STATE OF FLORIDA

DEPARTMENT OF REVENUE

PROPERTY TAX OVERSIGHT PROGRAM

CHAPTER 12D-9, FLORIDA ADMINISTRATIVE CODE

REQUIREMENTS FOR VALUE ADJUSTMENT BOARDS IN ADMINISTRATIVE REVIEW; UNIFORM RULES OF PROCEDURE FOR HEARINGS BEFORE VALUE ADJUSTMENT BOARDS

AMENDING RULES 12D-9.005, 12D-9.015, AND 12D-9.024

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12D-9.005 Duties of the Board.

(1)(a) The value adjustment board shall meet not earlier than 30 days and not later than 60 days after the mailing of the notice provided in Section 194.011(1), F.S.; however, no board hearing shall be held before approval of all or any part of the county's assessment rolls by the Department of Revenue. The board shall meet for the following purposes:

1. through 5. No change.

6. Hearing appeals relating to timely filing of tax returns required in s. 194.034(1)(j).

(b) through (c) No change.

(2) through (5) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 192.0105, 194.011, 194.015, 194.032, 194.034, 194.035, 194.037, 197.319 FS. History–New 3-30-10, Amended 9-19-17, 1-1-23,_____.

12D-9.015 Petition; Form.

(1)(a) For the purpose of requesting a hearing before the value adjustment board, the department prescribes Form DR-486. The Form DR-486 series is adopted and incorporated by

reference in Rule 12D-16.002, F.A.C. For the purpose of providing a petitioner an additional opportunity to request a hearing using electronic or other communication equipment before the value adjustment board, the department prescribes Form DR-486RMT, Attachment Page to Form DR-486 Series – Request for Hearing Using Electronic or Other Communication Equipment. The Form DR-486RMT is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. Form DR-486RMT shall be an attachment to forms in the Form DR-486 series in those counties that have not opted out of providing a hearing using electronic or other communication equipment. In counties that have opted out of providing a hearing using electronic or other communication equipment, the Form DR-486RMT will not be included as part of the petition form.

(b) No change.

(2) 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, 197.2425 FS. History–New 3-30-10, Amended 11-1-12, 6-14-16, 3-13-17, 9-19-17, 6-13-22, Technical Change 9-15-25, Amended _____, _____.

12D-9.024 Procedures for Commencement of a Hearing.

(1) through (11) No change.

(12) Hearings considering timeliness of filing tax returns are governed by this rule subsection.

(a)1. A determination that a tax return was not timely must be heard before any hearing on an assessment.

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2. If the property appraiser raises untimeliness at a hearing on an assessment, it is not necessary for a petitioner to check the box on the petition in order to seek a hearing on this issue.

(b) "Timely" in reference to a tax return means within the time limits stated in sections 193.062, 193.063, 193.073(1)(a), and 194.034(1)(j), F.S.

(c) The property appraiser shall present evidence first in support of the determination of untimeliness of the tax return. The petitioner may then present evidence of timeliness.

(d)1. If a board or special magistrate determines a tax return was timely filed, a board shall produce findings of fact, conclusions of law, and reasons; and a special magistrate shall produce recommended findings of fact, conclusions of law, and reasons; for overturning the determination of the property appraiser on untimeliness.

2. If the petition challenges the assessment, such findings of fact and conclusions of law may be retained in the record until the final decision or recommended decision is produced, and included in a final decision or recommended decision when that is produced.

(e) If an attorney special magistrate makes these recommended findings of fact, conclusions of law, and reasons, a value hearing must be held by a special magistrate appointed to hear issues regarding the valuation of tangible personal property.

(f)1. If a board or special magistrate determines a tax return was required and was not timely filed, a board shall produce a final decision and a special magistrate shall produce a recommended decision, including findings of fact, conclusions of law, and reasons for upholding the determination of the property appraiser on untimeliness.

2. The findings of fact shall relate to the finding of untimeliness, and the conclusions of law shall state that petitioner cannot challenge the assessment and state that the assessment is upheld.

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Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented <u>193.062, 193.063, 193.073(1)(a),</u> *194.011, 194.032, 194.034, 195.022, 195.084 FS. History–New 3-30-10, Technical Change 1-29-26,* <u>*Amended*</u> <u>_____</u>.

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