



Property Tax Oversight Informational Bulletin
**Increased Filing Fee for Petitions Filed with the
Value Adjustment Board**

**July 2, 2025
PTO 25-01**

Effective July 1, 2025, section 8 of HB 7031, first applies to the 2025 property tax roll and amends section 194.013, F.S., to increase the maximum filing fee that a value adjustment board (VAB) may impose to file a petition with the VAB from \$15 to \$50 per parcel. The filing fee cannot exceed \$50 for each separate parcel of property covered in the VAB petition.

Affected Rules

The following rules will be affected based on the law change.

- Rule 12D-9.013, F.A.C., *Organizational Meeting of the Value Adjustment Board*
- Rule 12D-9.015, F.A.C., *Petition; Form and Filing Fee*

The following rule, which implements subsection 193.155(8)(j), F.S., which has the non refundable \$15 fee and is “notwithstanding s. 194.013” will not be affected based on the law change.

- Rule 12D-8.0065, F.A.C., *Transfer of Homestead Assessment Difference; “Portability”; Sworn Statement Required; Denials; Late Applications*

Information about the status of the Department’s rulemaking is available at <https://floridarevenue.com/rules>.

Questions

This bulletin is provided by the Department of Revenue for your general information. Send any questions by email DORPTO@floridarevenue.com.

Reference

The full text of House Bill 7031 is available at <https://www.flsenate.gov/Session/Bill/2025/7031>.

Implementing Date

This law is effective on July 1, 2025, and first applies to the 2025 tax roll.