FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

August 7, 2026

Jeremy W. Roberts
Agency Rules Coordinator
Department of Revenue
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0400

Dear Jeremy Roberts:

Your adoption packet for Rules 12D-9.001 and .025, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 9:38 a.m. on August 7, 2026. After review, it appears that the packet 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 August 27, 2026.

Sincerely,

Alexandra Leijon
Administrative Code and Register Director

AL/wlh

From:	Janice Forrester
To:	RuleAdoptions
Cc:	Jeremy Roberts; Mike Cotton
Subject:	DOR Rules for Certification
Date:	Friday, August 7, 2026 9:38:56 AM
Attachments:	image001.png image002.png DOR Certification for 12D-9.001 and 12D-9.025 FAC.pdf 12D-9 Coded Text_DOS.doc

EMAIL RECEIVED FROM EXTERNAL SOURCE

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

Good morning,

Please see the attached certification package for Rules 12D-9.001 and 12D-9.025, F.A.C. Also included is the Word document for the coded rule text.

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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BEN ALBRITTON
President

DANIEL PEREZ
Speaker

THE FLORIDA LEGISLATURE

JOINT ADMINISTRATIVE PROCEDURES COMMITTEE

Senator Erin Grall, Chair
Representative Tobin Rogers "Toby" Overdorf, Vice Chair
Senator Mack Bernard
Senator LaVon Bracy Davis
Senator Don Gaetz
Senator Thomas J. "Tom" Leek
Senator Carlos Guillermo Smith
Senator Clay Yarborough
Representative William "Bill" Conerly
Representative Chad Johnson
Representative Kim Kendall
Representative Leonard Spencer
Representative Debra Tendrich
Representative Meg Weinberger

KENNETH J. PLANTE
COORDINATOR
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400
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CERTIFICATION

Department: Department of Revenue
Agency: Property Tax Oversight Program
Rule No(s): 12D-9.001, .025
File Control No: 198717

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: 8/7/2026

This certification expires after: 8/7/2026

Certifying Attorney: Jamie Jackson

NOTE:

☐ *The above certified rules include materials incorporated by reference.*

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

Form Updated 12/9/2021

FLORIDA DEPARTMENT OF REVENUE

Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399 floridarevenue.com

August 7, 2026

Ms. Alexandra Leijon, Director
Florida Administrative Code and Register Section
Florida Department of State
R.A. Gray Building
500 S. Bronough Street
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rule

Dear Ms. Leijon:

The following Department of Revenue rules are presented for certification:

Rule Number(s)	Rule Title(s)
12D-9.001	Taxpayer Rights in Value Adjustment Board Proceedings
12D-9.025	Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses

The following person may be contacted regarding this rule certification:

Janice Forrester	850-617-8886	Janice.Forrester@floridarevenue.com
Mike Cotton	850-617-8870	Mike.Cotton@floridarevenue.com

Florida Department of Revenue
Building Two, Room 3500
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0100

Sincerely,

Jeremy Roberts
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE

ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

[X] (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

[X] (2) That there is no administrative determination under Section 120.56(2), F.S., pending on any rule covered by this certification; and

[X] (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

[X] (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-9.001
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

3
____
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:

[X] All rules covered by this certification are not rules the violation of which would be 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.:

Rule No(s).

None

Rules covered by this certification:

12D-9.001

12D-9.025

Signature of Agency Head

Executive Director
Title

Form: DS-FCR-6
Rule 1-1.010(3)(f), F.A.C.; effective 10-17

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 12D-9.001 AND 12D-9.025, F.A.C.

SUMMARY OF PROPOSED RULES

Section 194.011, F.S., as amended by section 7 of Chapter 2025-208, L.O.F., requires the property appraiser to provide evidence to a value adjustment board (VAB) petitioner at least 15 days before the hearing and removes the requirement that the petitioner must provide a written request to the property appraiser for their evidence. The proposed amendments to Rule 12D-9.025, F.A.C., update the exchange of evidence process. Additional proposed amendments to Rule 12D-9.025, F.A.C., provide additional instructions to the VAB and special magistrate when revising a petition to increase or decrease the just value.

Section 194.032, F.S., as amended by section 10 of Chapter 2025-208, L.O.F., provides for availability of remote hearings using electronic equipment, and the taxpayer's right to be notified of such right to remote hearings using electronic equipment. The proposed amendments to Rule 12D-9.001, F.A.C., add to the list of taxpayer rights, the availability of remote hearings using electronic equipment, and the right to be notified of such right to remote hearings using electronic equipment.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments is to incorporate changes the Florida Legislature enacted in sections 7, 8, and 10 of Chapter 2025-208, Laws of Florida, which amended ss. 194.011, 194.013, and 194.032, F.S.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF PUBLIC MEETING

FEBRUARY 24, 2026

The Governor and Cabinet, sitting as head of the Department of Revenue, met on February 24, 2026, and approved the publication of the Notice of Proposed Rule for changes to Rules 12D-9.001, and 12D-9.025, F.A.C., and the filing and certification of the rule with the Secretary of State adoption pursuant to s. 120.54(3)(e)1., F.S., if the substance of the rule remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S.

SUMMARY OF RULE HEARING HELD MARCH 31, 2026

A Notice of Proposed Rule was published in the *Florida Administrative Register* on March 10, 2026 (Vol. 52, No. 47, pp. 1001 - 1007), to advise the public of proposed changes to Rules 12D-9.001, and 12D-9.025, F.A.C., and to provide that if requested in writing within 21 days of the date of notice, a rule hearing would be held March 31, 2026, at 10:00 a.m. A timely request for a hearing was received by the agency, and a hearing was held. All comments received were taken into consideration upon drafting rule language.

SUMMARY OF RULE HEARING HELD JUNE 23, 2026

A Notice of Hearing was published in the *Florida Administrative Register* on June 5, 2026 (Vol. 52, No. 109, pp. 2470 - 2471), for Rules 12D-9.001, and 12D-9.025, F.A.C., and was scheduled for June 23, 2026, at 1:00 p.m. All comments received were taken into consideration upon finalizing rule language.

12D-9.001 Taxpayer Rights in Value Adjustment Board Proceedings.

(1) No change.

(2) These rights include:

(a) through (h) No change.

(i) The right to appear at a hearing using electronic or other communication equipment upon written request at least 10 calendar days before the date of the hearing, in any county having a population of 75,000 or more, and in any county having a population of less than 75,000 that has not opted out as provided by law, and the right to be notified of this right on the notice of hearing;

(i) through (r) Renumbered as (j) through (s) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1)~~, 213.06(1)~~ FS. Law Implemented 192.0105, 193.074, 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 194.301, 195.002, 195.027, 195.084, 196.151, 196.193, 196.194 FS. History–New 3-30-10, Amended 9-19-17,______.

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

(1) through (3) No change.

(4)(a) No evidence shall be considered by the board or special magistrate except when presented and admitted during the time scheduled for the petitioner's hearing, or at a time when the petitioner has been given reasonable notice. ~~The petitioner may still present evidence if he or she does not participate in the evidence exchange. However, if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and refuses to provide it to the property appraiser, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. These requirements are more specifically described in paragraph (f), below.~~

(b) No change.

(c) In a hearing other than a remote hearing under Rule 12D-9.026, F.A.C., in order to be reviewed by the board or special magistrate, copies of any evidence filed with the board clerk shall be brought to the hearing by the party. This requirement shall not apply where:

1. through 2. No change.

(d) through (e) No change.

(f)1. No petitioner shall present for consideration, nor shall the board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. If the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and refuses to provide it to the property appraiser, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate.

2. Such evidentiary materials shall be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in Rule 12D-9.020, F.A.C.~~,~~ ~~and, if provided to the property appraiser less than fifteen (15) days before the hearing, shall be considered timely if the board or special magistrate determines they were provided a reasonable time before the hearing.~~

3. A petitioner's ability to introduce the evidence requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph.

4. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner by the property appraiser. ~~For purposes of this rule and Rule 12D-9.020, F.A.C., reasonableness shall be assumed if the property appraiser does not object. Otherwise, reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. If a petitioner has acted in good faith and not denied evidence to the property appraiser prior to the hearing, as provided by Section 194.034(1)(h), F.S., but wishes to submit evidence at the hearing which is of a nature that would require investigation or verification by the property appraiser, then the special magistrate may allow the hearing to be recessed and, if necessary, rescheduled so that the property appraiser may review such evidence.~~

5.~~2.~~ No change.

(g) No change.

(5) No change.

(6)(a) By agreement of the parties entered in the record, the board or special magistrate may leave the record open and postpone completion of the hearing to a date certain to allow a party to collect and provide additional relevant and credible evidence. Such postponements shall be limited to instances where, after completing original presentations of evidence, the parties agree to the collection and submittal of additional, specific factual evidence for consideration by the board or special magistrate. In lieu of completing the hearing, upon agreement of the parties the board or special magistrate is authorized to consider such evidence without further hearing.

(b) No change.

(c) <u>In a petition to decrease the just value, the board or special magistrate may not revise the value above the property appraiser's presented value.</u> In a petition to decrease the just value, 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. <u>In a petition to increase the just value, the board or special magistrate may not revise the value below the property appraiser's presented value.</u>

(7) through (10) No change.

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, 11-26-23,______.