



June 23, 2021

Kenneth J. Plante, Coordinator  
Joint Administrative Procedures Committee  
Room 680, Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1400

Attn: Jamie Jackson, Senior Attorney

Re: Florida Department of Revenue Rule 12D-9.025, F.A.C.  
Proposed Rule Amendment

Dear Ms. Jackson:

Please find enclosed information regarding the Department of Revenue's proposed rule amendments for Rule 12D-9.025, F.A.C. Enclosed is a copy of the Notice of Proposed Rule that published in the June 23, 2021, edition of the Florida Administrative Register, the Rule Summary, the Facts and Circumstances Justifying Proposed Rule, the Federal Comparison Statement, and the Summary of Rule Development Workshop.

If you need additional information, please do not hesitate to contact me.

Sincerely,

Janet Young  
Agency Rules Coordinator

Attachments

## Section I

### Notice of Development of Proposed Rules and Negotiated Rulemaking

#### DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

##### Board of Professional Engineers

RULE NO.:      RULE TITLE:

61G15-34.002   Definitions

PURPOSE AND EFFECT: The purpose of the amendment is to remove old text of referenced information.

SUBJECT AREA TO BE ADDRESSED: Delete text.

RULEMAKING AUTHORITY: 471.008, 471.033(2) FS.

LAW IMPLEMENTED: 471.033 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE REGISTER.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Zana Raybon, Executive Director, Board of Professional Engineers, 2639 North Monroe Street, Suite B-112, Tallahassee, FL 32303; (850)521-0500 or by electronic mail ZRaybon@fbpe.org

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.

#### DEPARTMENT OF HEALTH

##### Board of Hearing Aid Specialists

RULE NO.:      RULE TITLE:

64B6-5.001      Continuing Education as a Condition for  
Renewal

PURPOSE AND EFFECT: The proposed rule amendment is intended to revise the rule language regarding continuing education as a condition for renewal.

SUBJECT AREA TO BE ADDRESSED: Rule text.

RULEMAKING AUTHORITY: 456.013(6), (8), 484.044, 484.047(1), (4) FS.

LAW IMPLEMENTED: 456.013(7), 484.047(4) FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE REGISTER.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Janet

Hartman, Executive Director, Board of Hearing Aid Specialists, 4052 Bald Cypress Way, Bin # C08, Tallahassee, Florida 32399-3257.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.

## Section II

### Proposed Rules

#### DEPARTMENT OF REVENUE

##### Property Tax Oversight Program

RULE NO.:      RULE TITLE:

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

PURPOSE AND EFFECT: The proposed amendment to Rule 12D-9.025 is necessary to reflect subsection 194.035(1), F.S., as amended by Section 4, Chapter 2020-10, L.O.F.

SUMMARY: The proposed amendment to Rule 12D-9.025, F.A.C., adds that an appraisal report cannot be submitted as evidence or considered by the value adjustment board or any special magistrate if the appraisal was performed by a person who serves as a special magistrate in the same county for the same tax year. And, the board and any special magistrate cannot admit such an appraisal report into evidence or consider such report during the same tax year.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this 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 SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs 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 statement of estimated regulatory costs, or 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), 213.06(1) FS.

LAW IMPLEMENTED: 193.092, 194.011, 194.032, 194.034 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: July 14, 2021, at 9:30 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 2, Room 1220, Tallahassee, Florida 32399.

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 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-9.025 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(4)~~  
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~~.

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet.

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: June 15, 2021

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 23, 2020

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

RULE NO.: 61-6.010  
RULE TITLE: Random Audit of License Renewal Requirements

PURPOSE AND EFFECT: The proposed rulemaking seeks to amend Rule 61-6.010, F.A.C., in order to revise rule language to add an additional method of noticing licensee's selected for random audits of license renewal requirements.

SUMMARY: Within the provided paragraph the Department proposes to adopt Rule 61-6.010 to adopt the revised rule language.

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

The Agency has determined that this 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 SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: the economic review conducted by the Agency.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 455.203(5), 455.2177, FS  
LAW IMPLEMENTED: 455.203, 455.2177, FS

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Aimee Odom, Rules Coordinator, Division of Professions, 2601 Blair Stone Road, Tallahassee, Florida 32399-0760, (850)717-1394.

THE FULL TEXT OF THE PROPOSED RULE IS:

61-6.010 Random Audit of License Renewal Requirements.

(1) No change.

(2) Each licensee randomly selected for audit shall be so notified by email or regular mail, and each selected licensee shall ensure that the Department receives all documentation specified by the Department no later than twenty-one (21) days from the licensee's receipt of notice.

(3) If a ~~letter~~ of notification is returned to the Department because of an incorrect email or mailing address, the

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  
AMENDING RULE 12D-9.025

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12D-9.025, F.A.C., adds that an appraisal report cannot be submitted as evidence or considered by the value adjustment board or any special magistrate if the appraisal was performed by a person who serves as a special magistrate in the same county for the same tax year. And, the board and any special magistrate cannot admit such an appraisal report into evidence or consider such report during the same tax year.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12D-9.025 is necessary to reflect subsection 194.035(1), F.S., as amended by Section 4, Chapter 2020-10, L.O.F.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SCHEDULED FOR DECEMBER 9, 2020

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-9.025, in the *Florida Administrative Register* on November 23, 2020 (Vol. 46, No. 228, pp. 5107 - 5108) and scheduled a workshop for December 9, 2020, if requested in writing. The Department received no written requests, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

JUNE 15, 2021

The Governor and Cabinet, sitting as head of the Department of Revenue, met on June 15, 2021, and approved the publication of the Notice of Proposed Rule for changes to Rule 12D-9.025, as well as approval to file and certify the Secretary of State adoption pursuant to s. 120.54(3)(e)1., F.S., if the substance of the rules 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 June 7, 2021 (Vol. 47, No. 109, p. 2611).