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Sent: Friday, November 7, 2025 2:59 PM

To: DORPTO <DORPTO@floridarevenue.com>

Subject: Increased Petition Filing Fees – Section 194.013 / Rules 12D-9.013 and 12D-9.015

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Dear DOR,

The proposed increase in the maximum petition filing fee raises serious concerns regarding taxpayer access, transparency, and the fundamental fairness of the Value Adjustment Board (VAB) process. The original intent behind allowing counties to charge a filing fee was simply to offset a portion of administrative costs—not to create a financial barrier that discourages taxpayers from exercising their right to challenge potentially inaccurate assessments.

For many property owners—particularly small residential taxpayers, seniors on fixed incomes, and small businesses—the filing fee is their first encounter with the VAB system. A meaningful right to appeal must be accessible and affordable. Increasing the maximum fee risks creating a perception, and in some cases a reality, that the process favors those with greater resources rather than those seeking a fair assessment.

Moreover, transparency in government relies on open and affordable access to due process. If filing fees rise to a level that dissuades participation, assessment errors will go unchallenged, and confidence in the property tax system will erode. The public's ability to question government valuations is an essential check on accuracy and accountability. Maintaining low and uniform fees fosters greater participation, which ultimately enhances both fairness and transparency in the administration of property taxation.

Recommendation:

The Department should not only urge counties to adopt the lowest reasonable fee but also revert the maximum allowable fee to \$15, which has historically balanced administrative cost recovery with equitable taxpayer access. Alternatively, the Department should mandate a sliding-scale fee structure or automatic fee waiver for homestead and small-business petitioners to ensure all taxpayers—regardless of property value or income—can participate in the appeal process without undue financial burden.

By restoring the fee to \$15 or establishing transparent, equitable fee standards, the Department would reaffirm its commitment to a fair, accessible, and accountable property tax system that serves all Floridians equally.

Your attention to this important matter is greatly appreciated.

Best Regards,

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