

Public Comments

From: Steve Keller

Sent: Friday, July 3, 2026 5:05 PM

To: 'tporter@seminoleclerk.org' <tporter@seminoleclerk.org>

Cc: 'marc@jmarcjonespa.com' <marc@jmarcjonespa.com>

Subject: VAB Seminole FW: IMPORTANT QUESTION REGARDING VAB FEES

Dear Ms. Porter:

This e-mail will confirm our advisement at the workshop on June 23 that we are not aware of a statutory provision that sets a zero filing fee for denials of timely filed applications for agricultural classification.

Sincerely,

Steve Keller



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

From: Terri Porter <tporter@seminoleclerk.org>

Sent: Tuesday, June 9, 2026 11:01 AM

To: DORPTO <DORPTO@floridarevenue.com>

Subject: IMPORTANT QUESTION REGARDING VAB FEES

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.

Greetings,

- 1) There is no fee charged for petitions that are timely filed for homestead exemption denials or tax deferral denials.
- 2) Does that tax deferral bucket include AGRICULTURE CLASSIFICATION DENIALS? I thought I read that somewhere, but now I cannot find it.

Thank you so much!

Terri

SCHEDULE OF FEES AS ADOPTED BY RESOLUTION OF THE VAB

1. No fee is charged for timely filed Homestead Exemption denials or Tax Deferral denied petitions, which include Agriculture Classification denials. The due date for petitions shall be 30 days after the mailing of the notification in writing of the denial, on or before July 1st of the year for which the application was filed, per Rule Chapter 12D-9.015(7)(b) F.A.C.



Terri Porter
Clerk's Administration
91 Eslinger Way
Sanford, FL 32773
Phone: 407-665-7663
VAB@seminoleclerk.org
www.SeminoleClerk.org

Grant Maloy, Seminole County Clerk of the Circuit Court and Comptroller
"Skilled Professionals Serving People"

From: Steve Keller
Sent: Friday, July 3, 2026 5:09 PM
To: 'VAB-Clerk@lakecountyclerkfl.gov' <VAB-Clerk@lakecountyclerkfl.gov>
Cc: Aaron Thalwitzer <aaron@brevardlegal.com>
Subject: VAB Lake Proposed changes to 12D-9.015, F.A.C.

Dear Ms. Turner:

This e-mail will confirm our advisement at the workshop on June 23 that the content of rule 12D-9.015 has been relocated into bulletin number 26-01. The content has not changed, only relocated.

Sincerely,

Steve Keller

From: VAB-Clerk <VAB-Clerk@lakecountyclerkfl.gov>
Sent: Tuesday, June 16, 2026 4:35 PM
To: DORPTO <DORPTO@floridarevenue.com>
Cc: VAB-Clerk <VAB-Clerk@lakecountyclerkfl.gov>
Subject: Proposed changes to 12D-9.015, F.A.C.

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,

In reviewing the proposed changes to Rule 12D-9.015 F.A.C., I am trying to determine what the filing fee will be for a single joint petition. Chapter 194.013(1) F.S. states “For joint petitions filed pursuant to s. 194.011(3)(e), (f), or (g), a single filing fee shall be charged. Such fee shall be calculated as the cost of the special magistrate for the time involved in hearing the joint petition and shall not exceed \$5 per parcel of real property or tangible property account. Such fee is to be proportionately paid by affected parcel owners.”

Currently, 12D-9.015(7)(c) includes that language, but also includes “in addition to any filing fee for the petition.” Based on this, VABs currently charge up to the \$50.00 filing fee plus \$5.00 for each parcel included in the petition. This fee was confirmed by Steve Keller in an email to me on May 15, 2026 after an inquiry regarding filing fees.

The proposed rule changes will remove the language regarding filing fees from 12D-9.015, so our fee is based strictly on statute 194.013(1). Because of this change, will VABs only

be able to charge \$5.00 per parcel without collecting the up to \$50.00 filing fee? If so, would a single joint petition with three (3) parcels get a filing fee of only \$15.00? In no way would this amount begin to cover the cost of a special magistrate for the time involved in hearing the joint petition and preparing determinations.

Please clarify the filing fee amount that the VABs will now collect for a single joint petition.

Thank you.



BARBARA TURNER

Lead Value Adjustment Board Clerk

Executive Office | Value Adjustment Board
Office of Gary J. Cooney
Lake County Clerk of the Circuit Court & Comptroller

A: 550 W. Main St. | P.O. Box 7800 | Tavares, FL 32778-7800

P: 352-742-4398 **F:** 352-742-4110

SOCIAL: facebook.com/lakeclerk | x.com/lakeclerk **WEB:** lakecountyclerkfl.gov

Please Note: 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, including your email address, may, therefore, be subject to public disclosure.

Confidentiality Notice: This message and any attachments are for the sole use of the intended recipient(s) and may contain confidential and privileged information that is exempt from public disclosure. Any unauthorized review, use, disclosure, or distribution is prohibited. If you have received this message in error, please contact the sender (by phone or reply by electronic mail) and then destroy all copies of the original message.



Property Tax Oversight Informational Bulletin
Value Adjustment Board Petition Filing Fees

May 13, 2026
PTO 26-01

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

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

Petition Filing Fee Provisions Applicable After the Amendment

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

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

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

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

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

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

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

Questions

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

Reference

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

From: Holly Cosby <VABlawyer@outlook.com>
Sent: Tuesday, June 23, 2026 6:06 PM
To: DORPTO <DORPTO@floridarevenue.com>
Cc: Steve Keller <Steve.Keller@floridarevenue.com>
Subject: Draft Rules/Forms - VAB

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.

Pursuant to the comments I made during the Rule Workshop and Rule Hearing this afternoon, please find the following attached:

- 1) Suggested language modifications and additions in red to the most recent versions of F.A.C. 12D-9.014, 12D-9.019, 12D-9.020, and 12D-9.026,
- 2) Suggested language modifications and additions in red to the most recent version of F.A.C. 12D-9.013, and
- 3) Suggested language modifications and additions in red to the most recent version of DOR Form DR-481.

Thank you for taking the time this afternoon to listen to all participants' questions, comments, and concerns, and thank you for your consideration of the attached.

Respectfully and very truly,
Holly Cosby

VAB Counsel for Lee, Hendry, Glades, Collier, Hernando, Nassau, and Citrus Counties

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.

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-9.009, 12D-9.013 AND 12D-9.015

12D-9.009 Role of Legal Counsel to the Board.

(1) No change.

(2) The board legal counsel shall, upon appointment, send his or her contact information, which shall include his or her name, mailing address, telephone number, fax number, and e-mail address, to the department by mail, ~~fax~~ or email to:

Department of Revenue

Property Tax Oversight Program

Attn.: Director

P.O. Box 3000

Tallahassee, FL 32315-3000

~~Fax Number: (850)488-9482~~

Email Address: VAB@floridarevenue.com.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.015 FS. History—New 3-30-10, Technical Change 1-29-26, Amended _____.

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) ^{utilized} ~~provided~~ 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;

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

(l) 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-9.015 Petition; Form and Filing Fee.

(1) through (6) No change.

(7) A person who files a petition may timely file an action in circuit court to preserve the right to proceed in circuit court. (Sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, F.S.). ~~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 \$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) ~~Other than fees required for late filed applications under Sections 193.155(8)(j) and 196.011(9), F.S., only a single filing fee may be charged to any particular parcel of real property or tangible personal property account, despite the existence of multiple issues or hearings pertaining to such units, parcels, or accounts.~~

(b) ~~No filing fee shall be required with respect to an appeal from the disapproval of a timely filed application for homestead exemption or from the denial of a tax deferral.~~

(c) ~~For single joint petitions filed pursuant to Section 194.011(3)(e), (f), or (g), F.S., a single filing fee is to be charged. Such fee must be calculated as the cost of the time required for the special magistrate to hear the joint petition and may not exceed \$5 per unit, parcel, or account, in addition to any filing fee for the petition. Said fee is to be proportionately paid by affected property owners.~~

(d) ~~The value adjustment board or its designee shall waive the filing fee with respect to a petition filed by a taxpayer who demonstrates at the time of the filing by submitting with the~~

~~petition documentation issued by the Department of Children and Families that the petitioner is currently an eligible recipient of temporary assistance under Chapter 414, F.S.~~

~~(e) All filing fees shall be paid to the board clerk at the time of filing. Any petition not accompanied by the required filing fee will be deemed incomplete.~~

(8) through (13) No change.

(14) Late Filed Petitions.

(a) through (e) No change.

~~(f) A person who files a petition may timely file an action in circuit court to preserve the right to proceed in circuit court. (Sections 193.155(8)(1), 194.036, 194.171(2) and 196.151, F.S.).~~

(15) 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, 196.193, 197.2425 FS. History—New 3-30-10, Amended 11-1-12, 6-14-16, 3-13-17, 9-19-17, 6-13-22,_____.

From: VAB-Clerk <VAB-Clerk@lakecountyclerkfl.gov>

Sent: Tuesday, June 16, 2026 4:35 PM

To: DORPTO <DORPTO@floridarevenue.com>

Cc: VAB-Clerk <VAB-Clerk@lakecountyclerkfl.gov>

Subject: Proposed changes to 12D-9.015, F.A.C.

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,

In reviewing the proposed changes to Rule 12D-9.015 F.A.C., I am trying to determine what the filing fee will be for a single joint petition. Chapter 194.013(1) F.S. states “For joint petitions filed pursuant to s. 194.011(3)(e), (f), or (g), a single filing fee shall be charged. Such fee shall be calculated as the cost of the special magistrate for the time involved in hearing the joint petition and shall not exceed \$5 per parcel of real property or tangible property account. Such fee is to be proportionately paid by affected parcel owners.”

Currently, 12D-9.015(7)(c) includes that language, but also includes “in addition to any filing fee for the petition.” Based on this, VABs currently charge up to the \$50.00 filing fee plus \$5.00 for each parcel included in the petition. This fee was confirmed by Steve Keller in an email to me on May 15, 2026 after an inquiry regarding filing fees.

The proposed rule changes will remove the language regarding filing fees from 12D-9.015, so our fee is based strictly on statute 194.013(1). Because of this change, will VABs only be able to charge \$5.00 per parcel without collecting the up to \$50.00 filing fee? If so, would a single joint petition with three (3) parcels get a filing fee of only \$15.00? In no way would this amount begin to cover the cost of a special magistrate for the time involved in hearing the joint petition and preparing determinations.

Please clarify the filing fee amount that the VABs will now collect for a single joint petition.

Thank you.



BARBARA TURNER

Lead Value Adjustment Board Clerk

Executive Office | Value Adjustment Board
Office of Gary J. Cooney
Lake County Clerk of the Circuit Court & Comptroller

A: 550 W. Main St. | P.O. Box 7800 | Tavares, FL 32778-7800

P: 352-742-4398 **F:** 352-742-4110

SOCIAL: facebook.com/lakeclerk | x.com/lakeclerk **WEB:** lakecountyclerkfl.gov

Please Note: 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, including your email address, may, therefore, be subject to public disclosure.

Confidentiality Notice: This message and any attachments are for the sole use of the intended recipient(s) and may contain confidential and privileged information that is exempt from public disclosure. Any unauthorized review, use, disclosure, or distribution is prohibited. If you have received this message in error, please contact the sender (by phone or reply by electronic mail) and then destroy all copies of the original message.



Property Tax Oversight Informational Bulletin
Value Adjustment Board Petition Filing Fees

May 13, 2026
PTO 26-01

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

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

Petition Filing Fee Provisions Applicable After the Amendment

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

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

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

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

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

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

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

Questions

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

Reference

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

From: Terri Porter <tporter@seminoleclerk.org>

Sent: Tuesday, June 9, 2026 11:01 AM

To: DORPTO <DORPTO@floridarevenue.com>

Subject: IMPORTANT QUESTION REGARDING VAB FEES

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.

Greetings,

- 1) There is no fee charged for petitions that are timely filed for homestead exemption denials or tax deferral denials.
- 2) Does that tax deferral bucket include AGRICULTURE CLASSIFICATION DENIALS? I thought I read that somewhere, but now I cannot find it.

Thank you so much!

Terri

SCHEDULE OF FEES AS ADOPTED BY RESOLUTION OF THE VAB

1. No fee is charged for timely filed Homestead Exemption denials or Tax Deferral denied petitions, which include Agriculture Classification denials. The due date for petitions shall be 30 days after the mailing of the notification in writing of the denial, on or before July 1st of the year for which the application was filed, per Rule Chapter 12D-9.015(7)(b) F.A.C.



Terri Porter
Clerk's Administration
91 Eslinger Way
Sanford, FL 32773
Phone: 407-665-7663
VAB@seminoleclerk.org
www.SeminoleClerk.org

Grant Maloy, Seminole County Clerk of the Circuit Court and Comptroller
"Skilled Professionals Serving People"

From: Tim Hart <thart@taxflorida.com>

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

To: DORPTO <DORPTO@floridarevenue.com>

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

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:

M: (561) 386.8865

Appeals – Informal Settlements – Tax Projections

Thart@TaxFlorida.com

Acquisition/Development Strategies

