FLORIDA DEPARTMENT of STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

October 13, 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-9.014, .019, .020, and .026, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 11:53 a.m. on October 13, 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 2, 2026.

Sincerely,

Alexandra Leijon
Administrative Code and Register Director

AL/wlh

From: Janice Forrester
To: RuleAdoptions
Cc: Jeremy Roberts; Mike Cotton
Subject: DOR-PTO Rule Certifications
Date: Tuesday, October 13, 2026 11:53:16 AM
Attachments: image001.png
image002.png
DOR Certification 12D-9.pdf
12D-9 Coded Text.docx
DOR Certification 12D-16.002.pdf
12D-16.002 coded text.docx

EMAIL RECEIVED FROM EXTERNAL SOURCE

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

Good morning,

Please see the attached certification packages. One PDF for Rules 12D-9.014, 12D-9.019, 12D-9.020, 12D-9.026, and a second PDF for Rule 12D-16.002, F.A.C. Also included are the Word documents 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.

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.

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-9.014, .019, . 020, .026
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: 10/13/2026

This certification expires after: 10/20/2026

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

October 13, 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-9.014	Prehearing Checklist
12D-9.019	Scheduling and Notice of a Hearing
12D-9.020	Exchange of Evidence
12D-9.026	Procedures for Conducting a Hearing by Electronic Media

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

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

Rule No(s).

12D-9.014

12D-9.019

12D-9.020

12D-9.026

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, 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-9.014

12D-9.019

12D-9.020

12D-9.026

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

PROPOSED AMENDMENTS TO 12D-9.014, 12D-9.019, 12D-9.020, AND 12D-9.026, F.A.C.

SUMMARY OF PROPOSED RULE

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-9.020, F.A.C., update the exchange of evidence process.

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 amendment to Rule 12D-9.014, F.A.C., incorporates, into the prehearing checklist, a provision for the VAB to ensure sufficiency of electronic equipment for hearings and for counties to opt out if their population is less than 75,000. The proposed amendment to Rule 12D-9.019, F.A.C., incorporates, into the notice of hearing sent to VAB petitioners, information about methods, procedures and options for remote hearings and availability of remote hearings using electronic equipment. The proposed amendment to Rule 12D-9.026, F.A.C., incorporates criteria for VAB hearings requested and conducted by electronic media and updates the rule title to reflect new requirements.

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-9.014, 12D-9.019, 12D-9.020, and 12D-9.026, 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. A notice of the public meeting was published in the *Florida Administrative Register* on February 18, 2026 (Vol. 51, No. 33, pp. 674-675).

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-9.014, 12D-9.019, 12D-9.020, and 12D-9.026, 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. A timely request for a hearing was received by the agency, and a hearing was held on March 31, 2026, at 10:00 a.m. The hearing was held at 2450 Shumard Oak Blvd, Tallahassee, FL, Room 1220, and via Zoom. 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), to advise the public of proposed changes to Rules 12D-9.014, 12D-9.019, 12D-9.020, and 12D-9.026, F.A.C. The hearing was held on June 23, 2026, at 1:00 p.m. The hearing was held at 2450 Shumard Oak Blvd, Tallahassee, FL, Room 1220, and via Zoom. All comments received were taken into consideration upon finalizing rule language.

A Notice of Change was published following comments from the hearing.

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 filing and certification of the rules with the Secretary of State adoption pursuant to s. 120.54(3)(e)1., F.S., and 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, p. 3992).

12D-9.014 Prehearing Checklist.

(1) The board clerk shall not allow the holding of scheduled hearings until the board legal counsel has verified that all requirements in Chapter 194, F.S., and department rules, were met as follows:

(a) through (n) No change.

(o)1. The board has ascertained 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

2. Alternatively, the county has a population of less than 75,000, and the board adopted a resolution or motion to opt out of providing hearings using electronic or other communication equipment, as provided by law.

(2) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035 FS. History–New 3-30-10, Amended 9-19-17,_____.

12D-9.019 Scheduling and Notice of a Hearing.

(1) through (2) No change.

(3)(a) The notice of hearing before the value adjustment board shall be in writing, and shall be delivered by regular or certified U.S. mail or personal delivery, or in the manner requested by the petitioner on Form DR-486, so that the notice shall be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance. The Form DR-486 series is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. The notice of hearing form shall meet the requirements of this section and shall be subject to approval by the department. The department provides Form DR-481 as a format for the form of such notice. The ~~Form DR-481,~~ Value Adjustment Board – Notice of Hearing, (Form DR-481) is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. This form is for use in noticing in person hearings as well as hearings using electronic or other communication equipment. If a notice is sent under this rule for a hearing using electronic or other communication equipment, it is unnecessary to send a Form DR-481REM under Rule 12D-9.026, F.A.C., with the same hearing information.

(b) The notice shall include these elements:

1. through 10. No change

11. Any information necessary to comply with federal or state disability or accessibility acts; ~~and,~~

12. Information regarding where the petitioner may obtain a copy of the uniform rules of procedure;~~.~~

13. A checkbox that the clerk will check and that when checked signifies, when it is known at the time of sending the notice, that the hearing will be conducted using electronic or other communication equipment and states:

"Your hearing will be conducted using electronic or other communication equipment."

"You will be attending the hearing using electronic or other communication equipment."

14. A space in which, if the checkbox is checked, the clerk will identify the specific form of communication technology to be used and include the following:

a. A statement that sets forth all necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details,

OR

b. The statement as follows: "The necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details are attached",

OR

c. The statement as follows: "The clerk will email you the information needed to attend the hearing using electronic or other communication equipment. The email message may be generated by computer software related to the communication equipment. If you do not receive this information, please contact this office at (_____)"

AND

d. A statement that the petitioner must upload evidence or email evidence to the designated address of the value adjustment board no later than 9:00 a.m. at least two non-holiday workdays before the hearing date;

AND

e. The designated evidence upload email address or upload weblink to the software system;

15. A checkbox which when checked signifies this county has opted out of participating in hearings conducted using electronic or other communication equipment;

16. Information on how to make a written request that the hearing be held using electronic or other communication equipment;

17. Information on requirements for written requests for such hearings;

18. Information on where to send a written request that the hearing be held using electronic or other communication equipment.

19. The notice shall also contain the following statements:

"If this notice indicates that the hearing will be conducted by video conference, you may request an in person hearing."

"If this notice indicates that the hearing will be conducted by telephone, you may request an in person hearing. You may also request to appear by video conference if such technology is available and practicable."

(c) If the petitioner requests an in person hearing the clerk shall accommodate the petitioner for the date, time, hearing address, and room. If the notice indicates the hearing will be conducted by telephone and the petitioner requests to appear by video conference, the clerk shall accommodate the request if such technology is available and practicable. The board may maintain information about the availability of video conference hearings on its website. Requests for hearing using electronic or other communication equipment must be made as provided in Rule 12D-9.026, F.A.C.

(4) through (8) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 195.022 FS. History–New 3-30-10, Amended 9-26-11, 6-14-16, 7-1-16, 3-13-17, 9-19-17, _____.

12D-9.020 Exchange of Evidence.

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner in writing by the property appraiser.

2. At least 15 days before a petition hearing, the property appraiser shall provide to the petitioner a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. The property appraiser's evidence list must contain the current property record card. This provision does not preclude use of rebuttal evidence by the property appraiser. If the property appraiser does not provide the information to the petitioner within the time required, the hearing shall be rescheduled to allow the petitioner additional time to review the property appraiser's evidence. The petitioner may waive rescheduling.

(b)~~2.~~ To calculate the fifteen (15) days, the petitioner and property appraiser shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing, using the calendar day before the hearing as day 1. The last day of the fifteen (15) day period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs ~~shall run~~ until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

~~(b) A petitioner's noncompliance with paragraph (1)(a), does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in Section 194.032(2)(a), F.S.~~

(c) No petitioner may present for consideration, nor may a 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 knowingly 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. 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 this section. 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. ~~A petitioner's noncompliance with paragraph (1)(a), does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under Section 194.034(1)(h), F.S., 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 knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. 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. These requirements are more specifically described in subsection (8), of this rule, and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.~~

~~(2)(a) If the property appraiser receives the petitioner's documentation as described in paragraph (1)(a), and if requested in writing by the petitioner, the property appraiser shall, no later than seven (7) days before the hearing, provide to the petitioner a list of evidence to be presented at the hearing, a summary of evidence to be presented by~~

~~witnesses, and copies of all documentation to be presented by the property appraiser at the hearing. The evidence list must contain the current property record card. There is no specific form or format required for the petitioner's written request.~~

~~(b) To calculate the seven (7) days, the property appraiser shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period so computed shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day which is neither a Saturday, Sunday, or legal holiday.~~

~~(3)(a) If the petitioner does not provide the information to the property appraiser described in paragraph (1)(a), the property appraiser need not provide the information to the petitioner as described in subsection (2).~~

~~(b) If the property appraiser does not provide the information to the petitioner within the time required by paragraph (2)(b), the hearing shall be rescheduled to allow the petitioner additional time to review the property appraiser's evidence.~~

(4) through (6) Renumbered as (2) through (4) No change.

~~(7) A property appraiser shall not use at a hearing evidence that was not supplied to the petitioner as required. The remedy for such noncompliance shall be a rescheduling of the hearing to allow the petitioner an opportunity to review the information of the property appraiser.~~

~~(8) No petitioner may present for consideration, nor may a 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. 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 this section. If provided to the property appraiser less than fifteen (15) days before the hearing, such materials shall be considered timely if the board or special magistrate determines they were provided a reasonable time before the hearing, as described in paragraph 12D-9.025(4)(f), F.A.C. 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. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner by the property appraiser.~~

(5)~~(9)~~ No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035, 195.022 FS. History–New 3-30-10, Amended 6-14-16, 4-10-18, _____.

12D-9.026 Procedures for Requesting and Conducting a Hearing by Electronic Media.

(1) This rule sets forth criteria for hearings in addition to those found in Rules 12D-9.024 and 12D-9.025, F.A.C. Hearings conducted by electronic media shall occur ~~only~~ under the conditions set forth in this rule section. The board must reasonably accommodate parties that have hardship or lack necessary equipment or ability to access equipment.

~~(a) The board must approve and have available the necessary equipment and procedures.~~

~~(b) The special magistrate, if one is used, must agree in each case to the electronic hearing.~~

~~(c) The board must reasonably accommodate parties that have hardship or lack necessary equipment or ability to access equipment. The board must provide a physical location at which a party may appear, if requested.~~

(2) A petitioner may request to appear at a hearing using electronic or other communication equipment by submitting a written request at least 10 calendar days before the date of the hearing. ~~For any hearing conducted by electronic media, the board shall ensure that all equipment is adequate and functional for allowing clear communication among the participants and for creating the hearing records required by law. The board procedures shall specify the time period within which a party must request to appear at a hearing by electronic media.~~

(a) Unless the request is made on the petition by checking the appropriate box, the written request must:

1. Contain the petition number and parcel number.

2. Contain petitioner's name.

3. Be sent to the value adjustment board email address listed on Form DR-481 that notices this hearing.

4. Contain an email address for response and follow up by the clerk.

(b) To calculate the ten (10) days, the petitioner must use calendar days and not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the ten (10) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(c) The clerk must ensure that all parties are notified of such written request.

(d) If a request is received in any county in which the board has opted out of providing hearings using electronic communication equipment, the clerk shall promptly notify any petitioner requesting a hearing using electronic or

other communication equipment of such opt out, in accordance with Section 194.032(2)(b)4., F.S.

(3) A hearing must be noticed by the clerk sending a Value Adjustment Board - Notice of Remote Hearing (form DR-481REM, incorporated by reference in Rule 12D-16.002, F.A.C.), unless the hearing was noticed using Form DR-481 as described in Rule 12D-9.019(3)(b)13. through 14. If the clerk has sent a Form DR-481 providing for the hearing to be conducted using electronic or other communication equipment, it is not necessary to send a Form DR-481REM. However, Form DR-481REM must not be used in lieu of Form DR-481. ~~Consistent with board equipment and procedures:~~

(a) The notice must read: ~~Any party may request to appear at a hearing before a board or special magistrate, using telephonic or other electronic media. If the board or special magistrate allows a party to appear by telephone, all members of the board in the hearing or the special magistrate must be physically present in the hearing room. Unless required by other provisions of state or federal law, the board clerk need not comply with such a request if such telephonic or electronic media are not reasonably available.~~

"Your hearing will be conducted using electronic or other communication equipment."

"You will be attending the hearing using electronic or other communication equipment."

(b) The notice must: ~~The parties must also all agree on the methods for swearing witnesses, presenting evidence, and placing testimony on the record. Such methods must comply with the provisions of this rule chapter. The agreement of the parties must include which parties must appear by telephonic or other electronic media, and which parties will be present in the hearing room.~~

1. Contain the petition number;

2. Contain the petitioner's name;

3. Contain the hearing date and time;

4. Identify the specific form of communication technology to be used and include the following:

a. A statement that sets forth all necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details,

OR

b. The statement as follows: "The necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details are attached",

OR

c. The statement as follows: "The clerk will email you the information needed to attend the hearing using electronic or other communication equipment. The email message may be generated by computer software related to the communication equipment. If you do not receive this information, please contact this office at (_____)"

AND

d. A statement that the petitioner must upload evidence or email evidence to the designated address of the value adjustment board no later than 9:00 a.m. at least two non-holiday workdays before the hearing date;

AND

e. The designated evidence upload email address or upload weblink to the software system;

5. Contain the clerk's telephone number;

6. Contain the clerk's email;

7. Contain the clerk's or deputy's name and signature;

8. Any information necessary to comply with federal or state disability or accessibility acts.

(4)(a) The board must maintain electronic or other communication equipment and procedures to conduct hearings and allow petitioners to appear using the petitioner's selected hearing format. The equipment must be adequate and functional to ensure clear communication among all participants and create the hearing records required by law. The board must also ensure that petitioners are able to submit and transmit evidence in a format that can be received, processed, viewed, printed, and archived.

(b) Petitioners requesting a telephone or video conference hearing are responsible for ensuring they have the necessary connectivity and equipment to appear and participate remotely.

(5)(a) Hearing procedures must include applicable procedures in Rules 12D-9.024 and 12D-9.025, F.A.C.

(b) If the board or special magistrate allows a party to appear using electronic or other communication equipment, all members of the board in the hearing or the special magistrate must be physically present in the hearing room.

(6)(a) Evidence, including rebuttal evidence must be uploaded or emailed to the designated address of the value adjustment board, and received no later than 9:00 a.m. at least two non-holiday workdays before the hearing date. If a hearing is on Monday, then evidence must be uploaded by 9:00 a.m. on the previous Thursday.

(b) The petitioner must submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived. The documents must be in portable document format (".pdf").

(c) The documents must have a cover page which includes:

1. Petition number;

2. Parcel or folio number(s);

3. Petitioner name;

4. Which party is submitting the documents;

5. Telephone number; and

6. Witnesses' names and telephone numbers if they are not at petitioner's telephone number.

(d) Pages of the documents must be sequentially numbered if the clerk does not utilize any software in operating the value adjustment board and/or if the clerk's software does not number pages automatically.

(e) The process of uploading the documents into the value adjustment board's computer system, or emailing the documents to the designated address of the value adjustment board, described in this subsection is a separate process from the evidence exchange between a petitioner and the property appraiser described in Rule 12D-9.020, F.A.C. The evidence exchange process happens outside of the purview of the value adjustment board. Petitioners must participate in both of these processes, separately.

(7) Witnesses must be available.

(a) The petitioner is responsible for ensuring all witnesses called by the petitioner are available, have the necessary electronic or other communication equipment, and have copies of documents necessary to their testimony.

(b) Witness information for witnesses that will not be at the petitioner's location must be included on the cover page to the documents as specified in paragraph (6)(c).

(8)(a)~~(4)~~ The board must provide a physical location at which a party may appear, if requested. Such hearings must be open to the public ~~either~~ by providing the ability for interested members of the public to choose either to join the hearing using electronic or other communication equipment to the extent practicable ~~electronically~~ or to monitor the hearing at the location of the board or special magistrate. If the board or special magistrate allows a party to appear using electronic or other communication equipment, all members of the board in the hearing or the special magistrate must be physically present in the hearing room.

(b) To be open to the public using electronic or other communication equipment, proper notice must be given and interactive access by members of the public provided to the extent practicable.

1. A list of hearings must be posted on the board's website, or the clerk must provide hearing information upon

request.

2. For hearings using video conference technology, the login information, links and passwords must be posted on the board's website to allow public access via the Internet or the clerk must provide this hearing information on request.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 194.011, 194.032, 194.034, 195.035, 195.022, 195.084 FS. History–New 3-30-10, Amended _____.