August 23, 2017

Ms. Jamie Jackson, Senior Attorney
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1400

RE: Proposed Amended Rules and Forms

Dear Ms. Jackson:

At their August 16, 2017, public meeting, the Governor and Cabinet approved adoption and certification of the Department of Revenue’s proposed property tax rules. The proposed rules include:

12D-1.004 Returns, Applications and Other Information (not Including Applications for Exemptions) Required to Be Filed with the Property Appraiser.
12D-5.002 Purchase Price Paid as a Factor in Determining Agricultural Classification.
   (Repeal)
12D-8.0064 Assessments; Correcting Errors in Assessments of a Homestead.
12D-8.00659 Notice of Change of Ownership or Control of Non-Homestead Property.
12D-9.003 Definitions.
12D-9.004 Composition of the Value Adjustment Board.
12D-9.005 Duties of the Board.
12D-9.007 Role of the Clerk of the Value Adjustment Board.
12D-9.010 Appointment of Special Magistrates to the Value Adjustment Board.
12D-9.014 Prehearing Checklist.
12D-9.015 Petition; Form and Filing Fee.
12D-9.017 Ex Parte Communication Prohibition.
12D-9.018 Representation of the Taxpayer.
12D-9.019 Scheduling and Notice of a Hearing.
12D-9.025 Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses.
12D-9.030 Recommended Decisions.
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12D-9.034 Record of the Proceeding.  
12D-16.002 Index to Forms.  
12D-18.005 Adoption of Non-Ad Valorem Assessment Roll.  
12D-18.006 Certification of Assessment Roll.

The Notices of Proposed Rule for these rules were published in the Florida Administrative Register (F.A.R.) on May 24, 2017 (Vol. 43, No. 101, pp. 2365-2384) and May 25, 2017 (Vol. 43, No. 102, pp. 2404-2406).

A Notice of Change for Rule Chapter 12D-9 was published in the F.A.R. on July 20, 2017 (Vol. 43, No. 140, pp. 3203-3205).


The Department reviewed the proposed rules listed above and determined that the proposed rules likely will not adversely impact small businesses, small counties, or small cities, and they are not likely to have an increased regulatory cost greater than $200,000 in the aggregate within one year after the implementation of the rules. No Statement of Estimated Regulatory Cost is required for the proposed rules. The rules do not require ratification by the Florida Legislature under section 120.541(3), F.S.

The Department requests that the Committee file its certificate with the Bureau of Administrative Code on August 30, 2017. The Department would like to file the proposed rule for final adoption with the Department of State on August 30, 2017, for an effective date of September 19, 2017. If you have any questions, please do not hesitate to contact me.

Thank you,

Kimberly Berg  
Agency Rules Coordinator