

AGENDA
FLORIDA DEPARTMENT OF REVENUE

Meeting Material Available on the web at:
<http://floridarevenue.com/opengovt/Pages/meetings.aspx>

MEMBERS

Governor Ron DeSantis
Attorney General James Uthmeier
Commissioner Wilton Simpson
Chief Financial Officer Blaise Ingoglia

February 24, 2026

**Contacts: Alec Yarger,
Deputy Executive Director
(850) 617-8324**

**Jamie Peate, Legislation Specialist
Office of Legislative and Cabinet Services
(850) 617-8324**

**9:00 A.M
LL-03
Tallahassee, Florida**

ITEM	SUBJECT	RECOMMENDATION
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| 1. | Respectfully request approval of and authority to publish Notices of Proposed Rule in the Florida Administrative Register, for rules relating to Property Tax Oversight and further request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, when the substance of those certain proposed rules remains unchanged and upon reaching the requirements for final adoption. | |
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(ATTACHMENT 1)

RECOMMEND APPROVAL

ATTACHMENT 1



February 24, 2026

MEMORANDUM

TO: The Honorable Ron DeSantis, Governor
Attention: Cody Farrill, Deputy Chief of Staff

The Honorable Blaise Ingoglia, Chief Financial Officer
Attention: Robert Tornillo, Director, Cabinet Affairs

The Honorable James Uthmeier, Attorney General
Attention: Erin Sumpter, Director of Cabinet Affairs

The Honorable Wilton Simpson, Commissioner of Agriculture
Attention: India Holroyd, Cabinet Affairs Director

THROUGH: Jim Zingale, Executive Director

FROM: Alec Yarger, Deputy Executive Director

SUBJECT: Requesting Approval to File Notices of Proposed Rule and Hold Public Hearings;
and Requesting Approval of Filing and Certifying Proposed Rules for Final
Adoption if the Rules Remain Unchanged

Statement of Sections 120.54(3)(b) and 120.541, F.S., Impact:

No impact. The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and are not likely to have an increased regulatory cost in excess of \$200,000 within one year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within five years.

What is the Department requesting?

Section 120.54(3)(a), F.S., requires each agency head to approve any agency rulemaking to propose a new rule, or to amend or repeal a rule. The Department therefore requests approval to publish Notices of Proposed Rule in the *Florida Administrative Register* for the following proposed rules and to conduct public hearings when requested.

The Department further requests final adoption of these rules and approval to file and certify the rules with the Secretary of State when the substance of the proposed rules, including material incorporated by reference, remains unchanged and the requirements of section 120.54(3)(e), F.S., have been met.

- 12D-9.001, F.A.C., *Taxpayer Rights in Value Adjustment Board Proceedings*
- 12D-9.013, F.A.C., *Organizational Meeting of the Value Adjustment Board*
- 12D-9.014, F.A.C., *Prehearing Checklist*
- 12D-9.015, F.A.C., *Petition; Form and Filing Fee*
- 12D-9.019, F.A.C., *Scheduling and Notice of a Hearing*
- 12D-9.020, F.A.C., *Exchange of Evidence*
- 12D-9.025, F.A.C., *Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses*
- 12D-9.026, F.A.C., *Procedures for Conducting a Hearing by Electronic Media*
- 12D-16.002, F.A.C., *Index to Forms*

Why is the proposed rule necessary?

Rule Chapter 12D-9, F.A.C., Requirements for Value Adjustment Boards in Administrative Reviews; Uniform Rules of Procedure for Hearings before Value Adjustment Boards.

The proposed rules are necessary to implement law changes amended by Sections 7, 8, and 10 of Chapter 2025-208, Laws of Florida.

What do the proposed rules do?

Rule 12D-9.001, F.A.C., Taxpayer Rights in Value Adjustment Board Proceedings.

The proposed amendments 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.

Rule 12D-9.013, F.A.C., Organizational Meeting of the Value Adjustment Board.

The proposed amendment reflects the increase in the maximum filing fee required for value adjustment board (VAB) petitions from \$15 to \$50, adds the provision for the VAB to ensure sufficiency of electronic equipment for remote hearings, and for counties to opt out if their population is less than 75,000.

Rule 12D-9.014, F.A.C., Prehearing Checklist.

The proposed amendment incorporates, into the prehearing checklist, the provision for the VAB to ensure sufficiency of electronic equipment for remote hearings and for counties to opt out if their population is less than 75,000.

Rule 12D-9.015, F.A.C., Petition; Form and Filing Fee.

The proposed amendment reflects the increase in the maximum filing fee required for VAB petitions from \$15 to \$50.

Rule 12D-9.019, F.A.C., Scheduling and Notice of a Hearing.

The proposed amendments provide requirements for information about availability of remote hearings using electronic equipment which must appear on hearing notices prepared by the VAB clerk and sent to VAB petitioners.

Rule 12D-9.020, F.A.C., Exchange of Evidence.

The proposed amendment updates the VAB exchange of evidence process requiring property appraisers to provide to the petitioner with the list of evidence to be presented at the hearing at

least 15 days before the hearing. The amendments further remove the requirement that the VAB petitioner must provide a written request to the property appraiser for their evidence.

Rule 12D-9.025, F.A.C., Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses.

The proposed amendments provide the new requirement on the exchange of evidence process.

Rule 12D-9.026, F.A.C., Procedures for Requesting and Conducting a Hearing by Electronic Media.

The proposed amendments provide new requirements for conducting a VAB hearing using electronic or other communication equipment. Updates rule title to reflect new requirements.

Rule 12D-16.002, F.A.C., Index to Forms.

The proposed amendment to these forms incorporates amendments to Section 194.011(4), Florida Statutes, amended by Section 7, and amendments to Section 194.032, F.S., amended by Section 10, Chapter 2025-208, L.O.F. The draft amendments update the VAB exchange of evidence process and provide information so the petitioner may appear at the hearing using electronic equipment.

- DR-481, *Value Adjustment Board – Notice of Hearing.*
- DR-481REM, *Value Adjustment Board – Notice of Remote Hearing.* (new form)
- DR-486, *Petition to the Value Adjustment Board – Request for Hearing.*
- DR-486PORT, *Petition to the Value Adjustment Board Transfer of Homestead Assessment Difference – Request for Hearing.*

Were comments received from external parties?

Yes. The Department published Notices of Rule Development in the *Florida Administrative Register* (Vol. 51, No. 188) on September 26, 2025, and scheduled a workshop for October 15, 2025, if requested in writing. The Department received requests to hold a workshop. Written comments were received regarding additional changes to forms and rule language. In response, the Department made additional changes and published Notices of Rule Development in the *Florida Administrative Register* (Vol. 51, No. 217) on November 6, 2025, and scheduled a second workshop for November 20, 2025. This workshop was postponed. The Department published Notices of Rule Development in the *Florida Administrative Register* (Vol. 51, No. 227) on November 21, 2025, for a workshop to be held December 9, 2025. Written comments were received. In response, additional changes were made.

For each rule, attached are copies of:

- Summary, which includes:
 - Summary of Proposed Rule
 - Facts and Circumstances Justifying Proposed Rule
 - Federal Comparison Statement
 - Summary of Rule Development Workshop
- Proposed rule text
- Incorporated materials

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, 12D-9.013, 12D-9.014, 12D-9.015, 12D-9.019,
12D-9.020, 12D-9.025, 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 Rules 12D-9.020 and 12D-9.025, F.A.C., update the exchange of evidence process.

Section 194.013, F.S., as amended by section 8 of Chapter 2025-208, L.O.F., increased the maximum filing fee that may be required for VAB petitions. The proposed amendments to Rules 12D-9.013 and 12D-9.015, F.A.C., reflect the increase in the petition filing fee.

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. The proposed amendment to Rule 12D-9.013, F.A.C., adds a provision for the VAB to ensure sufficiency of electronic equipment for remote hearings and for counties to opt out if their population is less than 75,000. 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, the 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-9.026, F.A.C., incorporates criteria for VAB hearings requested and conducted by electronic media and updates the rule title to reflect new requirements.

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.

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 RULE DEVELOPMENT WORKSHOP HELD OCTOBER 15, 2025

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rules 12D-9.001, 12D-9.013, 12D-9.014, 12D-9.015, 12D-9.019, 12D-9.020, 12D-9.025, and 12D-9.026, F.A.C., in the Florida Administrative Register on September 26, 2025 (Vol. 51, No. 188). The Department scheduled a rule development workshop for October 15, 2025, if requested in writing. The Department received requests for the workshop and the workshop was held. The Department received written comments. The Department reviewed and made additional language updates.

SUMMARY OF RULE DEVELOPMENT WORKSHOP HELD DECEMBER 9, 2025

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rules 12D-9.001, 12D-9.013, 12D-9.014, 12D-9.015, 12D-9.019, 12D-9.020, 12D-9.025, and 12D-9.026, F.A.C., in the *Florida Administrative Register* on November 6, 2025 (Vol. 51, No. 217). The Department scheduled a rule development workshop for November 20, 2025, if requested in writing. The workshop was postponed. The Department published a Notice of Rule Development in the *Florida Administrative Register* on November 21, 2025 (Vol. 51, No. 227) for a rule development workshop to be held December 9, 2025. The Department received written comments regarding language changes. The Department reviewed and made additional changes.

NOTICE OF PROPOSED RULE

FLORIDA DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:

- 12D-9.001 Taxpayer Rights in Value Adjustment Board Proceedings
- 12D-9.013 Organizational Meeting of the Value Adjustment Board
- 12D-9.014 Prehearing Checklist
- 12D-9.015 Petition; Form and Filing Fee
- 12D-9.019 Scheduling and Notice of a Hearing
- 12D-9.020 Exchange of Evidence
- 12D-9.025 Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses
- 12D-9.026 Procedures for Requesting and Conducting a Hearing by Electronic Media

PURPOSE AND EFFECT: The purpose of the proposed amendments is to implement statutory changes regarding hearings conducted by value adjustment boards provided in Chapter 2025-208, L.O.F.

SUMMARY: 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 Rules 12D-9.020 and 12D-9.025, F.A.C., update the exchange of evidence process.

Section 194.013, F.S., as amended by section 8 of Chapter 2025-208, L.O.F., increased the maximum filing fee that may be required for VAB petitions. The proposed amendments to Rules 12D-9.013 and 12D-9.015, F.A.C., reflect the increase in the petition filing fee.

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. The proposed amendment to Rule 12D-9.013, F.A.C., adds 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-9.014, 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, the 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-9.026, F.A.C., incorporates criteria for VAB hearings requested and conducted by electronic media and updates the rule title to reflect new requirements.

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.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND
LEGISLATIVE RATIFICATION:**

The Agency has determined that these rules 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 Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Agency.

The Agency has determined that these proposed rules are not expected to require legislative ratification based on the SERC 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 SERC, or to 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: 192.0105, 193.074, 193.092, 193.155, 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 194.301, 195.002, 195.022, 195.027, 195.084, 196.151, 196.193, 196.194, 197.2425, 286.011, 286.0105 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: To be determined.

PLACE: To be determined

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding 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) 955-8771 (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-9.001 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-9.013 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) Adopt or ratify by resolution any filing fee for petitions for that year, in an amount not to exceed \$50 ~~\$15~~; and,

(1)1. Ascertain that the board has provided 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, 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,

(m)~~(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-9.014 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 provided 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-9.015 Petition; Form and Filing Fee.

(1) through (6) No change.

(7) 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 \$50 ~~\$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) through (e) No change.

(8) 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, _____.

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.

(b) The notice shall include these elements:

1. through 12. No change

13. If the hearing is in person, information for the petitioner to appear remotely at the hearing using electronic or other communication equipment if the county has not opted out as provided by law.

14. The notice shall contain the following statements:

“If this notice sets forth a communication mode using audio visual technology, you may request an in person hearing.”

“If this notice is for a telephone hearing you may request a hearing using audio visual technology or an in person hearing.”

(c) If the petitioner requests an in person hearing the clerk shall accommodate the petitioner for the date, time, hearing address, and room. The clerk shall accommodate a petitioner’s request for a hearing using audio visual technology, if the prearranged default mode is in person or telephone. 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.

~~(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-9.025 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) through (b) No change.

(c) 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. 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. 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.

(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, _____.

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) 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.).

~~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 provide instructions for access to the communication technology in the body of the notice with telephone numbers, meeting codes, passwords and other access information;

5. Contain 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 AM the non-holiday workday before the hearing date;

6. Contain the evidence upload email address or upload weblink to the software system;

7. Contain the clerk's telephone number;

8. Contain the clerk's email;

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

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

(4) The board must have available the necessary equipment and procedures for using the equipment in hearings.

(a) "Electronic or other communication equipment" means:

1. Technology in compliance with applicable law which enables real-time, two-way communication using electronic means in which participants are able to see, hear, and communicate with one another; or

2. telephone; or

3. a combination thereof.

(b) The board must provide electronic or other communication equipment to allow petitioners to appear using electronic or other communication equipment 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.

(c) Petitioners requesting remote hearings must ensure they have the necessary connectivity and equipment.

(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. on the workday before the hearing date. If a hearing is on Monday, then evidence must be uploaded by 9:00 a.m. on the previous Friday.

(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 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.

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

2. For hearings using audio visual 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 information on request.

3. For hearings using the telephone, the board must permit members of the public to request to attend and must accommodate such requests by providing call in numbers.

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

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:

DATE PROPOSED RULE APPROVED BY AGENCY HEAD:

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 26, 2025, November 6, 2025, November 21, 2025.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE
ADMINISTRATION OF FORMS
PROPOSED AMENDMENTS TO RULE 12D-16.002, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-16.002, F.A.C., implement statutory changes enacted by 2025 legislation. The proposed rule amendments incorporate by reference amendments to three forms and one new form.

Amend Forms DR-481, *Value Adjustment Board – Notice of Hearing*, DR-486, *Petition to the Value Adjustment Board – Request for Hearing*, and DR-486PORT, *Petition to the Value Adjustment Board Transfer of Homestead Assessment Difference – Request for Hearing*, and create Form DR-481REM, *Value Adjustment Board – Notice of Remote Hearing*. The proposed amendments update the exchange of evidence process as provided in section 194.011(4), F.S., as amended by Section 7, Chapter 2025-208, L.O.F., and provide information so a petitioner may appear at the hearing using electronic or other communication equipment as provided in section 194.032, F.S., as amended by Section 10, Chapter 2025-208, L.O.F.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to this rule is to incorporate changes the Florida Legislature enacted in sections 7, 8, and 10 of Chapter 2025-208, L.O.F.

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 HELD OCTOBER 15, 2025

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-16.002, F.A.C., in the Florida Administrative Register on September 26, 2025 (Vol. 51, No. 188). The Department scheduled a rule development workshop for October 15, 2025, if requested in writing. The Department received requests for the workshop and the workshop was held. The Department received written comments regarding language changes to Forms DR-481, DR-481REM, DR-486, and DR-486PORT. The Department reviewed and made additional language changes.

SUMMARY OF RULE DEVELOPMENT WORKSHOP HELD DECEMBER 9, 2025

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-16.002, F.A.C., in the *Florida Administrative Register* on November 6, 2025 (Vol. 51, No. 217). The Department scheduled a rule development workshop for November 20, 2025, if requested in writing. The workshop was postponed. The Department published a Notice of Rule Development in the *Florida Administrative Register* on November 21, 2025 (Vol. 51, No. 227) for a rule development workshop to be held December 9, 2025. The Department received written comments regarding language changes to Forms DR-481 and DR-486. The Department reviewed and made no additional changes.

NOTICE OF PROPOSED RULE

FLORIDA DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:

12D-16.002 Index to Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12D-16.002, F.A.C., is to implement statutory changes enacted by 2025 legislation. The proposed rule amendments incorporate by reference amendments to three forms and one new form.

SUMMARY: Amend Forms DR-481, *Value Adjustment Board – Notice of Hearing*, DR-486, *Petition to the Value Adjustment Board – Request for Hearing*, and DR-486PORT, *Petition to the Value Adjustment Board Transfer of Homestead Assessment Difference – Request for Hearing*, and create Form DR-481REM, *Value Adjustment Board – Notice of Remote Hearing*.

The proposed amendments update the exchange of evidence process as provided in section 194.011(4), F.S., as amended by Section 7, Chapter 2025-208, L.O.F., and provide information so a petitioner may appear at the hearing using electronic or other communication equipment as provided in section 194.032, F.S., as amended by Section 10, Chapter 2025-208, L.O.F.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION:

The Agency has determined that this rule 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 Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Agency.

The Agency has determined that this proposed rule is not expected to require legislative ratification based on the SERC 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 SERC, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 95.18(3), 192.001(18), 193.085(4)(a), (b), 193.091(3)(b), 193.114(1), (6), 193.1142(1), 193.122(1), (2), 193.155(8)(f), (h), 193.1556(2), 193.461(3)(a), (e), 193.501(8), (9), 193.625(3)(a), 194.011(3), 194.014, 194.034(1)(b), (c), (2), 194.037(3), 195.002(2), 195.027(1), (4), 195.087(1)(a), (2), 196.011(1), (5), (6), 196.075(4)(d), (5), 196.101(4)(c), 196.121(1), 196.173(6)(a), 196.1975(4)(c), 196.1978, 197.1979, 196.198, 196.1983, 196.1995(8), 197.2423(3), 197.2425, 197.319, 197.323, 197.3632(5)(b), 197.3635, 197.552, 200.065(1), (5), 200.069, 218.12(12), 218.125(2), 218.135(2), 218.26(1) FS.

LAW IMPLEMENTED: 95.18, 136.03, 145.10(2), 145.11(2), 189.012, 192.001(18), 193.011(8), 193.023, 193.052, 193.075, 193.085, 193.092, 193.114, 193.1142, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.481, 193.501, 193.503, 193.621, 193.625, 193.703, 194.011, 194.014, 194.032, 194.034, 194.035, 194.037, 194.171, 194.181, 194.301(2)(b), 195.002, 195.022, 195.027(4), 195.073, 195.087, 196.011, 196.012(13), 196.015, 196.031, 196.075, 196.082, 196.092, 196.095, 196.101, 196.121, 196.131, 196.141, 196.151, 196.161(1)(a), 196.173, 196.183, 196.193, 196.195, 196.196, 196.1961, 196.197, 196.1975, 196.1977,

196.1978, 196.19781, 196.19782, 196.1979, 196.198, 196.1983, 196.199, 196.1995, 196.2001, 196.2002, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.252, 197.2524, 197.262, 197.319, 197.322(1), 197.323, 197.3632, 197.3635, 197.373, 197.412, 197.413, 197.417(1), 197.432, 197.443, 197.492, 197.502, 197.542, 197.552, 200.065, 200.068, 200.069, 200.071, 200.081, 218.12, 218.125, 218.135, 218.23, 218.63, 218.66(2), 218.67 FS., ss. 9(b), 12 of Article VII of Florida Constitution.

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: To be determined.

PLACE: To be determined

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding 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) 955-8771 (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-16.002 Index to Forms.

(1) The following paragraphs list the forms adopted by the Department of Revenue. A copy of these forms may

be obtained at floridarevenue.com/property/forms, or by writing to: Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY). The Department of Revenue adopts, and incorporates by reference in this rule, the following forms and instructions:

	Form Number	Form Title	Effective Date
(2) through (19) No change.			
(20)(a)	DR-481	Value Adjustment Board – Notice of Hearing (r. 01/26 04/17)	05/26 04/17
		https://www.flrules.org/Gateway/reference.asp?No=Ref-_____07705	
(b)	<u>DR-481REM</u>	Value Adjustment Board – Notice of Remote Hearing (n. 01/26)	<u>05/26</u>
		https://www.flrules.org/Gateway/reference.asp?No=Ref-_____	
(21) through (23) No change.			
<u>(24)</u>		<u>486 Series</u>	
(24) (a)	DR-486	Petition to The Value Adjustment Board – Request for Hearing (r. <u>01/26</u> 11/23)	<u>05/26</u> 11/23
		https://www.flrules.org/Gateway/reference.asp?No=Ref-_____16061	
(b) through (d) No change.			
(e)	DR-486PORT	Petition to The Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing (r. <u>01/26</u> 04/18)	<u>05/26</u> 04/18
		https://www.flrules.org/Gateway/reference.asp?No=Ref-_____09242	
(f) No change.			
(25)(a)(g) No change.			
(b)(h) No change.			
(25) through (60) renumbered (26) through (60) No change.			

Rulemaking Authority 95.18(3), 192.001(18), 193.085(4)(a), (b), 193.091(3)(b), 193.114(1), (6), 193.1142(1), 193.122(1), (2), 193.155(8)(f), (h), 193.1556(2), 193.461(3)(a), (e), 193.501(8), (9), 193.625(3)(a), 194.011(3), 194.014, 194.034(1)(b), (c), (2), 194.037(3), 195.002(2), 195.027(1), (4), 195.087(1)(a), (2), 196.011(1), (5), (6), 196.075(4)(d), (5), 196.101(4)(c), 196.121(1), 196.173(6)(a), 196.1975(4)(c), 196.1978, 197.1979, 196.198, 196.1983, 196.1995(8), 197.2423(3), 197.2425, 197.319, 197.323, 197.3632(5)(b), 197.3635, 197.552, 200.065(1),

(5), 200.069, 218.12(12), 218.125(2), 218.135(2), 218.26(1) FS. Law Implemented 95.18, 136.03, 145.10(2), 145.11(2), 189.012, 192.001(18), 193.011(8), 193.023, 193.052, 193.075, 193.085, 193.092, 193.114, 193.1142, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.481, 193.501, 193.503, 193.621, 193.625, 193.703, 194.011, 194.014, 194.032, 194.034, 194.035, 194.037, 194.171, 194.181, 194.301(2)(b), 195.002, 195.022, 195.027(4), 195.073, 195.087, 196.011, 196.012(13), 196.015, 196.031, 196.075, 196.082, 196.092, 196.095, 196.101, 196.121, 196.131, 196.141, 196.151, 196.161(1)(a), 196.173, 196.183, 196.193, 196.195, 196.196, 196.1961, 196.197, 196.1975, 196.1977, 196.1978, 196.19781, 196.19782, 196.1979, 196.198, 196.1983, 196.199, 196.1995, 196.2001, 196.2002, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.252, 197.2524, 197.262, 197.319, 197.322(1), 197.323, 197.3632, 197.3635, 197.373, 197.412, 197.413, 197.417(1), 197.432, 197.443, 197.492, 197.502, 197.542, 197.552, 200.065, 200.068, 200.069, 200.071, 200.081, 218.12, 218.125, 218.135, 218.23, 218.63, 218.66(2), 218.67 FS., ss. 9(b), 12 of Article VII of Florida Constitution. History—New 10-12-76, Amended 4-11-80, 9-17-80, 5-17-81, 1-18-82, 4-29-82, Formerly 12D-16.02, Amended 12-26-88, 1-9-92, 12-10-92, 1-11-94, 12-27-94, 12-28-95, 12-25-96, 12-30-97, 12-31-98, 2-3-00, 1-9-01, 12-27-01, 1-20-03, 1-26-04, 12-30-04, 1-16-06, 10-2-07, 3-30-10, 11-1-12, 9-10-15, 4-5-16, 6-14-16, 1-9-17, 9-19-17, 1-17-18, 4-10-18, 9-17-18, 7-9-19, 12-7-20, 10-26-21, 11-11-21, 6-13-22, 10-30-22, 11-20-22, 7-18-23, 11-26-23, 2-8-24, 4-27-25, 8-28-25.

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:

DATE PROPOSED RULE APPROVED BY AGENCY HEAD:

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 26, 2025, November 6, 2025, November 21, 2025.



**VALUE ADJUSTMENT BOARD
NOTICE OF HEARING**
Section 194.032, Florida Statutes

DR-481
R. 01/26 04/17
Rule 12D-16.002
F.A.C.
Eff. 05/26 04/17
Page 1 of 2

County		Petition #		Petition type	
Petitioner name			VAB contact		
Address		Address			
Parcel number, account number, or legal address		Phone			
		Email			

- A hearing has been scheduled for
- your petition
 - the continuation of your hearing after remand
 - other _____

YOUR HEARING INFORMATION

Hearing date		Hearing address and room
Time (if block of time, beginning and end times)		
Time reserved		

Bring _____ copies of your evidence **if you are attending your hearing in person**, in addition to what you have provided to the property appraiser. Evidence becomes part of the record and will not be returned. Please arrive 15 minutes before the scheduled hearing time or start of block of time with any witnesses. If you or your witnesses are unable to attend, or you need help finding the hearing room, contact the VAB clerk as soon as possible.

You have the right to reschedule your hearing one time for good cause as defined in section 194.032(2)(a), F.S. As defined in that section, "good cause" means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing.

YOU MUST EXCHANGE EVIDENCE WITH THE PROPERTY APPRAISER AT LEAST 15 DAYS BEFORE THE HEARING. You have the right to exchange evidence with the property appraiser. To initiate the exchange, you **must submit your evidence directly to the property appraiser, at least 15 days before the hearing and make a written request for the property appraiser's evidence. If you want to participate in the evidence exchange, your** Your evidence is due by _____ at _____. At the hearing, you have the right to have witnesses sworn.

Signature, deputy clerk

Date

For a list of potential magistrates	Phone	Web
For a copy of the value adjustment board uniform rules of procedure	Phone	Web

If you **are disabled and** need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. **If you are hearing or voice impaired, call _____.** Pursuant to the Americans with Disabilities Act, any person requiring special accommodations is asked to advise the value adjustment board by contacting: _____. **If you are hearing or speech impaired, please contact the board using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).**

Hearings Using Electronic or Other Communication Equipment

Rule 12D-9.001(2)(i), Florida Administrative Code provides “You have 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...”

To calculate the ten (10) days, use calendar days and do 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.

County Opt Out Status

A checkmark in this box signifies this county has opted out of participating in hearings conducted using electronic or other communication equipment.

Requests for Hearings Conducted Using Electronic or Other Communication Equipment

Rule 12D-9.026(2)(a), Florida Administrative Code provides:

The written request must:

1. Contain 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.

If this notice sets forth a communication mode using audio visual technology you may request an in person hearing.

If this notice is for a telephone hearing you may request a hearing using audio visual technology or an in person hearing.

Where to Send Request for Remote Hearing

If this is a participating county, send your request to this email address: _____.



**VALUE ADJUSTMENT BOARD
NOTICE OF REMOTE HEARING**
Section 194.032, Florida Statutes

DR-481REM
N. 01/26
Rule 12D-16.002
F.A.C.
Eff. 05/26

County	Petition #	VAB Contact
VAB Clerk Phone:		VAB Clerk Email:
<p>Your hearing will be conducted using electronic or other communication equipment. You will be attending the hearing using electronic or other communication equipment.</p>		

Remote Hearing information for the Petitioner:

Petitioner name	Petition number
Hearing date and time	
Instructions to Petitioner	<p>[Clerk will identify the specific form of communication technology to be used and provide instructions for access to the communication technology in the body of the notice with meeting codes, passwords, telephone numbers, call in numbers, and other access information.]</p>

Instructions for Petitioner to submit evidence to the VAB:

Upload evidence no later than 9:00 am the non-holiday workday before the hearing date.

Email address or weblink to upload evidence:	
Clerk or Deputy name	
Signature, clerk or deputy clerk	Date

If you need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. Pursuant to the Americans with Disabilities Act, any person requiring special accommodations is asked to advise the value adjustment board by contacting: . If you are hearing or speech impaired, please contact the board using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

Keep this information for your files. Do not return this page to the VAB clerk.

Informal Conference with Property Appraiser

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the assessment. To request a conference, contact your county property appraiser.

PART 1. Taxpayer Information

If you will not attend the hearing but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

PART 2. Petition Information and Hearing

Provide the time you think you will need on page 1. The VAB is not bound by the requested time.

The petitioner has the right to receive a copy of the current property record card from the property appraiser as described in s. 194.032(2)(a), F.S.

At the hearing, you have the right to have witnesses sworn.

Exchange of Evidence REQUIREMENTS EFFECTIVE September 1, 2025

Legislation effective September 1, 2025 makes it mandatory for the property appraiser to provide the property appraiser's evidence to the petitioner at least 15 days before the hearing. Florida Statutes now require both the petitioner and the property appraiser to provide their evidence to each other, without any preconditions.

Petitioners MUST submit, to the property appraiser, the petitioner's 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 includes documents to be used as evidence that the property appraiser specifically requested in writing from the petitioner. Due to the new statutory provisions effective September 1, 2025, any inconsistent provisions in Rules 12D-9.020 and 12D-9.025, Florida Administrative Code, will NOT be effective on September 1, 2025, and thereafter.

To calculate the fifteen (15) days, use calendar days and do 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 fifteen (15) 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.

Exchange of Evidence Rule 12D-9.020(1)(a)-(c), F.A.C.:

(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.

2. To calculate the fifteen (15) days, the petitioner 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 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 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 s. 194.032(2)(a), F.S.

(c) 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 s. 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.

If you provide this evidence and make a written request for the property appraiser's evidence, the property appraiser must give you his or her evidence at least seven days before the hearing.

At the hearing, you have the right to have witnesses sworn.

ADDITIONAL INFORMATION

Required Partial Payment of Taxes (Section 194.014, F.S.)

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following

the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

Value Appeals:

For petitions on the value of property and portability, the payment must include:

- * All of the non-ad valorem assessments, and
- * A partial payment of at least 75 percent of the ad valorem taxes,
- * Less applicable discounts under s. 197.162, F.S.

Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.



PETITION TO THE VALUE ADJUSTMENT BOARD TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE REQUEST FOR HEARING

DR-486PORT
R. **01/26 04/18**
Rule 12D-16.002
F.A.C.
Effective 05/26
Eff. 04/18

This petition does not authorize the consideration or adjustment of the just, assessed, or taxable value of the previous homestead.

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

COMPLETED BY THE CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition #	County	Tax year 20__	Date received
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COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name	Representative
Mailing address for notices	Email
	Phone

The standard way to receive information is by US mail. If possible, I prefer to receive information by email fax.
 I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.
 I will not attend the hearing but would like my evidence considered. In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.

	PREVIOUS HOMESTEAD	NEW HOMESTEAD
Parcel ID		
Physical address		
County		

PART 2. Reason for Petition Check all that apply.

- I was denied the transfer of the assessment difference from my previous homestead to my new homestead.
- I disagree with the assessment difference calculated by the property appraiser for transfer to my new homestead. I believe the amount that should be transferred is: \$ _____
- I filed late with the property appraiser for the transfer of my homestead assessment difference. Late-filed homestead assessment difference petitions must include a copy of the application filed with, and date-stamped by, the property appraiser.
- My previous homestead is in a different county. I am appealing action of the property appraiser in that county.
- Enter the time (in minutes) you will need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time.
- There are specific dates my witnesses or I will not be available to attend. I have attached a list of dates.

IMPORTANT PROCEDURES FOR EVIDENCE EXCHANGE are effective September 1, 2025. See page 3 part 2 below, **Petition Information and Hearing**. You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

You have the right, **regardless of whether you initiate the evidence exchange**, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

PART 3. Taxpayer Signature

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form.

Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.

Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

Signature, taxpayer

Print name

Date

PART 4. Employee, Attorney, or Licensed Professional Signature

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

An employee of _____ (taxpayer or an affiliated entity).

A Florida Bar licensed attorney (Florida Bar number _____).

A Florida real estate appraiser licensed under chapter 475, Florida Statutes (license number _____).

A Florida real estate broker licensed under chapter 475, Florida Statutes (license number _____).

A Florida certified public accountant licensed under chapter 473, Florida Statutes (license number _____).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative

Print name

Date

PART 5. Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)

Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR the taxpayer's authorized signature is in part 3 of this form.

I am an uncompensated representative filing this petition AND (check one)

the taxpayer's authorization is attached OR the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative

Print name

Date

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