

Section I
Notice of Development of Proposed Rules
and Negotiated Rulemaking

DEPARTMENT OF REVENUE**Property Tax Oversight Program**

RULE NOS.:	RULE TITLES:
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 Conducting a Hearing by Electronic Media

PURPOSE AND EFFECT: 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 purpose of the draft amendments to Rules 12D-9.020 and 12D-9.025, F.A.C., is to 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 purpose of the draft amendments to Rules 12D-9.013 and 12D-9.015, F.A.C., is to 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 purpose of the draft amendments to Rule 12D-9.001, F.A.C., is to 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 purpose of the draft amendment to Rule 12D-9.013, F.A.C., is to add 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 purpose of the draft amendment to Rule 12D-9.014, F.A.C., is to incorporate, into the prehearing checklist, 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 purpose of the draft amendment to Rule 12D-9.015, F.A.C., is to incorporate the permitted increase in the filing fee to \$50 from \$15. The purpose of the draft amendment to Rule 12D-9.019, F.A.C., is to incorporate, into the scheduling and notice process, and notice of hearing, the provision for the VAB to provide petitioners access to hearings using electronic equipment and for counties to opt out if their

population is less than 75,000. The purpose of the draft amendment to Rule 12D-9.020, F.A.C., is to incorporate the amendments to the evidence exchange provided in section 194.011, F.S. Additional changes 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. The purpose of the draft amendment to Rule 12D-9.026, F.A.C., is to incorporate criteria for VAB hearings requested and conducted by electronic media and to update the rule title to reflect new requirements.

SUBJECT AREA TO BE ADDRESSED: Proposed changes to implement statutory changes regarding hearings conducted by value adjustment boards provided in Chapter 2025-208, L.O.F.
RULEMAKING AUTHORITY: 194.011(5), 194.034(1), 195.027(1) FS.

LAW IMPLEMENTED: 193.092, 193.155, 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 195.022, 196.151, 197.2425, 213.05, 286.011, 286.0105 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: November 20, 2025, at 10:00 a.m.

PLACE: : Room 1220, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, FL 32399. (IF NOT REQUESTED, THIS WORKSHOP WILL NOT BE HELD.) If a workshop is requested in writing and not deemed unnecessary, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: <https://attendee.gotowebinar.com/register/5711308048506067543>.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Mike Cotton, Property Tax Oversight Program, telephone (850)617-8870 or email DORPTO@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's website at floridarevenue.com/rules.