott, you know, Jeff,
14 Michael Sevvly. I miss Michael tremendously, he was
15 a great guy, and I always enjoyed interacting with
16 him and Carl Rassmussen who stayed with your
17 administration.

18 CFO Atwater, you know, your solid rock there,
19 Robert, he's been a tremendous asset and tremendous
20 help to us at the office over the years.

21 And, Commissioner Putnam, I don't know what
22 I'm going to do not seeing Brooke and Jessica's
23 smiling faces whenever I come down to the Capitol.
24 They've been, again, a true pleasure to work with.

25 So I want to thank you for the opportunity

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that you've given me these years.

GOVERNOR SCOTT: Thank you, Marshall.

* * * *

ATTACHMENT 2



Department of Revenue
3rd Quarter FY 2015-2016
Objective Performance Measures
(January 1 – March 31, 2016)

State Fiscal Year (SFY 7/1 – 6/30)
Federal Fiscal Year (FFY 10/1 – 9/30)

	Objective	Weight	Range	Result	Score	Weighted Score
1	Average number of days from receipt of payment to deposit	10%	5 = Less than 1 4 = 1-2 days 3 = 3-4 days 2 = 5-6 days 1 = 7 days or more	<1day	5	.50
2	Percent of revenue distributions made timely	15%	5 = 98-100% 4 = 95-97% 3 = 92-94% 2 = 90-92% 1 = 87-89%	100.0%	5	.75
3	Median number of days to process a refund	5%	5 = Less than 30 days 4 = 30-39 days 3 = 40-49 days 2 = 50-59 days 1 = 60 days or more	34 days	4	.20
4	Percent of IV-D cases with an order of support (FFY)	10%	5 = 90-100% 4 = 80-89% 3 = 70-79% 2 = 60-69% 1 = 50-59%	82.7%	4	.40
5	Percent of current support collected (FFY)	5%	5 = 80-100% 4 = 60-79% 3 = 40-59% 2 = 20-39% 1 = Less than 19%	63.5%	4	.20
6	Percent of support collected and distributed during the year that was due within the federal fiscal year (FFY)	10%	5 = 90-100% 4 = 80-89% 3 = 70-79% 2 = 60-69% 1 = 50-59%	82.3%	4	.40
7	Percent of State Distributions Unit collections disbursed within two business days of receipt (SFY)	10%	5 = 100% 4 = 99% 3 = 98% 2 = 97% 1 = 96%	99.7%	4	.40
8	Statewide Level of Assessment for real property	10%	5 = 90% and up 1 = 89.9% and below	94.8%	5	.50
9	Percent of training participants satisfied with services provided	5%	5 = 100% 4 = 99% 3 = 96-98% 2 = 93-95% 1 = 90-92%	97.2%	3	.15
Total		80%				3.50



Department of Revenue
3rd Quarter FY 2015-2016
Objective Performance Measures
(January 1 – March 31, 2016)

State Fiscal Year (SFY 7/1 – 6/30)
Federal Fiscal Year (FFY 10/1 – 9/30)

Highlights



Child Support Program

Paternity Establishment Percentage

As mentioned in the second quarter FY 2015-16 Objective Performance Measures Report, the State successfully met and exceeded its required 90% Paternity Establishment Percentage measure for calendar year 2014, which was reported in December 2015. The Program is pleased to announce that in February 2016, Florida exceeded the required 90% level for calendar year 2015. This is the earliest in the year the State has exceeded the 90% required performance level. In previous years, the State has not achieved this level of performance until October; achieving it in February is a significant improvement.

Web Chat Expansion

As mentioned in the second quarter FY 2015-16 Objective Performance Measures Report, the Program recently increased the number of customer service agents handling web chats based on the increasing use of this option by customers. In addition, we expanded the web chat hours of service from 10 A.M. – 4 P.M. to 8 A.M. – 5 P.M.

This quarter we completed the second phase of the web chat expansion. This phase integrated the web chat solution with our case management system. Now our case management system automatically displays the customer's information to the web chat agent once a customer enters his or her personal information when starting a chat. This new feature will save time for the web chat agent (and the customer) since they will not have to enter the customer's information prior to starting the chat.

ATTACHMENT 3



Executive
Director
Leon M. Biegalski

May 10, 2016

MEMORANDUM

TO: The Honorable Rick Scott, Governor
Attention: Kristin Olson, Deputy Chief of Staff
Amanda Carey, Cabinet Aide

The Honorable Jeff Atwater, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Stephanie Leeds, Deputy Director of Cabinet Affairs

The Honorable Pam Bondi, Attorney General
Attention: Kent Perez, Associate Deputy Attorney General
Rob Johnson, Director of Legislative and Cabinet Affairs
Erin Sumpter, Deputy Director of Cabinet Affairs
Andrew Fay, Special Counsel

The Honorable Adam Putnam, Commissioner of Agriculture and Consumer
Services
Attention: Brooke McKnight, Director of Cabinet Affairs
Jessica Field, Deputy Cabinet Affairs Director

THRU: Leon Biegalski, Executive Director

FROM: Debra J. Longman, Director, Legislative and Cabinet Services

SUBJECT: Requesting Adoption and Approval to File and Certify Proposed Rules

Statement of Sections 120.54(3)(b) and 120.541, F.S., Impact: No impact.

The Department has reviewed these proposed amended rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small businesses, small counties, or small cities and are not likely to have an increased regulatory cost in excess of \$200,000 within one year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within five years.

Child Support – Ann Coffin, Director • General Tax Administration – Maria Johnson, Director
Property Tax Oversight – Dr. Maurice Gogarty, Director • Information Services – Damu Kuttikrishnan, Director

<http://dor.myflorida.com/dor/>
Florida Department of Revenue
Tallahassee, Florida 32399-0100

What is the Department requesting? The Department requests approval to file and certify with the Secretary of State for final adoption under Chapter 120, F.S., amendments to Rule Chapter 12D-9, F.A.C. and Rule 12D-16.002, F.A.C.

Why are the proposed rule amendments necessary? The proposed amendments are necessary to implement statutory changes enacted in Chapter 2015-115, Laws of Florida (sections 1 and 2), and Chapter 2013-109, Laws of Florida (section 8), to reflect minor changes made to Value Adjustment Board (VAB) procedures.

What do the proposed amendments to these rules do? The proposed amendments revise Rule Chapter 12D-9, Requirements for Value Adjustment Boards in Administrative Reviews; Uniform Rules for Procedure for Hearings Before Value Adjustment Boards, F.A.C., and Rule 12D-16.002, Index to Forms, F.A.C., by:

- Amending Rule Chapter 12D-9, F.A.C., to reflect law changes adopted in 2015 and 2013. Rules to be amended are:
 - 12D-9.007 Role of the Clerk of the Value Adjustment Board.
 - 12D-9.015 Petition; Form and Filing Fee.
 - 12D-9.019 Scheduling and Notice of a Hearing.
 - 12D-9.020 Exchange of Evidence.
 - 12D-9.025 Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses.
 - 12D-9.031 Consideration and Adoption of Recommended Decisions of Special Magistrates by Value Adjustment Boards in Administrative Reviews.
- Amending 12D-16.002, F.A.C., to revise the following VAB forms to reflect law changes:
 - DR-486, Petition to the Value Adjustment Board - Request for Hearing.
 - DR-486DP, Petition to the Value Adjustment Board - Tax Deferral or Penalties - Request for Hearing.
 - DR-486PORT - Petition to the Value Adjustment Board - Transfer of Homestead Assessment Difference - Request for Hearing.

Were comments received from external parties? Yes. A rule hearing was held on April 6, 2016 and public comments were received. The comments were reviewed and did not require changes to the proposed rules.

Were comments received from the staff of the Joint Administrative Procedures Committee? Yes, technical changes were made to 12D-9.015, 12D.020, 12D.025, 12D-9.031 and 12D-16.002, F.A.C.

Attachments

- Summaries of the proposed rules
 - Statements of facts and circumstances justifying the rules
 - Federal comparison statement
 - Summaries of the workshops and hearings
- Rule text
- Incorporated materials

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-9, FLORIDA ADMINISTRATIVE CODE
REQUIREMENTS FOR VALUE ADJUSTMENT BOARDS IN ADMINISTRATIVE
REVIEWS; UNIFORM RULES FOR PROCEDURE FOR HEARINGS BEFORE VALUE
ADJUSTMENT BOARDS
PROPOSED AMENDMENTS TO RULES 12D-9.007, 12D-9.015,
12D-9.019, 12D-9.020, 12D-9.025, AND 12D-9.031, F.A.C.

SUMMARY OF PROPOSED RULE

Proposed amendments will implement statutory changes enacted in Sections 1 and 2 of Chapter 2015-115, L.O.F., which amended Subsections (3) and (4) of 194.011 and Subsection (3) of 194.013, F.S. as well as statutory changes enacted in Section 8 of Chapter 2013-109, L.O.F., which amended Section 194.032, F.S. Amendment to Rule 12D-9.007(5), F.A.C., Role of the Clerk of the Value Adjustment Board, F.A.C., will be amended to remove the requirements for the VAB clerk to provide the property record card to the taxpayer if the petitioner checks the appropriate box on the petition form to request a copy of the property record card. The amendments to Rule 12D-9.015, Petition; Form and Filing Fee, F.A.C., (Petition; Form and Filing Fee), to provide that owners of multiple tangible personal property (TPP) accounts may file a single joint petition with a value adjustment board (VAB) if the property appraiser determines the accounts are substantially similar and will only be charged a single filing fee not to exceed \$15. Subsection (7) of the rule will also include a citation to

Section 194.011(3)(g), F.S., and the addition of all necessary references to a TPP account.

Subsection (8) will update and clarify the process for filing a single joint petition to include TPP.

Subsection (12) will be amended to remove the requirements for the VAB clerk to provide the property record card to the petitioner as a result of the statutory changes in Section 194.032, F.S., which states that the property appraiser must provide a copy of the property record card to the petitioner upon receipt of the petition from the clerk unless the property record card is available online. Amendment to Rule 12D-9.019(3), Scheduling and Notice of a Hearing, F.A.C., removes the requirement for the VAB clerk to provide the property record card to the taxpayer if the petitioner checks the appropriate box on the petition form to request a copy of the property record card. Amendments to Rule 12D-9.020(2)(c), Exchange of Evidence, F.A.C., will provide that the evidence list, provided by the property appraiser during evidence exchange, must contain the property record card and will remove language that the board clerk provides the property record card. Amendment to Rule 12D-9.025, Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses, F.A.C., will be amended to remove the requirements for the VAB clerk to provide the revised property record card to the taxpayer if the petitioner checked the appropriate box on the petition form to request a copy of the property record card.

And an amendment to Rule 12D-9.031, Consideration and Adoption of Recommended Decisions of Special Magistrates by Value Adjustment Boards in Administrative Reviews, F.A.C., to update a rule citation to a cross-referenced rule.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of adopting these proposed amended rules is to revise DOR's rules in Chapter 12D-9, F.A.C., to implement changes the Legislature adopted in Chapter 2015-115, Laws of Florida (sections 1 and 2) and Chapter 2013-109, Laws of Florida (section 8). The effect of these proposed amended rules is that tangible personal property owners can file a single petition requesting a hearing on the assessment of the property, property appraisers who review the substantially similar properties before a VAB hearing, and clerks of court will receive the petitions for multiple TPP accounts, and clarification as to who provides the property record card to the petitioner when the appropriate box is checked on the petition form.

FEDERAL COMPARISON STATEMENT

The provisions contained in this proposed amended rule chapter do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP HELD FEBRUARY 11, 2016

A Notice of Development of Proposed Rules for amendments to rules in Chapter 12D-9 was published in the Florida Administrative Register on October 30, 2015 (Vol. 41, No. 212, pp. 5143-5144). A second Notice of Development of Proposed Rules for amendments to Rules in Chapter 12D-9 was published in the Florida Administrative Register (F.A.R.) on January 28, 2016 (Vol. 42, No. 18, pp. 409-410). A rule development workshop was held on February 11, 2016. Interested parties and county officials were invited to attend in person and through a teleconference system. The public did not provide any suggestions or comments on the proposed amendments to the rules or forms.

SUMMARY OF GOVERNOR AND CABINET MEETING HELD MARCH 2, 2016

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 2, 2016, and approved proposed revisions to Rules in Chapter 12D-9 (Requirements for Value Adjustment Boards in Administrative Reviews; Uniform Rules for Procedure for Hearings Before Value Adjustment Boards). A notice for the public meeting was published in the F.A.R. on February 19, 2016 (Vol. 42, No. 34, p. 736).

SUMMARY OF PUBLIC HEARING HELD APRIL 6, 2016

A Notice of Proposed Rule for proposed amendments to Rules in Chapter 12D-9 was published in the Florida Administrative Register (F.A.R.) on March 15, 2016 (Vol. 42, No. 51, pp. 1088-1091). A public hearing was held on April 6, 2016. Interested parties and county officials were invited to attend in person and through a teleconference system. Comments were presented at the hearing. The public comments were reviewed and did not require changes to the proposed rules.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-9, FLORIDA ADMINISTRATIVE CODE
REQUIREMENTS FOR VALUE ADJUSTMENT BOARDS IN
ADMINISTRATIVE REVIEWS; UNIFORM RULES OF PROCEDURE
FOR HEARINGS BEFORE VALUE ADJUSTMENT BOARDS
AMENDING RULES 12D-9.007, 12D-9.015,
12D-9.019, 12D-9.020, 12D-9.025, AND 12D-9.031

12D-9.007 Role of the Clerk of the Value Adjustment Board.

(1) through (4) No change.

(5) No less than 25 calendar days prior to the day of the petitioner's scheduled appearance before the board, the board clerk must notify the petitioner of the date and time scheduled for the appearance. The board clerk shall simultaneously notify the property appraiser or tax collector. ~~If, on the taxpayer's petition, he or she requests a copy of the property record card, the board clerk shall obtain a copy of the property record card from the property appraiser and provide it to the petitioner no later than with the notice of the scheduled time of his or her appearance.~~

(6) through (15) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 195.022, ~~213.05~~ FS. History- New 3-30-10, Amended xx-xx-xx.

12D-9.015 Petition; Form and Filing Fee.

(1) through (6) No change.

(7) Filing Fees. By resolution of the value adjustment board, a petition shall be accompanied by a filing fee to be paid to the board clerk in an amount determined by the board not to exceed \$15 for each separate parcel of property, real or personal covered by the petition and subject to appeal. The resolution may include arrangements for petitioners to pay filing fees by credit card.

(a) Other than fees required for late filed applications under Sections 193.155(8)(j)(+) and 196.011(8), F.S., only a single filing fee shall be charged to any particular parcel of real property or tangible personal property account, despite the existence of multiple issues or hearings pertaining to such parcels or accounts.

(b) No change.

(c) For joint petitions filed pursuant to Section 194.011(3)(e), ~~or (f)~~, or (g), F.S., a single filing fee shall be charged. Such fee shall be calculated as the cost of the time required for the special magistrate in hearing the joint petition and shall not exceed \$5 per parcel or account, for each additional parcel or account included in the petition, in addition to any filing fee for the petition. Said fee is to be proportionately paid by affected property parcel owners.

(d) through (e) No change.

(8) An owner of contiguous, undeveloped parcels may file a single joint petition if the property appraiser determines such parcels are substantially similar in nature. A condominium association, cooperative association, or any homeowners' association as defined in Section 723.075, F.S., with approval of its board of administration or directors, may file with the value adjustment board a single joint petition on behalf of any association members who own parcels

of property which the property appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition. An owner of multiple tangible personal property accounts may file a single joint petition if the property appraiser determines that the tangible personal property accounts are substantially similar in nature. The property appraiser shall provide the petitioner with such determination upon request by the petitioner. The petitioner must obtain the determination from the property appraiser prior to filing the petition and must file the determination provided and completed by the property appraiser with the petition. An incorporated attached list of parcels or accounts by parcel number or account number, with an indication on the petition form showing a joint petition, shall be sufficient to signify a joint petition.

(9) through (11) No change.

(12) Acknowledgement of Timely Filed Petitions. The board clerk shall accept all completed petitions, as defined by statute and subsection (2) of this rule. Upon receipt of a completed and filed petition, the board clerk shall provide to the petitioner an acknowledgment of receipt of such petition and shall provide to the property appraiser or tax collector a copy of the petition. If, in the petition, the petitioner requested a copy of the property record card, the property appraiser shall forward a copy of the property record card, described in Section 194.032(2), F.S., to the petitioner upon receipt of the petition from the clerk, unless the property record card is available online from the property appraiser. ~~to the board clerk. The board clerk shall then provide to the petitioner a copy of the property record card, along with the notice of hearing.~~

(13) through (14) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 193.155, 194.011, 194.013, 194.032, 194.034, 194.036, 195.022, 196.151, 197.2425, ~~213.05~~ FS.

History-New 3-30-10, Amended 11-1-12, xx-xx-xx.

12D-9.019 Scheduling and Notice of a Hearing.

(1) through (2) No change.

(3)(a) The notice of hearing before the value adjustment board shall be in writing, and shall be delivered by regular or certified U.S. mail or personal delivery, or in the manner requested by the petitioner on Form DR-486, so that the notice shall be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance. The Form DR-486 series is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. The notice of hearing form shall meet the requirements of this section and shall be subject to approval by the department. The department provides Form DR-481 as a format for the form of such notice. Form DR-481 is adopted and incorporated by reference in Rule 12D-16.002, F.A.C.

(b) The notice shall include these elements:

1. The parcel number, account number or legal address of all properties being heard at the scheduled hearing;
2. The type of hearing scheduled;
3. The date and time of the scheduled hearing;
4. The time reserved, or instructions on how to obtain this information;
5. The location of the hearing, including the hearing room number if known, together with board clerk contact information including office address and telephone number, for petitioners to request assistance in finding hearing rooms;
6. Instructions on how to obtain a list of the potential special magistrates for the type of petition in question;

7. A statement of the petitioner's right to participate in the exchange of evidence with the property appraiser;

8. A statement that the petitioner has the right to reschedule the hearing one time by making a written request to the board clerk at least five calendar days before the hearing;

9. Instructions on bringing copies of evidence;

10. Any information necessary to comply with federal or state disability or accessibility acts; and

11. Information regarding where the petitioner may obtain a copy of the uniform rules of procedure.

~~(b) If the petitioner has requested a copy of the property record card, it shall be sent no later than the time at which the notice of hearing is sent.~~

(4) through (8) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 195.022, ~~213.05~~ FS. History-New 3-30-10, Amended 9-26-11, xx-xx-xx.

12D-9.020 Exchange of Evidence.

(1) No change.

(2)(a) through (b) No change.

(c) No later than seven (7) days before the hearing, if the property appraiser receives the petitioner's documentation and if requested in writing by the petitioner, the property appraiser shall provide the petitioner with a list and summary of evidence to be presented at the hearing accompanied by copies of documentation to be presented by the property appraiser at the

hearing. The evidence list must contain the property record card ~~if provided by the board clerk.~~

To calculate the seven (7) days, the property appraiser shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing.

(d) No change.

(3) through (9) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035, 195.022, ~~213.05~~ FS. History-New 3-30-10, Amended xx-xx-xx.

12D-9.025 Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses.

(1) through (6) No change.

(6)(a) through (b) No change.

(c) The following limitations shall apply if the property appraiser seeks to present additional evidence that was unexpectedly discovered and that would increase the assessment.

1. No change.

2. A notice of revised proposed assessment shall be made and provided to the petitioner in accordance with the notice provisions set out in Florida Statutes for notices of proposed property taxes. The property appraiser shall send a revised property record card, if requested on the petition, unless the revised property record card is available online from the property appraiser.

3. A new hearing shall be scheduled and notice of the hearing shall be sent to the

petitioner along with a copy of the revised property record card if requested.

4. through 5. No change.

(7) through (10) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 193.092, 194.011, 194.032, 194.034, ~~213.05~~ FS. History-New 3-30-10, Amended xx-xx-xx.

12D-9.031 Consideration and Adoption of Recommended Decisions of Special Magistrates by Value Adjustment Boards in Administrative Reviews.

(1) No change.

(2) As provided in Sections 194.034(2) and 194.035(1), F.S., the board shall consider the recommended decisions of special magistrates and may act upon the recommended decisions without further hearing. If the board holds further hearing for such consideration, the board clerk shall send notice of the hearing to the parties. Any notice of hearing shall be in the same form as specified in paragraph 12D-9.019(3)(a), F.A.C., but need not include items specified in subparagraphs 6. through 9. of that subsection. The board shall consider whether the recommended decisions meet the requirements of subsection (1), and may rely on board legal counsel for such determination. Adoption of recommended decisions need not include a review of the underlying record.

(3) Through (4) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 193.122, 194.011, 194.032, 194.034, 194.035, 194.301 FS. History-New 3-30-10, Amended xx-xx-xx.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE
ADMINISTRATION OF FORMS
PROPOSED AMENDMENTS TO RULE 12D-16.002

SUMMARY OF PROPOSED RULE

The proposed amendments to this rule amend Form DR-486, Petition to the Value Adjustment Board - Request for Hearing, DR-486DP, Petition to the Value Adjustment Board - Tax Deferral or Penalties - Request for Hearing, and DR-486PORT - Petition to the Value Adjustment Board - Transfer of Homestead Assessment Difference - Request for Hearing.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments is to implement legislative changes resulting from Chapter 2015-115, L.O.F., which amended Sections 194.011 and 194.013, F.S. Owners of multiple tangible personal property accounts may now file a single joint petition with a value adjustment board (VAB) if the property appraiser determines the accounts are substantially similar. The effect of these proposed amendments include an updated Form DR-486, Petition the Value Adjustment Board Request for Hearing, which includes a statutory reference to the new paragraph of s. 194.011(3), F.S., which allows a single joint petition for multiple tangible personal property accounts and updates the checkbox for requesting a property record card. The

checkbox text for the petitioner to request the property record card has been reworded and simplified. Form DR486-PORT will be amended to correct a statutory citation as a result of the added statutory paragraph addressing multiple tangible personal property accounts. These two forms and Form DR-486DP have a statutory reference to update in the certification area to reflect paragraph (h) in s. 194.011(3), F.S.

FEDERAL COMPARISON STATEMENT

The provisions contained in this proposed amended rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP HELD FEBRUARY 11, 2016

A Notice of Development of Proposed Rules for amendments to Rule 12D-16.002 was published in the Florida Administrative Register (F.A.R.) on January 28, 2016 (Vol. 42, No. 18, pp. 410-411). A rule development workshop was held on February 11, 2016. Interested parties and county officials were invited to attend in person and through a teleconference system. The public did not provide any suggestions or comments on the proposed amendments to the rules or forms.

SUMMARY OF GOVERNOR AND CABINET MEETING HELD MARCH 2, 2016

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 2, 2016, and approved proposed revisions to Chapter Rule 12D-16.002 (Index to Forms) to amend associated VAB forms. A notice for the public meeting was published in the F.A.R. on February 19, 2016 (Vol. 42, No. 34, p. 736).

SUMMARY OF PUBLIC HEARING HELD APRIL 6, 2016

A Notice of Proposed Rule for proposed amendments to Rule 12D-16.002 was published in the Florida Administrative Register (F.A.R.) on March 15, 2016 (Vol. 42, No. 51, pp. 1091-1092). A public hearing was held on April 6, 2016. Interested parties and county officials were invited to attend in person and through a teleconference system. No comments were presented at the hearing. Written public comments were received by the Department after the hearing which did not require changes to the proposed forms.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
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 adopted by the Department of Revenue. A copy of these forms may be obtained from the Department’s website at <http://dor.myflorida.com/dor/property/>, or by writing to: Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. The Department of Revenue adopts, and incorporates by reference in this rule, the following forms and instructions:

	Form Number	Form Title	Effective Date
(2)	Through (25)	No change.	
(26)(a)	DR-486	Petition to The Value Adjustment Board – Request for Hearing (r. xx/xx 12/09) https://www.flrules.org/Gateway/reference.asp?No=Ref	xx/xx 3/10
(b)	DR-486DP	Petition to The Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing (r. xx/xx 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref https://www.flrules.org/Gateway/reference.asp?No=Ref-01778	xx/xx 11/12

- (c) DR-486PORT Petition to The Value Adjustment Board – Transfer of Homestead Assessment

Difference – Request for Hearing (r. xx/xx xx/xx 3/10
~~12/09~~) <https://www.flrules.org/Gateway/reference.asp?No=Ref>

- (d) Through (f) No change.

- (27) Through (61) No change.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 92.525, 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 213.05, 218.12, 218.125, 218.66, 218.67 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, 3-30-10, 11-1-12, 9-10-15, 4-5-16, xx-xx-xx.



PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

DR-486
R. xx/xx
Rule 12D-16.002
Florida Administrative Code
Eff. xx/xx

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use form DR-486PORT. For deferral or penalties, use DR-486DP.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	County	Tax year 20__	Date received
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer name		Agent	
Mailing address for notices		Parcel ID and physical address or TPP account #	
Phone	Fax	Email	
<p>The standard way to receive information is by US mail. If possible, I prefer to receive information by <input type="checkbox"/> email <input type="checkbox"/> fax.</p> <p><input type="checkbox"/> I request a copy of the property record card.</p> <p><input type="checkbox"/> I will not attend the hearing but would like my evidence considered. In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.</p> <p>Type of Property <input type="checkbox"/> Res. 1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic, commercial or nonprofit</p> <p><input type="checkbox"/> Commercial <input type="checkbox"/> Res. 5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> Vacant lots and acreage <input type="checkbox"/> Business machinery, equipment</p>			
PART 2. Reason for Petition Check one. If more than one, file a separate petition.			
<p><input type="checkbox"/> Real property value <input type="checkbox"/> Denial of exemption. Select or enter type: _____</p> <p><input type="checkbox"/> Denial of classification <input type="checkbox"/> Denial for late filing of exemption or classification. Include a date-stamped copy of application.</p> <p><input type="checkbox"/> Parent/grandparent reduction <input type="checkbox"/> Tangible personal property value. A return required by s.193.052 must have been filed. (S.194.034, F. S.)</p> <p><input type="checkbox"/> Check here if this is a joint petition. Attach a list of parcels or accounts with the property appraiser's determination that they are substantially similar. (S. 194.011(3)(e), (f), and (g) F.S.)</p> <p><input type="checkbox"/> Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels, provide the time needed for the entire group.</p> <p><input type="checkbox"/> There are specific dates my witnesses or I will not be available to attend. I have attached a list of dates.</p> <p>You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and request the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.</p>			
PART 3. Certification			
<p>Under penalties of perjury, I declare that I am the owner of the property described in this petition or the authorized agent of the owner for purposes of filing this petition and for purposes of becoming agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.</p>			
_____ Signature, taxpayer		_____ Print name	_____ Date
_____ Signature, agent		_____ Professional license number or Florida Bar Number	
<p>A petition filed by an unlicensed agent must be signed by the taxpayer or include written authorization from the taxpayer.</p>			
<p><input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.</p>			

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser.



PETITION TO THE VALUE ADJUSTMENT BOARD
TAX DEFERRAL OR PENALTIES
REQUEST FOR HEARING

DR-486DP
R. xx/xx
Rule 12D-16.002
F.A.C.
Eff. xx/xx

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition # County Tax year 20__ Date received

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Table with 4 columns: Taxpayer name, Agent or contact, Mailing address for notices, Physical address, Phone, Parcel ID or TPP account #, Fax, Email

The standard way to receive information is by US mail. If possible, I prefer to receive information by [] email [] fax.
[] I will not attend the hearing but would like my evidence considered. You must submit duplicate copies of your evidence to the value adjustment board clerk.

PART 2. Type of Deferral or Penalty Appeal

- [] Disapproval of homestead tax deferral
[] Disapproval of affordable rental tax deferral
[] Disapproval of recreational and commercial working waterfront tax deferral
[] Penalties imposed under section 197.301, F.S., homestead, affordable rental housing property, or recreational and commercial working waterfront

You must submit a copy of the original application for tax deferral filed with the tax collector and related documents.

- [] [] [] Enter the time (in minutes) you will need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels, enter the time needed for the entire group.
[] I have attached a list of specific dates and times my witnesses or I will not be able to attend a hearing. At the hearing, you have the right to have witnesses sworn.

PART 3. Certification

Under penalties of perjury, I declare that I am the owner of the property described in this petition or the authorized agent of the owner for purposes of filing this petition and for purposes of becoming agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, taxpayer Print name Date

Signature, agent Professional license number or Florida Bar Number

A petition filed by an unlicensed agent must be signed by the taxpayer or include written authorization from the taxpayer.

- [] I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the tax collector.



PETITION TO THE VALUE ADJUSTMENT BOARD TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE REQUEST FOR HEARING

DR-486PORT
R. xx/xx
Rule 12D-16.002
F.A.C.
Eff. xx/xx

This petition does not authorize the consideration or adjustment of the just, assessed, or taxable value of the

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

COMPLETED BY THE CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition #	County	Tax year 20__	Date received
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COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name	Agent		
Mailing address for notices	Email		
	Phone	Fax	

The standard way to receive information is by US mail. If possible, I prefer to receive information by email fax.
 I will not attend the hearing but would like my evidence considered. In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.

	PREVIOUS HOMESTEAD	NEW HOMESTEAD
Parcel ID		
Physical address		
County		

PART 2. Reason for Petition Check all that apply.

- I was denied the transfer of the assessment difference from my previous homestead to my new homestead.
- I disagree with the assessment difference calculated by the property appraiser for transfer to my new homestead. I believe the amount that should be transferred is: \$ _____
- I filed late with the property appraiser for the transfer of my homestead assessment difference. Late-filed homestead assessment difference petitions must include a copy of the application filed with, and date-stamped by, the property appraiser.

- My previous homestead is in a different county. I am appealing action of the property appraiser in that county.
- Enter the time (in minutes) you will need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels, provide the time needed for the entire group.
- There are specific dates my witnesses or I will not be available to attend. I have attached a list of dates.

You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and request the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

PART 3. Certification

Under penalties of perjury, I declare that I am the owner of the property described in this petition or the authorized agent of the owner for purposes of filing this petition and for purposes of becoming agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, taxpayer	Print name	Date
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Signature, agent	Professional license number or Florida Bar Number
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A petition filed by an unlicensed agent must be signed by the taxpayer or include written authorization from the taxpayer.

- I am filing this petition after the deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser.