

## Public Comments

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**From:** Steve Keller  
**Sent:** Friday, May 8, 2026 5:00 PM  
**To:** 'Aaron Thalwitzer' <[aaron@brevardlegal.com](mailto:aaron@brevardlegal.com)>  
**Subject:** RE: DR-481 Notice of Hearing Form

Dear Mr. Thalwitzer:

Thank you for your emails and your comments in the public rule hearing on March 31, 2026.

The Department is currently reviewing all public comments received and anticipates making proposed amendments based on comments. An additional hearing will be held to share proposed amendments and receive further public comment. Advance details regarding the date, time, and format will be shared once finalized.

Regarding your question on the Department's position concerning Forms DR 481 and DR 481REM, the Department is reviewing and has not finalized its position as of yet; rulemaking and amendments to the forms are ongoing. There will be more information on this at an upcoming hearing.

We appreciate your continued engagement and interest in this process.

Sincerely,

Steve Keller

email encryption status: [unsecure]; signifies: [not encrypted]

**From:** Aaron Thalwitzer <[aaron@brevardlegal.com](mailto:aaron@brevardlegal.com)>  
**Sent:** Friday, May 8, 2026 9:46 AM  
**To:** Steve Keller <[Steve.Keller@floridarevenue.com](mailto:Steve.Keller@floridarevenue.com)>  
**Subject:** DR-481 Notice of Hearing Form

**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good Morning,

I realize I've reached out several times lately and appreciate your time and attention.

I'm writing on behalf of the Palm Beach County VAB to raise a practical issue we've been seeing with the DR-481 form. The second page of the form appears geared toward VABs where in-person hearings are the default practice. The form provides

instructions for requesting a remote hearing, but several larger-county VABs, including Palm Beach, Duval, and Orange, conduct hearings remotely by default.

Because the form suggests remote appearance is an exception requiring a written request, the language on page 2 may create confusion for petitioners where remote hearings are the default practice.

My question is whether DOR has explored a potential revision to the form to account for counties where remote hearings are the default? One possible approach may be to make the second page conditional or modular depending on the county's hearing format, or to revise the language so it addresses both remote-default and in-person-default counties more neutrally.

I also wanted to confirm DOR's position regarding notice requirements when a petitioner requests remote appearance. At the December 2025 DOR workshop, it was my understanding that the VAB clerk would need to issue both a standard Notice of Hearing (DR-481) and a Remote Notice of Hearing (DR-481REM). Is that still DOR's interpretation of the requirement?

I appreciate your consideration and would be interested in any thoughts DOR may have on the issue.

Thank you,



Aaron Thalwitzer, Esq.  
299 N. Orlando Ave.  
Cocoa Beach, FL 32931  
P. 321-799-4777  
[Aaron@BrevardLegal.com](mailto:Aaron@BrevardLegal.com)

**From:** Aaron Thalwitzer <[aaron@brevardlegal.com](mailto:aaron@brevardlegal.com)>

**Sent:** Wednesday, May 6, 2026 12:57 PM

**To:** Steve Keller <[Steve.Keller@floridarevenue.com](mailto:Steve.Keller@floridarevenue.com)>

**Subject:** RE: VAB Palm Beach 2026 0504 RE: DR-486-DP Petition Denial Tax Deferral

**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good Afternoon,

The VAB clerk brought to my attention this language from the form: "Instructions for Petitioner to submit evidence to the VAB: Upload evidence no later than 9:00 a.m. the non-holiday workday before the hearing date."

This could be interpreted as inconsistent with Rule 12D-9.020(10(a)1., F.A.C., which provides that "[a]t least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing." Rule 12D-9.020(1)(c), F.A.C., further provides that "[a] petitioner's noncompliance with paragraph (1)(a), does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence."

Because the form references an upload deadline to the VAB, rather than the evidence exchange deadline to the opposing party, it could be read (or misread) as creating a separate evidentiary cutoff.

It may be helpful to clarify that the 9:00 a.m. upload deadline is administrative in nature and does not alter the evidence exchange requirements or admissibility standards under Rule 12D-9.020, F.A.C.

One possible clarification could be: "Petitioners are encouraged to upload evidence by 9:00 a.m. on the non-holiday workday before the hearing to facilitate review by the parties and special magistrate. This administrative deadline does not alter Rule 12D-9.020, F.A.C."

Thank you again for providing the form on such short notice.

Sincerely,



Aaron Thalwitzer, Esq.

299 N. Orlando Ave.

Cocoa Beach, FL 32931

P. 321-799-4777

[Aaron@BrevardLegal.com](mailto:Aaron@BrevardLegal.com)

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**From:** Millares, Rafael (COC) <[rafael.millares@miamidadeclerk.gov](mailto:rafael.millares@miamidadeclerk.gov)>  
**Sent:** Wednesday, April 29, 2026 1:30 PM  
**To:** Steve Keller <[Steve.Keller@floridarevenue.com](mailto:Steve.Keller@floridarevenue.com)>  
**Cc:** Austin, Scott (COC) <[Scott.Austin@miamidadeclerk.gov](mailto:Scott.Austin@miamidadeclerk.gov)>  
**Subject:** VAB Miami Dade Request Regarding proposed Form DR-481REM - Part 1

**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Mr. Keller,

Once again I would like to acknowledge your efforts gathering feedback from stakeholders and incorporating some of their comments/requests.

Thank you! Your efforts are much appreciated.

Regarding your E-mail below,

I want to make sure to answer thoughtfully and thoroughly, so I will break up my response into several E-mails.

This is part 1 of my response.

This E-mail intends to respond specifically to your questions about proposed form DR-481REM.

I had previously submitted my comments to DR-481REM (see attached).

These comments seemed to have then been used by the DOR to modify their proposed form DR-481REM.

I am happy that you saw my comments and effectuated them.

We are currently happy/satisfied with the draft form DR-481REM post-my comments (see attached).

Do you plan on making further modifications to the current draft of DR-481REM?

Thank you.

Rafael E. Millares Esq.  
Legal Counsel  
Miami-Dade County Value Adjustment Board  
111 NW 1st Street  
Room 1720  
Miami, FL 33128  
Office (305) 375-5641  
Direct (305) 375-1187  
Fax (305) 375-5274  
[rafaelm@miamidade.gov](mailto:rafaelm@miamidade.gov)

The Miami-Dade County Value Adjustment Board (hereinafter "VAB") is a quasi-judicial Florida State administrative entity that is separate and apart from the Miami-Dade County Property Appraiser's Office ("PAO").

I represent the VAB as legal counsel. I do not represent petitioners/taxpayers before the VAB. While I always try to be helpful to petitioners/taxpayers, nothing in this E-mail should be construed as legal advice. If you feel that you need legal advice, you should seek that advice from your own legal counsel or from your own study of Florida law.

I am not the "trier of fact" in any VAB case.

Florida has a very broad public records law. Most written communications to or from state and local officials regarding state or local business are considered public records available to the public and the media, upon request. Your email communications may therefore be subject to public disclosure.

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**From:** Steve Keller <[Steve.Keller@floridarevenue.com](mailto:Steve.Keller@floridarevenue.com)>  
**Sent:** Friday, April 17, 2026 4:52 PM  
**To:** Millares, Rafael (COC) <[rafael.millares@miamidadeclerk.gov](mailto:rafael.millares@miamidadeclerk.gov)>  
**Subject:** VAB Miami Dade request

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**From:** Steve Keller  
**Sent:** Monday, April 13, 2026 5:22 PM

To: [aaron@brevardlegal.com](mailto:aaron@brevardlegal.com)

Subject: VAB Orange request

Dear Mr. Millares:

We are in receipt of your comments on behalf of the Value Adjustment Board. You reference that current DR 481REM Form requirements are unnecessarily burdensome and should be revised to reflect better electronic hearing practices.

In order to fully evaluate and consider these comments, we request that the VAB provide examples of the electronic notices that it may be using.

We also request copies of any procedures in use or contemplated regarding these electronic notices, including a description of how and in what format these electronic notices are maintained within the petition file.

Thank you for your cooperation in this matter. We look forward to fully studying the proposals and comments.

Sincerely,

**Stephen J. Keller**  
*Chief Legal Counsel*  
Property Tax Litigation and  
Value Adjustment Board Oversight  
Office of the General Counsel  
Florida Department of Revenue  
850 617 8347

email encryption status [unsecure]; signifies: not encrypted

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NOTIFICATION TO RECIPIENTS: The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

Cautions on corresponding with Revenue by email: Under Florida law, emails received by a state agency are public records. Both the message and the email address it was sent from (excepting any information that is exempt from disclosure under state law) may be released in response to a public records request.

Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.

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Note: The words "remote" and "remotely" do not appear in F.S. 194.032. Therefore the DOR should not use them in this form, not in the relevant statute, whenever possible, please quote the relevant statute.



**VALUE ADJUSTMENT BOARD**  
**NOTICE OF REMOTE HEARING**  
 Section 194.032, Florida Statutes

Rule DR-481REM  
 N.  
 Rule 12D-16.002  
 F.A.C.  
 Eff.

County _____	Petition # _____	VAB Contact _____
VAB Clerk Phone: _____		VAB Clerk Email: _____
<p>Your hearing <del>has been configured for remote access</del> <sup>will be conducted</sup> using electronic communication equipment. <sup>or other</sup></p> <p>You will <del>be attending the hearing remotely</del> <sup>appear at the hearing using electronic or other communication</sup></p>		

**Remote Hearing information for the Petitioner:**

Petitioner name _____	Petition number _____
Hearing date and time _____	
Instructions to Petitioner _____	
<p>[Clerk will identify the specific form of communication technology to be used and provide instructions for access to the communication technology in the body of the notice with meeting codes, passwords, and other access information.]</p> <p><i>phone numbers</i></p>	

**Instructions for Petitioner to submit evidence to the VAB:**

Upload evidence no later than 9:00 am the workday before the hearing date.

Email address or weblink to upload evidence: _____	<i>non-holiday</i>
Clerk or Deputy name _____	
Signature, clerk or deputy clerk _____	Date _____

If you need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. Pursuant to the Americans with Disabilities Act, any person requiring special accommodations is asked to advise the value adjustment board by contacting: \_\_\_\_\_ . If you are hearing or speech impaired, please contact the board using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).



**VALUE ADJUSTMENT BOARD  
NOTICE OF REMOTE HEARING**  
Section 194.032, Florida Statutes

DR-481REM  
N. 01/26  
Rule 12D-16.002  
F.A.C.  
Eff. 05/26

County _____	Petition # _____	VAB Contact _____
VAB Clerk Phone: _____		VAB Clerk Email: _____
<p><u>Your hearing will be conducted using electronic or other communication equipment.</u>  <u>You will be attending the hearing using electronic or other communication equipment.</u></p>		

**Remote Hearing information for the Petitioner:**

Petitioner name _____	Petition number _____
<u>Hearing date and time</u>	_____
<u>Instructions to Petitioner</u>	<p>_____</p> <p><u>[Clerk will identify the specific form of communication technology to be used and provide instructions for access to the communication technology in the body of the notice with meeting codes, passwords, telephone numbers, call in numbers, and other access information.]</u></p>

**Instructions for Petitioner to submit evidence to the VAB:**

Upload evidence no later than 9:00 am the non-holiday workday before the hearing date.

<u>Email address or weblink to upload evidence:</u>	_____
<u>Clerk or Deputy name</u>	_____
_____	_____
<u>Signature, clerk or deputy clerk</u>	<u>Date</u>

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**From:** Millares, Rafael (COC) <[rafael.millares@miamidadeclerk.gov](mailto:rafael.millares@miamidadeclerk.gov)>  
**Sent:** Wednesday, April 29, 2026 2:19 PM  
**To:** Steve Keller <[Steve.Keller@floridarevenue.com](mailto:Steve.Keller@floridarevenue.com)>  
**Cc:** Austin, Scott (COC) <[Scott.Austin@miamidadeclerk.gov](mailto:Scott.Austin@miamidadeclerk.gov)>  
**Subject:** VAB Miami Dade Request Regarding proposed Form DR-481REM - Part 2

**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

This is part 2 of my response:

Regarding your questions about our current electronic notices etc.,

I have attached the three documents that we send to each petitioner via E-mail and USPS.

1. A sample of our current DR-481 Hearing Notice.
2. Our hearing procedures memo.
3. AXIA evidence upload instructions.

The electronic notices are saved/preserved within our AXIA system database and we also preserve the E-mail trail showing proof of the notice being E-mailed.

In addition, USPS transmittal logs are preserved as proof of physical mailing of the hearing notices.

Thank you.

Rafael E. Millares Esq.  
Legal Counsel  
Miami-Dade County Value Adjustment Board  
111 NW 1st Street

Room 1720  
Miami, FL 33128  
Office (305) 375-5641  
Direct (305) 375-1187  
Fax (305) 375-5274  
[rafaelm@miamidade.gov](mailto:rafaelm@miamidade.gov)

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**Sent:** Monday, April 13, 2026 5:22 PM  
**To:** [aaron@brevardlegal.com](mailto:aaron@brevardlegal.com)  
**Subject:** VAB Orange request

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Thank you for your cooperation in this matter. We look forward to fully studying the proposals and comments.

Sincerely,

**Stephen J. Keller**

*Chief Legal Counsel*  
Property Tax Litigation and  
Value Adjustment Board Oversight  
Office of the General Counsel  
Florida Department of Revenue  
850 617 8347

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**VALUE ADJUSTMENT BOARD  
NOTICE OF HEARING**

DR-481  
R. 08/25  
Rule 12D-16.002  
F.A.C.  
Provisional

Section 194.032, Florida Statutes

County <b>Miami-Dade</b>		Petition # <b>2025-12180</b>		Petition Type <b>Real Property Value</b>	
Petitioner Name			VAB contact <b>Miami-Dade</b>		
Address		Address <b>111 NW 1st ST, Suite#1720 Miami, FL 33128</b>			
Parcel Number, account number, or legal address		Phone <b>305-375-5641</b>		E-mail <b>vabemail@miamidade.gov</b>	

A hearing has been scheduled for

your petition

the continuation of your hearing after remand

other \_\_\_\_\_

**YOUR HEARING INFORMATION**

Hearing date	<b>Tuesday, January 13, 2026</b>	Hearing address and room Room I <b>ALL HEARINGS ARE CONDUCTED VIA TELEPHONE, PLEASE SEE ATTACHED DOCUMENTS.</b>
Time <small>(if block of time, beginning and end times)</small>	<b>10:30 AM to 11:30 AM</b>	
Time reserved	<b>Minimum 15 min. within stated time.</b>	

Bring **1** copies of your evidence, in addition to what you have provided to the property appraiser. Evidence becomes part of the record and will not be returned.

Please arrive 15 minutes before the scheduled hearing time or start of block of time with any witnesses. If you or your witnesses are unable to attend, or you need help finding the hearing room, contact the VAB clerk as soon as possible.

You have the right to reschedule your hearing one time for good cause as defined in section 194.032(2)(a), F.S. As defined in that section, "good cause" means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing.

**NEW REQUIRED PROCEDURE for hearings AFTER September 1, 2025: YOU MUST EXCHANGE EVIDENCE WITH THE PROPERTY APPRAISER AT LEAST 15 DAYS BEFORE THE HEARING.** You must submit your evidence directly to the property appraiser. Your evidence is due by **12/29/25 at 11:59pm.** At the hearing, you have the right to have witnesses sworn.

\_\_\_\_\_  
VAB Clerk  
Signature, deputy clerk

December 11, 2025  
\_\_\_\_\_  
Date

For a list of potential magistrates	Phone <b>305-375-5641</b>	Web <a href="https://www.miamidadeclerk.gov/clerk/value-adjustment-board.page">https://www.miamidadeclerk.gov/clerk/value-adjustment-board.page</a>
For a copy of the value adjustment board uniform rules	Phone <b>305-375-5641</b>	Web <a href="https://www.miamidadeclerk.gov/clerk/value-adjustment-board-procedures.page">https://www.miamidadeclerk.gov/clerk/value-adjustment-board-procedures.page</a>

If you are disabled and need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. If you are hearing or voice impaired, call **1-800-955-8771**.

# MEMORANDUM

**To:** The Miami-Dade County VAB Community  
**From:** Miami-Dade County VAB Attorney Rafael E. Millares, Esq.  
**Date:** October 5, 2021  
**Subject:** VAB Telephonic Hearing Procedures

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## INTRODUCTION

The purpose of this memo is to provide the Miami-Dade County Value Adjustment Board (hereinafter "VAB") community with guidance regarding our telephonic VAB hearing procedures.<sup>1</sup>

Unless otherwise notified, all VAB hearings henceforth will be conducted telephonically.

This memorandum replaces and supersedes all previous VAB telephonic hearing procedure memoranda.

This memorandum is effective immediately.

## PROCEDURES

- 1) The scheduling and noticing of VAB hearings will proceed as normal. Expect to conduct your VAB hearing telephonically.<sup>2</sup> Since the legal landscape surrounding COVID-19 continues to be in flux, we reserve the right to amend these procedures at any time.
- 2) So as to not provide an unfair advantage to one side or the other, both parties must appear telephonically. The only people physically in the VAB hearing room during a telephonic hearing will be the Special Magistrate and a VAB clerk.<sup>3</sup> The assigned VAB clerk will call and conference in both parties at the time of the hearing using the phone numbers that the parties have provided to the VAB.<sup>4</sup> If hearings are running late, a party may have to wait by the phone beyond their hearing time waiting for the VAB clerk to call them. We thank everyone in advance for their patience and understanding should such a situation occur.
- 3) If a party does not answer their phone at first, the VAB clerk shall make one additional attempt at calling them. If they do not pick up the phone during these two initial attempts, the case will be passed and a third attempt to call the party will be made shortly thereafter. If the party does not pick up during the third phone call attempt, they will be marked as a "no-show".

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<sup>1</sup> We are obliged to use the discretion afforded us by DOR Rule 12D-9.005(2) F.A.C. to update the VAB's internal operating procedures regarding telephonic hearings in the interest of maintaining VAB efficiency, uniformity and integrity.

<sup>2</sup> Telephonic hearings are the VAB's new "default" setting.

<sup>3</sup> Due to the evolving COVID-19 landscape, the VAB reserves the right to modify who will be in the VAB hearing room.

<sup>4</sup> If you need to update your phone number with the VAB, please do so as soon as possible.

- 4) Separate and apart from the evidence exchange process between the parties;<sup>5</sup> whatever evidence the parties would like to present to the special magistrate at the hearing, in an attempt to have that evidence “admitted” and considered by the special magistrate, must be uploaded into our new VAB computer system (AXIA) by 9:00 am EST the day before the VAB hearing is scheduled to take place.<sup>6</sup>
- 5) A party’s evidence packet (that is uploaded/scanned into AXIA) must be in pdf. format and must have a cover page on it with the following information written legibly: petition number(s)<sup>7</sup>, folio number(s), the party’s name, which party it is/is submitting (PAO or Petitioner) and the phone number they wish to be called on. Additionally, if a party plans on having witnesses testify during the hearing, they must include the witness’ name and phone number on the cover page (if that witness will not be testifying from the party’s office/location).
- 6) NOTE: The words “agenda number” will no longer be used by the VAB. AXIA uses the words “petition number” instead of “agenda number” so we have changed our nomenclature accordingly. Please get into the practice of referencing “petition numbers” instead of “agenda numbers.”
- 7) Please see Exhibit “A” for more granular/technical procedures on how to upload documents into AXIA. The AXIA document upload process is fairly intuitive but if you require additional help or guidance please feel free to contact the VAB office at (305) 375-5641. It will no longer be necessary for you to number each page of the evidence that you upload into AXIA because it automatically numbers the pages for you when you upload the documents into AXIA.<sup>8</sup> These page numbers may be helpful if you wish to highlight a particular page of evidence for the Special Magistrate during the VAB hearing. E.g. “Your honor, I would like to draw your attention to page 25 of my evidence packet because it contains a comparable sale that I feel is highly relevant and probative to the issues before you.”
- 8) Any evidentiary objections may be made at the time of the hearing to the Special Magistrate as per usual but we implore all of you to please operate at the highest levels of integrity regarding your evidence packets.<sup>9</sup>
- 9) The order of presentation memorandum issued on January 9, 2017<sup>10</sup> will be strictly enforced during these telephonic hearings. Interrupting the other party or talking over the other party will

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<sup>5</sup> The evidence exchange process happens outside of the purview of the VAB and shall continue to take place exclusively between the Miami-Dade County Property Appraiser’s Office and the Petitioner, in the same manner that it has for years. Again, the evidence exchange between a petitioner and the PAO is a separate process from the uploading of evidence into the VAB’s AXIA computer system. Petitioners must participate in both of these processes, separately.

<sup>6</sup> If your hearing is scheduled on a Monday or on a Tuesday after a Monday-holiday, then you must upload by 9am on the previous Friday.

<sup>7</sup> The words “agenda number” will no longer be used by the VAB. AXIA uses the words “petition number” instead of “agenda number” so we have changed our nomenclature accordingly. Please get into the practice of referencing “petition numbers” instead of “agenda numbers.”

<sup>8</sup> It bears repeating that the upload documents must be in pdf format.

<sup>9</sup> Although the vast majority of folks that appear before this VAB behave with integrity, some are prone to employ evidentiary “tactics” or shenanigans designed to gain an advantage at the hearing. Either side may report bad behavior to the VAB attorney. There will be zero tolerance for such behavior. If the VAB attorney becomes aware of such behavior, and if he feels that it is warranted, that party’s entire evidence package may be excluded.

<sup>10</sup> See Exhibit “B” (without its original exhibits).

not be tolerated. The Special Magistrate will let each party know when it is their turn to speak in order to maintain an orderly and efficient telephonic hearing.

- 10) The Special Magistrate will endeavor to allow the parties to cross examine each other and witnesses (if they wish to), within the confines of an orderly telephonic hearing process.
- 11) The Special Magistrates will make sure to read the approved VAB Opening Statement on the record for each hearing, unless its reading is waived by the parties.<sup>11</sup>
- 12) The Special Magistrate will swear in everyone on the call. This includes representatives and witnesses.<sup>12</sup>

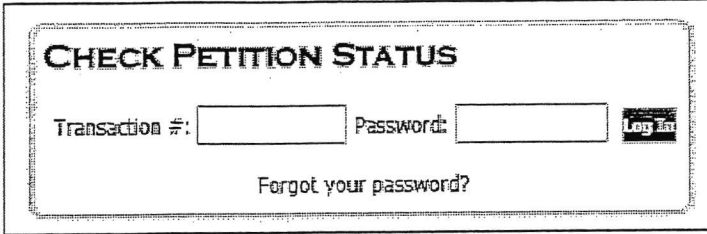
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<sup>11</sup> The phone inside of the VAB hearing room will be placed near the existing microphones. Each room's audio/visual recording systems will be on during the hearings and will pick up each party's telephonic voices.

<sup>12</sup> If you wish to have a witness testify during the hearing, that witness should be with you at your office or wherever you plan on receiving the VAB's call. If that proves to be impossible, please provide the VAB with the witness' phone number and information and we will conference that person into the call.

**FOR UNREPRESENTED PETITIONERS/TAXPAYERS: How to access the VAB's AXIA Website & to Upload Evidence For the Special Magistrates' Consideration (this is different than the evidence exchange process)**

1. The petitioner/taxpayer must log onto the AXIA website ( <https://vabprod.miamidade.gov> ).
  - \*Any browser besides Internet Explorer is recommended.
2. The AXIA website has a distinct login area for unrepresented petitioners/taxpayers.



The screenshot shows a login form titled "CHECK PETITION STATUS". It contains two input fields: "Transaction #:" and "Password:". To the right of the password field is a "Log in" button. Below the input fields is a link that says "Forgot your password?".

3. Log-in information for each petitioner/taxpayer was provided during their petition filing process. The AXIA receipt will display their Transaction# & Password. (If lost or never received, VAB can reproduce it and resend it to the requesting petitioner/taxpayer)
4. Petitioners/taxpayers will see their filed petition listed and will click on the folder to enter their case.
5. Once inside the case, an **"Upload"** icon will be available to the petitioner/taxpayer to upload the evidence that they would like to submit to the Special Magistrate for the Special Magistrate's consideration into AXIA.
6. Please note that submitting evidence into AXIA is separate, apart and different from the evidence exchange process that takes place between a petitioner/taxpayer and the Property appraiser's office. Both are required, but they are separate processes.

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**From:** Millares, Rafael (COC) <[rafael.millares@miamidadeclerk.gov](mailto:rafael.millares@miamidadeclerk.gov)>  
**Sent:** Wednesday, April 29, 2026 2:44 PM  
**To:** Steve Keller <[Steve.Keller@floridarevenue.com](mailto:Steve.Keller@floridarevenue.com)>  
**Cc:** Austin, Scott (COC) <[Scott.Austin@miamidadeclerk.gov](mailto:Scott.Austin@miamidadeclerk.gov)>  
**Subject:** VAB Miami Dade Request Regarding proposed Form DR-481REM - Part 3

**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Mr. Keller,

This E-mail is part 3 and is the final part of my response to your E-mail.

Please see my comments attached.

These comments have not [yet] been incorporated into the DOR's proposed rules and forms.

I respectfully request that you effectuate the proposed changes contained therein.

Thank you for your consideration.

Rafael E. Millares Esq.  
Legal Counsel  
Miami-Dade County Value Adjustment Board  
111 NW 1st Street  
Room 1720  
Miami, FL 33128  
Office (305) 375-5641  
Direct (305) 375-1187  
Fax (305) 375-5274  
[rafaelm@miamidade.gov](mailto:rafaelm@miamidade.gov)

The Miami-Dade County Value Adjustment Board (hereinafter "VAB") is a quasi-judicial Florida State administrative entity that is separate and apart from the Miami-Dade County Property Appraiser's Office ("PAO").

I represent the VAB as legal counsel. I do not represent petitioners/taxpayers before the VAB. While I always try to be helpful to petitioners/taxpayers, nothing in this E-mail should be construed as legal advice. If you feel that you need legal advice, you should seek that advice from your own legal counsel or from your own study of Florida law.

I am not the "trier of fact" in any VAB case.

Florida has a very broad public records law. Most written communications to or from state and local officials regarding state or local business are considered public records available to the public and the media, upon request. Your email communications may therefore be subject to public disclosure.

---

**From:** Steve Keller <[Steve.Keller@floridarevenue.com](mailto:Steve.Keller@floridarevenue.com)>  
**Sent:** Friday, April 17, 2026 4:52 PM  
**To:** Millares, Rafael (COC) <[rafael.millares@miamidadeclerk.gov](mailto:rafael.millares@miamidadeclerk.gov)>  
**Subject:** VAB Miami Dade request

---

**From:** Steve Keller  
**Sent:** Monday, April 13, 2026 5:22 PM  
**To:** [aaron@brevardlegal.com](mailto:aaron@brevardlegal.com)  
**Subject:** VAB Orange request

Dear Mr. Millares:

We are in receipt of your comments on behalf of the Value Adjustment Board. You reference that current DR 481REM Form requirements are unnecessarily burdensome and should be revised to reflect better electronic hearing practices.

In order to fully evaluate and consider these comments, we request that the VAB provide examples of the electronic notices that it may be using.

We also request copies of any procedures in use or contemplated regarding these electronic notices, including a description of how and in what format these electronic notices are maintained within the petition file.

Thank you for your cooperation in this matter. We look forward to fully studying the proposals and comments.

Sincerely,

**Stephen J. Keller**  
*Chief Legal Counsel*  
Property Tax Litigation and  
Value Adjustment Board Oversight  
Office of the General Counsel  
Florida Department of Revenue  
850 617 8347

email encryption status [unsecure]; signifies: not encrypted

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**VALUE ADJUSTMENT BOARD  
NOTICE OF HEARING**  
Section 194.032, Florida Statutes

DR-481  
R. 01/26 01/17  
Rule 12D-16.002  
F.A.C.  
Eff. 05/26 01/17  
Page 1 of 2

County		Petition #		Petition type	
Petitioner name			VAB contact		
Address		Address			
Parcel number, account number, or legal address		Phone			
		Email			

- A hearing has been scheduled for
- your petition
  - the continuation of your hearing after remand
  - other \_\_\_\_\_

**YOUR HEARING INFORMATION**

Hearing date		Hearing address and room
Time (if block of time, beginning and end times)		
Time reserved		

Bring \_\_\_\_\_ copies of your evidence if you are attending your hearing in person, in addition to what you have provided to the property appraiser. Evidence becomes part of the record and will not be returned. Please arrive 15 minutes before the scheduled hearing time or start of block of time with any witnesses. If you or your witnesses are unable to attend, or you need help finding the hearing room, contact the VAB clerk as soon as possible.

You have the right to reschedule your hearing one time for good cause as defined in section 194.032(2)(a), F.S. As defined in that section, "good cause" means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing.

**YOU MUST EXCHANGE EVIDENCE WITH THE PROPERTY APPRAISER AT LEAST 15 DAYS BEFORE THE HEARING.** ~~You have the right to exchange evidence with the property appraiser. To initiate the exchange, you~~ You must submit your evidence directly to the property appraiser, ~~at least 15 days before the hearing and make a written request for the property appraiser's evidence. If you want to participate in the evidence exchange, your~~ Your evidence is due by \_\_\_\_\_ at \_\_\_\_\_. At the hearing, you have the right to have witnesses sworn.

\_\_\_\_\_  
Signature, deputy clerk

\_\_\_\_\_  
Date

For a list of potential magistrates	Phone	Web
For a copy of the value adjustment board uniform rules of procedure	Phone	Web

If you ~~are disabled and~~ need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. ~~If you are hearing or voice impaired, call \_\_\_\_\_.~~ Pursuant to the Americans with Disabilities Act, any person requiring special accommodations is asked to advise the value adjustment board by contacting: \_\_\_\_\_. ~~If you are hearing or speech impaired, please contact the board using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).~~

**Hearings Using Electronic or Other Communication Equipment**

Rule 12D-9.001(2)(i), Florida Administrative Code provides "You have the right to appear at a hearing using electronic or other communication equipment upon written request at least 10 calendar days before the date of the hearing, in any county having a population of 75,000 or more, and in any county having a population of less than 75,000 that has not opted out as provided by law..."

To calculate the ten (10) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the ten (10) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

**County Opt Out Status**

A checkmark in this box signifies this county has opted out of participating in hearings conducted using electronic or other communication equipment.

**Requests for Hearings Conducted Using Electronic or Other Communication Equipment**

Rule 12D-9.026(2)(a), Florida Administrative Code provides:

The written request must:

1. Contain petition number and parcel number.
2. Contain petitioner's name.
3. Be sent to the value adjustment board email address listed on Form DR-481 that notices this hearing.
4. Contain an email address for response and follow up by the clerk.

If this notice sets forth a communication mode using audio visual technology you may request an in person hearing.

If this notice is for a telephone hearing you may request a hearing using audio visual technology or an in person hearing.

**Where to Send Request for Remote Hearing**

If this is a participating county, send your request to this email address: \_\_\_\_\_

*This is in conflict with Florida House Bill 7031 (2025) please delete it.*

195.002, 195.027, 195.084, 196.151, 196.193, 196.194 FS. History—New 3-30-10, Amended 9-19-17, \_\_\_\_\_.

**12D-9.014 Prehearing Checklist.**

(1) The board clerk shall not allow the holding of scheduled hearings until the board legal counsel has verified that all requirements in Chapter 194, F.S., and department rules, were met as follows:

(a) through (n) No change.

(o)1. The board has ascertained that the board has provided electronic or other communication equipment, to allow petitioners to appear at hearings, that is adequate and functional for clear communication among participants and for creating hearing records required by law, and that petitioners can submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived; or

2. Alternatively, the county has a population of less than 75,000, and the board adopted a resolution or motion to opt out of providing hearings using electronic or other communication equipment, as provided by law.

(2) No change.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035 FS. History—New 3-30-10, Amended 9-19-17, \_\_\_\_\_.*

**12D-9.019 Scheduling and Notice of a Hearing.**

(1) through (2) No change.

(3)(a) The notice of hearing before the value adjustment board shall be in writing, and shall be delivered by regular or certified U.S. mail or personal delivery, or in the manner requested by

the petitioner on Form DR-486, so that the notice shall be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance. The Form DR-486 series is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. The notice of hearing form shall meet the requirements of this section and shall be subject to approval by the department. The department provides Form DR-481 as a format for the form of such notice. The Form DR-481, Value Adjustment Board – Notice of Hearing, (Form DR-481) is adopted and incorporated by reference in Rule 12D-16.002, F.A.C.

(b) The notice shall include these elements:

1. through 12. No change

13. If the hearing is in person, information for the petitioner to appear remotely at the hearing using electronic or other communication equipment if the county has not opted out as provided by law.

14. The notice shall contain the following statements:

“If this notice sets forth a communication mode using audio visual technology, you may request an in person hearing.”

“If this notice is for a telephone hearing you may request a hearing using audio visual technology or an in person hearing.”

(c) If the petitioner requests an in person hearing the clerk shall accommodate the petitioner for the date, time, hearing address, and room. The clerk shall accommodate a petitioner’s request for a hearing using audio visual technology, if the prearranged default mode is in person or telephone. Requests for hearing using electronic or other communication equipment must be made as provided in Rule 12D-9.026, F.A.C.

(4) through (8) No change.

*These sentences are in  
3  
Conflict with Florida House Bill 7031 (2025)  
Please Delete Them or I fear the DOR will  
be exceeding its administrative Rule Making authority*

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 195.022 FS. History—New 3-30-10, Amended 9-26-11, 6-14-16, 7-1-16, 3-13-17, 9-19-17, \_\_\_\_\_.*

**12D-9.020 Exchange of Evidence.**

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner in writing by the property appraiser.

2. At least 15 days before a petition hearing, the property appraiser shall provide to the petitioner a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. The property appraiser's evidence list must contain the current property record card. This provision does not preclude use of rebuttal evidence by the property appraiser. If the property appraiser does not provide the information to the petitioner within the time required, the hearing shall be rescheduled to allow the petitioner additional time to review the property appraiser's evidence.

~~(b)2.~~ To calculate the fifteen (15) days, the petitioner and property appraiser shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing, using the calendar day before the hearing as day 1. The last day of the fifteen (15) day period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period ~~runs shall run~~ until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

~~(b) A petitioner's noncompliance with paragraph (1)(a), does not affect the petitioner's right~~

to receive a copy of the current property record card from the property appraiser as described in Section 194.032(2)(a), F.S.

(c) No petitioner may present for consideration, nor may a board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. If the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Such evidentiary materials shall be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in this section. A petitioner's ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph. A petitioner's noncompliance with paragraph (1)(a), does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under Section 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8), of this rule, and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

*Please leave the reasonableness concept/language in here. It is*

*an important tool for the Special Magistrates in Miami-Dade County to resolve evidence exchange<sup>5</sup> disputes in a fair + efficient way.*

(c) In a petition to decrease the just value, the board or special magistrate may not revise the value above the property appraiser's presented value. In a petition to decrease the just value, the following limitations shall apply if the property appraiser seeks to present additional evidence that was unexpectedly discovered and that would increase the assessment.

1. through 6. No change.

(d) In a petition to increase the just value, the property appraiser may provide an increased just value to the petitioner before the hearing or at the hearing. In such case, if the petitioner agrees with the property appraiser's increased just value, the petitioner may settle or withdraw the petition. If the petitioner does not agree with the property appraiser's increased just value, the hearing shall not be canceled on that ground. This provision applies only in petitions to increase the just value. In a petition to increase the just value, the board or special magistrate may not revise the value below the property appraiser's presented value.

(7) through (10) No change.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.092, 194.011, 194.032, 194.034, 194.035 FS. History—New 3-30-10, Amended 6-14-16, 9-19-17, 8-17-21, 11-26-23, \_\_\_\_\_.*

**12D-9.026 Procedures for Requesting and Conducting a Hearing by Electronic Media.**

(1) This rule sets forth criteria for hearings in addition to those found in Rules 12D-9.024 and 12D-9.025, F.A.C. Hearings conducted by electronic media shall occur ~~only~~ under the conditions set forth in this rule section. The board must reasonably accommodate parties that have hardship or lack necessary equipment or ability to access equipment.

~~(a) The board must approve and have available the necessary equipment and procedures.~~

~~(b) The special magistrate, if one is used, must agree in each case to the electronic hearing.~~

~~(c) The board must reasonably accommodate parties that have hardship or lack necessary equipment or ability to access equipment. The board must provide a physical location at which a party may appear, if requested.~~

(2) A petitioner may request to appear at a hearing using electronic or other communication equipment by submitting a written request at least 10 calendar days before the date of the hearing. For any hearing conducted by electronic media, the board shall ensure that all equipment is adequate and functional for allowing clear communication among the participants and for creating the hearing records required by law. The board procedures shall specify the time period within which a party must request to appear at a hearing by electronic media.

(a) The written request must:

1. Contain the petition number and parcel number.
2. Contain petitioner's name.
3. Be sent to the value adjustment board email address listed on Form DR-481 that notices this hearing.
4. Contain an email address for response and follow up by the clerk.

(b) To calculate the ten (10) days, the petitioner must use calendar days and not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the ten (10) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(c) The clerk must ensure that all parties are notified of such written request.

(d) If a request is received in any county in which the board has opted out of providing hearings using electronic communication equipment, the clerk shall promptly notify any

petitioner requesting a hearing using electronic or other communication equipment of such opt out, in accordance with Section 194.032(2)(b)4., F.S.

(3) A hearing must be noticed by the clerk sending a Value Adjustment Board - Notice of Remote Hearing (Form DR-481REM, incorporated by reference in Rule 12D-16.002, F.A.C.).  
Consistent with board equipment and procedures:

(a) The notice must read: Any party may request to appear at a hearing before a board or special magistrate, using telephonic or other electronic media. If the board or special magistrate allows a party to appear by telephone, all members of the board in the hearing or the special magistrate must be physically present in the hearing room. Unless required by other provisions of state or federal law, the board clerk need not comply with such a request if such telephonic or electronic media are not reasonably available.

“Your hearing will be conducted using electronic or other communication equipment.”

“You will be attending the hearing using electronic or other communication equipment.”

(b) The notice must: The parties must also all agree on the methods for swearing witnesses, presenting evidence, and placing testimony on the record. Such methods must comply with the provisions of this rule chapter. The agreement of the parties must include which parties must appear by telephonic or other electronic media, and which parties will be present in the hearing room.

1. Contain the petition number;

2. Contain the petitioner’s name;

3. Contain the hearing date and time;

4. Identify the specific form of communication technology to be used and provide

instructions for access to the communication technology in the body of the notice with telephone

numbers, meeting codes, passwords and other access information;

5. Contain a statement that the petitioner must upload evidence or email evidence to the designated address of the value adjustment board no later than 9:00 a.m. the non-holiday workday before the hearing date;

6. Contain the evidence upload email address or upload weblink to the software system;

7. Contain the clerk's telephone number;

8. Contain the clerk's email;

9. Contain the clerk's or deputy's name and signature;

10. Any information necessary to comply with federal or state disability or accessibility acts.

(4) The board must have available the necessary equipment and procedures for using the equipment in hearings.

(a) "Electronic or other communication equipment" means:

1. Technology in compliance with applicable law which enables real-time, two-way communication using electronic means in which participants are able to see, hear, and communicate with one another; or

2. telephone; or

3. a combination thereof.

(b) The board must provide electronic or other communication equipment to allow petitioners to appear using electronic or other communication equipment at hearings that is adequate and functional for clear communication among participants and for creating hearing records required by law, and that petitioners can submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived.

(c) Petitioners requesting remote hearings must ensure they have the necessary connectivity and equipment.

(5)(a) Hearing procedures must include applicable procedures in Rules 12D-9.024 and 12D-9.025, F.A.C.

(b) If the board or special magistrate allows a party to appear using electronic or other communication equipment, all members of the board in the hearing or the special magistrate must be physically present in the hearing room.

(6)(a) Evidence, including rebuttal evidence must be uploaded or emailed to the designated address of the value adjustment board, and received no later than 9:00 a.m. on the workday before the hearing date. If a hearing is on Monday, then evidence must be uploaded by 9:00 a.m. on the previous Friday.

(b) The petitioner must submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived. The documents must be in portable document format (".pdf").

(c) The documents must have a cover page which includes:

1. Petition number;

2. Parcel or folio number(s);

3. Petitioner name;

4. Which party is submitting the documents;

5. Telephone number; and

6. Witnesses' names and telephone numbers if they are not at petitioner's telephone number.

(d) Pages of the documents must be sequentially numbered if the clerk does not utilize any software in operating the value adjustment board and/or if the clerk's software does not number

pages automatically.

(e) The process of uploading the documents into the value adjustment board's computer system, or emailing the documents to the designated address of the value adjustment board, described in this subsection is a separate process from the evidence exchange between a petitioner and the property appraiser described in Rule 12D-9.020, F.A.C. The evidence exchange process happens outside of the purview of the value adjustment board. Petitioners must participate in both of these processes, separately.

(7) Witnesses must be available.

(a) The petitioner is responsible for ensuring all witnesses called by the petitioner are available, have the necessary electronic or other communication equipment, and have copies of documents necessary to their testimony.

(b) Witness information for witnesses that will not be at the petitioner's location must be included on the cover page to the documents as specified in paragraph (6)(c).

(8)(a)(4) The board must provide a physical location at which a party may appear, if requested. Such hearings must be open to the public either by providing the ability for interested members of the public to choose either to join the hearing using electronic or other communication equipment electronically or to monitor the hearing at the location of the board or special magistrate. If the board or special magistrate allows a party to appear using electronic or other communication equipment, all members of the board in the hearing or the special magistrate must be physically present in the hearing room.

(b) To be open to the public using electronic or other communication equipment, proper notice must be given and interactive access by members of the public provided.

1. A list of hearings must be posted on the board's website, or the clerk must provide a list

*→ This may be logistically impossible to comply with in Miami-Dade County. please Delete.*

**From:** Steve Keller  
**Sent:** Friday, April 10, 2026 10:22 AM  
**To:** [jmandler@rvmlaw.com](mailto:jmandler@rvmlaw.com)  
**Cc:** Rachel Goldstein <[Rachel.Goldstein@floridarevenue.com](mailto:Rachel.Goldstein@floridarevenue.com)>  
**Subject:** FW: Phone message

Dear Sir:

I did receive a message that you telephoned this office. The Department's usual practice is to request that inquiries be sent in writing. As we are along in a quasi legislative proceeding we prefer that you place your inquiry in writing in an email to us. This is so that it can be routed to the appropriate area(s) within the Department for review and response.

Sincerely,

Steve Keller

email encryption status: [unsecure]; signifies: [not encrypted]

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**From:** Jennifer Hedrick <[Jennifer.Hedrick@floridarevenue.com](mailto:Jennifer.Hedrick@floridarevenue.com)>  
**Sent:** Thursday, April 9, 2026 4:03 PM  
**To:** Steve Keller <[Steve.Keller@floridarevenue.com](mailto:Steve.Keller@floridarevenue.com)>  
**Subject:** Phone message

Good afternoon,

Please call Jeff Mandler 305-375-6580. He has a question about the DOR rules you are working on.

He said you know him. 😊



**Jennifer Hedrick**  
*Administrative Assistant II*  
Office of General Counsel  
Florida Department of Revenue  
(850) 717-6497  
Mail code 1-2411  
[Jennifer.Hedrick@floridarevenue.com](mailto:Jennifer.Hedrick@floridarevenue.com)

**From:** [Aaron Thalwitzer](#)  
**To:** [DORPTO](#)  
**Subject:** Mar. 31, 2026 Workshop - Comments from Orange County VAB  
**Date:** Thursday, April 9, 2026 2:44:04 PM  
**Attachments:** [2026-04-08\\_Memorandum re Administrative Burden Imposed by REM Form Requirements for Virtual Hearings.pdf](#)

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Good Afternoon,

I'm writing as counsel to the Orange County VAB.

Attached is a memorandum submitted on behalf of the Orange County VAB in response to the Department's March 31, 2026 workshop.

Please let me know if you have any questions.

Thank you,



Aaron Thalwitzer, Esq.

299 N. Orlando Ave.

Cocoa Beach, FL 32931

P. 321-799-4777

[Aaron@BrevardLegal.com](mailto:Aaron@BrevardLegal.com)



# GORDON & THALWITZER

ATTORNEYS AT LAW

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Phone 321.799.4777 • Fax 321.735.0711

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AARON THALWITZER  
Admitted in FL, D.C.  
aaron@brevardlegal.com

## MEMORANDUM

TO: Florida Department of Revenue

FROM: Aaron Thalwitzer, Esq., Orange County VAB Counsel

RE: Administrative Burden Imposed by REM Form Requirements for Remote Hearings

DATE: April 9, 2026

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### **I. Introduction**

This memorandum is submitted in follow-up to the Department of Revenue (“DOR”) Workshop held on March 31, 2026. It addresses the administrative and operational burden imposed by the current Notice of Remote Hearing (“REM”) Form requirements on the Orange County Value Adjustment Board (“VAB”), and supports the position advanced by the Miami-Dade County VAB regarding necessary modifications.

### **II. Current REM Form Requirements**

Under the current framework, the REM Form requires that all information necessary to access a scheduled hearing—including hyperlinks, passwords, and access codes—be individually entered into each form. This requirement applies uniformly across all scheduled hearings, regardless of whether standardized access procedures are used.

The Orange County VAB conducts all hearings remotely. As a result, each scheduled hearing requires the inclusion of remote access credentials within the corresponding REM Form.

### **III. Operational Impact**

The existing requirement creates a substantial administrative burden for the VAB, including the following:

1. **Manual Data Entry at Scale.** Staff must manually input identical or substantially similar access information into each individual REM Form. Given the volume of VAB petitions, this process must be repeated thousands of times during each tax cycle.
2. **Inefficiency and Resource Allocation.** The requirement diverts significant staff time from core administrative functions. The repetitive nature of the task provides no substantive benefit to the adjudicative process while materially increasing workload.

3. **Increased Risk of Error.** Manual entry across a large number of forms increases the likelihood of typographical errors, which may result in incorrect access information being provided to parties and, in turn, delays or disruptions in scheduled hearings.
4. **Lack of Alignment with Remote Hearing Practices.** The requirement does not reflect current operational realities, where remote hearing access information is frequently standardized, distributed electronically, and updated as needed outside of static forms.

#### **IV. Support for Miami-Dade County VAB's Position**

The Orange County VAB supports the Miami-Dade County VAB's position that the current REM Form requirements are unnecessarily burdensome and should be revised to reflect modern remote hearing practices.

Both VABs face similar logistical challenges due to the scale of their dockets and the universal use of remote hearings. The requirement to duplicate access information across thousands of forms does not enhance transparency or due process, but instead imposes avoidable administrative strain.

#### **V. Proposed Alternative**

To address these concerns while maintaining adequate notice to parties, the Orange County VAB proposes that the DOR permit VABs to include standardized language in the REM Form in lieu of specific access credentials. For example: "Further information on how to join the hearing will be sent via email."

This approach would:

1. Eliminate the need for repetitive manual data entry;
2. Reduce the risk of errors associated with duplicative input;
3. Allow counties to distribute accurate, up-to-date access information directly to parties through established communication channels; and
4. Preserve the ability of all parties to receive timely and complete hearing access instructions.

Counties would remain responsible for ensuring that all parties receive the necessary access information in advance of their scheduled hearings.

#### **VI. Conclusion**

The current REM Form requirement to include individualized remote access information in each form imposes a significant and unnecessary administrative burden on the Orange County VAB. A revision allowing for standardized language would improve efficiency, reduce errors, and better align with existing remote hearing practices, while continuing to ensure that parties receive proper notice and access.

The Orange County VAB respectfully requests that the DOR consider adopting this or a similar modification to the REM Form requirements.

**From:** [Millares, Rafael \(COC\)](#)  
**To:** [DORPTO](#)  
**Cc:** [Steve Keller](#); [Steve Keller](#); [Austin, Scott \(COC\)](#)  
**Subject:** RE: Florida Department of Revenue Proposed Rules – Public Workshop for March 31 2025  
**Date:** Wednesday, April 8, 2026 3:39:15 PM  
**Attachments:** [Image 001.pdf](#)

**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear DOR,

I hope this E-mail finds you well.

Please see the attached documents with my markups, further illustrating what I have stated repeatedly in writing and verbally at the various public workshops that the DOR has conducted.

Thank you.

Rafael E. Millares Esq.

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The Miami-Dade County Value Adjustment Board (hereinafter “VAB”) is a quasi-judicial Florida State administrative entity that is separate and apart from the Miami-Dade County Property Appraiser’s Office (“PAO”).

I represent the VAB as legal counsel. I do not represent petitioners/taxpayers before the VAB. While I always try to be helpful to petitioners/taxpayers, nothing in this E-mail should be construed as legal advice. If you feel that you need legal advice, you should seek that advice from your own legal counsel or from your own study of Florida law.

I am not the “trier of fact” in any VAB case.

Florida has a very broad public records law. Most written communications to or from state and local officials regarding state or local business are considered public records available to the public and the media, upon request. Your email communications may therefore be subject to public disclosure.

**From:** OASYS ePortal Notifications <[pto-apps-no-reply@floridarevenue.com](mailto:pto-apps-no-reply@floridarevenue.com)>

**Sent:** Friday, October 3, 2025 11:40 AM

**To:** Millares, Rafael (COC) <[rafaelm@miamidadade.gov](mailto:rafaelm@miamidadade.gov)>

**Subject:** Florida Department of Revenue Proposed Rules – Public Workshop October 15 for 2025 Legislation

**To:** Property Appraisers, Tax Collectors, Clerks of the Court, Value Adjustment Boards, and Interested Parties

**From:** Florida Department of Revenue, Property Tax Oversight

**Date:** October 3, 2025

**Re:** Florida Department of Revenue Proposed Rules – Public Workshop October 15 for 2025 Legislation

The Department of Revenue has added to its website for [Proposed Rules](#) an announcement for a Rule Development Workshop to be held, at 11:00 a.m. on October 15, 2025, in Room 1220 Building 2, 2450 Shumard Oak Boulevard in Tallahassee for the following rule sections and forms:

**PROPERTY TAX RULES**

12D-9.001, F.A.C. Taxpayer Rights in Value Adjustment Board Proceedings

12D-9.013, F.A.C. Organizational Meeting of the Value Adjustment Board

12D-9.014, F.A.C. Prehearing Checklist

12D-9.015, F.A.C. Petition; Form and Filing Fee

12D-9.019, F.A.C. Scheduling and Notice of a Hearing

12D-9.020, F.A.C. Exchange of Evidence

12D-9.025, F.A.C. Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses

12D-9.026, F.A.C. Procedures for Requesting and Conducting a Hearing by Electronic Media

12D-16.002, F.A.C. Index to Forms

**Forms:**

DR-481, Value Adjustment Board – Notice of Hearing

DR-481REM, Value Adjustment Board – Notice of Remote Hearing

DR-486, Petition to The Value Adjustment Board – Request for Hearing

DR-486PORT, Petition to The Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing

DR-403EB, The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of \_\_\_\_ County, Florida

DR-403V, The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll Value Data

DR-489EB, The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of \_\_\_\_ County, Florida

DR-489V, The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data

DR-504AFH, Ad Valorem Tax Exemption and Return for Multifamily Project and Affordable Housing Property

DR-501, Original Application for Homestead and Related Tax Exemption

On the Proposed Rule webpage, under the [Property Tax Proposed Rules](#), 2025 Legislative Changes section contains amended rules and forms with coded language showing the changes. The underlined language is new, and the stricken language will be removed. Please review the amended draft rules and forms.

The purpose of the public rule workshop is to provide an opportunity for interested parties to discuss comments on the draft rules and forms. These drafts are posted to the Department’s Proposed Rule webpage for review. If you would like to submit comments on the drafts, you can submit them to our general email [DORPTO@FloridaRevenue.com](mailto:DORPTO@FloridaRevenue.com). The workshop does not provide training or direction on the

draft rules or forms since they are still being developed through the rule promulgation process. The workshop will be held at 11:00 a.m. on October 15, 2025, in Room 1220 Building 2, 2450 Shumard Oak Boulevard in Tallahassee and via electronically via webinar. You can attend the workshop virtually. You must register before the meeting at <https://attendee.gotowebinar.com/register/3502794906726949463>. You can submit comments on the posted draft rules and forms by email. Send an email to [DORPTO@FloridaRevenue.com](mailto:DORPTO@FloridaRevenue.com).

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**NOTIFICATION TO RECIPIENTS:** The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

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Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.

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**VALUE ADJUSTMENT BOARD  
NOTICE OF HEARING**  
Section 194.032, Florida Statutes

DR-481  
R. 01/26 01/17  
Rule 12D-16.002  
F.A.C.  
Eff. 05/26 01/17  
Page 1 of 2

County		Petition #		Petition type	
Petitioner name			VAB contact		
Address		Address			
Parcel number, account number, or legal address		Phone			
		Email			

- A hearing has been scheduled for
- your petition
  - the continuation of your hearing after remand
  - other \_\_\_\_\_

**YOUR HEARING INFORMATION**

Hearing date		Hearing address and room
Time (if block of time, beginning and end times)		
Time reserved		

Bring \_\_\_\_\_ copies of your evidence if you are attending your hearing in person, in addition to what you have provided to the property appraiser. Evidence becomes part of the record and will not be returned. Please arrive 15 minutes before the scheduled hearing time or start of block of time with any witnesses. If you or your witnesses are unable to attend, or you need help finding the hearing room, contact the VAB clerk as soon as possible.

You have the right to reschedule your hearing one time for good cause as defined in section 194.032(2)(a), F.S. As defined in that section, "good cause" means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing.

**YOU MUST EXCHANGE EVIDENCE WITH THE PROPERTY APPRAISER AT LEAST 15 DAYS BEFORE THE HEARING.** ~~You have the right to exchange evidence with the property appraiser. To initiate the exchange, you~~ You must submit your evidence directly to the property appraiser, ~~at least 15 days before the hearing and make a written request for the property appraiser's evidence. If you want to participate in the evidence exchange, your~~ Your evidence is due by \_\_\_\_\_ at \_\_\_\_\_. At the hearing, you have the right to have witnesses sworn.

\_\_\_\_\_  
Signature, deputy clerk \_\_\_\_\_  
Date

For a list of potential magistrates	Phone	Web
For a copy of the value adjustment board uniform rules of procedure	Phone	Web

If you ~~are disabled and~~ need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. ~~If you are hearing or voice impaired, call \_\_\_\_\_.~~ Pursuant to the Americans with Disabilities Act, any person requiring special accommodations is asked to advise the value adjustment board by contacting: \_\_\_\_\_. ~~If you are hearing or speech impaired, please contact the board using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).~~

**Hearings Using Electronic or Other Communication Equipment**

Rule 12D-9.001(2)(i), Florida Administrative Code provides "You have the right to appear at a hearing using electronic or other communication equipment upon written request at least 10 calendar days before the date of the hearing, in any county having a population of 75,000 or more, and in any county having a population of less than 75,000 that has not opted out as provided by law..."

To calculate the ten (10) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the ten (10) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

**County Opt Out Status**

A checkmark in this box signifies this county has opted out of participating in hearings conducted using electronic or other communication equipment.

**Requests for Hearings Conducted Using Electronic or Other Communication Equipment**

Rule 12D-9.026(2)(a), Florida Administrative Code provides:

The written request must:

1. Contain petition number and parcel number.
2. Contain petitioner's name.
3. Be sent to the value adjustment board email address listed on Form DR-481 that notices this hearing.
4. Contain an email address for response and follow up by the clerk.

If this notice sets forth a communication mode using audio visual technology you may request an in person hearing.

If this notice is for a telephone hearing you may request a hearing using audio visual technology or an in person hearing.

**Where to Send Request for Remote Hearing**

If this is a participating county, send your request to this email address: \_\_\_\_\_

*This is in conflict with Florida House Bill 7031 (2025) please delete it.*

195.002, 195.027, 195.084, 196.151, 196.193, 196.194 FS. History—New 3-30-10, Amended 9-19-17, \_\_\_\_\_.

**12D-9.014 Prehearing Checklist.**

(1) The board clerk shall not allow the holding of scheduled hearings until the board legal counsel has verified that all requirements in Chapter 194, F.S., and department rules, were met as follows:

(a) through (n) No change.

(o)1. The board has ascertained that the board has provided electronic or other communication equipment, to allow petitioners to appear at hearings, that is adequate and functional for clear communication among participants and for creating hearing records required by law, and that petitioners can submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived; or

2. Alternatively, the county has a population of less than 75,000, and the board adopted a resolution or motion to opt out of providing hearings using electronic or other communication equipment, as provided by law.

(2) No change.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035 FS. History—New 3-30-10, Amended 9-19-17, \_\_\_\_\_.*

**12D-9.019 Scheduling and Notice of a Hearing.**

(1) through (2) No change.

(3)(a) The notice of hearing before the value adjustment board shall be in writing, and shall be delivered by regular or certified U.S. mail or personal delivery, or in the manner requested by

the petitioner on Form DR-486, so that the notice shall be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance. The Form DR-486 series is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. The notice of hearing form shall meet the requirements of this section and shall be subject to approval by the department. The department provides Form DR-481 as a format for the form of such notice. The Form DR-481, Value Adjustment Board – Notice of Hearing, (Form DR-481) is adopted and incorporated by reference in Rule 12D-16.002, F.A.C.

(b) The notice shall include these elements:

1. through 12. No change

13. If the hearing is in person, information for the petitioner to appear remotely at the hearing using electronic or other communication equipment if the county has not opted out as provided by law.

14. The notice shall contain the following statements:

“If this notice sets forth a communication mode using audio visual technology, you may request an in person hearing.”

“If this notice is for a telephone hearing you may request a hearing using audio visual technology or an in person hearing.”

(c) If the petitioner requests an in person hearing the clerk shall accommodate the petitioner for the date, time, hearing address, and room. The clerk shall accommodate a petitioner’s request for a hearing using audio visual technology, if the prearranged default mode is in person or telephone. Requests for hearing using electronic or other communication equipment must be made as provided in Rule 12D-9.026, F.A.C.

(4) through (8) No change.

*These sentences are in  
3  
Conflict with Florida House Bill 7031 (2025)  
Please Delete Them or I fear the DOR will  
be exceeding its administrative Rule Making authority*

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 195.022 FS. History—New 3-30-10, Amended 9-26-11, 6-14-16, 7-1-16, 3-13-17, 9-19-17, \_\_\_\_\_.*

**12D-9.020 Exchange of Evidence.**

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner in writing by the property appraiser.

2. At least 15 days before a petition hearing, the property appraiser shall provide to the petitioner a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. The property appraiser's evidence list must contain the current property record card. This provision does not preclude use of rebuttal evidence by the property appraiser. If the property appraiser does not provide the information to the petitioner within the time required, the hearing shall be rescheduled to allow the petitioner additional time to review the property appraiser's evidence.

~~(b)2.~~ To calculate the fifteen (15) days, the petitioner and property appraiser shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing, using the calendar day before the hearing as day 1. The last day of the fifteen (15) day period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period ~~runs shall run~~ until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

~~(b) A petitioner's noncompliance with paragraph (1)(a), does not affect the petitioner's right~~

to receive a copy of the current property record card from the property appraiser as described in Section 194.032(2)(a), F.S.

(c) No petitioner may present for consideration, nor may a board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. If the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Such evidentiary materials shall be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in this section. A petitioner's ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph. A petitioner's noncompliance with paragraph (1)(a), does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under Section 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8), of this rule, and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

*Please leave the reasonableness concept/language in here. It is*

*an important tool for the Special Magistrates in Miami-Dade County to resolve evidence exchange<sup>5</sup> disputes in a fair + efficient way.*

(c) In a petition to decrease the just value, the board or special magistrate may not revise the value above the property appraiser's presented value. In a petition to decrease the just value, the following limitations shall apply if the property appraiser seeks to present additional evidence that was unexpectedly discovered and that would increase the assessment.

1. through 6. No change.

(d) In a petition to increase the just value, the property appraiser may provide an increased just value to the petitioner before the hearing or at the hearing. In such case, if the petitioner agrees with the property appraiser's increased just value, the petitioner may settle or withdraw the petition. If the petitioner does not agree with the property appraiser's increased just value, the hearing shall not be canceled on that ground. This provision applies only in petitions to increase the just value. In a petition to increase the just value, the board or special magistrate may not revise the value below the property appraiser's presented value.

(7) through (10) No change.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.092, 194.011, 194.032, 194.034, 194.035 FS. History—New 3-30-10, Amended 6-14-16, 9-19-17, 8-17-21, 11-26-23, \_\_\_\_\_.*

**12D-9.026 Procedures for Requesting and Conducting a Hearing by Electronic Media.**

(1) This rule sets forth criteria for hearings in addition to those found in Rules 12D-9.024 and 12D-9.025, F.A.C. Hearings conducted by electronic media shall occur ~~only~~ under the conditions set forth in this rule section. The board must reasonably accommodate parties that have hardship or lack necessary equipment or ability to access equipment.

~~(a) The board must approve and have available the necessary equipment and procedures.~~

~~(b) The special magistrate, if one is used, must agree in each case to the electronic hearing.~~

~~(c) The board must reasonably accommodate parties that have hardship or lack necessary equipment or ability to access equipment. The board must provide a physical location at which a party may appear, if requested.~~

(2) A petitioner may request to appear at a hearing using electronic or other communication equipment by submitting a written request at least 10 calendar days before the date of the hearing. For any hearing conducted by electronic media, the board shall ensure that all equipment is adequate and functional for allowing clear communication among the participants and for creating the hearing records required by law. The board procedures shall specify the time period within which a party must request to appear at a hearing by electronic media.

(a) The written request must:

1. Contain the petition number and parcel number.
2. Contain petitioner's name.
3. Be sent to the value adjustment board email address listed on Form DR-481 that notices this hearing.
4. Contain an email address for response and follow up by the clerk.

(b) To calculate the ten (10) days, the petitioner must use calendar days and not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the ten (10) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(c) The clerk must ensure that all parties are notified of such written request.

(d) If a request is received in any county in which the board has opted out of providing hearings using electronic communication equipment, the clerk shall promptly notify any

petitioner requesting a hearing using electronic or other communication equipment of such opt out, in accordance with Section 194.032(2)(b)4., F.S.

(3) A hearing must be noticed by the clerk sending a Value Adjustment Board - Notice of Remote Hearing (Form DR-481REM, incorporated by reference in Rule 12D-16.002, F.A.C.).  
Consistent with board equipment and procedures:

(a) The notice must read: Any party may request to appear at a hearing before a board or special magistrate, using telephonic or other electronic media. If the board or special magistrate allows a party to appear by telephone, all members of the board in the hearing or the special magistrate must be physically present in the hearing room. Unless required by other provisions of state or federal law, the board clerk need not comply with such a request if such telephonic or electronic media are not reasonably available.

“Your hearing will be conducted using electronic or other communication equipment.”

“You will be attending the hearing using electronic or other communication equipment.”

(b) The notice must: The parties must also all agree on the methods for swearing witnesses, presenting evidence, and placing testimony on the record. Such methods must comply with the provisions of this rule chapter. The agreement of the parties must include which parties must appear by telephonic or other electronic media, and which parties will be present in the hearing room.

1. Contain the petition number;
2. Contain the petitioner’s name;
3. Contain the hearing date and time;
4. Identify the specific form of communication technology to be used and provide  
instructions for access to the communication technology in the body of the notice with telephone

numbers, meeting codes, passwords and other access information;

5. Contain a statement that the petitioner must upload evidence or email evidence to the designated address of the value adjustment board no later than 9:00 a.m. the non-holiday workday before the hearing date;

6. Contain the evidence upload email address or upload weblink to the software system;

7. Contain the clerk's telephone number;

8. Contain the clerk's email;

9. Contain the clerk's or deputy's name and signature;

10. Any information necessary to comply with federal or state disability or accessibility acts.

(4) The board must have available the necessary equipment and procedures for using the equipment in hearings.

(a) "Electronic or other communication equipment" means:

1. Technology in compliance with applicable law which enables real-time, two-way communication using electronic means in which participants are able to see, hear, and communicate with one another; or

2. telephone; or

3. a combination thereof.

(b) The board must provide electronic or other communication equipment to allow petitioners to appear using electronic or other communication equipment at hearings that is adequate and functional for clear communication among participants and for creating hearing records required by law, and that petitioners can submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived.

(c) Petitioners requesting remote hearings must ensure they have the necessary connectivity and equipment.

(5)(a) Hearing procedures must include applicable procedures in Rules 12D-9.024 and 12D-9.025, F.A.C.

(b) If the board or special magistrate allows a party to appear using electronic or other communication equipment, all members of the board in the hearing or the special magistrate must be physically present in the hearing room.

(6)(a) Evidence, including rebuttal evidence must be uploaded or emailed to the designated address of the value adjustment board, and received no later than 9:00 a.m. on the workday before the hearing date. If a hearing is on Monday, then evidence must be uploaded by 9:00 a.m. on the previous Friday.

(b) The petitioner must submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived. The documents must be in portable document format (“.pdf”).

(c) The documents must have a cover page which includes:

1. Petition number;

2. Parcel or folio number(s);

3. Petitioner name;

4. Which party is submitting the documents;

5. Telephone number; and

6. Witnesses' names and telephone numbers if they are not at petitioner's telephone number.

(d) Pages of the documents must be sequentially numbered if the clerk does not utilize any software in operating the value adjustment board and/or if the clerk's software does not number

pages automatically.

(e) The process of uploading the documents into the value adjustment board's computer system, or emailing the documents to the designated address of the value adjustment board, described in this subsection is a separate process from the evidence exchange between a petitioner and the property appraiser described in Rule 12D-9.020, F.A.C. The evidence exchange process happens outside of the purview of the value adjustment board. Petitioners must participate in both of these processes, separately.

(7) Witnesses must be available.

(a) The petitioner is responsible for ensuring all witnesses called by the petitioner are available, have the necessary electronic or other communication equipment, and have copies of documents necessary to their testimony.

(b) Witness information for witnesses that will not be at the petitioner's location must be included on the cover page to the documents as specified in paragraph (6)(c).

(8)(a)(4) The board must provide a physical location at which a party may appear, if requested. Such hearings must be open to the public either by providing the ability for interested members of the public to choose either to join the hearing using electronic or other communication equipment electronically or to monitor the hearing at the location of the board or special magistrate. If the board or special magistrate allows a party to appear using electronic or other communication equipment, all members of the board in the hearing or the special magistrate must be physically present in the hearing room.

(b) To be open to the public using electronic or other communication equipment, proper notice must be given and interactive access by members of the public provided.

1. A list of hearings must be posted on the board's website, or the clerk must provide a list

*→ This may be logistically impossible to comply with in Miami-Dade County. please Delete.*



RENNERT VOGEL  
MANDLER & RODRIGUEZ, P.A.  
ATTORNEYS AT LAW

Dan Wolfe, Esq.  
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April 6, 2026

**Via Email: [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com)**

Re: Florida Department of Revenue Proposed Rules - Public Hearing  
March 31, 2026

To whom it may concern:

Thank you for the opportunity to provide comments to the proposed rule changes to the Florida Administrative Code. Enclosed herein, please find a marked-up version of the proposed changes to Rules 12D-9.020, 12-9.025, 12D-9.026, DR-481, DR-486, and DR-504AFH containing our edits. The purpose of this cover letter is to provide the necessary context, rationale, and commentary for the majority of our edits.

The stated purpose of the amendments to Rules 12D-9.001, 12D-9.020, and 12D-9.025, F.A.C., is to update the exchange of evidence process in light of the legislative change to Section 194.011, F.S., which now requires the property appraiser to provide evidence to a VAB petitioner at least 15 days before the hearing and removes the requirement that the petitioner must provide a written request to the property appraiser for their evidence. Importantly, the legislative change to Section 194.011, F.S. focused entirely on the property appraiser's obligations without implicating or referencing the petitioner's obligations in any material way. Therefore, the Department of Revenue should not impose additional obligations on petitioner or limit petitioner's rights via administrative code amendments as such were not dictated by the statutory changes to Section 194.011. Unfortunately, the proposed rule changes unequivocally impose additional obligations on petitioners and limit their rights as described below.

The proposed rules contemplate that a petitioner's non-compliance with the 15-day evidence deadline precludes petitioner from submitting evidence after that deadline and relying on such evidence at hearing. In contrast, the existing rules state that the petitioner must provide evidence that was specifically requested in writing at least 15 days prior to the hearing; however, other evidence can be submitted a reasonable time prior to the hearing, with "reasonableness" being determined by the VAB magistrate taking into consideration whether the property appraiser had sufficient time to review. Furthermore, the penalty for petitioner's failure to provide evidence at least 15 days prior to hearing was loss of the right to receive property appraiser's evidence in advance of the hearing; the existing rules do not contemplate blanket preclusion of evidence. Although most petitioners timely submit evidence 15 days in advance of the hearing, the existing rules allow a magistrate to admit evidence following the deadline under certain limited circumstances. In addition, the existing rules also allow a magistrate flexibility if there are particular extenuating circumstances, which warrant allowing evidence submitted after the deadline.

The proposed rules eliminate the reasonableness component entirely, thereby denying the independent special magistrate, a quasi-judicial officer, the ability to inquire into the reasonableness of the late submission or any flexibility to admit late evidence even if agreed upon by the property appraiser. Instead, the proposed rules create a blanket preclusion of evidence if a petitioner fails to provide it at least 15 days prior to the hearing. These changes are materially detrimental to petitioners and were not authorized by the legislative changes to Section 194.011, F.S. Moreover, the changes also contradict the petitioner's right to due process as set forth in Section 192.0105(2)(f), F.S. by disallowing petitioner the right to have all evidence presented and considered.

As an alternative to retaining the existing rules on reasonableness, the proposed rules should allow a special magistrate, similar to a judge in a civil proceeding, the ability to determine whether the petitioner acted in good faith and whether the property appraiser was prejudiced by any late submission governed by whether the property appraiser had reasonable time to review the submission. Moreover, if the evidence is of a nature that would require investigation or verification from the property appraiser, the magistrate should have the ability to recess and, if necessary, reschedule the hearing so that the property appraiser may review such evidence as currently set forth in 12D-9.019(4), F.A.C.

The proposed rule changes also have an adverse effect on petitioner's right to submit rebuttal evidence. Rebuttal evidence is defined as: "evidence introduced to counter, disprove, or contradict the opposition's evidence . . ." *Burton's Legal Thesaurus*, 4E. (2007). Retrieved February 23, 2017 from <http://legal-dictionary.thefreedictionary.com/rebuttal>. The proposed rules add the following language in Rule 12D-9.020(1)(a)(1): "This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner in writing by the property appraiser." The first part of this sentence is logical as rebuttal evidence cannot be conditioned upon the 15-day deadline because the petitioner can only determine its rebuttal evidence once it has reviewed the property appraiser's evidence. However, the language, "that was not specifically requested of the petitioner in writing by the property appraiser" is problematic. In recent years, many of the property appraiser's offices throughout Florida have been sending overly broad requests for information. For example, Broward County's letter (see attached) requests **all** lease information, comparable sales, photos, affidavits, repair estimates, inspection reports, and MLS data among other items. Naturally, some of this information will not be material in petitioner's case in chief and thus not provided initially, but may be critical in clarifying or contradicting certain arguments, viewpoints or opinions presented in the property appraiser's evidence. Under the proposed rule, petitioner would be barred from presenting this information as rebuttal because it was not provided fifteen days prior to the hearing.

While it is understandable that petitioner should not be given free rein to submit evidence for the first time in rebuttal that was requested by the property appraiser and not provided at least fifteen days before the hearing, this should be limited to information not available to the property appraiser and solely in the petitioner's control such as income and expense statements, rent rolls, and appraisals. But to preclude petitioner from submitting documentation concerning matters that petitioner would not reasonably have known to be at issue prior to reviewing the property appraiser's evidence such as discrepancies based on size, condition, zoning, and/or use would significantly hinder the primary goals of fairness and due process in arriving at the correct assessment and again violate Section 192.0105(2)(f), F.S.

The administrative code rules referenced above have been in place largely unaltered since 2010. Property appraisers and petitioners have been operating under the basic framework outlined in those rules for over fifteen years without issue. While certain changes in the administrative rules are necessary in light of the legislative changes to Section 194.011, F.S., those changes may not impose new obligations on petitioner or restrict petitioner's rights. The only change to FS 194.011 was to create a new obligation for the property appraiser in VAB hearings. This legislative change does not authorize the DOR to change the rules in a manner that takes away the petitioner's rights. Thank you again for the opportunity to provide comments to the proposed rule changes to the Florida Administrative Code.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Dan Wolfe", is centered on the page. The signature is fluid and cursive, with a prominent initial "D" and a long, sweeping tail.

Dan Wolfe



**Broward County Property Appraiser's Office**  
 OFFICE OF THE PROPERTY APPRAISER  
 115 S. Andrews Avenue, Room 111  
 Fort Lauderdale, Florida 33301

Tel: 954-357-6904  
 Fax: 954-357-8474  
 Web: web.bcpa.net

October 15, 2025

**IMPORTANT: OFFICIAL NOTICE OF  
 PROPERTY APPRAISER'S WRITTEN REQUEST  
 FOR COPY OF PETITIONER'S EVIDENCE**

NATHAN MANDLER, ESQ  
 RENNERT VOGEL MANDLER & RODRIGUEZ PA  
 100 SE 2 ST #2900  
 MIAMI, FL 33131

RE: 2025 Petition # 2025-22866  
 Parcel ID: 494226-00-0071

Dear VAB Petitioner/Agent:

Per Sections 194.034(1)(h) and 194.011(4)(a), Florida Statutes, and Rules 12D-9.020 and 12D-9.025, Florida Administrative Code, the Property Appraiser hereby requests you provide our office with a copy of **each and every** document (including but not limited to: appraisals, comparable sales, photos, affidavits, income/expense data, cost data, repair estimates, all lease information, asking rents, contracts, MLS data, inspection reports) you will submit as evidence to be considered by the Value Adjustment Board and a summary of evidence to be presented by your witnesses. Section 194.011(4)(a) requires you to provide this to us **at least 15 days** prior to your scheduled hearing. Section 194.011(4)(b) requires us to provide you with a copy of our evidence **at least 15 days** before the hearing. The property record card is available online on our website at <http://www.bcpa.net/RecMenu.asp>.

**IMPORTANT:** To reduce your postage/copying costs and enable you to obtain our evidence without postal delays, we agree to exchange evidence with you online through the VAB's Axia system (contact the VAB at **954-357-7205** or [vab@broward.org](mailto:vab@broward.org) for information on uploading your evidence to Axia). Axia allows both parties to directly upload PDF copies of evidence and view all filed evidence online before the hearing. Alternatively, we agree to exchange with you PDF copies of evidence by email. Please send your evidence to the appropriate department listed below:

<b>Residential:</b> <a href="mailto:res-docs@bcpa.net">res-docs@bcpa.net</a>	<b>Commercial:</b> <a href="mailto:commercial-docs@bcpa.net">commercial-docs@bcpa.net</a>
<b>Condominium:</b> <a href="mailto:condo-docs@bcpa.net">condo-docs@bcpa.net</a>	<b>Agriculture:</b> <a href="mailto:ag-docs@bcpa.net">ag-docs@bcpa.net</a>
<b>Tangible Personal Property:</b> <a href="mailto:tpp-docs@bcpa.net">tpp-docs@bcpa.net</a>	<b>Exemptions:</b> <a href="mailto:exemptions@bcpa.net">exemptions@bcpa.net</a>

If you do not wish to use a computer, you may mail printed copies to us via first class delivery. Note: There is no need to send us evidence by email or US Mail if you upload it to Axia. Also, unless you advise us otherwise, we will provide the VAB staff with a copy of all evidence you send us so it will be available in electronic format for your use at the hearing.

If you have any questions, please contact the appropriate department listed below:

Residential: 954-357-6890	Commercial: 954-357-6835	Tangible PP: 954-357-6836
Condominium: 954-357-6832	Agriculture: 954-357-5793	Exemptions: 954-357-6830

Sincerely,

Marty Kiar  
 Broward County Property Appraiser

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-9, FLORIDA ADMINISTRATIVE CODE  
REQUIREMENTS FOR VALUE ADJUSTMENT BOARDS IN ADMINISTRATIVE  
REVIEWS; UNIFORM RULES OF PROCEDURE FOR HEARINGS BEFORE  
VALUE ADJUSTMENT BOARDS  
AMENDING RULES 12D-9.001, 12D-9.014, 12D-9.019, 12D-9.020, 12D-9.025,  
AND 12D-9.026

**12D-9.001 Taxpayer Rights in Value Adjustment Board Proceedings.**

(1) No change.

(2) These rights include:

(a) through (h) No change.

(i) The right to appear at a hearing using electronic or other communication equipment upon written request at least 10 calendar days before the date of the hearing, in any county having a population of 75,000 or more, and in any county having a population of less than 75,000 that has not opted out as provided by law, and the right to be notified of this right on the notice of hearing;

(i) through (r) Renumbered as (j) through (s) No change.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(4)~~ FS. Law Implemented 192.0105, 193.074, 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 194.301,*

195.002, 195.027, 195.084, 196.151, 196.193, 196.194 FS. History–New 3-30-10, Amended 9-19-17, \_\_\_\_\_.

**12D-9.014 Prehearing Checklist.**

(1) The board clerk shall not allow the holding of scheduled hearings until the board legal counsel has verified that all requirements in Chapter 194, F.S., and department rules, were met as follows:

(a) through (n) No change.

(o)1. The board has ascertained that the board has provided electronic or other communication equipment, to allow petitioners to appear at hearings, that is adequate and functional for clear communication among participants and for creating hearing records required by law, and that petitioners can submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived; or

2. Alternatively, the county has a population of less than 75,000, and the board adopted a resolution or motion to opt out of providing hearings using electronic or other communication equipment, as provided by law.

(2) No change.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035 FS. History–New 3-30-10, Amended 9-19-17, \_\_\_\_\_.*

**12D-9.019 Scheduling and Notice of a Hearing.**

(1) through (2) No change.

(3)(a) The notice of hearing before the value adjustment board shall be in writing, and shall be delivered by regular or certified U.S. mail or personal delivery, or in the manner requested by

the petitioner on Form DR-486, so that the notice shall be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance. The Form DR-486 series is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. The notice of hearing form shall meet the requirements of this section and shall be subject to approval by the department. The department provides Form DR-481 as a format for the form of such notice. The Form DR-481, Value Adjustment Board – Notice of Hearing, (Form DR-481) is adopted and incorporated by reference in Rule 12D-16.002, F.A.C.

(b) The notice shall include these elements:

1. through 12. No change

13. If the hearing is in person, information for the petitioner to appear remotely at the hearing using electronic or other communication equipment if the county has not opted out as provided by law.

14. The notice shall contain the following statements:

“If this notice sets forth a communication mode using audio visual technology, you may request an in person hearing.”

“If this notice is for a telephone hearing you may request a hearing using audio visual technology or an in person hearing.”

(c) If the petitioner requests an in person hearing the clerk shall accommodate the petitioner for the date, time, hearing address, and room. The clerk shall accommodate a petitioner’s request for a hearing using audio visual technology, if the prearranged default mode is in person or telephone. Requests for hearing using electronic or other communication equipment must be made as provided in Rule 12D-9.026, F.A.C.

(4) through (8) No change.

The aforementioned deadline only pertains to submitting evidence to the property appraiser; it does not require the petitioner to submit its evidence to the VAB clerk within this time period. This provision does not preclude rebuttal evidence from the petitioner. A petitioner may not introduce as rebuttal evidence typical financial records not available to the property appraiser such as income and expense statements, rent rolls, and appraisals that were previously requested in writing by the property appraiser and not timely submitted to the property appraiser by the petitioner 15 days before the hearing. The foregoing shall not prevent petitioner from submitting documentation as rebuttal evidence concerning matters that petitioner would not reasonably have known to be at issue prior to reviewing the property appraiser's evidence such as discrepancies based on size, condition, zoning, and/or use.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(4)~~ FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 195.022 FS. History—New 3-30-10, Amended 9-26-11, 6-14-16, 7-1-16, 3-13-17, 9-19-17, \_\_\_\_\_.*

### **12D-9.020 Exchange of Evidence.**

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner in writing by the property appraiser.

2. At least 15 days before a petition hearing, the property appraiser shall provide to the petitioner a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. The property appraiser's evidence list must contain the current property record card. This provision does not preclude use of rebuttal evidence by the property appraiser. If the property appraiser does not provide the information to the petitioner within the time required, the hearing shall be rescheduled to allow the petitioner additional time to review the property appraiser's evidence.

~~(b)2.~~ To calculate the fifteen (15) days, the petitioner and property appraiser shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing, using the calendar day before the hearing as day 1. The last day of the fifteen (15) day period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

~~(b) A petitioner's noncompliance with paragraph (1)(a), does not affect the petitioner's right~~

If provided to the property appraiser less than fifteen (15) days before the hearing, such materials shall be considered timely if the board or special magistrate determines they were provided a reasonable time before the hearing, as described in paragraph 12D-9.025(4)(a) and (f), F.A.C.

to receive a copy of the current property record card from the property appraiser as described in Section 194.032(2)(a), F.S.

(c) ~~No petitioner may present for consideration, nor may a board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. If the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Such evidentiary materials shall be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in this section. A petitioner's ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph. A petitioner's noncompliance with paragraph (1)(a), does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under Section 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8), of this rule, and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.~~

failed to timely provide

HIGHLIGHTED PORTIONS SHOULD BE ADDED BACK IN

~~(2)(a) If the property appraiser receives the petitioner's documentation as described in paragraph (1)(a), and if requested in writing by the petitioner, the property appraiser shall, no later than seven (7) days before the hearing, provide to the petitioner a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented by the property appraiser at the hearing. The evidence list must contain the current property record card. There is no specific form or format required for the petitioner's written request.~~

~~(b) To calculate the seven (7) days, the property appraiser shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period so computed shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day which is neither a Saturday, Sunday, or legal holiday.~~

~~(3)(a) If the petitioner does not provide the information to the property appraiser described in paragraph (1)(a), the property appraiser need not provide the information to the petitioner as described in subsection (2).~~

~~(b) If the property appraiser does not provide the information to the petitioner within the time required by paragraph (2)(b), the hearing shall be rescheduled to allow the petitioner additional time to review the property appraiser's evidence.~~

(4) through (6) Renumbered as (2) through (4) No change.

(7) A property appraiser shall not use at a hearing evidence that was not supplied to the petitioner as required. The remedy for such noncompliance shall be a rescheduling of the hearing to allow the petitioner an opportunity to review the information of the property appraiser.

(8) No petitioner may present for consideration, nor may a board or special magistrate accept

for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. Such evidentiary materials shall be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in this section. If provided to the property appraiser less than fifteen (15) days before the hearing, such materials shall be considered timely if the board or special magistrate determines they were provided a reasonable time before the hearing, as described in paragraph 12D-9.025(4)(f), F.A.C. A petitioner's ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner by the property appraiser.

~~(5)~~(9) No change.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035, 195.022 FS. History—New 3-30-10, Amended 6-14-16, 4-10-18, \_\_\_\_\_.*

**12D-9.025 Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses.**

(1) through (3) No change.

(4)(a) No evidence shall be considered by the board or special magistrate except when presented and admitted during the time scheduled for the petitioner's hearing, or at a time when the petitioner has been given reasonable notice. ~~The petitioner may still present evidence if he or she does not participate in the evidence exchange.~~ **However, if the property appraiser asks in**

~~writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and refuses to provide it to the property appraiser, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. These requirements are more specifically described in paragraph (f), below.~~

THE HIGHLIGHTED SHOULD BE ADDED BACK IN

(b) No change.

(c) In a hearing other than a remote hearing under Rule 12D-9.026, F.A.C., in order to be reviewed by the board or special magistrate, copies of any evidence filed with the board clerk shall be brought to the hearing by the party. This requirement shall not apply where:

1. through 2. No change.

(d) through (e) No change.

(f)1. No petitioner shall present for consideration, nor shall the board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. If the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and refuses to provide it to the property appraiser, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate.

timely provide it in accordance with these Rules

2. Such evidentiary materials shall be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in Rule 12D-9.020, F.A.C., and, if provided to the property appraiser less than fifteen (15) days before the hearing, shall be considered timely if the board or special magistrate determines they were provided a reasonable time before the hearing.

THE HIGHLIGHTED SHOULD BE ADDED BACK IN

3. A petitioner's ability to introduce the evidence requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph.

4. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner by the property appraiser. ~~For purposes of this rule and Rule 12D-9.020, F.A.C., reasonableness shall be assumed if the property appraiser does not object. Otherwise, reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. If a petitioner has acted in good faith and not denied evidence to the property appraiser prior to the hearing, as provided by Section 194.034(1)(h), F.S., but wishes to submit evidence at the hearing which is of a nature that would require investigation or verification by the property appraiser, then the special magistrate may allow the hearing to be recessed and, if necessary, rescheduled so that the property appraiser may review such evidence.~~

THE HIGHLIGHTED SHOULD BE ADDED BACK IN

5.2. No change.

(g) No change.

(5) No change.

(6)(a) By agreement of the parties entered in the record, the board or special magistrate may leave the record open and postpone completion of the hearing to a date certain to allow a party to collect and provide additional relevant and credible evidence. Such postponements shall be limited to instances where, after completing original presentations of evidence, the parties agree to the collection and submittal of additional, specific factual evidence for consideration by the board or special magistrate. In lieu of completing the hearing, upon agreement of the parties the board or special magistrate is authorized to consider such evidence without further hearing.

(b) No change.

(c) In a petition to decrease the just value, the board or special magistrate may not revise the value above the property appraiser's presented value. In a petition to decrease the just value, the following limitations shall apply if the property appraiser seeks to present additional evidence that was unexpectedly discovered and that would increase the assessment.

1. through 6. No change.

(d) In a petition to increase the just value, the property appraiser may provide an increased just value to the petitioner before the hearing or at the hearing. In such case, if the petitioner agrees with the property appraiser's increased just value, the petitioner may settle or withdraw the petition. If the petitioner does not agree with the property appraiser's increased just value, the hearing shall not be canceled on that ground. This provision applies only in petitions to increase the just value. In a petition to increase the just value, the board or special magistrate may not revise the value below the property appraiser's presented value.

(7) through (10) No change.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.092, 194.011, 194.032, 194.034, 194.035 FS. History—New 3-30-10, Amended 6-14-16, 9-19-17, 8-17-21, 11-26-23, \_\_\_\_\_.*

**12D-9.026 Procedures for Requesting and Conducting a Hearing by Electronic Media.**

(1) This rule sets forth criteria for hearings in addition to those found in Rules 12D-9.024 and 12D-9.025, F.A.C. Hearings conducted by electronic media shall occur ~~only~~ under the conditions set forth in this rule section. The board must reasonably accommodate parties that have hardship or lack necessary equipment or ability to access equipment.

~~(a) The board must approve and have available the necessary equipment and procedures.~~

~~(b) The special magistrate, if one is used, must agree in each case to the electronic hearing.~~

~~(e) The board must reasonably accommodate parties that have hardship or lack necessary equipment or ability to access equipment. The board must provide a physical location at which a party may appear, if requested.~~

(2) A petitioner may request to appear at a hearing using electronic or other communication equipment by submitting a written request at least 10 calendar days before the date of the hearing. For any hearing conducted by electronic media, the board shall ensure that all equipment is adequate and functional for allowing clear communication among the participants and for creating the hearing records required by law. The board procedures shall specify the time period within which a party must request to appear at a hearing by electronic media.

(a) The written request must:

1. Contain the petition number and parcel number.

2. Contain petitioner's name.

3. Be sent to the value adjustment board email address listed on Form DR-481 that notices this hearing.

4. Contain an email address for response and follow up by the clerk.

(b) To calculate the ten (10) days, the petitioner must use calendar days and not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the ten (10) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(c) The clerk must ensure that all parties are notified of such written request.

(d) If a request is received in any county in which the board has opted out of providing hearings using electronic communication equipment, the clerk shall promptly notify any

petitioner requesting a hearing using electronic or other communication equipment of such opt out, in accordance with Section 194.032(2)(b)4., F.S.

(3) A hearing must be noticed by the clerk sending a Value Adjustment Board - Notice of Remote Hearing (Form DR-481REM, incorporated by reference in Rule 12D-16.002, F.A.C.).

~~Consistent with board equipment and procedures:~~

(a) ~~The notice must read: Any party may request to appear at a hearing before a board or special magistrate, using telephonic or other electronic media. If the board or special magistrate allows a party to appear by telephone, all members of the board in the hearing or the special magistrate must be physically present in the hearing room. Unless required by other provisions of state or federal law, the board clerk need not comply with such a request if such telephonic or electronic media are not reasonably available.~~

“Your hearing will be conducted using electronic or other communication equipment.”

“You will be attending the hearing using electronic or other communication equipment.”

(b) ~~The notice must: The parties must also all agree on the methods for swearing witnesses, presenting evidence, and placing testimony on the record. Such methods must comply with the provisions of this rule chapter. The agreement of the parties must include which parties must appear by telephonic or other electronic media, and which parties will be present in the hearing room.~~

1. Contain the petition number;

2. Contain the petitioner’s name;

3. Contain the hearing date and time;

4. Identify the specific form of communication technology to be used and provide

instructions for access to the communication technology in the body of the notice with telephone

numbers, meeting codes, passwords and other access information;

5. Contain a statement that the petitioner must upload evidence or email evidence to the designated address of the value adjustment board no later than 9:00 a.m. the non-holiday workday before the hearing date;

6. Contain the evidence upload email address or upload weblink to the software system;

7. Contain the clerk's telephone number;

8. Contain the clerk's email;

9. Contain the clerk's or deputy's name and signature;

10. Any information necessary to comply with federal or state disability or accessibility acts.

(4) The board must have available the necessary equipment and procedures for using the equipment in hearings.

(a) "Electronic or other communication equipment" means:

1. Technology in compliance with applicable law which enables real-time, two-way communication using electronic means in which participants are able to see, hear, and communicate with one another; or

2. telephone; or

3. a combination thereof.

(b) The board must provide electronic or other communication equipment to allow petitioners to appear using electronic or other communication equipment at hearings that is adequate and functional for clear communication among participants and for creating hearing records required by law, and that petitioners can submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived.

(c) Petitioners requesting remote hearings must ensure they have the necessary connectivity and equipment.

(5)(a) Hearing procedures must include applicable procedures in Rules 12D-9.024 and 12D-9.025, F.A.C.

(b) If the board or special magistrate allows a party to appear using electronic or other communication equipment, all members of the board in the hearing or the special magistrate must be physically present in the hearing room.

(6)(a) Evidence, including rebuttal evidence must be uploaded or emailed to the designated address of the value adjustment board, and received no later than 9:00 a.m. on the workday before the hearing date. If a hearing is on Monday, then evidence must be uploaded by 9:00 a.m. on the previous Friday.

(b) The petitioner must submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived. The documents must be in portable document format (“.pdf”).

(c) The documents must have a cover page which includes:

1. Petition number;

2. Parcel or folio number(s);

3. Petitioner name;

4. Which party is submitting the documents;

5. Telephone number; and

6. Witnesses’ names and telephone numbers if they are not at petitioner’s telephone number.

(d) Pages of the documents must be sequentially numbered if the clerk does not utilize any software in operating the value adjustment board and/or if the clerk’s software does not number

pages automatically.

(e) The process of uploading the documents into the value adjustment board's computer system, or emailing the documents to the designated address of the value adjustment board, described in this subsection is a separate process from the evidence exchange between a petitioner and the property appraiser described in Rule 12D-9.020, F.A.C. The evidence exchange process happens outside of the purview of the value adjustment board. Petitioners must participate in both of these processes, separately.

(7) Witnesses must be available.

(a) The petitioner is responsible for ensuring all witnesses called by the petitioner are available, have the necessary electronic or other communication equipment, and have copies of documents necessary to their testimony.

(b) Witness information for witnesses that will not be at the petitioner's location must be included on the cover page to the documents as specified in paragraph (6)(c).

(8)(a)(4) The board must provide a physical location at which a party may appear, if requested. Such hearings must be open to the public either by providing the ability for interested members of the public to choose either to join the hearing using electronic or other communication equipment electronically or to monitor the hearing at the location of the board or special magistrate. If the board or special magistrate allows a party to appear using electronic or other communication equipment, all members of the board in the hearing or the special magistrate must be physically present in the hearing room.

(b) To be open to the public using electronic or other communication equipment, proper notice must be given and interactive access by members of the public provided.

1. A list of hearings must be posted on the board's website, or the clerk must provide a list

upon request.

2. For hearings using audio visual technology, the login information, links and passwords must be posted on the board's website to allow public access via the Internet or the clerk must provide this information on request.

3. For hearings using the telephone, the board must permit members of the public to request to attend and must accommodate such requests by providing call in numbers.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 194.011, 194.032, 194.034, 195.035, 195.022, 195.084 FS. History—New 3-30-10, Amended*

\_\_\_\_\_.



**VALUE ADJUSTMENT BOARD  
 NOTICE OF HEARING**  
 Section 194.032, Florida Statutes

County		Petition #		Petition type	
Petitioner name			VAB contact		
Address		Address			
Parcel number, account number, or legal address		Phone		Email	

- A hearing has been scheduled for
- your petition
  - the continuation of your hearing after remand
  - other \_\_\_\_\_

**YOUR HEARING INFORMATION**

Hearing date		Hearing address and room	
Time (if block of time, beginning and end times)			
Time reserved			

Bring \_\_\_\_\_ copies of your evidence, in addition to what you have provided to the property appraiser. Evidence becomes part of the record and will not be returned.

Please arrive 15 minutes before the scheduled hearing time or start of block of time with any witnesses. If you or your witnesses are unable to attend, or you need help finding the hearing room, contact the VAB clerk as soon as possible.

You have the right to reschedule your hearing one time for good cause as defined in section 194.032(2)(a), F.S. As defined in that section, "good cause" means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing.

~~YOU MUST EXCHANGE EVIDENCE WITH THE PROPERTY APPRAISER AT LEAST 15 DAYS BEFORE THE HEARING. You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser, at least 15 days before the hearing and make a written request for the property appraiser's evidence. If you want to participate in the evidence exchange, your evidence is due by \_\_\_\_\_ at \_\_\_\_\_. At the hearing, you have the right to have witnesses sworn.~~

\_\_\_\_\_  
 Signature, deputy clerk \_\_\_\_\_  
 Date

For a list of potential magistrates	Phone	Web
For a copy of the value adjustment board uniform rules of procedure	Phone	Web

If you are disabled and need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. If you are hearing or voice impaired, call \_\_\_\_\_. Pursuant to the Americans with Disabilities Act, any person requiring special accommodations is asked to advise the value adjustment board by contacting: \_\_\_\_\_. If you are hearing or speech impaired, please contact the board using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

### **Hearings Remotely Using Electronic or Other Communication Equipment**

Rule 12D-9.001(2)(i), Florida Administrative Code provides “You have the right to appear at a hearing remotely using electronic or other communication equipment upon written request at least 10 calendar days before the date of the hearing, in any county having a population of 75,000 or more, and in any county having a population of less than 75,000 that has not opted out as provided by law...”

To calculate the ten (10) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the ten (10) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

#### **County Opt Out Status**

A checkmark in this box signifies this county has opted out of participating in remote hearings using electronic or other communication equipment.

#### **Where to Send Request for Remote Hearing**

If this is a participating county, send your request to this email address: !





Keep this information for your files. Do not return this page to the VAB clerk.

## **Informal Conference with Property Appraiser**

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the assessment. To request a conference, contact your county property appraiser.

## **PART 1. Taxpayer Information**

**If you will not attend the hearing** but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

## **PART 2. Petition Information and Hearing**

**Provide the time** you think you will need on page 1. The VAB is not bound by the requested time.

The petitioner has the right to receive a copy of the current property record card from the property appraiser as described in s. 194.032(2)(a), F.S.

**At the hearing**, you have the right to have witnesses sworn.

## **Exchange of Evidence REQUIREMENTS EFFECTIVE September 1, 2025**

Legislation effective September 1, 2025 makes it mandatory for the property appraiser to provide the property appraiser's evidence to the petitioner at least 15 days before the hearing. ~~Florida Statutes now require both the petitioner and the property appraiser to provide their evidence to each other, without any preconditions.~~

~~Petitioners MUST submit, to the property appraiser, the petitioner's list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. This includes documents to be used as evidence that the property appraiser specifically requested in writing from the petitioner. Due to the new statutory provisions effective September 1, 2025, any inconsistent provisions in Rules 12D-9.020 and 12D-9.025, Florida Administrative Code, will NOT be effective on September 1, 2025, and thereafter.~~

To calculate the fifteen (15) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the fifteen (15) day period is included unless it is a Saturday, Sunday, or legal

holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

## **Exchange of Evidence Rule 12D-9.020(1)(a)-(c), F.A.C.:**

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing.

2. To calculate the fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(b) A petitioner's noncompliance with paragraph (1)(a) does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in s. 194.032(2)(a), F.S.

(c) A petitioner's noncompliance with paragraph (1)(a) does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under s. 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

**If you provide this** evidence and make a written request for the property appraiser's evidence, the property appraiser must give you his or her evidence at least seven days before the hearing.

**At the hearing**, you have the right to have witnesses sworn.

## **ADDITIONAL INFORMATION**

### **Required Partial Payment of Taxes (Section 194.014, F.S.)**

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency

date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

**Value Appeals:**

For petitions on the value of property and portability, the payment must include:

- \* All of the non-ad valorem assessments, and
- \* A partial payment of at least 75 percent of the ad valorem taxes,
- \* Less applicable discounts under s. 197.162, F.S.

**Other Assessment Appeals:**

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.



**AD VALOREM TAX EXEMPTION APPLICATION AND RETURN  
FOR MULTIFAMILY PROJECT AND  
AFFORDABLE HOUSING PROPERTY**

Sections 196.1978, and 196.1979, 196.19781, and 196.19782 Florida Statutes

DR-504AFH  
R. 08/25  
Rule 12D-16.002, F.A.C.  
Effective 08/25  
Page 1 of 10

**FLORIDA**

This application is for use by owners of affordable housing for persons or families with certain income limits, as provided in sections (ss.) 196.1978 and 196.1979, Florida Statutes (F.S.), to apply for a (select one):

All applicants must select which type of exemption you are applying for below.

<b>Affordable Housing Property Exemptions</b>			
<b>Select one</b>	<b>Title</b>	<b>Florida Statute</b>	<b>Application Section &amp; Page #</b>
<input type="checkbox"/>	<u>Property Owned by Non-Profit</u>	<u>s. 196.1978(1)(a)</u>	<u>Section A</u> <u>Pages 2 &amp; 10</u>
<input type="checkbox"/>	<u>Land Owned or Leased by Non-Profit</u>	<u>s. 196.1978(1)(b)</u>	<u>Section B</u> <u>Pages 3 &amp; 10</u>
<input type="checkbox"/>	<u>Multifamily Project Subject to Recorded Agreement with the Florida Housing Finance Corporation</u>	<u>s. 196.1978(2)</u>	<u>Section C</u> <u>Page 4</u>
<input type="checkbox"/>	<u>Newly Constructed Multifamily Project with Florida Housing Finance Corporation Certification Notice</u>	<u>s. 196.1978(3)</u>	<u>Section D</u> <u>Page 5</u>
<input type="checkbox"/>	<u>Multifamily Project Subject to Land Use Restriction Agreement with the Florida Housing Finance Corporation</u>	<u>s. 196.1978(4)</u>	<u>Section E</u> <u>Page 6</u>
<input type="checkbox"/>	<u>County &amp; Municipal Ordinance on Multifamily Properties</u>	<u>s. 196.1979</u>	<u>Section F</u> <u>Page 7</u>
<input type="checkbox"/>	<u>Land Owned by the State of Florida</u>	<u>s. 196.19781</u>	<u>Section G</u> <u>Page 8</u>
<input type="checkbox"/>	<u>Newly Constructed Multifamily Project on Land Owned by a Governmental Entity</u>	<u>s. 196.19782</u>	<u>Section H</u> <u>Page 9</u>

- A. Affordable Housing Property Exemption for Non-Profit, section 501(c)(3) Qualified Owners:**  
Complete page 2 (Section A) and attach with signature page 1 and attach required documentation from page 7. Section 196.1978(1)(a), F.S.
- B. Affordable Housing Land Exemption for Non-Profit, section 501(c)(3) Qualified Owners:**  
Complete page 3 (Section B) and attach with signature page 1 and attach required documentation from page 7. Section 196.1978(1)(b), F.S.
- C. Multifamily Project Exemption for Recorded Agreement with the Florida Housing Finance Corporation:** Complete page 4 (Section C.) and attach with signature page 1. Section 196.1978(2), F.S.
- D. Newly Constructed Multifamily Project Exemption:**  
Complete page 5 (Section D.) and attach with signature page 1. Section 196.1978(3), F.S.
- E. County & Municipal Affordable Housing Exemption on Multifamily Properties:**  
Complete page 6 (Section E.) and attach with signature page 1. Section 196.1979, F.S.

This completed application, including all required attachments, must be filed with the county property appraiser on or before **March 1 of the current tax year.**



**Section A: Affordable Housing Property Owned by Exemption for Non-Profit, section 501(c)(3) Qualified Owners** (Complete this section if you are applying for an exemption from ad valorem tax on affordable housing property.) (See section 196.1978(1)(a), F.S., for requirements)

1. On January 1 of the current year, was the applicant a not-for-profit corporation, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code, and in compliance with Revenue Procedures 96-32, 1996-1 C.B. 717?  Yes  No

If **yes**, attach a copy of the determination letter issued by the Internal Revenue Service, a copy of the Articles of Incorporation, as amended, and a copy of the Bylaws, as amended.

If **no**, attach a copy of the applicant's Articles of Organization, as amended, and other organizing documents evidencing the organization's purpose.

2. On January 1 of the current year, was the property owned entirely by the applicant?  
 Yes  No

3. Does the property provide affordable housing to eligible persons as defined by s. 159.603, F.S.?  
 Yes  No

4. Does the property provide affordable housing to persons or families meeting the income limits specified in s. 420.0004, F.S.?  Yes  No

5. Florida law provides for exemption of property where affirmative steps are being taken to prepare the property to provide affordable housing. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate a commitment of the property to providing affordable housing. [s. 196.196(5)(a)] I am claiming affirmative steps.  Yes  No

If **yes**, attach a copy of documentation of the affirmative steps. **See page 10 for additional required information and documentation.**

**Section B: Affordable Housing Land Owned or Leased by Exemption for Non-Profit, section 501(c)(3) Qualified Owners** (Complete this section if you are applying for an exemption from ad valorem tax on land owned or leased from a housing finance authority pursuant to part IV of chapter 159, F.S., by a not-for-profit corporation but and leased and used for affordable housing.)  
(See s. 196.1978(1)(b), F.S., for requirements)

1. On January 1 of the current year, was the applicant a not-for-profit corporation, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code, and in compliance with Revenue Procedures 96-32, 1996-1 C.B. 717?  Yes  No

If **yes**, attach a copy of the determination letter issued by the Internal Revenue Service, a copy of the Articles of Incorporation, as amended, and a copy of the Bylaws, as amended.

If **no**, attach a copy of the applicant's Articles of Organization, as amended, and other organizing documents evidencing the organization's purpose.

2a. On January 1 of the current year, was the land:

owned entirely by the applicant, or

leased from a housing finance authority under part IV of chapter 159, F.S., by the applicant

and leased for a minimum of 99 years for the purpose of, and predominantly used for providing affordable housing to persons or families meeting the income limits specified in ss. 196.1978(1)(b) and 420.0004, F.S.?

Yes (If yes, skip to 2c)  No (If no, skip to 2b)

2b. On January 1 of the current year, was the land leased pursuant to s. 196.1978(1)(b), F.S., and assigned or subleased from a nonprofit entity to persons or families meeting the income limits specified in s. 420.0004, F.S., for such persons' own use as affordable housing?  Yes  No

2c. For qualifying purposes the ~~is the~~ square footage of the improvements used to provide the affordable housing ~~must be~~ greater than 50% of the square footage of all improvements on the land?  Yes  No

If **yes**, state the square footage of the improvements used to provide the affordable housing: \_\_\_\_\_

State the square footage of all improvements on the land: \_\_\_\_\_

3. Florida law provides for exemption of property where affirmative steps are being taken to prepare the property to provide affordable housing. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate a commitment of the property to providing affordable housing. [s. 196.196(5)(a)] I am claiming affirmative steps.  Yes  No

If **yes**, attach a copy of documentation of the affirmative steps. See page 10 for additional required information and documentation.

**Section C: Multifamily Project Exemption for Subject to Recorded Agreement with the Florida Housing Finance Corporation**

Complete this section if you are applying for an exemption for a multifamily project for affordable housing to persons or families with certain income limits.

(See s. 196.1978(2), F.S., for requirements)

1. On January 1 of the current year, how many units of the multifamily project are used to provide affordable housing?
2. Is the property subject to an agreement with the Florida Housing Finance Corporation which provides the property will be used for affordable housing property for extremely-low-income, very-low-income, or low-income limits?  Yes  No
3. Is the agreement with the Florida Housing Finance Corporation recorded in the official records of the county where the property is located?  Yes  No  
Attach a copy of the agreement or list the official records book and page numbers.
4. On January 1 of the current year, has at least 15 years been completed since the earliest of:
  - a. recorded agreement or
  - b. certificate of occupancy or certificate of substantial completion or
  - c. January 1 of the first year the property was placed in service as an affordable housing property?  Yes  No

**Section D: Newly Constructed Multifamily Project Exemption with Florida Housing Finance Corporation Certification Notice**

Complete this section if you are applying for an exemption from ad valorem tax on a newly constructed multifamily project substantially completed within 5 years before the date of the first submission of a request for a certification notice from Florida Housing Finance Corporation:

- 1) a newly constructed multifamily project**
- that contains more than 70 units, which will be restricted as affordable housing under the requirements in s. 196.1978(3), F.S., or,
- 2) a newly constructed multifamily project**
- in an area of critical state concern, designated by s. 380.0552 or chapter 28-36, Florida Administrative Code, and
  - that contains more than 10 units dedicated to affordable housing under the requirements in s. 196.1978(3), F.S.

On January 1 of the current year:  
(See s. 196.1978(3), F.S., for requirements)

1. Were the affordable housing units rented for an amount that does not exceed either the rent limit chart published by the U.S. Department of Housing and Urban Development or 90 percent of fair market rent as determined by a rental market study, whichever is less?  Yes  No

*Rent on multifamily units cannot exceed the amount specified by the most recent multifamily rental programs income and rent limit chart.*

*The rental market study must identify the fair market value rent of each unit for which a property owner seeks an exemption. (S. 196.1978(3)(m), F.S.)*

2. How many of the units were occupied by tenants with an income greater than 80% but not more than 120% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides?

*Units in a multifamily project that meet these requirements of section 196.1978(3)(d), F.S., receive an ad valorem property tax exemption of 75% of the assessed value.*

3. How many of the units were occupied by tenants with an income that does not exceed 80% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides?

*Units in a multifamily project that meet these requirements of section 196.1978(3)(d), F.S., are exempt from ad valorem property taxes of the assessed value.*

4. How many of the units were vacant but, in the previous year were occupied by a tenant, qualified for the exemption, otherwise qualify, and the use of the units is restricted to providing affordable housing, and reasonable effort is being made to lease the units to eligible persons or families.

5. Attach a certification notice determined by the Florida Housing Finance Corporation.

6. Were the affordable housing units rented for an amount that does not exceed either the rent limit chart published by the U.S. Department of Housing and Urban Development or 90 percent of fair market rent as determined by a rental market study, whichever is less?  Yes  No

*Units must be rented for an amount no greater than the lesser of the rent limit chart amount or 90 percent of fair market rent.*

need to insert the  
word "that"

### Section E: Multifamily Project Subject to Land Use Restriction Agreement with the Florida Housing Finance Corporation

Complete this section if you are applying for an exemption from ad valorem tax on a multifamily project meets the following criteria and was placed into service on or before January 1 of the current year. (See section 196.1978(4), F.S. for requirements).

1a. Is the property subject to a land use restriction agreement with the Florida Housing Finance Corporation that requires the property to be used for 99 years to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits?  Yes  No

1b. Does the agreement include a penalty provision for ceasing to provide affordable housing before the end of the agreement term that is equal to 100 percent of the total amount financed by the corporation multiplied by each year remaining in the agreement?  
 Yes  No

1c. Is the agreement with the Florida Housing Finance Corporation recorded in the official records of the county where the property is located?  Yes  No

County where property is located:

County where agreement is recorded:

Attach a copy of the agreement and list the official records book and page numbers:

2a. Is the property composed of an improvement to land where an improvement did not previously exist or the construction of a new improvement where an old improvement was removed?  
 Yes  No

2b. Was the improvement substantially completed within 2 years before the first submission of this application for exemption?  Yes  No

3. What is the total number of residential units contained within the multifamily project? \_\_\_\_\_

How many units are used to provide affordable housing to persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004, F.S. ?  
\_\_\_\_\_

*The multifamily project must contain more than 70 units.*

**Section FE: County & Municipal Ordinance Affordable Housing Property Exemption on Multifamily Properties**

(See s. 196.1979, F.S.) Complete this section if you are applying for an exemption from ad valorem tax based on a county/municipality ordinance.

- Qualified property may receive up to 75% ad valorem tax exemption of the assessed value if fewer than 100% of the multifamily units are used to provide affordable housing.
- Qualified property may receive up to 100% ad valorem tax exemption if 100% of the multifamily units are used to provide affordable housing.

On January 1 of the current year:

1. How many of the units were occupied by tenants with an income greater than 30% but not more than 60% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides?

2. How many of the units were occupied by tenants with an income that does not exceed 30% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides?

3. How many of the units were vacant but, in the previous year were occupied by a tenant, qualified for the exemption, otherwise qualify, and the use of the units is restricted to providing affordable housing, and reasonable effort is being made to lease the units to eligible persons or families.

4. What is the total number of residential units contained within the multifamily project?  
*The multifamily project must contain 50 or more units.*

5. What percent of the total residential units were used for affordable housing?  
*The multifamily project must have at least 20% of the total units used to provide affordable housing.*

6. Were the affordable housing units rented for an amount that does not exceed either the rent limit chart published by the U.S. Department of Housing and Urban Development or 90 percent of fair market rent as determined by a rental market study, whichever is less?  Yes  No  
*Units must be rented for an amount no greater than the lesser of the rent limit chart amount or 90 percent of fair market rent.*

7. Has the property had any of the following:  
 Cited for code violations on three or more occasions in the past 24 months before submission of this application?  Yes  No  
 Any code violations that have not been properly remedied by the property owner before the submission of this application?  Yes  No  
 Any unpaid fines or charges relating to the cited code violations?  Yes  No

8. Attach a copy of the certification of qualified property from the local entity with this application for exemption. Applications for certification are determined by the local entity. If you are applying for both a county and a municipal exemption, attach both certifications.

Does the state of Florida own the land portion of the property

**Section G: Land Owned by the State of Florida**

Complete this section if you are applying for an exemption on portions of a property used to provide affordable housing where the land is owned by the state of Florida.

(See s. 196.19781, F.S., for requirements)

On January 1 of the current year:

1. ~~Is the land where improvements have been made owned by the state of Florida?~~

Yes  No

2a. What is the total number of residential units contained within the property?

2b. How many units are used to provide affordable housing to persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004, F.S. ?

*The multifamily project must provide more than 70 units for affordable housing.*

3. Is the property subject to a lease or restrictive use agreement that requires the property to be used for affordable housing for at least 60 years?

Yes  No

3a.  Lease or  Restrictive Use Agreement

3b. Is the lease or agreement recorded in the official records of the county where the property is located?  Yes  No

County where property is located:

County where agreement is recorded:

Attach a copy of the agreement and list the official records book and page numbers.

*Properties receiving an existing affordable housing exemption under s. 196.1978, F.S., cannot receive another exemption under s. 196.19781, F.S.*

**Section H: Newly Constructed Multifamily Project on Land Owned by a Governmental Entity**

Complete this section if you are applying for an exemption from ad valorem tax on a newly constructed affordable housing project located on land owned by a governmental entity and substantially completed.

(See s. 196.19782, F.S., for requirements)

On January 1 of the current year:

1. Is the property within a newly constructed multifamily project?

Yes  No

2a. What is the total number of residential units contained within the multifamily project?

2b. How many units used to provide affordable housing to persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004, F.S. ?

*The multifamily project must provide more than 70 units for affordable housing.*

3a. Is the multifamily project subject to a lease or restrictive use agreement with a governmental entity that requires the property to be leased for at least 30 years for the purpose of and predominant use for providing affordable housing ?  Yes  No

3b.  Lease or  Restrictive Use Agreement

3c. Is the lease or agreement recorded in the official records of the county where the property is located?  Yes  No

County where property is located:

County where agreement is recorded:

Attach a copy of the agreement and list the official records book and page numbers.

4. Is the agreement with the Florida Housing Finance Corporation recorded in the official records of the county where the property is located?  Yes  No

### Affordable Housing Property Exemption - Information and Documentation Required

See Sections 196.1978(1)(a) and 196.1978(1)(b), F.S.

1. Provide a copy of the organization's most recent financial statement.
2. Provide a copy of the organization's most recent federal tax return (if filed).
3. Provide the following fiscal and other records showing in reasonable detail the financial condition, record of operation, and exempt and nonexempt uses of the property, where appropriate, for the immediately preceding fiscal year:
  - a. A schedule of payments or advances, directly or indirectly, by way of salaries, fees, loans, gifts, bonuses, gratuities, drawing accounts, commissions or other compensation (except for reimbursements for reasonable out-of-pocket expenses incurred on behalf of the applicant) to
    - any officer, director, trustee, member, or stockholder, or
    - any person, company, or other entity directly or indirectly controlled by the applicant.
  - b. An explanation for the guarantee of any loan to or obligation of any officer, director, trustee, member, or stockholder of the applicant or any entity directly or indirectly controlled by the applicant.
  - c. Any contractual arrangement by the applicant or any officer, director, trustee, member, or stockholder of the applicant regarding the
    - rendition of services;
    - provision of goods or supplies;
    - management of the applicant;
    - construction or renovation of the property;
    - procurement of the real, personal, or intangible property; and
    - other similar financial interest in the affairs of the applicant.
  - d. A schedule of payments or amounts for
    - salaries for operation;
    - services received;
    - supplies and materials;
    - reserves for repair, replacement, and depreciation of the property;
    - any mortgage, lien, and other encumbrances; and
    - other purposes (explain).
  - e. A schedule of charges for services rendered by the applicant. If the charges for services rendered exceed the value of the services rendered, information on whether the excess is used to pay maintenance and operational expenses furthering its exempt purpose or to provide services to persons unable to pay for the services.
  - f. An affirmative statement that no part of the property, or no part of the proceeds of the sale, lease, or other disposition of the property, will inure to the benefit of its members, directors, or officers, or to any person or firm operating for a profit or for a nonexempt purpose.

#### Need Help?

In Florida, local governments are responsible for administering property tax. The best resource for assistance is the property appraiser in the county where the property is located. Find websites for county property appraisers at:

**[FloridaRevenue.com/Property/Pages/LocalOfficials.aspx](http://FloridaRevenue.com/Property/Pages/LocalOfficials.aspx)**

**From:** [SMA](#)  
**To:** [DORPTO](#)  
**Cc:** [Mark Hamilton](#); [Steve Keller](#); [CFO Robert Tornillo](#); [sherrillnorman@aud.state.fl.us](mailto:sherrillnorman@aud.state.fl.us)  
**Subject:** VAB - <https://mail.google.com/mail/u/0/#inbox/WhctKLbvXbghPMChZPJXpPtDxVqJDntSvgtntlgmgWWjJNRmKzgZcQHshqHbcHWCbwzZV>  
**Date:** Wednesday, March 11, 2026 2:17:23 PM

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Given the statutory requirement that the VAB evidence exchange is to be simultaneous, **the omissions of references to PA's evidence in DR 481, dr 481 REM, and DR 486 are troubling.**

The language in **each proposed Rule change SHOULD refer to the PA's requirements that they too MUST provide the same documentation required of petitioners and each reference to petitioner's evidence should include reference to the PA's.**

Since PTO clearly does not know, **property record cards typically do NOT include data indicating how valuations are determined** let alone what methods and information were used to determine current valuations.

**Accordingly, the draft form changes as provided are incomplete and UNACCEPTABLE. And, I do not want to drive to Tallahassee in morning fog for a 10 a.m. workshop start time. As I recall, PTO came down to Ocala the night before a public meeting which did not begin until 11 a.m. SO why is this meeting scheduled at a time and in a place most inconvenient for "the people"?**

Sheila Anderson

**From:** Marty Kiar <[martykiar@bcpa.net](mailto:martykiar@bcpa.net)>  
**Sent:** Thursday, February 5, 2026 2:29 PM  
**To:** Rene Lewis <[Rene.Lewis@floridarevenue.com](mailto:Rene.Lewis@floridarevenue.com)>  
**Cc:** Jenna Harper <[Jenna.Harper@floridarevenue.com](mailto:Jenna.Harper@floridarevenue.com)>; Shawn Blackburn <[Shawn.Blackburn@floridarevenue.com](mailto:Shawn.Blackburn@floridarevenue.com)>; Alona DiPaolo <[adipaolo@bcpa.net](mailto:adipaolo@bcpa.net)>  
**Subject:** VAB Special Magistrates

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Hi Rene -

Thank you for taking the time to meet with us. As a follow-up to our conversation, I am attaching information about remote participation by Value Adjustment Board magistrates for your consideration.

If I can ever be of assistance to you, please do not hesitate to contact me directly.

Have a great day!

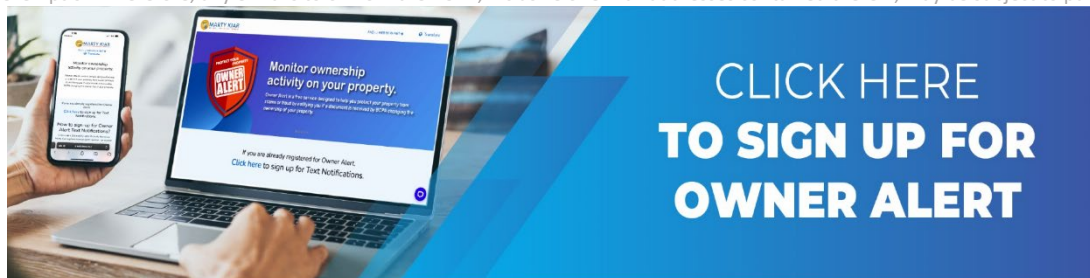
Take care,

**Marty Kiar, JD, CFA**

Broward County Property Appraiser  
115 S. Andrews Avenue, Room 111  
Fort Lauderdale, FL 33301  
P 954-357-6904 | [web.bcpa.net](http://web.bcpa.net)

[Click here](#) to follow us on social media.

Under Florida law, most e-mails to or from BCPA employees or officials are public records, available to any person upon request, absent an exemption. Therefore, any e-mails to or from the BCPA, inclusive of e-mail addresses contained therein, may be subject to public disclosure.





Broward County Property Appraiser's Office  
OFFICE OF THE PROPERTY APPRAISER  
115 South Andrews Avenue, Room 111  
Fort Lauderdale, FL 33301

Tel: 954-357-6904  
Fax: 954-357-8474  
Web: [web.bcpa.net](http://web.bcpa.net)

February 5, 2026

Rene Lewis  
Property Tax Oversight  
Florida Department of Revenue  
5050 West Tennessee Street  
Tallahassee, FL 32399

Dear Rene:

Thank you for taking the time to meet with us. It is always nice to put faces to names. I appreciate any consideration you can give to help alleviate some of the concerns property appraiser offices have when dealing with large numbers of Value Adjustment Board (VAB) petitions each year.

As we discussed, most Florida counties are experiencing a decline in the number of qualified VAB magistrates that are willing to apply due to retirements, workload demands, and limited recruitment. In 2023, there were 37 individuals that applied in Broward County of which 36 were hired as magistrates. For tax year 2024, the VAB had 35 magistrate applicants with 34 being hired. For this year (2025), there were 31 special magistrate applicants with only 28 being hired by the VAB. Each year, the Value Adjustment Board receives less qualified applicants to serve as special magistrates. The current in-person participation requirement for special magistrates constrains the available workforce and continues to risk delays in hearings and tax roll certification. Allowing remote participation will attract a greater pool of applicants for each county's Value Adjustment Board to choose from.

Section 194.035, Florida Statutes, authorizes Value Adjustment Boards to appoint special magistrates who are qualified and experienced; however, chapter 194 does not require magistrates to appear in person, nor does it prohibit remote participation. The statute only emphasizes qualifications, not physical presence. While the field of fee appraisers has significantly declined across the country due to technological advances and licensing requirements, there are state certified appraisers willing to apply, but the current in-person requirement is problematic.

Allowing remote participation for qualified magistrates is a prudent workforce sustainability strategy that preserves statutory intent, improves efficiency, and ensures every county can meet current and future demands. Remote participation is consistent with accepted administrative and quasi-judicial practices and does not compromise the evidentiary, procedural, or due process protections required under Florida law. Lastly, remote hearings reduce travel costs, facility constraints, and scheduling delays while maintaining the integrity and quality of VAB proceedings.

Currently, Broward County has 129 hearings scheduled daily. Allowing special magistrates to participate remotely would help to alleviate the scheduling concerns for all counties.

Again, it was so nice meeting with you. Please let me know if you have any questions or need additional information.

Sincerely,

A handwritten signature in black ink that reads "Marty Kiar". The signature is written in a cursive, flowing style.

Marty Kiar, JD, CFA  
Broward County Property Appraiser

MK/ad

cc: Shawn Blackburn – Deputy Director  
Jenne Harper – Compliance Assistance Process Manager

**From:** Terri Porter <[tporter@seminoleclerk.org](mailto:tporter@seminoleclerk.org)>  
**Sent:** Friday, January 23, 2026 3:22 PM  
**To:** DORPTO <[DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com)>  
**Cc:** John Knutton <[jknutton@seminoleclerk.org](mailto:jknutton@seminoleclerk.org)>  
**Subject:** Comments re: DR-481 and DR-481REM

**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

I noticed on the new Notice of Hearing form for conducting hearings using electronic or other communication equipment (DR-481REM), there is no mention of the Evidence Exchange with the Property Appraiser's Office, and yet it is included on the regular NOH (DR-481) below:

YOU MUST EXCHANGE EVIDENCE WITH THE PROPERTY APPRAISER AT LEAST 15 DAYS BEFORE THE HEARING. You must submit your evidence directly to the property appraiser. Your evidence is due by \_\_\_\_\_ at \_\_\_\_\_. At the hearing, you have the right to have witnesses sworn.

The DR-481REM only gives instructions for the evidence needed by the Clerk for the magistrate:

**Instructions for Petitioner to submit evidence to the VAB:**

Upload evidence no later than 9:00 am the non-holiday workday before the hearing date.

Considering that petitioners need to know about the evidence exchange with the Property Appraiser's Office even if they are attending virtually, my opinion is that it would be beneficial to include that on both forms.

Also, please note that the word “PROPERTY” is spelled incorrectly in the evidence exchange text – It’s missing the “R”.

Respectfully,



**Terri Porter**

**Deputy Clerk**

Value Adjustment Board &

Clerk’s Administration

91 Eslinger Way

Sanford, FL 32773

Phone: 407-665-7663

[www.SeminoleClerk.org](http://www.SeminoleClerk.org)

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Grant Maloy, Seminole County Clerk of the Circuit  
Court and Comptroller

***“Skilled Professionals Serving People”***

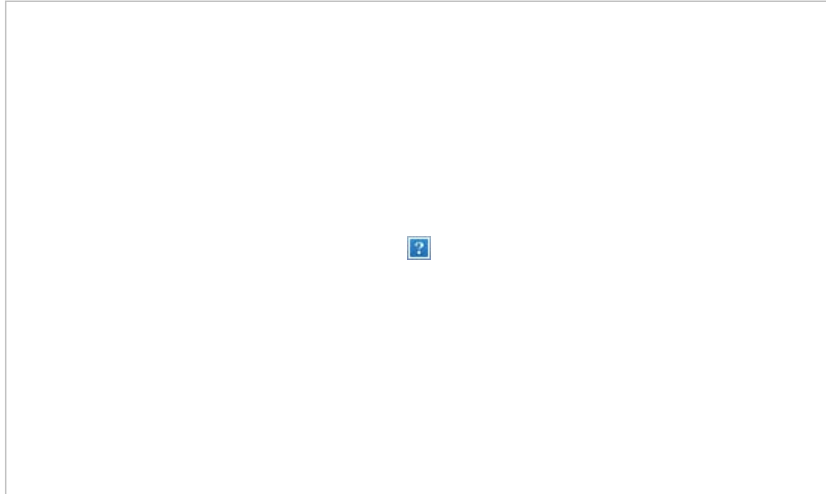
**From:** [Millares, Rafael \(COC\)](#)  
**To:** [DORPTO](#)  
**Cc:** [Austin, Scott \(COC\)](#)  
**Subject:** RE: Reminder - Florida Department of Revenue Proposed Rules – Public Workshop December 9  
**Date:** Thursday, December 18, 2025 6:30:57 PM  
**Attachments:** [image001.png](#)  
[image\\_003.pdf](#)

**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear DOR,

Please see the attached comments regarding proposed rule changes for Chapter 12D-9.001- Etc.

Florida House Bill 7031 (2025) did amend the Evidence Exchange via F.S. 194.011, but it did so in the following way:



The legislature left some pre-existing aspects/concepts of the evidence exchange in place like the concept of reasonableness, exclusion of evidence for non-compliance with the exchange rules, etc.

I feel strongly that those concepts should be left in there.

VAB Special Magistrates use those tools/concepts to fairly and efficiently conduct VAB hearings.

Additional Note: in the rule that requires a Special Magistrate to be physically present in the VAB hearing room during an electronic hearing, please add an exception of said rule in case of emergency.

Thank you.

Rafael E. Millares Esq.

Legal Counsel

Miami-Dade County Value Adjustment Board

111 NW 1st Street

Room 1720

Miami, FL 33128

Office (305) 375-5641

Direct (305) 375-1187

Fax (305) 375-5274

[rafaelm@miamidade.gov](mailto:rafaelm@miamidade.gov)

The Miami-Dade County Value Adjustment Board (hereinafter “VAB”) is a quasi-judicial Florida State administrative entity that is separate and apart from the Miami-Dade County Property Appraiser’s Office (“PAO”).

I represent the VAB as legal counsel. I do not represent petitioners/taxpayers before the VAB. While I always try to be helpful to petitioners/taxpayers, nothing in this E-mail should be construed as legal advice. If you feel that you need legal advice, you should seek that advice from your own legal counsel or from your own study of Florida law.

I am not the “trier of fact” in any VAB case.

Florida has a very broad public records law. Most written communications to or from state and local officials regarding state or local business are considered public records available to the public and the media, upon request. Your email communications may therefore be subject to public disclosure.

**From:** OASYS ePortal Notifications

**Sent:** Thursday, December 4, 2025 3:19 PM

**To:** Millares, Rafael (COC)

**Subject:** Reminder - Florida Department of Revenue Proposed Rules – Public Workshop December 9

This is a friendly reminder that next Tuesday, December 9, 2025, the Department will hold a public workshop at 10:00 a.m. to provide comments on the draft rules and forms. Please see the original communication and meeting location below for more information.

Thank you.

To: Property Appraisers, Tax Collectors, Clerks of the Court, Value Adjustment Boards, and Interested Parties

From: Florida Department of Revenue, Property Tax Oversight

Date: November 21, 2025

Re: Florida Department of Revenue Proposed Rules – Public Workshop December 9

The Department of Revenue has added to its website for [Proposed Rules](#) an announcement for a Rule Development Workshop to be held on December 9, 2025. The workshop will be held at 10:00 a.m. on December 9, 2025, in Room 1221 Building 2, 2450 Shumard Oak Boulevard in Tallahassee and will also be accessible electronically via webinar. Anyone wishing to attend the workshop virtually must register before the meeting at <https://register.gotowebinar.com/register/5825198761799709792>.

The workshop will be held in Tallahassee and accessible electronically, and will address the following rule sections and forms:

**PROPERTY TAX RULES**

- 12D-9.001, F.A.C. Taxpayer Rights in Value Adjustment Board Proceedings
- 12D-9.013, F.A.C. Organizational Meeting of the Value Adjustment Board
- 12D-9.014, F.A.C. Prehearing Checklist
- 12D-9.015, F.A.C. Petition; Form and Filing Fee
- 12D-9.019, F.A.C. Scheduling and Notice of a Hearing
- 12D-9.020, F.A.C. Exchange of Evidence
- 12D-9.025, F.A.C. Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses
- 12D-9.026, F.A.C. Procedures for Requesting and Conducting a Hearing by Electronic Media
- 12D-16.002, F.A.C. Index to Forms

**Forms:**

- DR-481, Value Adjustment Board – Notice of Hearing
- DR-481REM, Value Adjustment Board – Notice of Remote Hearing
- DR-486, Petition to The Value Adjustment Board – Request for Hearing
- DR-486PORT, Petition to The Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing

On the Proposed Rule webpage, under the [Property Tax Proposed Rules](#), 2025 Legislative Changes (Chapter 12D-9 and Forms), contains amended rules and forms with coded language identifying the changes. The underlined language is new, and the stricken language will be removed.

The purpose of the public rule workshop is to provide an opportunity for interested parties to provide comments on the draft rules and forms. For your convenience, a copy of the draft amendments to Chapter 12D-9 are attached as one PDF document. If you would like to submit comments on the drafts, you can submit them to our general email [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-9, FLORIDA ADMINISTRATIVE CODE  
REQUIREMENTS FOR VALUE ADJUSTMENT BOARDS IN ADMINISTRATIVE  
REVIEWS; UNIFORM RULES OF PROCEDURE FOR HEARINGS BEFORE  
VALUE ADJUSTMENT BOARDS  
AMENDING RULES 12D-9.001, 12D-9.013, 12D-9.014, 12D-9.015, 12D-9.019, 12D-9.020,  
12D-9.025, AND 12D-9.026

**12D-9.001 Taxpayer Rights in Value Adjustment Board Proceedings.**

(1) No change.

(2) These rights include:

(a) through (h) No change.

(i) The right to appear at a hearing remotely using electronic or other communication

equipment upon written request at least 10 calendar days before the date of the hearing, in any county having a population of 75,000 or more, and in any county having a population of less than 75,000 that has not opted out as provided by law, and the right to be notified of this right on the notice of hearing;

(i) through (r) Renumbered as (j) through (s) No change.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 192.0105, 193.074, 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 194.301,*

*This word was correctly removed elsewhere in the proposed forms + rules. It should be deleted here as well, and anywhere else it may be found in these proposed Rules.*

**12D-9.013 Organizational Meeting of the Value Adjustment Board.**

(1) The board shall annually hold one or more organizational meetings, at least one of which shall meet the requirements of this section. The board shall hold this organizational meeting prior to the holding of value adjustment board hearings. The board shall provide reasonable notice of each organizational meeting and such notice shall include the date, time, location, purpose of the meeting, and information required by Section 286.0105, F.S. At one organizational meeting the board shall:

(a) through (j) No change.

(k) Adopt or ratify by resolution any filing fee for petitions for that year, in an amount not to exceed ~~\$50~~ \$15; and,

(l)1. Ascertain that the board has provided electronic or other communication equipment, to allow petitioners to appear at hearings, that is adequate and functional for clear communication among participants and for creating hearing records required by law, and that petitioners can submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived; or

2. Alternatively, in any county having a population of less than 75,000, adopt a resolution or motion to opt out of providing hearings using electronic or other communication equipment, as provided by law; and,

~~(m)(4)~~ No change.

(2) through (3) No change.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 286.011, 286.0105 FS. History—New 3-30-10, Amended \_\_\_\_\_.*

**12D-9.014 Prehearing Checklist.**

(1) The board clerk shall not allow the holding of scheduled hearings until the board legal counsel has verified that all requirements in Chapter 194, F.S., and department rules, were met as follows:

(a) through (n) No change.

(o) 1. The board has ascertained that the board has provided electronic or other communication equipment, to allow petitioners to appear at hearings, that is adequate and functional for clear communication among participants and for creating hearing records required by law, and that petitioners can submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived; or

2. Alternatively, the county has a population of less than 75,000, and the board adopted a resolution or motion to opt out, of providing hearings using electronic or other communication equipment, as provided by law.

(2) No change.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035 FS. History—New 3-30-10, Amended 9-19-17, \_\_\_\_\_.*

**12D-9.015 Petition; Form and Filing Fee.**

(1) through (6) No change.

(7) Filing Fees. By resolution of the value adjustment board, 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 ~~\$15~~ 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.

(a) through (e) No change.

(8) through (18) No change.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.155, 194.011, 194.013, 194.032, 194.034, 194.036, 195.022, 196.151, 197.2425 FS. History—New 3-30-10, Amended 11-1-12, 6-14-16, 3-13-17, 9-19-17, 6-13-22, \_\_\_\_\_.*

**12D-9.019 Scheduling and Notice of a Hearing.**

(1) through (2) No change.

(3)(a) The notice of hearing before the value adjustment board shall be in writing, and shall be delivered by regular or certified U.S. mail or personal delivery, or in the manner requested by the petitioner on Form DR-486, so that the notice shall be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance. The Form DR-486 series is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. The notice of hearing form shall meet the requirements of this section and shall be subject to approval by the department. The department provides Form DR-481 as a format for the form of such notice. The

Form DR-481, Value Adjustment Board – Notice of Hearing; (Form DR-481, is adopted and incorporated by reference in Rule 12D-16.002, F.A.C.).

(b) The notice shall include these elements:

1. through 12. No change

13. If the hearing is in person, information for the petitioner to appear remotely at the hearing using electronic or other communication equipment if the county has not opted out as provided by law.

14. The notice shall contain the following statement:

If this notice sets forth a communication mode using audio visual technology you may request an in person hearing.

If this notice is for a telephone hearing you may request a hearing using audio visual technology or an in person hearing.

(c) If the petitioner requests an in person hearing the clerk shall accommodate the petitioner for the date, time, hearing address, and room. The clerk shall so accommodate a petitioner's request for a hearing using audio visual technology, if the prearranged default mode is in person or telephone. Requests for hearing using electronic or other communication equipment must be made as provided in Rule 12D-9.026, F.A.C.

(4) through (8) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 195.022 FS. History—New 3-30-10, Amended 9-26-11, 6-14-16, 7-1-16, 3-13-17, 9-19-17, \_\_\_\_\_.

*Please delete these sections  
They presuppose every JAB will offer audio-visual hearings. They may not do so and are not obligated to do so by FL Law.*

**12D-9.020 Exchange of Evidence.**

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner in writing by the property appraiser.

2. At least 15 days before a petition hearing, the property appraiser shall provide to the petitioner a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. The property appraiser's evidence list must contain the current property record card. This provision does not preclude use of rebuttal evidence by the property appraiser. If the property appraiser does not provide the information to the petitioner within the time required, the hearing shall be rescheduled to allow the petitioner additional time to review the property appraiser's evidence.

*(a reasonable time before the hearing)*

*if such a violation of the evidence exchange rules should be the fault of the P, their evidence should be excluded, just as the petitioner's would be. That would be more fair to both sides.*

(b)2. To calculate the fifteen (15) days, the petitioner and property appraiser shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing, using the calendar day before the hearing as day 1. The last day of the fifteen (15) day period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs ~~shall run~~ until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(b) A petitioner's noncompliance with paragraph (1)(a), does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in Section 194.032(2)(a), F.S.

(c) No petitioner may present for consideration, nor may a board or special magistrate accept

for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. If the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Such evidentiary materials shall be provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in this section. A petitioner's ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph. A petitioner's noncompliance with paragraph (1)(a), does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under Section 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8), of this rule, and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

(2)(a) If the property appraiser receives the petitioner's documentation as described in paragraph (1)(a), and if requested in writing by the petitioner, the property appraiser shall, no later than seven (7) days before the hearing, provide to the petitioner a list of evidence to be

presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented by the property appraiser at the hearing. The evidence list must contain the current property record card. There is no specific form or format required for the petitioner's written request.

(b) To calculate the seven (7) days, the property appraiser shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period so computed shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day which is neither a Saturday, Sunday, or legal holiday.

(3)(a) If the petitioner does not provide the information to the property appraiser described in paragraph (1)(a), the property appraiser need not provide the information to the petitioner as described in subsection (2).

(b) If the property appraiser does not provide the information to the petitioner within the time required by paragraph (2)(b), the hearing shall be rescheduled to allow the petitioner additional time to review the property appraiser's evidence.

(4) through (6) Renumbered as (2) through (4) No change.

(7) A property appraiser shall not use at a hearing evidence that was not supplied to the petitioner as required. The remedy for such noncompliance shall be a rescheduling of the hearing to allow the petitioner an opportunity to review the information of the property appraiser.

(8) No petitioner may present for consideration, nor may a board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. Such evidentiary materials shall

be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in this section. If provided to the property appraiser less than fifteen (15) days before the hearing, such materials shall be considered timely if the board or special magistrate determines they were provided a reasonable time before the hearing, as described in paragraph 12D-9.025(4)(f), F.A.C. A petitioner's ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner by the property appraiser.

The reasonableness standard must be left in here. The legislature did not remove it. and it is an essential tool for VAB special Magistrates

(5)(9) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035, 195.022 FS. History—New 3-30-10, Amended 6-14-16, 4-10-18, \_\_\_\_\_.

**12D-9.025 Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses.**

(1) through (3) No change.

(4)(a) No evidence shall be considered by the board or special magistrate except when presented and admitted during the time scheduled for the petitioner's hearing, or at a time when the petitioner has been given reasonable notice. The petitioner may still present evidence if he or she does not participate in the evidence exchange. However, if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and refuses to provide it to the property appraiser, the evidence

~~cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. These requirements are more specifically described in paragraph (f), below.~~

(b) No change.

(c) In a hearing other than a remote hearing under Rule 12D-9.026, F.A.C., in order to be reviewed by the board or special magistrate, <sup>copies</sup> any evidence filed with the board clerk shall be brought to the hearing by the party. This requirement shall not apply where:

1. through 2. No change.

~~(d) through (e) No change.~~

(f)1. No petitioner shall present for consideration, nor shall the board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. If the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and refuses to provide it to the property appraiser, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate.

2. Such evidentiary materials shall be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in Rule 12D-9.020, F.A.C., and, if provided to the property appraiser less than fifteen (15) days before the hearing, shall be considered timely if the board or special magistrate determines they were provided a reasonable time before the hearing.

*This should be left in.  
The reasonableness standard is essential for VAB  
Special Magistrates to adjudicate evidence  
Exchange violations (disputes fairly  
+ efficiently*

3. A petitioner's ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph.

4. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner by the property appraiser. For purposes of this rule and Rule 12D-9.020, F.A.C., reasonableness shall be assumed if the property appraiser does not object. Otherwise, reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. If a petitioner has acted in good faith and not denied evidence to the property appraiser prior to the hearing, as provided by Section 194.034(1)(h), F.S., but wishes to submit evidence at the hearing which is of a nature that would require investigation or verification by the property appraiser, then the special magistrate may allow the hearing to be recessed and, if necessary, rescheduled so that the property appraiser may review such evidence.

5.2. No change.

(g) No change.

(5) No change.

(6)(a) through (b) No change.

(c) In a petition to decrease the just value, the board or special magistrate may not revise the value above the property appraiser's presented value. In a petition to decrease the just value, the following limitations shall apply if the property appraiser seeks to present additional evidence that was unexpectedly discovered and that would increase the assessment.

1. through 6. No change.

(d) In a petition to increase the just value, the property appraiser may provide an increased just value to the petitioner before the hearing or at the hearing. In such case, if the petitioner agrees with the property appraiser's increased just value, the petitioner may settle or withdraw the petition. If the petitioner does not agree with the property appraiser's increased just value, the hearing shall not be canceled on that ground. This provision applies only in petitions to increase the just value. In a petition to increase the just value, the board or special magistrate may not revise the value below the property appraiser's presented value.

(7) through (10) No change.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.092, 194.011, 194.032, 194.034, 194.035 FS. History—New 3-30-10, Amended 6-14-16, 9-19-17, 8-17-21, 11-26-23, \_\_\_\_\_.*

**12D-9.026 Procedures for Requesting and Conducting a Hearing by Electronic Media.**

(1) This rule sets forth additional criteria for hearings to those found in Rules 12D-9.024 and 12D-9.025, F.A.C. Hearings conducted by electronic media shall occur only under the conditions set forth in this rule section. The board must reasonably accommodate parties that have hardship or lack necessary equipment or ability to access equipment.

~~(a) The board must approve and have available the necessary equipment and procedures.~~

~~(b) The special magistrate, if one is used, must agree in each case to the electronic hearing.~~

~~(c) The board must reasonably accommodate parties that have hardship or lack necessary equipment or ability to access equipment. The board must provide a physical location at which a party may appear, if requested.~~

(2) A petitioner may request to appear at a hearing using electronic or other communication

equipment by submitting a written request at least 10 calendar days before the date of the hearing. For any hearing conducted by electronic media, the board shall ensure that all equipment is adequate and functional for allowing clear communication among the participants and for creating the hearing records required by law. The board procedures shall specify the time period within which a party must request to appear at a hearing by electronic media.

(a) The written request must:

1. Contain petition number and date of upcoming hearing.

2. Contain petitioner's name.

3. Be sent to the value adjustment board email address listed on Form DR-481 that notices this hearing.

4. Contain an email address for response and follow up by the clerk.

(b) To calculate the ten (10) days, the petitioner must use calendar days and not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the ten (10) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(c) The clerk must ensure that all parties are notified of such written request.

(d) If a request is received in any county in which the board has opted out of providing hearings using electronic communication equipment, the clerk shall promptly notify any petitioner requesting a hearing using electronic or other communication equipment of such opt out, in accordance with Section 194.032(2)(b)4., F.S.

(3) A hearing must be noticed by the clerk sending a Value Adjustment Board - Notice of Remote Hearing (Form DR-481REM, incorporated by reference in Rule 12D-16.002, F.A.C.).

Consistent with board equipment and procedures:

(a) The notice must read: Any party may request to appear at a hearing before a board or special magistrate, using telephonic or other electronic media. If the board or special magistrate allows a party to appear by telephone, all members of the board in the hearing or the special magistrate must be physically present in the hearing room. Unless required by other provisions of state or federal law, the board clerk need not comply with such a request if such telephonic or electronic media are not reasonably available.

Your hearing will be conducted using electronic or other communication equipment.

You will be attending the hearing using electronic or other communication equipment.

(b) The notice must: The parties must also all agree on the methods for swearing witnesses, presenting evidence, and placing testimony on the record. Such methods must comply with the provisions of this rule chapter. The agreement of the parties must include which parties must appear by telephonic or other electronic media, and which parties will be present in the hearing room.

1. Contain the petition number;

2. Contain the petitioner's name;

3. Contain the hearing date and time;

4. Identify the specific form of communication technology to be used and provide instructions for access to the communication technology in the body of the notice with telephone numbers, meeting codes, passwords and other access information;

5. Contain a statement that the petitioner must upload evidence no later than 9:00 AM the non-holiday workday before the hearing date;

6. Contain the evidence upload email address or weblink;
7. Contain the clerk's telephone number;
8. Contain the clerk's email;
9. Contain the clerk's or deputy's name and signature;
10. Any information necessary to comply with federal or state disability or accessibility acts.

(4) The board must have available the necessary equipment and procedures for using the equipment in hearings.

(a) "Electronic or other communication equipment" means:

1. Technology in compliance with applicable law which enables real-time, two-way communication using electronic means in which participants are able to see, hear, and communicate with one another; or

2. telephone; or

3. a combination thereof.

(b) The board must provide electronic or other communication equipment, to allow petitioners to appear using electronic or other communication equipment at hearings, that is adequate and functional for clear communication among participants and for creating hearing records required by law, and that petitioners can submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived.

(c) Petitioners requesting remote hearings must ensure they have the necessary connectivity and equipment.

(5)(a) Hearing procedures must include applicable procedures in Rules 12D-9.024 and 12D-9.025, F.A.C.

(b) If the board or special magistrate allows a party to appear using electronic or other

communication equipment, all members of the board in the hearing or the special magistrate must be physically present in the hearing room.

(6)(a) Evidence, including rebuttal evidence must be uploaded and received no later than 9:00 a.m. on the workday before the hearing date. If a hearing is on Monday, then evidence must be uploaded by 9:00 a.m. on the previous Friday.

(b) The petitioner must submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived. The documents must be in portable document format (“.pdf”).

(c) The documents must have a cover page which includes:

1. Petition number;
2. Parcel or folio number(s);
3. Petitioner name;
4. Which party is submitting the documents;
5. Telephone number;
6. Witnesses’ names and telephone numbers if they are not at petitioner’s telephone number.

(d) Pages of the documents must be sequentially numbered if the clerk’s software does not number pages automatically.

(e) The process of uploading the documents into the value adjustment board’s computer system described in this subsection is a separate process from the evidence exchange between a petitioner and the property appraiser described in Rule 12D-9.020, F.A.C. The evidence exchange process happens outside of the purview of the value adjustment board. Petitioners must participate in both of these processes, separately.

(7) Witnesses must be available.

(a) The petitioner is responsible for ensuring all witnesses called by petitioner are available, have the necessary electronic or other communication equipment, and have copies of documents necessary to their testimony.

(b) Witness information for witnesses that will not be at petitioner's location must be included on the cover page to the documents as specified in paragraph (6)(c).

(8)(a)(4) The board must provide a physical location at which a party may appear, if requested. Such hearings must be open to the public either by providing the ability for interested members of the public <sup>telephonically</sup> choose either to join the hearing electronically or to monitor the hearing at the location of the board or special magistrate.

(b) To be open to the public using electronic or other communication equipment, proper notice must be given and interactive access by members of the public provided.

1. A list of hearings must be posted on the board's website. <sup>or a list shall be provided upon request.</sup>
2. For hearings using audio visual technology, the log on information, links and passwords must be posted in the board's website to allow public access via the Internet.
3. For hearings using the telephone, the board must permit members of the public to request to attend, and must accommodate such requests by providing call in numbers or allowing the members of the public to be called.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 194.011, 194.032, 194.034, 195.035, 195.022, 195.084 FS. History—New 3-30-10, Amended

This is logistically impossible for large KAB's  
The info on the web would be difficult to keep up to date  
please add this language

**From:** [Millares, Rafael \(COC\)](#)  
**To:** [DORPTO](#)  
**Cc:** [Austin, Scott \(COC\)](#)  
**Subject:** RE: Reminder - Florida Department of Revenue Proposed Rules – Public Workshop December 9  
**Date:** Thursday, December 18, 2025 6:08:01 PM  
**Attachments:** [image001.png](#)  
[image\\_001.pdf](#)  
[image\\_002.pdf](#)

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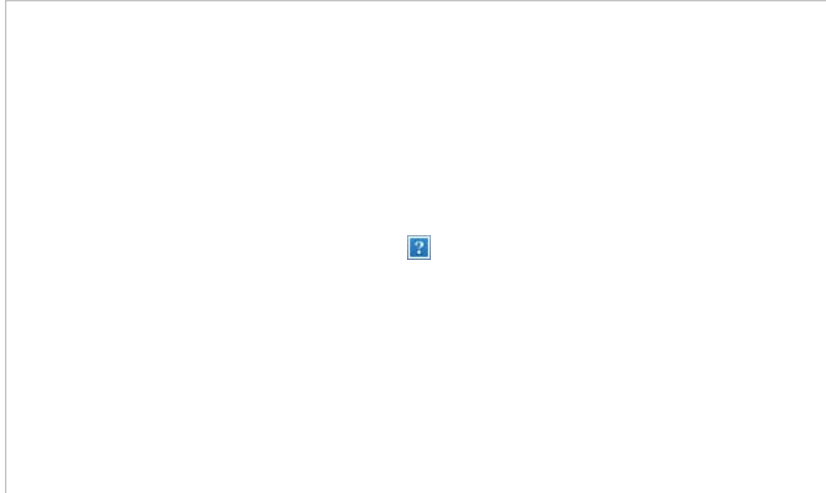
**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear DOR,

Please see the attached comments regarding Forms DR-486 and DR-486Port.

My comments are the same for both forms.

Florida House Bill 7031 (2025) did amend the Evidence Exchange via F.S. 194.011, but it did so in the following way:



The legislature left other pre-existing aspects/concepts of the evidence exchange in place.

Perhaps the proposed changes to these forms go too far (on page 3 of both these forms)...

I request that the attached highlighted paragraph (c) be generally left in there intact.

Also, that the “reasonableness” concept and potential penalty of exclusion of evidence for non-compliance be left in there as well.

I don’t believe the legislature meant to have these concepts removed from these forms.

And both are essential tools for our VAB Special Magistrates to administer the hearings fairly and efficiently.

Thank you.

Rafael E. Millares Esq.

Legal Counsel

Miami-Dade County Value Adjustment Board

111 NW 1st Street

Room 1720

Miami, FL 33128

Office (305) 375-5641

Direct (305) 375-1187

Fax (305) 375-5274

[rafaelm@miamidade.gov](mailto:rafaelm@miamidade.gov)

The Miami-Dade County Value Adjustment Board (hereinafter “VAB”) is a quasi-judicial Florida State administrative entity that is separate and apart from the Miami-Dade County Property Appraiser’s Office (“PAO”).

I represent the VAB as legal counsel. I do not represent petitioners/taxpayers before the VAB. While I always try to be helpful to petitioners/taxpayers, nothing in this E-mail should be construed as legal advice. If you feel that you need legal advice, you should seek that advice from your own legal counsel or from your own study of Florida law.

I am not the “trier of fact” in any VAB case.

Florida has a very broad public records law. Most written communications to or from state and local officials regarding state or local business are considered public records available to the public and the media, upon request. Your email communications may therefore be subject to public disclosure.

**From:** OASYS ePortal Notifications

**Sent:** Thursday, December 4, 2025 3:19 PM

**To:** Millares, Rafael (COC)

**Subject:** Reminder - Florida Department of Revenue Proposed Rules – Public Workshop December 9

This is a friendly reminder that next Tuesday, December 9, 2025, the Department will hold a public workshop at 10:00 a.m. to provide comments on the draft rules and forms. Please see the original communication and meeting location below for more information.

Thank you.

To: Property Appraisers, Tax Collectors, Clerks of the Court, Value Adjustment Boards, and Interested Parties

From: Florida Department of Revenue, Property Tax Oversight

Date: November 21, 2025

Re: Florida Department of Revenue Proposed Rules – Public Workshop December 9

The Department of Revenue has added to its website for [Proposed Rules](#) an announcement for a Rule Development Workshop to be held on December 9, 2025. The workshop will be held at 10:00 a.m. on December 9, 2025, in Room 1221 Building 2, 2450 Shumard Oak Boulevard in Tallahassee and will also be accessible electronically via webinar. Anyone wishing to attend the workshop virtually must register before the meeting at <https://register.gotowebinar.com/register/5825198761799709792>. The workshop will be held in Tallahassee and accessible electronically, and will address the following rule sections and forms: **PROPERTY TAX RULES**

- 12D-9.001, F.A.C. Taxpayer Rights in Value Adjustment Board Proceedings
- 12D-9.013, F.A.C. Organizational Meeting of the Value Adjustment Board
- 12D-9.014, F.A.C. Prehearing Checklist
- 12D-9.015, F.A.C. Petition; Form and Filing Fee
- 12D-9.019, F.A.C. Scheduling and Notice of a Hearing
- 12D-9.020, F.A.C. Exchange of Evidence
- 12D-9.025, F.A.C. Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses
- 12D-9.026, F.A.C. Procedures for Requesting and Conducting a Hearing by Electronic Media
- 12D-16.002, F.A.C. Index to Forms

Forms:

- DR-481, Value Adjustment Board – Notice of Hearing
- DR-481REM, Value Adjustment Board – Notice of Remote Hearing
- DR-486, Petition to The Value Adjustment Board – Request for Hearing
- DR-486PORT, Petition to The Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing

On the Proposed Rule webpage, under the [Property Tax Proposed Rules](#), 2025 Legislative Changes (Chapter 12D-9 and Forms), contains amended rules and forms with coded language identifying the changes. The underlined language is new, and the stricken language will be removed.

The purpose of the public rule workshop is to provide an opportunity for interested parties to provide comments on the draft rules and forms. For your convenience, a copy of the draft amendments to Chapter 12D-9 are attached as one PDF document. If you would like to submit comments on the drafts, you can submit them to our general email [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).



**PETITION TO THE VALUE ADJUSTMENT BOARD  
TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE  
REQUEST FOR HEARING**

DR-486PORT  
R. 04/18  
Rule 12D-16.002  
F.A.C.  
Effective  
Eff. 04/18

This petition does not authorize the consideration or adjustment of the just, assessed, or taxable value of the previous homestead.

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

COMPLETED BY THE CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	County	Tax year 20__	Date received
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer name		Representative	
Mailing address for notices		Email	
		Phone	
The standard way to receive information is by US mail. If possible, I prefer to receive information by <input type="checkbox"/> email <input type="checkbox"/> fax.			
<input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.			
<input type="checkbox"/> I will not attend the hearing but would like my evidence considered. In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.			
	PREVIOUS HOMESTEAD	NEW HOMESTEAD	
Parcel ID			
Physical address			
County			
PART 2. Reason for Petition <span style="float:right">Check all that apply.</span>			
<input type="checkbox"/> I was denied the transfer of the assessment difference from my previous homestead to my new homestead.			
<input type="checkbox"/> I disagree with the assessment difference calculated by the property appraiser for transfer to my new homestead. I believe the amount that should be transferred is: \$ _____			
<input type="checkbox"/> I filed late with the property appraiser for the transfer of my homestead assessment difference. Late-filed homestead assessment difference petitions must include a copy of the application filed with, and date-stamped by, the property appraiser.			
<input type="checkbox"/> My previous homestead is in a different county. I am appealing action of the property appraiser in that county.			
<input type="checkbox"/> Enter the time (in minutes) you will need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time.			
<input type="checkbox"/> There are specific dates my witnesses or I will not be available to attend. I have attached a list of dates.			
<b>IMPORTANT PROCEDURES FOR EVIDENCE EXCHANGE</b> are effective September 1, 2025. See page 3 part 2 below, <u>Petition Information and Hearing</u> . You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.			
You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.			

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

**PART 3. Taxpayer Signature**

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form.

Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.

Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

\_\_\_\_\_  
Signature, taxpayer

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Date

**PART 4. Employee, Attorney, or Licensed Professional Signature**

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

An employee of \_\_\_\_\_ (taxpayer or an affiliated entity).

A Florida Bar licensed attorney (Florida Bar number \_\_\_\_\_).

A Florida real estate appraiser licensed under chapter 475, Florida Statutes (license number \_\_\_\_\_).

A Florida real estate broker licensed under chapter 475, Florida Statutes (license number \_\_\_\_\_).

A Florida certified public accountant licensed under chapter 473, Florida Statutes (license number \_\_\_\_\_).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

\_\_\_\_\_  
Signature, representative

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Date

**PART 5. Unlicensed Representative Signature**

Complete part 5 if you are an authorized representative not listed in part 4 above.

I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)

Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR  the taxpayer's authorized signature is in part 3 of this form.

I am an uncompensated representative filing this petition AND (check one)

the taxpayer's authorization is attached OR  the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

\_\_\_\_\_  
Signature, representative

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Date

Keep this information for your files. Do not return this page to the VAB clerk.

**Informal Conference with Property Appraiser**

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the assessment. To request a conference, contact your county property appraiser.

**PART 1. Taxpayer Information**

**If you will not attend the hearing** but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

**PART 2. Petition Information and Hearing**

**Provide the time** you think you will need on page 1. The VAB is not bound by the requested time.

The petitioner has the right to receive a copy of the current property record card from the property appraiser as described in s. 194.032(2)(a), F.S.

**Exchange of Evidence REQUIREMENTS  
EFFECTIVE September 1, 2025**

Legislation effective September 1, 2025 makes it mandatory for the property appraiser to provide the property appraiser's evidence to the petitioner at least 15 days before the hearing. Florida Statutes now require both the petitioner and the property appraiser to provide their evidence to each other without any preconditions.

Petitioners MUST submit, to the property appraiser, the petitioner's list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. This includes documents to be used as evidence that the property appraiser specifically requested in writing from the petitioner. Due to the new statutory provisions effective September 1, 2025, any inconsistent provisions in Rules 12D-9.020 and 12D-9.025, Florida Administrative Code, will NOT be effective on September 1, 2025, and thereafter.

To calculate the fifteen (15) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the fifteen (15) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of

the next previous day that is neither a Saturday, Sunday, or legal holiday.

**Exchange of Evidence Rule 12D-9.020(1)(a)-(c), F.A.C.:**

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing.

2. To calculate the fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(b) A petitioner's noncompliance with paragraph (1)(a) does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in s. 194.032(2)(a), F.S.

(c) A petitioner's noncompliance with paragraph (1)(a) does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under s. 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

**If you provide this** evidence and make a written request for the property appraiser's evidence, the property appraiser must give you his or her evidence at least seven days before the hearing.

**At the hearing**, you have the right to have witnesses sworn.

**ADDITIONAL INFORMATION**

**Required Partial Payment of Taxes (Section 194.014, F.S.)**

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to

*please, this leave this in tact*  
*also need to see the reasonableness concept*  
*has to be presented by witnesses*  
*regarding same.*

make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

**Value Appeals:**

For petitions on the value of property and portability, the payment must include:

- \* All of the non-ad valorem assessments, and
- \* A partial payment of at least 75 percent of the ad valorem taxes,
- \* Less applicable discounts under s. 197.162, F.S.

**Other Assessment Appeals:**

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.



**PETITION TO THE VALUE ADJUSTMENT BOARD  
REQUEST FOR HEARING**  
Section 194.011, Florida Statutes

DR-486  
R. 11/23  
Rule 12D-16.002  
F.A.C.  
Effective 11/23  
Page 1 of 3

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	County	Tax year 20__	Date received
COMPLETED BY THE PETITIONER			
<b>PART 1. Taxpayer Information</b>			
Taxpayer name		Representative	
Mailing address for notices		Parcel ID and physical address or TPP account #	
Phone		Email	
The standard way to receive information is by US mail. If possible, I prefer to receive information by <input type="checkbox"/> email <input type="checkbox"/> fax.			
<input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.			
<input type="checkbox"/> I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)			
<b>Type of Property</b> <input type="checkbox"/> Res. 1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic, commercial or nonprofit			
<input type="checkbox"/> Commercial <input type="checkbox"/> Res. 5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> Vacant lots and acreage <input type="checkbox"/> Business machinery, equipment			
<b>PART 2. Reason for Petition</b> Check one. If more than one, file a separate petition.			
<input type="checkbox"/> Real property value (check one): <input type="checkbox"/> decrease <input type="checkbox"/> increase <input type="checkbox"/> Denial of exemption Select or enter type: _____			
<input type="checkbox"/> Denial of classification Choose an item. _____			
<input type="checkbox"/> Parent/grandparent reduction <input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)			
<input type="checkbox"/> Property was not substantially complete on January 1			
<input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.)) <input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)			
<input type="checkbox"/> Refund of taxes for catastrophic event			
<input type="checkbox"/> Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)			
<input type="checkbox"/> Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple units, parcels, or accounts, provide the time needed for the entire group.			
<input type="checkbox"/> My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.			
<b>IMPORTANT PROCEDURES FOR EVIDENCE EXCHANGE</b> are effective September 1, 2025. See page 3 part 2 below, Petition Information and Hearing. You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.			
You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.			

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**



Keep this information for your files. Do not return this page to the VAB clerk.

**Informal Conference with Property Appraiser**

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the assessment. To request a conference, contact your county property appraiser.

**PART 1. Taxpayer Information**

**If you will not attend the hearing** but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

**PART 2. Petition Information and Hearing**

**Provide the time** you think you will need on page 1. The VAB is not bound by the requested time.

The petitioner has the right to receive a copy of the current property record card from the property appraiser as described in s. 194.032(2)(a), F.S.

**At the hearing**, you have the right to have witnesses sworn.

**Exchange of Evidence REQUIREMENTS  
EFFECTIVE September 1, 2025**

Legislation effective September 1, 2025 makes it mandatory for the property appraiser to provide the property appraiser's evidence to the petitioner at least 15 days before the hearing. Florida Statutes now require both the petitioner and the property appraiser to provide their evidence to each other, without any preconditions.

Petitioners **MUST** submit, to the property appraiser, the petitioner's list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. This includes documents to be used as evidence that the property appraiser specifically requested in writing from the petitioner. Due to the new statutory provisions effective September 1, 2025, any inconsistent provisions in Rules 12D-9.020 and 12D-9.025, Florida Administrative Code, will NOT be effective on September 1, 2025, and thereafter.

To calculate the fifteen (15) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the fifteen (15) day period is included unless it is a Saturday, Sunday, or legal

holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

**Exchange of Evidence** Rule 12D-9.020(1)(a)-(c), F.A.C.:

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing.

2. To calculate the fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(b) A petitioner's noncompliance with paragraph (1)(a) does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in s. 194.032(2)(a), F.S.

(c) A petitioner's noncompliance with paragraph (1)(a) does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under s. 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

**If you provide this** evidence and make a written request for the property appraiser's evidence, the property appraiser must give you his or her evidence at least seven days before the hearing.

**At the hearing**, you have the right to have witnesses sworn.

**ADDITIONAL INFORMATION**

**Required Partial Payment of Taxes (Section 194.014, F.S.)**

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency

*Please leave this in. We need the evidence intact. We need it in promptly and respectfully.*

date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

**Value Appeals:**

For petitions on the value of property and portability, the payment must include:

- \* All of the non-ad valorem assessments, and
- \* A partial payment of at least 75 percent of the ad valorem taxes,
- \* Less applicable discounts under s. 197.162, F.S.

**Other Assessment Appeals:**

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.

**From:** [Millares, Rafael \(COC\)](#)  
**To:** [DORPTO](#)  
**Cc:** [Austin, Scott \(COC\)](#)  
**Subject:** FW: Reminder - Florida Department of Revenue Proposed Rules – Public Workshop December 9  
**Date:** Thursday, December 18, 2025 5:48:59 PM  
**Attachments:** [Image\\_003.pdf](#)

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**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear DOR,

Thank you again for everything that you do.

Please see my attached comments regarding Draft Form DR-481.

Summary of my comments:

Please delete the line that I crossed out.

The law does not require a VABs to offer both telephonic and audio-visual hearings, it is an “either or” legal requirement.

The line that I am asking be deleted presupposes that all counties will be offering both types of hearings, which may not be the case.

Thank you.

Rafael E. Millares Esq.

Legal Counsel

Miami-Dade County Value Adjustment Board

111 NW 1st Street

Room 1720

Miami, FL 33128

Office (305) 375-5641

Direct (305) 375-1187

Fax (305) 375-5274

[rafaelm@miamidade.gov](mailto:rafaelm@miamidade.gov)

The Miami-Dade County Value Adjustment Board (hereinafter “VAB”) is a quasi-judicial Florida State administrative entity that is separate and apart from the Miami-Dade County Property Appraiser’s Office (“PAO”).

I represent the VAB as legal counsel. I do not represent petitioners/taxpayers before the VAB. While I always try to be helpful to petitioners/taxpayers, nothing in this E-mail should be construed as legal advice. If you feel that you need legal advice, you should seek that advice from your own legal counsel or from your own study of Florida law.

I am not the “trier of fact” in any VAB case.

Florida has a very broad public records law. Most written communications to or from state and local officials regarding state or local business are considered public records available to the public and the media, upon request. Your email communications may therefore be subject to public disclosure.

**From:** OASYS ePortal Notifications

**Sent:** Thursday, December 4, 2025 3:19 PM

**To:** Millares, Rafael (COC)

**Subject:** Reminder - Florida Department of Revenue Proposed Rules – Public Workshop December 9

This is a friendly reminder that next Tuesday, December 9, 2025, the Department will hold a public workshop at 10:00 a.m. to provide comments on the draft rules and forms. Please see the original communication and meeting location below for more information.

Thank you.

**To:** Property Appraisers, Tax Collectors, Clerks of the Court, Value Adjustment Boards, and Interested Parties

**From:** Florida Department of Revenue, Property Tax Oversight

**Date:** November 21, 2025

**Re:** Florida Department of Revenue Proposed Rules – Public Workshop December 9

The Department of Revenue has added to its website for [Proposed Rules](#) an announcement for a Rule Development Workshop to be held on December 9, 2025. The workshop will be held at 10:00 a.m. on December 9, 2025, in Room 1221 Building 2, 2450 Shumard Oak Boulevard in Tallahassee and will also be accessible electronically via webinar. Anyone wishing to attend the workshop virtually must register before the meeting at <https://register.gotowebinar.com/register/5825198761799709792>. The workshop will be held in Tallahassee and accessible electronically, and will address the following rule sections and forms:

**PROPERTY TAX RULES**

12D-9.001, F.A.C. Taxpayer Rights in Value Adjustment Board Proceedings

12D-9.013, F.A.C. Organizational Meeting of the Value Adjustment Board

12D-9.014, F.A.C. Prehearing Checklist

12D-9.015, F.A.C. Petition; Form and Filing Fee

12D-9.019, F.A.C. Scheduling and Notice of a Hearing

12D-9.020, F.A.C. Exchange of Evidence

12D-9.025, F.A.C. Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses

12D-9.026, F.A.C. Procedures for Requesting and Conducting a Hearing by Electronic Media

12D-16.002, F.A.C. Index to Forms

**Forms:**

DR-481, Value Adjustment Board – Notice of Hearing

DR-481REM, Value Adjustment Board – Notice of Remote Hearing

DR-486, Petition to The Value Adjustment Board – Request for Hearing

DR-486PORT, Petition to The Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing

On the Proposed Rule webpage, under the [Property Tax Proposed Rules](#), 2025 Legislative Changes (Chapter 12D-9 and Forms), contains amended rules and forms with coded language identifying the changes. The underlined language is new, and the stricken language will be removed.

The purpose of the public rule workshop is to provide an opportunity for interested parties to provide comments on the draft rules and forms. For your convenience, a copy of the draft amendments to Chapter 12D-9 are attached as one PDF document. If you would like to submit comments on the drafts, you can submit them to our general email [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).



**VALUE ADJUSTMENT BOARD  
 NOTICE OF HEARING**  
 Section 194.032, Florida Statutes

County		Petition #		Petition type	
Petitioner name			VAB contact		
Address		Address			
Parcel number, account number, or legal address		Phone		Email	

- A hearing has been scheduled for
- your petition
  - the continuation of your hearing after remand
  - other \_\_\_\_\_

**YOUR HEARING INFORMATION**

Hearing date		Hearing address and room
Time (if block of time, beginning and end times)		
Time reserved		

Bring \_\_\_\_\_ copies of your evidence if you are attending your hearing in person, in addition to what you have provided to the property appraiser. Evidence becomes part of the record and will not be returned. Please arrive 15 minutes before the scheduled hearing time or start of block of time with any witnesses. If you or your witnesses are unable to attend, or you need help finding the hearing room, contact the VAB clerk as soon as possible.

You have the right to reschedule your hearing one time for good cause as defined in section 194.032(2)(a), F.S. As defined in that section, "good cause" means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing. YOU MUST EXCHANGE EVIDENCE WITH THE PROPERTY APPRAISER AT LEAST 15 DAYS BEFORE THE HEARING. ~~You have the right to exchange evidence with the property appraiser. To initiate the exchange, you~~ You must submit your evidence directly to the property appraiser, at least 15 days before the hearing and make a written request for the property appraiser's evidence. ~~If you want to participate in the evidence exchange, your~~ Your evidence is due by \_\_\_\_\_ at \_\_\_\_\_. At the hearing, you have the right to have witnesses sworn.

\_\_\_\_\_  
 Signature, deputy clerk

\_\_\_\_\_  
 Date

For a list of potential magistrates	Phone	Web
For a copy of the value adjustment board uniform rules of procedure	Phone	Web

If you ~~are disabled and~~ need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. ~~If you are hearing or voice impaired, call \_\_\_\_\_.~~ Pursuant to the Americans with Disabilities Act, any person requiring special accommodations is asked to advise the value adjustment board by contacting: \_\_\_\_\_. If you are hearing or speech impaired, please contact the board using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

**Hearings Remotely Using Electronic or Other Communication Equipment**

Rule 12D-9.001(2)(i), Florida Administrative Code provides "You have the right to appear at a hearing remotely using electronic or other communication equipment upon written request at least 10 calendar days before the date of the hearing, in any county having a population of 75,000 or more, and in any county having a population of less than 75,000 that has not opted out as provided by law..."

To calculate the ten (10) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the ten (10) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

**County Opt Out Status**

A checkmark in this box signifies this county has opted out of participating in remote hearings conducted using electronic or other communication equipment.

**Requests for Hearings Conducted Using Electronic or Other Communication Equipment**

Rule 12D-9.026(2)(a), Florida Administrative Code provides:

The written request must:

1. Contain petition number and date of upcoming hearing.
2. Contain petitioner's name.
3. Be sent to the value adjustment board email address listed on Form DR-481 that notices this hearing.
4. Contain an email address for response and follow up by the clerk.

If this notice sets forth a communication mode using audio visual technology you may request an in person hearing. ✓

~~If this notice is for a telephone hearing you may request a hearing using audio visual technology or an in person hearing.~~ ✓

*or Telephone*

**Where to Send Request for Remote Hearing**

If this is a participating county, send your request to this email address: \_\_\_\_\_

*Please Delete ↑  
This incorrectly assumes every County VAB will offer audio-visual hearings VABs are not required to offer audio-visual hearings if they offer telephonic hearings. The law requires either or.*



**VALUE ADJUSTMENT BOARD**  
**NOTICE OF HEARING**  
 Section 194.032, Florida Statutes

County		Petition #		Petition type	
Petitioner name			VAB contact		
Address		Address			
Parcel number, account number, or legal address		Phone			
		Email			

- A hearing has been scheduled for
- your petition
  - the continuation of your hearing after remand
  - other \_\_\_\_\_

**YOUR HEARING INFORMATION**

Hearing date		Hearing address and room
Time (if block of time, beginning and end times)		
Time reserved		

Bring \_\_\_\_\_ copies of your evidence if you are attending your hearing in person, in addition to what you have provided to the property appraiser. Evidence becomes part of the record and will not be returned. Please arrive 15 minutes before the scheduled hearing time or start of block of time with any witnesses. If you or your witnesses are unable to attend, or you need help finding the hearing room, contact the VAB clerk as soon as possible.

You have the right to reschedule your hearing one time for good cause as defined in section 194.032(2)(a), F.S. As defined in that section, "good cause" means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing. YOU MUST EXCHANGE EVIDENCE WITH THE PROPERTY APPRAISER AT LEAST 15 DAYS BEFORE THE HEARING. ~~You have the right to exchange evidence with the property appraiser. To initiate the exchange, you~~ You must submit your evidence directly to the property appraiser, at least 15 days before the hearing and make a written request for the property appraiser's evidence. ~~If you want to participate in the evidence exchange, your~~ Your evidence is due by \_\_\_\_\_ at \_\_\_\_\_. At the hearing, you have the right to have witnesses sworn.

\_\_\_\_\_  
 Signature, deputy clerk

\_\_\_\_\_  
 Date

For a list of potential magistrates	Phone	Web
For a copy of the value adjustment board uniform rules of procedure	Phone	Web

If you ~~are disabled and~~ need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. ~~If you are hearing or voice impaired, call \_\_\_\_\_.~~ Pursuant to the Americans with Disabilities Act, any person requiring special accommodations is asked to advise the value adjustment board by contacting: \_\_\_\_\_. If you are hearing or speech impaired, please contact the board using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

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To calculate the ten (10) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the ten (10) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

**County Opt Out Status**

A checkmark in this box signifies this county has opted out of participating in remote hearings conducted using electronic or other communication equipment.

**Requests for Hearings Conducted Using Electronic or Other Communication Equipment**

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The written request must:

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*or Telephone*

**Where to Send Request for Remote Hearing**

If this is a participating county, send your request to this email address: \_\_\_\_\_

*Please Delete ↑  
This incorrectly assumes every County VAB will offer audio-visual hearings VABs are not required to offer audio-visual hearings if they offer telephonic hearings. The law requires either or.*

**From:** [russel.pmt](mailto:russel.pmt)  
**To:** [DORPTO](#)  
**Subject:** DR-481REM Form  
**Date:** Thursday, December 11, 2025 9:35:31 AM

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**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good morning,

I am writing to bring to your attention a significant concern that Value Adjustment Boards (VABs) may face regarding the proposed requirement to include extensive virtual-hearing information on the DR-481REM form.

As has already been raised with the Department of Revenue in relation to posting information for every hearing on each county's website, requiring every DR-481REM form to include passwords, meeting links, access codes, and phone numbers would place a substantial burden on large VABs and result in additional costs.

As you may be aware, the vast majority of petitions are filed by agents or other professional petitioners, and these petitioners routinely request virtual hearings. If VABs are required to include all virtual-hearing credentials in each notice of hearing, we are looking at tens of thousands of notices that would need to be manually edited. This is because the links and passwords for each hearing are typically generated randomly by platforms such as Webex, Zoom, or Microsoft Teams.

Not only would this process be labor-intensive, but it would also increase the likelihood of human error. Without a feasible way to automate the insertion of these unique credentials into each notice, the probability of mistakes rises significantly. Such errors can lead to petitioners being unable to join their hearings and ultimately requesting rescheduling, which further strains VAB resources.

Currently, once a virtual hearing is scheduled, the software used automatically sends the petitioner an email containing the meeting credentials, using the email address provided on the petition form.

To avoid the challenges described above, I respectfully suggest that the notice simply state: "Instructions to join the virtual hearing will be sent to the email address listed on the petition form," or similar wording.

This approach would allow the VAB process to remain efficient and reduce the risk of human error through automation, ultimately benefiting both petitioners and staff.

Once again, I want to emphasize that requiring notices to include passwords, meeting links, access codes, and phone numbers is unnecessarily burdensome. The time and resources required to fulfill this requirement would not translate into improved service for Florida's citizens.

Please consider this recommendation. I believe this is an important issue that merits careful attention.

Thank you.

**From:** [Holly Cosby](#)  
**To:** [DORPTO](#)  
**Cc:** [Steve Keller](#)  
**Subject:** Proposed Language FAC 12D-9  
**Date:** Tuesday, December 9, 2025 11:31:12 AM  
**Importance:** High

---

**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good morning.

Thank you for the opportunity to provide comments during this morning's rule workshop. Pursuant to Mr. Keller's request, please find my proposed rule language below:

1. F.A.C. 12D-9.026(3)(b)(5), F.A.C. 12D-9.026(6)(a), and F.A.C. 12D-9.026(6)(e), I would respectfully request that the DOR add language for emailing evidence to the value adjustment board where "upload" is stated. This would support those VABs that do not utilize a specific program to operate the VAB.
  - a. F.A.C. 12D-9.026(3)(b)(5) proposed language: "Contain a statement that the petitioner must upload evidence or email evidence to the value adjustment board no later than 9:00 AM the non-holiday workday before the hearing date"
  - b. F.A.C. 12D-9.026(6)(a) proposed language: "Evidence, including rebuttal evidence must be uploaded or emailed to the value adjustment board and received no later than 9:00 a.m. on the workday before the hearing date. If a hearing is on Monday, then evidence must be uploaded or emailed to the value adjustment board by 9:00 a.m. on the previous Friday."
  - c. F.A.C. 12D-9.026(6)(e) proposed language: "The process of uploading the documents into the value adjustment board's computer system, or emailing the documents to the value adjustment board, described in this subsection is a separate process from the evidence exchange between a petitioner and the property appraiser described in Rule 12D-9.020, F.A.C. The evidence exchange process happens outside of the purview of the value adjustment board. Petitioners must participate in both of these processes, separately."
2. F.A.C. 12D-9.026(6)(d) proposed language: "Pages of the documents must be sequentially numbered if the clerk does not utilize any software in operating the value adjustment board and/or if the clerk's software does not number pages automatically."
3. F.A.C. 12D-9.026(8)(b)(3) proposed language: "For hearings using the telephone, the board must permit members of the public to request to attend, and must accommodate such requests by providing call in numbers." I would respectfully request that "or allowing the members of the public to be called" be removed from this rule.

Respectfully submitted,  
Holly Cosby

HOLLY E. COSBY  
LAW OFFICE OF HOLLY E. COSBY, P.A.  
602 CENTER ROAD  
FORT MYERS, FLORIDA 33907  
(239) 931-0006

This electronic message transmission and any associated files and/or attachments contains information from the Law Office of Holly E. Cosby, P.A. that is considered confidential or privileged. The information is intended solely for the recipient and use by any other party is not authorized. If you are not the intended recipient, be aware that any disclosure, copying, distribution or use of the contents of this information is prohibited. If you have received this electronic transmission in error, please permanently delete this information and notify me immediately. Additionally, however, Florida has a very broad Public Records Law. Most written communications to or from State and Local Officials regarding State or Local business are public records available to the public and media upon request. Your email communications may therefore be subject to public disclosure. Thank you.

**From:** [Tim Hart](#)  
**To:** [DORPTO](#)  
**Cc:** [Jeff Nelson](#); [Diane DeFronzo](#)  
**Subject:** Comments and feedback regarding hearing notice and petition forms  
**Date:** Thursday, November 20, 2025 11:03:05 AM

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Comments below

DR 481 Value Adjustment Board – Notice of hearing.

- The hearing notice should also include the following information
  - Owners' information from tax roll
  - Property – situs address as listed on tax roll. There is a place for this, however, its "or" not specifically required
  - Exchange evidence with the PAO, questions. Does Axia qualify under this, or do we need to submit twice? Once to PAO and once to Axia if county utilizes AXIA? Each county does things differently. This needs clarification.
- Page 2, The written request must for remote hearing
  - **This should only require parcel number.** Form says it must contain petition number and date of upcoming hearing. If we don't have a date of hearing but request all hearings to be remote, very difficult to comply if notices are received late and could have unintended consequences. Any notice providing the Petition number, petitioners name- meaning representative.

DR 486 Value Adjustment Board request for hearing

- Mailing address and parcel ID boxes are too large and take up more space than required.
- Remove physical address line. Parcel number is all that is needed to identify what is being petitioned.
- Move verbiage at bottom of page 1 onto page 2, then simplify page 2 and move to page 1.
- Licensed could be one line, if licensed add type and license number.
  - Remove : I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.
    - Above is not needed for this form, unnecessary

Thanks,

**Tim A. Hart**  
**Partner**

O: (954) 202.9696      Property Tax Reduction Services:  
M: (561) 386.8865      Appeals – Informal Settlements – Tax Projections  
[Thart@TaxFlorida.com](mailto:Thart@TaxFlorida.com)      Acquisition/Development Strategies



PROPERTY TAX ALLIANCE GROUP

EXCLUSIVE SERVICES FOR FLORIDA'S  
INSTITUTIONAL, CORPORATE, AND  
INVESTMENT PROPERTY OWNERS.

[LEARN MORE](#)

**From:** Tim Hart <[thart@taxflorida.com](mailto:thart@taxflorida.com)>

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

**To:** DORPTO <[DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com)>

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

**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

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,

Tim A. Hart

**Partner**

O: (954) 202.9696

Property Tax Reduction Services:

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Appeals – Informal Settlements – Tax Projections

[Thart@TaxFlorida.com](mailto:Thart@TaxFlorida.com)

Acquisition/Development Strategies



**From:** [Jon McGowan](#)  
**To:** [DORPTO](#)  
**Subject:** Comment on 12D-9.0020  
**Date:** Thursday, November 6, 2025 3:04:00 PM

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I am an attorney special magistrate in Duval County and Alachua County. I would like to submit the following comment relating to Rule 12D-9.0020. Specifically, the change relating to the exchange of evidence by the property appraiser found in 12D-9.020(1)(a) 2. "If the property appraiser does not provide the information to the petitioner within the time required, the hearing shall be rescheduled to allow the petitioner additional time to review the property appraiser's evidence." I have been provided multiple interpretations. One VAB attorney interpreted the language to allow for the Special Magistrate to waive the requirement, following the precedent of the previous language. My read is that the language is absolute. I also believe the language of 12D9.025(4)(c)2.

However, it is unclear what process must be used to exchange the evidence. Some counties use axia as the exclusive manner of evidence exchange, filing it with the VAB 15 days prior. Others allow the evidence exchange to occur outside the process, with it only being presented to the VAB at the time of the hearing.

I believe it would be helpful to either provide comments within the rules to address these matters or to issue an opinion that addresses them.

Thank you.

Regards,

Jon McGowan

Attorney at Law  
The McGowan Law Firm  
Jacksonville Beach, Florida, USA  
[www.FLBusiness.law](http://www.FLBusiness.law) | [LinkedIn](#)

Read my latest publications:

Forbes Contributor on Sustainability and ESG. Available at [Forbes](#).  
New York's Constitution: 1777 – Present (Book). Available on [Amazon](#).  
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**From:** [Mrs. Sheila Anderson](#)  
**To:** [DORPTO; Mark Hamilton; Steve Keller](#)  
**Cc:** [CFO Robert Tornillo](#)  
**Subject:** NOVEMBER 20th, 2025 Rule Making Document  
**Date:** Thursday, November 6, 2025 1:59:43 PM  
**Attachments:** [dor comments on november 20, 2025 vab workshop documents.doc](#)

---

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Please see the attached.

Sheila Anderson

TO: PTO  
Mark Hamilton, Esq.  
Stephen Keller, Esq.  
Robert Tornillo, Office of CFO

FROM: Sheila Anderson

DATE: November 6, 2025

REF: Comments for November 20, 2025 Public Hearing on Proposed Rules

The following, **in red**, are my comments.

**Purpose:** Add effective date to Section 194.011, F.S., as amended by section 7 of Chapter 2025-208, L.O.F., requires the property appraiser to provide evidence to a VAB petitioner at least 15 days before the hearing and removes the requirement that the petitioner must provide a written request to the property appraiser for their evidence. The purpose of the amendments to Rules 12D-9.001, 12D-9.020, and 12D-9.025, F.A.C., is to update the exchange of evidence process. Add the applicable penalties for non-compliance.

Section 194.032 as amended by section 10 of Chapter 2025-208, L.O.F., provides for availability of remote hearings using electronic equipment, and the taxpayer's right to be notified of such right to remote hearings using electronic equipment. The purpose of the amendments to Rule 12D-9.001, F.A.C., is to add to the list of taxpayer rights, the availability of remote hearings using electronic equipment, and the right to be notified of such right to remote hearings using electronic equipment. The amendment to Rule 12D-9.013 adds the provision for the VAB to ensure sufficiency of electronic equipment for remote hearings and for counties to opt out if their population is less than 75,000. The draft amendment to Rule 12D-9.014 incorporates, into the prehearing checklist, the provision for the VAB to ensure sufficiency of electronic equipment for remote hearings and for counties to opt out if their population is less than 75,000. The draft amendment to Rule 12D-9.019 incorporates into the notice of hearing, the provision for the VAB to ensure sufficiency of electronic equipment for remote hearings and for counties to opt out if their population is less than 75,000. The draft amendment to Rule 12D-9.026, F.A.C., incorporates criteria for VAB hearings requested and conducted by electronic media. Updates rule title to reflect new requirements. Add details about compliance with "public hearings" – how can any member of the public observe an electronic hearing, and what room accommodations are required to ensure an electronic hearing is actually "public". What are the legal and physical requirements to comply with "public" hearings.

Revised petition form language does not include BUT SHOULD the timetable for petitioner's receipt of property record card(s). In addition, what are the criteria for a complete property record card if a property is non-residential, income producing? There should at a minimum be a link or reference to where such information is posted. In addition, "confidential information redacted" - clarification is needed to specify what "confidential information redacted" actually means, or does not mean.

Excerpt from Part 4 - I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector. Again, "confidential information" needs to be defined. DOR attorneys have indicated verbally that terminology does NOT refer to "actual income" since the law requires assessments to be based upon "unencumbered fee simple" on the date of assessment which means on January 1<sup>st</sup> of any given calendar year. (See 12D-51.003 (2002), section 15, see also the draft revision, and Chapter 195 for the statute on uniformity.

SMA/d

**From:** Aaron Thalwitzer <[aaron@brevardlegal.com](mailto:aaron@brevardlegal.com)>  
**Sent:** Wednesday, November 5, 2025 12:30 PM  
**To:** Steve Keller <[Steve.Keller@floridarevenue.com](mailto:Steve.Keller@floridarevenue.com)>  
**Subject:** RE: VAB Attorneys

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Mr. Keller,

Good afternoon. I'm writing for the Palm Beach County VAB regarding the bulletin's requirement that VABs using telephonic appearances as the default option "post[] the list of scheduled hearings."

In speaking with the VAB clerk, there is no extant technical solution for this requirement, and the VAB lacks the staff resources needed to manually post and maintain an online list of all scheduled hearings. The VAB has no issue listing dates and times for hearings generally, but including the particulars for each individual hearing would be extremely burdensome. This burden is amplified by the limited time remaining before the effective date.

I have two questions:

1. What specific hearing information must VABs post online when they use telephonic appearances as the default option?
2. What is the underlying reason for requiring VABs using telephonic hearings as the default option to post a list of scheduled hearings, but not requiring the same for in-person or AV hearings?

Thank you for your time.



Aaron Thalwitzer, Esq.  
299 N. Orlando Ave.  
Cocoa Beach, FL 32931  
P. [321-799-4777](tel:321-799-4777)  
[Aaron@BrevardLegal.com](mailto:Aaron@BrevardLegal.com)

**From:** Steve Keller <[Steve.Keller@floridarevenue.com](mailto:Steve.Keller@floridarevenue.com)>  
**Sent:** Tuesday, November 4, 2025 6:07 PM  
**To:** [jeff@jeffcarterpa.com](mailto:jeff@jeffcarterpa.com); [sandersmplaw@yahoo.com](mailto:sandersmplaw@yahoo.com); Aaron Thalwitzer <[aaron@brevardlegal.com](mailto:aaron@brevardlegal.com)>; [rff@freedmanmcclosky.com](mailto:rff@freedmanmcclosky.com); [mselaw@gmail.com](mailto:mselaw@gmail.com); [esturges@gtslawfirm.com](mailto:esturges@gtslawfirm.com); [rhm@freedmanmcclosky.com](mailto:rhm@freedmanmcclosky.com); [kosanlaw@gmail.com](mailto:kosanlaw@gmail.com); [yablawyer@outlook.com](mailto:yablawyer@outlook.com); [moyle@moylelaw.com](mailto:moyle@moylelaw.com); [ccollins@brewerpa.com](mailto:ccollins@brewerpa.com); [alj@rkkattorneys.com](mailto:alj@rkkattorneys.com); [suzanne@whibbslaw.com](mailto:suzanne@whibbslaw.com); [rmperry@rmperrylaw.com](mailto:rmperry@rmperrylaw.com); [rchesnut@chesnutlawfl.com](mailto:rchesnut@chesnutlawfl.com); [lb@websterandbaptiste.com](mailto:lb@websterandbaptiste.com); [rwstevens\\_1@yahoo.com](mailto:rwstevens_1@yahoo.com); [rbc@rkkattorneys.com](mailto:rbc@rkkattorneys.com); [mikedisler@yahoo.com](mailto:mikedisler@yahoo.com); [rinky@parwanilaw.com](mailto:rinky@parwanilaw.com); [michelle@napierrrollinlaw.com](mailto:michelle@napierrrollinlaw.com); [traviswalker@traviswalkerlaw.com](mailto:traviswalker@traviswalkerlaw.com); [hclawgroup@gmail.com](mailto:hclawgroup@gmail.com); [adam.morrison@suwanneelawyers.com](mailto:adam.morrison@suwanneelawyers.com); [bob@hoonhoutlaw.com](mailto:bob@hoonhoutlaw.com); [tom@ocalalawfirm.com](mailto:tom@ocalalawfirm.com);

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[jgsanchez@bellsouth.net](mailto:jgsanchez@bellsouth.net); [cassie@cottongates.com](mailto:cassie@cottongates.com); [service@bedsolelaw.com](mailto:service@bedsolelaw.com); [dsaba@ljslawfirm.com](mailto:dsaba@ljslawfirm.com);  
[sedwards@edwards-lawfirm.com](mailto:sedwards@edwards-lawfirm.com); [marc@jmarcjonespa.com](mailto:marc@jmarcjonespa.com); [joseph.davis@jhdllaw.com](mailto:joseph.davis@jhdllaw.com);  
[sally@sirobertslaw.com](mailto:sally@sirobertslaw.com); [tjk@rkkattorneys.com](mailto:tjk@rkkattorneys.com); [hbb@rkkattorneys.com](mailto:hbb@rkkattorneys.com); [id@boydlaw.net](mailto:id@boydlaw.net)

**Subject:** VAB Attorneys

VAB Attorneys:

The Department issued a bulletin today setting forth the current status of the implementing rules for the required provision for Electronic Appearances at the Value Adjustment Board, that will be in effect January 1, 2026 under chapter 2025-208 section 10, Laws of Florida.

The Department is interested in assisting VABs to transition to the chapter law's requirements and is providing this information as early as possible to enable VAB's to evaluate the options, technology and procedures under the chapter law and to prepare as needed.

Pasted below is the questionnaire that is in the attached bulletin. You may enter your responses in this email and forward it to the [VAB@floridarevenue.com](mailto:VAB@floridarevenue.com) address below. Thank you for your help.

Sincerely,

Steve Keller

Stephen J. Keller  
Chief Legal Counsel  
Property Tax Litigation and  
Value Adjustment Board Oversight  
[850 617 8347](tel:8506178347)

email encryption status [unsecure]; signifies: not encrypted

***Questionnaire:***

In an effort to gather additional information for the draft rule amendments, the Department requests your response to the below questions by November 18, 2025. Please send your response by email to [VAB@floridarevenue.com](mailto:VAB@floridarevenue.com).

**Questions:**

1. What is the technology your VAB is considering: Zoom, Webex, Teams, telephone, etc.?

2. Has your county offered telephonic hearings previously?

3. If your county is considering audio visual technology such as Zoom, Webex, Teams, what are any problems issues or concerns with this technology? Please feel free to comment.

---

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Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.

---

**From:** [Millares, Rafael \(COC\)](#)  
**To:** [DORPTO](#)  
**Cc:** [Austin, Scott \(COC\)](#)  
**Subject:** Comments Regarding F.A.C. Proposed Rules 12D-9.026  
**Date:** **Friday, October 24, 2025 6:07:40 PM**  
**Attachments:**  
[imag](#)  
[e001.png](#)  
[image002](#)  
[.png](#)  
[Comments on Proposed Rule 12D-9.026.pdf](#)

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Dear DOR,

Humbly and respectfully, my comments regarding F.A.C. Proposed Rule 12D-9.026 are as follows:

1. The words “remote” or “remotely” do not appear in the relevant F.S. Section 194.032 and therefore should not be used in the above-listed proposed rule. The Florida legislature was clear about its intent to provide petitioners with a variety of methods to appear at VAB hearings, by amending F.S. 194.032. They used specific words that are clear and succinct. The DOR should use these exact words in the above-listed proposed rules to avoid potentially exceeding their statutory/delegated rule-making authority.
2. Please see attached for my other

comments. Thank you.

Rafael E. Millares Esq.

Legal Counsel

Miami-Dade County Value Adjustment

Board 111 NW 1st Street

Room 1720

Miami, FL 33128

Office (305) 375-5641

Direct (305) 375-1187

Fax (305) 375-5274

[rafaelm@miamidadegov](mailto:rafaelm@miamidadegov)

The Miami-Dade County Value Adjustment Board (hereinafter “VAB”) is a quasi-judicial Florida State administrative entity that is separate and apart from the Miami-Dade County Property Appraiser’s Office (“PAO”).

I represent the VAB as legal counsel. I do not represent petitioners/taxpayers before the VAB. While I always try to be helpful to petitioners/taxpayers, nothing in this E-mail should be construed as legal advice. If you feel that you need legal advice, you should seek that advice from your own legal counsel or from your own study of Florida law.

I am not the “trier of fact” in any VAB case.

Florida has a very broad public records law. Most written communications to or from state and local officials regarding state or local business are considered public records available to the public and the media, upon request. Your email communications may therefore be subject to public disclosure.

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**From:** DORPTO <[DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com)>

**Sent:** Wednesday, October 22, 2025 1:30 PM

**To:** Millares, Rafael (COC) <[Rafael.Millares@miamidadeclerk.gov](mailto:Rafael.Millares@miamidadeclerk.gov)>

**Subject:** FW: Florida Department of Revenue Proposed Rules – Public Workshop October 15 for 2025 Legislation Mr. Millares,

Thank you for your email to the Department of Revenue, Property Tax Oversight Program, regarding the deadline for submitting comments for the 2025 Legislation rule package.

The deadline to submit public input for this rule package from interested parties is October 24, 2025. Please send comments and input to [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com). On the Proposed Rule webpage, under the Property Tax Proposed Rules, the 2025 Legislative Changes ([Chapter 12D-9 and Forms](#)) section contains the amended rules and forms with coded language showing the changes. The underlined language is new, and the stricken language will be removed.

Thank you.

**Anthony Jackson, Jr.**

*Senior Tax Specialist*

Property Tax Oversight

Florida Department of

Revenue (850) 617-8878

[Anthony.Jackson@floridarevenue.com](mailto:Anthony.Jackson@floridarevenue.com)

---

**From:** Millares, Rafael (COC) <[Rafael.Millares@miamidadeclerk.gov](mailto:Rafael.Millares@miamidadeclerk.gov)>

**Sent:** Tuesday, October 21, 2025 5:52 PM

**To:** DORPTO <[DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com)>

**Subject:** RE: Florida Department of Revenue Proposed Rules – Public Workshop October 15 for 2025 Legislation

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Dear DOR,

I hope you are well.

What is the deadline for submitting comments regarding these proposed forms and rule changes? Thank you

Rafael E. Millares Esq.

Legal Counsel

Miami-Dade County Value Adjustment

Board 111 NW 1st Street

Room 1720

Miami, FL 33128

Office (305) 375-5641

Direct (305) 375-1187

Fax (305) 375-5274

[rafaelm@miamidade.gov](mailto:rafaelm@miamidade.gov)

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I represent the VAB as legal counsel. I do not represent petitioners/taxpayers before the VAB. While I always try to be helpful to petitioners/taxpayers, nothing in this E-mail should be construed as legal advice. If you feel that you need legal advice, you should seek that advice from your own legal counsel or from your own study of Florida law.

I am not the "trier of fact" in any VAB case.

Florida has a very broad public records law. Most written communications to or from state and local officials regarding state or local business are considered public records available to the public and the media, upon request. Your email communications may therefore be subject to public disclosure.

**From:** OASYS ePortal Notifications <[pto-apps-no-reply@floridarevenue.com](mailto:pto-apps-no-reply@floridarevenue.com)>

**Sent:** Friday, October 3, 2025 11:40 AM

**To:** Millares, Rafael (COC) <[rafaelm@miamidade.gov](mailto:rafaelm@miamidade.gov)>

**Subject:** Florida Department of Revenue Proposed Rules – Public Workshop October 15 for 2025 Legislation

To: Property Appraisers, Tax Collectors, Clerks of the Court, Value Adjustment Boards,

and Interested Parties From: Florida Department of Revenue, Property Tax Oversight

Date: October 3, 2025

Re: Florida Department of Revenue Proposed Rules – Public Workshop October 15 for 2025 Legislation

The Department of Revenue has added to its website for [Proposed Rules](#) an announcement for a Rule Development Workshop to be held, at 11:00 a.m. on October 15, 2025, in Room 1220 Building 2, 2450 Shumard Oak Boulevard in Tallahassee for the following rule sections and forms:

**PROPERTY TAX RULES**

12D-9.001, F.A.C. Taxpayer Rights in Value Adjustment

Board Proceedings 12D-9.013, F.A.C. Organizational Meeting of the Value Adjustment Board 12D-9.014, F.A.C. Prehearing Checklist

12D-9.015, F.A.C. Petition; Form and Filing Fee

12D-9.019, F.A.C. Scheduling and Notice of

a Hearing 12D-9.020, F.A.C. Exchange of

Evidence

12D-9.025, F.A.C. Procedures for Conducting a Hearing; Presentation of Evidence;

Testimony of Witnesses 12D-9.026, F.A.C. Procedures for Requesting and Conducting

a Hearing by Electronic Media

12D-16.002, F.A.C. Index to

**Forms Forms:**

DR-481, Value Adjustment Board – Notice of Hearing

DR-481REM, Value Adjustment Board – Notice of

Remote Hearing DR-486, Petition to The Value

Adjustment Board – Request for Hearing

DR-486PORT, Petition to The Value Adjustment Board – Transfer of Homestead Assessment

Difference – Request for Hearing DR-403EB, The 20XX Ad Valorem Assessment Rolls Exemption

Breakdown of \_\_\_\_\_ County, Florida

DR-403V, The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll Value Data

DR-489EB, The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of

\_\_\_\_\_ County,

Florida DR-489V, The 20XX Preliminary Recapitulation of the Ad Valorem

Assessment Roll, Value Data

DR-504AFH, Ad Valorem Tax Exemption and Return for Multifamily Project and

Affordable Housing Property DR-501, Original Application for Homestead and Related

Tax Exemption

On the Proposed Rule webpage, under the [Property Tax Proposed Rules](#), 2025 Legislative Changes section contains amended rules and forms with coded language showing the changes. The underlined language is new, and the stricken language will be removed. Please review the amended draft rules and forms.

The purpose of the public rule workshop is to provide an opportunity for interested parties to discuss comments on the draft rules and forms. These drafts are posted to the Department's Proposed Rule webpage for review. If

you would like to submit comments on the drafts, you can submit them to our general email [DORPTO@FloridaRevenue.com](mailto:DORPTO@FloridaRevenue.com). The workshop does not provide training or direction on the draft rules or forms since they are still being developed through the rule promulgation process. The workshop will be held at 11:00 a.m. on October 15, 2025, in Room 1220 Building 2, 2450 Shumard Oak Boulevard in Tallahassee and via electronically via webinar. You can attend the workshop virtually. You must register before the meeting at <https://attendee.gotowebinar.com/register/3502794906726949463>. You can submit comments on the posted draft rules and forms by email. Send an email to [DORPTO@FloridaRevenue.com](mailto:DORPTO@FloridaRevenue.com).

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(g) No change.

(5) No change.

(6)(a) through (b) No change.

(c) In a petition to decrease the just value, the board or special magistrate may not revise the value above the property appraiser's presented value. In a petition to decrease the just value, the following limitations shall apply if the property appraiser seeks to present additional evidence that was unexpectedly discovered and that would increase the assessment.

1. through 6. No change.

(d) In a petition to increase the just value, the property appraiser may provide an increased just value to the petitioner before the hearing or at the hearing. In such case, if the petitioner agrees with the property appraiser's increased just value, the petitioner may settle or withdraw the petition. If the petitioner does not agree with the property appraiser's increased just value, the hearing shall not be canceled on that ground. This provision applies only in petitions to increase the just value. In a petition to increase the just value, the board or special magistrate may not revise the value below the property appraiser's presented value.

(7) through (10) No change.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.092, 194.011, 194.032, 194.034, 194.035 FS. History—New 3-30-10, Amended 6-14-16, 9-19-17, 8-17-21, 11-26-23, \_\_\_\_\_.*

**12D-9.026 Procedures for Requesting and Conducting a Hearing by Electronic Media.**

(1) This rule sets forth additional criteria for hearings to those found in Rules 12D-9.024 and 12D-9.025, F.A.C. Hearings conducted by electronic media shall occur ~~only~~ under the conditions

set forth in this rule section. The board must reasonably accommodate parties that have hardship or lack necessary equipment or ability to access equipment.

(a) ~~The board must approve and have available the necessary equipment and procedures.~~

(b) ~~The special magistrate, if one is used, must agree in each case to the electronic hearing.~~

(c) ~~The board must reasonably accommodate parties that have hardship or lack necessary equipment or ability to access equipment.~~ (The board must provide a physical location at which a party may appear, if requested.)

*Why are you deleting this sentence? If a petitioner wants to appear physically, do they not have the right to do so?*

(2) A petitioner may request to appear at a hearing using electronic or other communication equipment by submitting a written request at least 10 calendar days before the date of the hearing. For any hearing conducted by electronic media, the board shall ensure that all equipment is adequate and functional for allowing clear communication among the participants and for creating the hearing records required by law. The board procedures shall specify the time period within which a party must request to appear at a hearing by electronic media.

(a) The written request must:

*NOTE: Not all VABs offer in-person hearings as their default. Please contact your local County VAB to inquire and request a specific type and form of VAB hearing.*

1. Contain petition number and date of upcoming hearing.

2. Contain petitioner's name.

3. Be sent to the value adjustment board email address listed on Form DR-481 that notices

this hearing.

*It may be in-person, electronic or via other communication equipment*

4. Contain an email address for response and follow up by the clerk.

(b) To calculate the ten (10) days, the petitioner must use calendar days and not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the ten (10) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of

the next previous day that is neither a Saturday, Sunday, or legal holiday.

(c) The clerk must ensure that all parties are notified of such written request.

(d) If a request is received in any county in which the board has opted out of providing hearings using electronic communication equipment, the clerk shall promptly notify any petitioner requesting a hearing using electronic or other communication equipment of such opt out.

(3) A hearing must be noticed by the clerk sending a Value Adjustment Board - Notice of Remote Hearing (Form DR-481REM, incorporated by reference in Rule 12D-16.002, F.A.C.).

Consistent with board equipment and procedures:

(a) The notice must read: Any party may request to appear at a hearing before a board or special magistrate, using telephonic or other electronic media. If the board or special magistrate allows a party to appear by telephone, all members of the board in the hearing or the special magistrate must be physically present in the hearing room. Unless required by other provisions of state or federal law, the board clerk need not comply with such a request if such telephonic or electronic media are not reasonably available.

*Note: we should mirror the language contained in F.S. 194.032*  
Your hearing will be conducted using electronic or other communication equipment  
~~Your hearing has been configured for remote access using electronic~~

communication equipment. You will be attending remotely.  
You will appear at the hearing using electronic or other communication

(b) The notice must: The parties must also all agree on the methods for swearing witnesses, presenting evidence, and placing testimony on the record. Such methods must comply with the provisions of this rule chapter. The agreement of the parties must include which parties must appear by telephonic or other electronic media, and which parties will be present in the hearing room.

1. Contain the petition number;

2. Contain the petitioner's name;

3. Contain the hearing date and time;

4. Identify the specific form of communication technology to be used and provide instructions for access to the communication technology in the body of the notice with meeting codes, passwords and other access information;

*phone numbers,*

5. Contain a statement that the petitioner must upload evidence no later than 9:00 AM the workday before the hearing date;

*Non-holiday*

6. Contain the evidence upload email address or weblink;

7. Contain the clerk's telephone number;

8. Contain the clerk's email;

9. Contain the clerk's or deputy's name and signature;

10. Any information necessary to comply with federal or state disability or accessibility acts.

(4) The board must have available the necessary equipment and procedures for using the equipment in hearings.

(a) "Electronic or other communication equipment" means:

1. Technology in compliance with applicable law which enables real-time, two-way communication using electronic means in which participants are able to see, hear, and communicate with one another; or

2. telephone; or

3. a combination thereof.

(b) The board must provide electronic or other communication equipment, to allow petitioners to appear ~~remotely~~ at hearings, that is adequate and functional for clear communication among participants and for creating hearing records required by law, and that petitioners can submit and transmit evidence to the board in a format that can be processed.

*using electronic or other communication equipment*

viewed, printed, and archived.

(c) Petitioners requesting remote hearings must ensure they have the necessary connectivity and equipment.

(5)(a) Hearing procedures must include applicable procedures in Rules 12D-9.024 and 12D-9.025, F.A.C.

*using electronic or other communication equipment*

(b) If the board or special magistrate allows a party to appear remotely, all members of the board in the hearing or the special magistrate must be physically present in the hearing room.

(6)(a) Evidence, including rebuttal evidence must be uploaded and received no later than 9:00 a.m. on the workday before the hearing date. If a hearing is on Monday, then evidence must be uploaded by 9:00 a.m. on the previous Friday.

(b) The petitioner must submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived. The documents must be in portable document format (".pdf").

(c) The documents must have a cover page which includes:

1. Parcel or folio number(s);
2. Petitioner name;
3. Which party is submitting the documents;
4. Telephone number;
5. Witnesses' names and telephone numbers if they are not at petitioner's telephone number.

(d) Pages of the documents must be sequentially numbered if the clerk's software does not number pages automatically.

(e) The process of uploading the documents into the value adjustment board's computer system described in this subsection is a separate process from the evidence exchange between a

petitioner and the property appraiser described in Rule 12D-9.020, F.A.C. The evidence exchange process happens outside of the purview of the value adjustment board. Petitioners must participate in both of these processes, separately.

(7) Witnesses must be available.

(a) The petitioner is responsible for ensuring all witnesses called by petitioner are available, have the necessary electronic or other communication equipment, and have copies of documents necessary to their testimony.

~~(b) Procedures for swearing in witnesses must be as provided by law.~~

~~(c) The petitioner must ensure witnesses have the appropriate form of identification available, to allow for the virtual swearing in of the witness.~~

(d) Witness information for witnesses that will not be at petitioner's location must be included on the cover page to the documents as specified in paragraph (6)(c).

~~(8)(4) Such hearings must be open to the public either by providing the ability for interested members of the public to join the hearing electronically or to monitor the hearing at the location of the board or special magistrate.~~

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 194.011, 194.032, 194.034, 195.035, 195.022, 195.084 FS. History—New 3-30-10, Amended

*Please eliminate these + replace w/ statutory language of FS. 194.032*

*Namely, "The Board must establish a uniform method [lowercase] for swearing witnesses"*

**From:** [Millares, Rafael \(COC\)](#)  
**To:** [DORPTO](#)  
**Cc:** [Austin, Scott \(COC\)](#)  
**Subject:** Comments Regarding F.A.C. Proposed Rules 12D-9.001, 12D-9.013, 12D-9.014, 12D-9.019 & 12D-9.025  
**Date:** Friday, October 24, 2025 4:46:00 PM  
**Attachments:** [image001.png](#)  
[image003.png](#)

**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear DOR,

Humbly and respectfully, my comments regarding F.A.C. Proposed Rules 12D-9.001, 12D-9.013, 12D-9.014, 12D-9.019 & 12D-9.025 are as follows:

The words “remote” or “remotely” do not appear in the relevant F.S. Section 194.032 and therefore should not be used in any of the above-listed proposed rules. The Florida legislature was clear about its intent to provide petitioners with a variety of methods to appear at VAB hearings, by amending F.S. 194.032. They used specific words that are clear and succinct. The DOR should use these exact words in the above-listed proposed rules to avoid potentially exceeding their statutory/delegated rule-making authority.

Thank you.

Rafael E. Millares Esq.

Legal Counsel  
Miami-Dade County Value Adjustment Board  
111 NW 1st Street  
Room 1720  
Miami, FL 33128  
Office (305) 375-5641  
Direct (305) 375-1187  
Fax (305) 375-5274

[rafaelm@miamidade.gov](mailto:rafaelm@miamidade.gov)

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I am not the “trier of fact” in any VAB case.

Florida has a very broad public records law. Most written communications to or from state and local officials regarding state or local business are considered public records available to the public and the media, upon request. Your email communications may therefore be subject to public disclosure.

---

**From:** DORPTO

**Sent:** Wednesday, October 22, 2025 1:30 PM

**To:** Millares, Rafael (COC)

**Subject:** FW: Florida Department of Revenue Proposed Rules – Public Workshop October 15 for 2025 Legislation

Mr. Millares,

Thank you for your email to the Department of Revenue, Property Tax Oversight Program, regarding the deadline for submitting comments for the 2025 Legislation rule package.

The deadline to submit public input for this rule package from interested parties is October 24, 2025. Please send comments and input to [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com). On the Proposed Rule webpage, under the Property Tax Proposed Rules, the 2025 Legislative Changes ([Chapter 12D-9 and Forms](#)) section contains the amended rules and forms with coded language showing the changes. The underlined language is new, and the stricken language will be removed.

Thank you.

**Anthony Jackson, Jr.**

*Senior Tax Specialist*

Property Tax Oversight

Florida Department of Revenue

(850) 617-8878

[Anthony.Jackson@floridarevenue.com](mailto:Anthony.Jackson@floridarevenue.com)

---

**From:** Millares, Rafael (COC) <[Rafael.Millares@miamidadeclerk.gov](mailto:Rafael.Millares@miamidadeclerk.gov)>

**Sent:** Tuesday, October 21, 2025 5:52 PM

**To:** DORPTO <[DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com)>

**Subject:** RE: Florida Department of Revenue Proposed Rules – Public Workshop October 15 for 2025 Legislation

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Dear DOR,

I hope you are well.

What is the deadline for submitting comments regarding these proposed forms and rule changes?

Thank you

Rafael E. Millares Esq.

Legal Counsel  
Miami-Dade County Value Adjustment Board  
111 NW 1st Street  
Room 1720  
Miami, FL 33128  
Office (305) 375-5641  
Direct (305) 375-1187  
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**From:** OASYS ePortal Notifications <[pto-apps-no-reply@floridarevenue.com](mailto:pto-apps-no-reply@floridarevenue.com)>

**Sent:** Friday, October 3, 2025 11:40 AM

**To:** Millares, Rafael (COC) <[rafaelm@miamidade.gov](mailto:rafaelm@miamidade.gov)>

**Subject:** Florida Department of Revenue Proposed Rules – Public Workshop October 15 for 2025 Legislation

To: Property Appraisers, Tax Collectors, Clerks of the Court, Value Adjustment Boards, and Interested Parties

From: Florida Department of Revenue, Property Tax Oversight

Date: October 3, 2025

Re: Florida Department of Revenue Proposed Rules – Public Workshop October 15 for 2025 Legislation

The Department of Revenue has added to its website for [Proposed Rules](#) an announcement for a Rule Development Workshop to be held, at 11:00 a.m. on October 15, 2025, in Room 1220 Building 2, 2450 Shumard Oak Boulevard in Tallahassee for the following rule sections and forms:

**PROPERTY TAX RULES**

- 12D-9.001, F.A.C. Taxpayer Rights in Value Adjustment Board Proceedings
- 12D-9.013, F.A.C. Organizational Meeting of the Value Adjustment Board
- 12D-9.014, F.A.C. Prehearing Checklist
- 12D-9.015, F.A.C. Petition; Form and Filing Fee
- 12D-9.019, F.A.C. Scheduling and Notice of a Hearing
- 12D-9.020, F.A.C. Exchange of Evidence
- 12D-9.025, F.A.C. Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses
- 12D-9.026, F.A.C. Procedures for Requesting and Conducting a Hearing by Electronic Media
- 12D-16.002, F.A.C. Index to Forms

**Forms:**

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- DR-489EB, The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of \_\_\_\_ County, Florida
- DR-489V, The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data
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- DR-501, Original Application for Homestead and Related Tax Exemption

On the Proposed Rule webpage, under the [Property Tax Proposed Rules](#), 2025 Legislative Changes section contains amended rules and forms with coded language showing the changes. The underlined language is new, and the stricken language will be removed. Please review the amended draft rules and forms.

The purpose of the public rule workshop is to provide an opportunity for interested parties to discuss comments on the draft rules and forms. These drafts are posted to the Department's Proposed Rule webpage for review. If you would like to submit comments on the drafts, you can submit them to our general email [DORPTO@FloridaRevenue.com](mailto:DORPTO@FloridaRevenue.com). The workshop does not provide training or direction on the draft rules or forms since they are still being developed through the rule promulgation process.

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You can submit comments on the posted draft rules and forms by email. Send an email to [DORPTO@FloridaRevenue.com](mailto:DORPTO@FloridaRevenue.com).

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**NOTIFICATION TO RECIPIENTS:** The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

Cautions on corresponding with Revenue by email: Under Florida law, emails received by a state agency are public records. Both the message and the email address it was sent from (excepting any information that is exempt from disclosure under state law) may be released in response to a public records request.

Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.

---

**From:** [Millares, Rafael \(COC\)](#)  
**To:** [DORPTO](#)  
**Cc:** [Austin, Scott \(COC\)](#)  
**Subject:** Comments on Proposed Form DR-481REM  
**Date:** Friday, October 24, 2025 3:43:13 PM  
**Attachments:** [image001.png](#)  
[image003.png](#)  
[Comments On Proposed Form DR-481REM.pdf](#)

**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear DOR,  
Please see my comments regarding proposed form DR-481REM.  
Thank you.  
Rafael E. Millares Esq.  
Legal Counsel  
Miami-Dade County Value Adjustment Board  
111 NW 1st Street  
Room 1720  
Miami, FL 33128  
Office (305) 375-5641  
Direct (305) 375-1187  
Fax (305) 375-5274  
[rafaelm@miamidade.gov](mailto:rafaelm@miamidade.gov)

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**From:** DORPTO  
**Sent:** Wednesday, October 22, 2025 1:30 PM  
**To:** Millares, Rafael (COC)  
**Subject:** FW: Florida Department of Revenue Proposed Rules – Public Workshop October 15 for 2025 Legislation  
Mr. Millares,

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The deadline to submit public input for this rule package from interested parties is October 24, 2025. Please send comments and input to [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com). On the Proposed Rule webpage, under the Property Tax Proposed Rules, the 2025 Legislative Changes ([Chapter 12D-9 and Forms](#)) section contains the amended rules and forms with coded language showing the changes. The underlined language is new, and the stricken language will be removed.  
Thank you.

**Anthony Jackson, Jr.**  
*Senior Tax Specialist*  
Property Tax Oversight  
Florida Department of Revenue  
(850) 617-8878  
[Anthony.Jackson@floridarevenue.com](mailto:Anthony.Jackson@floridarevenue.com)

---

**From:** Millares, Rafael (COC) <[Rafael.Millares@miamidadeclerk.gov](mailto:Rafael.Millares@miamidadeclerk.gov)>  
**Sent:** Tuesday, October 21, 2025 5:52 PM  
**To:** DORPTO <[DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com)>  
**Subject:** RE: Florida Department of Revenue Proposed Rules – Public Workshop October 15 for 2025 Legislation

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Dear DOR,  
I hope you are well.  
What is the deadline for submitting comments regarding these proposed forms and rule changes?  
Thank you  
Rafael E. Millares Esq.  
Legal Counsel  
Miami-Dade County Value Adjustment Board  
111 NW 1st Street  
Room 1720  
Miami, FL 33128  
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Note: The words "remote" and "remotely" do not appear in F.S. 194.032  
 Therefore the DOR should not use them in this form, nor in the relevant

whenever possible, please quote the relevant statute.



**VALUE ADJUSTMENT BOARD**  
**NOTICE OF REMOTE HEARING**

Section 194.032, Florida Statutes

Rule DR-481REM  
 N. \_\_\_\_\_  
 Rule 12D-16.002  
 F.A.C.  
 Eff. \_\_\_\_\_

County _____	Petition # _____	VAB Contact _____
--------------	------------------	-------------------

VAB Clerk Phone: _____	VAB Clerk Email: _____
------------------------	------------------------

Your hearing <sup>will be conducted</sup> has been configured for remote access using electronic communication equipment. <sup>or other</sup>  
 You will be ~~attending the hearing remotely.~~  
<sup>appear at the hearing using electronic or other communication</sup>

**Remote Hearing information for the Petitioner:**

Petitioner name _____	Petition number _____
Hearing date and time _____	
Instructions to Petitioner _____	
<p>[Clerk will identify the specific form of communication technology to be used and provide instructions for access to the communication technology in the body of the notice with meeting codes, passwords, and other access information.]</p> <p><sup>phone numbers</sup></p>	

**Instructions for Petitioner to submit evidence to the VAB:**

Upload evidence no later than 9:00 am the workday before the hearing date.

Email address or weblink to upload evidence: _____	<sup>non-holiday</sup>
Clerk or Deputy name _____	
_____ Signature, clerk or deputy clerk	_____ Date

If you need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. Pursuant to the Americans with Disabilities Act, any person requiring special accommodations is asked to advise the value adjustment board by contacting: \_\_\_\_\_ . If you are hearing or speech impaired, please contact the board using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

**From:** [Millares, Rafael \(COC\)](#)  
**To:** [DORPTO](#)  
**Cc:** [Austin, Scott \(COC\)](#)  
**Subject:** Comments on Proposed Form DR-481  
**Date:** Friday, October 24, 2025 3:41:58 PM  
**Attachments:** [image001.png](#)  
[image003.png](#)  
[Comments On Proposed Form DR-481.pdf](#)

**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear DOR,  
Please see my comments regarding proposed form DR-481.  
Thank you.  
Rafael E. Millares Esq.  
Legal Counsel  
Miami-Dade County Value Adjustment Board  
111 NW 1st Street  
Room 1720  
Miami, FL 33128  
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**Sent:** Friday, October 3, 2025 11:40 AM

**To:** Millares, Rafael (COC) <[rafaelm@miamidade.gov](mailto:rafaelm@miamidade.gov)>

**Subject:** Florida Department of Revenue Proposed Rules – Public Workshop October 15 for 2025 Legislation

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From: Florida Department of Revenue, Property Tax Oversight

Date: October 3, 2025

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- DR-489EB, The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of \_\_\_\_ County, Florida
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- DR-504AFH, Ad Valorem Tax Exemption and Return for Multifamily Project and Affordable Housing Property
- DR-501, Original Application for Homestead and Related Tax Exemption

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---



**VALUE ADJUSTMENT BOARD  
 NOTICE OF HEARING**  
 Section 194.032, Florida Statutes

County		Petition #		Petition type	
Petitioner name			VAB contact		
Address		Address			
Parcel number, account number, or legal address		Phone			
		Email			

- A hearing has been scheduled for
- your petition
  - the continuation of your hearing after remand
  - other \_\_\_\_\_

**YOUR HEARING INFORMATION**

Hearing date		Hearing address and room
Time (if block of time, beginning and end times)		
Time reserved	<i>if you are attending your hearing in person</i>	

Bring \_\_\_\_\_ copies of your evidence, in addition to what you have provided to the property appraiser. Evidence becomes part of the record and will not be returned.  
 Please arrive 15 minutes before the scheduled hearing time or start of block of time with any witnesses. If you or your witnesses are unable to attend, or you need help finding the hearing room, contact the VAB clerk as soon as possible.

You have the right to reschedule your hearing one time for good cause as defined in section 194.032(2)(a), F.S. As defined in that section, "good cause" means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing.  
YOU MUST EXCHANGE EVIDENCE WITH THE PROPERTY APPRAISER AT LEAST 15 DAYS BEFORE THE HEARING. You have the right to exchange evidence with the property appraiser. To initiate the exchange, you You must submit your evidence directly to the property appraiser, at least 15 days before the hearing and make a written request for the property appraiser's evidence. If you want to participate in the evidence exchange, your Your evidence is due by \_\_\_\_\_ at \_\_\_\_\_. At the hearing, you have the right to have witnesses sworn.

\_\_\_\_\_  
 Signature, deputy clerk \_\_\_\_\_  
 Date

For a list of potential magistrates	Phone	Web
For a copy of the value adjustment board uniform rules of procedure	Phone	Web

If you ~~are disabled and~~ need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. ~~If you are hearing or voice impaired, call \_\_\_\_\_.~~ Pursuant to the Americans with Disabilities Act, any person requiring special accommodations is asked to advise the value adjustment board by contacting: \_\_\_\_\_. If you are hearing or speech impaired, please contact the board using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

Note: The words "remote" and "remotely" do not appear in FS 194.032  
Therefore The DOR should not use them below in this form,  
nor in proposed Rule 12D-9.001(2)(i) / The relevant Rule,  
whenever possible, please quote the statute 194.032

**Hearings Remotely Using Electronic or Other Communication Equipment**

Rule 12D-9.001(2)(i), Florida Administrative Code provides "You have the right to appear at <sup>The</sup> a hearing remotely using electronic or other communication equipment upon written request at least 10 calendar days before the date of the hearing, in any county having a population of 75,000 or more, and in any county having a population of less than 75,000 that has not opted out as provided by law..."

To calculate the ten (10) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the ten (10) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

**County Opt Out Status**

A checkmark in this box signifies this county has opted out of participating in remote hearings using electronic or other communication equipment.

**Where to Send Request for Remote Hearing**

If this is a participating county, send your request to this email address: \_\_\_\_\_

Note

Not all counties VABs offer in-person hearings as the "default". Their default might be to conduct VAB hearings using electronic or other communication equipment. Please contact your county VAB to request the type of VAB hearing you desire. \_\_\_\_\_ (in-person, electronic or other communication equipment)

**From:** [Daniel Wolfe](#)  
**To:** [DORPTO](#)  
**Cc:** [Julie Schwartz](#)  
**Subject:** PTO Public Rule Development Workshop - October 15 (2025 Legislation)  
**Date:** Friday, October 24, 2025 1:28:21 PM  
**Attachments:** [RVMR Final Comments and Edits to Proposed Rules.pdf](#)

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**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hello,

Thank you for the opportunity to provide comments to the proposed rule changes to the Florida Administrative Code and relevant DR forms. Please see attached our comments and edits that we respectfully request be reviewed and considered in connection with these proposed changes.

Best regards,

**Daniel Wolfe, Esq.**



RENNERT VOGEL  
MANDLER & RODRIGUEZ, P.A.  
ATTORNEYS AT LAW

100 SE 2nd Street, 29th Floor | Miami, FL 33131

305-577-4176 Direct | [dwolfe@rvmlaw.com](mailto:dwolfe@rvmlaw.com)

Miami | Boca Raton

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[www.aptcnet.com](http://www.aptcnet.com)



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ATTORNEYS AT LAW

Dan Wolfe, Esq.  
Direct Line 305.577.4176  
E-mail [dwolfe@rvmdlaw.com](mailto:dwolfe@rvmdlaw.com)

October 23, 2025

**Via Email: [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com)**

Re: PTO Public Rule Development Workshop -October 15 (2025 Legislation)

To whom it may concern:

Thank you for the opportunity to provide comments to the proposed rule changes to the Florida Administrative Code. Enclosed herein, please find a marked-up version of the proposed changes to Rules 12D-9.020, 12-9.025, 12D-9.026, DR-481, DR-486, and DR-504AFH containing our edits. The purpose of this cover letter is to provide the necessary context, rationale, and commentary for the majority of our edits.

The stated purpose of the amendments to Rules 12D-9.001, 12D-9.020, and 12D-9.025, F.A.C., is to update the exchange of evidence process in light of the legislative change to Section 194.011, F.S., which now requires the property appraiser to provide evidence to a VAB petitioner at least 15 days before the hearing and removes the requirement that the petitioner must provide a written request to the property appraiser for their evidence. Importantly, the legislative change to Section 194.011, F.S. focused entirely on the property appraiser's obligations without implicating or referencing the petitioner's obligations in any material way. Therefore, the Department of Revenue should not impose additional obligations on petitioner or limit petitioner's rights via administrative code amendments as such were not dictated by the statutory changes to Section 194.011. Unfortunately, the proposed rule changes unequivocally impose additional obligations on petitioners and limit their rights as described below.

The proposed rules contemplate that a petitioner's non-compliance with the 15-day evidence deadline precludes petitioner from submitting evidence after that deadline and relying on such evidence at hearing. In contrast, the existing rules state that the petitioner must provide evidence that was specifically requested in writing at least 15 days prior to the hearing; however, other evidence can be submitted a reasonable time prior to the hearing, with "reasonableness" being determined by the VAB magistrate taking into consideration whether the property appraiser had sufficient time to review. Furthermore, the penalty for petitioner's failure to provide evidence at least 15 days prior to hearing was loss of the right to receive property appraiser's evidence in advance of the hearing; the existing rules do not contemplate blanket preclusion of evidence. Although most petitioners timely submit evidence 15 days in advance of the hearing, the existing rules allow a magistrate to admit evidence following the deadline under certain limited circumstances. In addition, the existing rules also allow a magistrate flexibility if there are particular extenuating circumstances, which warrant allowing evidence submitted after the deadline.

The proposed rules eliminate the reasonableness component entirely, thereby denying the independent special magistrate, a quasi-judicial officer, the ability to inquire into the reasonableness of the late submission or any flexibility to admit late evidence even if agreed upon by the property appraiser. Instead, the proposed rules create a blanket preclusion of evidence if a petitioner fails to provide it at least 15 days prior to the hearing. These changes are materially detrimental to petitioners and were not authorized by the legislative changes to Section 194.011, F.S. Moreover, the changes also contradict the petitioner's right to due process as set forth in Section 192.0105(2)(f), F.S. by disallowing petitioner the right to have all evidence presented and considered.

As an alternative to retaining the existing rules on reasonableness, the proposed rules should allow a special magistrate, similar to a judge in a civil proceeding, the ability to determine whether the petitioner acted in good faith and whether the property appraiser was prejudiced by any late submission governed by whether the property appraiser had reasonable time to review the submission. Moreover, if the evidence is of a nature that would require investigation or verification from the property appraiser, the magistrate should have the ability to recess and, if necessary, reschedule the hearing so that the property appraiser may review such evidence as currently set forth in 12D-9.019(4), F.A.C.

The proposed rule changes also have an adverse effect on petitioner's right to submit rebuttal evidence. Rebuttal evidence is defined as: "evidence introduced to counter, disprove, or contradict the opposition's evidence . . ." *Burton's Legal Thesaurus*, 4E. (2007). Retrieved February 23, 2017 from <http://legal-dictionary.thefreedictionary.com/rebuttal>. The proposed rules add the following language in Rule 12D-9.020(1)(a)(1): "This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner in writing by the property appraiser." The first part of this sentence is logical as rebuttal evidence cannot be conditioned upon the 15-day deadline because the petitioner can only determine its rebuttal evidence once it has reviewed the property appraiser's evidence. However, the language, "that was not specifically requested of the petitioner in writing by the property appraiser" is problematic. In recent years, many of the property appraiser's offices throughout Florida have been sending overly broad requests for information. For example, Broward County's letter (see attached) requests **all** lease information, comparable sales, photos, affidavits, repair estimates, inspection reports, and MLS data among other items. Naturally, some of this information will not be material in petitioner's case in chief and thus not provided initially, but may be critical in clarifying or contradicting certain arguments, viewpoints or opinions presented in the property appraiser's evidence. Under the proposed rule, petitioner would be barred from presenting this information as rebuttal because it was not provided fifteen days prior to the hearing.

While it is understandable that petitioner should not be given free rein to submit evidence for the first time in rebuttal that was requested by the property appraiser and not provided at least fifteen days before the hearing, this should be limited to information not available to the property appraiser and solely in the petitioner's control such as income and expense statements, rent rolls, and appraisals. But to preclude petitioner from submitting documentation concerning matters that petitioner would not reasonably have known to be at issue prior to reviewing the property appraiser's evidence such as discrepancies based on size, condition, zoning, and/or use would significantly hinder the primary goals of fairness and due process in arriving at the correct assessment and again violate Section 192.0105(2)(f), F.S.

The administrative code rules referenced above have been in place largely unaltered since 2010. Property appraisers and petitioners have been operating under the basic framework outlined in those rules for over fifteen years without issue. While certain changes in the administrative rules are necessary in light of the legislative changes to Section 194.011, F.S., those changes may not impose new obligations on petitioner or restrict petitioner's rights. The only change to FS 194.011 was to create a new obligation for the property appraiser in VAB hearings. This legislative change does not authorize the DOR to change the rules in a manner that takes away the petitioner's rights. Thank you again for the opportunity to provide comments to the proposed rule changes to the Florida Administrative Code.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Dan Wolfe", is centered on the page. The signature is fluid and cursive, with a prominent loop at the end of the last name.

Dan Wolfe



**Broward County Property Appraiser's Office**  
 OFFICE OF THE PROPERTY APPRAISER  
 115 S. Andrews Avenue, Room 111  
 Fort Lauderdale, Florida 33301

Tel: 954-357-6904  
 Fax: 954-357-8474  
 Web: web.bcpa.net

October 15, 2025

**IMPORTANT: OFFICIAL NOTICE OF  
 PROPERTY APPRAISER'S WRITTEN REQUEST  
 FOR COPY OF PETITIONER'S EVIDENCE**

NATHAN MANDLER, ESQ  
 RENNERT VOGEL MANDLER & RODRIGUEZ PA  
 100 SE 2 ST #2900  
 MIAMI, FL 33131

RE: 2025 Petition # 2025-22866  
 Parcel ID: 494226-00-0071

Dear VAB Petitioner/Agent:

Per Sections 194.034(1)(h) and 194.011(4)(a), Florida Statutes, and Rules 12D-9.020 and 12D-9.025, Florida Administrative Code, the Property Appraiser hereby requests you provide our office with a copy of **each and every** document (including but not limited to: appraisals, comparable sales, photos, affidavits, income/expense data, cost data, repair estimates, all lease information, asking rents, contracts, MLS data, inspection reports) you will submit as evidence to be considered by the Value Adjustment Board and a summary of evidence to be presented by your witnesses. Section 194.011(4)(a) requires you to provide this to us **at least 15 days** prior to your scheduled hearing. Section 194.011(4)(b) requires us to provide you with a copy of our evidence **at least 15 days** before the hearing. The property record card is available online on our website at <http://www.bcpa.net/RecMenu.asp>.

**IMPORTANT:** To reduce your postage/copying costs and enable you to obtain our evidence without postal delays, we agree to exchange evidence with you online through the VAB's Axia system (contact the VAB at **954-357-7205** or [vab@broward.org](mailto:vab@broward.org) for information on uploading your evidence to Axia). Axia allows both parties to directly upload PDF copies of evidence and view all filed evidence online before the hearing. Alternatively, we agree to exchange with you PDF copies of evidence by email. Please send your evidence to the appropriate department listed below:

<b>Residential:</b> <a href="mailto:res-docs@bcpa.net">res-docs@bcpa.net</a>	<b>Commercial:</b> <a href="mailto:commercial-docs@bcpa.net">commercial-docs@bcpa.net</a>
<b>Condominium:</b> <a href="mailto:condo-docs@bcpa.net">condo-docs@bcpa.net</a>	<b>Agriculture:</b> <a href="mailto:ag-docs@bcpa.net">ag-docs@bcpa.net</a>
<b>Tangible Personal Property:</b> <a href="mailto:tpp-docs@bcpa.net">tpp-docs@bcpa.net</a>	<b>Exemptions:</b> <a href="mailto:exemptions@bcpa.net">exemptions@bcpa.net</a>

If you do not wish to use a computer, you may mail printed copies to us via first class delivery. Note: There is no need to send us evidence by email or US Mail if you upload it to Axia. Also, unless you advise us otherwise, we will provide the VAB staff with a copy of all evidence you send us so it will be available in electronic format for your use at the hearing.

If you have any questions, please contact the appropriate department listed below:

Residential: 954-357-6890	Commercial: 954-357-6835	Tangible PP: 954-357-6836
Condominium: 954-357-6832	Agriculture: 954-357-5793	Exemptions: 954-357-6830

Sincerely,

Marty Kiar  
 Broward County Property Appraiser

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-9, FLORIDA ADMINISTRATIVE CODE  
REQUIREMENTS FOR VALUE ADJUSTMENT BOARDS IN ADMINISTRATIVE  
REVIEWS; UNIFORM RULES OF PROCEDURE FOR HEARINGS BEFORE  
VALUE ADJUSTMENT BOARDS  
AMENDING RULES 12D-9.001, 12D-9.013, 12D-9.014, 12D-9.015, 12D-9.019, 12D-9.020,  
12D-9.025, AND 12D-9.026

**12D-9.001 Taxpayer Rights in Value Adjustment Board Proceedings.**

(1) No change.

(2) These rights include:

(a) through (h) No change.

(i) The right to appear at a hearing remotely using electronic or other communication equipment upon written request at least 10 calendar days before the date of the hearing, in any county having a population of 75,000 or more, and in any county having a population of less than 75,000 that has not opted out as provided by law, and the right to be notified of this right on the notice of hearing;

(i) through (r) Renumbered as (j) through (s) No change.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1); ~~213.06(1)~~ FS. Law Implemented 192.0105, 193.074, 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 194.301,*

195.002, 195.027, 195.084, 196.151, 196.193, 196.194 FS. History–New 3-30-10, Amended 9-19-17,\_\_\_\_\_.

**12D-9.013 Organizational Meeting of the Value Adjustment Board.**

(1) The board shall annually hold one or more organizational meetings, at least one of which shall meet the requirements of this section. The board shall hold this organizational meeting prior to the holding of value adjustment board hearings. The board shall provide reasonable notice of each organizational meeting and such notice shall include the date, time, location, purpose of the meeting, and information required by Section 286.0105, F.S. At one organizational meeting the board shall:

(a) through (j) No change.

(k) Adopt or ratify by resolution any filing fee for petitions for that year, in an amount not to exceed \$50 ~~\$15~~; and,

(1)1. Ascertain that the board has provided electronic or other communication equipment, to allow petitioners to appear remotely at hearings, that is adequate and functional for clear communication among participants and for creating hearing records required by law, and that petitioners can submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived; or

2. Alternatively, in any county having a population of less than 75,000, adopt a resolution or motion to opt out of providing hearings using electronic or other communication equipment, as provided by law; and,

(m)~~(4)~~ No change.

(2) through (3) No change.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 286.011, 286.0105 FS. History–New 3-30-10, Amended \_\_\_\_\_.*

**12D-9.014 Prehearing Checklist.**

(1) The board clerk shall not allow the holding of scheduled hearings until the board legal counsel has verified that all requirements in Chapter 194, F.S., and department rules, were met as follows:

(a) through (n) No change.

(o) 1. The board has ascertained that the board has provided electronic or other communication equipment, to allow petitioners to appear remotely at hearings, that is adequate and functional for clear communication among participants and for creating hearing records required by law, and that petitioners can submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived; or

2. Alternatively, the county has a population of less than 75,000, and the board adopted a resolution or motion to opt out, of providing hearings using electronic or other communication equipment, as provided by law.

(2) No change.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035 FS. History–New 3-30-10, Amended 9-19-17, \_\_\_\_\_.*

**12D-9.015 Petition; Form and Filing Fee.**

(1) through (6) No change.

(7) Filing Fees. By resolution of the value adjustment board, 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 ~~\$15~~ 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.

(a) through (e) No change.

(8) through (18) No change.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.155, 194.011, 194.013, 194.032, 194.034, 194.036, 195.022, 196.151, 197.2425 FS. History—New 3-30-10, Amended 11-1-12, 6-14-16, 3-13-17, 9-19-17, 6-13-22,\_\_\_\_\_.*

**12D-9.019 Scheduling and Notice of a Hearing.**

(1) through (2) No change.

(3)(a) The notice of hearing before the value adjustment board shall be in writing, and shall be delivered by regular or certified U.S. mail or personal delivery, or in the manner requested by the petitioner on Form DR-486, so that the notice shall be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance. The Form DR-486 series is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. The notice of hearing form shall meet the requirements of this section and shall be subject to approval by the department. The department provides Form DR-481 as a format for the form of such notice. The

~~Form DR-481~~, Value Adjustment Board – Notice of Hearing; (Form DR-481, is adopted and incorporated by reference in Rule 12D-16.002, F.A.C.).

(b) The notice shall include these elements:

1. through 12. No change

13. Information for the petitioner to appear remotely at the hearing using electronic or other communication equipment if the county has not opted out as provided by law.

(4) through (8) No change.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 195.022 FS. History–New 3-30-10, Amended 9-26-11, 6-14-16, 7-1-16, 3-13-17, 9-19-17, \_\_\_\_\_.*

### **12D-9.020 Exchange of Evidence.**

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. ~~This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner in writing by the property appraiser.~~

2. At least 15 days before a petition hearing, the property appraiser shall provide to the petitioner a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. The property appraiser’s evidence list must contain the current property record card. This provision does not preclude use of rebuttal evidence by the property appraiser. If the property appraiser does not provide the information to the petitioner within the time required, the hearing shall be

rescheduled to allow the petitioner additional time to review the property appraiser's evidence.

~~(b)2-~~ To calculate the fifteen (15) days, the petitioner and property appraiser shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing, using the calendar day before the hearing as day 1. The last day of the fifteen (15) day period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

~~(b) A petitioner's noncompliance with paragraph (1)(a), does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in Section 194.032(2)(a), F.S.~~

~~(c) No petitioner may present for consideration, nor may a board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. If the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Such evidentiary materials shall be provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in this section.~~ A petitioner's ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph. A petitioner's noncompliance with paragraph (1)(a), does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under

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Section 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8), of this rule, and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

(2)(a) If the property appraiser receives the petitioner's documentation as described in paragraph (1)(a), and if requested in writing by the petitioner, the property appraiser shall, no later than seven (7) days before the hearing, provide to the petitioner a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented by the property appraiser at the hearing. The evidence list must contain the current property record card. There is no specific form or format required for the petitioner's written request.

(b) To calculate the seven (7) days, the property appraiser shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period so computed shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day which is neither a Saturday, Sunday, or legal holiday.

(3)(a) If the petitioner does not provide the information to the property appraiser described in paragraph (1)(a), the property appraiser need not provide the information to the petitioner as described in subsection (2).

~~(b) If the property appraiser does not provide the information to the petitioner within the time required by paragraph (2)(b), the hearing shall be rescheduled to allow the petitioner additional time to review the property appraiser's evidence.~~

(4) through (6) Renumbered as (2) through (4) No change.

~~(7) A property appraiser shall not use at a hearing evidence that was not supplied to the petitioner as required. The remedy for such noncompliance shall be a rescheduling of the hearing to allow the petitioner an opportunity to review the information of the property appraiser.~~

~~(8) No petitioner may present for consideration, nor may a board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. Such evidentiary materials shall be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in this section. If provided to the property appraiser less than fifteen (15) days before the hearing, such materials shall be considered timely if the board or special magistrate determines they were provided a reasonable time before the hearing, as described in paragraph 12D-9.025(4)(f), F.A.C. A petitioner's ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner by the property appraiser.~~

~~(5)(9)~~ No change.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035, 195.022 FS. History—New 3-30-10, Amended 6-*

14-16, 4-10-18, \_\_\_\_\_.

**12D-9.025 Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses.**

(1) through (3) No change.

(4)(a) No evidence shall be considered by the board or special magistrate except when presented and admitted during the time scheduled for the petitioner's hearing, or at a time when the petitioner has been given reasonable notice. ~~The petitioner may still present evidence if he or she does not participate in the evidence exchange. However, if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and refuses to provide it to the property appraiser, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate.~~ These requirements are more specifically described in paragraph (f), below.

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(b) No change.

(c) In a hearing other than a remote hearing under Rule 12D-9.026, F.A.C., in order to be reviewed by the board or special magistrate, any evidence filed with the board clerk shall be brought to the hearing by the party. This requirement shall not apply where:

1. through 2. No change.

(d) through (e) No change.

(f)1. No petitioner shall present for consideration, nor shall the board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. If the property appraiser asks

timely provide it in accordance with these Rules

in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and refuses to provide it to the property appraiser, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate.

2. Such evidentiary materials shall be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in Rule 12D-9.020, F.A.C., and, if provided to the property appraiser less than fifteen (15) days before the hearing, shall be considered timely if the board or special magistrate determines they were provided a reasonable time before the hearing.

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3. A petitioner's ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph.

4. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner by the property appraiser. For purposes of this rule and Rule 12D-9.020, F.A.C., reasonableness shall be assumed if the property appraiser does not object. Otherwise, reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. If a petitioner has acted in good faith and not denied evidence to the property appraiser prior to the hearing, as provided by Section 194.034(1)(h), F.S., but wishes to submit evidence at the hearing which is of a nature that would require investigation or verification by the property appraiser, then the special magistrate may allow the hearing to be recessed and, if necessary, rescheduled so that the property appraiser may review such evidence.

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5.2. No change.

(g) No change.

(5) No change.

(6)(a) through (b) No change.

(c) In a petition to decrease the just value, the board or special magistrate may not revise the value above the property appraiser's presented value. In a petition to decrease the just value, the following limitations shall apply if the property appraiser seeks to present additional evidence that was unexpectedly discovered and that would increase the assessment.

1. through 6. No change.

(d) In a petition to increase the just value, the property appraiser may provide an increased just value to the petitioner before the hearing or at the hearing. In such case, if the petitioner agrees with the property appraiser's increased just value, the petitioner may settle or withdraw the petition. If the petitioner does not agree with the property appraiser's increased just value, the hearing shall not be canceled on that ground. This provision applies only in petitions to increase the just value. In a petition to increase the just value, the board or special magistrate may not revise the value below the property appraiser's presented value.

(7) through (10) No change.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.092, 194.011, 194.032, 194.034, 194.035 FS. History—New 3-30-10, Amended 6-14-16, 9-19-17, 8-17-21, 11-26-23, \_\_\_\_\_.*

**12D-9.026 Procedures for Requesting and Conducting a Hearing by Electronic Media.**

(1) This rule sets forth additional criteria for hearings to those found in Rules 12D-9.024 and 12D-9.025, F.A.C. Hearings conducted by electronic media shall occur ~~only~~ under the conditions

set forth in this rule section. The board must reasonably accommodate parties that have hardship or lack necessary equipment or ability to access equipment.

~~(a) The board must approve and have available the necessary equipment and procedures.~~

~~(b) The special magistrate, if one is used, must agree in each case to the electronic hearing.~~

~~(c) The board must reasonably accommodate parties that have hardship or lack necessary equipment or ability to access equipment. The board must provide a physical location at which a party may appear, if requested.~~

(2) A petitioner may request to appear at a hearing using electronic or other communication equipment by submitting a written request at least 10 calendar days before the date of the hearing. ~~For any hearing conducted by electronic media, the board shall ensure that all equipment is adequate and functional for allowing clear communication among the participants and for creating the hearing records required by law. The board procedures shall specify the time period within which a party must request to appear at a hearing by electronic media.~~

(a) The written request must:

1. Contain petition number and date of upcoming hearing.

2. Contain petitioner's name.

3. Be sent to the value adjustment board email address listed on Form DR-481 that notices this hearing.

4. Contain an email address for response and follow up by the clerk.

(b) To calculate the ten (10) days, the petitioner must use calendar days and not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the ten (10) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of

the next previous day that is neither a Saturday, Sunday, or legal holiday.

pursuant to Fla. Stat.  
194.032(2)(b)(4)

(c) The clerk must ensure that all parties are notified of such written request.

(d) If a request is received in any county in which the board has opted out of providing hearings using electronic communication equipment, the clerk shall promptly notify any petitioner requesting a hearing using electronic or other communication equipment of such opt out.

(3) A hearing must be noticed by the clerk sending a Value Adjustment Board - Notice of Remote Hearing (Form DR-481REM, incorporated by reference in Rule 12D-16.002, F.A.C.).

Consistent with board equipment and procedures:

(a) The notice must read: Any party may request to appear at a hearing before a board or special magistrate, using telephonic or other electronic media. If the board or special magistrate allows a party to appear by telephone, all members of the board in the hearing or the special magistrate must be physically present in the hearing room. Unless required by other provisions of state or federal law, the board clerk need not comply with such a request if such telephonic or electronic media are not reasonably available.

Your hearing has been configured for remote access using electronic communication equipment. You will be attending remotely.

(b) The notice must: The parties must also all agree on the methods for swearing witnesses, presenting evidence, and placing testimony on the record. Such methods must comply with the provisions of this rule chapter. The agreement of the parties must include which parties must appear by telephonic or other electronic media, and which parties will be present in the hearing room.

1. Contain the petition number;

2. Contain the petitioner's name;

3. Contain the hearing date and time;

4. Identify the specific form of communication technology to be used and provide instructions for access to the communication technology in the body of the notice with meeting codes, passwords and other access information;

5. Contain a statement that the petitioner must upload evidence no later than 9:00 AM the workday before the hearing date;

6. Contain the evidence upload email address or weblink;

7. Contain the clerk's telephone number;

8. Contain the clerk's email;

9. Contain the clerk's or deputy's name and signature;

10. Any information necessary to comply with federal or state disability or accessibility acts.

(4) The board must have available the necessary equipment and procedures for using the equipment in hearings.

(a) "Electronic or other communication equipment" means:

1. Technology in compliance with applicable law which enables real-time, two-way communication using electronic means in which participants are able to see, hear, and communicate with one another; or

2. telephone; or

3. a combination thereof.

(b) The board must provide electronic or other communication equipment, to allow petitioners to appear remotely at hearings, that is adequate and functional for clear communication among participants and for creating hearing records required by law, and that petitioners can submit and transmit evidence to the board in a format that can be processed,

viewed, printed, and archived.

(c) Petitioners requesting remote hearings must ensure they have the necessary connectivity and equipment.

(5)(a) Hearing procedures must include applicable procedures in Rules 12D-9.024 and 12D-9.025, F.A.C.

(b) If the board or special magistrate allows a party to appear remotely, all members of the board in the hearing or the special magistrate must be physically present in the hearing room.

(6)(a) Evidence, including rebuttal evidence must be uploaded and received no later than 9:00 a.m. on the workday before the hearing date. If a hearing is on Monday, then evidence must be uploaded by 9:00 a.m. on the previous Friday.

(b) The petitioner must submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived. The documents must be in portable document format (“.pdf”).

(c) The documents must have a cover page which includes:

1. Parcel or folio number(s);

2. Petitioner name;

3. Which party is submitting the documents;

4. Telephone number;

5. Witnesses’ names and telephone numbers if they are not at petitioner’s telephone number.

(d) Pages of the documents must be sequentially numbered if the clerk’s software does not number pages automatically.

(e) The process of uploading the documents into the value adjustment board’s computer system described in this subsection is a separate process from the evidence exchange between a

petitioner and the property appraiser described in Rule 12D-9.020, F.A.C. The evidence exchange process happens outside of the purview of the value adjustment board. Petitioners must participate in both of these processes, separately.

(7) Witnesses must be available.

(a) The petitioner is responsible for ensuring all witnesses called by petitioner are available, have the necessary electronic or other communication equipment, and have copies of documents necessary to their testimony.

(b) Procedures for swearing in witnesses must be as provided by law.

(c) The petitioner must ensure witnesses have the appropriate form of identification available to allow for the virtual swearing in of the witness.

(d) Witness information for witnesses that will not be at petitioner's location must be included on the cover page to the documents as specified in paragraph (6)(c).

(8)(4) Such hearings must be open to the public either by providing the ability for interested members of the public to join the hearing electronically or to monitor the hearing at the location of the board or special magistrate.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1); ~~213.06(1)~~ FS. Law Implemented 194.011, 194.032, 194.034, 195.035, 195.022, 195.084 FS. History—New 3-30-10, Amended*



**VALUE ADJUSTMENT BOARD  
 NOTICE OF HEARING**  
 Section 194.032, Florida Statutes

County		Petition #		Petition type	
Petitioner name			VAB contact		
Address		Address			
Parcel number, account number, or legal address		Phone		Email	

- A hearing has been scheduled for
- your petition
  - the continuation of your hearing after remand
  - other \_\_\_\_\_

**YOUR HEARING INFORMATION**

Hearing date		Hearing address and room
Time (if block of time, beginning and end times)		
Time reserved		

Bring \_\_\_\_\_ copies of your evidence, in addition to what you have provided to the property appraiser. Evidence becomes part of the record and will not be returned.  
 Please arrive 15 minutes before the scheduled hearing time or start of block of time with any witnesses. If you or your witnesses are unable to attend, or you need help finding the hearing room, contact the VAB clerk as soon as possible.

You have the right to reschedule your hearing one time for good cause as defined in section 194.032(2)(a), F.S. As defined in that section, "good cause" means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing.

~~YOU MUST EXCHANGE EVIDENCE WITH THE PROPERTY APPRAISER AT LEAST 15 DAYS BEFORE THE HEARING. You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser, at least 15 days before the hearing and make a written request for the property appraiser's evidence. If you want to participate in the evidence exchange, your evidence is due by \_\_\_\_\_ at \_\_\_\_\_. At the hearing, you have the right to have witnesses sworn.~~

\_\_\_\_\_  
 Signature, deputy clerk \_\_\_\_\_  
 Date

For a list of potential magistrates	Phone	Web
For a copy of the value adjustment board uniform rules of procedure	Phone	Web

If you are disabled and need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. If you are hearing or voice impaired, call \_\_\_\_\_. Pursuant to the Americans with Disabilities Act, any person requiring special accommodations is asked to advise the value adjustment board by contacting: \_\_\_\_\_. If you are hearing or speech impaired, please contact the board using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

### **Hearings Remotely Using Electronic or Other Communication Equipment**

Rule 12D-9.001(2)(i), Florida Administrative Code provides “You have the right to appear at a hearing remotely using electronic or other communication equipment upon written request at least 10 calendar days before the date of the hearing, in any county having a population of 75,000 or more, and in any county having a population of less than 75,000 that has not opted out as provided by law...”

To calculate the ten (10) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the ten (10) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

#### **County Opt Out Status**

A checkmark in this box signifies this county has opted out of participating in remote hearings using electronic or other communication equipment.

#### **Where to Send Request for Remote Hearing**

If this is a participating county, send your request to this email address: !





Keep this information for your files. Do not return this page to the VAB clerk.

## **Informal Conference with Property Appraiser**

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the assessment. To request a conference, contact your county property appraiser.

## **PART 1. Taxpayer Information**

**If you will not attend the hearing** but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

## **PART 2. Petition Information and Hearing**

**Provide the time** you think you will need on page 1. The VAB is not bound by the requested time.

The petitioner has the right to receive a copy of the current property record card from the property appraiser as described in s. 194.032(2)(a), F.S.

**At the hearing**, you have the right to have witnesses sworn.

## **Exchange of Evidence REQUIREMENTS EFFECTIVE September 1, 2025**

Legislation effective September 1, 2025 makes it mandatory for the property appraiser to provide the property appraiser's evidence to the petitioner at least 15 days before the hearing. ~~Florida Statutes now require both the petitioner and the property appraiser to provide their evidence to each other, without any preconditions.~~

~~Petitioners MUST submit, to the property appraiser, the petitioner's list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. This includes documents to be used as evidence that the property appraiser specifically requested in writing from the petitioner. Due to the new statutory provisions effective September 1, 2025, any inconsistent provisions in Rules 12D-9.020 and 12D-9.025, Florida Administrative Code, will NOT be effective on September 1, 2025, and thereafter.~~

To calculate the fifteen (15) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the fifteen (15) day period is included unless it is a Saturday, Sunday, or legal

holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

## **Exchange of Evidence Rule 12D-9.020(1)(a)-(c), F.A.C.:**

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing.

2. To calculate the fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(b) A petitioner's noncompliance with paragraph (1)(a) does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in s. 194.032(2)(a), F.S.

(c) A petitioner's noncompliance with paragraph (1)(a) does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under s. 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

**If you provide this** evidence and make a written request for the property appraiser's evidence, the property appraiser must give you his or her evidence at least seven days before the hearing.

**At the hearing**, you have the right to have witnesses sworn.

## **ADDITIONAL INFORMATION**

### **Required Partial Payment of Taxes (Section 194.014, F.S.)**

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency

date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

**Value Appeals:**

For petitions on the value of property and portability, the payment must include:

- \* All of the non-ad valorem assessments, and
- \* A partial payment of at least 75 percent of the ad valorem taxes,
- \* Less applicable discounts under s. 197.162, F.S.

**Other Assessment Appeals:**

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.



**AD VALOREM TAX EXEMPTION APPLICATION AND RETURN  
FOR MULTIFAMILY PROJECT AND  
AFFORDABLE HOUSING PROPERTY**

Sections 196.1978, and 196.1979, 196.19781, and 196.19782 Florida Statutes

DR-504AFH  
R. 08/25  
Rule 12D-16.002, F.A.C.  
Effective 08/25  
Page 1 of 10

**FLORIDA**

This application is for use by owners of affordable housing for persons or families with certain income limits, as provided in sections (ss.) 196.1978 and 196.1979, Florida Statutes (F.S.), to apply for a (select one):

All applicants must select which type of exemption you are applying for below.

<b>Affordable Housing Property Exemptions</b>			
<b>Select one</b>	<b>Title</b>	<b>Florida Statute</b>	<b>Application Section &amp; Page #</b>
<input type="checkbox"/>	<u>Property Owned by Non-Profit</u>	<u>s. 196.1978(1)(a)</u>	<u>Section A</u> <u>Pages 2 &amp; 10</u>
<input type="checkbox"/>	<u>Land Owned or Leased by Non-Profit</u>	<u>s. 196.1978(1)(b)</u>	<u>Section B</u> <u>Pages 3 &amp; 10</u>
<input type="checkbox"/>	<u>Multifamily Project Subject to Recorded Agreement with the Florida Housing Finance Corporation</u>	<u>s. 196.1978(2)</u>	<u>Section C</u> <u>Page 4</u>
<input type="checkbox"/>	<u>Newly Constructed Multifamily Project with Florida Housing Finance Corporation Certification Notice</u>	<u>s. 196.1978(3)</u>	<u>Section D</u> <u>Page 5</u>
<input type="checkbox"/>	<u>Multifamily Project Subject to Land Use Restriction Agreement with the Florida Housing Finance Corporation</u>	<u>s. 196.1978(4)</u>	<u>Section E</u> <u>Page 6</u>
<input type="checkbox"/>	<u>County &amp; Municipal Ordinance on Multifamily Properties</u>	<u>s. 196.1979</u>	<u>Section F</u> <u>Page 7</u>
<input type="checkbox"/>	<u>Land Owned by the State of Florida</u>	<u>s. 196.19781</u>	<u>Section G</u> <u>Page 8</u>
<input type="checkbox"/>	<u>Newly Constructed Multifamily Project on Land Owned by a Governmental Entity</u>	<u>s. 196.19782</u>	<u>Section H</u> <u>Page 9</u>

- A. Affordable Housing Property Exemption for Non-Profit, section 501(c)(3) Qualified Owners:**  
Complete page 2 (Section A) and attach with signature page 1 and attach required documentation from page 7. Section 196.1978(1)(a), F.S.
- B. Affordable Housing Land Exemption for Non-Profit, section 501(c)(3) Qualified Owners:**  
Complete page 3 (Section B) and attach with signature page 1 and attach required documentation from page 7. Section 196.1978(1)(b), F.S.
- C. Multifamily Project Exemption for Recorded Agreement with the Florida Housing Finance Corporation:** Complete page 4 (Section C.) and attach with signature page 1. Section 196.1978(2), F.S.
- D. Newly Constructed Multifamily Project Exemption:**  
Complete page 5 (Section D.) and attach with signature page 1. Section 196.1978(3), F.S.
- E. County & Municipal Affordable Housing Exemption on Multifamily Properties:**  
Complete page 6 (Section E.) and attach with signature page 1. Section 196.1979, F.S.

This completed application, including all required attachments, must be filed with the county property appraiser on or before **March 1 of the current tax year.**

**General Information (ALL applicants must complete this section)**

Applicant name			
Mailing address		Physical address, if different	
Business phone		County where property is located	

Parcel identification number or legal description

**Signature (ALL applicants must complete this section.)**

Florida law requires property appraisers to determine whether an organization uses the identified property for exempt purposes before granting an ad valorem tax exemption. Property appraisers will notify you if additional information or documentation is needed to determine eligibility for the exemption requested.

I certify all information on this application, including any attachments, is true, correct, and in effect on January 1 of the tax year.

\_\_\_\_\_ **Signature** \_\_\_\_\_ **Title** \_\_\_\_\_ **Date**

DRAFT

**Section A: Affordable Housing Property Owned by Exemption for Non-Profit, section 501(c)(3) Qualified Owners** (Complete this section if you are applying for an exemption from ad valorem tax on affordable housing property.) (See section 196.1978(1)(a), F.S., for requirements)

1. On January 1 of the current year, was the applicant a not-for-profit corporation, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code, and in compliance with Revenue Procedures 96-32, 1996-1 C.B. 717?  Yes  No

If **yes**, attach a copy of the determination letter issued by the Internal Revenue Service, a copy of the Articles of Incorporation, as amended, and a copy of the Bylaws, as amended.

If **no**, attach a copy of the applicant's Articles of Organization, as amended, and other organizing documents evidencing the organization's purpose.

2. On January 1 of the current year, was the property owned entirely by the applicant?  
 Yes  No

3. Does the property provide affordable housing to eligible persons as defined by s. 159.603, F.S.?  
 Yes  No

4. Does the property provide affordable housing to persons or families meeting the income limits specified in s. 420.0004, F.S.?  Yes  No

5. Florida law provides for exemption of property where affirmative steps are being taken to prepare the property to provide affordable housing. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate a commitment of the property to providing affordable housing. [s. 196.196(5)(a)] I am claiming affirmative steps.  Yes  No

If **yes**, attach a copy of documentation of the affirmative steps. **See page 10 for additional required information and documentation.**

**Section B: Affordable Housing Land Owned or Leased by Exemption for Non-Profit, section 501(c)(3) Qualified Owners** (Complete this section if you are applying for an exemption from ad valorem tax on land owned or leased from a housing finance authority pursuant to part IV of chapter 159, F.S., by a not-for-profit corporation but and leased and used for affordable housing.)  
(See s. 196.1978(1)(b), F.S., for requirements)

1. On January 1 of the current year, was the applicant a not-for-profit corporation, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code, and in compliance with Revenue Procedures 96-32, 1996-1 C.B. 717?  Yes  No

If **yes**, attach a copy of the determination letter issued by the Internal Revenue Service, a copy of the Articles of Incorporation, as amended, and a copy of the Bylaws, as amended.

If **no**, attach a copy of the applicant's Articles of Organization, as amended, and other organizing documents evidencing the organization's purpose.

2a. On January 1 of the current year, was the land:

owned entirely by the applicant, or

leased from a housing finance authority under part IV of chapter 159, F.S., by the applicant

and leased for a minimum of 99 years for the purpose of, and predominantly used for providing affordable housing to persons or families meeting the income limits specified in ss. 196.1978(1)(b) and 420.0004, F.S.?

Yes (If yes, skip to 2c)  No (If no, skip to 2b)

2b. On January 1 of the current year, was the land leased pursuant to s. 196.1978(1)(b), F.S., and assigned or subleased from a nonprofit entity to persons or families meeting the income limits specified in s. 420.0004, F.S., for such persons' own use as affordable housing?  Yes  No

2c. For qualifying purposes the square footage of the improvements used to provide the affordable housing must be greater than 50% of the square footage of all improvements on the land?  Yes  No

If **yes**, state the square footage of the improvements used to provide the affordable housing: \_\_\_\_\_

State the square footage of all improvements on the land: \_\_\_\_\_

3. Florida law provides for exemption of property where affirmative steps are being taken to prepare the property to provide affordable housing. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate a commitment of the property to providing affordable housing. [s. 196.196(5)(a)] I am claiming affirmative steps.  Yes  No

If **yes**, attach a copy of documentation of the affirmative steps. See page 10 for additional required information and documentation.

**Section C: Multifamily Project Exemption for Subject to Recorded Agreement with the Florida Housing Finance Corporation**

Complete this section if you are applying for an exemption for a multifamily project for affordable housing to persons or families with certain income limits.

(See s. 196.1978(2), F.S., for requirements)

1. On January 1 of the current year, how many units of the multifamily project are used to provide affordable housing?
2. Is the property subject to an agreement with the Florida Housing Finance Corporation which provides the property will be used for affordable housing property for extremely-low-income, very-low-income, or low-income limits?  Yes  No
3. Is the agreement with the Florida Housing Finance Corporation recorded in the official records of the county where the property is located?  Yes  No  
Attach a copy of the agreement or list the official records book and page numbers.
4. On January 1 of the current year, has at least 15 years been completed since the earliest of:
  - a. recorded agreement or
  - b. certificate of occupancy or certificate of substantial completion or
  - c. January 1 of the first year the property was placed in service as an affordable housing property?  Yes  No

**Section D: Newly Constructed Multifamily Project Exemption with Florida Housing Finance Corporation Certification Notice**

Complete this section if you are applying for an exemption from ad valorem tax on a newly constructed multifamily project substantially completed within 5 years before the date of the first submission of a request for a certification notice from Florida Housing Finance Corporation:

- 1) a newly constructed multifamily project**
- that contains more than 70 units, which will be restricted as affordable housing under the requirements in s. 196.1978(3), F.S., or,
- 2) a newly constructed multifamily project**
- in an area of critical state concern, designated by s. 380.0552 or chapter 28-36, Florida Administrative Code, and
  - that contains more than 10 units dedicated to affordable housing under the requirements in s. 196.1978(3), F.S.

On January 1 of the current year:  
(See s. 196.1978(3), F.S., for requirements)

1. Were the affordable housing units rented for an amount that does not exceed either the rent limit chart published by the U.S. Department of Housing and Urban Development or 90 percent of fair market rent as determined by a rental market study, whichever is less?  Yes  No

*Rent on multifamily units cannot exceed the amount specified by the most recent multifamily rental programs income and rent limit chart.*

*The rental market study must identify the fair market value rent of each unit for which a property owner seeks an exemption. (S. 196.1978(3)(m), F.S.)*

2. How many of the units were occupied by tenants with an income greater than 80% but not more than 120% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides?

*Units in a multifamily project that meet these requirements of section 196.1978(3)(d), F.S., receive an ad valorem property tax exemption of 75% of the assessed value.*

3. How many of the units were occupied by tenants with an income that does not exceed 80% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides?

*Units in a multifamily project that meet these requirements of section 196.1978(3)(d), F.S., are exempt from ad valorem property taxes of the assessed value.*

4. How many of the units were vacant but, in the previous year were occupied by a tenant, qualified for the exemption, otherwise qualify, and the use of the units is restricted to providing affordable housing, and reasonable effort is being made to lease the units to eligible persons or families.

5. Attach a certification notice determined by the Florida Housing Finance Corporation.

6. Were the affordable housing units rented for an amount that does not exceed either the rent limit chart published by the U.S. Department of Housing and Urban Development or 90 percent of fair market rent as determined by a rental market study, whichever is less?  Yes  No

*Units must be rented for an amount no greater than the lesser of the rent limit chart amount or 90 percent of fair market rent.*

need to insert the  
word "that"

### Section E: Multifamily Project Subject to Land Use Restriction Agreement with the Florida Housing Finance Corporation

Complete this section if you are applying for an exemption from ad valorem tax on a multifamily project meets the following criteria and was placed into service on or before January 1 of the current year. (See section 196.1978(4), F.S. for requirements).

1a. Is the property subject to a land use restriction agreement with the Florida Housing Finance Corporation that requires the property to be used for 99 years to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits?  Yes  No

1b. Does the agreement include a penalty provision for ceasing to provide affordable housing before the end of the agreement term that is equal to 100 percent of the total amount financed by the corporation multiplied by each year remaining in the agreement?  
 Yes  No

1c. Is the agreement with the Florida Housing Finance Corporation recorded in the official records of the county where the property is located?  Yes  No

County where property is located:

County where agreement is recorded:

Attach a copy of the agreement and list the official records book and page numbers:

2a. Is the property composed of an improvement to land where an improvement did not previously exist or the construction of a new improvement where an old improvement was removed?  
 Yes  No

2b. Was the improvement substantially completed within 2 years before the first submission of this application for exemption?  Yes  No

3. What is the total number of residential units contained within the multifamily project? \_\_\_\_\_

How many units are used to provide affordable housing to persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004, F.S. ?  
\_\_\_\_\_

*The multifamily project must contain more than 70 units.*

**Section FE: County & Municipal Ordinance Affordable Housing Property Exemption on Multifamily Properties**

(See s. 196.1979, F.S.) Complete this section if you are applying for an exemption from ad valorem tax based on a county/municipality ordinance.

- Qualified property may receive up to 75% ad valorem tax exemption of the assessed value if fewer than 100% of the multifamily units are used to provide affordable housing.
- Qualified property may receive up to 100% ad valorem tax exemption if 100% of the multifamily units are used to provide affordable housing.

On January 1 of the current year:

1. How many of the units were occupied by tenants with an income greater than 30% but not more than 60% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides?

2. How many of the units were occupied by tenants with an income that does not exceed 30% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides?

3. How many of the units were vacant but, in the previous year were occupied by a tenant, qualified for the exemption, otherwise qualify, and the use of the units is restricted to providing affordable housing, and reasonable effort is being made to lease the units to eligible persons or families.

4. What is the total number of residential units contained within the multifamily project?  
*The multifamily project must contain 50 or more units.*

5. What percent of the total residential units were used for affordable housing?  
*The multifamily project must have at least 20% of the total units used to provide affordable housing.*

6. Were the affordable housing units rented for an amount that does not exceed either the rent limit chart published by the U.S. Department of Housing and Urban Development or 90 percent of fair market rent as determined by a rental market study, whichever is less?  Yes  No  
*Units must be rented for an amount no greater than the lesser of the rent limit chart amount or 90 percent of fair market rent.*

7. Has the property had any of the following:  
 Cited for code violations on three or more occasions in the past 24 months before submission of this application?  Yes  No  
 Any code violations that have not been properly remedied by the property owner before the submission of this application?  Yes  No  
 Any unpaid fines or charges relating to the cited code violations?  Yes  No

8. Attach a copy of the certification of qualified property from the local entity with this application for exemption. Applications for certification are determined by the local entity. If you are applying for both a county and a municipal exemption, attach both certifications.

Does the state of Florida own the land portion of the property

**Section G: Land Owned by the State of Florida**

Complete this section if you are applying for an exemption on portions of a property used to provide affordable housing where the land is owned by the state of Florida.

(See s. 196.19781, F.S., for requirements)

On January 1 of the current year:

1. ~~Is the land where improvements have been made owned by the state of Florida?~~

Yes  No

2a. What is the total number of residential units contained within the property?

2b. How many units are used to provide affordable housing to persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004, F.S. ?

*The multifamily project must provide more than 70 units for affordable housing.*

3. Is the property subject to a lease or restrictive use agreement that requires the property to be used for affordable housing for at least 60 years?

Yes  No

3a.  Lease or  Restrictive Use Agreement

3b. Is the lease or agreement recorded in the official records of the county where the property is located?  Yes  No

County where property is located:

County where agreement is recorded:

Attach a copy of the agreement and list the official records book and page numbers.

*Properties receiving an existing affordable housing exemption under s. 196.1978, F.S., cannot receive another exemption under s. 196.19781, F.S.*

**Section H: Newly Constructed Multifamily Project on Land Owned by a Governmental Entity**

Complete this section if you are applying for an exemption from ad valorem tax on a newly constructed affordable housing project located on land owned by a governmental entity and substantially completed.

(See s. 196.19782, F.S., for requirements)

On January 1 of the current year:

1. Is the property within a newly constructed multifamily project?

Yes  No

2a. What is the total number of residential units contained within the multifamily project?

2b. How many units used to provide affordable housing to persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004, F.S. ?

*The multifamily project must provide more than 70 units for affordable housing.*

3a. Is the multifamily project subject to a lease or restrictive use agreement with a governmental entity that requires the property to be leased for at least 30 years for the purpose of and predominant use for providing affordable housing ?  Yes  No

3b.  Lease or  Restrictive Use Agreement

3c. Is the lease or agreement recorded in the official records of the county where the property is located?  Yes  No

County where property is located:

County where agreement is recorded:

Attach a copy of the agreement and list the official records book and page numbers.

4. Is the agreement with the Florida Housing Finance Corporation recorded in the official records of the county where the property is located?  Yes  No

### Affordable Housing Property Exemption - Information and Documentation Required

See Sections 196.1978(1)(a) and 196.1978(1)(b), F.S.

1. Provide a copy of the organization's most recent financial statement.
2. Provide a copy of the organization's most recent federal tax return (if filed).
3. Provide the following fiscal and other records showing in reasonable detail the financial condition, record of operation, and exempt and nonexempt uses of the property, where appropriate, for the immediately preceding fiscal year:
  - a. A schedule of payments or advances, directly or indirectly, by way of salaries, fees, loans, gifts, bonuses, gratuities, drawing accounts, commissions or other compensation (except for reimbursements for reasonable out-of-pocket expenses incurred on behalf of the applicant) to
    - any officer, director, trustee, member, or stockholder, or
    - any person, company, or other entity directly or indirectly controlled by the applicant.
  - b. An explanation for the guarantee of any loan to or obligation of any officer, director, trustee, member, or stockholder of the applicant or any entity directly or indirectly controlled by the applicant.
  - c. Any contractual arrangement by the applicant or any officer, director, trustee, member, or stockholder of the applicant regarding the
    - rendition of services;
    - provision of goods or supplies;
    - management of the applicant;
    - construction or renovation of the property;
    - procurement of the real, personal, or intangible property; and
    - other similar financial interest in the affairs of the applicant.
  - d. A schedule of payments or amounts for
    - salaries for operation;
    - services received;
    - supplies and materials;
    - reserves for repair, replacement, and depreciation of the property;
    - any mortgage, lien, and other encumbrances; and
    - other purposes (explain).
  - e. A schedule of charges for services rendered by the applicant. If the charges for services rendered exceed the value of the services rendered, information on whether the excess is used to pay maintenance and operational expenses furthering its exempt purpose or to provide services to persons unable to pay for the services.
  - f. An affirmative statement that no part of the property, or no part of the proceeds of the sale, lease, or other disposition of the property, will inure to the benefit of its members, directors, or officers, or to any person or firm operating for a profit or for a nonexempt purpose.

#### Need Help?

In Florida, local governments are responsible for administering property tax. The best resource for assistance is the property appraiser in the county where the property is located. Find websites for county property appraisers at:

**[FloridaRevenue.com/Property/Pages/LocalOfficials.aspx](http://FloridaRevenue.com/Property/Pages/LocalOfficials.aspx)**

**From:** Vicki Tessmer <[vicki.tessmer@ManateeClerk.com](mailto:vicki.tessmer@ManateeClerk.com)>  
**Sent:** Monday, October 20, 2025 2:22 PM  
**To:** Steve Keller <[Steve.Keller@floridarevenue.com](mailto:Steve.Keller@floridarevenue.com)>  
**Subject:** RE: rule 2025 1016 RE: 2025 Value Adjustment Board (VAB) Legislation

**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Mr. Keller,  
One more question. We currently audio record our meetings, if we have to have Zoom or Teams meetings, will we also be required to keep that recording as well as the audio recording we already do?  
Thank you,

**Vicki Tessmer**  
Board Records Supervisor



For Angelina "Angel" Colonnese  
Manatee Clerk of the Circuit Court & Comptroller  
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1115 Manatee Ave W, Bradenton, FL 34205  
[www.ManateeClerk.com](http://www.ManateeClerk.com)

***To Protect the Public Trust through Integrity and  
Transparency***

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**From:** Steve Keller <[Steve.Keller@floridarevenue.com](mailto:Steve.Keller@floridarevenue.com)>  
**Sent:** Thursday, October 16, 2025 8:27 PM

**To:** Sherry Edwards <[sedwards@edwards-lawfirm.com](mailto:sedwards@edwards-lawfirm.com)>; [dmw@alachuaclerk.org](mailto:dmw@alachuaclerk.org); [bakervab@bakercountyfl.org](mailto:bakervab@bakercountyfl.org); [psmart@baycoclerk.com](mailto:psmart@baycoclerk.com); [rachel\\_rhoden@bradfordcountyfl.gov](mailto:rachel_rhoden@bradfordcountyfl.gov); [nicole.summers@brevardclerk.us](mailto:nicole.summers@brevardclerk.us); [mayala@broward.org](mailto:mayala@broward.org); [kstewart@calhounclerk.com](mailto:kstewart@calhounclerk.com); [Michelle.DiBerardino@CharlotteClerk.com](mailto:Michelle.DiBerardino@CharlotteClerk.com); [vab@citrusclerk.org](mailto:vab@citrusclerk.org); [blanchettc@clayclerk.com](mailto:blanchettc@clayclerk.com); [Derek.Johnssen@collierclerk.com](mailto:Derek.Johnssen@collierclerk.com); [jwilliams@columbiaclerk.com](mailto:jwilliams@columbiaclerk.com); [p.waters@desotobocc.com](mailto:p.waters@desotobocc.com); [jmorse@dixieclerk.com](mailto:jmorse@dixieclerk.com); [Pelegrin@coj.net](mailto:Pelegrin@coj.net); 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**Cc:** VAB <[VAB@floridarevenue.com](mailto:VAB@floridarevenue.com)>  
**Subject:** rule 2025 1016 RE: 2025 Value Adjustment Board (VAB) Legislation

**NOTICE:** This message originated outside of Manatee County Clerk's Office -- **DO NOT CLICK** on links or open **attachments** unless you are sure the content is safe.]

Dear Ms. Edwards:

Thank you for your email dated October 16, 2025, in which you request information concerning electronic hearings on petitions to the value adjustment board. We have made your previous email on this topic part of the rule development files containing comments on the draft rules. We conducted research on this topic and you may wish to review the transcript of the public rule development workshop held yesterday in which there was discussion of the potential procedure to allow members of the public to view hearings electronically.

The Department anticipates receiving the transcript around October 29 and will post the transcript on the rule development web page at <http://floridarevenue.com/rules>

At that page scroll down to Property Tax Proposed Rules

then click on [2025 Legislative Changes \(Chapter 12D-9 and Forms](#)  
We will make your email below part of the rule development files containing comments on the draft rules.

Additionally please note that the draft of rule 12D-9.026 currently reads

~~“(8)(4)–~~Such hearings must be open to the public either by providing the ability for interested members of the public to join the hearing electronically or to monitor the hearing at the location of the board or special magistrate.”

Sincerely,

Stephen J. Kelle

r

Chief Legal Counsel

Property Tax Litigation and

Value Adjustment Board  
Oversight

Office of the General Counsel

Department of Revenue

850 617 8347



email encryption status [unsecure]; signifies: not encrypted

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**From:** Sherry Edwards <[sedwards@edwards-lawfirm.com](mailto:sedwards@edwards-lawfirm.com)>  
**Sent:** Thursday, October 16, 2025 12:42 PM  
**To:** Steve Keller <[Steve.Keller@floridarevenue.com](mailto:Steve.Keller@floridarevenue.com)>; [dmw@alachuaclerk.org](mailto:dmw@alachuaclerk.org); [bakervab@bakercountyfl.org](mailto:bakervab@bakercountyfl.org); [psmart@baycoclerk.com](mailto:psmart@baycoclerk.com); [rachel\\_rhoden@bradfordcountyfl.gov](mailto:rachel_rhoden@bradfordcountyfl.gov); [nicole.summers@brevardclerk.us](mailto:nicole.summers@brevardclerk.us); [mayala@broward.org](mailto:mayala@broward.org); [kstewart@calhounclerk.com](mailto:kstewart@calhounclerk.com); [Michelle.DiBerardino@CharlotteClerk.com](mailto:Michelle.DiBerardino@CharlotteClerk.com); [vab@citrusclerk.org](mailto:vab@citrusclerk.org); [blanchette@clayclerk.com](mailto:blanchette@clayclerk.com); [Derek.Johnssen@collierclerk.com](mailto:Derek.Johnssen@collierclerk.com); [jwilliams@columbiaclerk.com](mailto:jwilliams@columbiaclerk.com); [p.waters@desotobocc.com](mailto:p.waters@desotobocc.com); [jmorse@dixieclerk.com](mailto:jmorse@dixieclerk.com); [Pelegrin@coj.net](mailto:Pelegrin@coj.net); [vab@escambiaclerk.com](mailto:vab@escambiaclerk.com); [VAB@flaglerclerk.com](mailto:VAB@flaglerclerk.com); [jgay@franklinclerk.com](mailto:jgay@franklinclerk.com); [adriana@gadsdenclerk.com](mailto:adriana@gadsdenclerk.com); [kbryan@gilchrist.fl.us](mailto:kbryan@gilchrist.fl.us); [tsimmons@gladesclerk.com](mailto:tsimmons@gladesclerk.com); [info@gulfclerk.com](mailto:info@gulfclerk.com); [morgank@hamiltoncountyfl.com](mailto:morgank@hamiltoncountyfl.com); [recording.sup@hardeeclerk.com](mailto:recording.sup@hardeeclerk.com); [scongleton@hendryclerk.org](mailto:scongleton@hendryclerk.org); [hprouse@hernandoclerk.org](mailto:hprouse@hernandoclerk.org); [pgamez@hcclerk.org](mailto:pgamez@hcclerk.org); [daniela.toro@hillsclerk.com](mailto:daniela.toro@hillsclerk.com); [Mkabaci@holmesclerk.com](mailto:Mkabaci@holmesclerk.com); [tlister@clerk.indian-river.org](mailto:tlister@clerk.indian-river.org); [MRICHARDS@JACKSONCLERK.COM](mailto:MRICHARDS@JACKSONCLERK.COM); [thightower@jeffersonclerk.com](mailto:thightower@jeffersonclerk.com); [nshaw@lafayetteclerk.com](mailto:nshaw@lafayetteclerk.com); [VAB-Clerk@lakecountyclerk.org](mailto:VAB-Clerk@lakecountyclerk.org); [egabrick@leeclerk.org](mailto:egabrick@leeclerk.org); [bgtorres@leoncountyfl.gov](mailto:bgtorres@leoncountyfl.gov); [watkins-jennifer@levyclerk.com](mailto:watkins-jennifer@levyclerk.com); [MHOLLAND@LIBERTYCLERK.COM](mailto:MHOLLAND@LIBERTYCLERK.COM); [bwashington@madisonclerk.com](mailto:bwashington@madisonclerk.com); [vicki.tessmer@manateeclerk.com](mailto:vicki.tessmer@manateeclerk.com); [VAB@marioncountyclerk.org](mailto:VAB@marioncountyclerk.org); [VAB@martinclerk.com](mailto:VAB@martinclerk.com); [ralf@miamidadeclerk.gov](mailto:ralf@miamidadeclerk.gov); [VABCLERK@Monroe-Clerk.com](mailto:VABCLERK@Monroe-Clerk.com); [icrawford@nassauclerk.com](mailto:icrawford@nassauclerk.com); [meverton@okaloosaclerk.com](mailto:meverton@okaloosaclerk.com); [thudek@myokeeclerk.com](mailto:thudek@myokeeclerk.com); [vab@occompt.com](mailto:vab@occompt.com); [julissa.rizzo@osceolaclerk.org](mailto:julissa.rizzo@osceolaclerk.org); [lsupan@mypalmbeachclerk.com](mailto:lsupan@mypalmbeachclerk.com); [segbert@pascoclerk.com](mailto:segbert@pascoclerk.com); [mlegnini@pascoclerk.com](mailto:mlegnini@pascoclerk.com); [drevie@mypinellasclerk.gov](mailto:drevie@mypinellasclerk.gov); [yolandaharris@polk-county.net](mailto:yolandaharris@polk-county.net); [ashley.beard@putnam-fl.gov](mailto:ashley.beard@putnam-fl.gov); [piercea@santarasaclerks.com](mailto:piercea@santarasaclerks.com); [cmaloney@sarasotaclerkandcomptroller.com](mailto:cmaloney@sarasotaclerkandcomptroller.com); [tporter@seminoleclerk.org](mailto:tporter@seminoleclerk.org); [nmcgee@stjohnsclerk.com](mailto:nmcgee@stjohnsclerk.com); [rigginsa@stlucieclerk.gov](mailto:rigginsa@stlucieclerk.gov); [jgallop@sumterclerk.com](mailto:jgallop@sumterclerk.com); [Feliciaf@suwgov.org](mailto:Feliciaf@suwgov.org);

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[lorettal@waltonclerk.com](mailto:lorettal@waltonclerk.com); [rbrantley@washingtonclerk.com](mailto:rbrantley@washingtonclerk.com); [jeff@jeffcarterpa.com](mailto:jeff@jeffcarterpa.com); [sandersmplaw@yahoo.com](mailto:sandersmplaw@yahoo.com);  
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**Cc:** VAB <[VAB@floridarevenue.com](mailto:VAB@floridarevenue.com)>

**Subject:** Re: 2025 Value Adjustment Board (VAB) Legislation

**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good afternoon -

I am writing to obtain clarification on a provision of the new law requiring electronic appearances at the Value Adjustment Board (PTO 25-07 and Section 194.032(2)(b)(2)). The language needing clarification is as follows:

*The hearing must be open to the public either by providing the ability for interested members of the public to join the hearing electronically or to monitor the hearing at the location of the board.*

Since hearings have always been open to the public for attendance in-person in the hearing room, I am reading this amendment to require the VAB to establish a procedure to allow members of the public to view ALL hearings electronically (either to provide a dial in number on the county's VAB website to monitor any hearing by telephone or a link on the county's VAB website to allow viewing of any hearing by video (Zoom or Teams)).

In other words, the VAB must provide a way for members of the public to attend hearings in person or electronically, at the viewer's choice.

Please clarify.

-Sherry Edwards



Please be advised that we require that all funds required for any real estate closing to be delivered by wire transfer to allow for immediate credit and disbursement.

**PLEASE NOTE: WHEN PROVIDED WITH WIRE INSTRUCTIONS FROM OUR FIRM WE STRONGLY RECOMMEND THAT YOU CALL AND CONFIRM THE INSTRUCTIONS PRIOR TO INITIATING A WIRE TRANSFER. WIRE FRAUD IS REAL AND PREVALENT IN OUR INDUSTRY. IT IS IMPORTANT TO BE DILIGENT. WE WILL NOT CHANGE OUR WIRING INSTRUCTIONS FOR ANY REASON.**

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This email and any accompanying attachments may contain confidential and/or privileged information intended solely for the addressee. Any dissemination, distribution, copying, use, disclosure or action taken in reliance on the contents of this communication by anyone other than the intended recipient is prohibited. If you have received this email in error, please immediately delete the email and either notify the sender at the above email address or by telephone. Thank you.

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**From:** Steve Keller <[Steve.Keller@floridarevenue.com](mailto:Steve.Keller@floridarevenue.com)>

**Sent:** Friday, August 15, 2025 5:20 PM

**To:** [dmw@alachuaclerk.org](mailto:dmw@alachuaclerk.org) <[dmw@alachuaclerk.org](mailto:dmw@alachuaclerk.org)>; [bakervab@bakercountyfl.org](mailto:bakervab@bakercountyfl.org) <[bakervab@bakercountyfl.org](mailto:bakervab@bakercountyfl.org)>; [psmart@baycoclerk.com](mailto:psmart@baycoclerk.com) <[psmart@baycoclerk.com](mailto:psmart@baycoclerk.com)>; [rachel.rhoden@bradfordcountyfl.gov](mailto:rachel.rhoden@bradfordcountyfl.gov) <[rachel.rhoden@bradfordcountyfl.gov](mailto:rachel.rhoden@bradfordcountyfl.gov)>; [nicole.summers@brevardclerk.us](mailto:nicole.summers@brevardclerk.us) <[nicole.summers@brevardclerk.us](mailto:nicole.summers@brevardclerk.us)>; [mayala@broward.org](mailto:mayala@broward.org) <[mayala@broward.org](mailto:mayala@broward.org)>; [kstewart@calhounclerk.com](mailto:kstewart@calhounclerk.com) <[kstewart@calhounclerk.com](mailto:kstewart@calhounclerk.com)>; [Michelle.DiBerardino@CharlotteClerk.com](mailto:Michelle.DiBerardino@CharlotteClerk.com) <[Michelle.DiBerardino@CharlotteClerk.com](mailto:Michelle.DiBerardino@CharlotteClerk.com)>; [vab@citrusclerk.org](mailto:vab@citrusclerk.org) <[vab@citrusclerk.org](mailto:vab@citrusclerk.org)>; [blanchettc@clayclerk.com](mailto:blanchettc@clayclerk.com) <[blanchettc@clayclerk.com](mailto:blanchettc@clayclerk.com)>; [Derek.Johnssen@collierclerk.com](mailto:Derek.Johnssen@collierclerk.com) <[Derek.Johnssen@collierclerk.com](mailto:Derek.Johnssen@collierclerk.com)>; [jwilliams@columbiaclerk.com](mailto:jwilliams@columbiaclerk.com) <[jwilliams@columbiaclerk.com](mailto:jwilliams@columbiaclerk.com)>; [p.waters@desotobocc.com](mailto:p.waters@desotobocc.com) <[p.waters@desotobocc.com](mailto:p.waters@desotobocc.com)>; [jmorse@dixieclerk.com](mailto:jmorse@dixieclerk.com) <[jmorse@dixieclerk.com](mailto:jmorse@dixieclerk.com)>; [Pelegrin@coj.net](mailto:Pelegrin@coj.net) <[Pelegrin@coj.net](mailto:Pelegrin@coj.net)>;

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**Subject:** 2025 Value Adjustment Board (VAB) Legislation

Dear VAB clerks and VAB attorneys:

I am forwarding an additional copy of the email below to make sure that you have received it together with pdfs of two bulletins that should be given immediate attention:

PTO BUL 25-17 Value Adjustment Board New Evidence Exchange Procedures.pdf

PTO BUL 25-18 New Value Adjustment Board Petition and Notice of Hearing Forms.pdf

I thought it best to forward these two with this separate email as the two bulletins were sent earlier with many other bulletins and might have tended to get less attention that way.

The two bulletins are numbers 25-17 and 25-18; they explain changes to exchange of evidence (25-17) and transmit four forms (25-18); the forms are Forms DR 481, DR 486, DR 486PORT, and DR 486SP. The bulletin number 25-18 should be fairly self explanatory; it contains a link to the four new forms; if you have any questions or comments please let me know or email [VAB@floridarevenue.com](mailto:VAB@floridarevenue.com).

The Department has received several inquiries about what it means when forms are labeled as "provisional."

The answer is that the forms revisions are marked as provisional when there has been a law change that supersedes an existing form and necessitates the prescribing immediately of a new, temporary, "provisional" form to be used to implement the legislation until permanent forms are prescribed.

These provisional forms should be implemented and used by value adjustment boards and staff at this time without issue. The superseded forms should be replaced with the provisional forms and the use of the superseded forms should be discontinued immediately. When permanent forms are prescribed that will replace the provisional forms, the Department will inform VABs, clerks, and interested parties at that time.

Anticipated further changes are not seen to be major changes to the DR-486, DR-486PORT, and DR-481. These changes will include dispensing with the references to "after September 1, 2025" on the forms once the law that is effective on that date becomes law. See Chapter 2025-208, Section 7, Laws of Florida (HB7031), effective September 1, 2025 (<http://laws.flrules.org/2025/208>).

Other changes later this fall may be prescribed for these three forms to implement the procedures and notice requirements made by the same legislation, in Chapter 2025-208, Section 10, Laws of Florida, effective January 1, 2026. This section of the legislation makes it a requirement, in counties with a population over 75,000, for the VAB to offer remote hearings and allow the petitioner to appear at a hearing using electronic or other communication equipment if a petitioner submits a written request to appear in such manner at least 10 calendar days before the date of the hearing. This law also makes it a requirement, in such counties, for the notice of hearing to provide information for the petitioner to appear at the hearing using electronic or other communication equipment if the county has not opted out as provided.

Sincerely,

Stephen J. Kelle

r

Chief Legal Counsel

Property Tax Litigation and

Value Adjustment Board  
Oversight

Office of the General Counsel

Department of Revenue

850 617 8347



email encryption status [unsecure]; signifies: not encrypted

cc: Sara Bremer, Director of Government Relations, Florida Court Clerks and Comptrollers

---

**From:** OASYS ePortal Notifications <[pto-apps-no-reply@floridarevenue.com](mailto:pto-apps-no-reply@floridarevenue.com)>

**Sent:** Friday, August 15, 2025 2:03 PM

**Subject:** 2025 Value Adjustment Board (VAB) Legislation Bulletins

To: Value Adjustment Board Clerks, Value Adjustment Boards, Clerks of the Courts,  
and Value Adjustment Board Attorneys

From: Florida Department of Revenue, Property Tax Oversight

Date: August 15, 2025

Re: 2025 Value Adjustment Board (VAB) Legislation Bulletins

The Department of Revenue has posted informational bulletins on bills the Florida Legislature passed in the 2025 regular legislative session which address new procedures for value adjustment boards (VAB). Important information regarding VAB process and form changes are included in Property Tax Oversight Informational Bulletins 25-17 and 25-18 and are available in the Tax Law Library on the Department's website at [Property Tax Oversight Informational Bulletins](#). The forms for use are available in the Value Adjustment Board Forms drop down menu on the Department's website at [Property Tax Oversight Forms](#).

Please send any questions to [VAB@floridarevenue.com](mailto:VAB@floridarevenue.com).

Thank you.

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If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

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**NOTIFICATION TO RECIPIENTS:** The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

Cautions on corresponding with Revenue by email: Under Florida law, emails received by a state agency

are public records. Both the message and the email address it was sent from (excepting any information that is exempt from disclosure under state law) may be released in response to a public records request.

Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.

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**From:** [Jason Clevenger](#)  
**To:** [Anthony Jackson](#)  
**Subject:** PTO Public Rule Development Workshop (2025 Legislation)  
**Date:** Thursday, October 16, 2025 12:18:22 PM

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**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Mr. Jackson,

Thank you for hosting the webinar. I know that the logistics of hosting an online meeting is difficult. Not all attendees in virtual meetings turn on their cameras and want to appear when they are speaking. However, I believe that there should have been a list of attendees at the meeting that was visible to the other attendees. There was no way of knowing who else was at the meeting unless they chose to speak.

As for the material, I felt like it was presented well. It seemed that most of the concerns expressed were centered around the Miami-Dade area. It seems that there are challenges and issues that are unique to that area and are not experienced throughout the state. Catering to their unique perspective is likely not something that would be looked at in the same light in other parts of the state. As an example, I find telephonic hearings problematic as they make the swearing in of witnesses a challenge as it is often difficult to tell who is even speaking. Other challenges in telephonic hearings include the presentation of exhibits and rebuttal evidence. I thought that the responses of the Florida Department of Revenue were well reasoned and expressed well. Thank you for the job you do.

Respectfully submitted,

**Jason Wade Clevenger, CFE**

Sarasota County Property Appraiser

Appraisal Operations Director

[JClevenger@SC-PA.com](mailto:JClevenger@SC-PA.com)

(941) 861-8217

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Notice: If you should decide to communicate with us by e-mail, the Sarasota County Property Appraiser's office cannot guarantee the confidentiality of any information sent to us by e-mail. Florida has a very broad public records law. Most written communications to or from this office regarding business are public record and available to the public and media upon request. This email and any response may therefore be subject to public disclosure unless reasons for nondisclosure are stated and referenced to applicable law.

We recommend that you send confidential information to us by postal mail rather than e-mail.

**From:** [Rinky Parwani](#)  
**To:** [DORPTO](#)  
**Cc:** [Legnini, Meaghan](#); [Shannon Egbert \(segbert@pascoclerk.com\)](#); [Service](#)  
**Subject:** RE: PTO Public Rule Development Workshop (2025 Legislation) COMMENTS 11:00AM Wed, Oct 15, 2025 11:00 AM - 12:00 PM EDT  
**Date:** **Wednesday, October 15, 2025 11:56:20 AM**

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Concern: The inclusion of the below language on proposed form "DR-486: Petition to The Value Adjustment Board - Request for Hearing".

- . "Upload evidence no later than 9:00 am the workday before the hearing date."
- . "Email address or weblink to upload evidence:"

Reason for the concern:

- . There is no reference in the Statutes or the VAB manual requiring the Clerk's Office/VAB to accept electronic evidence.
- . The short turn around from adoption of HB 7031 and implementation (July 1, 2025) until the requirement of allowing electronic hearings (January 1, 2026) is an insufficient amount of time for us to prepare for equipment/program/ to ensure petitioner evidence is handled appropriately when we only received notice on ( ) that this would be required.
- . Other Counties that have AXIA or Just Appraised already have methodology in place, but Pasco county is still very manual.

Request:

- . Option 1 (Preferred) - Remove "Upload evidence no later than 9:00 am the workday before the hearing date." and "Email address or weblink to upload evidence:" from "DR-486: Petition to The Value Adjustment Board - Request for Hearing".
- . Option 2 - Change "Upload evidence no later than 9:00 am the workday before the hearing date." To Change "Upload evidence no later than 9:00 am the 5 days before the hearing date."

References:

- . 12D-9.016 Filing and Service. (2)(c) Any document that is required to be filed, served, provided or made available may be filed, served, provided or made available electronically, if the board and the board clerk make such resources available, and no party is prejudiced.
  - o This (underline portion) resource is not available in Pasco at this time.
- . 12D-9.026 Procedures for Conducting a Hearing by Electronic Media.
  - o This section makes no reference to evidence being submitted electronically.
- . 12D-9.034 Record of the Proceeding
  - o This section makes no reference to electronic record keeping of evidence.

Rinky S. Parwani  
Legal Counsel Pasco Value Adjustment Board  
Managing Attorney  
Parwani Law, P.A.  
9905 Alambra Avenue  
Tampa, Florida 33619  
Phone: 813-514-8280  
Fax: 813-514-8281  
[rinky@parwanilaw.com](mailto:rinky@parwanilaw.com)  
[www.parwanilaw.com](http://www.parwanilaw.com)

Rinky S. Parwani is licensed to practice law in Florida, California, Texas and Iowa. She was selected as a Florida

Super Lawyer Rising Star for 2013. Parwani Law, P.A. is the winner of the Brandon Chamber of Commerce 2010 Small Business of the Year Award in the Minority and Women Business category and was awarded the 13th Judicial Circuit's Outstanding Pro Bono Service by a law firm award in 2017. Parwani Law, P.A. was selected as a Worksite Hero Specialty Award from CareerSource Tampa Bay 2019. Parwani Law, P.A. was selected as a finalist for business of the year in 2020 and 2023 by the Greater Riverview Chamber of Commerce.

**From:** Jorge Marrero <[jmarrero@retaxanalysts.com](mailto:jmarrero@retaxanalysts.com)>  
**Sent:** Wednesday, **October 1, 2025** 10:05 AM  
**To:** Steve Keller <[Steve.Keller@floridarevenue.com](mailto:Steve.Keller@floridarevenue.com)>  
**Subject:** Telephonic Hearings & 12D-9.026

**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Mr. Keller,

It appears 12D-9 may need an update as a result of F.S 194.032 and PTO 25-07

**12D-9.026 Procedures for Conducting a Hearing by Electronic Media**

1. **(b) The special magistrate, if one is used, must agree in each case to the electronic hearing.**

Have a good day.

*Jorge L. Marrero*  
*R/E Real Estate Tax Analysts*  
*Tel: 954-812-0004*

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**From:** Steve Keller  
**Sent:** Friday, **September 26, 2025** 4:59 PM  
**To:** [RAFAELM@miamidade.gov](mailto:RAFAELM@miamidade.gov)  
**Cc:** Millares, Rafael (COC) <[rafael.millares@miamidadeclerk.gov](mailto:rafael.millares@miamidadeclerk.gov)>  
**Subject:** Hearings Atended Remotely under Chapter 2025-208, Section 10, Laws of Florida

Dear Mr. Millares:

Please see attached letter.

Sincerely,

**Stephen J. Keller**



Chief Legal Counsel  
Property Tax Litigation and  
Value Adjustment Board Oversight  
Office of the General Counsel  
Department of Revenue  
850 617 8347



5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

Please Respond to:  
Office of the General Counsel  
Property Tax Oversight Legal Section  
Post Office Box 6668  
Tallahassee, Florida 32314-6668  
[steve.keller@floridarevenue.com](mailto:steve.keller@floridarevenue.com)

September 26, 2025

Rafael E. Millares Esq.  
Legal Counsel  
Miami-Dade County Value Adjustment Board  
111 NW 1st Street Room 1720  
Miami, FL 33128  
[rafaelm@miamidade.gov](mailto:rafaelm@miamidade.gov)

E-MAIL DELIVERY

Re: Value Adjustment Board Procedures for Hearings Attended Remotely  
under Chapter 2025-208, Section 10, Laws of Florida

Dear Mr. Millares:

We are writing to alert you and the value adjustment board of some new features under chapter 2025-208, section 10, Laws of Florida effective January 1, 2026. We understand from the value adjustment board's response to the Department's survey and from the House Committee Staff Analysis of HB 7031 that became chapter 2025-208, section 10, Laws of Florida, that Miami Dade County has been conducting hearings remotely using telephone for all hearings.

Under these established procedures we have some concerns and believe we must bring them to your attention within these new legal provisions. Going forward we believe the new statutory procedures together with other legal rules and guidelines governing hearings remotely would highlight the use of audio visual technology such as Zoom, Webex, Teams or similar technology other than telephone.

We reviewed the Florida Bar Guidelines, the Florida Supreme Court Rules, and the procedures in use in Florida Division of Administrative Hearings, which are the same as the Florida Supreme Court Rules, and the procedures for remote notarizations in chapter 117, F.S.

These rules uniformly contemplate witnesses are sworn in using audio visual technology that allows participants to see, hear and communicate with one another. Current provisions for swearing in witnesses require audio visual technology and not telephone which is audio technology and without audio visual.

Reflecting on the Department's rule, 12D-9.026, F.A.C., the rule is very wary and very skeptical of telephone hearings with the VAB. That skepticism comes through in the text of the rule and that skepticism remains today. The rule requires agreement of the parties and the special magistrate. This is indication of great caution in the Department's 2010 rule. That rule is being redrafted to implement the new legal provisions.

The new 2025 law, Chapter 2025-208, Section 10, Laws of Florida, refers to "electronic or other communication equipment." An early draft of the bill text included only the "telephone". The word "telephone" was removed and the legislature added "electronic or other communication equipment;" the Department does not believe "telephone" fits that description when the text could have said "telephone." Consequently, we do not believe the current Miami Dade County telephonic VAB hearing procedures referenced in the House Committee Staff Analysis of HB 7031 would comply with the new law.

We understand that every special magistrate has a laptop on their table at every VAB hearing, or has access to one, and that they are using it in the hearing. This would be used for "technology in compliance with applicable law which enables real-time, two-way communication using electronic means in which participants are able to see, hear, and communicate with one another." See section 117.201(2), F.S.

There is legal difficulty with swearing in witnesses and with cross examining witnesses over the telephone. For example, Fla. R. Civ. P. provides electronic depositions are under Fla. R. Gen. Prac. & Jud. Admin 2.530.

Fla. R. Gen. Prac. & Jud. Admin 2.530(b)(2)(B)(ii) relating to remote depositions states in part; the oath must be through audio-video communication technology: "Person Administering the Oath is not Physically Present with the Witness. An oath may be administered to a witness testifying through audio-video communication technology by a person who is not physically present with the witness if the person is authorized to administer oaths in the State of Florida and the oath is administered through audio-video communication technology in a manner consistent with the general laws of the State of Florida."

Under Fla. R. Gen. Prac. & Jud. Admin 2.530(a)(2) "Audio-video communication technology" means electronic devices, systems, applications, or platforms that permit all participants to hear, see, and speak to all other participants in real time.

Under Fla. R. Gen. Prac. & Jud. Admin 2.530(a)(1) "Audio communication technology" means electronic devices, systems, applications, or platforms that permit all participants to hear and speak to all other participants in real time. This is the telephone.

So a witness in a remote deposition must be sworn under Audio-video conditions where all participants to hear, see, and speak to all other participants in real time.

This is the process pointed to by Fla. R. Civ. P. **1.310(b)(7)** "A deposition may be taken by communication technology, as that term is defined in Florida Rule of General Practice and Judicial Administration 2.530, if stipulated by the parties or if ordered by the court on its own motion or on motion of a party. The order may prescribe the manner in which the deposition will be taken." And **FlaRCivP 1.310(c)(1)** "The officer before whom the deposition is to be taken must put the witness under oath and must personally, or by someone acting under the officer's direction and in the officer's presence, record the testimony of the witness, except that when a deposition is being taken by communication technology under subdivision (b)(7), the witness must be put under oath as provided in Florida Rule of General Practice and Judicial Administration 2.530(b)(2)(B)."

So this means no telephone for swearing a witness at least at a deposition. It appears the provisions do not include methods by which a witness can be sworn over the telephone, certainly the same conditions for swearing in a witness at a deposition would also seem to apply to a VAB hearing, unless there is some advance stipulation to set it up, perhaps using the other technology: audio-video communication technology, to establish the identity of the witness and so on.

The other aspect of concern is cross examination of witnesses over the telephone.

A quasi-judicial hearing generally meets basic due process requirements if the parties must be able to present evidence, cross-examine witnesses. Jennings v. Dade County, 589 So. 2d 1337 (Fla 3d DCA 1991). Cross examination is an element of due process. Id.

We believe cross examination is impaired if the witness is invisible, cannot be observed to see demeanor, facial expressions etc. So on this point the telephone is not the preferred method for cross examination. The same concepts would apply to the witness demeanor over the telephone on direct examination.

There is also concern with the VAB procedure that provides for swearing all hearing participants including representatives that may not be testifying. Section 194.034(1)(e), F.S. provides "The property appraiser, each petitioner, and all witnesses shall be required, upon the request of either party, to testify under oath ...." Another VAB procedure provides for exclusion of the property appraiser's witnesses and representatives from the telephone hearing. It is not clear under the new law that this feature is permitted; the statute now provides for appearance remotely by petitioners:

"The value adjustment board must allow the petitioner to appear at a hearing using electronic or other communication equipment if a petitioner submits a written request to appear in such manner at least 10 calendar days before the date of the hearing." See section 194.032(2)(b)1., F.S.

In conclusion we advise the Miami Dade County VAB to adopt the technology that allows participants to see, hear and communicate with each other. We think that these audio visual features of the new law in lieu of the telephone are eminently suitable for the Miami Dade County VAB, its petitioners and property appraiser and we hope you and the Miami Dade County VAB agree.

Recognizing there is a January 1, 2026 effective date we are opening this dialog to alert you of our view that the new technology should be adopted under the timeline given in the statute.

If your county sees a need for additional time it may be possible to implement a phase in with a practicable conclusion date for full implementation.

Sincerely,

**Stephen J. Keller**

Chief Legal Counsel  
Property Tax Litigation and  
Value Adjustment Board Oversight

850 617 8347

SJK/sk /

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**From:** Sherry Edwards <[sedwards@edwards-lawfirm.com](mailto:sedwards@edwards-lawfirm.com)>  
**Sent:** Thursday, September 25, 2025 3:44 PM  
**To:** Steve Keller <[Steve.Keller@floridarevenue.com](mailto:Steve.Keller@floridarevenue.com)>  
**Subject:** VAB Electronic Hearing Procedures

**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Steve -

I am writing to receive clarification on the requirement for VAB hearings to be "open to the public either by providing the ability for interested members of the public to join the hearing electronically or to monitor the hearing at the location of the board."

It is my position that each VAB must allow the public to attend all hearings electronically, if they choose to do so, which would require each county to provide a link or telephone number on its website for members of the public to watch the proceedings (if by Zoom or Teams) or listen by telephone (if the electronic means provided is telephonic).

In my opinion, any other reading of this provision would make the revision to the statute meaningless because members of the public always had the ability to attend hearings in person.

Any guidance you can provide would be greatly appreciated.

-Sherry Edwards



**THE EDWARDS LAW FIRM PL**

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BOARD CERTIFIED REAL ESTATE ATTORNEY  
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📍 500 SOUTH WASHINGTON BOULEVARD, SUITE 400  
SARASOTA, FLORIDA 34236



**From:** Scot Tussing <[Scot.Tussing@manateepao.gov](mailto:Scot.Tussing@manateepao.gov)>  
**Sent:** Wednesday, September 3, 2025 3:27 PM  
**To:** Jenna Harper <[Jenna.Harper@floridarevenue.com](mailto:Jenna.Harper@floridarevenue.com)>  
**Subject:** RE: revised version of DR501

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Please be aware that by utilizing the Manatee County Property Appraiser's email system, your email messages may be subject to interception for the purpose of detecting and preventing malicious emails.

Jenna Harper,

Thank you for the response. There is also some highlight on page 4 that needs some work. The wording is stating that the additional homestead starts at \$25,000 and then increases by the CPI. That is not correct for any new homestead starting with the 2025 tax roll, all additional homesteads are worth \$25,722.

Otherwise the Property Appraiser would have different additional homestead amounts on different parcels.

Thank you for addressing this.

Scot Tussing, CFE

Director, Public Service & Exemptions

Manatee County Property Appraiser's Office

915 4<sup>th</sup> Ave W

Bradenton FL 34205

Tel - 941.742.5678 | Fax - 941.742.5664

Email: [scot.tussing@manateepao.gov](mailto:scot.tussing@manateepao.gov)

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**From:** Jenna Harper <[Jenna.Harper@floridarevenue.com](mailto:Jenna.Harper@floridarevenue.com)>  
**Sent:** Wednesday, September 03, 2025 3:13 PM  
**To:** Scot Tussing <[Scot.Tussing@manateepao.gov](mailto:Scot.Tussing@manateepao.gov)>  
**Subject:** RE: revised version of DR501

The sender ([floridarevenue.com](http://floridarevenue.com)) is outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Scot,

Thank you for bringing these typographical errors to our attention. We'll work to get these corrections made and posted. For any future issue you may find with a form, please send the information to [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com) so we can

route the request to the right team. Dianne Porter now works in a different part of property tax oversight, and no longer with forms.

Thank you,

Jenna

**Jenna Harper**

*Process Manager*



Property Tax Oversight

Florida Department of Revenue

(850) 617-8938

[jenna.harper@floridarevenue.com](mailto:jenna.harper@floridarevenue.com)

---

**From:** Scot Tussing <[Scot.Tussing@manateepao.gov](mailto:Scot.Tussing@manateepao.gov)>

**Sent:** Wednesday, September 3, 2025 11:40 AM

**To:** Rene Lewis <[Rene.Lewis@floridarevenue.com](mailto:Rene.Lewis@floridarevenue.com)>; [diane.porter@floridarevenue.com](mailto:diane.porter@floridarevenue.com)  
<[diane.porter@floridarevenue.com](mailto:diane.porter@floridarevenue.com)>

**Cc:** Alan Stearns <[alan.stearns@manateepao.gov](mailto:alan.stearns@manateepao.gov)>; Iris Hu <[Iris.Hu@manateepao.gov](mailto:Iris.Hu@manateepao.gov)>; Edwin Abbey  
<[eabbey@citruspa.org](mailto:eabbey@citruspa.org)>

**Subject:** revised version of DR501

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Please be aware that by utilizing the Manatee County Property Appraiser's email system, your email messages may be subject to interception for the purpose of detecting and preventing malicious emails.

Diane,

While working on the process to update our CAMA system to the recently updated DR501, we discovered two typographical errors on your form that need to be corrected.

Scot Tussing, CFE

Director, Public Service & Exemptions

Manatee County Property Appraiser's Office

915 4<sup>th</sup> Ave W

Bradenton FL 34205

Tel - 941.742.5678 | Fax - 941.742.5664

Email: [scot.tussing@manateepao.gov](mailto:scot.tussing@manateepao.gov)

---

---

**From:** Steve Keller  
**Sent:** Tuesday, August 12, 2025 12:49 PM  
**To:** Daniel Wolfe <[dwolfe@rvmrlaw.com](mailto:dwolfe@rvmrlaw.com)>  
**Cc:** Julie Schwartz, <[jschwartz@rvmrlaw.com](mailto:jschwartz@rvmrlaw.com)>  
**Subject:** RE: New Property Tax Customer Form

Dear Mr. Wolfe:

The Department is open to receiving written comments and ideas on this topic and such communications will be made a part of the public rulemaking file and records as the rule update process proceeds.

Sincerely,

Steve Keller

**From:** Daniel Wolfe <[dwolfe@rvmrlaw.com](mailto:dwolfe@rvmrlaw.com)>  
**Sent:** Tuesday, August 12, 2025 11:29 AM  
**To:** Steve Keller <[Steve.Keller@floridarevenue.com](mailto:Steve.Keller@floridarevenue.com)>  
**Cc:** Julie Schwartz, <[jschwartz@rvmrlaw.com](mailto:jschwartz@rvmrlaw.com)>  
**Subject:** RE: New Property Tax Customer Form

**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good morning Steve,

I hope all is well. Julie and I were hoping to revisit this with you since we are getting closer to the 2025 tax appeal season. Also, we wondering if the DOR was open to ideas from us regarding changes to Rule 12D-9.020.

Thanks,  
Dan

**Daniel Wolfe, Esq.**



RENNERT VOGEL  
MANDLER & RODRIGUEZ, P.A.  
ATTORNEYS AT LAW

100 SE 2nd Street, 29th Floor | Miami, FL 33131  
305-577-4176 Direct | [dwolfe@rvmrlaw.com](mailto:dwolfe@rvmrlaw.com)

Miami | Boca Raton

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[www.aptcnet.com](http://www.aptcnet.com)

**From:** Steve Keller <[Steve.Keller@floridarevenue.com](mailto:Steve.Keller@floridarevenue.com)>  
**Sent:** Friday, July 18, 2025 6:37 PM  
**To:** Julie Schwartz, <[jschwartz@rvmrlaw.com](mailto:jschwartz@rvmrlaw.com)>  
**Subject:** RE: New Property Tax Customer Form

Dear Ms. Schwartz:

Thank you for your email regarding changes to Department rules. The Department is in the process of identifying rules, forms, and other materials affected by legislation so that this information will be available when the law becomes effective.

Sincerely,

**Stephen J. Keller**  
Chief Legal Counsel  
Property Tax Litigation and  
Value Adjustment Board Oversight  
Office of the General Counsel  
Department of Revenue  
850 617 8347

email encryption status [unsecure]; signifies: not encrypted  
=====

**From:** Property Tax <[webmaster@floridarevenue.com](mailto:webmaster@floridarevenue.com)>  
**Sent:** Wednesday, July 16, 2025 10:19 AM  
**To:** DORPTO <[DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com)>  
**Subject:** New Property Tax Customer Form

A customer has submitted a new contact form, [click here](#) to view this submission.

**Customer Name:** Julie Schwartz

**County Where Property is Located:** Miami-Dade

**Have you previously contacted the property appraiser or tax collector with your question?** No

**Contact Email:** [jschwartz@rvmrlaw.com](mailto:jschwartz@rvmrlaw.com)

**Phone Number:** 3053756583

**Type of Question:** Question

**Subject:** PTO Forms

**Description:** Good morning,

I am writing to inquire regarding F.A.C rule 12D-9.020. In light of the change to FS 194.011 (4)(b) which is effective September 1, 2025, will there be changes made to 12D-9.020?

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