



*Property Tax Oversight Informational Bulletin*  
**Deadline to File Suit in Circuit Court Post Value  
Adjustment Board Decision**

**August 13, 2025  
PTO 25-08**

Effective July 1, 2025, sections 11 and 12 of Chapter 2025-208, Laws of Florida (HB 7031), amend section 194.171(2), F.S. Beginning with 2026 tax roll, a taxpayer who receives a final action by the value adjustment board, may file a circuit court lawsuit within 30 days after the property appraiser recertifies the tax roll under section 193.122(3), F.S., even if the usual deadline under section 194.171(2)(a), F.S. has passed, if the tax roll has been extended under section 193.323, F.S.

**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 194.171, F.S., is available at <https://laws.flrules.org/2025/208>

**Implementing Date**

Under section 101, this law is effective on July 1, 2025, and first applies to the 2026 tax roll.