



Property Tax Oversight Informational Bulletin

VAB Hearing Purposes: Appeals of Timely Filed Returns

**July 13, 2026
PTO 26-11**

Effective January 1, 2027, section 11 of Chapter 2026-239, Laws of Florida (HB 7031-E), adds sub subparagraph 194.032(1)(a)6., F.S., to allow the value adjustment board to hear appeals relating to timely filing of tax returns as required in s.194.034(1)(j), F.S.

Affected Rules and Forms:

The following rules and forms will be affected based on the law change:

- Rule 12D-9.005, F.A.C., *Duties of the Board*
- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-486, *Petition to Value Adjustment Board – Request for Hearing*

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. For questions, please email **DORPTO@floridarevenue.com**.

Reference

The full text of the implementing law (chapter 2026-239, Laws of Florida) is available at <https://laws.flrules.org/2026/239>.

Implementing Date

The implementing law is effective January 1, 2027, and first applies to the 2027 property tax roll.