



Property Tax Oversight Informational Bulletin
**Electronic Appearances at the Value Adjustment
Board (VAB)**

**August 13, 2025
PTO 25-07**

Effective January 1, 2026, section 10 of Chapter 2025-208, Laws of Florida (HB 7031), amends paragraph 194.032(2)(a),(b), F.S. to require that if the county has not opted out, the VAB clerk must provide information on the notice of hearing for petitioners to appear before the value adjustment board (VAB) or a special magistrate via electronic means or other communication equipment. Requests to appear electronically must be made in writing by the petitioner to the value adjustment board clerk at least ten calendar days prior to the date of the hearing and the clerk must ensure all parties are notified of the written request. The VAB must ensure that all equipment is adequate, functional for allowing clear communication among participants, and for creation of legally required hearing records.

The hearing must remain open to the public by allowing members of the public to join electronically or attend in person at the location of the VAB. The VAB must establish a uniform method for swearing in witnesses, receiving and presenting evidence, before, during or after the hearing, and placing testimony on the record. All evidence formats must be such that can be viewed, printed, and archived. Counties with a population of less than 75,000 may opt out of providing electronic hearings and the VAB clerk must promptly notify any petitioner requesting an electronic hearing of the county's opt out.

Affected Forms

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

- Form DR-481, *Value Adjustment Board Notice of Hearing*
- Form DR-486, *Petition to the Value Adjustment Board Request for Hearing*
- Form DR-486PORT, *Petition to the Value Adjustment Board Transfer of Homestead Assessment Difference Request for Hearing*
- Form PT-101 *Taxpayer Guide on Petitions to the Value Adjustment Board*

Rulemaking

Rules 12D-9.026 Procedures for Conducting a Hearing by Electronic Media, 12D-9.019 Scheduling and Notice of a Hearing and 12D-16.002, F.A.C., Index to Forms, will be addressed through rulemaking to reflect the law change.

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 the implementing law (chapter 2025-208, Laws of Florida), which amends section 194.032, F.S., is available at <https://laws.flrules.org/2025/208>.

Implementing Date

This law is effective on January 1, 2026, and first applies to hearings on the 2025 tax roll on and after that date.