

The Florida Department of Revenue has developed a [Uniform Policies and Procedure Manual](#) as prescribed by [Chapter 194 Section 011 - 2014 Florida Statutes - The Florida Senate](#).

For additional information regarding the uniform rules of procedure for hearings before value adjustment boards and special magistrates as well as the rules applicable to the requirements for hearings and decisions, you may visit Rule Chapters [12D-9](#) and [12D-10](#) of the Florida Administrative Code.

**Additional References:**

[Florida Administrative Code Rule Chapter 12D-51 – Standard Assessment Procedures and Standard Measures of Value; Guidelines](#)

**Florida Statutes:**

[Chapter 192 – Taxation: General Provisions](#)

[Chapter 193 – Assessments](#)

[Chapter 194 – Administrative and Judicial Review of Property Taxes](#)

[Chapter 195 – Property Assessment Administration and Finance](#)