
Property Tax Oversight Informational Bulletin



Transmittal of New Provisional Value Adjustment Board Petition and Notice of Hearing Forms for New Required Hearings Using Electronic Communication Equipment Effective January 1, 2026

**December 23, 2025
PTO 25-19**

This bulletin provides information about new provisional forms for implementing the new requirements for when petitioners request a hearing that will use electronic communication equipment, which will be **effective January 1, 2026**. The new provisional petition forms also include updates to the August 2025 updates regarding the evidence exchange procedures. The new provisional forms are marked with revision date “R. 12/25.”

New Provisional Forms

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

- Form DR-481, *Value Adjustment Board Notice of Hearing*, R. 12/25 replaces R. 08/25.
- Form DR-481REM, *Value Adjustment Board Notice of Remote Hearing*, N. 12/25 new form.
- Form DR-486, *Petition to the Value Adjustment Board Request for Hearing*, R. 12/25 replaces R. 08/25.
- Form DR-486PORT, *Petition to the Value Adjustment Board Transfer of Homestead Assessment Difference Request for Hearing*, R. 12/25 replaces R. 08/25.

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

Usage of the New Provisional Forms

- The new Form DR-481 R. 12/25 should be used for all hearings scheduled after January 1, 2026.
- The new Form DR-481REM N. 12/25 should be used for all hearings scheduled after January 1, 2026.
- The new forms DR-486 R. 12/25 and DR-486PORT R. 12/25 should be used immediately.

Information on the usage of these forms is included in the draft rule amendments to Chapter 12D-9, F.A.C. These draft rule amendments are available at
https://floridarevenue.com/rules/Pages/12D_0725.aspx
labeled as “Draft Rule Language (12D-9): December 22, 2025”

Note on Effective Dates

These provisional forms are being made available and are recommended for use to implement the necessary requirements for hearings using electronic communication equipment. Due to the effective date of the statute amendment, the Department did not have sufficient time to complete the process of formally adopting these forms. The Department held two workshops October 15 and December 9, 2025, and received public comments on the draft rules. The Department will continue to work on these forms and will consider comments received as that work proceeds. Please send any comments by email to DORPTO@floridarevenue.com.

In the meantime, these provisional forms are recommended for use in order to be in compliance with the statute on the use of electronic communication equipment for value adjustment board hearings. These provisional forms and draft rules are not binding as rules but they are intended to afford due process and a way to comply with the legal requirements in the statute that is effective **January 1, 2026**. The forms reflect the Department's best understanding and recommendation on how the statute amendments function.