



Property Tax Oversight Informational Bulletin

Value Adjustment Boards New Exchange of Evidence Procedures Required Effective September 1, 2025

**August 13, 2025
PTO 25-17**

Legislation enacted in 2025 amended section 194.011(4)(b), F.S., effective September 1, 2025, to require the property appraiser, at least 15 days before the hearing, to provide to the petitioner a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses.

Effective September 1, 2025, this requirement replaces the requirement that the property appraiser provide the information no later than 7 days before the hearing, if the petitioner has provided the information required under paragraph (4)(a), and if requested in writing by the petitioner. Florida Statutes now require both the petitioner and the property appraiser to provide their evidence to each other, without any preconditions. The legislation amended subsection 194.011(5)(a), F.S., to provide for inclusion of procedures, for the exchange of information and evidence by the property appraiser and the petitioner consistent with subsection 194.011(4), in Department rules prescribing uniform procedures for hearings before the value adjustment board. This amendment to the procedures for exchange of information and evidence by the property appraiser and the petitioner is included in the requirement that the value adjustment board hold an organizational meeting for the purpose of making these procedures available to petitioners. See Chapter 2025-208, Section 7, Laws of Florida (HB 7031), effective September 1, 2025.

The Department is in the process of reviewing rules, forms, and other materials affected by this legislation so that this information will be available when this law becomes effective September 1, 2025.

Affected Forms

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

- Form DR-481, *Value Adjustment Board Notice of Hearing* R. 01/17
- Form DR-486, *Petition to the Value Adjustment Board Request for Hearing* R. 11/23
- Form DR-486PORT, *Petition to the Value Adjustment Board Transfer of Homestead Assessment Difference Request for Hearing* R. 04/18
- Form PT-101 *Taxpayer Guide on Petitions to the Value Adjustment Board* R. 08/24
- Form PT-902020 *Value Adjustment Board Calendar* R. 10/24

Rulemaking

Rules 12D-9.020, Exchange of Evidence, 12D-9.025 Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses. 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 194.011, F.S., is available at <https://laws.flrules.org/2025/208>.

Implementing Date

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