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Section II Proposed Rules

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: 12D-9.025
RULE TITLE: Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12D-9.025, F.A.C. (Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses), is to provide clarification that the current rule provides limitations for when the property appraiser seeks to present additional evidence that was unexpectedly discovered, and that would increase an assessment, regarding petitions to the value adjustment board requesting a decrease in the value of the property, and to provide the limitations regarding petitions requesting an increase in the value of the property. When in effect, the proposed amendments will differentiate between limitations for petitions requesting a decrease in the value of property and limitations for petitions requesting an increase in the value of property.

SUMMARY: 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 requesting a decrease in the value of the property when the property appraiser seeks to present additional evidence that was unexpectedly discovered, and that would

increase an assessment, and includes limitations for when the petition requests an increase in the value of property. The proposed amendments differentiate between limitations on the property appraiser seeking to present such additional evidence regarding petitions to the value adjustment board requesting a decrease in the value of the property from petitions requesting an increase in the value of property.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

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.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW(IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: October 25, 2023, at 10:00 a.m.

PLACE: Room 1250, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, FL 32399.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Mike Cotton at (850)617-8870. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Property Tax Oversight

Program, telephone (850)617-8870 or email DORPTO@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

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.~~

NAME OF PERSON ORIGINATING PROPOSED RULE:
Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet.

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 11, 2023.

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