



Property Tax Oversight Informational Bulletin
Value Adjustment Board Petition Filing Fees

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This bulletin serves to alert interested parties of further details concerning changes made to value adjustment board petition filing fees by the 2025 Florida Legislature. This bulletin is a continuation of Bulletin PTO BUL 25-01 entitled Increased Filing Fee for Petitions Filed with the Value Adjustment Board, which includes a more thorough and detailed explanation of these law changes and their effective date.

Effective July 1, 2025, section 8 of Chapter 2025-208, Laws of Florida (HB 7031), amended section 194.013, F.S., to increase the maximum filing fee that a value adjustment board may, by resolution, impose to file a petition with the value adjustment board from \$15 to \$50 per parcel.

Petition Filing Fee Provisions Applicable After the Amendment

By resolution of the value adjustment board, under Section 194.013(1), F.S., a petition must be accompanied by a filing fee to be paid to the board clerk in an amount determined by the board not to exceed \$50 for each separate parcel of property, real or personal, covered by the petition and subject to appeal. The resolution may include arrangements for petitioners to pay filing fees by credit card.

Filing fees for certain categories of petitions were not amended by this legislation. The legislation did not affect fees required for late filed applications under the statutes listed below. Other than these statutorily required fees only a single filing fee may be charged to any particular parcel of real property or tangible personal property account, despite the existence of multiple issues or hearings pertaining to such units, parcels, or accounts. Any fee adopted or ratified by the board may not supersede any applicable fee set by statute in:

1. Section 193.155(8)(j), F.S., relating to late filed applications for portability;
2. Section 193.461(3)(a), F.S., relating to denials of late filed applications for the agricultural classification;
3. Section 193.501(8), F.S., relating to late filed applications for assessment of lands with conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes;
4. Section 196.011(9), F.S., relating to late filed applications for exemption; and
5. Section 196.082(3) and (4), F.S., relating to late filed applications for the discount for disabled veterans and surviving spouse carryover under the procedure in section 196.011(9), F.S.

As provided in Section 194.013(1), F.S., the value adjustment board may not require a filing fee with respect to an appeal from the disapproval of a timely filed application for homestead exemption or from the denial of a tax deferral.

Single joint petitions may be filed pursuant to Section 194.011(3)(e), (f), or (g), F.S. Section 194.013(1), F.S., provides a single filing fee is to be charged. Such fee must be calculated as the cost of the time required for the special magistrate to hear the joint petition and may not exceed \$5 per unit, parcel, or account. This fee is in addition to any filing fee required by resolution of the value adjustment board under Section 194.013(1), F.S., for the petition.

Section 194.013(2), F.S., provides for the value adjustment board or its designee to waive the filing fee with respect to a petition filed by a taxpayer who demonstrates at the time of the filing by submitting documentation issued by the Department of Children and Families with the petition, that the petitioner is currently an eligible recipient of temporary assistance under Chapter 414, F.S.

Section 194.013(3), F.S., provides “All filing fees imposed under this section shall be paid to the clerk of the value adjustment board at the time of filing. If such fees are not paid at that time, the petition shall be deemed invalid and shall be rejected.”

Questions

This bulletin is provided by the Department of Revenue for your general information. Send any questions by email to **VAB@floridarevenue.com**.

Reference

The full text of the implementing law (chapter 2025-208, Laws of Florida), which amends section 194.031, F.S., is available at <https://laws.flrules.org/2025/208>.