



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

November 6, 2023

Janet Young
Agency Rules Coordinator
Department of Revenue
2450 Shumard Oaks Blvd., Rm 1-1625
Tallahassee, FL 32399

Attn: Janice Forrester

Dear Janet Young:

Your adoption package for Rule 12D-16.002, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 11:29 a.m. on November 6, 2023. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is November 26, 2023.

Sincerely,

Anya C. Owens
Administrative Code and Register Director

ACO/al

Leijon, Alexandra

From: Janice Forrester <Janice.Forrester@floridarevenue.com>
Sent: Monday, November 6, 2023 11:29 AM
To: RuleAdoptions
Cc: Janet Young
Subject: DOR Rule 12D-16.002 for Certification
Attachments: PTO Rule 12D-16.002 (VAB) for Certification.pdf; Coded text 12D-16.002 VAB Forms.docx

EMAIL RECEIVED FROM EXTERNAL SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Good morning,

The Department of Revenue, Property Tax Oversight program, is submitting the rule adoption certification packet for Rule 12D-16.002, F.A.C. Within the PDF is the Materials Incorporated by Reference documents with the email notifications that they were received by DOS.

Note: this is a second amendment to Rule 12D-16.002 to incorporate forms with Rule 12D-9.025, F.A.C. This package goes with the Notice of Proposed Rule published here: [27613395, 12D-16.002 - Florida Administrative Rules, Law, Code, Register - FAC, FAR, eRulemaking \(flrules.org\)](#)

Please let me know if you have any questions.
Thank you,



Janice Forrester
Revenue Program Administrator
PTO/Compliance Assistance
Florida Department of Revenue
(850) 617-8886
Janice.Forrester@floridarevenue.com

NOTIFICATION TO RECIPIENTS: The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

Cautions on corresponding with Revenue by email: Under Florida law, emails received by a state agency are public records. Both the message and the email address it was sent from (excepting any information that is exempt from disclosure under state law) may be released in response to a public records request.



Senator Blaise Ingoglia, Chair
Representative Tobin Rogers "Toby" Overdorf, Vice Chair
Senator Colleen Burton
Senator Erin Grall
Senator Rosalind Osgood
Senator Darryl Ervin Rouson
Representative Shane G. Abbott
Representative Jervonte "Tae" Edmonds
Representative Alina Garcia
Representative Yvonne Hayes Hinson
Representative Joel Rudman, M.D.



KENNETH J. PLANTE
COORDINATOR
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400
Telephone (850) 488-9110
Fax (850) 922-6934
www.japc.state.fl.us
japc@leg.state.fl.us

THE FLORIDA LEGISLATURE
JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE

CERTIFICATION

Department: Department of Revenue
Agency: Property Tax Oversight Program
Rule No(s): 12D-16.002
File Control No: 191976

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

- There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 11/6/2023

This certification expires after: 11/13/2023

Certifying Attorney: Marjorie Holladay

NOTE:

- The above certified rules include materials incorporated by reference.
The above certified rules do not include materials incorporated by reference.



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

November 6, 2023

Ms. Anya C. Owens
Florida Department of State
R.A. Gray Building, Mail Station 22
500 S. Bronough Street
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rules

Dear Ms. Owens,

The Department of Revenue, Property Tax Oversight Program, presents the enclosed rules for certification. The contact information as requested in 1-1.010(1)(a), FAC., is as follows:

Janet Young 850-717-6536

Janet.Young@floridarevenue.com

Physical address:
2450 Shumard Oak Blvd,
Rm 1-1625,
Tallahassee, FL 32399

Mailing address:
5050 West Tennessee Street,
Rm 1-1625,
Tallahassee, FL 32399-0126

Sincerely,

Janet Young
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

- (1) That all statutory rulemaking requirements of chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and
- (2) That there is no administrative determination under section 120.56(2), F.S., pending on any rule covered by this certification; and
- (3) All rules covered by this certification are filed within the prescribed time limitations of section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by section 120.54(3)(a), F.S.; and
- (a) Are filed not more than 90 days after the notice; or
- (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or
- (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or
- (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or
- (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or
- (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or
- (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or
- (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or
- (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12D-16.002

Under the provision of section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date:

(month) (day) (year)



Signature, Person Authorized to Certify Rules

General Counsel

Title

2

Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE
DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3, Florida Statutes, I certify as agency head, as defined by section 20.05(1)(b), Florida Statutes, that:

All rules covered by this certification are not rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.

The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

None

Rules covered by this certification:

Rule No(s).

12D-16.002



Signature of Agency Head

Executive Director

Title

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

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-16.002, F.A.C. (Index to Forms), amend seven forms to clarify information regarding a petitioner's right to file a lawsuit in circuit court to further contest the VAB decision, and to provide consistency on value adjustment board (VAB) forms.

Amend Form DR-485C, *Decision of the Value Adjustment Board - Catastrophic Event Tax Refund*, to include statute citations regarding a petitioner's rights to file a lawsuit in circuit court to further contest the VAB decision. These citations are consistent on all VAB decision forms.

Amend Form DR-485D, *Decision of the Value Adjustment Board - Denial for Non-payment*, the decision form used when the VAB denies a petition for non-payment of property taxes not made before they become delinquent, per s. 194.014, F.S., to include additional statute citation regarding a petitioner's right to file a lawsuit in circuit court to further contest the VAB decision.

Amend Forms DR-485M, *Notice of Decision of the Value Adjustment Board*; DR-485V, *Decision of the Value Adjustment Board - Value Petition*; and DR-485XC, *Decision of the Value Adjustment Board - Exemption, Classification, Assessment Difference Transfer, Change of Ownership or Control, or Qualifying Improvement Petition*; to include an additional statute citation regarding petitioner's rights to file a lawsuit in circuit court to further contest the VAB decision.

Amend Form DR-486, *Petition to the Value Adjustment Board, Request for Hearing*, to include check boxes for a petitioner to identify whether the reason for the petition regarding real property value is to decrease the real property value or to increase the real property value. This proposed amendment differentiates between petitions to increase the value of real property and petitions to decrease the value of real property.

Amend Form DR-490PORT, *Notice of Denial of Transfer of Homestead Assessment Difference*, to clarify that a petition to appeal the denial of a transfer of homestead assessment difference is to be filed with the VAB. This proposed amendment provides for consistency with Form DR-490, *Notice of Disapproval of Application for Property Tax Exemption or Classification by the County Property Appraiser*.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12D-16.002, F.A.C. , are necessary to incorporate by reference, amended Forms DR-485C, DR-485D, DR-485M, DR-485V, DR-485XC, DR-486, and DR-490PORT, to provide additional statutory citations regarding the petitioner's rights to file a lawsuit in circuit court to further contest a decision by a VAB and to provide consistency on all forms used by the VAB to issue its decisions.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

JULY 25, 2023

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-16.002, F.A.C., in the *Florida Administrative Register* on July 11, 2023 (Vol. 49, No. 133, p. 2478). The Department scheduled a rule development workshop for July 25, 2023, if requested in writing. The Department received no request for the workshop; however, a written comment was received regarding adding language to Form DR-486. In response, the Department made no changes.

SUMMARY OF PUBLIC MEETING

SEPTEMBER 18, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 18, 2023, and approved the publication of the Notice of Proposed Rule for changes to Rule 12D-16.002, F.A.C., as well as approval to file and certify with the Secretary of State adoption pursuant to s. 120.54(3)(e)1., F.S., if the substance of the rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s.

120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on September 12, 2023 (Vol. 49, No. 177, pp. 3344-3345).

SUMMARY OF RULE HEARING

OCTOBER 25, 2023

A Notice of Proposed Rule was published in the *Florida Administrative Register* on October 3, 2023 (Vol. 49, No. 192, pp. 3721-3723), to advise the public of proposed changes to Rule 12D-16.002, F.A.C., and to provide that if, requested in writing within 21 days of the date of the notice, a rule hearing would be held on October 25, 2023. No request to hold a hearing was received. Written comments were received. No substantive changes were made to Rule 12D-16.002, F.A.C., after the Governor and Cabinet meeting on September 18, 2023.

The Department received a comment of technical nature from the staff of the Joint Administrative Procedures Committee (JAPC) of the Florida Legislature. In response, the Department added the recommended statute citations. The final rule language presented for adoption reflects these additions to Rule 12D-16.002, F.A.C.

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 floridarevenue.com/property/forms, 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 (23)	No Change.	
	(24)	485 Series:	
(a)	DR-485C	Decision of the Value Adjustment Board – Catastrophic Event Tax Refund (r. <u>11/23</u> n. 01/23) https://www.flrules.org/Gateway/reference.asp?No=Ref-16057 44890	<u>11/23</u> 01/23
(b)	<u>DR-485D</u>	<u>Decision of the Value Adjustment Board – Denial for Non-Payment</u> (n. <u>11/23</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-16058	<u>11/23</u>
(c)(b)	DR-485M	Notice of Decision of the Value Adjustment Board (r. <u>11/23</u> 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-16063 01774	<u>11/23</u> 11/12
(d)(e)	DR-485R	No change.	
(e)(d)	DR-485V	Decision of The Value Adjustment Board – Value Petition (r. <u>11/23</u> 01/17) https://www.flrules.org/Gateway/reference.asp?No=Ref-16059 07706	<u>11/23</u> 01/17

- (f)(e) DR-485WCN No change.
- (g)(f) DR-485WI No change.
- (h)(g) DR-485XC Decision of the Value Adjustment Board – Exemption, Classification, 11/23 01/17
 Assessment Difference Transfer, Change of Ownership or Control, or
 Qualifying Improvement Petition (r. 11/23 01/17)
<https://www.flrules.org/Gateway/reference.asp?No=Ref-16062-07709>
- (25)(a) DR-486 Petition to The Value Adjustment Board – Request for Hearing 11/23 01/23
 (r. 11/23 01/23)
<http://www.flrules.org/Gateway/reference.asp?No=Ref-16061-14891>
- (b) through (29)(a) No Change.
- (b) DR-490PORT Notice of Denial of Transfer of Homestead Assessment Difference 11/23 11/21
 (r. 11/23 11/21)
<https://www.flrules.org/Gateway/reference.asp?No=Ref-16060-13830>

(30) through (60) No change.

Rulemaking Authority 195.002(2), 195.027(1), 196.075(4)(d), (5), 197.319 FS. Law Implemented 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, 194.036, 194.037, 194.171, 194.181, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.131, 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, 197.3181, 197.319, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 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, 6-14-16, 1-9-17, 9-19-17, 1-17-18, 4-10-18, 9-17-18, 7-9-19, 12-7-20, 10-26-21, 11-11-21, 6-13-22, 10-30-22, 11-20-22, 7-18-23, xx-xx-xx.

CERTIFICATION OF MATERIALS INCORPORATED
BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rule 12D-16.002 have been:

(1) Filed through the Department of State's e-rulemaking website at www.flrules.org.

(2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials as described in option (1) above, a true and complete copy of the incorporated materials has been provided to the Department of State as outlined in paragraph 1-1.013(5)(c), F.A.C. Copies of the incorporated materials below may be obtained at the agency by [include address(es)/location(s)].

List form number(s) and form title(s), or title of document(s) below:

DR-485C	Decision of the Value Adjustment Board - Catastrophic Event Tax Refund
DR-485D	Decision of the Value Adjustment Board - Denial for Non-payment
DR-485M	Notice of Decision of the Value Adjustment Board
DR-485V	Decision of the Value Adjustment Board – Value Petition
DR-485XC	Decision of the Value Adjustment Board - Exemption, Classification, Assessment Difference Transfer, Change of Ownership or Control, or Qualifying Improvement Petition
DR-486	Petition to the Value Adjustment Board – Request for Hearing
DR-490PORT	Notice of Denial of Transfer of Homestead Assessment Difference

Under the provisions of Section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.



Signature, Person Authorized to Certify Rules

General Counsel

Title

From: FL-Rules@dos.state.fl.us
To: [Anthony Jackson](#)
Cc: flrules@dos.state.fl.us
Subject: 12D-16.002 Reference Material for Rule Adoption Approved
Date: Wednesday, November 1, 2023 10:36:34 AM

Dear Jacksona:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12D-16.002

Reference Number: Ref-16057; Reference Name: DR-485C, Decision of the Value Adjustment Board – Catastrophic Event Tax Refund

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State

From: FL-Rules@dos.state.fl.us
To: [Anthony Jackson](#)
Cc: flrules@dos.state.fl.us
Subject: 12D-16.002 Reference Material for Rule Adoption Approved
Date: Wednesday, November 1, 2023 10:36:35 AM

Dear Jacksona:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12D-16.002

Reference Number: Ref-16058; Reference Name: DR-485D, Decision of the Value Adjustment Board – Denial for Non-Payment

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State

From: FL-Rules@dos.state.fl.us
To: [Anthony Jackson](#)
Cc: flrules@dos.state.fl.us
Subject: 12D-16.002 Reference Material for Rule Adoption Approved
Date: Wednesday, November 1, 2023 10:35:35 AM

Dear Jacksona:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12D-16.002

Reference Number: Ref-16063; Reference Name: DR-485M, Notice of Decision of the Value Adjustment Board

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State

From: FL-Rules@dos.state.fl.us
To: [Anthony Jackson](#)
Cc: flrules@dos.state.fl.us
Subject: 12D-16.002 Reference Material for Rule Adoption Approved
Date: Wednesday, November 1, 2023 10:36:05 AM

Dear Jacksona:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12D-16.002

Reference Number: Ref-16059; Reference Name: DR-485V, Decision of The Value Adjustment Board – Value Petition

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State

From: FL-Rules@dos.state.fl.us
To: [Anthony Jackson](#)
Cc: flrules@dos.state.fl.us
Subject: 12D-16.002 Reference Material for Rule Adoption Approved
Date: Wednesday, November 1, 2023 10:35:35 AM

Dear Jacksona:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12D-16.002

Reference Number: Ref-16062; Reference Name: DR-485XC, Decision of the Value Adjustment Board – Exemption, Classification, Assessment Difference Transfer, Change of Ownership or Control, or Qualifying Improvement Petition

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State

From: FL-Rules@dos.state.fl.us
To: [Anthony Jackson](#)
Cc: frules@dos.state.fl.us
Subject: 12D-16.002 Reference Material for Rule Adoption Approved
Date: Wednesday, November 1, 2023 10:36:10 AM

Dear Jacksona:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12D-16.002

Reference Number: Ref-16061; Reference Name: DR-486, Petition to The Value Adjustment Board – Request for Hearing

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State

From: FL-Rules@dos.state.fl.us
To: [Anthony Jackson](#)
Cc: flrules@dos.state.fl.us
Subject: 12D-16.002 Reference Material for Rule Adoption Approved
Date: Wednesday, November 1, 2023 10:36:07 AM

Dear Jacksona:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12D-16.002

Reference Number: Ref-16060; Reference Name: DR-490PORT, Notice of Denial of Transfer of Homestead Assessment Difference

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

November 6, 2023

Janet Young
Agency Rules Coordinator
Department of Revenue
2450 Shumard Oaks Blvd., Rm 1-1625
Tallahassee, FL 32399

Attn: Janice Forrester

Dear Janet Young:

Your adoption package for Rule 12D-9.025, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 11:22 a.m. on November 6, 2023. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is November 26, 2023.

Sincerely,

Anya C. Owens
Administrative Code and Register Director

ACO/al

Leijon, Alexandra

From: Janice Forrester <Janice.Forrester@floridarevenue.com>
Sent: Monday, November 6, 2023 11:22 AM
To: RuleAdoptions
Cc: Janet Young
Subject: DOR Rule 12D-9.025 for Certification
Attachments: PTO Rule 12D-9.025.pdf; Coded text 12D-9.025.docx

EMAIL RECEIVED FROM EXTERNAL SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Good morning,

The Department of Revenue, Property Tax Oversight program, is submitting the rule adoption certification packet for Rule 12D-9.025, F.A.C.

Please let me know if you have any questions.

Thank you,



Janice Forrester

Revenue Program Administrator

PTO/Compliance Assistance

Florida Department of Revenue

(850) 617-8886

Janice.Forrester@floridarevenue.com

NOTIFICATION TO RECIPIENTS: The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

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Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.



Senator Blaise Ingoglia, Chair
Representative Tobin Rogers "Toby" Overdorf, Vice Chair
Senator Colleen Burton
Senator Erin Grall
Senator Rosalind Osgood
Senator Darryl Ervin Rouson
Representative Shane G. Abbott
Representative Jervonte "Tae" Edmonds
Representative Alina Garcia
Representative Yvonne Hayes Hinson
Representative Joel Rudman, M.D.



KENNETH J. PLANTE
COORDINATOR
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400
Telephone (850) 488-9110
Fax (850) 922-6934
www.japc.state.fl.us
japc@leg.state.fl.us

THE FLORIDA LEGISLATURE
JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE

CERTIFICATION

Department: Department of Revenue
Agency: Property Tax Oversight Program
Rule No(s): 12D-9.025
File Control No: 191973

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

- There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 11/6/2023

This certification expires after: 11/13/2023

Certifying Attorney: Marjorie Holladay

NOTE:

- The above certified rules include materials incorporated by reference.
The above certified rules do not include materials incorporated by reference.



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

November 6, 2023

Ms. Anya C. Owens
Florida Department of State
R.A. Gray Building, Mail Station 22
500 S. Bronough Street
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rules

Dear Ms. Owens,

The Department of Revenue, Property Tax Oversight Program, presents the enclosed rules for certification. The contact information as requested in 1-1.010(1)(a), FAC., is as follows:

Janet Young 850-717-6536

Janet.Young@floridarevenue.com

Physical address:
2450 Shumard Oak Blvd,
Rm 1-1625,
Tallahassee, FL 32399

Mailing address:
5050 West Tennessee Street,
Rm 1-1625,
Tallahassee, FL 32399-0126

Sincerely,

Janet Young
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

- (1) That all statutory rulemaking requirements of chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and
- (2) That there is no administrative determination under section 120.56(2), F.S., pending on any rule covered by this certification; and
- (3) All rules covered by this certification are filed within the prescribed time limitations of section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by section 120.54(3)(a), F.S.; and
- (a) Are filed not more than 90 days after the notice; or
- (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or
- (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or
- (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or
- (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or
- (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or
- (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or
- (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or
- (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12D-9.025

Under the provision of section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date: _____
(month) (day) (year)



Signature, Person Authorized to Certify Rules

General Counsel _____
Title

1

Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE
DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3, Florida Statutes, I certify as agency head, as defined by section 20.05(1)(b), Florida Statutes, that:

All rules covered by this certification are not rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.

The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

None

Rules covered by this certification:

Rule No(s).

12D-9.025



Signature of Agency Head

Executive Director
Title

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
PROPOSED AMENDMENTS TO RULE 12D-9.025, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-9.025, F.A.C.(Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses), specify the limitations currently provided in the rule apply to petitions to the value adjustment board (VAB) requesting a decrease in the value of a property, and include limitations for when the petition requests an increase in the value of property.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule 12D-9.025, F.A.C., is to add language to differentiate between limitations for petitions to decrease the value of property and limitations for petitions to increase value of property.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

JULY 25, 2023

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-9.025, F.A.C., in the *Florida Administrative Register* on July 11, 2023 (Vol. 49, No. 133, p. 2477). The Department scheduled a rule development workshop for July 25, 2023, if requested in writing. The Department received no request for the workshop; however, a written comment was received regarding adding language to 12D-9.025(6)(c). In response, the Department made no changes.

SUMMARY OF PUBLIC MEETING

SEPTEMBER 18, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 18, 2023, and approved the publication of the Notice of Proposed Rule for changes to Rule 12D-9.025, F.A.C., as well as approval to file and certify with the Secretary of State adoption pursuant to s. 120.54(3)(e)1., F.S., if the substance of the rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on September 12, 2023 (Vol. 49, No. 177, pp. 3344-3345).

SUMMARY OF RULE HEARING

OCTOBER 25, 2023

A Notice of Proposed Rule was published in the *Florida Administrative Register* on October 3, 2023 (Vol. 49, No. 192, pp. 3719-3720), to advise the public of proposed changes to Rule 12D-9.025, F.A.C., and to provide that if, requested in writing within 21 days of the date of the notice, a rule hearing would be held on October 25, 2023. No request to hold a hearing was received. Written comments were received. No substantive changes were made to Rule 12D-9.025, F.A.C., after the Governor and Cabinet meeting on September 18, 2023.

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 RULE 12D-9.025

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

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

(c) In a petition to decrease the just value, the 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. through 6. No change.

(d) In a petition to increase the just value, the property appraiser may provide an increased just value to the petitioner before the hearing or at the hearing. In such case, if the petitioner agrees with the property appraiser's increased just value, the petitioner may settle or withdraw the petition. If the petitioner does not agree with the property appraiser's increased just value, the hearing shall not be canceled on that ground. This provision applies only in petitions to increase the just value.

(7) through (9) No change.

(10) For purposes of reporting board action on decisions and on the notice of tax impact, the value as reflected on the initial roll shall mean the property appraiser's determination as presented at the commencement of the hearing, or as reduced by the property appraiser during the hearing, or as increased by the property appraiser during the hearing as provided in subsection (6). but before a decision by the board or a recommended decision by the special magistrate.

See Rule 12D-9.038, F.A.C.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.092, 194.011, 194.032, 194.034, 194.035 FS. History—New 3-30-10, Amended 6-14-16, 9-19-17, 8-17-21, xx-xx-xx.