FLORIDA DEPARTMENT of STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

November 6, 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-9.009, .013, and .015, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 10:42 a.m. on November 6, 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 November 26, 2026.

Sincerely,

Alexandra Leijon
Administrative Code and Register Director

AL/wlh

From: Janice Forrester
To: RuleAdoptions
Cc: Jeremy Roberts
Subject: DOR Certification for Chapter 12D-9
Date: Friday, November 6, 2026 10:42:32 AM
Attachments: image001.png
image002.png
DOR Certification Chapter 12D-9.pdf
Coded text 12D-9.009 9.013 and 9.015.docx

EMAIL RECEIVED FROM EXTERNAL SOURCE

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

Good morning,

Please see the attached Certification documents and coded text for Rules 12D-9.009, 12D-9.013, and 12D-9.015, F.A.C.

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.

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,

BEN ALBRITTON
President

WYMAN DUGGAN
Speaker pro tempore

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
Telephone (850) 488-9110
Fax (850) 922-6934
www.japc.state.fl.us
japc@leg.state.fl.us

CERTIFICATION

Department: Department of Revenue
Agency: Property Tax Oversight Program
Rule No(s): 12D-9.009, .013, .015
File Control No: 206123

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: 11/4/2026

This certification expires after: 11/11/2026

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
Office of the Executive Director

Jim Zingale
Executive Director

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

November 6, 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-9.009	Role of Legal Counsel to the Board
12D-9.013	Organizational Meeting of the Value Adjustment Board
12D-9.015	Petition; Form and Filing Fee

The following person may be contacted regarding this rule certification:

Janice Forrester 850-617-8886 Janice.Forrester@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) That 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

[X] (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 rule(s) are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12D-9.009

12D-9.013

12D-9.015

Under the provision of Section 120.54(3)(e)6., F.S., the rule(s) 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 of Person Authorized to Certify Rules

General Counsel

Title

CERTIFICATION OF DEPARTMENT OF REVENUE

DESIGNATION OF RULES 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:

Rule No(s).

12D-9.009

12D-9.013

12D-9.015



Signature of Agency Head

Executive Director

Title

Form DOS-7
Effective August 2026
Rule 1-1.010, F.A.C.

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-9.009, 12D-9.013, AND 12D-9.015, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12D-9.009, F.A.C., is to update the method for value adjustment board counsel to provide contact information to the Department, eliminating facsimile (FAX) as an included method. The proposed amendments to Rule 12D-9.013, F.A.C., are to eliminate provisions that the Department has determined to be unnecessary. The amendment also implements section 10 of Chapter 2025-208, L.O.F., and adds the provision for the value adjustment board (VAB) to ensure sufficiency of electronic equipment for hearings using electronic means, and for counties to opt out of such hearings if their population is less than 75,000. The proposed amendments to Rule 12D-9.015, F.A.C., are to eliminate provisions that the Department has determined to be unnecessary.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments is to align with changes to section 194.032, F.S., as amended in section 10 of Chapter 2025-208, L.O.F, and to update the method of providing contact information for the value adjustment board legal counsel to the Department.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP JUNE 23, 2026

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rules 12D-9.009, 12D-9.013, and 12D-9.015, F.A.C., in the *Florida Administrative Register* on May 12, 2026 (Vol. 52, No. 92, p. 2115), to schedule a workshop, if requested in writing and not deemed unnecessary by the agency head. The workshop was deemed necessary, and a Notice of Workshop was published in the *Florida Administrative Register* on June 5, 2026 (Vol 52, No. 109, p. 2471), scheduling a workshop for June 23, 2026. The Department received written comments. The Department reviewed and made a language update to Rule 12D-9.013, F.A.C.

SUMMARY OF PUBLIC MEETING

SEPTEMBER 29, 2026

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 29, 2026, and approved the publication of the Notice of Proposed Rule for changes to Rules 12D-9.009, 12D-9.013, and 12D-9.015, F.A.C., and the filing and certification of the rule with the Secretary of State for adoption pursuant to s. 120.54(3)(e)1., F.S., if the substance of the rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice of the public meeting was published in the *Florida Administrative Register* on September 15, 2026 (Vol. 52, No. 179, pp. 3991-3992).

SUMMARY OF RULE HEARING

OCTOBER 21, 2026

A Notice of Proposed Rule was published in the *Florida Administrative Register* on September 30, 2026 (Vol. 52, No. 190, pp. 4241 - 4245), to advise the public of proposed changes to Rules 12D-9.009, 12D-9.013, and 12D-9.015, 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. A timely request for a hearing was received by the agency, and the hearing was held on October 21, 2026, at 11:00 a.m. at 2450 Shumard Oak Boulevard, Tallahassee, FL 32399. The Department received no comments. A Notice of Correction was published in the *Florida Administrative Register* on October 9, 2026 (Vol. 52, No. 197, pp. 4469 - 4470), to correct the proposed amended title to rule 12D-9.015, F.A.C.

12D-9.009 Role of Legal Counsel to the Board.

(1) No change.

(2) The board legal counsel shall, upon appointment, send his or her contact information, which shall include his or her name, mailing address, telephone number, fax number, and e-mail address, to the department by mail~~, fax~~ or email to:

Department of Revenue

Property Tax Oversight Program

Attn.: Director

P.O. Box 3000

Tallahassee, FL 32315-3000

~~Fax Number: (850)488-9482~~

Email Address: VAB@floridarevenue.com.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.015 FS. History–New 3-30-10, Technical Change 1-29-26, Amended _____.

12D-9.013 Organizational Meeting of the Value Adjustment Board.

(1) The board shall annually hold one or more organizational meetings, at least one of which shall meet the requirements of this section. The board shall hold this organizational meeting prior to the holding of value adjustment board hearings. The board shall provide reasonable notice of each organizational meeting and such notice shall include the date, time, location, purpose of the meeting, and information required by Section 286.0105, F.S. At one organizational meeting the board shall:

(a) through (j) No change.

(k)1. Ascertain that the board has electronic or other communication equipment, to allow petitioners to appear at hearings, that is adequate and functional for clear communication among participants and for creating hearing records required by law, and that petitioners can submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived; or ~~Adopt or ratify by resolution any filing fee for petitions for that year, in an amount not to exceed $15;~~

2. Alternatively, in any county having a population of less than 75,000, adopt a resolution or motion to opt out of providing hearings using electronic or other communication equipment, as provided by law and;

(l) No change.

(2) through (3) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, ~~194.013,~~ 194.015, 194.032, 194.034, 194.035, 286.011, 286.0105 FS. History–New 3-30-10, Amended _____.

12D-9.015 Petition; Form ~~and Filing Fee~~.

(1) through (6) No change.

(7) A person who files a petition may timely file an action in circuit court to preserve the right to proceed in circuit court. (Sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, F.S.) ~~Filing Fees. By resolution of the value adjustment board, a petition must 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(9), F.S., only a single filing fee may 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 units, parcels, or accounts.~~

~~(b) No filing fee shall be required with respect to an appeal from the disapproval of a timely filed application for homestead exemption or from the denial of a tax deferral.~~

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

~~(d) The value adjustment board or its designee shall waive the filing fee with respect to a petition filed by a taxpayer who demonstrates at the time of the filing by submitting with the petition documentation issued by the~~

~~Department of Children and Families that the petitioner is currently an eligible recipient of temporary assistance under Chapter 414, F.S.~~

~~(e) All filing fees shall be paid to the board clerk at the time of filing. Any petition not accompanied by the required filing fee will be deemed incomplete.~~

(8) through (13) No change.

(14) Late Filed Petitions.

(a) through (e) No change.

~~(f) A person who files a petition may timely file an action in circuit court to preserve the right to proceed in circuit court. (Sections 193.155(8)(l), 194.036, 194.171(2) and 196.151, F.S.).~~

(15) through (18) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.155, 194.011, ~~194.013,~~ 194.032, 194.034, 194.036, 195.022, 196.151, 196.193, 197.2425 FS. History–New 3-30-10, Amended 11-1-12, 6-14-16, 3-13-17, 9-19-17, 6-13-22, _____.