

**AMENDED AGENDA
FLORIDA DEPARTMENT OF REVENUE**

MEMBERS

Governor Charlie Crist
Attorney General Bill McCollum
Chief Financial Officer Alex Sink
Commissioner Charles Bronson

February 10, 2009

**Contact: Jeff Kielbasa
(850-922-5201)**

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

ITEM	SUBJECT	RECOMMENDATION
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1. Respectfully request approval of the minutes of January 27, 2009.

(ATTACHMENT 1)

RECOMMEND APPROVAL

2. Respectfully request approval and authority to publish Notices of Intended Action in the Florida Administrative Weekly to hold public rule hearings on proposed property tax rules for uniform hearing procedures before value adjustment boards. At least two public hearings will be held, in Ft. Lauderdale and Tallahassee (the Tallahassee hearing will be webcast statewide).

Proposed Rules in Rule Chapter 12D-9—Uniform Procedures
For Hearings Before Value Adjustment Boards

- List taxpayers' statutory rights regarding board procedures;
- Explain the duties of boards that use special magistrates, discuss magistrate qualifications, notification about opportunities to serve as special magistrates, and the Department's compilation of a list of qualified magistrates;
- Specify the duties of special magistrates, including the taking of testimony and making recommendations on petitions;
- Adopt a petition form to request a hearing, specify procedures for timely submission of the petition, and allow good cause appeals to accept late-filed petitions;
- Provide procedures for board issuance of final decisions on petitions, including procedures for the board's review of recommended decisions from special magistrates, and documenting the basis for the final decision;
- Establish a process for chairs of value adjustment boards to certify that the board met all procedural requirements of applicable statutes and the Department's rules;
- State procedures for filing a complaint about an alleged failure to follow the value adjustment board procedures contained in applicable statutes or rules; and,
- Adds procedures for the Department to issue a notice of noncompliance based on specific failure to follow applicable statutes or rules.

Proposed Rules in Rule Chapter 12D-10—Procedures
for Performing an Administrative Review of a Petition

- Explain that value adjustment boards (boards) and special magistrates are responsible for the administrative review of petitions on just value, and that such review is based on the requirements of applicable statutes and the procedures adopted by these rules;
- State that the petitioner is responsible for presenting relevant and credible evidence of just value to support the petition, and that such evidence meet one of two standards of proof.
- Establish procedures to implement the statutory requirement that “findings of fact” and “conclusions of law” be included in the recommended decisions of special magistrates and the final decisions of boards on just valuation petitions;
- Explain the procedures to be used when a special magistrate or board remands a decision to the property appraiser on a just valuation assessment;
- Establish procedures which apply to the administrative review of petitions on classifications, exemptions, and “portability” assessment differences.

Amended Rule 12D-16.002—
Forms Used for Property Tax Procedures

This rule adopts new and revised forms to support the proposed new and amended rules on value adjustment board (the board) hearing procedures, the procedures for certification of board compliance with applicable Florida law and these rules, and the procedures for complaints regarding noncompliance with such procedures, that are contained in new Rule Chapter 12D-9 and revised Rule Chapter 12D-10, Florida Administrative Code.

(ATTACHMENT 2)

RECOMMEND WITHDRAWAL