

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-9, FLORIDA ADMINISTRATIVE CODE  
REQUIREMENTS FOR VALUE ADJUSTMENT BOARD IN ADMINISTRATIVE,  
REVIEWS; UNIFORM RULES OF PROCEDURE FOR HEARINGS BEFORE VALUE  
ADJUSTMENT BOARDS  
AMENDING RULE 12D-9.025

**12D-9.025 Procedures for Conducting a Hearing; Presentation of Evidence; Testimony  
of Witnesses**

(1) through (4)(f) No change.

(g) An appraisal report shall not be submitted as evidence in a value adjustment board proceeding in any tax year in which the person who performed the appraisal serves as a special magistrate to that county value adjustment board for the same tax year. Accordingly, in that tax year the board and any special magistrate in that county shall not admit such appraisal report into evidence and shall not consider any such appraisal report. (5) through (10) No change.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(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, xx-xx-xx.*