

To: All Value Adjustment Boards, Special Magistrates, Board Clerks, Board Legal Counsel and Other Interested Parties
From: James McAdams
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Bulletin: PTO 10-05

**FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX INFORMATIONAL BULLETIN**

Value Adjustment Board Rules Effective

New rules effective Tuesday, March 30, 2010:

The following rules, providing uniform policies and procedures for value adjustment boards statewide, became effective Tuesday, March 30, 2010:

- Rule Chapter 12D-9, F.A.C. and accompanying forms;
- A partial repeal of the rules in Rule Chapter 12D-10, F.A.C.; and
- Amendments to Rule 12D-16.002, F.A.C.

These rules are now law. Value adjustment boards, clerks, property appraisers, and tax collectors are required to follow these rules, as stated in sections 195.027(1) and 194.011(5)(b), Florida Statutes. These new rules supersede any local rules or prior Department of Revenue rules on the subject. VAB clerks and managers should ensure that all special magistrates, VAB attorneys, and members of the board are provided with a copy of these rules, which are located at the following web address: <http://dor.myflorida.com/dor/property/vab/>.