VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY
ORGANIZATIONAL MEETING AGENDA
July 30, 2026

9:30 A.M.

Via Communications Media Technology

Welcome to the Hillsborough County Value Adjustment Board (VAB) meeting.

ORDER OF BUSINESS

1. Call to Order and Pledge of Allegiance
2. Public Comments

   Chair's Statement: The VAB welcomes comments from petitioners about any issue or concern related to their petition or processes of the VAB. Anyone wishing to speak before the VAB during the public comment portion of the meeting will be able to do so by completing the online Public Comment Form found at: https://www.hillsclerk.com/Additional-Services/Value-Adjustment-Board/Speak-at-VAB-Meeting. You will be required to provide your name and telephone number in your email. This information is being requested to facilitate the audio conferencing process. The Chair will call on speakers by name in the order in which the emails were received for Public Comment. An audio call-in number will be provided to participants that have completed the form after it is received by the County. All callers will be muted upon calling and will be unmuted in the submission order after being recognized by the Chair by name. When addressing the VAB, please state your name and address and speak clearly into the microphone. Three (3) minutes are allowed for each speaker.

3. The Purpose of this Organizational Meeting is to Confirm VAB Member and Clerk Staff Contact Information, Appoint Legal Counsel and Ratify the Filing Fee Resolution, Approve and Authorize 2026 Special Magistrate Appointments, Adopt Local VAB Procedures and Handle Other VAB Matters
   a. **Appointment of VAB Legal Counsel**
   b. Florida Administrative Codes, including 12D-9, 12D-10, 12D-51.001, 12D-51.002, 12D-51.003 and Chapters 192 through 195 F.S.; Florida's Government in the Sunshine; and Florida Statutes pertaining to the VAB
      i. A master copy of each document is available for public viewing during the meeting.
      ii. The public has access to the documents through the Clerk's website at https://www.hillsclerk.com/vab or can purchase paper copies in BOCC Records, 601 E Kennedy, 12th Floor, 813.276.8100, x 4354.
4. Appointment of Special Magistrates to the Value Adjustment Board
   a. **Appoint Appraiser and Attorney Special Magistrates**
   b. **Approve Special Magistrate Contract**
   c. **Authorize the Chair to Execute the Contracts**
   d. **Authorize Special Magistrates to Conduct VAB Hearings and Consider Good Cause Requests for Late Files and Reschedule Requests**
5. **Adopt Local VAB Procedures and Approve 2026 VAB Forms**
6. **Ratify Filing Fee Resolution**
7. Property Tax System/VAB Overview
8. Tentative VAB Schedule
9. Other VAB Matters
   a. **Approve the May 19, 2026 Meeting Minutes.**
   b. Correspondence
   c. Meeting Notice
   d. The next meeting is scheduled for **September 15, 2026 at 9:30AM** to extend the 2026 Tax Rolls.
10. **Adjournment**

Any person who might wish to appeal any decision made by the VAB regarding any matter considered at the forthcoming meeting will need a record of the proceedings, and for such purposes, may need to ensure that a verbatim record of the proceedings is made, which will include the testimony and evidence upon which the appeal is to be based.

06/01/2015

Value Adjustment Board (VAB) Checklist
Organizational Meeting of the VAB

(Rule 12D-9.013, F.A.C.)

This checklist is a guide to help VAB clerks make sure that the VAB performs all the required actions and responsibilities specified in the Florida Department of Revenue's Rule 12D-9.013, Florida Administrative Code.

The VAB:

- ☐ Held at least one organizational meeting before VAB hearings started.
- ☐ Gave reasonable notice of every organizational meeting as s. 286.011, F.S., and other provisions of law require, including the:
  - ☐ Date, time, and location of the meeting.
  - ☐ Purpose of the meeting.
  - ☐ Advice that any person who anticipates that he or she will appeal a decision of the VAB should make sure a verbatim record of the proceeding is made (see s. 286.0105, F.S.).

At this organizational meeting, the VAB:

- ☐ Regarding private board legal counsel:
  - ☐ Appointed or ratified legal counsel as the first action at the meeting (see s. 194.015, F.S.).
- ☐ Introduced every VAB member and VAB clerk staff and provided their contact information.
- ☐ Appointed or ratified special magistrates (if the VAB is using them for this year).
- ☐ Made available to everyone (VAB-related persons and the public):
  - ☐ Rule Chapter 12D-9, F.A.C. (Requirements for Value Adjustment Boards in Administrative Reviews; Uniform Rules of Procedure for Hearings Before Value Adjustment Boards).
  - ☐ Rule Chapter 12D-10, F.A.C. (Value Adjustment Board).
  - ☐ All "guidelines" documents adopted by Rule Chapter 12D-51, F.A.C. (Standard Assessment Procedures and Standard Measures of Value; Guidelines).
  - ☐ Requirements of Florida's Government in the Sunshine and open government laws and where to find the manual on Government in the Sunshine.
  - ☐ Chapters 192, 193, 194, and 195 of the Florida Statutes (see s. 194.011, F.S.).
- ☐ Decided to impose a petition filing fee (of no more than $50) for the current year by adopting or ratifying a resolution to impose it (see s. 194.013, F.S.).
- ☐ Discussed general information on:
  - ☐ Florida's property tax system.
  - ☐ Roles of participants in this system.
  - ☐ How taxpayers can participate in this system.
  - ☐ Property taxpayer rights.
- ☐ If it has local administrative procedures and forms:
  - ☐ Discussed the new or revised procedures and forms.
  - ☐ Took testimony on these procedures and forms.
  - ☐ Adopted or ratified the procedures and forms.
  - ☐ Made these local procedures and forms available to the public, including on the VAB clerk's website.
- ☐ Announced a tentative schedule for its required activities based on these considerations:
  - ☐ The number of petitions filed.
  - ☐ The possibility that activities might have to be rescheduled.
  - ☐ The requirement that the VAB continue in session until it has heard all petitions (see s. 194.032, F.S.).

HILLSBOROUGH COUNTY VALUE ADJUSTMENT BOARD
CONTACT AND RESOURCE INFORMATION

Value Adjustment Board (VAB) Meetings and Hearings:

VAB meetings are held four or more times for each tax year. Meeting dates and times will be posted on the Clerk of Circuit Court website as they become available.

The VAB meetings and Commissioners' offices are located at:

Frederick B. Karl County
Center 601 E. Kennedy
Boulevard Second Floor
Tampa, FL 33602

VAB hearings are conducted by Special Magistrates at:

601 E. Kennedy Boulevard, 12th Floor

Hearings begin in October, and will continue until all petitions have been heard. Hearings are usually held Monday through Friday from 8:30 a.m. to 5 p.m. Petitioners are given a 25-day notice.

Value Adjustment Board (VAB) Membership and Contact Information:

Board of County Commissioners (BOCC)

- Commissioner Chris Boles, Chair
    - Aides: Kathleen Yates and Alana Skidmore
    - YatesKa@hcfl.gov
    - SkidmoreA@hcfl.gov
    - (813) 272-5730
    - BolesC@hcfl.gov
    - 601 E. Kennedy Blvd. 2nd Floor
      Tampa, FL 33602
- Commissioner Donna Cameron Cepeda
    - Aides: Sara Fernandez & Isabella Pike
    - fernandezsar@HCFL.gov
    - PikeI@hcfl.gov
    - (813) 272-5725
    - CameronD@hillsboroughcounty.org
    - 601 E Kennedy Blvd., 2nd Floor
      Tampa, FL 33602
- BOCC Appointee Amanda Ellen Clay
    - mandi@threethirteenlaw.com
    - (813) 530-9849
    - 5408 Bruton Rd.
      Plant City, FL 33565
- BOCC Alternate, James Finley
    - james@thefinleygroupllc.com
    - (205) 200-4629
    - 101 E. Kennedy Blvd.,
      Suite 2175
      Tampa, FL 33602

Hillsborough County School Board

- Patti Rendon, Vice Chair
    - Contact: Lori Powell
    - lori.powell@hcps.net
    - (813) 272-4053
    - 901 E. Kennedy Blvd.
      Tampa, FL 33601
- Karen Perez, Alternate
    - Contact: Linda Ortiz
    - linda.ortiz@hcps.net
    - (813) 272-4045
- School Board Appointee Jake Raburn
    - jake@jakeraburn.com
    - (813) 763-0106
    - P.O. Box 516
      Sydney, FL 33587

VAB Private Legal Counsel:

- Rinky S. Parwani, Esq. Parwani Law, P.A.
    - rinky@parwanilaw.com
    - (813) 514-8280
    - 9905 Alambra Avenue
      Tampa, FL 33619

Clerk of the Circuit Court VAB Clerk Designees:

- Rick VanArsdall, Chief Deputy Clerk
  - vanarsda@hillsclerk.com
  - (813) 955-6654
  - 601 E Kennedy Blvd. County Center 2nd Floor
    Tampa, FL 33602
- Sharon Sweet-Grant, Director
  - sweets@hillsclerk.com
  - (813) 307-7143
  - 601 E Kennedy Blvd. County Center 12th Floor
    Tampa, FL 33602

Resource Websites:

The following websites provide important information regarding the VAB process:

- www.hillsclerk.com
  - Petitioners can file petitions online and can access VAB meeting dates, forms, local procedures, DOR rules, and how to obtain the Government-In-The-Sunshine Manual through the Clerk of Circuit Court website. Go to Other Services/Value Adjustment Board.

- vab@hillsclerk.com
  - Petitioners can e-mail the VAB Clerk Office for assistance or information regarding petition filing, hearing schedules and procedures, or to withdraw petitions. Or call (813) 276-8100 x 4354 for immediate assistance.

- http://floridarevenue.com/property/Pages/VAB.aspx
  - Department of Revenue (DOR)
    - ➢ Property Taxpayer Rights
    - ➢ Online Special Magistrate Training
    - ➢ Rules – 12D-9 & 12D-10
    - ➢ Forms
    - ➢ Property Tax Oversight (PTO) Informational Bulletins
    - ➢ Attorney General Opinions
    - ➢ Revenue Law Library

- https://www.flrules.org/gateway/ChapterHome.asp?Chapter=12D-51
  - Property Appraisal Guidelines – 12D-51.001 through 12D-51.003

- VAB@dor.state.fl.us
  - E-mail comments, questions, or requests for assistance to DOR.
  - For technical assistance from the PTO program staff, call (850) 617-8895.
- government-in-the-sunshine-manual.pdf
  - Government-In-The-Sunshine Manual.
    - ➢ The publisher, First Amendment Foundation, can be reached at (800) 337-3518.
    - ➢ The manual was prepared by the Office of the Attorney General, (850) 245-0140.
- http://floridarevenue.com/property/Documents/pt101.pdf
  - Petitions To the Value Adjustment Board – Taxpayer Rights

If you do not have access to a computer for information regarding petition forms, filing deadlines, or the official VAB rules and procedures, contact the Clerk to the VAB at (813) 276-8100, x 4354.

**AGREEMENT BETWEEN THE
HILLSBOROUGH COUNTY
VALUE ADJUSTMENT BOARD AND
RINKY S. PARWANI, ESQ. FOR
THE PROVISION OF LEGAL SERVICES**

This AGREEMENT, effective as of the date executed is entered into between the Hillsborough County Value Adjustment Board (VAB), created pursuant to Chapter 194, Florida Statutes, and (Name), a Florida licensed attorney (**ATTORNEY**) for the provision of legal services.

WITNESSETH

WHEREAS, the 2008 Florida Legislature amended Section 194.015, Florida Statutes to require the **VAB** to employ private legal counsel; and

WHEREAS, **VAB** issued a request for proposals for Private Counsel Services; and

WHEREAS, **VAB,** upon recommendation of its selection committee, has determined that RINKY S. PARWANI, Esq., is qualified to provide such services.

NOW, THEREFORE, in consideration of the mutual covenants and provision contained herein, the parties agree as follows:

**ARTICLE 1
Scope of Services**

ATTORNEY shall provide legal services as directed by **VAB** and as mandated by Chapter 194, Florida Statutes.

**ARTICLE II
Term**

The term of this contract will be for a one-year period commencing August 31, 2026, and terminating August 31, 2027.

**ARTICLE III
Fees**

ATTORNEY shall be compensated at the following hourly rates in ¼ increments:

Legal Services	$275
Litigation	$375

ATTORNEY shall not be paid at the Litigation rate if **VAB** has employed outside counsel to represent it in any litigation.

ATTORNEY shall submit to the VAB Clerk monthly invoices that include a description of the services performed, the amount of time associated with the service and the hourly rate associated with the service. Approved costs will be disclosed separately and receipts documenting payment to third parties must be attached to the monthly invoice where appropriate.

ARTICLE IV
Expenses and Limitation of Costs

Services involved in the creation and distribution of documents, including, but not limited to, copying, research and postage may be provided by-the VAB through the Clerk to VAB. **ATTORNEY** shall not be reimbursed for services provided through the Clerk to the **VAB.** **ATTORNEY** travel outside of Hillsborough County must be preapproved by VAB and will be reimbursed according to law.

ARTICLE V
Additional Legal Counsel

If for any reason **ATTORNEY** becomes unavailable for a meeting of the **VAB**, Clerk to the **VAB** may retain outside counsel on a temporary basis to substitute for **ATTORNEY.**

ARTICLE VI
Training

ATTORNEY shall attend, at **VAB** expense, the Department of Revenue training mandated by Section 194.035, Florida Statues. **VAB** may authorize additional training at its discretion.

ARTICLE VII
Maintenance of Records

ATTORNEY shall maintain all documents, including work papers created or received in the performance of this contract, as required by Chapter 119, Florida Statutes, or for five (5) years, whichever is longer. **ATTORNEY** shall make such records available to VAB and **CLERK** upon request and as required by Chapter 119.

IF THE CONTRACTOR/LEGAL COUNSEL HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S/LEGAL COUNSEL'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT, CLERK OF THE CIRCUIT COURT, VAB CLERK DESIGNEE, (813) 276-8100 Ext. 4354, vab@hillsclerk.com, 601 E. Kennedy Blvd., 12th FL, Tampa, FL, 33602.

The Legal Counsel shall keep and maintain public records required by the V AB to perform the service. Upon request from the VAB's custodian of public records, provide the VAB with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the Legal Counsel does not transfer the records to the V AB. Upon completion of the contract, transfer, at no cost, to the V AB all public records in possession of the Legal Counsel or keep and maintain public records required by the
VAB to perform the service. If the Legal Counsel transfers all public records to the VAB upon completion of the contract, the Legal Counsel shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Legal Counsel keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the VAB, upon request from the VAB's custodian of public records, in a format that is compatible with the information technology systems of the VAB.

ARTICLE VIII
Conflict of Interest

ATTORNEY represents that she presently has no interest and shall acquire no such interest, financial or otherwise, direct or indirect; nor engage in any business or professional activity; nor incur any obligation of any nature that would conflict in any manner with the performance or services required under this AGREEMENT. Specifically, **ATTORNEY** shall not represent the Property Appraiser, Tax Collector, any taxing authority, or any property owner in any administrative or judicial review of property taxes.

ARTICLE IX
Assignment

It is agreed that this AGREEMENT is for the performance of personal services and **ATTORNEY** may not assign this AGREEMENT without prior written consent of VAB.

ARTICLE X
Termination

This AGREEMENT may be terminated by either party giving a minimum of 30 days written notice of the intent to terminate and specifying the date of termination. The termination notice shall be in writing and sent either by certified or registered mail (return receipt requested) or delivered in person to the office of the other party with proof of delivery.

IN WITNESS WHEREOF the parties have executed this document:

ATTESTED:
Victor Crist
Clerk of the Circuit Court
Hillsborough County, Florida

____
Deputy Clerk

WITNESS:

____

____

HILLSBOROUGH COUNTY
VALUE ADJUSTMENT BOARD

________________________ ____________
Chris Boles, Chairman Date

________________________ ____________
Rinky S. Parwani Date

12D-9.010 Appointment of Special Magistrates to the Value Adjustment Board.

(1) In counties with populations of more than 75,000, the value adjustment board shall appoint special magistrates to take testimony and make recommendations on petitions filed with the value adjustment board. Special magistrates shall be selected from a list maintained by the board clerk of qualified individuals who are willing to serve. When appointing special magistrates, the board, board attorney, and board clerk shall not consider any assessment reductions recommended by any special magistrate in the current year or in any previous year. The process for review of complaints of bias, prejudice, or conflict of interest regarding the actions of a special magistrate shall be as provided in subsection 12D-9.022(4), F.A.C.

(2) In counties with populations of 75,000 or less, the value adjustment board shall have the option of using special magistrates. The department shall make available to such counties a list of qualified special magistrates.

(3) A person does not have to be a resident of the county in which he or she serves as a special magistrate.

(4) The special magistrate must meet the following qualifications:

(a) A special magistrate must not be an elected or appointed official or employee of the county.

(b) A special magistrate must not be an elected or appointed official or employee of a taxing jurisdiction or of the State.

(c) During a tax year in which a special magistrate serves, he or she must not represent any party before the board in any administrative review of property taxes.

(d) All special magistrates must meet the qualifications specified in Section 194.035, F.S.

1. A special magistrate appointed to hear issues of exemptions, classifications, portability assessment difference transfers, changes of ownership under Section 193.155(3), F.S., changes of ownership or control under Section 193.1554(5), or 193.1555(5), F.S., or a qualifying improvement determination under Section 193.1555(5), F.S., must be a member of The Florida Bar, must have at least five years of experience in the area of ad valorem taxation, and must receive training provided by the department. Alternatively, a member of The Florida Bar with at least three years of experience in ad valorem taxation and who has completed board training provided by the department including the examination, may serve as a special magistrate.

2. A special magistrate appointed to hear issues regarding the valuation of real estate shall be a state certified real estate appraiser, must have at least five years of experience in real property valuation, and must receive training provided by the department. Alternatively, a state certified real estate appraiser with at least three years of real estate valuation experience and who has completed board training provided by the department including the examination, may serve as a special magistrate. A real property valuation special magistrate must be certified under Chapter 475, Part II, F.S.

a. A Florida certified residential appraiser appointed by the value adjustment board shall only hear petitions on the just valuation of residential real property of one to four residential units and shall not hear petitions on other types of real property.

b. A Florida certified general appraiser appointed by the value adjustment board may hear petitions on the just valuation of any type of real property.

3. A special magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser's organization, must have at least five years of experience in tangible personal property valuation, and must receive training provided by the department. Alternatively, a designated member of a nationally recognized appraiser's organization with at least three years of experience in tangible personal property valuation and who has completed board training provided by the department including the examination, may serve as a special magistrate.

4. All special magistrates shall attend or receive an annual training program provided by the department. Special magistrates substituting two years of experience must show that they have completed the training by taking a written examination provided by the department. A special magistrate must receive or complete any required training prior to holding hearings.

(5)(a) The value adjustment board or board legal counsel must verify a special magistrate's qualifications before appointing the special magistrate.

(b) The selection of a special magistrate must be based solely on the experience and qualification of such magistrate, and must not be influenced by any party, or prospective party, to a board proceeding or by any such party with an interest in the outcome of such proceeding. Special magistrates must adhere to Rule 12D-9.022, F.A.C., relating to disqualification or recusal.

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

VALUE ADJUSTMENT BOARD

2026 APPRAISER SPECIAL MAGISTRATES

Must take 2026 DOR Training and submit proof to VAB Clerk prior to being scheduled for 2026 hearings.

APPLICANTS	DESIGNATIONS	PROPERTY VALUATION QUALIFICATIONS	PROFESSIONAL EXPERIENCE YEARS	VAB MAGISTRATE EXPERIENCE	RECOMMENDATION & COMMENTS
Antonov, Maxim Palm Beach County RZ4608	AGA	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	7 years	4 years	DOR Training Certificate Required
Bassil, Camile Orange County RZ105	MAI	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	40 years REAL 32 TAN	24 years	DOR Training Certificate Required Meets qualifications to hear Tangible
Edmundson, Kathryn Lake County RZ2830	MAI SRA	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	20 years	10 years	DOR Training Certificate Required
Evans, Kent Hillsborough County Real Estate Broker RZ1596	MAI CCIM	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	38 years	22 years	DOR Training Certificate Required
Gray, Harvel Broward County RZ2166	ASA MAI	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	33 years REAL 41 TAN	30 years	DOR Training Certificate Required Meets qualifications to hear Tangible
Harris, Richard L Pinellas County Real Estate Broker RZ1208	CCIM GAA	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	43 years	26 years	DOR Training Certificate Required
Herndon, Jodi Hillsborough County RD456	SRA	Residential Appraiser 12D-9.010(4)2a "shall only hear petitions on the just valuation of residential real property of one to four residential units and shall not hear petitions on other types of real	33 years	0 years	DOR Training Certificate Required
Hicks, Robert Charles Hillsborough County Real Estate Broker RZ1059	MAI	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	20 years	10 years	DOR Training Certificate Required
Holman, Carolyn Hillsborough County Real Estate Broker	MAI CCIM AI-GRS	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	40+ years REAL 30+ years TAN	32 years	DOR Training Certificate Required Meets qualifications to hear Tangible

RZ495					
Jamir, Stephen Hillsborough County Real Estate Broker RZ299	MAI	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	39 years	18 years	DOR Training Certificate Required
Kogan, Lori Palm Beach County RD5299		Residential Appraiser 12D-9.010(4)2a "shall only hear petitions on the just valuation of residential real property of one to four residential units and shall not hear petitions on other types of real property"	20 years	1 years	DOR Training Certificate Required
Lloyd, Philicia Broward County RZ2748	CCIM CDEI MRICS USPAP Instructor	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	38 years	15 years	DOR Training Certificate Required
Lopez, Diego Miami-Dade County RZ3543		General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	24 years	7 year	DOR Training Certificate Required
Nystrom, Steven Hillsborough County RZ2169	MAI	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	36 years REAL 16 years TAN	23 years	DOR Training Certificate Required Meets qualifications to hear Tangible
Peltier, Terrie Miami-Dade County RD6210		Residential Appraiser 12D-9.010(4)2a "shall only hear petitions on the just valuation of residential real property of one to four	33 years RES	12 years	DOR Training Certificate Required
Porcaro, Steven Pinellas County RZ2841	SRA	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	35 years	15 years	DOR Training Certificate Required
Robinson, John Orange County Real Estate Broker RZ417	MAI CCIM AI-GRS ASA	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	41 years REAL 25 years TAN	31 years	DOR Training Certificate Required Meets qualifications to hear Tangible
Ruden, Alexander Duval County RZ3680		General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	26 years REAL 50 years TAN	8 years	DOR Training Certificate Required Meets qualifications to hear Tangible
Steeves, Richard L. Seminole County	MAI	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation	23 years	17 years	DOR Training Certificate Required

RZ2909		of any type of real property			
Stevenson, Rosie **Broward County** **RD6385**		**Residential Appraiser** 12D-9.010(4)2a "shall only hear petitions on the just valuation of residential real property of one to four	**19 years**	**1 years**	**DOR Training Certificate Required**
Sutte, Robert S. **Orange County** **RZ241**	**CRE** **MAI** **SRA**	**General Appraiser** 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	**44 years REAL** **22 years TAN**	**28 years**	**DOR Training Certificate Required** Meets qualifications to hear Tangible
Wong, Jose **Polk County** **RZ8797**		**General Appraiser** 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	**27 years**	**12 years**	**DOR Training Certificate Required**
Yampolsky, Alexander **RZ4666**		**General Appraiser** 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	**24 years**		**DOR Training Certificate Required**

VALUE ADJUSTMENT BOARD

2026 ATTORNEY SPECIAL MAGISTRATE

Must take 2026 DOR Training and submit proof to VAB Clerk prior to being scheduled for 2026 hearings.

APPLICANTS	QUALIFICATIONS	PROFESSIONAL EXPERIENCE YEARS	VAB EXPERIENCE YEARS	RECOMMENDATION & COMMENTS
Davis, Joseph Haynes **Orange County** **FL Bar #0458058**	**12D-9.010(4)2** Member of Florida Bar with no less than 5 years experience in the area of ad valorem taxation	**25 years** Admitted FL Bar 2001	**20 years**	**DOR Training Certificate Required**
Rutland, Lori L. **Pinellas County** **FL Bar #818488**	**12D-9.010(4)2** Member of Florida Bar with no less than 5 years experience in the area of ad valorem taxation	**29 years** Admitted FL Bar 1989	**29 years**	**DOR Training Certificate Required**
Samaha, Charles M. **Pinellas County** **FL Bar #815276**	**12D-9.010(4)2** Member of Florida Bar with no less than 5 years experience in the area of ad valorem taxation	**20 years** Admitted FL Bar 1989	**19 years**	**DOR Training Certificate Required**
Walker, Laura **Pinellas County** **FL Bar #0509434**	**12D-9.010(4)2** Member of Florida Bar with no less than 5 years experience in the area of ad valorem taxation	**10 years** Admitted FL Bar 1985	**8 years**	**DOR Training Certificate Required**
Wallace, Karolina **Pinellas County** **FL Bar #1011250**	**12D-9.010(4)2** Member of Florida Bar with no less than 5 years experience in the area of ad valorem taxation	**7 years** Admitted FL Bar 2018	**1 years**	**DOR Training Certificate Required**

PARWANI LAW, P.A.
PHONE: 813-514-8280
FAX: 813-514-8281

9905 Alambra Avenue
Tampa, Florida 33619
website: www.parwanilaw.com

Rinky S. Parwani, Managing Attorney, licensed in FL, CA, TX, IA

MEMORANDUM

TO: Hillsborough County Value Adjustment Board
FROM: Rinky S. Parwani, Esq., Legal Counsel, Hillsborough County Value Adjustment Board
RE: Qualifications of Special Magistrate Applicants – 2026 Tax Year
DATE: July 3, 2026

You have requested that I review the applications received by Hillsborough County for the selection of Special Magistrates to the Value Adjustment Board for the 2026 tax year. Pursuant to Section 194.035, Florida Statutes, and Rule 12D-9.010, Florida Administrative Code, I have reviewed all twenty-eight (28) applications received and have prepared the attached qualification chart for the Board's consideration.

TRAINING REQUIREMENT (ALL MAGISTRATES)

All applicants who are appointed as Special Magistrates are required, at their own expense, to complete the current-year (2026) training provided by the Florida Department of Revenue for Special Magistrates and to submit a Statement of Completion to the VAB Clerk before being scheduled to conduct any hearings. See F.S. § 194.035 and F.A.C. 12D-9.010(4). Additionally, all magistrate real estate appraisal licenses and professional organization memberships must be verified as active the day before each magistrate's scheduled hearing by the VAB Clerk.

Exam Requirement for Applicants with Three to Five Years of Relevant Experience: Pursuant to the Department of Revenue's Value Adjustment Board Training requirements, individuals who meet all other qualifications under F.S. §194.035(1) and have between three (3) and five (5) years of relevant experience must complete the DOR training together with the examination. The exam is administered through the Gauge online platform and requires a minimum passing score of eighty percent (80%). Applicants who do not pass may retest at their convenience. Upon successful completion, the Department of Revenue will issue a certificate confirming completion of both the training and the examination. Applicants in this experience range may not be scheduled to conduct hearings until the examination completion certificate has been submitted to and verified by the VAB Clerk. Applicants with more than five (5) years of relevant experience are required to complete the training only; the examination is not required for those applicants, though members of The Florida Bar may earn Continuing Legal Education (CLE) credit by completing the attorney special magistrate examination. The VAB Clerk should confirm with each appointed magistrate whether they fall within the three-to-five-year experience range and, if so, ensure receipt of the examination completion certificate prior to scheduling any hearings.

ATTORNEY SPECIAL MAGISTRATES (5 Applicants)

Five (5) attorneys have submitted applications. All five are members of The Florida Bar. Pursuant to F.S. § 194.035(1) and F.A.C. 12D-9.010(d)(1), an attorney special magistrate must be a member of The Florida Bar with no less than five (5) years' experience in the area of ad valorem taxation. All five applicants represent they meet this requirement, as follows:

Name	Bar Number	Date Admitted	Ad Valorem Exp.
Haynes Davis, Joseph	0458058	01/23/2001	25 years
Rutland, Lori L.	818488	09/26/1989	28 years
Samaha, Charles M.	815276	09/25/1989	20 years
Walker, Laura L.	509434	10/25/1985*	10 years
Wallace, Karolina	1011250	09/28/2018	7 years

** Application listed 04/29/2026 as admission date (which is the application date); Florida Bar certification letter confirms actual admission as October 25, 1985.*

The following observations are noted with respect to the attorney applicants:

Karolina Wallace (Bar No. 1011250): Ms. Wallace was admitted to The Florida Bar on September 28, 2018. She has served as an Attorney Special Magistrate for Hillsborough County only, commencing August 2025, and therefore has approximately one (1) year of prior special magistrate experience. She indicates no prior VAB hearing experience as a special magistrate in property tax exemptions, classifications, or portability. The Board should take her limited hearing background into consideration when making appointments. She has submitted her 2025 DOR training certificate; the 2026 certificate must be obtained and submitted before she conducts any hearings.

Laura L. Walker (Bar No. 509434): The application form lists the date of admission as 04/29/2026, which appears to be the application date rather than the bar admission date. Her Florida Bar certification letter confirms her actual date of admission as October 25, 1985. This should be verified with The Florida Bar prior to appointment.

APPRAISER SPECIAL MAGISTRATES (23 Applicants)

Twenty-three (23) appraisers have submitted applications. Pursuant to F.S. § 194.035(1) and F.A.C. 12D-9.010(d)(2), an appraiser special magistrate for real property must hold an active Florida Certified Real Estate Appraiser license (Certified Residential or Certified General). A special magistrate for tangible personal property must be a member of a nationally recognized professional appraisers' organization or have at least five (5) years of experience in the area of tangible personal property appraisal.

A. Residential-Only Appraisers

Four (4) applicants hold only a Florida Certified Residential Real Estate Appraiser license. Pursuant to F.S. § 194.035(1), a magistrate holding only a Certified Residential license may be appointed to hear petitions involving residential real property of one to four residential units only. These applicants may NOT hear commercial real property petitions or tangible personal property petitions:

Joni L. Herndon (RD546): Ms. Herndon has 33+ years of real property appraisal experience and holds an SRA designation. She disclosed personal relationships with Rick Rape of the Hillsborough County Property Appraiser's office and with Mike Twitty and Kevin Hayes of the Pinellas County Property Appraiser's office. The Board should be advised of these relationships prior to appointment.

Lori Kogan: Ms. Kogan holds a Florida Certified Residential Appraiser license. She has approximately one (1) year of prior special magistrate experience.

Terrie Peltier (RD6210): Ms. Peltier has 33 years of real property experience and 12 years of special magistrate experience. She has submitted her 2025 DOR training certificate; the 2026 certificate must be obtained before hearings.

Rosie Sonia Stevenson (RD6385): Ms. Stevenson has 19 years of real property experience. In 2007, she received a DBPR disciplinary action, which was resolved (fine paid and continuing education completed). The Board is advised of this history.

B. Tangible Personal Property Only

Alex Ruden: Mr. Ruden holds no Florida real estate appraisal license. He holds a Georgia Certified General Appraiser license (No. 3680), which expired September 30, 2023. Mr. Ruden applied for tangible personal property hearings only. Pursuant to F.S. § 194.035(1), a tangible personal property magistrate need not hold a Florida real estate license and may qualify based on membership in a nationally recognized professional appraisers' organization or five or more years of experience in tangible personal property appraisal. Mr. Ruden holds an ASA designation (Machinery & Technical Specialties; Appraisal Review & Management) and represents fifty (50) or more years of tangible personal property appraisal experience. He qualifies for tangible personal property hearings only and may NOT hear real property petitions.

C. Applicants with No Prior Special Magistrate Experience

Alexander M. Yampolsky: Mr. Yampolsky has not previously served as a special magistrate. He holds a Florida Certified General Appraiser license (RZ4666) with 24 years of real property experience. He did not submit a DOR training certificate with his application. The Board should take his lack of prior magistrate experience into consideration and may wish to require additional orientation or mentorship consistent with F.S. § 194.035. Note also that Mr. Yampolsky resides in Brooklyn, New York, and listed a fellow applicant (Maxim Antonov) as a reference. The Board should take into account budgetary costs if asked to reimburse travel expenses.

Maxim Antonov: Mr. Antonov holds a Florida Certified General Appraiser license (RZ4608) with 6 years of real property experience and is an MAI Candidate (not yet fully designated). He has submitted a 2026 DOR training certificate. The Board should be aware that he does not yet hold a full MAI designation and has limited appraiser experience relative to other applicants.

D. Disclosed Relationships and Potential Conflicts

The following applicants have disclosed personal or business relationships that the Board should be advised of prior to appointment pursuant to F.A.C. 12D-9.010(c) and F.S. § 194.035:

Kent Evans: Disclosed a personal friendship with Hank Ennis, an employee of the Hillsborough County Attorney's office.

Carolyn M. Holman: Disclosed an investment account with Raymond James Financial.

Joni L. Herndon: Disclosed personal relationships with Rick Rape (Hillsborough County Property Appraiser's office) and Mike Twitty and Kevin Hayes (Pinellas County Property Appraiser's office).

Steven L. Nystrom: Disclosed a personal friendship with Alan Hebdon, Clerk of the Circuit Court.

The Board should take these relationships into account as it can impact whether certain petitions should be scheduled or heard by particular magistrates.

E. DOR Training Certificate Status

All applicants will need to take the training or training and exam depending upon statutory requirements prior to be being scheduled for hearing.

GENERAL QUALIFICATION NOTES

All twenty-eight (28) applicants appear to satisfy the base statutory qualifications of F.S. § 194.035 for their respective applicant types, subject to the specific observations noted above and the attached qualification chart. The Board has discretion in selecting from among qualified applicants and is not required to appoint all applicants who meet minimum qualifications.

I have attached a complete qualification chart analyzing each applicant's qualifications pursuant to F.S. § 194.035 and F.A.C. 12D-9.010. Please do not hesitate to contact me if you need any additional information.

HILLSBOROUGH COUNTY VALUE ADJUSTMENT BOARD
2026 Special Magistrate Qualification Chart

** All applicants must complete the current-year Department of Revenue Special Magistrate Training and submit a DOR Statement of Completion to the VAB Clerk BEFORE being scheduled to conduct hearings. See F.S. § 194.035.*

*** Tangible Personal Property Magistrate designations must be verified as current and active prior to each hearing. ALL licenses and professional organization memberships must be verified as ACTIVE the day before each magistrate's hearing by the VAB Clerk.*

	Applicant Type Key	F.S. § 194.035	12D-9.010(a)	12D-9.010(b)	12D-9.010(c)	12D-9.010(d)(1)	12D-9.010(d)(1)	12D-9.010(d)(2)	12D-9.010(d)(2)(a)	12D-9.010(d)(2)(b)	12D-9.010(d)(3)	12D-9.010(d)(3)	12D-9.010(4)	Special Note
*	Applicant Type	Name	Elected or appointed official or employee of the county?	Elected or appointed official or employee of a taxing jurisdiction or	In same tax year, represents any party before the board in any administrative	Attorney SM: Member of Florida Bar? (Bar No.)	Attorney SM: No less than 5 years experience in area of ad valorem taxation?	Real Estate SM: State certified real estate appraiser?	Certified Residential Appraiser (License # / Expiration)	Certified General Appraiser (License # / Expiration)	** TPP Magistrate: Member of nationally recognized professional appraisers' organization? (Organization / Member No.)	TPP Magistrate: Five years experience in tangible personal property appraisal?	Completion of DOR Training (Current Year)	Special Notes / Qualifications
*	Attorney Magistrate	**Haynes Davis, Joseph**	No	No	No	Yes Bar No. 0458058	Yes (25 years)	N/A	N/A	N/A	N/A	N/A		
*	Attorney Magistrate	**Rutland, Lori L.**	No	No	No	Yes Bar No. 818488	Yes (28 years)	N/A	N/A	N/A	N/A	N/A		
*	Attorney Magistrate	**Samaha, Charles M.**	No	No	No	Yes Bar No. 815276	Yes (20 years)	N/A	N/A	N/A	N/A	N/A		
*	Attorney Magistrate	**Walker, Laura L.**	No	No	No	Yes Bar No. 509434	Yes (10 years)	N/A	N/A	N/A	N/A	N/A		*Application lists admission date of 04/29/2026 (application date); Florida Bar certification letter confirms actual admission date of October 25, 1985. Bar No. 509434 confirmed active.*
*	Attorney Magistrate	**Wallace, Karolina**	No	No	No	Yes Bar No. 1011250	Yes (7 years)	N/A	N/A	N/A	N/A	N/A		*Limited SM experience (1 year – Hillsborough County only, Aug 2025–Apr 2026). No prior VAB hearing experience in exemptions, classifications, or portability as SM. Bar admitted 09/28/2018.*
*	General Property Appraiser / Tangible Property Appraiser	**Bassil, Camille**	No	No	No	N/A	N/A	Yes	No	Yes RZ1050 Exp. 11/30/2026	MAI 53048 6/30/28	Yes (32 years)		
*	General Property Appraiser / Tangible Property Appraiser	**Gray, Harvel W.**	No	No	No	N/A	N/A	Yes	No	Yes RZ2166 Exp. 11/30/2026	MAI, ASA, FRICS [verify member nos. & expirations]	Yes (41 years)		*NEED PROOF OF MAI EXIPRATION*
*	General Property Appraiser / Tangible Property Appraiser	**Holman, Carolyn M.**	No	No	No	N/A	N/A	Yes	No	Yes RZ495 Exp. 11/30/2026	MAI No. 8311 Exp. 6/30/2029; AI-GRS; CCIM	Yes (30+ years)		*Conflict disclosed: investment account with Raymond James Financial – advise Board prior to appointment. Listed VAB legal counsel as a reference.*
*	General Property Appraiser / Tangible Property Appraiser	**Nystrom, Steven L.**	No	No	No	N/A	N/A	Yes	No	Yes RZ2169 Exp. 11/30/2026	MAI No. 47758 Exp. 12/31/2026	Yes (16 years)		*Conflict disclosed: personal friendship with Alan Hebdon, Clerk of the Circuit Court – advise Board prior to appointment. Listed VAB legal counsel as a reference.*
*	General Property Appraiser / Tangible Property Appraiser	**Robinson, John**	No	No	No	N/A	N/A	Yes	No	Yes RZ417 Exp. 11/30/2026	MAI, AI-GRS, CCIM, ASA [verify member nos. & expirations]	Yes (25 years)		*Listed VAB legal counsel as a reference (name misspelled in application as 'Rinky Parwini, Parwini Law, P.A.').*
*	General Property Appraiser / Tangible Property Appraiser	**Sutte, Robert S.**	No	No	No	N/A	N/A	Yes	No	Yes RZ241 Exp. 11/30/2026	MAI No. 4421 [verify expiration]; SRA; CRE	Yes (22 years)		*NEED PROOF OF EXPIRATION OF MAI*
*	General Property Appraiser	**Antonov, Maxim**	No	No	No	N/A	N/A	Yes	No	Yes RZ4608 Exp. 11/30/2026	N/A	N/A		*MAI Candidate (not yet fully designated MAI). 6 years real property experience. AGA designation.*
*	General Property Appraiser	**Edmundson, Kathryn**	No	No	No	N/A	N/A	Yes	No	Yes RZ2830 Exp. 11/30/2026	N/A	N/A		
*	General Property Appraiser	**Evans, Kent**	No	No	No	N/A	N/A	Yes	No	Yes RZ1596 Exp. 11/30/2026	N/A	N/A		*Conflict disclosed: personal friendship with Hank Ennis, employee of Hillsborough County Attorney's office – advise Board prior to appointment.*
*	General Property Appraiser	**Harris, Richard L.**	No	No	No	N/A	N/A	Yes	No	Yes RZ1208 Exp. 11/30/2026	N/A	N/A		*GAA, CCIM; MAI Candidate (not yet fully designated MAI). Prior eminent domain work disclosed.*

*	General Property Appraiser	**Hicks, Robert C.**	**No**	**No**	**No**	N/A	N/A	Yes	No	Yes RZ1059 Exp. 11/30/2026	N/A	N/A		*VAB legal counsel provided a letter of recommendation for this applicant in 2020.*
*	General Property Appraiser	**Jamir, Stephen**	**No**	**No**	**No**	N/A	N/A	Yes	No	Yes RZ299 Exp. 11/30/2026	N/A	N/A		
*	General Property Appraiser	**Lloyd, Philicia**	**No**	**No**	**No**	N/A	N/A	Yes	No	Yes RZ2748 Exp. 11/30/2026	N/A	N/A		*CCIM, MRICS; USPAP/CDEI Instructor.*
*	General Property Appraiser	**Lopez, Diego**	**No**	**No**	**No**	N/A	N/A	Yes	No	Yes RZ3543 Exp. 11/30/2026	N/A	N/A		
*	General Property Appraiser	**Porcaro, Steven**	**No**	**No**	**No**	N/A	N/A	Yes	No	Yes RZ2841 Exp. 11/30/2026	N/A	N/A		*SRA designation (residential real property).*
*	General Property Appraiser	**Steeves, Richard L.**	**No**	**No**	**No**	N/A	N/A	Yes	No	Yes RZ2909 Exp. 11/30/2026	N/A	N/A		
*	General Property Appraiser	**Wong, Jose**	**No**	**No**	**No**	N/A	N/A	Yes	No	Yes RZ2797 Exp. 11/30/2026	N/A	N/A		
*	General Property Appraiser	**Yampolsky, Alexander M.**	**No**	**No**	**No**	N/A	N/A	Yes	No	Yes RZ4666 Exp. 11/30/2026	N/A	N/A		*No prior special magistrate experience. Board should consider requiring additional orientation/training per F.S. § 194.035. Fellow applicant Maxim Antonov listed as reference. Resides in Brooklyn, New York.*
*	Residential Real Estate Appraiser	**Herndon, Joni L.**	**No**	**No**	**No**	N/A	N/A	Yes	Yes RD546 Exp. 11/30/2026	N/A	N/A	N/A		*RESIDENTIAL APPRAISER ONLY – qualified to hear 1–4 unit residential real property petitions only; may NOT hear commercial real property or tangible personal property petitions. SRA designation. Conflicts disclosed: Rick Rape (Hillsborough County PAO) and Mike Twitty & Kevin Hayes (Pinellas County PAO) – advise Board prior to appointment.*
*	Residential Real Estate Appraiser	**Kogan, Lori**	**No**	**No**	**No**	N/A	N/A	Yes	Yes RD5299 Exp. 11/30/2026	N/A	N/A	N/A		*RESIDENTIAL APPRAISER ONLY – qualified to hear 1–4 unit residential real property petitions only. Limited SM experience (1 year).*
*	Residential Real Estate Appraiser	**Peltier, Terrie**	**No**	**No**	**No**	N/A	N/A	Yes	Yes RD6210 Exp. 11/30/2026	N/A	N/A	N/A		*RESIDENTIAL APPRAISER ONLY – qualified to hear 1–4 unit residential real property petitions only; may NOT hear commercial real property or tangible personal property petitions.*
*	Residential Real Estate Appraiser	**Stevenson, Rosie Sonia**	**No**	**No**	**No**	N/A	N/A	Yes	Yes RD6385 Exp. 11/30/2026	N/A	N/A	N/A		*RESIDENTIAL APPRAISER ONLY – qualified to hear 1–4 unit residential real property petitions only; may NOT hear commercial real property or tangible personal property petitions. 2007 DBPR disciplinary action (resolved: fine paid and continuing education completed).*
*	Tangible Property Appraiser (TPP Only)	**Ruden, Alex**	**No**	**No**	**No**	N/A	N/A	No	N/A	No	ASA (M&TS, ARM) [verify member no. & expiration]	Yes (50+ years)		*NEED PROOF OF EXPIRATION TANGIBLE PERSONAL PROPERTY ONLY – No Florida real estate appraisal license. Holds Georgia Certified General Appraiser license No. 3680 (expired 09/30/2023). Qualifies for TPP hearings under F.S. § 194.035(1) via ASA membership (nationally recognized professional organization) and 50+ years TPP appraisal experience. May NOT hear real property petitions.*

KEY:

* All applicants must complete the current-year Department of Revenue Special Magistrate Training and submit a DOR Statement of Completion to the VAB Clerk BEFORE being scheduled to conduct hearings. See F.S. § 194.035.

** Tangible Property designation must be verified as current and active prior to each hearing

*** Applicants with 3–5 years of relevant experience must complete DOR training AND pass the examination (minimum 80%) before conducting hearings. The VAB Clerk must verify exam completion certificate prior to scheduling.

ROW COLORS:

White / Standard – Applicant appears to meet statutory qualifications

Light Yellow – Notable qualification item; Board should review before appointment

Light Orange – Conflict or relationship disclosed; Board should be advised prior to appointment

Light Pink – Disciplinary history disclosed (resolved)

APPLICANT TYPE DEFINITIONS:

Attorney Magistrate – Florida Bar member with 5+ years ad valorem experience

General Property Appraiser – Florida Certified General Real Estate Appraiser; qualified for all real property hearings

General Property Appraiser / Tangible Property Appraiser – Certified General Appraiser also qualified for TPP hearings

Residential Real Estate Appraiser – Florida Certified Residential Appraiser; qualified for 1–4 unit residential petitions ONLY

Tangible Property Appraiser – Qualified for tangible personal property hearings ONLY

PROFESSIONAL DESIGNATIONS:

MAI – Designated members experienced in valuation of commercial, industrial, and other income-producing properties

SRA – Designated members experienced in valuation of residential real property (Appraisal Institute)

AI-GRS – Designated members experienced in issues related to due diligence and review of general real estate (Appraisal Institute)

ASA – American Society of Appraisers; specialty designations include M&TS (Machinery & Technical Specialties) and ARM (Appraisal Review & Management)

CCIM – Certified Commercial Investment Member (commercial real estate)

FRICS – Fellow of the Royal Institution of Chartered Surveyors

2026 VALUE ADJUSTMENT BOARD

APPRAISER SPECIAL MAGISTRATE APPLICANTS		BOLES	CAMERON-CEPEDA	RENDON	CLAY	RABURN	TALLY
REQUESTING 23 PRIMARY APPRAISER SPECIAL MAGISTRATES							
APPRAISER NOMINEE(S)							
SELECT ALL APPRAISER MAGISTRATES							
1	Antonov, Maxim, AGA						
2	Bassil, Camille, MAI						
3	Edmundson, Kathryn, MAI, SRA						
4	Evans, Kent, MAI, CCIM						
5	Gray, Harvel, MAI, ASA						
6	Harris, Richard L., GAA, CCIM						
7	Herndon, Joni, SRA (RESIDENTIAL ONLY)						
8	Hicks, Robert Charles, MAI						
9	Holman, Carolyn M., MAI						
10	Jamir, Stephen, MAI, CCIM						
11	Kogan, Lori						
12	Lloyd, Philica, CCIM						
13	Lopez, Diego						
14	Nystrom, Steven L., MAI						
15	Peltier, Terrie (RESIDENTIAL ONLY)						
16	Porcaro, Steven, SRA						
17	Robinson, John						
18	Ruden, Alexander						
19	Steeves, Richard L., MAI						
20	Stevenson, Rosie (RESIDENTIAL ONLY)						
21	Sutte, Robert, MAI, SRA, CRE						
22	Wong, Jose						
23	Yampolsky, Alexander						

2026 VALUE ADJUSTMENT BOARD

ATTORNEY SPECIAL MAGISTRATE APPLICANTS		BOLES	CAMERON-CEPEDA	RENDON	CLAY	RABURN	TALLY
REQUESTING 5 PRIMARY ATTORNEY SPECIAL MAGISTRATES							
ATTORNEY NOMINEE(S)							
SELECT ALL PRIMARY ATTORNEY MAGISTRATES							
1	Davis, Joseph Haynes						
2	Rutland, Lori L.						
3	Samaha, Charles M.						
4	Walker, Laura L.						
5	Wallace, Karolina						

CRE – Counselor of Real Estate
MRICS – Member of the Royal Institution of Chartered Surveyors
GAA
AGA – Accredited in General Appraisal (National Association of Realtors)

HILLSBOROUGH COUNTY VALUE ADJUSTMENT BOARD
SPECIAL MAGISTRATE CONTRACT FOR SERVICES

THIS AGREEMENT made and entered into this **XX** day of **XX, 2026,** between the Hillsborough County Value Adjustment Board, hereinafter referred to as BOARD, and **NAME**, hereinafter referred to as SPECIAL MAGISTRATE.

WHEREAS, §194.035(1), Florida Statutes (F.S.), authorizes the BOARD to appoint SPECIAL MAGISTRATES for the purpose of taking testimony and making recommendations to the BOARD; and

WHEREAS, on **XX XX, 2026,** the BOARD appointed and approved **NAME,** as SPECIAL MAGISTRATE for services to be effective immediately.

NOW THEREFORE, in consideration of the mutual covenants contained herein, the BOARD and SPECIAL MAGISTRATE hereby agree as follows:

SPECIAL MAGISTRATE cannot serve if he or she is an elected or appointed official of a county, a taxing jurisdiction, or the state; is an employee of a county, a taxing jurisdiction, or the state; or in the same tax year that he or she serves the Board as a Special Magistrate, represents a party before the Board in any administrative review of property taxes as defined in § 194.035, F.S.

SPECIAL MAGISTRATE will perform the duties assigned as defined in §194.035(1), F. S. or as otherwise required by law, administrative rule, or procedures for the 2026 BOARD session, which will terminate upon certification of the tax rolls for that year.

1. **SPECIAL MAGISTRATE** must complete the Florida Department of Revenue (DOR) online Value Adjustment Board training (at their own expense) and file with the BOARD Clerk a statement of completion or certificate of completion prior to hearing any petitions.

2. **SPECIAL MAGISTRATE** shall perform professional services for the BOARD, which shall include but not be limited to presiding at hearings, receiving the evidence, taking testimony at hearings, making findings of fact and conclusions of law, and drafting recommended decisions for consideration by the Board, pursuant to Florida Statutes and the administrative rules promulgated by the DOR as interpreted by the legal counsel to the BOARD. Any revisions requested by the Board or by legal counsel must be made within 48 hours of the request and shall not be compensated. Failure to make revisions timely shall require forfeiture of payment for the recommendation. Failure to complete recommendations shall forfeit payment for hearings.

3. **THE BOARD** shall compensate the SPECIAL MAGISTRATE for the performance of the SPECIAL MAGISTRATES' aforementioned duties at a rate of Two Hundred Dollars ($200) per hour. Travel time and expenses shall not be compensated. Magistrates will be paid Three (3) hours minimum per scheduled hearing day unless cancellation notice is given more than 48 hours in advance. The 3 hour minimum will not be paid for orientation meetings and magistrates will be paid for the actual time spent at the orientation meeting which may be held virtually. The normal office supplies consumed in the course of this project will not be reimbursed.

4. **SPECIAL MAGISTRATE** shall submit recommended orders in compliance with statutes and rules to the BOARD Clerk no more than twenty-one (21) business days from the conclusion of the hearing (excluding holidays.) Failure to complete recommendations within twenty-one (21) business days of

the hearing may require a penalty of One Hundred Dollars ($100) per day per incomplete recommendation from the SPECIAL MAGISTRATE'S compensation until all recommendations are complete. Special exceptions to extend the time frame must be discussed and approved with the BOARD. **Failure to comply with this provision may be considered by the BOARD when appointing special magistrates for the 2027 tax year.** Furthermore, the Board through its legal counsel and clerk reserves the right to reassign petitions, without prior notice, in the event that any deadlines are not met, to preserve the orderly administration and timely resolution of pending matters.

5. **SPECIAL MAGISTRATE** shall, without additional compensation, promptly correct and revise any errors, omissions, or other deficiencies in his or her work product, services, materials, or recommended decisions upon notification of such error, omission, or deficiency by the VAB, VAB counsel, VAB clerk or any representative or employee thereof. The foregoing shall be construed as an independent duty to correct rather than a waiver of the VAB's rights under this Agreement, or cause of action the VAB may have arising out of the performance of this Agreement.

6. **SPECIAL MAGISTRATE** agrees to return all property belonging to Hillsborough County or the BOARD, including without limitation, petition files and SPECIAL MAGISTRATE notes.

   If the SPECIAL MAGISTRATE has questions regarding the application of Chapter 119, Florida Statutes, to the SPECIAL MAGISTRATE duty to provide public records relating to this contract, contact the custodian of public records at, Clerk of the Circuit Court, Board Clerk Designee, (813) 276-8100 Ext. 4354, vab@hillsclerk.com, 601 East Kennedy Blvd., County Center 12th Floor, Tampa, FL, 33602.

   The SPECIAL MAGISTRATE shall keep and maintain public records required by the BOARD to perform the service. Upon request from the BOARD Clerk's custodian of public records, provide the BOARD Clerk with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the SPECIAL MAGISTRATE does not transfer the records to the BOARD Clerk. Upon completion of the contract, transfer, at no cost, to the BOARD Clerk all public records in possession of the SPECIAL MAGISTRATE or keep and maintain public records required by the BOARD to perform the service. If the SPECIAL MAGISTRATE transfers all public records to the BOARD Clerk upon completion of the contract, the SPECIAL MAGISTRATE shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the SPECIAL MAGISTRATE keeps and maintains public records upon completion of the contract, the SPECIAL MAGISTRATE shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the BOARD Clerk, upon request from the BOARD Clerk's custodian of public records, in a format that is compatible with the information technology systems of the BOARD.

7. **SPECIAL MAGISTRATE** shall truthfully and accurately record time and shall submit detailed invoices to the BOARD Clerk by petition number **ON A MONTHLY BASIS.** Magistrates will be expected to **<u>submit invoices for services rendered on or before the last calendar day of the month in which the work was performed; work not yet completed will be invoiced in the month that completion occurs</u>.** The SPECIAL MAGISTRATE shall submit invoices in a format specified by

the BOARD Clerk that shall, for the time billed other than hearings at VAB offices, include the petition number, date of the work, the time rounded to the closest one quarter of an hour, and a brief summary of what was done. Should the BOARD Clerk determine, on the basis of billings for comparable cases, that hours reported are not commensurate with services performed or work accomplished the SPECIAL MAGISTRATE shall adjust billing accordingly.

8. SPECIAL MAGISTRATE warrants and represents that SPECIAL MAGISTRATE meets all requirements of statute to conduct hearings and will complete all recommendations in compliance with statutes throughout the performance of services. Failure to comply with statutory requirements allows the BOARD to terminate this agreement and forfeit payment for any work, hearings, and or recommendations not meeting such requirements. If the SPECIAL MAGISTRATE at any time during the contract fails to advise and/or terminate the magistrate's relationship due to conflict or due to non-compliance with rules and statutes, the special magistrate will forfeit all payments.

9. **EITHER PARTY** may terminate services of this Agreement upon ten (10) days written notice unless the SPECIAL MAGISTRATE fails to meet the requirements of Statutes or rules the Board may immediately terminate without payment. If at any time the SPECIAL MAGISTRATE cannot meet the qualifications, training, experience, or requirements of Statutes or rules, the SPECIAL MAGISTRATE shall terminate this Agreement in writing.

IN WITNESS WHEREOF, the parties hereto have executed this agreement.

ATTEST:

VICTOR CRIST CLERK OF THE CIRCUIT COURT HILLSBOROUGH COUNTY, FLORIDA	VALUE ADJUSTMENT BOARD
______________________________ Deputy Clerk	______________________________ Chris Boles, Chair

WITNESS:

______________________________	______________________________ Special Magistrate
______________________________	

HILLSBOROUGH COUNTY VALUE ADJUSTMENT BOARD (VAB) 2026
LOCAL ADMINISTRATIVE PROCEDURES

I. CREATION AND COMPOSITION OF THE VAB

Florida Administrative Code (F.A.C.) 12D-9 and 12D-10 rules supersede the local administrative procedures to the extent of any conflict. A complete copy of the rules can be found at http://floridarevenue.com/property/Pages/VAB.aspx or the Clerk website at www.hillsclerk.com. If you do not have access to a computer for information regarding petition forms, filing deadlines, or the official VAB rules and procedures, contact the VAB Clerk at (813) 276-8100, x 4354, or visit 601 East Kennedy Blvd., County Center 12th Floor, Tampa, Florida 33602. Paper copies of VAB rules, statutes, or local procedures can be requested; there is a copy fee of fifteen cents ($0.15) per page.

When used herein:

"Clerk" means the Clerk of the Circuit Court and/or the local VAB Clerk and its staff.

"DOR" means the Florida Department of Revenue.

"JUST APPRAISED" references the VAB software application.

II. SPECIAL MAGISTRATE QUALIFICATIONS (F.A.C. 12D-9.010)

- State law requires the VAB to appoint Special Magistrates (Magistrate) for the purpose of taking testimony and making recommendations to the Board, which the Board may act upon without further hearing. Florida Statute (F.S.) 194.035(1) and F.A.C. 12D-9.031(2).
- The VAB will annually advertise for and hire qualified applicants to conduct hearings, take testimony, and make recommendations on petitions, as outlined in F.S. 194.035. Magistrates must have appropriate experience as required by rules and statutes. In accordance with F.A.C. 12D-9.012(4) and prior to holding hearings, all Magistrates must complete annual training provided by the DOR.
- The rate of compensation for Magistrates is $200 per hour for presiding over scheduled hearings, deliberating results, writing findings of fact and conclusions of law, and finalizing recommended decisions. Other than orientation, which is mandatory for local administrative procedure overview, Magistrates are not paid for additional training, mileage, faxes, postage, et cetera.
- Magistrates should be available to serve throughout the VAB process for the tax year they contracted. A Magistrate serves at the pleasure of the VAB and may be terminated from that appointment pursuant to the signed contract.
- At the conclusion of scheduled hearings, recommended decisions should be completed no later than twenty-one business days, excluding holidays and weekends.
- The Board designates Attorney Special Magistrates to consider "good cause" requests to accept late-file petitions or reschedule hearings. Promptly upon receipt, the VAB Clerk shall forward each good cause request to one attorney special magistrate, who will issue a written ruling to grant or deny the request. Appeals will be forwarded to the VAB legal counsel for review.

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III. **FILING THE PETITION WITH THE VAB** (F.A.C. 12D-9.015 and 12D-9.016)

- Pursuant to F.S. 194.011(3), petitions may only be filed on forms developed or approved by the DOR. Petitions are available at the VAB Clerk's Office listed above, the Property Appraiser's Office, online at the DOR website http://floridarevenue.com/property/Pages/Forms.aspx, and on the Clerk's website http://www.hillsclerk.com/en/Additional-Services/Value-Adjustment-Board. For convenience, electronic filing is available at the Clerk's website. If a petitioner files online, there is a nonrefundable $50 filing fee per issue on each parcel, and the credit card processor (Civitek) charges an additional 3.5 percent convenience fee (.035) per transaction (multiple petitions can be filed in one transaction). Petitions are not accepted by fax or email.
- A taxpayer or their uncompensated representative may file a petition electronically using the online portal. Access to the portal is provided on the VAB webpage OR you may file in person or deliver a copy to Value Adjustment Board, 601 East Kennedy Boulevard, County Center 12th Floor, Tampa, FL 33602. Authorized agents including licensed attorneys, real estate appraisers, brokers, and CPAs along with compensated representatives MUST file via the online portal. Bulk Uploading of petitions is available to file multiple petitions.
- Exemption and agricultural classification petitions may be filed on or before the 30th day following the mailing of the written notification of denial by the Property Appraiser.
- Deadline dates to file petitions appealing an exemption denial are determined by F.S. 196.011(8) and F.A.C. 12D-9.015(13). For petitions challenging assessed value, the deadline is governed by F.S. 194.011(3)(d) and is indicated on the TRIM notice. The postmark date is considered to be the mailing date of the notice of denial or the Notice of Proposed Property Taxes, commonly known as the TRIM Notice. F.A.C. 12D-17.003(3)(b)

  For joint petitions filed by condominium, cooperative, or homeowners' association or an owner of contiguous, undeveloped parcels, the Department of Revenue form DR-486MU, Attachment to a VAB Petition for Multiple Units, Parcels, and Accounts, must be reviewed and signed by the Property Appraisers Office. The petitioner should then file their petition (DR-486) and the attachment (DR-486MU) with the VAB. Joint petitions cannot be filed online. Single petitions filed for multiple properties by condominium, cooperative, and homeowners' association as defined in F.S. 723.075, or the owner of contiguous parcels shall pay $50 for the first parcel and an additional fee of $5 for each parcel included in the petition. For further instructions related to obtaining the required written statement from the Property Appraiser for contiguous parcels, please email evidence@hcpafl.org or call (813) 272-6100.
- After filing a Petition, all questions regarding the scheduling of the petition for hearings should be addressed to the VAB Clerk at (813) 276-8100, ext. 4354, while all questions relating to value or exemption issues should be directed to the Property Appraiser at (813) 272-6100.

  The Hillsborough County Tax Collector's Office (Tax Collector) begins collecting taxes on November 1 each year. The Tax Collector can be reached at (813) 635-5200 with questions related to tax bills.

IV. **NONREFUNDABLE FILING FEE** [F.A.C. 12D-9.015(7)]

Pursuant to F.S. 194.013(1), as amended by Chapter 2025-208 Laws of Florida, the VAB is authorized to collect a non-refundable filing fee for each single petition not to exceed $50, except for the exemptions listed below:

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- A filing fee shall not be required for a timely filed petition contesting the denial of a homestead exemption, or a denial of a deployed military exemption, or a timely filed application for a tax deferral.
- A filing fee shall not be required for a petition filed by a taxpayer who demonstrates at the time of filing, that the Petitioner is currently an eligible recipient of temporary assistance under F.S. 414.
- A nonrefundable $50 filing fee will be charged for duplicate petitions.
- Filing fees may be by check, money order, or cash. Checks are payable to the BOCC.
- Petitions may be filed on the Clerk website at https://taxpayer.justappraised.com/appeals. The fee is $50 per parcel, some exceptions may apply. The credit card processor (Civitek) will charge a 3.5 percent convenience fee (.035) per transaction; however, you may still pay with a check or money order if you file online. Make checks payable to the Board of County Commissioners (BOCC) and deliver them to our office at the Value Adjustment Board, 601 E Kennedy Blvd., County Center 12th Floor, Tampa, Fl 33602. Petitioners filing online will create a User ID and a password to view documents in their case online. Upon completion, an emailed confirmation should be transmitted. Petitioners filing online should log back in to verify a petition number has been assigned; check with the VAB Clerk at (813) 276-8100, ext. 4354; or contact the credit card company to ensure that the charge went through and the petition is filed. The petition is not valid without an approved payment.

V. **LATE-FILED PETITIONS** [F.A.C. 12D-9.015(14)]

- Petitioners who file their petitions after the statutory deadline, in compliance with F.A.C. 12D-9.015(14), may submit a written explanation of good cause and supporting documentation, which will be reviewed by an Attorney Special Magistrate. Petitions will be accepted based on the Magistrate's decision.

VI. **SCHEDULING AND NOTICING PETITIONS FOR HEARING** [F.S.194.032(2) and F.A.C. 12D-9.019]

- In accordance with the Americans with Disabilities Act, a Petitioner in need of special accommodation to participate in any VAB proceedings should contact the VAB Clerk at (813) 276-8100, ext. 4354, when filing the petition or at least seven days before the scheduled VAB proceedings requiring such accommodation.
- If an interpreter is needed, the person needing an interpreter will be responsible for securing an interpreter and all costs associated with hiring an interpreter.
- Time Certain hearing times are scheduled in accordance with F.A.C. 12D-9.019(1) and 12D-9.023(2), which declares if the Special Magistrate determines from the petition form that the hearing has been scheduled for less time than the Petitioner requested on the petition, the Special Magistrate must consider whether the hearing should be extended or continued to provide additional time.
- The Notice of Hearing will be deemed received by the Petitioner unless it is returned to the VAB Clerk as undeliverable. If the Petitioner does not receive a Notice of Hearing from the VAB Clerk within four to six weeks after the deadline date printed on the TRIM Notice, the Petitioner must contact the VAB Clerk at (813) 276-8100, ext. 4354.

- The Property Appraiser's Office is responsible for providing the Property Record Card.
- A Petitioner must indicate in writing or select the appropriate box on the DR-486 petition form, their desire to have a petition heard without their attendance. F.A.C. 12D-9.024(9)(b) states a Petitioner who has indicated that he or she does not wish to appear at the hearing, but would like for the Special Magistrate to consider his or her evidence, shall submit his or her evidence to the Clerk **and** the Property Appraiser before the hearing, in accordance with F.A.C. 12D-9.020, and more specifically described in F.A.C. 12D-9.025(4)(a) and (f).
- Pursuant to Florida Statute 194.032(2)(a) and F.A.C. 12D-9.019 (4) the petitioner and the property appraiser may each reschedule the hearing a single time for good cause. 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. If the hearing is rescheduled by the petitioner or the property appraiser, the clerk shall notify the petitioner of the rescheduled time of his or her appearance at least 15 calendar days before the day of the rescheduled appearance, unless this notice is waived by both parties. Reschedule requests with supporting documentation may be made through the online portal, by email to vab@hillsclerk.com, or faxed to (813) 272-5044.
- Reschedule requests will be reviewed by a Board appointed attorney magistrate. Petitions will be rescheduled by the VAB Clerk based on the attorney magistrate's decision.
- Dates and times for the rescheduling of petitions are limited and might be inconvenient. The VAB Clerk cannot guarantee specific requests. Notices for rescheduled petitions will be sent 15 calendar days before the day of the rescheduled appearance unless the parties agree to an earlier date.
- Petitioners who have multiple petitions of the same type will be scheduled for one hearing time frame. The Magistrate can extend the hearing, if needed, or direct the VAB Clerk to reschedule the remaining petitions (usually to the next day) with the same Magistrate.

VII. **EVIDENCE** [F.S. 194.011(4)(a)]

Referenced in F.A.C. 12D-9.025, the DOR has developed specific evidence rules for presenting relevant and credible evidence. Pursuant to F.S. 194.301, "preponderance of the evidence" is the standard of proof that applies in assessment challenges. Per F.A.C. 12D-9.020, evidence must be sent to the Property Appraiser at least 15 days before the hearing. Additionally, pursuant to F.S. 194.011(4)(a), as amended effective September 1, 2025, the Property Appraiser is required to provide evidence to the petitioner at least 15 days prior to the scheduled hearing. The prior requirement that the petitioner request such evidence in writing has been eliminated.

- F.A.C. 12D-9.024(5)(d) states that the law does not allow the Board or Special Magistrate to review any evidence unless it is presented on the record at the hearing or presented upon agreement of the parties while the record is open; however, the Property Appraiser can continue to receive evidence after the hearing.
- The Property Appraiser's Office is under no obligation to provide copies of the Petitioner's evidence to the VAB Clerk, as the record keeper, or to the Magistrate to review simultaneously during the hearing.
- As stated below in Section VIII, all hearings will be conducted in-person, unless otherwise requested pursuant to rules and statute. For all in-person hearings the petitioner must bring three (3) copies of

evidence to the hearing: one each for the Property Appraiser, Magistrate, and Petitioner. Submitted evidence will not be returned; therefore, Petitioners should submit copies instead of originals. All personally identifiable information such as social security numbers should be redacted by the person submitting the evidence prior to submission.

- If a telephonic hearing is requested, the Petitioner must upload or email the VAB Clerk a duplicate pdf copy of the evidence that was submitted to the Property Appraiser to the Just Appraised portal, VAB@hillsclerk.com, or deliver a copy to Value Adjustment Board, 601 East Kennedy Boulevard, County Center 12th Floor, Tampa, FL 33602. Each page of the evidence should be numbered for easy reference during testimony.
- There is a fifteen cents ($0.15) per page copy fee if the VAB Clerk is required to make copies of evidence.

VIII. **SPECIAL MAGISTRATE HEARINGS** (F.A.C. 12D-9.025)

- Hearings take place as directed by the VAB Clerk, with hearings beginning mid-October and continuing consecutively until all petitions are heard. Hearings begin at 8:30 a.m., Monday through Friday.

  VAB physical hearings are conducted at:

  601 E Kennedy Blvd, 12th FL
  Tampa, FL 33602

- Pursuant to F.S. 194.032(2)(b), as amended by Chapter 2025-208, Laws of Florida, effective January 1, 2026, VAB must allow petitioners to appear for hearings via electronic means. A request to participate telephonically must be received by the VAB Clerk no later than ten (10) days prior to the scheduled hearing date to allow adequate time to schedule this type of hearing. If a request for a telephonic hearing is not indicated at the time of filing, please send your request in writing to: VAB@hillsclerk.com; by mail to Value Adjustment Board, 601 East Kennedy Boulevard, County Center 12th Floor, Tampa, FL 33602; or by fax at (813) 272-5044.
- The following telephonic procedures are as follows:
  - All parties and witnesses shall be available at the scheduled hearing time.
  - When speaking, parties shall identify themselves to ensure that all parties recognize who is addressing the Special Magistrate at all times.
  - The Special Magistrate will conduct the telephonic hearing according to F.A.C. 12D-9 and 12D-10.
  - Florida Statutes and the Florida Administrative Code provide specific guidelines for the exchange of evidence between the Petitioner and the Property Appraiser. Guidelines are available by visiting the VAB Webpage and selecting the "Evidence" link in the Related Links area or by contacting the
  - VAB Clerk. Evidence submitted to the VAB Clerk does not fulfill statutory requirements for evidence submittal. All evidence must be submitted to the Property Appraiser at least 15 days prior to the scheduled telephonic hearing. The VAB Clerk will not forward evidence to the Property Appraiser.

- A copy of all evidence to be considered during the VAB hearing must be provided to the VAB Clerk no later than one full workday prior to the scheduled hearing date. The evidence will be provided to the Special Magistrate at the onset of the hearing. All evidence packets submitted to the Property Appraiser and the VAB Clerk must be identical, and each page should be numbered for easy reference during testimony. You may submit your evidence through Just Appraised's online portal, email your evidence to VAB@hillsclerk.com or mail it to Value Adjustment Board, 601 East Kennedy Boulevard, County Center 12th Floor, Tampa, FL 33602.

- One Magistrate will preside over each hearing.
- Once a recommendation has been completed, a copy will be provided to petitioners based on their contact preference indicated at filing. All Petitioners have accessibility for online tracking at https://taxpayer.justappraised.com/appeals, utilizing the User ID number and password created at time of electronic filing. Contact the VAB Clerk at (813) 276-8100, ext. 4354, if the transaction number and/or password are misplaced. It is the Petitioner's responsibility to have the correct address and email on file.

IX. **EX PARTE COMMUNICATION** (F.S. 286.0115)

- No participant, including the petitioner, the property appraiser, the board clerk, the special magistrate, a member of a Value Adjustment Board, or other person directly or indirectly interested in the proceeding, nor anyone authorized to act on behalf of any party shall communicate with a member of the board or the special magistrate regarding the issues in the case without the other party being present or without providing a copy of any written communication to the other party. (This does not preclude discussing procedural or administrative matters with the VAB Attorney, Clerk, or Staff.) (F.A.C. 12D-9.017) In the event that a Magistrate and/or VAB member receives any written, oral, or graphic communication of any kind or nature that may directly or indirectly influence the disposition of a quasi-judicial proceeding of the VAB, such ex-parte communication shall be:
  - Forwarded to the VAB Clerk if in writing to be included in the record of the VAB proceedings.
  - If by phone or informal conference, be made known by the VAB member or Magistrate and included in the record of the next VAB proceeding.
  - Disregarded by the VAB or the Magistrate unless all parties have been notified about the ex-parte communication, and no party objects, and all parties have an opportunity during the hearing or VAB meeting to address the communication.

VAB Legal Counsel shall send a letter to any person attempting to contact a Magistrate or VAB member regarding the merits of a petition outside a hearing or VAB meeting of the prohibition on ex-parte communication.

This information does not conflict with, change, expand, suspend, or negate the rules or other provisions of law, and is intended as a guide to the extent indispensable for the efficient operation of the VAB process. For the official in-depth rules and procedures, one should only rely upon the DOR Uniform Procedures for Value Adjustment Boards provided by the DOR as found on their website and listed on the Clerk's website at https://floridarevenue.com/property/Pages/VAB.aspx.

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X. **RECOMMENDATION BY THE SPECIAL MAGISTRATE** (F.A.C. 12D-9.027 and 12D-9.030)

- The Magistrate will prepare a recommended order for each petition heard unless the petition has been withdrawn. The recommendation will be in writing and contain the findings of fact and conclusions of law on which the recommendation is based and in compliance with the requirements of F.S. 194.301, 194.034(2), and 194.035(1) and any other statutes and rules as required. The recommended decision shall be duly noted on the form provided by the DOR; the form shall be completed in its entirety and electronically finalized by the Magistrate, whose name will be printed on the applicable form.
- F.A.C. 12D-9.030(2) dictates that the VAB Clerk shall provide copies of the Magistrate's recommended decision to the Petitioner and the Property Appraiser as soon as practicable and, if known, the date, time, and place of the VAB meeting or how to obtain the date and time of the VAB meeting, if that information is not available when the recommended order is provided.

XI. **FINAL VAB DECISIONS** (F.A.C. 12D-9.032)

- The VAB will consider Magistrate recommendations and may accept the recommendations without further hearing. There is an opportunity for public comment at meetings where the Magistrate recommended decisions are considered or are adopted. Individuals wishing to speak will be given 3 minutes each.
- Upon acceptance by the VAB, the recommendation becomes the final decision. The VAB Clerk shall send a copy of the final order to the petitioner within 20 days of the last VAB meeting by way of the petitioner's previously indicated contact preference. Upon entry of a final decision, the Petitioner, if dissatisfied, may proceed through the court system. The circuit court has original jurisdiction over all matters relating to property taxation, and the Petitioner should immediately contact an attorney, as very strict time and jurisdictional requirements apply (F.S. 194.171 and 194.036 and F.A.C.12D-9.033). The Florida Bar lawyer referral number is 1-800-342-8011.
- Tax refunds and corrected tax bills are the responsibility of the Tax Collector following VAB approval of Special Magistrate recommendations.
- The following impacts VAB petitions:
    - A petitioner before the Value Adjustment Board who challenges the assessed value of property must pay all non-ad-valorem assessments and make a partial payment of at least 75 percent of the ad valorem taxes, less the applicable discount, before the taxes become delinquent on April 1 of the following year.
    - A petitioner before the Value Adjustment Board who challenges the denial of a classification or exemption, or the assessment based on an argument that the property was not substantially complete as of January 1, must pay all of the non-ad valorem assessments, and the amount of the ad valorem taxes the taxpayer admits in good faith to owe, less the applicable discount before the taxes become delinquent on April 1 of the following year.
    - The Value Adjustment Board must deny the petition by written decision by April 20 if the petitioner fails to make the payment required. (Section 194.014, Florida Statutes)

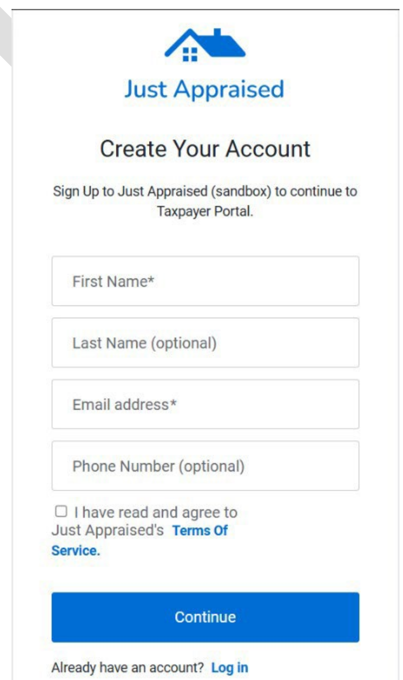
XII. **COMPLAINTS** [F.A.C.12D-9.009(1)(f)]

Specific written complaints alleging noncompliance with the law by the VAB, Magistrates, VAB Clerk, and the parties should be sent to the VAB Clerk at VAB@hillsclerk.com or 601 East Kennedy Boulevard, County Center 12th Floor, Tampa, FL 33602. The VAB Clerk will forward the complaints to VAB Counsel. A written response will be provided. Routine requests for reconsideration, requests for rescheduling, and pleadings and arguments in petitions will be handled pursuant to rules and statutes.

XIII. PARKING

The VAB location is 601 East Kennedy Blvd, 12th Floor, Tampa, FL 33602. There are parking meters in the surrounding area, as well as the Pierce Street parking garage located across the street. The parking garage entrance is near the corner of Pierce and Jackson Streets. To assist citizens and to make visits less burdensome, the first hour of parking at the Pierce Street Garage is provided at no cost. Each additional half hour costs $1.00. The parking garage entrance is at the corner of Pierce and Jackson Streets, across from County Center.

XIV. JUST APPRAISED ONLINE PETITION FILING



Petitioners may file petitions online through the Just Appraised portal found here https://taxpayer.justappraised.com/appeals. Petitioners will be prompted to create or login to their account.

You are now ready to file your petition.
NOTE: ALL FIELDS WITH AN ASTERISK (*) ARE REQUIRED.

IMPORTANT: To file an exemption or classification VAB petition, Petitioners must first apply and receive a denial from the Property Appraiser's Office. A petition may not need to be filed with the VAB. Petitioners will need the 10-digit folio number, which may be found on the TRIM or by visiting www.hcpafl.org.

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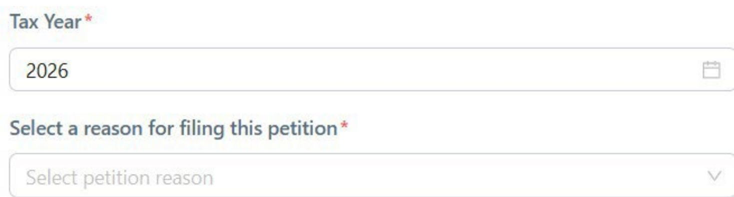
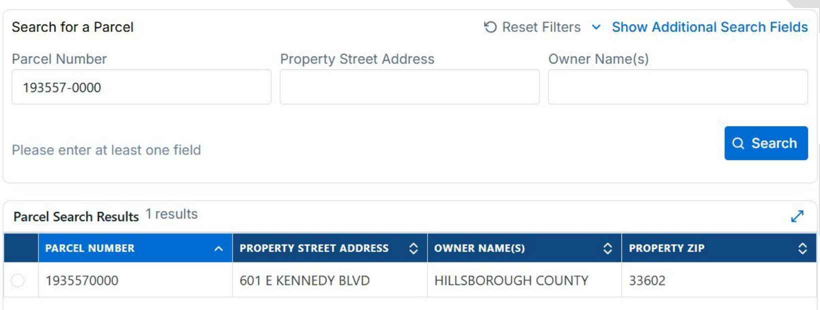
Step 1

- **Click on "Create New Petition."**

- Select the Current Tax Year and your reason for filing and click "Next."



- You can search for your property information by using your parcel number, street address, or owner's name.



NOTE: If the property owner's name does not appear, please double check your entry of the folio number for accuracy. If it is correct, it could be that the parcel is new and the Property Appraiser has not finalized the data on the parcel. Complete the parcel number and proceed to the next step.

Step 2

Contact Information

- Please indicate the preferred address needed for various mailings to you; you may opt to use the property address for the given parcel as your preferred mailing address. You will also need to indicate your preferred method of communication (**<u>mail or email</u>**). It is very important that you ensure your mailing address is correct.

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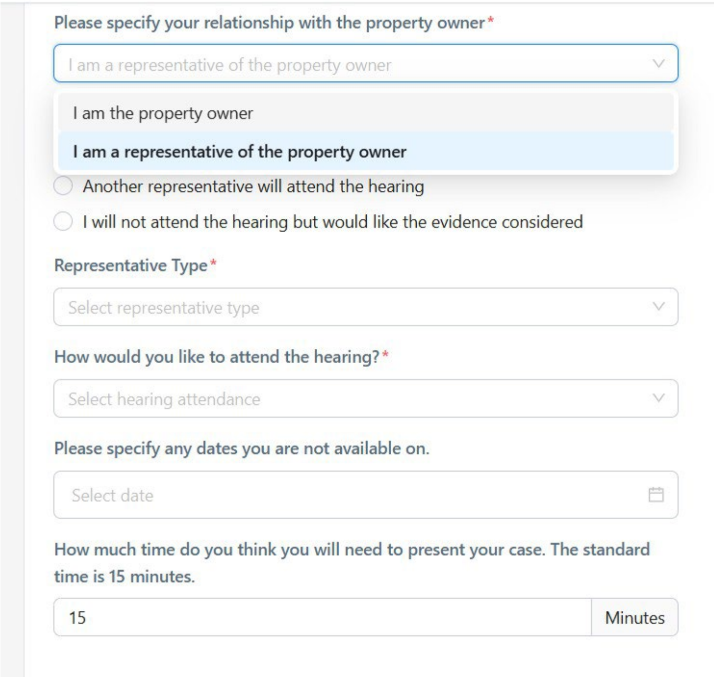
Step 3

Representation

- The petitioner must indicate whether they will be representing themselves (as the taxpayer) or if they will have a representative speak on their behalf at hearing.



If the taxpayer opts for representation, they will be prompted to indicate:

1. Who will be in attendance
2. Type of representative (licensed or unlicensed)
   - If the representative is an unlicensed person, the petitioner is required to provide written consent for representation signed by the taxpayer of record.
   - This can be satisfied by a Letter of Authorization or Power of Attorney. DOR forms can be found here https://floridarevenue.com/property/Pages/Fo rms.aspx#ui-id-21.
3. If attending, how the petitioner would like to attend their hearing (in-person, phone).

Petitioners will need to provide any dates they may be unavailable for hearing and indicate the amount of time they are requesting to present their arguments.

Click “Next.”

Step 4

Evidence and Documentation

- Petitioners will then be prompted to upload any evidence or documentation they would like included as part of their file. If a petition requires additional documentation, i.e. Authorization for Representation, a pop-up will appear on this page to notify petitioners of further necessary action. You will be able to upload documentation at any time prior to your scheduled hearing using your Just Appraised login.

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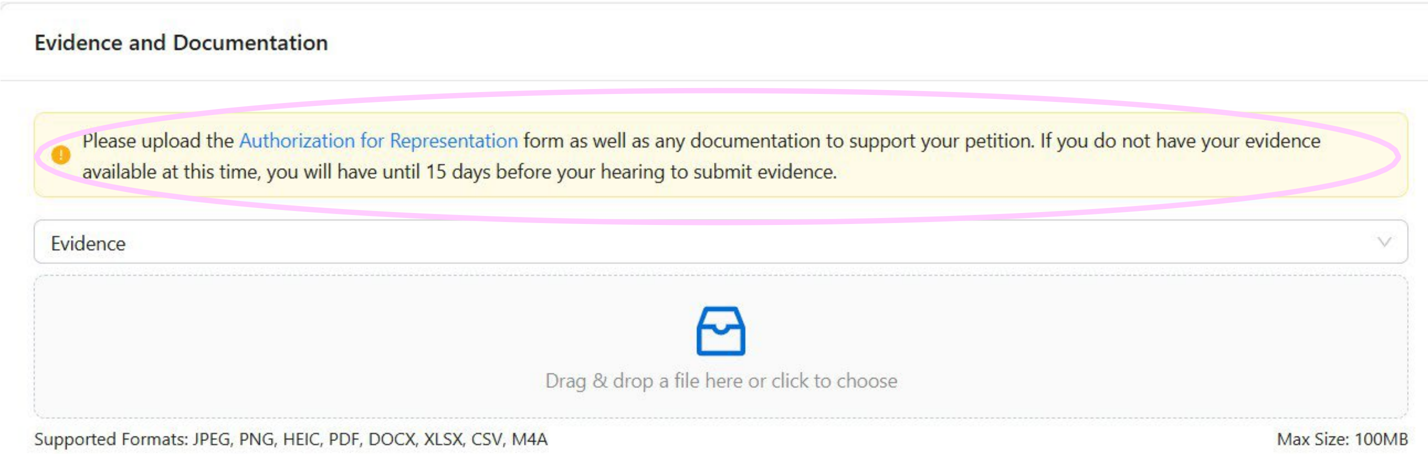


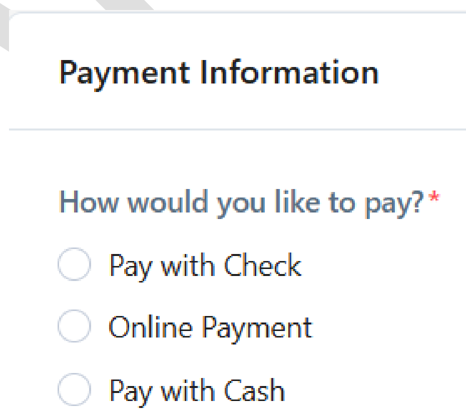
PLEASE NOTE: uploading your evidence here does not satisfy the rules of the Evidence Exchange with the Property Appraiser's Office. For further details about the Evidence Exchange process, an informational can be found here Value Adjustment Board - Hillsclerk under *Evidence*.

- Once the file upload is complete, click "Next."

Step 5

Payment

- Petitioners will be prompted for payment of filing fees; payment can be made by cash, check or card. If selecting cash or check payment, funds will need to be provided in person or a check can be mailed to our office at 601 E. Kennedy Blvd. 12th Floor, Tampa, FL 33602. Please make your checks payable to the Board of County Commissioners (BOCC).



- Click "Submit."

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THE BOARD OF COUNTY COMMISSIONERS, HILLSBOROUGH COUNTY, FLORIDA, CITIZEN MEMBER QUALIFICATIONS DECLARATION

The citizen member appointed by the Board of County Commissioners must be the following:

1. One who owns homestead property in the County appointed by the county's governing body.

2. Citizen members must not be:

   a. A member or employee of any taxing authority in this state;
   b. A person who represents property owners, property appraisers, tax collectors, or taxing authorities in any administrative or judicial review of property taxes.

3. Citizen members shall be appointed in a manner to avoid conflicts of interest or the appearance of conflicts of interest.

   (a) Each elected member of the Value Adjustment Board (Board) shall serve on the Board until he or she is replaced by a successor elected by his or her respective governing body or School Board or is no longer a member of the governing body or School Board of the County.
   (b) When an elected member of the Value Adjustment Board ceases being a member of the governing body or School Board whom he or she represents, that governing body or School Board must elect a replacement.
   (c) When the citizen member of the Value Adjustment Board appointed by the governing body of the County is no longer an owner of homestead property within the County, the governing body must appoint a replacement.
   (d) When the citizen member appointed by the School Board is no longer an owner of a business occupying commercial space located within the school district, the School Board must appoint a replacement.

The undersigned confirms compliance with the Department of Revenue requirements listed above and attests to notify the VAB immediately should they no longer meet the above compliance standards.

ATTESTED:

____________________________________ ____________________

Appointee Date

(EXCERPT OF DEPARTMENT OF REVENUE RULE 12D-9.004)

HILLSBOROUGH COUNTY VALUE ADJUSTMENT BOARD MEMBER QUALIFICATIONS DECLARATION

For the duration of their service, Members of the Hillsborough County Value Adjustment Board must attest:

1. They are a member of Hillsborough County's governing body and have been elected by and from among its members to serve on the VAB ***or***
   a. They are a member of the Hillsborough County school board and have been elected by and from among its members to serve
2. They are not a representative of any other government entities or taxpayers in any administrative or judicial review of property taxes

The undersigned confirms compliance with the Department of Revenue requirements listed above and attests to notify the VAB immediately should they no longer meet the above compliance standards.

ATTESTED:

____ ________________________

Value Adjustment Board Member Date

HILLSBOROUGH COUNTY SCHOOL BOARD CITIZEN MEMBER QUALIFICATIONS DECLARATION

The Hillsborough County School Board (School Board) appointee must be the following:

1. One who owns a business that occupies commercial space located within the school district appointed by the School Board of the County.

2. This person must, during the entire course of service, own a commercial enterprise, occupation, profession, or trade conducted from a commercial space located within the school district and need not be the sole owner.

3. Citizen members must not be:

   a. A member or employee of any taxing authority in this state;
   b. A person who represents property owners, property appraisers, tax collectors, or taxing authorities in any administrative or judicial review of property taxes.

4. Citizen members shall be appointed in a manner to avoid conflicts of interest or the appearance of conflicts of interest.

   (2)(a) Each elected member of the Value Adjustment Board (Board) shall serve on the Board until he or she is replaced by a successor elected by his or her respective governing body or School Board or is no longer a member of the governing body or School Board of the County.

   (b) When an elected member of the Value Adjustment Board ceases being a member of the governing body or School Board whom he or she represents, that governing body or School Board must elect a replacement.

   (c) When the citizen member of the Value Adjustment Board appointed by the governing body of the County is no longer an owner of homestead property within the County, the governing body must appoint a replacement.

   (d) When the citizen member appointed by the School Board is no longer an owner of a business occupying commercial space located within the school district, the School Board must appoint a replacement.

The undersigned confirms compliance with the Department of Revenue requirements listed above and attests to notify the VAB immediately should they no longer meet the above compliance standards.

ATTESTED:

______________________________ ____________________

Appointee Date

(EXCERPT OF DEPARTMENT OF REVENUE RULE 12D-9.004)

VALUE ADJUSTMENT BOARD
LATE-FILE PETITION REQUEST
Petition/Filing Fee Received After VAB Deadline

(Optional Form)

Please read the attached information before completing this form.

Name:____

Phone: ______________________ Fax:____________________

E-mail:____

Folio No. ____

Petition Type: ☐ Value Reduction ☐ Exemption or Classification

State your reason for filing your petition with the Value Adjustment Board (VAB) **after the deadline** set by Florida Statutes. Under Rule 12D-9.015(14)(a) The board may not extend the time for filing a petition. The board is not authorized to set and publish a deadline for late filed petitions; however, the failure to meet the statutory deadline for filing a petition to the board does not prevent consideration of such a petition by the board or special magistrate when the board or board designee determines that the petitioner has demonstrated good cause justifying consideration and that the delay will not, in fact, be harmful to the performance of board functions in the taxing process. (b) The board clerk shall accept but not schedule for hearing a petition submitted to the board after the statutory deadline has expired, and shall submit the petition to the board or board designee for good cause consideration if the petition is accompanied by a written explanation for the delay in filing. A postmark on the deadline date is not considered timely filed. **Please be specific and address only the extenuating circumstances that caused the late filing.** An Attorney Magistrate will review these circumstances and determine if the petition will be considered. Documentation indicating dates, such as doctor appointments, et cetera, will greatly assist in granting a review of your petition.

(Attach additional sheets as needed.)

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The Attorney Magistrate will not consider being unaware of the deadline an acceptable extenuating circumstance.

Petitioner/Agent Signature: ______________________ Date:__________

OFFICE USE ONLY

Magistrate: ____________________ **Clerk:**____________________

Magistrate Recommendation: ☐ Granted ☐ Denied Date ______________

VALUE ADJUSTMENT BOARD
GOOD CAUSE FOR LATE-FILED PETITION REQUEST

Petition/Filing Fee Received After VAB Deadline

Please read before completing form.

The statutory filing deadline date is printed on the denial letter or on the TRIM notice sent to property owners by the Property Appraiser's Office. Petitions are late if the Value Adjustment Board (VAB) does not receive them until after that date. Please note that the petition will be deemed invalid and will be returned with an explanation if the petition is not received by the deadline date. Florida Statute 194.013(3)

If a petitioner believes there was a good cause that justified the late filing, the petitioner may submit a written explanation of good cause and supporting documentation, which will be reviewed by an Attorney Special Magistrate. The petitioner's **written** request should only focus on the reasons for the failure to file with the VAB by the deadline, and not on the exemption or value issues. An Attorney Special Magistrate will consider the petitioner's explanation, including any supporting correspondence submitted with the request. The threshold question is whether the petitioner had particular extenuating circumstances that would warrant granting the late petition. If the answer is affirmative, the petition will be scheduled for hearing before a Special Magistrate. If the answer is negative, that ends the administrative review. The burden of proof is on the taxpayer, and a petitioner must show sufficient evidence (such as doctor's note, et cetera and details that specify dates and time lines) that there exists a good cause or particular extenuating circumstances to warrant granting the late-filed petition.

Department of Revenue definition 12D-9.015(14)(a) declares failure to meet the statutory deadline for filing a petition does not prevent consideration of such a petition when determined that the delay will not, in fact, be harmful to the performance of board functions in the taxing process. "Good cause means the verifiable showing of extraordinary circumstances as follows: (1) personal, family, or business crisis or emergency at a critical time or for an extended period of time that would cause a reasonable person's attention to be diverted from filing or, (2) physical or mental illness, infirmity, or disability that would reasonably affect the petitioner's ability to timely file or, (3) miscommunication with, or misinformation received from, the VAB clerk, property appraiser, or their staff regarding the necessity or the proper procedure for filing or, (4) any other cause beyond the control of the petitioner that would prevent a reasonably prudent petitioner from timely filing." (e.g. a notice from the VAB clerk or property appraiser mailed to the wrong address due to clerical error).

VALUE ADJUSTMENT BOARD
HILLSBOROUGH COUNTY, FLORIDA

GOOD CAUSE RESCHEDULE REQUEST

(Optional Form)

Important Notice: This form is used to request a rescheduling of your hearing before a Special Magistrate. House Bill 499, effective July 1, 2016, states: "The petitioner and the property appraiser may each reschedule the hearing a single time for good cause. As used in this paragraph, the term "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. If the hearing is rescheduled by the petitioner or the property appraiser, the clerk shall notify the petitioner of the rescheduled time of his or her appearance at least 15 calendar days before the day of the rescheduled appearance, unless this notice is waived by both parties."

The form can be e-mailed to VAB@hillsclerk.com; faxed to (813) 272-5044; or mailed to 601 E Kennedy Blvd., 12th Floor, Tampa, FL 33602.

Petitioner/Agent Name: ______________________________ Petition Number: ______________

10-digit Folio: ______________________________ **(Please attach separate list for contiguous or multiple parcels)**

Please state the reason(s) for the reschedule request. **Be specific when stating circumstances and attach supporting documentation whenever possible.**

____
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☐ I will not attend the hearing but would like my evidence considered. (Florida Administrative Code 12D-9.024(9)(b), a petitioner who has indicated that he or she does not wish to appear at the hearing, but would like for the board or special magistrate to consider his or her evidence, shall submit his or her evidence to the board clerk **and** property appraiser before the hearing)

Person to Contact: ______________________________ Phone: (______) ______________________

Address: ______________________________________ E-mail: ______________________

______________________________________ ______________________

Signature Date

THIS SECTION COMPLETED BY VAB ATTORNEY MAGISTRATE

GRANTED BY: ______________________________________ **DATE:** ______________________

DENIED BY: ______________________________________ **DATE:** ______________________

OFFICE USE ONLY

Date Received: ______________ Petition Type: ☐ Exemption ☐ Classification ☐ Value ☐ Tangible ☐ Legal

Original Hearing Date: ____________ Time: ________ Rm: _____ SM: ______________________________

New Hearing Date: ______________ Time: ________ Rm: _____ SM: ______________________________

POSTPONE FORM

HILLSBOROUGH COUNTY VALUE ADJUSTMENT BOARD

SPECIAL MAGISTRATE: ______________________________ HEARING DATE: ________________

Petition No.(s) Folio(s)

_________________ ____

_________________ ____

_________________ ____

Petitioner /Agent Name: ________________________________ Signature: __________________________

Property Appraiser Rep.: __________________________________ Signature: __________________________

In accordance with the provisions of F.A.C. Rule 12D-9.025(6)(a), By agreement of the parties entered in the record, the 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 special magistrate. In lieu of completing the hearing, upon agreement of the parties the special magistrate is authorized to consider such evidence without further hearing. (b) If additional hearing time is necessary, the hearing must be completed at the date, place, and time agreed upon for presenting the additional evidence to the special magistrate for consideration.

Does this require a new hearing? ☐ **Yes** ☐ **No** ☐ **PAO Notified by e-mail**

If **YES**, petitions must be **rescheduled by Clerk at hearing**.

New Hearing Date: ________________ Time: __________ Room: _______

Copies of this form to be provided to VAB Clerk, Petitioner/Agent, and Property Appraiser Representative.

Deadline for Evidence Submission: ____

SPECIAL MAGISTRATE INSTRUCTIONS:

____

____

____

____

Official use only:

PA Response: _____________________ Pet'r Response: ____________________

Results to: ☐ Pet'r ______ ☐ SM: _______ ☐ PA: _______ ☐ Remand Magistrate Queue_______

Petitioner rebuttal: **(REMAND)**___________ ☐ Agree ☐ Disagree/wants hearing ☐ Other

Reschedule or Withdraw: ____________________

REMAND FORM
VALUE ADJUSTMENT BOARD

Petitioner Name: ____

Phone: ____________________________ Ext ______________

Hearing Date: ______________ Time: _________ Rm. _____ Special Magistrate: ______________________

Petition No. Folio

________________ ____

________________ ____

________________ ____

Does this require a new hearing? ☐ **Yes** ☐ **No** ☐ **PAO Notified by e-mail (attach confirmation)**

If **YES**, petitions must be **rescheduled by Clerk at hearing**.

New Hearing Date: ________________ Time: __________ Rm. _____

☐ **REMAND to Property Appraiser:** Special Magistrate **must fill out DOR Remand form located in Axia.** Findings of Fact and Conclusion of Law must be completed along with specific instructions for the Property Appraiser. The Petitioner and the Property Appraiser will be given a copy.

☐ **POSTPONE:** 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 Special Magistrate. If additional hearing time is necessary, the hearing must be completed at the date, place, and time agreed upon for presenting the additional evidence to the special magistrate for consideration.

Evidence Submission Due by: ____

SPECIAL MAGI STRATE INSTRUCTIONS:

____

____

____

____

Official use only:

PA/Pet'r Response: ___________________

Results to: ☐ Pet'r ______ ☐ SM: _______ ☐ PA: _______ ☐ Remand Magistrate Queue_______

Petitioner rebuttal: ______________________ ☐ Agree ☐ Disagree/wants hearing ☐ Other

Explain: ____

Reschedule or Withdraw: ___________________

Res. 25-001

A RESOLUTION OF THE HILLSBOROUGH COUNTY VALUE ADJUSTMENT BOARD ESTABLISHING FILING FEES

Upon motion of RENDON**, seconded by** CLAY**, the following Resolution was adopted by a vote of** 5 **to** 0**, Board member(s) ________, voting "no"; Board member(s) ________ being absent.**

WHEREAS, Pursuant to Section 194.013, Florida Statutes (F.S.), and Chapter 12D-9 (1)(k) the Value Adjustment Board is authorized by resolution to establish a filing fee for petitions filed with the Board;

> *194.013 Filing fees for petitions; disposition; waiver.—*
> *(1) If required by resolution of the value adjustment board, a petition filed pursuant to s. 194.011 shall be accompanied by a filing fee to be paid to the clerk of the value adjustment board 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. However, such filing fee may not be required with respect to an appeal from the disapproval of homestead exemption under s. 196.151 or from the denial of tax deferral under s. 197.2425. Only a single filing fee shall be charged under this section as to any particular parcel of real property or tangible personal property account despite the existence of multiple issues and hearings pertaining to such parcel or account. 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.*
> *(2) The value adjustment board shall waive the filing fee with respect to a petition filed by a taxpayer who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Families and submitted with the petition, that the petitioner is then an eligible recipient of temporary assistance under chapter 414.*
> *(3) 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.*
> *(4) All filing fees collected by the clerk shall be allocated and utilized to defray, to the extent possible, the costs incurred in connection with the administration and operation of the value adjustment board.*
>
> *12D-9.013(1)(k) At one organizational meeting the board shall ---*
> *Adopt or ratify by resolution any filing fee for petitions that year, in an amount not to exceed $50.00.*

WHEREAS, the Board has determined that such filing fees are necessary to help defray the cost of the Value Adjustment Board process;

NOW THEREFORE, be it resolved by the Hillsborough County Value Adjustment Board:

Section 1. There is hereby imposed a non-refundable $50 filing fee for each separate petition filed with the Hillsborough County Value Adjustment Board.

Section 2. The following petitions shall be exempt from the filing fee.

(A.) Petitions regarding the denial of a timely filed application for a homestead exemption under Section 196.151, F.S.
(B.) Petitions regarding denial of tax deferrals under Section 197.2425, F. S.
(C.) Petitions from taxpayers who demonstrate at the time of filing, by appropriate certificate or other documentation issued by the Department of Children and Families and submitted with the petition, that the petitioner is then an eligible recipient of temporary assistance under Chapter 414, F.S.

Section 3. For joint petitions filed pursuant to Section 194.011(3) (e) or (f), F.S., a single fee shall be charged. The fee will be $50 for the first parcel covered by the petition and $5 each for each additional parcel.

DONE AND RESOLVED this 26th day of AUGUST, 2025.

ATTESTED:
Victor Crist, Clerk of the Circuit Court

By: Dani Ze
Deputy Clerk

Chris Boles, Chairman 8/26/25
Date

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

(1) Taxpayers are granted specific rights by Florida law concerning value adjustment board procedures.

(2) These rights include:

(a) The right to be notified of the assessment of each taxable item of property in accordance with the notice provisions set out in Florida Statutes for notices of proposed property taxes;

(b) The right to request an informal conference with the property appraiser regarding the correctness of the assessment or to petition for administrative or judicial review of property assessments. An informal conference with the property appraiser is not a prerequisite to filing a petition for administrative review or an action for judicial review;

(c) The right to file a petition on a form provided by the county that is substantially the same as the form prescribed by the department or to file a petition on the form provided by the department for this purpose;

(d) The right to state on the petition the approximate time anticipated by the taxpayer to present and argue his or her petition before the board;

(e) The right to authorize another person to file a board petition on the taxpayer's property assessment;

(f) The right, regardless of whether the petitioner initiates the evidence exchange, to receive from the property appraiser a copy of the current property record card containing information relevant to the computation of the current assessment, with confidential information redacted. This includes the right to receive such property record card when the property appraiser receives the petition from the board clerk, at which time the property appraiser will either send the property record card to the petitioner or notify the petitioner how to obtain it online;

(g) The right to be sent prior notice of the date for the hearing of the taxpayer's petition by the value adjustment board and the right to the hearing within a reasonable time of the scheduled hearing;

(h) The right to reschedule a hearing a single time for good cause, as described in this chapter;

(i) The right to be notified of the date of certification of the county's tax rolls;

(j) The right to represent himself or herself or to be represented by another person who is authorized by the taxpayer to represent the taxpayer before the board;

(k) The right, in counties that use special magistrates, to a hearing conducted by a qualified special magistrate appointed and scheduled for hearings in a manner in which the board, board attorney, and board clerk do not consider any assessment reductions recommended by any special magistrate in the current year or in any previous year;

(l) The right to have evidence presented and considered at a public hearing or at a time when the petitioner has been given reasonable notice;

(m) The right to have witnesses sworn and to cross-examine the witnesses;

(n) The right to be issued a timely written decision within 20 calendar days of the last day the board is in session pursuant to Section 194.034, F.S., by the value adjustment board containing findings of fact and conclusions of law and reasons for upholding or overturning the determination of the property appraiser or tax collector;

(o) The right to advertised notice of all board actions, including appropriate narrative and column descriptions, in brief and nontechnical language;

(p) The right to bring an action in circuit court to appeal a value adjustment board valuation decision or decision to disapprove a classification, exemption, portability assessment difference transfer, or to deny a tax deferral or to impose a tax penalty;

(q) The right to have federal tax information, ad valorem tax returns, social security numbers, all financial records produced by the taxpayer and other confidential taxpayer information, kept confidential; and,

(r) The right to limiting the property appraiser's access to a taxpayer's records to only those instances in which it is determined that such records are necessary to determine either the classification or the value of taxable non-homestead property.

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.

Property Tax Benefits for Active Duty Military and Veterans

Please visit this webpage for more information about property tax benefits for homestead properties.

Certain property tax benefits are available to members of the Armed Forces.

Filing and Keeping Your Homestead Exemption When a person serving in the Armed Forces owns and uses property as a homestead, the servicemember may rent out the homestead property without abandoning the claim to the homestead exemption (see section 196.061, Florida Statutes (F.S.)). A servicemember's next of kin or any other person who has written authorization may file a homestead exemption claim on behalf of a servicemember who cannot file in person because of a service obligation (see s. 196.071, F.S.).

Property Tax Exemptions and Discounts Eligibility for property tax exemptions depends on satisfying certain requirements. Information is available from the property appraiser's office in the county where the servicemember, veteran, or surviving spouse owns a homestead or other property.

S. 196.173, F.S. See Form DR-501M	A member or former member of any branch of the United States military or military reserves, the United States Coast Guard or its reserves, or the Florida National Guard may receive an exemption if he or she was **deployed during the previous calendar year outside the continental United States, Alaska, and Hawaii in support of a designated operation** (the Florida Legislature designates operations for this exemption). The percent of the taxable value that is exempt for the current year corresponds to the percent of time during the previous year when the service member was deployed on a designated operation.
S. 196.24, F.S. See Form DR-501	An ex-servicemember who was **honorably discharged, is a Florida resident, and who is disabled to a degree of 10% or more because of misfortune or while serving during wartime** may be entitled to a $5,000 reduction in his or her property's assessed value. This exemption is not limited to homestead property. Under certain circumstances, the veteran's surviving spouse may be entitled to carry over the exemption.
Ss. 196.081 and 196.091, F.S. See Form DR-501	Veterans who are Florida residents and were **honorably discharged with a service-related total and permanent disability** may be eligible for a total exemption from ad valorem taxes on property they own and use as their homesteads. A similar exemption is available to **disabled veterans confined to wheelchairs**. Under certain circumstances, the veteran's surviving spouse may be entitled to carry over the exemption.
S. 196.082, F.S. See Form DR-501	If they meet certain requirements, **veterans 65 or older who are partially or totally permanently disabled** may receive a discount on the assessed value of property that they own and use as homesteads. This discount carries over to the veteran's surviving spouse if the spouse holds the legal or beneficial title to the homestead, permanently resides there and has not remarried. The discount is a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs.

Eligible veterans who want to apply for these exemptions may apply before they receive the necessary documentation from the United States government or the United States Department of Veterans Affairs or its predecessor. After the property appraiser receives the documentation, the exemption will be effective as of the date of the original application. Please see the How to Apply for a Refund brochure for information about refunds.

You should file all required forms and applications for these exemptions with your county property appraiser. **If the property appraiser denies your application, you may file a petition with the county's value adjustment board.** For more information, see the Petitions to the Value Adjustment Board brochure.

Property Tax Benefits for Persons 65 or Older

Please visit this [webpage](#) for more property tax information for taxpayers.

Certain property tax benefits are available to persons age 65 or older in Florida. Eligibility for property tax exemptions depends on certain requirements. Information is available from the property appraiser's office in the county where the applicant owns a homestead or other property.

Available Benefits

A board of county commissioners or the governing authority of any municipality may adopt an ordinance to allow an additional homestead exemption of up to $50,000. A person may be eligible for this exemption if he or she meets the following requirements:

- Owns real estate and makes it his or her permanent residence
- Is age 65 or older
- Household income does not exceed the income limitation.*

See Form DR-501 and Form DR-501SC.
See section 196.075(2), Florida Statutes (F.S.)

A board of county commissioners or the governing authority of any municipality may adopt an ordinance to allow an additional homestead exemption equal to the assessed value of the property. A person may be eligible for this exemption if he or she meets the following requirements:

- Owns real estate with a just value less than $250,000
- Has made it his or her permanent residence for at least 25 years
- Is age 65 or older
- Does not have a household income that exceeds the income limitation*

See Form DR-501 and Form DR-501SC.
See section 196.075(2), F.S.

** You should check with your property appraiser to find out if an additional homestead exemption is available. The $20,000 income limitation has adjusted annually by the percentage change in the average cost of living index, which is the average of the monthly consumer price index figures for the stated 12-month period issued by the United States Department of Labor. For more information, including this year's income limitation, see Florida Property Tax Valuation and Income Limitation Rates (see s. 196.075(3), F.S.).*

Veterans 65 or Older

If they meet certain requirements, veterans 65 or older who are partially or totally permanently disabled may receive a discount from tax on property that they own and use as homesteads.

The discount is a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs. This discount carries over to the veteran's surviving spouse if the spouse holds the legal or beneficial title to the homestead, permanently resides there, and has not remarried.

See Form DR-501.
See section 196.082, F.S.

How to Apply

You should complete and file all required forms and applications for these exemptions with your county property appraiser. If the property appraiser denies your application, you may file a petition with the county's value adjustment board. For more information, see the taxpayer guide on Petitions to the Value Adjustment Board.

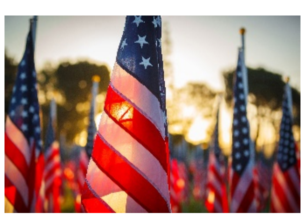
Other Available Property Tax Benefits

Please visit this webpage for more property tax information for taxpayers.

Certain property tax benefits are available to property owners in Florida. Eligibility for property tax benefits depends on certain requirements. Information is available from the property appraiser's office in the county where the person owns a homestead or other property.

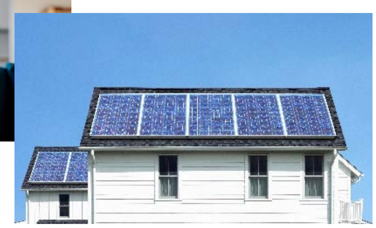
Specific Exemption Benefits

- Real estate that a **quadriplegic person** uses and owns as a homestead is exempt from all ad valorem taxation (see section 196.101(1), Florida Statutes (F.S.)).
- Real estate used and owned as a homestead by a **paraplegic, hemiplegic, or other totally and permanently disabled person, who must use a wheelchair for mobility or who is legally blind**, is exempt from taxation if the gross household income is below the current gross income limit. Gross income is the income, including veterans' and social security benefits, of all persons residing in the homestead. If filing for the first time, the property owner must present a certificate of total and permanent disability (see Form DR-416) from two Florida-licensed doctors or from the United States Department of Veterans Affairs. For the legally blind, one of the two may be a certificate from a Florida-licensed optometrist (see Form DR-416B) (see s. 196.101, F.S.).
- Property to the value of $5,000 of every **widow, widower, blind person, or totally and permanently disabled person** who is a bona fide resident of this state is exempt from taxation (see Form DR-501) (see s. 196.202, F.S.).
- Real estate used and owned as a homestead by the **surviving spouse of a first responder who died in the line of duty** while employed by the state or any political subdivision of the state is exempt from taxation. The first responder and his or her surviving spouse must have been permanent Florida residents on January 1 of the year in which the first responder died (see section 196.081(6), F.S.).



Assessment Benefits

- A county may allow a reduction in a homestead property's assessed value when it results from the **owner constructing the property to provide living quarters for one or more natural or adoptive parents or grandparents** of the property owner or the owner's spouse. One of the parents or grandparents must be at least 62 years of age (see Form DR-501PGP) (see section 193.703(1),F.S.).



- In determining the assessed value of a residential property, the property appraiser may not consider an increase in the just value of the property that results from the **installation of a renewable energy source device** on or after January 1, 2013. This benefit does not require an application; contact the county property appraiser (see section 193.624, F.S.).

How to Apply

If you are applying for the homestead exemption or already receive the homestead exemption on your property and believe you may qualify for any of these additional property tax benefits, complete and file the required form and file with your property appraiser or contact your county property appraiser to apply. If the property appraiser denies your application, you may file a petition with the county's value adjustment board. For more information, see the Petitions to the Value Adjustment Board brochure.

Save Our Homes Assessment Limitation and Portability Transfer

Please visit this webpage for more information about property tax benefits for homestead properties.

Save Our Homes Assessment Limitation

After the first year a home receives a homestead exemption and the property appraiser assesses it at just value, the assessment for each following year cannot increase more than three percent or the percent change in the Consumer Price Index (CPI), whichever is less.

This is called the "Save Our Homes" (SOH) assessment limitation. The accumulated difference between the assessed value and the just (market) value is the SOH benefit (see section 193.155, Florida Statutes (F.S.)).

Even if the value of your home decreases, the assessed value may increase, but only by this limited amount. The assessed value will never be more than the just value of your home.

Save Our Homes Portability Transfer

If you are moving from a previous Florida homestead to a new homestead in Florida, you may be able to transfer, or "port," all or part of your homestead assessment difference.

If you are eligible, portability allows most Florida homestead owners to transfer their SOH benefit from their old homestead to a new homestead, lowering the tax assessment and, consequently, the taxes for the new homestead.

To transfer the SOH benefit, you must establish a homestead exemption for the new home within three years of January 1 of the year you abandoned the old homestead (not three years after the sale).

You must file the Transfer of Homestead Assessment Difference (see Form DR-501T) with the homestead exemption application (see Form DR-501). The deadline to file these forms is March 1.

Complete all forms and applications required for the SOH benefit and file them with your county property appraiser. If the property appraiser denies your application, you may file a petition with the county's value adjustment board. For more information, see the Petitions to the Value Adjustment Board brochure.

Change or Transfer of Ownership

If a change in ownership occurs for a homestead property protected by the SOH cap, the property will lose the SOH benefit and will be subject to assessment at just value on the following January 1.

Florida law defines a change of ownership as any sale, foreclosure, or transfer of legal title or beneficial title in equity to any person (see s. 193.155(3), F.S.).

Also, a loss or removal of homestead will trigger a reassessment and removal of the SOH benefit. To avoid any penalties, please notify your county property appraiser if your homestead status has changed. Click here for county property appraiser contact and website information.

Some changes that will not trigger a reassessment are:

- A change or transfer between spouses
- Certain transfers upon death
- Certain transfers when the same persons are entitled to the homestead exemption both before and after the transfer
- Transfer of title is to correct an error

For all exceptions, see s. 193.155, F.S.

Property Tax Information for Homestead Exemption

Please visit this webpage for more information about property tax benefits for homestead properties.

When someone owns property and makes it his or her permanent residence or the permanent residence of his or her dependent, the property may be eligible to receive a homestead exemption of up to $50,000. The first $25,000 applies to all property taxes, including school district taxes. The additional exemption of up to $25,000 applies to the assessed value over $50,000 and only to non-school taxes (see section 196.031, Florida Statutes (F.S.)). The additional $25,000 exemption is adjusted annually on January 1 for inflation using the percentage changes in the Consumer Price Index (CPI), if the percentage change is positive (see s. 196.031(b), F.S.). See page 2 for examples of applying homestead exemption to the assessed value of a property.

Homestead Property Tax Exemption

The application for homestead exemption (*Original Application for Homestead and Related Tax Exemptions* Form DR-501) and other exemption forms are on property appraisers' websites and on the Department of Revenue's forms webpage. Submit your homestead application to your county property appraiser.

If you are filing for the first time, be prepared to answer these questions:

- Whose name or names were on the title on January 1?
- What is your social security number and your co-applicant or spouse's social security number?
- Were you or your dependent(s) living in the dwelling on January 1?
- Do you claim residency in another county or state?

Your property appraiser may ask for any of the following items to prove your residency:

- Proof of previous residency outside Florida and date ended
- Florida driver license or identification card number
- Evidence of giving up driver license from another state
- Florida vehicle license plate number
- Florida voter registration number (if U.S. citizen)
- Declaration of domicile and residency date
- Name of current employer
- Address listed on your last IRS return
- Dependent children's school location(s)
- Bank statement and checking account mailing address
- Proof of payment of utilities at homestead address

Eligibility for Homestead Exemption

If a person purchases a property and makes it his or her permanent residence by **January 1** and files the homestead exemption application with the county property appraiser's office, he or she may be eligible to receive the homestead exemption for that tax year.

To apply for the homestead exemption, you must complete and submit Form DR-501 to your county property appraiser by **March 1** of the tax year. Many property appraisers' offices are now accepting homestead exemption applications online through their websites. Search for your county property appraiser website for instructions to file for the homestead exemption. Only the property appraiser can determine whether a property is entitled to homestead exemption.

You are no longer eligible for homestead exemption if:

- The residential unit on which you claim homestead exemption is rented.
- The residential unit is no longer your permanent home.
- You are no longer a permanent resident of Florida.

Property Tax Information for Homestead Exemption

Other Important Information

If you are a new Florida resident or you did not previously own a home, please see this brochure for information for first-time Florida homebuyers.

If you are moving from a previous Florida homestead to a new homestead in Florida, you may be able to transfer, or "port," all or part of your homestead assessment difference. See Save Our Homes Assessment Limitation and Portability Transfer brochure. You should complete all required forms and applications for the exemption and file them with your county property appraiser. If the property appraiser denies your application, you may file a petition with the county's value adjustment board. For more information, see the Petitions to the Value Adjustment Board brochure.

Click here for county property appraiser contact and website information.

Examples of Applying Homestead

Assessed Value	Application of Homestead Exemption
If the Assessed Value is $45,000	• The first $25,000 of value is exempt from all property tax. • The remaining $20,000 of value is taxable.
If the Assessed Value is $65,000	• The first $25,000 of value is exempt from all property tax. • The next $25,000 of value is taxable. • The remaining $15,000 of value is exempt from non-school taxes.
If the Assessed Value is $100,000 or higher	• The first $25,000 of value is exempt from all property tax. • The next $25,000 of value is taxable. • The third $25,000 of value is adjusted for inflation if the CPI percent change is positive and is exempt from non-school taxes. • The remaining value is taxable.

Examples of CPI Adjustment

Annual adjustments are made to the additional $25,000 exemption when the CPI is positive. If the CPI is negative, the exemption amount remains the same as the previous year. The table below shows how the exemption adjusts based on the CPI over four years.

Year	CPI Change	Calculation	Max Exemption Amount on Non-school Taxes Portion	Total Exemption
1	Base year (2024)	$25,000	$25,000	Up to $50,000
2	Increase 2.9%	2.9% x $25,000	$25,722	Up to $50,722
3	Increase 3%	3% x $25,722	$26,494	Up to $51,494
4	Decrease 3%	No change	$26,494	Up to $51,494

Tangible Personal Property – Questions and Answers

Please visit this webpage for more information about property taxes.

What Is Tangible Personal Property? Tangible personal property (TPP) is all goods, property other than real estate, and other articles of value that the owner can physically possess and that have intrinsic value. Inventory, household goods, and some vehicular items are excluded (see section 192.001(11)(d), Florida Statutes (F.S.)).

Who Files TPP Returns?

Anyone who, on the date of assessment (January 1), owns TPP must file a TPP return with the county property appraiser by April 1 each year (see ss. 193.052 and 193.062, F.S.). This includes anyone who:

- Has a proprietorship
- Has a partnership
- Has a corporation
- Is a self-employed agent or contractor
- Leases, lends, or rents property

How Do I File a TPP Return?

Complete a *Tangible Personal Property Tax Return* (Form DR-405) and submit it to your local property appraiser by April 1. Report all property located in the county on January 1. You must file a single return for each site in the county where you transact business. If you have freestanding property at multiple sites other than where you transact business, file a separate, but single, return for all freestanding property located in the county.

Include	Do not include
Goods, chattels, and other articles of value, except certain vehicles	Intangible personal property
Inventory held for lease	Household goods
Equipment on some vehicles	Most automobiles, trucks, and other licensed vehicles
Personally owned property used in the business	Inventory that is for sale as part of your business
Fully depreciated items	

How Do I Get the $25,000 TPP Exemption?

If you file your TPP return by April 1, you will be eligible for a property tax exemption of up to $25,000 of assessed value. (see s. 196.183, F.S.)

What If I Don't File or Submit a Late TPP Return?

TPP owners who fail to file, submit a late TPP return, or omit TPP are subject to penalties (see s. 193.072, F.S.).

Issue	Result
Failure to file	Will result in a penalty of 25 percent of the total tax levied against the property for each year that you do not file a return.
Filing late	Will result in a penalty of 5 percent of the total tax levied against the property covered by that return for each year, each month, and part of a month that a return is late, but not more than 25 percent of the total tax.
Failure to list all TPP	Will result in a penalty of 15 percent of the tax attributable to the omitted property.

Where Can I Find More Information?

For more information, please visit the Department of Revenue's TPP webpage, which includes answers to other frequently asked questions, or contact us at DORPTO@floridarevenue.com.

Property Taxpayer Bill of Rights

Please visit this webpage for more property tax information for taxpayers.

In 2000, the Florida Legislature created the Taxpayer's Bill of Rights for property owners in Florida. It safeguards your rights, privacy, and property during the assessment, levy, collection, and enforcement of property taxes. This brochure explains your property tax rights and the obligations of property appraisers, tax collectors, local governing boards, and the Florida Department of Revenue (Department) in property tax matters. Some of the most common rights are explained in this brochure. For a complete listing of all the rights in the Taxpayer's Bill of Rights, see section 192.0105, Florida Statutes (F.S.).

Ad Valorem Property Tax

Taxes based on value are called "ad valorem" taxes. Most city and county property taxes fall into this category. Your ad valorem, or property, tax bill is the result of the coordinated efforts of:

1) Your property appraiser, who determines the market value of your property
2) Your taxing authorities, which are the local government units that determine your tax rate and levy the tax
3) The tax collector, who sends you a tax notice and collects the tax

Assessing Property Value

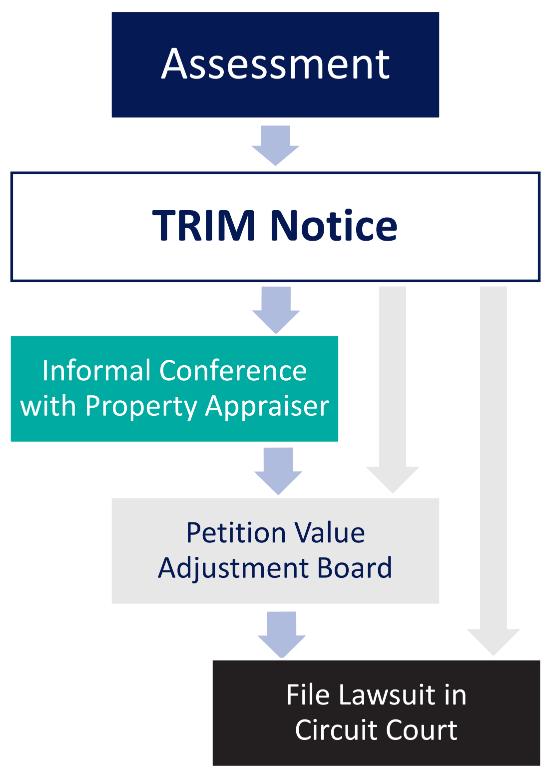
Your local property appraiser sets a value on your property based on current market value. Certain exemptions may reduce this value. Check with your county property appraiser for more information. The property appraiser deducts any exemptions from the assessed value. The final amount is your property's taxable value.

EXAMPLE	Assessed value	$110,000
	Homestead exemption	-25,000
	Additional homestead	-25,000
	Taxable value	$60,000

YOUR RIGHTS — The Notice of Proposed Property Taxes, or Truth in Millage (TRIM) notice, provides your proposed property taxes and assessments, including any exemptions, for your property. The property appraiser will mail it to you in the late summer.

If you have questions about your assessment, you have the right to a meeting with your property appraiser to discuss your concerns. You must bring documentation to support your case. You can present any information you think important in changing the assessment. The property appraiser must also present facts supporting the assessment. Records pertaining to your property are available for inspection and copying. Allow a reasonable time for the property appraiser to compile them.

If you and the property appraiser cannot resolve your concerns in an informal conference, you may petition the county value adjustment board to review your assessment. You have the right to receive a notice of the value adjustment board's hearing date and time. Property owners will receive written notification of the value adjustment board's decision for upholding or overturning the property appraiser's findings. A property owner may also go to circuit court to review a tax assessment or appeal a decision to deny tax deferral or exemptions.



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Property Tax Rates

Taxing authorities, such as city and county commissions, water management districts, school boards, and special districts, propose a millage or fees they will need to support their budgets. The millage, or property tax rate, is $1 for every $1,000 of the property's taxable value. The taxing authority's governing board decides the millage at a public hearing.

Your Rights — Your TRIM notice will provide your proposed property taxes and will include dates and times of public hearings on each taxing authority's tentative budget. The TRIM notice compares 1) the previous year's taxes, 2) the tax amount you will owe under the tentative budget change, and 3) the tax amount you will owe if taxing authorities do not adopt the budget changes. The property appraiser sends this notice to the address on file.

Taxing authorities will advertise notices of final budget hearings in the newspaper. The advertisement will inform you of the date, time, and place of the final hearing. You have an opportunity to participate in this hearing. The public is allowed to speak and ask questions before the taxing authority adopts a budget.

Non-Ad Valorem or Special Assessments

Non-ad valorem assessments are fees for specific services. The amount you pay is not based on your property's value. Taxing authorities such as cities, counties, and independent special districts for mosquito control, fire or ambulance service, solid waste disposal, and others set these fees. The fees may be included on your TRIM notice as non-ad valorem assessments or you may receive them on a separate mailed notice.

Your Rights — Taxing authorities must hold hearings about their special assessments or service fees. They will mail a notice to you at least 20 days before the hearing. This notice must contain the total amount due for your property. You have the right to appear at the hearing and file written objections with the local governing board.

Tangible Personal Property

If you own a business, you may owe tangible personal property tax. Equipment and other items that you use in your business but are not included in the assessed value of your business's real property are taxed as tangible personal property. This may include office furniture, computers, tools, supplies, machines, and leasehold improvements. Inventory that is for sale as part of your business is not taxed. Homestead property and household goods and items are exempt from this tax.

Your Rights — Businesses that owe tangible personal property tax have the right to request an extension of time beyond the April 1 deadline to file a tangible personal property tax return (Form DR-405). If you unintentionally file your return late, you may request a reduction or waiver of the penalties.

Tax Collection

Your local tax collector's office sends your tax bill for the current year in November. You have until March 31 of the next year to pay your taxes. On April 1, your unpaid taxes are delinquent.

Your Rights — Every property owner has the right to receive a written notice of taxes due and discounts for early payment. For example, if you pay your taxes in November, you receive a 4 percent discount on the amount due. If you are delinquent paying your taxes, the tax collector will notify you. The county cannot sell your property at a tax deed sale for at least two years; during that time, you have the right to pay off the delinquent amount, including fees, penalties, and interest.

Generally, you have the right to have factual errors relating to your property corrected and to receive a refund of any overpaid taxes. However, certain criteria and timeframes apply for corrections and refunds.

IMPORTANT DATES TO REMEMBER	
January 1	Assessment date
January 1 through April 1	Filing of returns, e.g., *Tangible Personal Property Returns* (Form DR-405)
March 1	Last day to file for homestead and other exemptions
March 31	Prior year taxes due

Other Rights — Your rights as a property owner ensure that you receive information about proposed assessments, tax rates, public hearings, and non-ad valorem assessments. You have the right to be informed during the tax decision process and the right to have confidential tax information you have provided to your property appraiser kept confidential.

WHOM TO CONTACT	If you have questions or need additional information, contact your local offices below. Their phone numbers and email addresses are available on the Department's website at: https://floridarevenue.com/property/Pages/LocalOfficials.aspx.
Property Value or Exemptions **The Property Appraiser's Office**	This office is responsible for preparing the property tax roll, setting the value of properties in their jurisdictions, adjusting these values with approved exemptions, and approving exemption applications. To learn more about the types of exemptions available to Florida residents, see our website. To apply for an exemption, please contact your county property appraiser's office.
Appeals about Property Value or Exemptions **The Value Adjustment Board**	The board consists of two county commissioners, one school board member, and two citizen members. Some counties use special magistrates to recommend actions to the board. The board's purpose is to hear appeals regarding denied exemptions, petitions relating to assessments, and appeals concerning ad valorem tax deferrals. For more information about value adjustment boards, see our brochure.
Property Tax Rates **Taxing Authorities**	These offices can include the city or county commissions, water management districts, school boards or special districts. They are responsible for setting property tax millage rates. They hold advertised public hearings, where the public is invited to speak on the proposed tax millage rate.
Non-Ad Valorem Assessments **Local Levying Taxing Authorities**	These agencies, such as the city or county commissions and independent special districts, are responsible for setting non-ad valorem assessments. This may include solid waste, street lighting, and stormwater fees. They hold advertised public hearings in which the public is invited to speak on the decision to impose the non-ad valorem assessment.
Tax Bills **The Tax Collector's Office**	This office is responsible for preparing and mailing tax notices (tax bills). These notices are based on the tax rolls the property appraiser prepares and non-ad valorem assessments the levying governments provide.

The Florida Department of Revenue is responsible for the general supervision of property tax laws and reviewing the tax rolls the property appraisers submit. The Department works with property appraisers, tax collectors, and other local officials to assure fair assessment and collection of property taxes. The Department does not have the authority to hear or decide tax assessment appeals. The value adjustment board or the circuit court in your county hear these appeals.

Looking for information on Florida's property tax system?
The Florida Constitution and Statutes define the roles and authority for the various entities involved in Florida's property tax system. **Find out more at these links:**

Overview of the Annual Property Tax System

Who, What, When of the Property Tax System

A Florida Homeowner's Guide: Millage

The information in this brochure is based on Florida law. For specific legal advice, you should consult an attorney.

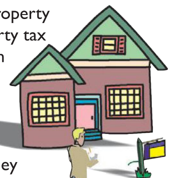
Department of Revenue
FLORIDA

PROPERTY TAX OVERSIGHT

Florida's property taxes are administered by locally elected officials and supervised by the Florida Department of Revenue. Florida does not have a state-level property tax.

1 Property Tax Base

Property Appraisers



Florida's Constitution requires property appraisers to establish the property tax base for their counties annually. In doing so, property appraisers determine the just, or market, value of each parcel of property in the county as of January 1 of each year. Then they apply all valid exemptions, classifications, and assessment limitations to determine each property's taxable value, or relative tax burden. The property appraiser does not determine the property tax rate or the amount of property taxes levied.

Department of Revenue

The department reviews each county's property tax rolls in July and August of every year. These reviews ensure that the just value that the property appraiser established is equitable, uniform, and in compliance with Florida law. The department also reviews and approves each property appraiser's annual budget.

2 Property Tax Rates

Locally Elected Officials

Florida has more than 640 local governments that levy a property tax. These include cities, counties, school boards, and special districts. Each year, usually in September, locally elected officials in each jurisdiction set a millage, or tax, rate for the upcoming fiscal year, usually beginning on October 1. Millage rates for each jurisdiction are uniform across all property types.

Department of Revenue

The department ensures that local government millage rates do not exceed state-mandated caps. In addition, the department confirms that local governments send notices and advertise public hearings to adopt millage rates and annual budgets properly and on time.

3 Annual Truth-in-Millage (TRIM) Notice

Property Appraisers and Locally Elected Officials

In August, the property appraiser sends each property owner a Notice of Proposed Property Taxes, or TRIM notice. This notice contains the property's value on January 1, the millage rates proposed by each local government, and an estimate of the amount of property taxes the property owner owes based on the proposed millage rates. The date, time, and location of each local government's budget hearing are also on the notice. This provides property owners the opportunity to attend the hearings and comment on the millage rates before approval.

Department of Revenue

The department verifies that the information from each local government is accurate and in compliance with Florida Truth-in-Millage requirements.

4 Appeals Process

Value Adjustment Boards

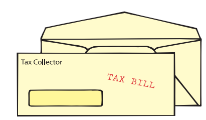
Each county has a five-member value adjustment board, which hears and rules on challenges to a property's assessment, classification, or exemptions. The value adjustment board is independent of the property appraiser and tax collector. Value adjustment boards cannot change the millage, or property tax, rates local governments adopt.

Department of Revenue

The department provides annual training to value adjustment boards. The department also issues mandatory procedures and forms to promote fair, impartial, and uniform hearings for all taxpayers.

5 Billing and Payment

Tax Collectors



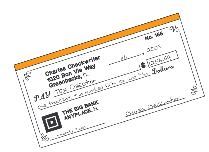
After local governments adopt millage rates, county tax collectors send annual property tax bills, usually in late October or early November. Full payment is due by the following March 31. Taxpayers receive discounts of up to 4 percent for early payment.

Department of Revenue

The department provides training and certification to tax collectors and their staff to promote uniform and cost-effective tax collection practices. The department also reviews and approves most tax collectors' annual budgets.

6 Collections and Refunds

Tax Collectors



If a taxpayer does not pay a property tax bill by the following March 31, the tax collector sells a tax certificate on that property to collect the unpaid taxes. A tax deed may be sold if the property owner has not paid all back taxes, interest, and fees within two years. Tax collectors also process and issue refunds for overpayment of property taxes.

Department of Revenue

The department assists those who have questions about the local property tax process. The department also reviews property tax refunds of $2,500 or more to verify they were issued in accordance with Florida law.

7 Funding of Public Education and Local Services

Tax Collectors

The tax collector distributes property taxes to the local governments and taxing authorities. Roughly 50 percent of Florida's public education funding and 30 percent of its local government revenues come from property taxes.

Department of Revenue

The department provides statistics to the Department of Education to ensure adequate funding for public education.

FLORIDA DEPARTMENT OF REVENUE

PROPERTY TAX OVERSIGHT

***Additional information is available at* http://floridarevenue.com/property/Pages/Home.aspx.**

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Agricultural and Other Classified Property

Any assessment for tax purposes that is less than the property's just value is a classified use assessment. An appraiser may assess property at lower than just value if it meets the statutory requirements of one of the following uses.

- Agricultural land, s. 193.461, F.S.
- Pollution control devices, s. 193.621, F.S.
- High-water recharge, s. 193.625, F.S.
- Historic property, s. 193.503, F.S.
- New construction for parents or grandparents, s. 193.703, F.S.
- Conservation easements, s. 193.501, F.S.

Calculating Your Property Tax

Assessed Value = Just Value - Assessment Limits
Taxable Value = Assessed Value - Exemptions
Total Tax Liability = Taxable Value x Millage Rate

Example: Assume a homestead has a just value of $300,000, an accumulated $40,000 in Save Our Homes (SOH) protections, and a homestead exemption of $25,000 plus the additional $25,000 on non-school taxes.

The millage is seven mills for county schools and 11 mills for all non-school taxing authorities combined (city, county, and special districts).

$300,000 (Just Value) - $40,000 (Accumulated SOH) = **$260,000** (Assessed Value)

School Taxes
$260,000 (Assessed Value) - $25,000 (Exemption) = $235,000 (Taxable Value) x .007 (Millage) = **$1,645** (Tax Liability)

Non-School Taxes
$260,000 (Assessed Value) - $50,000 (Exemption) = $210,000 (Taxable Value) x .011 (Millage) = **$2,310** (Tax Liability)

Total Taxes (School Tax Liability + Non-School Tax Liability) = $3,955 ($1,645 + $2,310)
More information is available on our Exemptions page.

TAXING AUTHORITIES

The assessed value of real estate and tangible personal property is established by the Property Appraiser. However, taxes are levied by the taxing authorities. A Taxing Authority is a unit of government that determines tax rates and levies taxes. The Florida Constitution directly authorizes taxing authorities to levy ad valorem taxes. Listed below are the taxing authorities in Hillsborough County, along with applicable telephone numbers.

COUNTY

Countywide Levies by Board of County Commissioners General Revenue
(813) 272-5890

PUBLIC SCHOOLS

School Board Operating
(813) 272-4064

MUNICIPAL

Tampa
(813) 274-3333

Temple Terrace
(813) 506-6410

Plant City
(813) 659-4200

Hillsborough County/ Municipal Service Taxing Unit (unincorporated)
(813) 272-5890

County Library (Tampa & unincorporated)
(813) 272-5890

WATER MANAGEMENT DISTRICTS

Non-Countywide Levies by SW Florida Water Management District - (SWFWMD) General District
(352) 796-7211

INDEPENDENT SPECIAL DISTRICTS

Transit Authority (Tampa, Temple Terrace & unincorporated)
(813) 623-5835

Tampa Port Authority
(813) 905-7678

Children's Board
(813) 229-2884

Value Adjustment Board (VAB) Calendar

Consult the statutory reference before taking action.

NOTE: Most of the dates are deadlines; however, some activities may be completed earlier. Deadlines that fall on a weekend or holiday are extended to the next business day. Dates may vary, depending on the date of an earlier action.

Typical Date	Party	Activity/Responsibility	Florida Statute
January 1	Property Appraiser	Assessment date for real property and tangible personal property (TPP).	192.042(1) and (2)
March 1	**Taxpayer**	Apply to property appraiser for exemption, property classification, and portability. (*By March 1)*	196.011(1) 193.052(2) 193.155(8)(h)
March 31	**Taxpayer**	Apply to tax collector for tax deferral for last year's taxes. (*By March 31*)	197.2423(1)
March 31	**Taxpayer**	If a taxpayer has a pending VAB petition, last day to make partial payment of last year's taxes. If not paid, petition will be dismissed.	194.014(1)
April 20	VAB	Deny petition of any taxpayer who has not made a required partial payment.	194.014(1)(c)
April through May	Tax Collector	Approve or deny all applications for deferrals. (*By **45 days** after application or as soon as practical*)	197.2423(6)
	Taxpayer	After a disapproval notice is mailed, taxpayer has 30 days to file with the VAB to appeal the disapproval of the tax deferral application.	197.2425
May 15	VAB	Earliest date to publish a notice of a meeting of the VAB to hear appeals on exemptions. (*Not before May 15, but at least **two weeks before** the meeting*)	196.194(2)
July 1	Property Appraiser	Approve or deny all applications for exemptions, classifications, and portability. Notify taxpayers in writing of denials of exemption, classification, or portability transfer.	196.193(5)(a) 196.151 193.155(8)(l) 193.461
	Taxpayer	After denial notice is mailed, taxpayer has 30 days to file with the VAB to appeal a denial of exemption or classification.	194.011(3)(d) 193.461(3)(a)
	VAB	Can begin to hear appeals of denials of exemptions, classifications, or deferrals. (*July 1 and after*)	194.032(1)(b)
August 24	Property Appraiser	Mail notice of proposed property taxes (TRIM notice) to taxpayer. (*August 24, or the 55th day of the TRIM process if not certified by July 1*)	200.065(2)(b)
August, September	**Taxpayer**	Can request an informal conference with the property appraiser regarding the assessment. (*Often in August or September, after the TRIM notice*)	194.011
September	**Taxpayer**	File with the clerk of the VAB for petitions about the value of real property or TPP, portability, or denial for late filing. (*By the **25th day** after the TRIM notice was mailed. Filing deadline can be found on the TRIM notice.*)	194.011(3)(d) 196.011(8) 193.155(8)(j) 193.461(3)(a)
November, December or later	VAB	Certify each assessment roll on Form DR-488 and attach certificate to each roll. (*After all hearings have been held*)	193.122(1)
	VAB	For tax bills to be mailed on time, the board of county commissioners can order the VAB to certify each assessment roll with an initial certificate, Form DR-488P, even if hearings are not finished.	193.122(1)
	VAB	Publish a notice of tax impact, Form DR-529. (*After all VAB hearings are completed*)	194.037(1)
	Property Appraiser	Make all required extensions and certify assessment rolls. (*After VAB certification by Form DR-488 or DR-488P*)	193.122(1) and (2)

INDIVIDUAL TIMELINES FOR PETITIONS AND HEARINGS			Florida Statute
At least **25 days** before hearing	**VAB**	Notify petitioner of the scheduled time of appearance.	194.032(2)
At least **15 days** before hearing	**Taxpayer**	Give the property appraiser a list and summary of evidence and copies of documents to be presented at the hearing.	194.011(4)(a)
If your hearing is **AFTER** September 1, 2025: At least **15 days** before hearing	**Property Appraiser**	Give the petitioner a list and summary of evidence and copies of documents to be presented at the hearing.	194.011(4)(b)
If your hearing is **BEFORE** September 1, 2025: At least **7 days** before hearing	**Property Appraiser**	Give the petitioner a list and summary of evidence and copies of documents to be presented at the hearing, if the petitioner asked in writing.	194.011(4)(b)
Before the hearing	**Taxpayer** **Property Appraiser**	May reschedule the hearing a single time for good cause.	194.032(2)

VAB DECISION AND APPEALS			Florida Statute
By **20 days** after the last day the board is in session	**VAB**	Issue a written decision and send the decision to the petitioner.	194.034(2)
Up to **15 days** after decision	**Taxpayer** **Property Appraiser** **Tax Collector**	Can appeal a VAB decision about homestead exemption or tax deferral to the circuit court of the county.	196.151 197.2425
Up to **60 days** after decision	**Taxpayer** **Property Appraiser**	Can appeal a VAB decision about just value, assessed value and /or portability denial to the circuit court of the county.	193.155(3)(a) 193.155(8)(l) 194.171(2)

Important Dates

January 1	Date of assessment
March 1	Deadline for property owners to file with the county property appraiser for exemptions or agricultural or other classifications
April 1	Deadline for owners of tangible personal property to file a Form DR-405 return with the county property appraiser
June to July	Property owners who want to appeal a denial of exemption, classification, portability, or tax deferral must file a petition with the value adjustment board 30 days after the denial letter was mailed.
August	The property appraiser mails the Notice of Proposed Property Taxes (Truth in Millage or "TRIM" notice).
September	Property owners who want to appeal their property value to the value adjustment board must file a petition (one of the DR-486 forms) with the clerk of the court within 25 days of the Notice of Proposed Property Taxes.
September/October	Property owners may provide input at taxing authorities' public hearings to adopt a tentative budget and millage rate.
October/November	Taxing authorities hold hearings to adopt final budgets and millage rates.
November	The tax collector sends your tax bills. See the section on payment options below.

Yearly Assessments

The property appraiser assesses all property at just value each year on January 1. When you acquire new real property, your assessed value is equal to the just (market) value.

If the property is your homestead and the just value increases, the assessed value in the next year cannot increase more than 3 percent or the percent change in the Consumer Price Index (CPI), whichever is less. This is true for each following year until you move or make improvements to your home. If the property is not a homestead, the assessed value increase is limited to 10 percent each year.

If your just value declines, your assessed value can increase each year until the assessed value is the same amount as the just value. However, the assessed value can never be more than the just value. (See section 193.155, F.S., and Rule 12D-8.0062, F.A.C.).

For more information on the Consumer Price Index (CPI), please visit our Consumer Price Index page.

Local Governments that Levy Taxes

Several types of local governments, called taxing authorities, can levy property taxes to support the services they provide to people in a county, city, or other specific area. These taxing authorities include counties, municipalities, school districts, and special districts, such as water management, fire protection, mosquito protection, or other special districts.

Before adopting a budget and setting a millage (tax) rate, taxing authorities must hold public hearings and follow the statewide Truth in Millage (TRIM) requirements. These hearings are the best opportunity for property owners to comment on taxing authorities' budgets and millages. Taxing authorities advertise hearings in local newspapers and usually post notices on local government websites.

The growth in revenue from property taxes that taxing authorities assess is capped at a rate equal to the growth in Florida's per capita personal income plus new construction, unless the taxing authority's governing board overrides the cap with a super-majority, unanimous vote or referendum.

Contact your local taxing authority for more information, or visit our TRIM page.

Non-Ad Valorem Assessments

Local governments (counties, municipalities, or special districts) can levy property for non-ad valorem assessments. These assessments are calculated on a unit basis, rather than on value. Proposed non-ad valorem assessments are based on an improvement or service to the property, such as drainage, lighting, or paving.

Your Notice of Proposed Property Taxes, Form DR-474, usually includes proposed non-ad valorem assessments at the bottom, but the taxing authorities can send them separately. They must go through the Truth in Millage (TRIM) hearing process if the assessment:

- Is being levied for the first time.
- Increases beyond the maximum rate set when it was first levied.
- Changes boundaries, unless all newly affected property owners have given written consent.
- Changes the purpose or use of the revenue.

See section 197.3632, F.S., for the statutory requirements.

Payment Options

Standard Payment

Generally, tax collectors send tax bills (Form DR-528) in November. Follow the instructions on the tax bill and send the payment to your county tax collector.

If your property has a mortgage and the mortgagee is the trustee for a tax escrow account, the tax collector will send the tax bill to the mortgagee and a copy to you. Your mortgagee will pay the taxes from the escrow account.

If you pay your taxes early, you will receive a discount - 4 percent in November, 3 percent in December, 2 percent in January, and 1 percent in February. The amounts are calculated for you on your bill.

If you don’t pay your taxes, they become delinquent on April 1 and tax certificates will be sold on all unpaid items by June 1.

See section 197.343, F.S., or contact your tax collector.

Homestead Tax Deferral

A person who is entitled to claim the homestead tax exemption may choose to defer payment of part of the combined total taxes, including non-ad valorem assessments. You must file an annual application for tax deferral, Form DR-570, with your county tax collector by March 31 following the year when the taxes and non-ad valorem assessments were assessed. Approval for tax deferral will defer taxes that are more than 5 percent of last year’s household income. If last year’s household income was less than $10,000, all ad valorem taxes and non-ad valorem assessments will be deferred.

A permanent resident of Florida who is 65 years old or older may defer that portion of the tax that is more than 3 percent of the household income for the previous year. If the household income for the last calendar year was less than the current income limit and the applicant is 65 or older, approval of the application can defer all ad valorem taxes and non-ad valorem assessments. However, the amount that can be deferred may be limited, depending on the amount of mortgages and other unsatisfied liens on the home.

See section 197.252, F.S. For local information, contact your county tax collector.

If the tax collector denies your application for a deferral and you don’t agree with the denial, you may appeal to the county value adjustment board within 30 days after the tax collector sent the denial.

Partial Payment

At the tax collector's discretion, he or she may accept one or more partial payments for current taxes and assessments on real property or tangible personal property as long as the payment is made before the delinquency date, which is usually April 1.

The taxpayer is responsible for paying the remaining amount due. Any remaining balance not paid before April 1 becomes delinquent and is handled the same way as other delinquent taxes.

See section 197.374, F.S., or contact your county tax collector.

Installment Payment of Property Taxes

Taxpayers who want to prepay property taxes on the installment plan should file an application with the tax collector by May 1 of the year the taxes are assessed. After submitting an initial application, a taxpayer is not required to submit annual applications as long as the taxpayer continues choosing to prepay taxes by installment.

See section 197.222, F.S. For local information, contact your county tax collector.

MAY 19, 2026 – VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Tuesday, May 19, 2026, in the Boardroom, Frederick B. Karl County Center, Tampa, Florida, and held virtually.

The following members were present: Chair Chris Boles, Commissioner Donna Cameron Cepeda, Hillsborough County School Board member Patti Rendon, and citizen appointees Amanda Ellen Clay and Jake Raburn (arrived at 9:38 a.m.).

ORDER OF BUSINESS

1. Call to Order and Pledge of Allegiance

   a. Purpose of Meeting: Approve Phase II Recommended Decisions, Certify Tax Rolls, Approve Minutes, and handle other VAB matters.

Chair Boles called the meeting to order at 9:30 a.m., led in the pledge of allegiance to the flag, and reviewed the meeting purpose.

2. Public Comments

Chair Boles called for public comment. Mr. Brian DePotter, FirstPoint Advisors, LLC, thanked the VAB for the seamless 2025 process, reported no formal concerns, and was available for questions.

3. Formal Complaint 2025-02438

VAB Counsel Rinky Parwani highlighted the item. Mr. Rick Rape, Director, Hillsborough County Property Appraiser, spoke to the complaint. Attorney Parwani reviewed the appeal process. Commissioner Cameron Cepeda verified the written complaint was a part of the official file.

4. Approve Phase II Recommended Decisions

Chair Boles asked for any comments on the Phase II Recommendations. **Ms. Rendon made a motion to approve, seconded by Ms. Clay, and carried unanimously by members present.** (Mr. Raburn had not arrived.)

5. Certify the 2025 Real and Tangible Assessment Rolls

   a. Authorize the Chair to Sign the Certificate of VAB (Form DR488) Final Certification for Each Roll

   b. Authorize the Clerk’s Office to Publish the 2025 Notice of Tax Impact

Chair Boles introduced the item and asked for a motion to accept and certify. **Ms. Rendon motioned to accept and certify, seconded by Commissioner Cameron Cepeda, and carried unanimously by members present.** (Mr. Raburn had not arrived.)

6. Approve the March 25, 2026, VAB Meeting Minutes

Chair Boles called for a motion to approve the March 25, 2026, VAB meeting minutes. **Ms. Rendon motioned to approve, seconded by Ms. Clay, and carried unanimously by members present.** (Mr. Raburn had not arrived.)

7. Other VAB Matters

   a. VAB Statistics

   b. Meeting Notice

   c. Correspondence

Ms. Sharon Sweet-Grant, Director, Board Records/VAB, referenced background material and affirmed the current meeting was properly advertised. Attorney Parwani reviewed the VAB audit status, outlined planned process improvements, and commended the Clerk's office.

Adjournment

There being no further business, the meeting was adjourned at 9:41 a.m.

READ AND APPROVED: ______________________
CHAIR

ATTEST:
VICTOR CRIST, CLERK

By: ______________________
Deputy Clerk

jr

DRAFT

MEMORANDUM

DATE: July 30, 2026

TO: Hillsborough County Value Adjustment Board

FROM: Dani Toro, Value Adjustment Board (VAB) Supervisor

SUBJECT: Transition to Just Appraised Software Platform for VAB Processing

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This memo is to inform the Board that our office has transitioned to **Just Appraised**, the new software platform that will now serve as the system of record for all petition submissions and related workflow activities. Just Appraised replaces our previous system and is now live for the 2026 season.

The Just Appraised platform houses petition filings, supports scheduling and documentation throughout the hearing process, and facilitates our workflow through final certifications. We are optimistic that this transition will enhance our ability to manage petitions efficiently, ensure record consistency, and streamline communication throughout each stage of the Value Adjustment Board process.

All petition activity moving forward, initial submissions, evidence uploads, hearing management, and finalizations, will be conducted through Just Appraised.

We will continue to monitor performance and provide updates as needed. Please let us know if the Board would like a brief demonstration or additional information regarding the system's capabilities.

From:	OASYS ePortal Notifications
To:	VAB
Subject:	[EXTERNAL] For Comment - Draft Value Adjustment Board Petition and Notice of Hearing Forms and Draft Rules for Hearings Using Electronic Communication Equipment
Date:	Wednesday, July 15, 2026 11:24:34 AM
Attachments:	DR-486 Draft_07.15.26.pdf DR-486RMT Draft_07.15.26.pdf DR-481 Draft_07.15.26.pdf 12D-9 Coded Text_07.15.26.pdf Draft Text 12D-9.015.pdf Email Memo - Draft Value Adjustment Board Petition and Notice of Hearing Forms and Draft Rules for Hearings Using Electronic Communication Equipment.pdf

CAUTION: This email is from an external source. Do you know them and are you expecting this? Look again! Phishing is our #1 threat. **You are our best defense!!!**

To:	Clerks of the Courts, Value Adjustment Boards, Property Appraisers, and Interested Parties
From:	Florida Department of Revenue, Property Tax Oversight
Date:	July 15, 2026
Re:	For Comment - Draft Value Adjustment Board Petition and Notice of Hearing Forms and Draft Rules for Hearings Using Electronic Communication Equipment

The Department has prepared revised drafts of the proposed rule text and associated forms, incorporating amendments to the versions provided for public comment during the June 23, 2026, hearing. We are submitting these revised drafts for your review and comment. For ease of review, all language that is new or stricken has been highlighted.

The revised draft forms are intended to support the implementation of the draft revised rule text. The revisions to, and intended use of, these forms are summarized below:

Form DR-486, Petition to the Value Adjustment Board Request for Hearing

Additional language has been added to page 3 of the form to notify petitioners of an attachment page, Form DR-486RMT, that will be used in those counties that have not opted out of hearings using electronic or other communication equipment.

Form DR-486RMT, Request for Hearing Using Electronic or Other Communication Equipment; Attachment to Form DR-486.

This form is intended to be an attachment to forms in the DR-486 series in those counties that have not opted out of providing a hearing using electronic or other communication equipment. In counties that have opted out, the Form DR-486RMT would not be included as an attachment to the petition form.

The Department has prepared a draft amendment to rule 12D-9.015, F.A.C. to explain the usage of Form DR-486RMT, Attachment to Form DR-486. The draft amendment is included as a pdf document with this e-mail. This draft amendment is provided for your comment and for use with the Form DR-486RMT; however, the Department has not yet initiated rule development on this amendment. The intent of the attachment to Form DR-486 is to enable petitioners to request a hearing using electronic or other communication equipment at the time they file the petition in a participating county.

Form DR-481, Value Adjustment Board Notice of Hearing

Language on page 2 of the form is revised to align with the revised draft rule text of rule 12D-9.019(3)19., F.A.C.

Additionally, the second page of the form has been reorganized to improve readability and use for the petitioner. Counties that have opted out of providing a hearing using electronic or other communication equipment will indicate that status at the top of the page. The remaining information applies to petitioners in counties that have not opted out.

Draft Amendments to Rule Chapter 12D-9, F.A.C.

Information on the usage of these forms is included in the revised draft rule amendments to Chapter 12D-9, F.A.C. These revised draft rule amendments are available at https://floridarevenue.com/rules/Pages/12D_0725.aspx [floridarevenue.com], labeled as “Draft Rule Language (12D-9): July 15, 2026". The text has been annotated with yellow highlights, to indicate added and stricken text, since the draft presented at the June 23, 2026, hearing.

Attached for your convenience is a PDF copy of this email. We ask that you review the draft revisions and submit any comments to DORPTO@floridarevenue.com by close of business **Tuesday, July 21, 2026**.

The Department anticipates providing final provisional forms listed above for use in the near future.

Thank you for your continued participation in this process.

FLORIDA DEPARTMENT OF REVENUE

PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Section 194.011, Florida Statutes

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

PART 1. Taxpayer Information

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 ☐ email ☐ fax.

☐ 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.

☐ 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.)

Type of Property ☐ Res. 1-4 units ☐ Industrial and miscellaneous ☐ High-water recharge ☐ Historic, commercial or nonprofit
☐ Commercial ☐ Res. 5+ units ☐ Agricultural or classified use ☐ Vacant lots and acreage ☐ Business machinery, equipment

PART 2. Reason for Petition Check one. If more than one, file a separate petition.

☐ Real property value (check one): ☐ decrease ☐ increase
☐ Denial of classification
☐ Parent/grandparent reduction
☐ Property was not substantially complete on January 1
☐ Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))
☐ Refund of taxes for catastrophic event

☐ Denial of exemption Select or enter type:
Choose an item.________________________
☐ Denial for late filing of exemption or classification (Include a date-stamped copy of application.)
☐ 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.)

☐ 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.)

☐ 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.

☐ My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.

IMPORTANT PROCEDURES FOR EVIDENCE EXCHANGE are effective September 1, 2025. See page 3 part 2 below, Petition Information and Hearing. You have the right 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.**

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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

DRAFT

INFORMATION FOR THE TAXPAYER

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.

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.

Hearings Using Electronic or Other Communication Equipment. If this is a county that participates in offering hearings using electronic or other communication equipment, please see information in the **Attachment Page** to this form, **DR-486RMT**.

DR-486RMT
N. 07/26
Provisional

Attachment Page to Form DR-486 Series

Request for Hearing Using Electronic or Other Communication Equipment

You have a right to a hearing conducted using electronic or other communication equipment instead of an in person hearing.

You may request a hearing conducted using electronic or other communication equipment by checking this box:

☐ Yes, I request a hearing conducted using electronic or other communication equipment

☐ I am not requesting a hearing conducted using electronic or other communication equipment at this time. I understand I may submit a written request later, provided the request is received at least 10 days before the scheduled hearing.

If you are requesting a hearing conducted using electronic or other communication equipment, you will be sent a notice of hearing and information on how to connect telephonically or log on to the hearing electronically together with information on how to upload your evidence to the value adjustment board (VAB). You are responsible for having adequate equipment from which to participate electronically.

You do not have to make this election at this time. Requests for hearings conducted using electronic or other communication equipment are timely if made at least 10 days before your scheduled hearing.

If you make such a request, you are still responsible for exchanging your evidence with the property appraiser at least 15 days before the hearing and you are responsible for uploading your evidence to the VAB by 9:00 AM at least two non-holiday work days before the hearing. Petitioners are encouraged to upload their evidence to the VAB as early as possible.

Written Requests for Hearings Conducted Using Electronic or Other Communication Equipment

Unless the request is made on the petition by checking the appropriate box, the written request must:

1. Contain the petition number and parcel number.
2. Contain the petitioner's name.
3. Send the request 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.

DRAFT

FLORIDA DEPARTMENT OF REVENUE

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

See page 2 for hearings using electronic or other communication equipment.

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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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.

Hearings Using Electronic or Other Communication Equipment

☐ A checkmark in this box signifies your hearing will be conducted using electronic or other communication equipment. You will be attending the hearing using electronic or other communication equipment.

Remote Hearing information for the Petitioner:

Instructions to Petitioner

[The clerk will identify the specific form of communication technology to be used and include one of the following:

a. A statement that sets forth all necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details,

OR

b. The statement as follows: “The necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details are attached”,

OR

c. The statement as follows: “The clerk will email you the information needed to attend the hearing using electronic or other communication equipment. The email message may be generated by computer software related to the communication equipment. If you do not receive this information, please contact this office at (xxx) xxx-xxxx”.]

Instructions for Petitioner to Submit Evidence to the VAB:

If your hearing will be held using electronic or other communication equipment upload evidence no later than 9:00 am at least two non-holiday workdays before the hearing date.

Designated email address or weblink to upload evidence:	______

Other Options for Hearings

- If this notice indicates that the hearing will be conducted by video conference, ~~sets forth a communication mode using audio visual technology~~ you may request an in person hearing.
- If this notice indicates that the hearing will be conducted by ~~is for a~~ telephone, ~~hearing~~ you may request an in person hearing. You may also request to appear by video conference if such technology is available and practicable ~~a hearing using audio visual technology or an in person hearing~~.

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 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.

Where to Send Request for Remote Hearing

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

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Hearings Using Electronic or Other Communication Equipment

Rule 12D-9.001(2)(i), Florida Administrative Code provides "You have the right to appear at the 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.

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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.

<u>(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;</u>

(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-9.014 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. This form is for use in noticing in person hearings as well as hearings using electronic or other communication equipment. If a notice is sent under this rule for a hearing using electronic or other communication equipment, it is unnecessary to send a Form DR-481REM under Rule 12D-9.026, F.A.C., with the same hearing information.

(b) The notice shall include these elements:

1. through 10. No change

11. Any information necessary to comply with federal or state disability or accessibility acts; ~~and,~~

12. Information regarding where the petitioner may obtain a copy of the uniform rules of procedure;~~.~~

13. A checkbox that the clerk will check and that when checked signifies, when it is known at the time of sending the notice, that the hearing will be conducted using electronic or other communication equipment and states

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

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

14. A space in which, if the checkbox is checked, the clerk will identify the specific form of communication technology to be used and include the following:

a. A statement that sets forth all necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details,

OR

b. The statement as follows: “The necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details are attached”,

OR

c. The statement as follows: “The clerk will email you the information needed to attend the hearing using electronic or other communication equipment. The email message may be generated by computer software related to the communication equipment. If you do not receive this information, please contact this office at (______________)”

AND

d. 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. at least two non-holiday workdays before the hearing date;

AND

e. The designated evidence upload email address or upload weblink to the software system;

15. A checkbox which when checked signifies this county has opted out of participating in hearings conducted using electronic or other communication equipment;

16. Information on how to make a written request that the hearing be held using electronic or other communication equipment;

17. Information on requirements for written requests for such hearings;

18. Information on where to send a written request that the hearing be held using electronic or other communication equipment.

19. The notice shall also contain the following statements:

"If this notice indicates that the hearing will be conducted by ~~sets forth a communication mode using~~ video conference, ~~audio visual technology~~, you may request an in person hearing."

"If this notice indicates that the hearing will be conducted by ~~is for a~~ telephone ~~hearing~~, you may request an in person hearing. You may also request to appear by video conference if such technology is available and practicable ~~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. If the notice indicates the hearing will be conducted by ~~is for a~~ telephone ~~hearing~~ and the petitioner requests to appear by video conference, the clerk shall accommodate the request if such technology is available and practicable~~. The clerk shall accommodate a petitioner's request for a hearing using ausio visual technology, if the prearranged default mode is in person or telephone.~~ The board may maintain information about the availability of video conference hearings on its website. 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, ________.

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. The petitioner may waive rescheduling.

(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.~~

~~(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.~~

(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.

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.~~

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) 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.~~

~~(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) Unless the request is made on the petition by checking the appropriate box, the ~~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.), unless the hearing was noticed using Form DR-481 as described in Rule 12D-9.019(3)(b)13. through 14. If the clerk has sent a Form DR-481 providing for the hearing to be conducted using electronic or other communication equipment, it is not necessary to send a Form DR-481REM. However, Form DR-481REM must not be used in lieu of Form DR-481. ~~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 include the following:

a. A statement that sets forth all necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details,

OR

b. The statement as follows: “The necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details are attached”,

OR

c. The statement as follows: “The clerk will email you the information needed to attend the hearing using electronic or other communication equipment. The email message may be generated by computer software related to the communication equipment. If you do not receive this information, please contact this office at (_____________)”

AND

d. 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. at least two non-holiday workdays before the hearing date;

AND

e. The designated evidence upload email address or upload weblink to the software system;

5. Contain the clerk’s telephone number;

6. Contain the clerk’s email;

7. Contain the clerk’s or deputy’s name and signature;

8. 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 of 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 maintain ~~provide~~ electronic or other communication equipment and procedures to conduct hearings and allow petitioners to appear using the petitioner's selected hearing format ~~electronic or other communication equipment at hearings that is.~~ The equipment must be adequate and functional to ensure ~~for~~ clear communication among all participants and create the ~~for creating~~ hearing records required by law. The board must also ensure ~~and~~ that petitioners are able to ~~can~~ submit and transmit evidence ~~to the board~~ in a format that can be received, processed, viewed, printed, and archived.

(b)~~(c)~~ Petitioners requesting a telephone or video conference hearing ~~remote hearings must ensure~~ are responsible for ensuring they have the necessary connectivity and equipment to appear and participate remotely.

(5)(a) Hearing procedures must include applicable procedures in Rules 12D-9.024 and12D-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. at least two non-holiday workdays before the hearing date. If a hearing is on Monday, then evidence must be uploaded by 9:00 a.m. on the previous Thursday.

(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 to the extent practicable ~~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 to the extent practicable.

1. A list of hearings must be posted on the board's website, or the clerk must provide hearing information upon request.

2. For hearings using video conference ~~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 hearing information on request.

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 ______.

Draft language to be filed for rule development

12D-9.015 Petition; Form and Filing Fee.

(1)(a) For the purpose of requesting a hearing before the value adjustment board, the department prescribes Form DR-486. The Form DR-486 series is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. For the purpose of providing a petitioner an additional opportunity to request a hearing using electronic or other communication equipment before the value adjustment board, the department prescribes Form DR-486RMT. The Form DR-486RMT is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. Form DR-486RMT shall be an attachment to forms in the Form DR-486 series in those counties that have not opted out of providing a hearing using electronic or other communication equipment. In counties that have opted out of providing a hearing using electronic or other communication equipment, the Form DR 486REM will not be included as part of the petition form.

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, Technical Change 9-15-25, Amended __________.

DRAFT

To: Clerks of the Courts, Value Adjustment Boards, Property Appraisers, and Interested Parties

From: Florida Department of Revenue, Property Tax Oversight

Date: July 15, 2026

Re: For Comment - Draft Value Adjustment Board Petition and Notice of Hearing Forms and Draft Rules for Hearings Using Electronic Communication Equipment

The Department has prepared revised drafts of the proposed rule text and associated forms, incorporating amendments to the versions provided for public comment during the June 23, 2026, hearing. We are submitting these revised drafts for your review and comment. For ease of review, all language that is new or stricken has been highlighted.

The revised draft forms are intended to support the implementation of the draft revised rule text. The revisions to, and intended use of, these forms are summarized below:

Form DR-486, Petition to the Value Adjustment Board Request for Hearing

Additional language has been added to page 3 of the form to notify petitioners of an attachment page, Form DR-486RMT, that will be used in those counties that have not opted out of hearings using electronic or other communication equipment.

Form DR-486RMT, Request for Hearing Using Electronic or Other Communication Equipment; Attachment to Form DR-486.

This form is intended to be an attachment to forms in the DR-486 series in those counties that have not opted out of providing a hearing using electronic or other communication equipment. In counties that have opted out, the Form DR-486RMT would not be included as an attachment to the petition form.

The Department has prepared a draft amendment to rule 12D-9.015, F.A.C. to explain the usage of Form DR-486RMT, Attachment to Form DR-486. The draft amendment is included as a pdf document with this e-mail. This draft amendment is provided for your comment and for use with the Form DR-486RMT; however, the Department has not yet initiated rule development on this amendment. The intent of the attachment to Form DR-486 is to enable petitioners to request a hearing using electronic or other communication equipment at the time they file the petition in a participating county.

Form DR-481, Value Adjustment Board Notice of Hearing

Language on page 2 of the form is revised to align with the revised draft rule text of rule 12D-9.019(3)19., F.A.C.

Additionally, the second page of the form has been reorganized to improve readability and use for the petitioner. Counties that have opted out of providing a hearing using electronic or other communication equipment will indicate that status at the top of the page. The remaining information applies to petitioners in counties that have not opted out.

Draft Amendments to Rule Chapter 12D-9, F.A.C.

Information on the usage of these forms is included in the revised draft rule amendments to Chapter 12D-9, F.A.C. These revised draft rule amendments are available at https://floridarevenue.com/rules/Pages/12D_0725.aspx, labeled as “Draft Rule Language (12D-9): July 15, 2026" The text has been annotated with yellow highlights, to indicate added and stricken text, since the draft presented at the June 23, 2026, hearing.

We ask that you review the draft revisions and submit any comments to DORPTO@floridarevenue.com by close of business **Tuesday, July 21, 2026**.

The Department anticipates providing final provisional forms listed above for use in the near future.

Thank you for your continued participation in this process.

Property Tax Oversight Informational Bulletin

Exemption for Deployed Servicemembers

July 1, 2026
PTO 26-03

Effective June 29, 2026, Section 18 of HB 7031E (Taxation), first applies to the 2026 tax roll and updates the qualifying active-duty military operations listed in the homestead exemption for deployed servicemembers in section 196.173, Florida Statutes.

The amendment adds the following military operations to the list of qualifying deployments:

- Operation Atlantic Sentry, which began in April 2014 (formerly known as Atlantic Resolve)
- Operation European Assure, Deter and Reinforce, which began in 2014
- Operations in Israel and Gaza Strip's Mediterranean Territorial Seas and Air Spaces, which began in March 2023
- Operations in support of Pacific Deterrence Initiative, which began in 2021
- Operation Southern Spear, which began in 2025
- Operation Sharp Sentry, which began in 2010
- Operations by the Multinational Force and Observers, which began in 1981

The amendment removes the following military operation from the list:

- Operation Resolute Support, which began in January 2015

Section 20 of HB 7031E extends the 2026 exemption application filing deadline under s. 196.173, F.S., until **August 1, 2026**.

The amendment provides that for the 2026 exemption calculation for the operations added by this act, a servicemember may include the days he or she was on a qualifying deployment during 2023, 2024, and 2025.

A property appraiser may, under certain extenuating conditions, grant a late filed exemption application for a qualifying applicant who fails to meet the August 1, 2026, filing deadline. If the property appraiser denies the exemption, the law provides an opportunity for review by the value adjustment board (VAB), and the filing fee is waived.

Additionally, the law provides refund eligibility for taxes paid for the 2024 or 2025 tax year, or both, if the servicemember was on a qualifying deployment for military operations added by this act for a total of more than 365 days during 2023, 2024, and 2025. The amendment provides a formula for the calculation of any refunds.

For 2026 only, applicants may use provisional Form DR-501M26, *Deployed Military Exemption Application for 2026*, to apply for the exemption.

Questions

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

Implementing Date

The implementing law is effective June 29, 2026, and first applies to the 2026 tax roll.

FLORIDA DEPARTMENT OF REVENUE

DEPLOYED MILITARY EXEMPTION APPLICATION FOR 2026

Section 20 of House Bill 7031E
Section 196.173, Florida Statute

Due to the county property appraiser by **August 1, 2026.**

Florida Law provides an additional ad valorem exemption on the homestead of servicemembers who were deployed outside the continental United States, Alaska, or Hawaii in support of main or subordinate military operations designated by the Florida Legislature.

If more than one owner of the homestead was deployed, each deployed servicemember should complete a separate application.

COMPLETED BY APPLICANT			
Servicemember's name		Spouse's name	
*Social security #		*Spouse's social security #	
Parcel ID, if known		County	
Phone			
Homestead address		Mailing address, if different	

*Disclosure of your social security number is mandatory. It is required by s. 196.011(1)(b), F.S. The social security number will be used to verify taxpayer identity and exemption information submitted to the property appraiser.

For the 2026 exemption calculation, servicemembers may include the days he or she was on a qualifying deployment during 2023, 2024, and 2025.

Military operations added by Section 20 of House Bill 7031E. If you were deployed in military operations listed below, enter the dates deployed for those years and the designated operation served:

- Operation Atlantic Sentry, which began in April 2014 [Formerly named Atlantic Resolve].
- Operation European Assure, Deter and Reinforce, formerly known as European Reassurance Initiative/European Deterrence Initiative, which began in 2014.
- Operations in Israel and Gaza Strip's Mediterranean Territorial Seas and Air Spaces, which began in March 2023.
- Operations in support of Pacific Deterrence Initiative, which began in 2021.
- Operation Southern Spear, which began in 2025.
- Operation Sharp Sentry, which began in 2010.
- Operations by the Multinational Force and Observers, which began in 1981.

For an exemption in 2026, list the dates you were deployed for the calendar year **2025**:
From ____________/ ___________/ 2025 to __________/ __________/ 2025, for a total of _____ days.

Name of designated operation you were deployed to in 2025: ______

For an exemption in 2026, list the dates you were deployed for the calendar year **2024**:
From ____________/ ___________/ 2024 to __________/ ___________/ 2024, for a total of ______ days

Name of operation served in 2024: ______

For an exemption in 2026, list the dates you were deployed for the calendar year **2023**:
From ____________/ ___________/ 2023 to __________/ ___________/ 2023, for a total of ______ days

Name of operation served in 2023: ______

☐ I have attached proof of qualifying deployment. (Information must include dates of the qualifying deployment)

☐ I am applying after the deadline because: (Add documentation, if needed.)

_____

Signature	**Print name**	**Date**

Signature is by ☐ Servicemember ☐ Spouse ☐ Designee under Chapter 709, F.S. ☐ Personal representative

ADDITIONAL INFORMATION

Subsection (4) of Section 20 of HB 7031E, provides for a refund of property taxes paid for the 2024 or 2025 tax year, or both, if a servicemember was on qualifying deployments for military operations added by this act for a total of more than 365 days during the 2023, 2024, and 2025 calendar years. If applicable, the county tax collector will issue a refund to the applicant.

If this application was filed on time and is denied, the property appraiser will send you a notice of disapproval, (*Notice of Disapproval of Application for Property Tax Exemption or Classification by the County Property Appraiser, Form DR-490*). You have the right to appeal the decision by filing a request for hearing (use Form DR-486, *Petition to Value Adjustment Board - Request for Hearing*) with the Value Adjustment Board in your county. (Forms incorporated by reference in Rule 12D-16.002, F.A.C.).

Such petition must be filed on or before the 25th day after the property appraiser mails the notice required under s. 194.011(1), Florida Statutes. Notwithstanding s. 194.013, Florida Statutes, the servicemember is not required to pay a filing fee for such petition. Upon reviewing the petition, the value adjustment board may grant the exemption if the applicant is qualified for the exemption and demonstrates extenuating circumstances, as determined by the board, which warrant granting the exemption.

COMPLETED BY THE COUNTY PROPERTY APPRAISER:
If the applicant is eligible for the exemption and the application was timely filed, review, sign, and date the application. If a refund is owed, forward a copy of the application to the tax collector to verify the taxes and process the refund.

Provide a copy of this application, containing the property appraiser's determination, to the applicant.

FOR USE BY PROPERTY APPRAISER'S OFFICE ONLY

☐ Approved for _____ days, proof of qualifying deployment and dates of deployment met the requirements.

☐ Denied or Explain:_____

☐ Denied in part.

☐ Late application. The reason for filing late was ☐accepted or ☐rejected.

________________________________ ________________________________

Signature, property appraiser or deputy Date

Calculation: Days deployed that exceed 365 days during the 2023, 2024, and 2025 tax years _____ /

730 Days in period X 100 = _____ % exempted (% of exemption cannot exceed 100%)

From:	OASYS ePortal Notifications
To:	VAB
Subject:	[EXTERNAL] 2026 PTO Legislation Bulletins
Date:	Monday, July 13, 2026 3:21:29 PM
Attachments:	2026 PTO Legislation Bulletins.pdf

CAUTION: This email is from an external source. Do you know them and are you expecting this? Look again! Phishing is our #1 threat. **You are our best defense!!!**

To:	Property Appraisers, Tax Collectors, Clerks of the Courts, Value Adjustment Boards, Value Adjustment Board Clerks, Value Adjustment Board Attorneys, and PTO Interested Parties
From:	Florida Department of Revenue, Property Tax Oversight
Date:	July 13, 2026
Re:	2026 PTO Legislation Bulletins

The Department of Revenue has posted informational bulletins on bills the Florida Legislature passed in the 2026 legislative session. Property Tax Oversight Informational Bulletins 26-05 through 26-19 are available on the Department's website at Property Tax Oversight Informational Bulletins [floridarevenue.com].

Attached for your convenience is a PDF of all 15 PTO Bulletins.

Please send any questions to DORPTO@floridarevenue.com.

Thank you.

Property Tax Oversight Informational Bulletin

Redevelopment Trust Fund:

Special District Exemption

July 13, 2026
PTO 26-05

Effective July 1, 2026, section 1 of Chapter 2026-239, Laws of Florida (HB 7031) first applies to the 2027 tax roll and creates sub subsection 163.387(2)(c)8, Florida Statutes, to provide that a special district created pursuant to s. 125.901, F.S., is exempt from from having to contribute to the community redevelopment trust fund.

Questions

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

Reference

The full text of the implementing law (chapter 2026-239, Laws of Florida), which amends section 163.387(2)(c), F.S., is available at https://laws.flrules.org/2026/239.

Implementing Date

This law is effective on July 1, 2026, and first applies to the 2027 tax roll.

Property Tax Oversight Informational Bulletin

Commissions of Tax Collectors:

School Millages

July 13, 2026
PTO 26-06

Effective July 1, 2026, Section 2 of Chapter 2026-239, Laws of Florida (HB 7031-E), amends section 192.091(2)(c), Florida Statutes. Commissions on the amount of taxes collected from school millages (as defined in s. 200.001(3), F.S.) are required to be paid by the board of county commissioners.

New subparagraph 192.091(2)(c)2., F.S., is created, allowing the tax collector to waive the commission provided in s. 192.091(2)(b), F.S., for voted school millages described in s. 200.001(3)(c) and (e), F.S.

The tax collector must notify the board of county commissioners of any waiver no later than March 1 preceding the fiscal year beginning October 1 of the calendar year in which the waiver takes effect. A waiver remains in effect until rescinded in writing by the tax collector. Any rescindment must be made by the tax collector in writing to the board of county commissioners no later than March 1 of the fiscal year beginning October 1 of the calendar year the rescindment takes effect.

For calendar year 2026 only, the deadline for providing notice of a waiver under sub-subparagraph 192.091(2)(c)2.b., F.S., is September 1, 2026.

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

Reference
The full text of the implementing law (chapter 2026-239, Laws of Florida), which amends section 192.091(2)(c), F.S., is available at https://laws.flrules.org/2026/239.

Implementing Date
This law is effective on July 1, 2026.

Property Tax Oversight Informational Bulletin

Homestead Assessments:

Previous Homesteads

July 13, 2026
PTO 26-07

Effective July 1, 2026, section 3 of Chapter 2026-239, Laws of Florida (HB 7031-E), first applies to the 2027 tax roll and amends section 193.155(8)(a) and (b), Florida Statutes, to remove the requirement that the prior homestead must be the “immediate” prior homestead as of January 1 of any of the 3 immediately preceding years. This amendment aligns the statutory language with Article VII, Section 4 of the Florida Constitution.

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

Reference
The full text of the implementing law (chapter 2026-239, Laws of Florida), which amends section 193.155(8)(a) and (b), F.S., is available at https://laws.flrules.org/2026/239.

Implementing Date
This law is effective on July 1, 2026, and first applies to the 2027 tax roll.

Property Tax Oversight Informational Bulletin

Agricultural Lands; Classification and Assessment

July 13, 2026
PTO 26-08

Effective July 1, 2026, Section 5 of Chapter 2026-239, Laws of Florida (HB 7031-E), first applies to the 2027 tax roll and amends the definition of agricultural purpose in subsection 193.461(5), F.S., to include the term "compost," as defined in section 576.011, F.S., derived entirely from agricultural activity and regulated by the Department of Environmental Protection.

Questions
This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

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

Implementing Date
The implementing law is effective July 1, 2026, and first applies to the 2027 property tax roll.

Property Tax Oversight Informational Bulletin

Agricultural Lands Used for Packaging of Fruits and Vegetables

July 13, 2026
PTO 26-09

Effective July 1, 2026, section 7 of Chapter 2026-239, Laws of Florida (HB 7031-E), first applies to the 2027 tax roll and creates section 193.4616, F.S., to allow certain packinghouses and the land on which they are located to be classified as agricultural and to be assessed using the income methodology approach to assessment of property used for agricultural purposes. The law defines "packinghouse" and requires certain fruit and vegetable packinghouses located on, or contiguous with, land with an agricultural classification to be considered a part of the average yield per acre and not subject to separate assessment. To qualify for assessment under section 193.4616, F.S., the land on which the packinghouse is located and the land from which the agricultural products are harvested must be under common ownership.

If proper application for agricultural assessment is not made, the property shall be assessed under s. 193.011, F.S.

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

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-482, *Application and Return for Agricultural Classification of Land*

Information about the status of the Department's rulemaking is available at **https://floridarevenue.com/rules.**

Questions
This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

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

Implementing Date
The implementing law is effective July 1, 2026, and first applies to the 2027 property tax roll.

Property Tax Oversight Informational Bulletin

Assessment of Mobile Home Parks

July 13, 2026
PTO 26-10

Effective July 1, 2026, sections 9 of Chapter 2026-239, Laws of Florida (HB 7031-E), first applies to the 2027 tax roll and creates section 193.626, Florida Statutes. Beginning January 1, 2027, the annual assessment for certain mobile home parks is limited to a three percent increase when more than seventy-five percent of the park lots are rented to residents subject to a minimum 12-month lease agreement which requires the mobile home owners to pay a proportionate share of ad valorem taxes on their lot.

The mobile home park owner must apply to the property appraiser by March 1 of each year using a form provided by the Department. The form must include a sworn statement and be accompanied by documentation proving the mobile home park met the requirements of section 193.626, F.S., on January 1.

The Department of Revenue is authorized to adopt emergency rules pursuant to section 120.54(4), F.S., for the purpose of implementing section 193.626, F.S.

Affected Rules and Forms:
The following rules and forms will be affected based on the law change:
- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-403V, *The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll Value Data*
- Form DR-489V, *The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll Value Data*
- Form DR-482MH, *Application for Assessment of Mobile Home Parks (New Form)*

Information about the status of the Department's rulemaking is available at **https://floridarevenue.com/rules.**

Questions
This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

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

Implementing Date
The implementing law is effective July 1, 2026, and first applies to the 2027 property tax roll.

Property Tax Oversight Informational Bulletin

VAB Hearing Purposes:

Appeals of Timely Filed Returns

July 13, 2026
PTO 26-11

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

Affected Rules and Forms:
The following rules and forms will be affected based on the law change:
- Rule 12D-9.005, F.A.C., *Duties of the Board*
- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-486, *Petition to Value Adjustment Board – Request for Hearing*

Information about the status of the Department's rulemaking is available at **https://floridarevenue.com/rules.**

Questions
This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

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

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

Property Tax Oversight Informational Bulletin

Property Appraisers and Tax Collectors Final Approved Budgets & Supporting Schedules

July 13, 2026
PTO 26-12

Effective July 1, 2026, section 12 of Chapter 2026-239, Laws of Florida (HB 7031-E), amends section 195.087(6), Florida Statutes, to require that each property appraiser and tax collector include all supporting schedules when posting their final approved budget to their official website.

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

Reference
The full text of the implementing law (chapter 2026-239, Laws of Florida), which amends section 195.087(6), F.S., is available at https://laws.flrules.org/2026/239.

Implementing Date
This law is effective on July 1, 2026.

Property Tax Oversight Informational Bulletin

Notice of Exemption Denials After July 1

July 13, 2026

PTO 26-13

Effective July 1, 2026, Sections 13, 17, and 20 of Chapter 2026-239, Laws of Florida (HB 7031-E), amend sections 196.011, 196.151, and 196.193, F.S. respectively, to provide that if additional information is obtained by the property appraiser after July 1, any notice of disapproval must be served upon the applicant on or before the mailing of the notice of proposed property taxes, as provided in section 200.069, F.S.

Questions

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

Reference

The full text of the implementing law (chapter 2026-239, Laws of Florida), which amends sections 196.011, 196.151, and 196.193, F.S., is available at https://laws.flrules.org/2026/239.

Implementing Date

This law is effective on July 1, 2026, and first applies to the 2026 tax roll.

Property Tax Oversight Informational Bulletin

Proof of Permanent Residency– Rental of Homestead

July 13, 2026
PTO 26-14

Section 14 of Chapter 2026-239, Laws of Florida (HB 7031-E), operates retroactively to January 1, 2026, and creates subsection 196.015(2), F.S. The amendments provide that valid military orders transferring a member of the Armed Forces are sufficient to maintain permanent residence for the member and his or her spouse and documentation from the US government that provides terms of appointment or employment including the direction or requirement for a person to reside, be stationed, or be deployed, outside the state is sufficient to maintain the permanent residence for such individual and his or her spouse.

Section 15 of Chapter 2026-239, Laws of Florida (HB 7031-E), operates retroactively to January 1, 2026 and creates paragraph 196.061(2)(b), F.S., to provide that the rental of a homestead does not constitute abandonment when a person who is appointed or employed on a full-time basis by the US government as a diplomatic, intelligence, consular, or foreign service officer and who, as a result, is directed to reside or required to be stationed or deployed outside of Florida.

Questions
This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

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

Implementing Date
The implementing law operates retroactively to January 1, 2026, and first applies to the 2026 property tax roll.

Property Tax Oversight Informational Bulletin

Disclosure of Estimated Ad Valorem Taxes

July 13, 2026
PTO 26-15

Section 39 of Chapter 2026-239, Laws of Florida (HB 7031-E), creates subsection 689.261(3), F.S. Beginning February 1, 2027, online property listing platforms are required to display estimated ad valorem taxes for any residential real property visible on their platform.

Subparagraph 689.261(3)(b)2., F.S. requires the Department to maintain a table of links to each property appraiser's homepage and tax estimators, if available, on its website.

Subparagraph 689.261(3)(d)1., F.S. requires the Department to create a formula that may be used by a listing platform to calculate estimated ad valorem taxes. Each property appraiser shall provide the Department with any information needed to develop the formula. This information includes, at a minimum, the county name, tax district code, school district millage rate, and summary millage rate for all other applicable taxing authorities. Beginning December 15, 2026, and annually thereafter, the Department shall publish on its website the formula and the information collected from each property appraiser.

Subparagraph 689.261(3)(d)2., F.S., requires the Department to annually develop a countywide aggregate average millage rate for each county which may be used by a listing platform as an alternative method of meeting the requirements of subsection 689.261(3), F.S. Each county property appraiser shall provide the Department with any information needed to develop the countywide aggregate average millage rate. Beginning December 15, 2026, and annually thereafter, the Department shall publish on its website the countywide aggregate average millage rate and the information collected from each property appraiser.

The Department of Revenue may adopt rules to implement paragraph 689.261(3)(d), F.S.

Questions

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

Reference

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

Implementing Date

The implementing law is effective July 1, 2026.

Property Tax Oversight Informational Bulletin

Non-Ad Valorem Assessments Levied on Parking Spaces or Campsites in Recreational Vehicle Parks

July 13, 2026
PTO 26-16

Effective April 21, 2026, Chapter 2026-37, Laws of Florida (SB 118), amends sections 125.0168, 166.223, and 189.052, Florida Statutes. The legislation provides that counties, municipalities, and special districts may not levy certain non-ad valorem special assessments on the portion of a recreational vehicle (RV) parking space or campsite that exceeds the maximum square footage of an RV-type unit pursuant to s. 320.01(1)(b), F.S. It also requires these entities to consider an RV park's occupancy rates to ensure fair and reasonable apportionment of assessments among the RV parks receiving the special benefit.

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

Reference
The full text of the implementing law (chapter 2026-37 Laws of Florida) is available at https://laws.flrules.org/2026/37.

Implementing Date
This law is effective on April 21, 2026, and first applies to the 2026 property tax roll.

Property Tax Oversight Informational Bulletin

Acceptance of Electronic Payments Required by Units of Local Governments and Constitutional Officers

July 13, 2026
PTO 26-17

Effective January 1, 2027, Chapter 2026-169, Laws of Florida (HB 967), requires units of local governments to accept electronic payments and to provide online payment options. The amendments to section 215.322, F.S., provide that municipalities, counties, , special districts, and local constitutional officers, including the clerk of the circuit court, property appraiser, and tax collector must accept credit cards, debit cards, charge cards, and electronic funds transfers for payments, unless another form of payment is specifically required by law, and are authorized to surcharge amounts sufficient to pay the service fees charged by the financial institution, vending service company or credit card company

Units of local government are also required to have a method to accept such payments online.

Affected Form
The following form will be affected based on the law change.

- Form DR-528, *Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments*

Rulemaking
Rule 12D-16.002, F.A.C., *Index to Forms*, will be addressed through rulemaking to reflect the law change.

Information about the status of the Department's rulemaking is available at **https://floridarevenue.com/rules.**

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

Reference
The full text of the implementing law (chapter 2026-169, Laws of Florida), which amends section 215.322, F.S., is available at https://laws.flrules.org/2026/169.

Implementing Date
This law is effective on January 1, 2027.

Property Tax Oversight Informational Bulletin

Definition of Multifamily Project; Findings of Availability of Affordable Housing; Time to Apply for Exemption

July 13, 2026
PTO 26-18

Effective July 1, 2026, and first applying to the 2027 tax roll, Chapter 2026-179, Laws of Florida, (HB 1389), created subparagraph 196.1978(3)(a)2, F.S., to define "multifamily project" as a development authorized under subsection 196.1978(3) that is held under common ownership or control, approved and that is built in compliance with the same site plan approval, development agreement, or order. The term excludes detached single-family homes and parcels separated by more than 200 feet of land.

Subparagraph 196.1978(3)(o)2., F.S., is renumbered as 196.1978(4)(o)2, F.S. and amended to require that a taxing authority which has elected not to exempt property tax levies for certain multifamily projects, must make a finding in its ordinance or resolution based on Shimberg Center for Housing Studies annual housing reports, regarding the availability of affordable housing within the taxing authority's jurisdiction for each of the previous three years.

Subparagraph 196.1978(3)(o)8., F.S., is created to provide that despite any ordinance, resolution, or renewal, the owner of a property in a multifamily project that received a building permit on or after July 1, 2026, for the development of the multifamily project within 4 years before the ordinance or resolution took effect, may apply for and receive the exemption under sub-subparagraph 196.1978(3)(d)1.a. after meeting the requirements of subsection 196.1978(3). The exemption may continue each subsequent and consecutive year if the current or each successive owner(s) apply for and are granted the exemption.

Questions

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

Reference

The full text of the implementing law (chapter 2026-179 Laws of Florida) is available at https://laws.flrules.org/2026/179.

Implementing Date

This law is effective on July 1, 2026, and first applies to the 2027 property tax roll.

Property Tax Oversight Informational Bulletin

Leasehold Homestead Exemption: Death of a Lessee

July 13, 2026
PTO 26-19

Effective June 25, 2026, Chapter 2026-162, Laws of Florida (SB 110), applies beginning with the 2026 property tax roll and amends sections 196.041, Florida Statutes. The legislation provides clarification for scenarios where a 98 year + lease on a residential or condominium parcel contains a provision terminating the leasehold interest upon of the death of the lessee, it does not defeat a finding of legal or beneficial or equitable title in order to qualify for the homestead exemption. The amendment is remedial and clarifying in nature..

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

Reference
The full text of the implementing law (chapter 2026-162, Laws of Florida), which amends section 196.041, F.S., is available at https://laws.flrules.org/2026/162.

Implementing Date
This law is effective on June 25, 2026, and first applies to the 2026 property tax roll.

95874

Tampa Bay Times

Published Daily

STATE OF FLORIDA} ss
COUNTY OF HILLSBOROUGH County

Before the undersigned authority personally appeared Deirdre Bonett who on oath says that he/she is a Legal Advertising Representative of the Tampa Bay Times a daily newspaper printed in St. Petersburg, in Hillsborough County, Florida that the attached copy of advertisement being a Legal Notice in the matter Taxpayer Notice was published in said newspaper by print in the issues of 07/15/26 or by publication on the newspaper's website, if authorized.

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes. Affiant further says the said Tampa Bay Times is a newspaper published in Hillsborough County, Florida and that the said newspaper has heretofore been continuously published in said Hillsborough County, Florida each day and has been entered as a second class mail matter at the post office in said Hillsborough County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Signature of Affiant ________________
Sworn to and subscribed before me this **07/15/2026**

Signature of Notary of Public
Personally known **X** or produced identification.
Type of identification produced ________________

JEAN M MITOTES
Notary Public - State of FLORIDA
Commission # HH 577686
My Commission Expires July 31, 2028

NOTARY PUBLIC STATE OF FLORIDA

TAXPAYER NOTICE
MEETING OF THE HILLSBOROUGH COUNTY
VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB) will hold the 2026 Organizational Meeting on July 30, 2026, at 9:30 a.m., in the County Center, 2nd Floor Boardroom, 601 E. Kennedy Blvd., Tampa, FL, 33602 as well as virtually via WebEx. Information on how to access the virtual meeting will be posted on the VAB website at https://www.hillsclerk.com/Additional-Services/Value-Adjustment-Board and https://www.hillsboroughcounty.org/en/calendar. The purpose of the meeting is to take public comment; appoint of Legal Counsel; appoint Special Magistrates; and other VAB related matters. Special Magistrate Orientation will be held immediately following the Organizational Meeting.

Any person who might wish to appeal any decision made by the Value Adjustment Board regarding any matter considered at the forthcoming meeting is hereby advised that he or she will need a record of the proceedings. For such purpose, he or she may need to ensure that a verbatim record of the proceedings is made which will include the testimony and evidence upon which such appeal is to be based.

July 15, 2026 95874

Value Adjustment Board Meeting

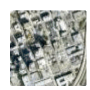
Hearings to address complaints about assessed property values, denied exemptions, classifications, or tax deferrals

July 30, 2026, 9:30 AM EDT - 10:30 AM EDT

County Center, 2nd Floor Boardroom

In-Person & Virtual (Hybrid)

The Purpose of this Organizational Meeting is to Confirm VAB Member and Clerk Staff Contact Information, Ratify Legal Counsel and the Filing Fee Resolution, Approve and Authorize 2026 Special Magistrate Appointments, Adopt Local VAB Procedures and Handle Other VAB Matters.



a ©2026 Google Report a map error

Center

601 E. Kennedy Blvd.
Tampa, FL 33602

Hours
Monday to Friday 8 AM to 5 PM

(813) 272-5900

Public access and comments

Week Month Ye

You can sign up to participate virtually or in-person, or to send in a written public comment if you do not want to speak.

- If you wish to participate virtually, it is required that you complete the form
- If you wish to participate in person, you are encouraged to complete the form in advance, however it is not required. You can sign up on-site where your name will be added to the list at that time.
- The signup form opens at least 48 hours before to the start of the meeting and closes 30 minutes prior to the start time
- You will be called on in the order that you have signed up

Click the link below to go to the Hillsborough County Clerk of the Court website for more information on speaking at a VAB meeting and the link to sign up to speak when the form is open.

Speak at a VAB Meeting

Value Adjustment Board
Sharon Sweet-Grant - Meeting Manager

(813) 307-7143
Office

Email
Work

Last Modified: 4/13/2026, 11:03:13 AM

2026

CANCELLED - 1/15/2026, 9:30 AM EST
~~County Center, 2nd Floor Boardroom~~
Phase I Meeting

3/25/2026, 9:30 AM EDT
County Center, 2nd Floor Boardroom
Phase I Meeting

5/19/2026, 9:30 AM EDT
County Center, 2nd Floor Boardroom
The Purpose of this Meeting it to Approve Phase II...

7/30/2026, 9:30 AM EDT
County Center, 2nd Floor Boardroom
The Purpose of this Organizational Meeting is t...

8/24/2026, 10:00 AM EDT
County Center, 2nd Floor Boardroom
The Purpose of Meeting is to Extend the Tax Rolls,...