Property Tax Oversight Informational Bulletin

Transmittal of New Value Adjustment Board Petition and Notice of Hearing Forms for New Required Exchange of Evidence Procedures Effective September 1, 2025

(including timeline)

August 13, 2025
PTO 25-18

This bulletin provides information about new forms for implementing the new evidence exchange, which will be **effective September 1, 2025**. The forms are marked with revision date "R. 08/25."

New Forms

The following forms are being replaced based on the law change:

- Form DR-481, *Value Adjustment Board Notice of Hearing* R. 08/25 replaces R. 01/17.
- Form DR-486, *Petition to the Value Adjustment Board Request for Hearing* R. 08/25 replaces R. 11/23.
- Form DR-486PORT, *Petition to the Value Adjustment Board Transfer of Homestead Assessment Difference Request for Hearing* R. 08/25 replaces R. 04/18.
- Form PT-101, *Taxpayer Guide on Petitions to the Value Adjustment Board* R. 08/25 replaces R. 08/24.
- Form PT-902020, *Value Adjustment Board Calendar* R. 08/7/25 replaces R. 10/24.

The new forms are available at https://floridarevenue.com/property/Pages/Forms.aspx.

The following form is a new form for use in 2025 only.

- Form DR-486SP, *Supplemental Notification* 08/25 The new form is available at https://floridarevenue.com/property/Pages/Forms.aspx.

Usage of the New Forms

- The new forms DR-486 R. 08/25 and DR-486PORT R. 08/25 should be used immediately.
- The new Form DR-481 R. 08/25 should be used for all hearings scheduled after September 1, 2025. For hearings after that date, the use of the current Form DR-481 R. 01/17 should be discontinued.
- The new Form DR-486SP 08/25 is a remedial form containing information about the new required value adjustment board evidence exchange. This form should be sent immediately to all petitioners who used a previous petition Form DR-486 R. 11/23 or DR-486PORT R. 04/18 who will be scheduled for hearings after September 1, 2025. Because the previous petition Form DR-486 does not contain information about the new required evidence exchange procedure, it is necessary to send the supplemental notification, DR-486SP, so all petitioners receive the same information about the new required evidence exchange procedures, which will be in effect for hearings after September 1, 2025. The new form

should be sent immediately to petitioners who will be scheduled for hearings after September 1, 2025 so petitioners receive the information in sufficient time to comply with the new required evidence exchange procedures.

Timeline for Implementation of the New Procedures for the Evidence Exchange

Before September 1, 2025
If the petitioner used the old petition form, a supplemental notification Form DR-486SP (new form) should be sent immediately to the petitioner to inform them of the new required evidence exchange procedure.

September 1, 2025
Hearings should be preceded by Form DR-481 R. 08/25. The old Form DR-481 R. 01/17 should be discontinued for hearings after September 1, 2025. If the petitioner used the old petition form, a supplemental notification Form DR-486SP (new form) should be sent immediately to the petitioner to inform them of the new required evidence exchange procedure.

Transition period September 2, 2025 through September 16, 2025
No hearings should be scheduled from September 2, 2025 through September 16, 2025. This transition period is necessary to implement the law's 15-day evidence requirement that will be effective September 1, 2025, for hearings after that date. If hearings are already scheduled during this period, they should be rescheduled.

Hearings in September 2025
Once the transition period is over, hearings can be held starting September 17, 2025. This timing is necessary to implement the law's new 15-day evidence requirement that will be effective September 1, 2025, for hearings after that date.

Organizational Meetings to Publicize New Procedures
If the value adjustment board (VAB) has already held an organizational meeting, the VAB should hold another organizational meeting to make these new procedures available to petitioners. This organizational meeting is necessary because the legislation, chapter 2025-208, section 7, Laws of Florida, included the requirement that the VAB hold an organizational meeting for the purpose of making the new procedures for the exchange of information and evidence by the property appraiser and the petitioner consistent with subsection 194.011(4), F.S. as amended by the legislation, available to petitioners.

Questions
The Department of Revenue has provided this bulletin for your general information. Send any questions by email to **VAB@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2025-208, section 7, 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 September 1, 2025, and first applies to the 2025 tax roll.