



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

LAUREL M. LEE
Secretary of State

July 28, 2021

Janet Young
Florida Department of Revenue
2450 Shumard Oak Blvd.
Room 1-1625
Tallahassee, FL

Attention: Janice Forrester

Dear Ms. Young:

Your adoption package for Rule 12D-9.025, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 8:26 a.m. on July 28, 2021. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is August 17, 2021.

Sincerely,

Anya C. Grosenbaugh
Program Administrator

ACG/mas

Swain, Margaret A.

From: Janice Forrester <Janice.Forrester@floridarevenue.com>
Sent: Wednesday, July 28, 2021 8:26 AM
To: RuleAdoptions
Cc: Janet Young; Grosenbaugh, Anya C.; Swain, Margaret A.
Subject: Department of Revenue Certification Filing for Rule 12D-9.025
Attachments: DOR Rule 12D-9.025 Certification.pdf; Coded text 12D-9025 certification.docx

EMAIL RECEIVED FROM EXTERNAL SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Good morning.

The Department of Revenue, Property Tax Oversight Program, presents Rule 12D-9.025, *Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses*, for Certification. Attached is the adoption packet and rule text in Word.

Please let me know if you have any questions.

Thank you,



Janice Forrester
Revenue Program Administrator
PTO/Compliance Assistance
Florida Department of Revenue
(850) 617-8886
Janice.Forrester@floridarevenue.com

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Representative Sam Garrison
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Representative Angela "Angie" Nixon

CHRIS SPROWLS
Speaker



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COORDINATOR
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japc@leg.state.fl.us

THE FLORIDA LEGISLATURE
JOINT ADMINISTRATIVE
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CERTIFICATION

Department: Department of Revenue
Agency:
Rule No(s): 12D-9.025
File Control No: 184404

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certify that:

- There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
- The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
- The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 7/28/2021

This certification expires after: 8/4/2021

Certifying Attorney: Jamie Jackson

NOTE:

- The above certified rules include materials incorporated by reference.*
- The above certified rules do not include materials incorporated by reference.*



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

July 28, 2021

Ms. Anya Grosenbaugh
Florida Department of State
R.A. Gray Building, Mail Station 22
500 S. Bronough Street
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rules

Dear Ms. Grosenbaugh,

The Department of Revenue, Property Tax Oversight Program, presents the enclosed rule for certification. The contact information as requested in 1-1.010(1)(a), FAC., is as follows:

Janet Young 850-717-6536

Janet.Young@floridarevenue.com

Physical address:
2450 Shumard Oak Blvd,
Rm 1-1625,
Tallahassee, FL 32399

Mailing address:
5050 West Tennessee Street,
Rm 1-1625,
Tallahassee, FL 32399-0126

Sincerely,

Janet Young
Agency Rules Coordinator

Enclosures

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CERTIFICATION OF DEPARTMENT OF REVENUE
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

(1) That all statutory rulemaking requirements of Chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and

(2) That there is no administrative determination under Section 120.56(2), F.S., pending on any rule covered by this certification; and

(3) All rules covered by this certification are filed within the prescribed time limitations of Section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by Section 120.54(3)(a), F.S.; and

(a) Are filed not more than 90 days after the notice; or

(b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or

(c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or

(d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or

(e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or

(f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or

(g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or

(h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or

(i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

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The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No.

12D-9.025

Under the provision of Section 120.54(3)(e)6., F.S., the rule takes effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date: _____
(month) (day) (year)



Andrea Moreland

Deputy Executive Director

Title

_____1_____
Number of Pages Certified

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CERTIFICATION OF DEPARTMENT OF STATE
DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3, Florida Statutes, I certify as agency head, as defined by section 20.05(1)(b), Florida Statutes, that:

All rules covered by this certification are not rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.

The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

None

Rules covered by this certification:

Rule No(s).

12D-9.025, F.A.C.



Signature of Agency Head

Executive Director
Title

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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 this rule does 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).

SUMMARY OF RULE HEARING

A Notice of Proposed Rule was published in the *Florida Administrative Register* on June 23, 2021 (Vol. 47, No. 121, pp. 2867-2868), to advise the public of the proposed changes to Rule 12D-9.025, and to provide that, if requested in writing within 21 days of the date of the notice, a rule hearing would be held on July 14, 2021. No request was received, and no hearing was held. No written comments were received by the Department.

No substantive changes were made to Rule 12D-9.025, after the Cabinet meeting on June 15, 2021, where the Governor and Cabinet approved the publication of the Notice of Proposed Rulemaking and subsequent adoption of the proposed rule if the substance of the proposed rule remained unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S.

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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, 08-17-21.

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