

VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY
ORGANIZATIONAL MEETING AGENDA

August 26, 2025

11:00 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, Ratify Legal Counsel and the Filing Fee Resolution, Approve and Authorize 2025 Special Magistrate Appointments, Adopt Local VAB Procedures and Handle Other VAB Matters**
 - a. Ratify Appointment of VAB Legal Counsel**
 - b. Florida Administrative Codes, including 12D-9, 12D-10, 12D51.001, 51.002, 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 here.
 - ii. The public has access to the documents through the Clerk's website at [https://www.hillsclerk.com/#googtrans\(en|en\)](https://www.hillsclerk.com/#googtrans(en|en)) 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. Counsel will Handle Reschedule Requests**
- 5. Adopt Local VAB Procedures**
- 6. Approve Filing Fee Resolution**
- 7. Property Tax System/VAB Overview**
- 8. Tentative VAB Schedule**
- 9. Other VAB Matters**
 - a. Approve the June 17, 2025 Meeting Minutes.**
 - b. Correspondence**
 - c. Meeting Notice**
 - d. The next meeting is scheduled for September 16, 2025 at 9:30AM to extend the 2025 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.



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:

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| <ul style="list-style-type: none">☐ Regarding private board legal counsel:<ul style="list-style-type: none">☐ 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):<ul style="list-style-type: none">☐ 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.). | <ul style="list-style-type: none">☐ Decided to impose a petition filing fee (of no more than \$15) for the current year by adopting or ratifying a resolution to impose it (see s. 194.013, F.S.).☐ Discussed general information on:<ul style="list-style-type: none">☐ 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:<ul style="list-style-type: none">☐ 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:<ul style="list-style-type: none">☐ 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.). |
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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, 13th 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
 - (813) 272-5730
 - BolesC@hcfl.gov
 - 601 E. Kennedy Blvd
 - Tampa, FL 33602
- Commissioner Donna Cameron Cepeda
 - Aides: Melonie Hoyt and Isabella Pike
 - (813) 272-5725
 - CameronD@hillsboroughcounty.org
 - 601 E Kennedy Blvd., 2nd Floor
 - Tampa, FL 33602
- BOCC Appointee Amanda Ellen Clay
 - mandi@threethirtenlaw.com
 - (813) 530-9849
 - 5408 Bruton Rd.
 - Plant City, FL 33565
- BOCC Appointee James Finley
 - (205) 200-4629
 - james@thefinleygroupllc.com
 - 101 E. Kennedy Blvd.
 - Suite 2140

Hillsborough County School Board

- Patti Rendon, Vice Chair
 - Contact: Lori Powell
 - (813) 272-4053
 - lori.powell@hcps.net
 - 901 E. Kennedy Blvd.
 - Tampa, FL 33601
- Karen Perez, Alternate
 - Contact: Linda Ortiz
 - (813) 272-4045
 - linda.ortiz@hcps.net
- 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.
9905 Alambra Avenue
Tampa, FL 33619
(813) 514-8280
rinky@parwanilaw.com

Clerk of the Circuit Court VAB Clerk Designees:

Rick Vanarsdall, Chief Deputy Clerk
601 E Kennedy Blvd. County Center 2th Floor
Tampa, FL 33602
(813) 955-6654
vanarsda@hillsclerk.com

Sharon Sweet-Grant, Director
601 E Kennedy Blvd. County Center 12th Floor
Tampa, FL 33602
(813) 307-7143
sweets@hillsclerk.com

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 Rinky S. Parwani, 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 two-year period commencing September 1, 2024, and terminating August 31, 2026.

**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 Statutes. 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 VAB 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 VAB. Upon completion of the contract, transfer, at no cost, to the VAB 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

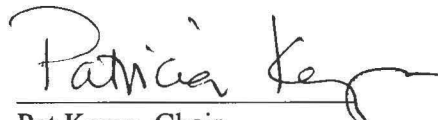
This AGREEMENT may be terminated by either party giving a minimum of 30 days written notice of the intent to terminate and specifying the date of termination. The termination notice shall be in writing and sent either by certified or registered mail (return receipt requested) or delivered in person to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

IN WITNESS WHEREOF the parties have executed this document:

ATTESTED:
Cindy Stuart
Clerk of the Circuit Court
Hillsborough County, Florida

HILLSBOROUGH COUNTY
VALUE ADJUSTMENT BOARD


Deputy Clerk


Pat Kemp, Chair

1/10/24
Date

WITNESS:


Binky S. Parwani

2/27/24
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

2025 **APPRAISER** SPECIAL MAGISTRATES

Must take 2025 DOR Training and submit proof to VAB Clerk prior to being scheduled for 2025 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"	39 years REAL 31 TAN	23 years	DOR Training Certificate Required
De La Guardia, Mario Broward County	ASA	Tangible Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	20 years TAN	11 years	DOR Training Certificate Required Meets qualifications to hear Tangible
Evans, Kent Hillsborough County Real Estate Broker RZ1596	MAI	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	37 years	21 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"	32 years REAL 40 TAN	29 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"	42 years	25 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"	19 years	9 years	DOR Training Certificate Required
Holman, Carolyn	MAI	General Appraiser	40 years REAL	30 years	

Hillsborough County Real Estate Broker RZ495	CCIM AI-GRS	12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	35 years TAN		DOR Training Certificate Required Meets qualifications to hear Tangible
Jamir, Stephen Hillsborough County Real Estate Broker RZ299	MAI CCIM	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	38 years	12 years	DOR Training Certificate Required
Lloyd, Philicia Broward County RZ2748	CCIM	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	37 years	14 years	DOR Training Certificate Required
Lopez, Diego Miami-Dade County RZ3543		General Appraiser 12D-9.010(4)2a "shall only hear petitions on the just valuation of residential real property of one to four	23 years	6 year	DOR Training Certificate Required

2024 APPRAISER SPECIAL MAGISTRATES					
APPLICANTS	DESIGNATIONS	PROFESSIONAL VALUATION QUALIFICATIONS	PROFESSIONAL EXPERIENCE YEARS	VAB MAGISTRATE EXPERIENCE	RECOMMENDATION & COMMENTS
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"	35 years REAL 15 years TAN	22 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 residential units and shall not hear petitions on other types of real property."	32 years	11 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	MAI	General Appraiser	40 years REAL	30 years	

Orange County Real Estate Broker RZ417	CCIM AI-GRS ASA	12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	25 years TAN		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	7 years	DOR Training Certificate Required Meets qualifications to hear Tangible
Steeves, Richard L. Seminole County RZ2909	MAI	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	22 years	16 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"	43 years REAL 22 years TAN	26 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 RES	11 years	DOR Training Certificate Required

2025 VALUE ADJUSTMENT BOARD

APPRaiser SPECIAL MAGISTRATE APPLICANTS		B O L E S	C C A E M P E E R D O A N -	R E N D O N			T A L L Y
REQUESTING 14 PRIMARY APPRAISER SPECIAL MAGISTRATES							
APPRaiser NOMINEE(S)							
SELECT ALL APPRAISER MAGISTRATES							
1	Antonov, Maxim						
2	Bassil, Camile						
3	De La Guardia, Mario						
4	Evans, Kent						
5	Gray, Harvel						
6	Harris, Richard L., GAA, CCIM						
7	Hicks, Robert Charles, MAI						
8	Holman, Carolyn M., MAI						
9	Jamir, Stephen, MAI, CCIM						
10	Lloyd, Philicia, CCIM						
11	Lopez, Diego						
12	Nystrom, Steven L., MAI						
13	Peltier, Terrie (RESIDENTIAL ONLY)						
14	Porcaro, Steven, SRA						
15	Robinson, John, MAI, CCIM, AI-GRS						
16	Ruden, Alexander						
17	Steeves, Richard L., MAI						
18	Sutte, Robert, MAI, SRA, CRE						
19	Wong, Jose						

VALUE ADJUSTMENT BOARD

2025 ATTORNEY SPECIAL MAGISTRATE

Must take 2025 DOR Training and submit proof to VAB Clerk prior to being scheduled for 2025 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	17 years Admitted FL Bar 2001	17 years	DOR Training Certificate Required
Johnson, Andrea M. Manatee County FL Bar #802751	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 2004	12 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	28 years Admitted FL Bar 1989	28 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	19 years Admitted FL Bar 1989	18 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	6 years Admitted FL Bar 2018	0 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	7 years	DOR Training Certificate Required

2025 VALUE ADJUSTMENT BOARD

ATTORNEY SPECIAL MAGISTRATE APPLICANTS		B O L E S	C A M P E E R O A N -	R E N D O N			T A L L Y
REQUESTING 5 PRIMARY ATTORNEY SPECIAL MAGISTRATES							
ATTORNEY NOMINEE(S)							
SELECT ALL PRIMARY ATTORNEY MAGISTRATES							
1	Davis, Joseph Haynes						
2	Johnson, Andrea M.						
3	Rutland, Lori L.						
4	Samaha, Charles M.						
5	Wallace, Karolina						
6	Walker, Laura L.						

* Need proof of completion of training prior to conducting hearings. Also need proof of updated licenses prior to each hearing especially for tangible.

Florida Statute 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)
Applicant Type	Name	An elected or appointed official or employee of the county?	An elected or appointed official or employee of a taxing jurisdiction of the State?	Represents any party before the board of administrative review of property taxes?	Attorney Special Magistrate Member of Florida Bar?	Attorney Special Magistrate no less than five years experience in Ad Valorem taxation	Real Estate Special Magistrate a state certified real estate appraiser with not less than five years experience	Certified Residential Real Estate Appraiser
* Attorney Magistrate	Andrea Johnson	No	No	No	Yes 802751	Yes	Not Applicable	Not Applicable
* Attorney Magistrate	Karolina Wallace	No	No	No	Yes 1011250	Yes	Not Applicable	Not Applicable
* Attorney Magistrate	Lori L. Rutland	No	No	No	Yes 0818488	Yes	Not Applicable	Not Applicable
* Attorney Magistrate	Charles Samaha	No	No	No	Yes 815276	Yes	Not Applicable	Not Applicable
* Attorney Magistrate	Joseph Haynes Davis	No	No	No	Yes 458058	Yes	Not Applicable	Not Applicable
* Attorney Magistrate	Laura Walker	No	No	No	Yes 509434	Yes	Not Applicable	Not Applicable
* Tangible Property Appraiser	Mario F de la Guardia	No	No	No	Not Applicable	Not Applicable	Not Applicable	Not Applicable
* Tangible Property Appraiser	Alexander Ruden	No	No	No	Not Applicable	Not Applicable	Not Applicable	Not Applicable
* General Property Appraiser/Tangible Property Appraiser	Steven Nystrom	No	No	No	Not Applicable	Not Applicable	Yes	No
* General Property Appraiser/Tangible Property Appraiser	John Robinson	No	No	No	Not Applicable	Not Applicable	Yes	No
* General Property Appraiser/Tangible Property Appraiser	Carolyn Holman	No	No	No	Not Applicable	Not Applicable	Yes	No
* General Property Appraiser/Tangible Property Appraiser	Robert Sutte	No	No	No	Not Applicable	Not Applicable	Yes	No
* General Property Appraiser	Lloyd, Philicia	No	No	No	Not Applicable	Not Applicable	Yes	No
* General Property Appraiser	Richard Steeves	No	No	No	Not Applicable	Not Applicable	Yes	No
* General Property Appraiser	Robert Hicks	No	No	No	Not Applicable	Not Applicable	Yes	No
* General Property Appraiser	Steven Porcaro	No	No	No	Not Applicable	Not Applicable	Yes	No
* General Property Appraiser	Stephen Jamir	No	No	No	Not Applicable	Not Applicable	Yes	No
* General Property Appraiser	Richard Harris	No	No	No	Not Applicable	Not Applicable	Yes	No
* General Property Appraiser	Diego Lopez	No	No	No	Not Applicable	Not Applicable	Yes	No
* General Property Appraiser	Jose Wong	No	No	No	Not Applicable	Not Applicable	Yes	No
* General Property Appraiser	Camille Bassil	No	No	No	Not Applicable	Not Applicable	Yes	No
* General Property Appraiser	Harvel Gray	No	No	No	Not Applicable	Not Applicable	Yes	No
* General Property Appraiser	Kent Evans	No	No	No	Not Applicable	Not Applicable	Yes	No
* Residential Real Estate Appraiser	Maxim Antonov	No	No	No	Not Applicable	Not Applicable	Yes	Yes RD8319 11/30/2026
* Residential Real Estate Appraiser	Terrie Peltier	No	No	No	Not Applicable	Not Applicable	Yes	Yes 6210 11/30/2026
	Not qualified							
	Application should be reviewed in light of comments; possibly not qualified.							
	Withdrawn							
What are the MAI, SRA, AI-GRS, and and AI-RRS Designations?								

MAI Designated members are experienced in the valuation of commercial, industrial, residential, and other types of properties, and advise clients on real estate investment decisions. Students enrolled in the Appraisal Institute Master's Degree Program may work toward their MAI designation while pursuing their advanced degrees.

SRA Designated members are experienced in the valuation of residential real property.

AI-GRS Designated members are experienced in issues related to due diligence and risk management often requested by their employers and clients.

AI-RRS Designated members are experienced in issues related to due diligence and risk management often requested by their employers and clients.

12D-9.010 (d)(2)(b)

12D-9.010 (d)(3)

12D-9.010 (d)(3)

12D-9.010 (4)

Special Note:

Tangible Personal
Property Magistrate five
years experience in
tangible personal
property valuation

Completion of Training

Certified General Appraiser	Tangible Personal Property Magistrate member of Nationally Recognized Appraiser Organization	Completion of Training	
Not Applicable	Not Applicable	Not Applicable	
Not Applicable	Not Applicable	Not Applicable	1st tme magistrate ever
Not Applicable	Not Applicable	Not Applicable	
Not Applicable	Not Applicable	Not Applicable	
Not Applicable	Not Applicable	Not Applicable	
Not Applicable	Not Applicable	Not Applicable	
Not Applicable	Not Applicable	Not Applicable	
Not Applicable	ASA May 31, 2026	Yes	1st time for Hillsborough
Not Applicable	ASA May 31, 2028	Yes	
Yes RZ2169 Expires 11/30/2026	Appraisal Institute MAI 47758	Yes	
Yes RZ417 11/30/2026	Appraisal Institute MAI 8135 ASA 123278	Yes	
Yes RZ000495 Expires 11/30/26	Appraisal Institute MAI 8311 CCMI 5642	Yes	
Yes RZ241 Expires 11/30/26	Appraisal Institute MAI 4421	No	
Yes RZ2748 11/30/2026	Appraisal FoundationUSPAP Instructor 44862	No	
Yes RZ2909 11/30/2026	Appriasal Institute MAI 454348 Expires	No	
Yes RZ1059 11/30/2026	Appraisal Institute MAI 115755	No	
Yes RZ2841 11/30/2026	Appraisal Institute MAI 15973	No	
Yes RZ299 11/30/2026	Appraisal Insitute MAI 7667 CCIM 8018	No	DID NOT AGREE TO MANDATORY ORIENTATION
Yes RZ1208 11/30/2026	Not Applicable	No	
Yes RZ3543 11/30/2026	Not Applicable	No	1st time for Hillsborough
Yes RZ2797 11/30/2026	Not Applicable	No	1st time for Hillsborough
Yes RZ1050 11/30/2026	Not Applicable	No	1st time for Hillsborough
Yes RZ2166 11/30/2026	Appriasal Institute MAI 392839 ASA 10611	No	1st time for Hillsborough
Yes RZ1596 11/30/2026	Appaisal Institute MAI 11642	No	
No	Not Applicable	No	
No	Not Applicable	No	

**HILLSBOROUGH COUNTY VALUE ADJUSTMENT BOARD
SPECIAL MAGISTRATE CONTRACT FOR SERVICES**

THIS AGREEMENT made and entered into this **XX** day of **XX, 2025**, 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, 2025**, 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 2025 **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 facts 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 its 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 2026 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 CONTRACTOR/ SPECIAL MAGISTRATE has questions regarding the application of Chapter 119, Florid Statutes, to the CONTRACTOR'S/ 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 contractor 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. 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.
8. **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) 2025 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 .15 cent 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.

“**AXIA**” 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.
- 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.

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 \$15 filing fee per issue on

each parcel, and the credit card processor (myfloridacounty.com) 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.

- 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 homestead assessment/valuation petitions are determined by F.S. 196.011 and F.A.C. 12D-9.015(13) for petitions appealing an exemption denial and are mailed to taxpayers by the Property Appraiser's Office. 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)
- The owner of contiguous, undeveloped parcels may file with the VAB a single, joint petition accompanied with a written statement from the Property Appraiser, verifying that such parcels are substantially similar in nature, or a separate petition for each parcel will be required. 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 \$15 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 HB 7031, the VAB is empowered to adopt a filing fee resolution, the VAB is authorized to collect a nonrefundable filing fee for each single petition not to exceed \$50, except for the exemptions listed below:

- A filing fee shall not be required for a 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 \$15 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://hcvab.hillsclerk.com/AxiaWeb2025/>. The fee is \$15 per issue on each parcel, with no exceptions. To have a fee waived, the petition must be filed by mail or in person. Payment must be made online by credit card. The credit card processor (myfloridacounty.com) will charge a 3.5 percent convenience fee (.035) per transaction (multiple petitions can be filed in one transaction). Petitioners filing online will receive a transaction/User ID number 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.194.023(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 to provide 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 emailed to VAB@hillsclerk.com or faxed to (813) 272-5044.
- Reschedule requests will be reviewed by legal counsel. Petitions will be rescheduled by the VAB Clerk based on the legal counsel'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.

- 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 email the VAB Clerk a duplicate pdf copy of the evidence that was submitted to the Property Appraiser to 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 .15-cent-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 HB 7031, effective July 1, 2025, 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 ten (10) days prior to the scheduled hearing date to allow adequate time to schedule this type of hearing. 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 work day 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 email your evidence to VAB@hillsclerk.com or send 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 emailed or sent by U.S. Postal Service. All Petitioners have accessibility for online tracking at <https://hcvab.hillsclerk.com/AxiaWeb2025>, utilizing the transaction/User ID number and password found on the printed receipt or provided 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 Uniformed 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>.

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 print 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 mail a copy of the final order within 20 days of the last VAB meeting in a form determined by the DOR. 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 of the 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 argument in petitions will be handled pursuant to rules and statutes.

XIII. PARKING

The VAB location is 601 East Kennedy Blvd, 12th Floor. 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 will cost \$1.00. Rates are subject to change.

XIV. AXIA ONLINE PETITION FILING

Petitioners may log on to <https://hcvab.hillsclerk.com/axiaweb2025/> and click on “Click to Begin Filing a Petition Now”.

Value
Adjustment
Board

Hillsborough County
601 East Kennedy Blvd.
12th Floor
Tampa, Florida 33602
Telephone (813) 276-8100 ext.4354
Email: VAB@hillsclerk.com

 **FILE A NEW PETITION**

1. The taxpayer objects to the Property Appraiser's value assessment of the taxpayer's real or personal property.
2. The taxpayer's application for any of the following exemptions or special use classifications is denied:
 - homestead exemption
 - any other tax exemption as provided by [Chapter 196, Florida Statutes](#) or
 - any special use classification as provided by [Chapter 193, Florida Statutes](#).

[Click to Begin Filing A Petition Now](#)

Read over the “Welcome to the Axia Petition Wizard” page. This information is designed to give a brief overview of how the online petition filing process works and also provides helpful tips. Once the information is reviewed, click on “I Agree and Wish to Continue”.

 I AGREE AND WISH TO CONTINUE

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

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

Step 1

In order to begin filing, enter the property owner's first name followed by last name. As you begin typing, several other names will appear. Just move your cursor to click on the correct owner. Once you have taken this step, most of the petition is completed for you! Review the information to ensure you have selected the correct property.

OR

If not automatically populated, enter the 10-digit folio/parcel number. As you begin entering the number, property names will pop up directly below. When you see the correct property owner's name, click on that 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.

PETITION(S) TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Fill out all Required Fields (*)

Owner's Name:*	Type the Owner's Name below to perform a lookup: Please check the Owner's Name that is auto-populated from the Property Appraiser's records. If the name is not correct, you can manually change it in the text box above.
Parcel Number:*	Type the Parcel Number for this property below to perform a lookup: What's this? This is how the property is identified by the Property Appraiser and can be searched at their website to find this.
Property Address:*	
Property City:*	
Property State:*	
Property Zip:*	
Property Type: *	Choose the type of property: Select ▼

Step 2

The remaining fields contain information needed for various mailings to you. It is very important that you ensure your mailing address is correct. We will also need a daytime phone number where you may be reached. An email address is needed to complete the petition online. If you do not have an email address you can create a free email account at www.yahoo.com or www.gmail.com. Please let us know your contact preference. Would you prefer we contact you by U.S. mail or email?

Step 3

Click on the correct box to select your appeal. If you are filing a portability petition, move on to the portability section underneath this section. **Note:** Selecting multiple boxes will result in multiple petitions, which will increase the filing fee.

I wish to appeal my:	(Check all that apply - a separate DR-486 will be generated for each selection)	
	☐ Real Property Value	☐ Decrease ☐ Increase
	☐ Property was NOT substantially complete on January 1	
	☐ Denial of classification	
	☐ Parent/grandparent reduction	
	☐ Denial of exemption. Select Type: Select	
	☐ Denial for late filing of exemption or classification. Include the date stamped copy of application provided by Property Appraiser's Office (PAO).	
	Choose File	No file chosen
	Upload file	Remove file
	☐ Tangible personal property value. (You must have timely filed a return required by s.193.052. (s.194.034, F.S.)) ☐ 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.) ☐ Refund for Catastrophic Tax Refund using form DR465 or DR5001.	
Choose File	No file chosen	
Upload file	Remove file	

☐ I want to file a Portability Petition:

Portability:	(Check all that apply - a separate DR-486PORT will be generated for each selection)	
	☐ I was denied the transfer of the assessment difference from my previous homestead to my new homestead. I want to appeal that denial.	
	☐ I want to appeal the assessment difference amount calculated by the property appraiser for transfer to my new homestead. I believe the homestead assessment difference that should be transferred is \$	
	☐ I did not file the assessment difference transfer on time.	
	My petition appeals the actions of the property appraiser in the previous county Yes	
	Previous Property Parcel ID: *	
	Previous Property Address: *	
	Previous Property County: *	

Step 4

In Part 3 enter your full name in the Taxpayer Name field. If you are authorizing someone to represent you in Part 5, do not check the box to authorize the person appointed in Part 5. This will be completed in Part 5.

Taxpayer:	PART 3 of DR486 and DR486Port. Taxpayer Signature	
	Complete PART 3 if you are representing yourself or if you are authorizing a representative in PART 5 to represent you without attaching a completed power of attorney 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 appointed 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 I have read this petition and that the facts stated in it are true. (Do not check this box if you do not intend to also complete PART 5.)	
	Tax Payer Name:	

Step 5

Part 4 is for employees who work for the company they are filing the petition for, and attorneys or licensed professionals filing petitions for their clients. Please select the correct option. Employees will enter their company name and licensed professionals will enter their respective bar or license number. Type your name in the Professional Name field and upload a PDF file as the legal document representing the employee or licensed professionals authorized signature.

Professional:	PART 4 of DR486 and DR486Port. 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 agent for purposes of filing this petition and of becoming an agent for service of process under s.194.911(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.
	Professional Name: _____
Select one PDF file to upload as the legal document representing the Professional's authorized signature: Browse... Upload file Remove	

Step 6

Part 5 is for Unlicensed Representatives who are compensated or uncompensated. Please select the correct option, whether compensated or uncompensated. Compensated representatives will have to select the option "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" and uncompensated representatives will have to select "The taxpayer's authorization is attached". **Note:** Do not select the option "The taxpayer's authorized signature is in Part 3 of this form." Enter your name in the Unlicensed Representative Name field and upload the PDF file authorizing the unlicensed representative to file a petition on behalf of their client.

Unlicensed Representative:	PART 5 of DR486 and DR486Port. 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 agent 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.
	Unlicensed Representative Name: _____
Select one PDF file to upload as the legal document representing the power of attorney. Browse... Upload file Remove	

Step 7

NOTE: Contiguous parcels cannot be filed online. DO NOT select “Check here if this is a joint petition.” Contact the Clerk’s Office for assistance if you wish to file a contiguous parcel at 813-276-8100, ext. 4354
Let us know how much time you think you will need to present your evidence to the Magistrate. Also, indicate any dates when you are not available for a VAB hearing. If you wish for the hearing to commence in your absence, select “Will Not Attend Hearing”.

☐ Check here if this is a joint petition. Attach a list of parcels or accounts with the property appraiser’s determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)

Time Needed:*

How much time do you think you need to present your case to the Board?

Indicate any dates you would not be available for a VAB hearing.

April 2018 - June 2018																											
April							May							June													
	S	M	T	W	T	F	S		S	M	T	W	T	F	S		S	M	T	W	T	F	S				
13	25	26	27	28	29	30	31	18	29	30	1	2	3	4	5	22	27	28	29	30	31	1	2				
14	1	2	3	4	5	6	7	19	6	7	8	9	10	11	12	23	3	4	5	6	7	8	9				
15	8	9	10	11	12	13	14	20	13	14	15	16	17	18	19	24	10	11	12	13	14	15	16				
16	15	16	17	18	19	20	21	21	20	21	22	23	24	25	26	25	17	18	19	20	21	22	23				
17	22	23	24	25	26	27	28	22	27	28	29	30	31	1	2	26	24	25	26	27	28	29	30				
18	29	30	1	2	3	4	5	23	3	4	5	6	7	8	9	27	1	2	3	4	5	6	7				

Not Available:

Will Not Attend Hearing: ☐

Check the box below if you will not attend the hearing but would like your 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 special magistrate ruling will occur under the same statutory guidelines as if you were present.

Step 8

You are now ready to electronically sign your petition. Once you have finished filling out your petition, you must click on the “Submit” button on the bottom of the page to be taken to a new screen.

Here you will choose to remove your petition, add another, or submit your petition and pay by credit card. If you have any questions please, contact the VAB Clerk at (813) 276-8100, ext. 4354.

Your Petitions

If you need to leave this page before finishing, you can go to the home page and log in with the following information to come back here:

Transaction #: 126
Password: K4DFSC

	Parcel Number	Petition Form	Petitioner Name	Total Fees (\$)
☐ edit	0250080000	DR-486: Real Property Value	CARMELLA PAGE	\$15.00
Total Fees Due (\$)				\$15.00

I'm ready to submit my petitions and want to pay by credit card.

If you are done adding petitions to this transaction and wish to submit the transaction to the VAB, please click here. Please note this is for online credit card payments only.



Do you want to remove the petition(s) for a parcel from this list?

If you wish to remove any petitions from your transaction, please click on the checkbox located on the line of the parcel you want to remove, then click here.



Do you want to add a petition for another parcel?

If you wish to add another petition to your transaction, please click here.



Step 9

After selecting that you are ready to submit your petition and pay by credit card you will be taken to the credit card payment screen. All fields are required in order to complete your transaction. Once you've entered your payment information, select "Next" at the bottom of the page to be taken to the confirmation page where you may review the information entered for accuracy. After confirming your entries, select "Submit Petitions and Process Credit Card" to be taken to the receipt page.

Please complete the form below. All fields are required.

\$15.00
Total payment amount: \$15.53

If you have problems with your credit card transaction and cannot determine the problem, make note of this information and contact the VAB clerk (contact information on home screen):
Transaction #: 126
Password: K40FSC

Billing Information

First Name:
Last Name:
Address:
Country:
City:
State/Province:
Postal Code:
Phone #:
Email Address:

Credit Card Information

Card Type: ☒ MasterCard ☐ Visa
Card Number:
Do not input dashes or spaces
Name on Card:
Expiration: /
CVC: What is this?

Value Adjustment Board - Filing Fee

Florida Statute 194.013 authorizes the Clerk of the Value Adjustment Board to collect a nonrefundable \$15 filing fee for each petition at the time of filing. If such fees are not paid at that time, the petition shall be deemed invalid and shall be rejected. The exception as stated in Statute is, "no such filing fee may be required with respect to an appeal from the disapproval of homestead exemption under F.S. 196.151 or from the denial of tax deferral under F.S. 197.253."

Privacy Notice:
<P>Statement of Purpose/Intent: The purpose of this statement is to inform users of this site with regard to the collection and use of personally identifiable information. Nothing herein should be construed to nor does it create any new or different rights than those available under existing state and federal laws. This policy only applies to information received through interaction between the Hillsborough County

Next

Your Receipt

Open This Transaction

All the petitions listed below have been submitted. Please print this page for your records. You can log in and view the status of your petition, as well as download PDF versions of each petition by visiting the home page and logging in with the following information:

- Transaction #: 126
- Petition #: 2017-08127
- Password: K40FSC

Petition Number	Petition Type	Num of Parcels	Parcel Id	Notice Name	Fee
2017-08127	Real Property Value	1	029080000	CARMELLA PAGE	\$15.00

- Payment submitted on: 4/11/2018
- Petition fee(s): \$15.00
- Convenience fee: \$0.53
- Amount paid: \$15.53
- Payment made with VISA card.
- Reference number: 287734

IMPORTANT NOTICE

If you have requested a copy of your Property Record Card (PRC), the PRC can be accessed online by going to www.hcpafl.org and selecting the Property Search option and searching for your property. If you have any questions regarding the PRC, please contact the Property Appraiser's Office at (813) 272-6100.

Petitioner/Agent to whom notice is to be mailed:
CARMELLA PAGE
Address to where notice is to be mailed:
3212 W CLINTON ST
City: TAMPA, State: FL ZIP: 33614-3441
Telephone Number (Day): 555-555-5555 Telephone Number (Evening):
Fax Number: VAR@HILLSCLERK.COM Email Address:

Petition Type	Num. Parcels	Notice Name	Total Fees (\$)
Real Property Value	1	CARMELLA PAGE	\$15.00
			Convenience Fee (\$)
			\$0.53
			Total Fees Paid (\$)
			\$15.53

Create Another New Petition

Important Note: Should you need to step away and submit your petition at a later time, you will need to write down your User ID and Password provided at the top of the page. Your User ID will be the same as the Transaction ID that is provided to you after completion of the online filing.

You will receive a confirmation email shortly after submitting your online petition with your transaction number and password and payment information. If at any time, you would like to track the status of a petition, just log on to <https://hcvab.hillsclerk.com/axiaweb2025/> and enter your transaction number and password and click on "Log In". From here you may view several items including your petition, hearing dates, the Magistrate's recommendation, and final decision letters. Let this feature help you track the progress of your petition!

CHECK PETITION STATUS

Transaction #: Password: **Log In**

[Forgot your password?](#)

Res. 25-001

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

Upon motion of _____, seconded by _____,
the following Resolution was adopted by a vote of _____ to _____, 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 \$15 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 \$15.00.

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 \$15 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 \$15 for the first parcel covered by the petition and \$5 each for each additional parcel.

DONE AND RESOLVED this _____ day of _____, 2025.

ATTESTED:

Victor Crist, Clerk of the
Circuit Court

Chris Boles, Chairman

Date

By: _____
Deputy Clerk

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.

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.

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.



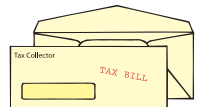
Department of Revenue

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.

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.

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.



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

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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.

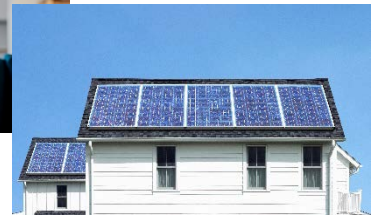
Specific Exemption Benefits

- 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 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 up to \$50,000. The first \$25,000 applies to all property taxes, including school district taxes. The additional exemption up to \$25,000 applies to the assessed value between \$50,000 and \$75,000 and only to non-school taxes (see section 196.031, Florida Statutes).

Homestead Property Tax Exemption

The application for homestead exemption (see [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. Click here for county property appraiser [contact and website information](#).

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

Examples of Applying Homestead

If the Assessed Value is \$45,000

The first \$25,000 of value is exempt from all property tax and 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, and the remaining \$15,000 of value is exempt from non-school taxes.

If the Assessed Value is \$100,000

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 exempt from non-school taxes, and the remaining \$25,000 of value is taxable.



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.

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.



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

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.

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. <i>(By March 1)</i>	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. <i>(By March 31)</i>	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. <i>(By 45 days after application or as soon as practical)</i>	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. <i>(Not before May 15, but at least two weeks before the meeting)</i>	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. <i>(July 1 and after)</i>	194.032(1)(b)
August 24	Property Appraiser	Mail notice of proposed property taxes (TRIM notice) to taxpayer. <i>(August 24, or the 55th day of the TRIM process if not certified by July 1)</i>	200.065(2)(b)
August, September	Taxpayer	Can request an informal conference with the property appraiser regarding the assessment. <i>(Often in August or September, after the TRIM notice)</i>	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. <i>(By the 25th day after the TRIM notice was mailed. Filing deadline can be found on the TRIM notice.)</i>	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. <i>(After all hearings have been held)</i>	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. <i>(After all VAB hearings are completed)</i>	194.037(1)
	Property Appraiser	Make all required extensions and certify assessment rolls. <i>(After VAB certification by Form DR-488 or DR-488P)</i>	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)
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.

JUNE 17, 2025 - VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Tuesday, June 17, 2025, at 10:30 a.m., in the Boardroom, Frederick B. Karl County Center, Tampa, Florida, and held virtually.

The following members were present: Chair Chris Boles, Hillsborough County School Board member Patti Rendon, and citizen appointee Shawn Simon.

The following member was absent: Commissioner Donna Cameron Cepeda.

ORDER OF BUSINESS

1. Call to Order and Pledge of Allegiance

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

Chair Boles called the meeting to order at 10:31 a.m., led in the pledge of allegiance to the flag, reviewed the meeting purpose, and requested a brief moment of silence in honor of the passing of Mr. Ron Dyser, VAB member, and Councilwoman Gwendolyn Henderson. Ms. Sharon Sweet-Grant, Director, Board Records/VAB, recognized Mr. Simon for his time served on the VAB.

2. Public Comments

Chair Boles called for public comment; there was no response.

3. Approve Phase IV Recommended Decisions

Chair Boles sought a motion to approve the Phase IV recommendations. **Mr. Simon so moved, seconded by Ms. Rendon**, who asked about companies being hired to represent individuals in tax bill disputes. **The motion carried unanimously by members present.** (Commissioner Cameron Cepeda was absent.)

4. Certify the 2024 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 2024 Notice of Tax Impact

Chair Boles requested a motion to certify the 2024 real and tangible assessment rolls. **Ms. Rendon motioned to accept, seconded by Mr. Simon**,

TUESDAY, JUNE 17, 2025

and carried unanimously by members present. (Commissioner Cameron Cepeda was absent.) Chair Boles wanted a motion to authorize the Clerk's Office to publish the 2024 notice of the tax impact. **Ms. Rendon made a motion, seconded by Mr. Simon, and carried unanimously by members present.** (Commissioner Cameron Cepeda was absent.)

5. Approve the May 20, 2025, VAB Meeting Minutes

Chair Boles asked if there were any questions or comments for the minutes.

Ms. Rendon motioned to approve, seconded by Mr. Simon, and carried unanimously by members present. (Commissioner Cameron Cepeda was absent.)

6. Other VAB Matters

a. VAB Statistics

b. Meeting Notice

c. The next meeting is scheduled for Tuesday, August 26, 2025, at 11:00 AM.

Ms. Sweet-Grant referenced background material regarding VAB statistics.

Discussion ensued on the petition selection process, magistrate workload/compensation, and updates to the magistrate contracts to improve administrative efficiency, which VAB Counsel Rinky Parwani addressed. Ms. Sweet-Grant affirmed the next meeting was scheduled for Tuesday, August 26, 2025, at 11:00 a.m.

7. Adjournment

There being no further business, the meeting was adjourned at 10:43 a.m.

READ AND APPROVED: _____
CHAIR

ATTEST:
VICTOR CRIST, CLERK

By: _____
Deputy Clerk

ms

From: [OASYS ePortal Notifications](#)
To: [VAB](#)
Subject: [EXTERNAL] 2025 PTO Legislation Bulletins – Value Adjustment Board Information
Date: Wednesday, July 2, 2025 11:42:27 AM
Attachments: [PTO BUL 25-01 Increased Filing Fee for Petitions Filed with the Value Adjustment Board.pdf](#)
[PTO BUL 25-02 New Provisions for Exchange of Evidence at VAB.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, Clerks of the Court, Value Adjustment Boards and Value Adjustment Board Clerks

From: Florida Department of Revenue, Property Tax Oversight

Date: July 2, 2025

Re: 2025 PTO Legislation Bulletins – Value Adjustment Board Information

The Department of Revenue has posted informational bulletins on House Bill 7031, recently passed by the Florida Legislature. These bulletins provide information related to value adjustment board proceedings.

Property Tax Oversight Informational Bulletins 25-01 and 25-02 are available in the Tax Law Library on the Department's website at [Property Tax Oversight Informational Bulletins \[floridarevenue.com\]](#).

Attached for your convenience is a PDF of the two PTO Bulletins.

Please send any questions to VAB@floridarevenue.com.

Thank you.



Property Tax Oversight Informational Bulletin
**Increased Filing Fee for Petitions Filed with the
Value Adjustment Board**

**July 2, 2025
PTO 25-01**

Effective July 1, 2025, section 8 of HB 7031, first applies to the 2025 property tax roll and amends section 194.013, F.S., to increase the maximum filing fee that a value adjustment board (VAB) may impose to file a petition with the VAB from \$15 to \$50 per parcel. The filing fee cannot exceed \$50 for each separate parcel of property covered in the VAB petition.

Affected Rules

The following rules will be affected based on the law change.

- Rule 12D-9.013, F.A.C., *Organizational Meeting of the Value Adjustment Board*
- Rule 12D-9.015, F.A.C., *Petition; Form and Filing Fee*

The following rule, which implements subsection 193.155(8)(j), F.S., which has the non refundable \$15 fee and is “notwithstanding s. 194.013” will not be affected based on the law change.

- Rule 12D-8.0065, F.A.C., *Transfer of Homestead Assessment Difference; “Portability”; Sworn Statement Required; Denials; Late Applications*

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 House Bill 7031 is available at <https://www.flsenate.gov/Session/Bill/2025/7031>.

Implementing Date

This law is effective on July 1, 2025, and first applies to the 2025 tax roll.



Property Tax Oversight Informational Bulletin

New Provisions Regarding Exchange of Evidence In Value Adjustment Board Proceedings, Effective September 1, 2025.

**July 2, 2025
PTO 25-02**

The Florida Legislature has passed section 7 of House Bill 7031, that sets out new provisions regarding exchange of evidence in value adjustment board (VAB) proceedings, **effective September 1, 2025.**

Important information: The new provisions regarding exchange of evidence have an effective date of September 1, 2025. After amendment by the bill, sections 194.011(4) and (5)(a), F.S. will read:

(4)(a) At least 15 days before the hearing the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses.

(b) ~~At least 15~~ No later than 7 days before the hearing, ~~if the petitioner has provided the information required under paragraph (a), and if requested in writing by the petitioner,~~ the property appraiser shall provide to the petitioner a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses. The evidence list must contain the property appraiser's property record card. Failure of the property appraiser to timely comply with the requirements of this paragraph shall result in a rescheduling of the hearing.

(5)(a) The department shall by rule prescribe uniform procedures for hearings before the value adjustment board which include requiring:

1. Procedures for the exchange of information and evidence by the property appraiser and the petitioner consistent with subsection (4) and s. 194.032.
2. That the value adjustment board hold an organizational meeting for the purpose of making these procedures available to petitioners.

The amendments will affect several existing forms. The Department will be preparing updates to existing forms and developing additional forms for use to implement the legislative changes beginning September 1, 2025. Forms affected include the Form DR-486 series relating to filing petitions, and Form DR-481 relating to Notice of Hearing.

As this is a very short time frame to implement these law changes, the Department is providing this communication so VAB personnel can review information for petitioners and be ready to begin updates as necessary to implement the effective September 1 law changes.

The Department will contact VAB clerks and VAB attorneys in advance of September 1 to both gather and provide additional information as the implementation proceeds, so that required procedures will be in place by September 1.

The legislation, HB 7031, can be accessed here:

<https://www.flsenate.gov/Session/Bill/2025/7031/BillText/er/PDF>

All questions, comments and requests for information should be sent to:

VAB@floridarevenue.com.

From: [DORPTO](#)
To: [DORPTO](#)
Subject: [EXTERNAL] PTO Informational Bulletin 25-03 and Suggested Forms
Date: Thursday, July 10, 2025 3:36:55 PM
Attachments: [suggested application citrus greening.pdf](#)
[suggested decision citrus greening.pdf](#)

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To: Property Appraisers, Tax Collectors, Clerks of the Court, Value Adjustment Boards, and Interested Parties
From: Florida Department of Revenue, Property Tax Oversight
Date: July 10, 2025
Re: PTO Informational Bulletin 25-03 and Suggested Forms

The Department of Revenue has posted informational bulletin PTO 25-03, Assessment of Citrus Packinghouse and Processor Equipment Rendered Unused Due to Citrus Greening. The 2025 Florida Legislative Session passed [chapter 2025-208 \[laws.flrules.org\]](#), Laws of Florida. Property Tax Oversight Informational Bulletin 25-03 is available in the Tax Law Library on the Department's website at [Property Tax Oversight Informational Bulletins \[floridarevenue.com\]](#).

Suggested forms are attached and available on the Department's [forms page \[floridarevenue.com\]](#).

Please send any questions to DORPTO@floridarevenue.com.

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

Section 193.4516, Florida Statutes

property appraiser by **August 1, 2025.**

[illegible]

[Suggested Form] Instructions

The 2025 Florida Legislature amended section 193.4516, F.S., providing for citrus packinghouse and processor equipment which is no longer used in the operation of the facility due to citrus greening, to be assessed at no greater than salvage value on the 2025 tax roll. To be eligible for the assessment, the TPP must be determined to be “no longer used in the operation of the facility due to citrus greening.” The owner of the property must file an application with the property appraiser’s office by **August 1, 2025**.

Completed by applicant:

- If available, provide the TPP account number.
- List the citrus packinghouse or processor equipment no longer used in the operation of the facility due to citrus greening with an assessment value no greater than its salvage value. List the equipment as it appeared on your 2025 *Tangible Personal Property Tax Return* (Form DR-405).
- After completing this form, sign, date, and forward it to the property appraiser’s office in the county where the property is located.

If your application for assessment under s. 193.4516, F.S., is not determined satisfactorily, you may request an informal conference with the local property appraiser’s office, pursuant to s. 194.011(1), F.S. You may also file a petition with the value adjustment board clerk, pursuant to ss. 194.011(3) and 193.4516(4), F.S. Regardless of a scheduled informal conference with the property appraiser, petitions involving assessment determinations may be petitioned to the value adjustment board. Complete and file *Petition to The Value Adjustment Board – Request for Hearing* (Form DR-486) with the value adjustment board clerk (Form DR-486 is incorporated by reference in Rule 12D-16.002, F.A.C.).

[Suggested Form]
**NOTICE OF DISAPPROVAL OF APPLICATION FOR ASSESSMENT OF
CITRUS PACKINGHOUSE AND PROCESSOR EQUIPMENT
UNUSED DUE TO CITRUS GREENING**

County _____
Tangible Personal Property Account Number _____

To: _____

**YOUR APPLICATION FOR THE ASSESSMENT OF CITRUS
PACKINGHOUSE AND PROCESSOR EQUIPMENT UNUSED DUE TO
CITRUS GREENING WAS DENIED.**

THIS DENIAL IS ☐ Total ☐ Partial

REASON FOR TOTAL OR PARTIAL DENIAL:

If you disagree with this denial, you may request an informal conference with the local property appraiser. You may also file an appeal with the county value adjustment board, according to sections 193.4516(4) and 194.011(3), Florida Statutes. Petitions involving denials of applications for the assessment of citrus packinghouse and processor equipment unused due to citrus greening are due by the 25th day following the mailing of the *Notice of Proposed Property Taxes* by the property appraiser. Taxpayers must complete and file the *Petition to the Value Adjustment Board – Request for Hearing*, Form DR-486, with the value adjustment board clerk.

Note to PA: This form has space to indicate if the denial is total or partial and space for “Reason for denial or partial denial.” The form also advises of the right to appeal to the value adjustment board under section 194.011, F.S.

From: [OASYS ePortal Notifications](#)
To: [VAB](#)
Subject: [EXTERNAL] 2025 PTO Legislation Bulletins
Date: Friday, August 15, 2025 2:01:08 PM
Attachments: [2025 PTO Legislation Bulletins.pdf](#)

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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: August 15, 2025
Re: 2025 PTO Legislation Bulletins

The Department of Revenue has posted informational bulletins on bills the Florida Legislature passed in the 2025 regular legislative session. Property Tax Oversight Informational Bulletins 25-01 through 25-18 are available in the Tax Law Library on the Department's website at [Property Tax Oversight Informational Bulletins \[floridarevenue.com\]](#).

Attached for your convenience is a PDF of all 18 PTO Bulletins.

Please send any questions to DORPTO@floridarevenue.com.

Thank you.



Property Tax Oversight Informational Bulletin
**Increased Filing Fee for Petitions Filed with the
Value Adjustment Board**

**July 2, 2025
PTO 25-01**

Effective July 1, 2025, section 8 of HB 7031, first applies to the 2025 property tax roll and amends section 194.013, F.S., to increase the maximum filing fee that a value adjustment board (VAB) may impose to file a petition with the VAB from \$15 to \$50 per parcel. The filing fee cannot exceed \$50 for each separate parcel of property covered in the VAB petition.

Affected Rules

The following rules will be affected based on the law change.

- Rule 12D-9.013, F.A.C., *Organizational Meeting of the Value Adjustment Board*
- Rule 12D-9.015, F.A.C., *Petition; Form and Filing Fee*

The following rule, which implements subsection 193.155(8)(j), F.S., which has the non refundable \$15 fee and is “notwithstanding s. 194.013” will not be affected based on the law change.

- Rule 12D-8.0065, F.A.C., *Transfer of Homestead Assessment Difference; “Portability”; Sworn Statement Required; Denials; Late Applications*

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 House Bill 7031 is available at <https://www.flsenate.gov/Session/Bill/2025/7031>.

Implementing Date

This law is effective on July 1, 2025, and first applies to the 2025 tax roll.



Property Tax Oversight Informational Bulletin

New Provisions Regarding Exchange of Evidence In Value Adjustment Board Proceedings, Effective September 1, 2025.

July 2, 2025
PTO 25-02

The Florida Legislature has passed section 7 of House Bill 7031, that sets out new provisions regarding exchange of evidence in value adjustment board (VAB) proceedings, **effective September 1, 2025.**

Important information: The new provisions regarding exchange of evidence have an effective date of September 1, 2025. After amendment by the bill, sections 194.011(4) and (5)(a), F.S. will read:

(4)(a) At least 15 days before the hearing the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses.

(b) ~~At least 15~~ No later than 7 days before the hearing, ~~if the petitioner has provided the information required under paragraph (a), and if requested in writing by the petitioner,~~ the property appraiser shall provide to the petitioner a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses. The evidence list must contain the property appraiser's property record card. Failure of the property appraiser to timely comply with the requirements of this paragraph shall result in a rescheduling of the hearing.

(5)(a) The department shall by rule prescribe uniform procedures for hearings before the value adjustment board which include requiring:

1. Procedures for the exchange of information and evidence by the property appraiser and the petitioner consistent with subsection (4) and s. 194.032.
2. That the value adjustment board hold an organizational meeting for the purpose of making these procedures available to petitioners.

The amendments will affect several existing forms. The Department will be preparing updates to existing forms and developing additional forms for use to implement the legislative changes beginning September 1, 2025. Forms affected include the Form DR-486 series relating to filing petitions, and Form DR-481 relating to Notice of Hearing.

As this is a very short time frame to implement these law changes, the Department is providing this communication so VAB personnel can review information for petitioners and be ready to begin updates as necessary to implement the effective September 1 law changes.

The Department will contact VAB clerks and VAB attorneys in advance of September 1 to both gather and provide additional information as the implementation proceeds, so that required procedures will be in place by September 1.

The legislation, HB 7031, can be accessed here:

<https://www.flsenate.gov/Session/Bill/2025/7031/BillText/er/PDF>

All questions, comments and requests for information should be sent to:

VAB@floridarevenue.com.



Property Tax Oversight Informational Bulletin

Assessment of Citrus Packinghouse and Processor Equipment Rendered Unused Due to Citrus Greening

**July 9, 2025
PTO 25-03**

The 2025 Florida Legislative Session enacted Chapter 2025-208, Laws of Florida, effective June 30, 2025. Section 3 of the law amends section 193.4516, Florida Statutes, to provide that for the 2025 tax roll only, tangible personal property (“TPP”) owned and operated by a citrus packinghouse or processor is deemed to have a market value no greater than its salvage value if the TPP is no longer used in the operation of the facility due to citrus greening.

The Department has prepared a suggested form that taxpayers may use as the 2025 application for the salvage value assessment pursuant to s. 193.4516, F.S. The filing deadline with the property appraiser is **August 1, 2025**. The suggested form is available on the Department’s [forms page](#).

The Department has prepared a second suggested form that property appraisers may use as a notice of denial of the application to send to the applicant. The suggested form is available on the Department’s [forms page](#).

If the property appraiser denies the assessment pursuant to s. 193.4516, F.S., the taxpayer can petition the value adjustment board pursuant to ss. 193.4516(4) and 194.011(3), F.S., to request the TPP be assessed at salvage value according to the statute. Taxpayers must complete and file *Petition to The Value Adjustment Board - Request for Hearing* ([Form DR-486](#)) with the value adjustment board clerk. The statute provides that such petition must be filed on or before the 25th day after the mailing by the property appraiser during the 2025 calendar year of the notice required under s. 194.011(1), F.S.

Suggested Forms

- [Suggested Form] Application for Assessment of Citrus Packinghouse and Processor Equipment Unused Due to Citrus Greening
- [Suggested Form] Notice of Disapproval of Application for Assessment of Citrus Packinghouse and Processor Equipment Unused Due to Citrus Greening

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 2025-208, Laws of Florida), which amends section 193.4516, F.S., is available at <http://laws.flrules.org/2025/208>.

Implementing Date

The implementing law is effective June 30, 2025, and applies retroactively to January 1, 2025.



Property Tax Oversight Informational Bulletin
**Offset of Reductions in Ad Valorem Tax Revenue
from Refunds Due to a Catastrophic Event**

July 25, 2025
PTO 25-04

The 2025 Florida Legislature appropriated \$500,000 dollars for the fiscal year 2025-2026 from the General Revenue Fund to the Department of Revenue for distribution to affected taxing jurisdictions in fiscally constrained counties, as defined in section 218.67(1), Florida Statutes (F.S.). The funds are appropriated to offset reductions in ad valorem tax revenue experienced by fiscally constrained counties due to taxpayer refunds made in accordance with section 197.319, F.S., for property rendered uninhabitable by a catastrophic event. See Chapter 2025-208, section 100, Laws of Florida, effective upon becoming law, June 30, 2025.

To participate in the distribution of the appropriated funds to offset reductions in ad valorem tax revenue, **taxing jurisdictions in fiscally constrained counties must apply to the Department by October 1, 2025.** The Department adopted application **Form DR-5006, *Application to Offset Total Reductions in Ad Valorem Tax Revenue from Refunds Due to a Catastrophic Event*** by emergency rule. The application should be submitted along with any documentation supporting the taxing jurisdiction's reduction in ad valorem tax revenue including a copy of the Form DR-522, *Report of Total Reductions in Taxes From Catastrophic Events*, as reported by the county tax collector under s. 197.319, F.S. This form lists the taxing jurisdiction's total reductions in ad valorem tax revenues.

After the October 1, 2025, application deadline, the Department will review all submitted Form DR-5006's. After review of all completed applications and supporting documentation, the Department will distribute the appropriated funds as quickly as possible to affected taxing jurisdictions.

Affected Rule and Form

Form DR-5006, *Application to Offset Total Reductions in Ad Valorem Tax Revenue From Refunds Due to a Catastrophic Event.*

The emergency rule adopting Form DR-5006 is available [here](#).

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 Chapter 2025-208, Laws of Florida, is available at <https://laws.flrules.org/2025/208>.

Implementing Date

The implementing law is effective upon becoming law, June 30, 2025.



Property Tax Oversight Informational Bulletin

Agricultural Lands in a State or Federal Eradication Program

**August 13, 2025
PTO 25-05**

Effective June 30, 2025, section 5 of Chapter 2025-208, Laws of Florida (HB 7031), amends paragraph 193.461(7)(a), F.S., to increase the length of time from five years to ten years that state lands classified as agricultural and taken out of production by a state or federal eradication or quarantine program, including the Citrus Health Response Program, must be assessed at a de minimis value of up to \$50 per acre after the date of execution of a compliance agreement between the landowner and Department of Agriculture and Consumer Services or a federal agency.

Section 6 of Chapter 2025-208, Laws of Florida, is created to state that amendments made to section 193.461(7), F.S., apply to agricultural lands that were taken out of production and are eligible to receive a de minimis assessment on or after July 1, 2025.

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 2025-208, Laws of Florida), which amends section 193.461, F.S., is available at <https://laws.flrules.org/2025/208>.

Implementing Date

This law is effective on June 30, 2025, and first applies to the 2026 tax roll.



Property Tax Oversight Informational Bulletin

**Calculation of Refunds on the Overpayment of
Ad Valorem Taxes; Proceedings Before Value
Adjustment Board**

August 13, 2025
PTO 25-06

Effective July 1, 2025, section 9 of Chapter 2025-208, Laws of Florida (HB 7031), amends subsection 194.014(2), F.S., to state that if the value adjustment board or property appraiser determines a refund is due to a petitioner on overpaid taxes timely paid as a required good faith payment, the overpaid amount accrues interest at an annual percentage rate equal to the bank prime loan rate on July 1, or the first business day thereafter, of the tax year, beginning on the day the taxes would have become delinquent pursuant to section 197.333, F.S. until a refund is paid.

This amendment clarifies that the overpaid taxes are taxes which were paid in excess of the amount determined to be owed, and are therefore not delinquent. The calculation for determining the refund of overpaid taxes should use the date the amount of original taxes paid would have become delinquent.

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 2025-208, Laws of Florida), which amends section 194.014(2), F.S., is available at <https://laws.flrules.org/2025/208>

Implementing Date

Under section 101, this implementing law is effective July 1, 2025, and first applies to the 2025 tax roll.



Property Tax Oversight Informational Bulletin
**Electronic Appearances at the Value Adjustment
Board (VAB)**

**August 13, 2025
PTO 25-07**

Effective January 1, 2026, section 10 of Chapter 2025-208, Laws of Florida (HB 7031), amends paragraph 194.032(2)(a),(b), F.S. to require that if the county has not opted out, the VAB clerk must provide information on the notice of hearing for petitioners to appear before the value adjustment board (VAB) or a special magistrate via electronic means or other communication equipment. Requests to appear electronically must be made in writing by the petitioner to the value adjustment board clerk at least ten calendar days prior to the date of the hearing and the clerk must ensure all parties are notified of the written request. The VAB must ensure that all equipment is adequate, functional for allowing clear communication among participants, and for creation of legally required hearing records.

The hearing must remain open to the public by allowing members of the public to join electronically or attend in person at the location of the VAB. The VAB must establish a uniform method for swearing in witnesses, receiving and presenting evidence, before, during or after the hearing, and placing testimony on the record. All evidence formats must be such that can be viewed, printed, and archived. Counties with a population of less than 75,000 may opt out of providing electronic hearings and the VAB clerk must promptly notify any petitioner requesting an electronic hearing of the county's opt out.

Affected Forms

The following forms will be affected based on the law change.

- Form DR-481, *Value Adjustment Board Notice of Hearing*
- Form DR-486, *Petition to the Value Adjustment Board Request for Hearing*
- Form DR-486PORT, *Petition to the Value Adjustment Board Transfer of Homestead Assessment Difference Request for Hearing*
- Form PT-101 *Taxpayer Guide on Petitions to the Value Adjustment Board*

Rulemaking

Rules 12D-9.026 Procedures for Conducting a Hearing by Electronic Media, 12D-9.019 Scheduling and Notice of a Hearing and 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 2025-208, Laws of Florida), which amends section 194.032, F.S., is available at <https://laws.flrules.org/2025/208>.

Implementing Date

This law is effective on January 1, 2026, and first applies to hearings on the 2025 tax roll on and after that date.



Property Tax Oversight Informational Bulletin
**Deadline to File Suit in Circuit Court Post Value
Adjustment Board Decision**

**August 13, 2025
PTO 25-08**

Effective July 1, 2025, sections 11 and 12 of Chapter 2025-208, Laws of Florida (HB 7031), amend section 194.171(2), F.S. Beginning with 2026 tax roll, a taxpayer who receives a final action by the value adjustment board, may file a circuit court lawsuit within 30 days after the property appraiser recertifies the tax roll under section 193.122(3), F.S., even if the usual deadline under section 194.171(2)(a), F.S. has passed, if the tax roll has been extended under section 193.323, 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 2025-208, Laws of Florida), which amends section 194.171, F.S., is available at <https://laws.flrules.org/2025/208>

Implementing Date

Under section 101, this law is effective on July 1, 2025, and first applies to the 2026 tax roll.



Property Tax Oversight Informational Bulletin
**Ad Valorem Taxation of Leased Flight Simulation
Training Devices**

**August 13, 2025
PTO 25-09**

Effective July 1, 2025, sections 13 and 14 of Chapter 2025-208, Laws of Florida (HB 7031), amend subsection 196.012(6), F.S., beginning with the 2026 tax roll. For purposes of determining ownership under section 196.012, F.S. or section 196.199(5), F.S., flight simulators qualified by the Federal Aviation Administration, and related equipment and software necessary for the operation of such training devices, subject to a lease are deemed owned by a governmental entity and not the lessee if the devices revert to the governmental entity at the end of the lease, and the lease is approved in writing by the governing body of the governmental entity.

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 2025-208, Laws of Florida), which amends section 196.012, F.S., is available at <https://laws.flrules.org/2025/208>

Implementing Date

Under section 101, this law is effective on July 1, 2025, and first applies to the 2026 tax roll.



Property Tax Oversight Informational Bulletin

Affordable Housing Property Exemption Multifamily Project

**August 13, 2025
PTO 25-10**

Effective July 1, 2025, Section 15 of Chapter 2025-208, Laws of Florida (HB 7031), amends sub-paragraph 196.1978(3)(o)7., F.S., to provide that property in a multifamily project that previously received an exemption pursuant to sub-subparagraph (d)(1)a. before a taxing authority elects to adopt or renew an ordinance or resolution not to exempt affordable housing property, may continue receiving the exemption for each subsequent consecutive year the same owner or each successive owner applies for and is granted the exemption.

Section 196.1978(4)(b)3., F.S., is amended to add a housing finance authority subject to part IV of chapter 159 to the list of entities permitted to contract under a land use restriction agreement with an affordable housing provider. The agreement must have a penalty provision for early termination and ceasing to provide affordable housing under the agreement, that is equal to 100 percent of the total amount financed by the housing finance authority pursuant to part IV of chapter 159.

Affected Form

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

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

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 2025-208, Laws of Florida), which amends section 196.1978, F.S., is available at **<https://laws.flrules.org/2025/208>**.

Implementing Date

Under section 101, this law is effective on July 1, 2025, and first applies to the 2026 tax roll.



Property Tax Oversight Informational Bulletin

Affordable Housing Property Exemption Land Leased From a Housing Finance Authority and From a Nonprofit

**August 13, 2025
PTO 25-11**

Effective January 1, 2026, sections 16 and 17 of Chapter 2025-208, Laws of Florida (HB 7031), amends subparagraphs 196.1978(1)(b)1, 2, and 4 F.S., and adds that land leased by a nonprofit from a housing finance authority under part IV of chapter 159, F.S, is eligible for the affordable housing exemption.

The amendment adds that land leased for affordable housing and assigned or subleased from a nonprofit to be used as affordable housing by persons meeting certain low-income thresholds, is eligible for the affordable housing exemption. The amendment repeals paragraph (b) of subsection (1) on December 31, 2059.

Affected Form

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

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

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 2025-208, Laws of Florida), which amends section 196.1978, F.S., is available at **<https://laws.flrules.org/2025/208>**.

Implementing Date

The implementing law is effective January 1, 2026, and first applies to the 2026 tax roll.



Property Tax Oversight Informational Bulletin

Affordable Housing Exemption for Properties on State-Owned Lands

**August 13, 2025
PTO 25-12**

Effective July 1, 2025, sections 18 and 19 of Chapter 2025-208, Laws of Florida (HB 7031), creates section 196.19781, F.S., to provide an affordable housing exemption on properties owned by the state, beginning with the 2026 tax roll. Portions of properties with more than 70 units used to provide affordable housing for extremely-low-income to moderate-income individuals (per income limits in s. 420.0004, F.S.) are eligible for an ad valorem tax exemption if:

- The land is owned by the state.
- There is a lease or restrictive use agreement requiring the property to provide affordable housing for at least 60 years.
- The owner or operator of the property applies annually by March 1.

The exemption should be applied to the proportionate share of any residential common areas fairly attributable to the portion of the property providing affordable housing, including the land.

The property appraiser determines whether an applicant meets all of the statutory requirements and is entitled to an exemption. The property appraiser may request additional information necessary to make the determination. If a property fails to provide at least 70 affordable housing units as of January 1 of any year, it becomes ineligible for the exemption for that year. If the property appraiser determines that for any year during the immediate previous 10 years a property was not entitled to an exemption:

- The property appraiser must serve the operator a notice of intent to record a tax lien against any property owned by the operator in the county
- Any property owned by the operator in this state is subject to the taxes exempted by the improper exemption, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per year.
- A penalty or interest may not be assessed against a property improperly receiving the exemption, if the exemption was improperly granted as a result of a clerical mistake or an omission by the property appraiser.

Affected Forms

The following forms will be affected based on the law change.

- DR-403V, *The 20xx Revised Recapitulation of the Ad Valorem Assessment Roll Parcels and Accounts*
- DR-403EB, *The 20xx Ad Valorem Assessment Rolls Exemption Breakdown of ____ County, Florida*
- DR-489V, *The 20xx Preliminary Recapitulation of the Ad Valorem Assessment Roll Value Data*

- DR-489EB, *The 20xx Ad Valorem Assessment Rolls Exemption Breakdown of ____ County, Florida*

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 to **DORPTO@floridarevenue.com**.

Reference

The full text of the implementing law (chapter 25-208, Laws of Florida), which creates section 196.19781, F.S., is available at <https://laws.flrules.org/2025/208>.

Implementing Date

Under section 101, this law is effective on July 1, 2025, and first applies to the 2026 tax roll.



Property Tax Oversight Informational Bulletin

Exemption for Affordable Housing on Governmental Property

**August 13, 2025
PTO 25-13**

Effective July 1, 2025, section 20 of Chapter 2025-208, Laws of Florida (HB 7031), creates section 196.19782, F.S. Beginning with the 2026 tax roll, portions of property in a multifamily project are considered used for a charitable purpose and eligible to receive an ad valorem property tax exemption if portions of the property:

- provide affordable housing to persons or families meeting certain low-income requirements,
- are within a newly constructed multifamily project containing more than 70 units dedicated to housing persons or families meeting certain low-income requirements, and
- are located on real property owned by a governmental entity and subject to a lease or restrictive use agreement requiring to be leased for at least 30 years for the purpose of and predominant use of providing affordable housing.

The exemption must be applied for by the lessee on a form prescribed by the Department of Revenue by March 1, beginning in 2026. The property appraiser may request additional information necessary to make the determination.

The property appraiser shall exempt the assessed value of the units in multifamily projects meeting the requirements of this section. In the valuation, the property appraiser must include the proportionate share of the residential common areas fairly attributable to each unit, including the land. If a property fails to provide at least 70 affordable housing units as of January 1 of any year, it becomes ineligible for the exemption in that year.

If the property appraiser determines that for any year during the immediate previous 10 years a person was not entitled to an exemption:

- The property appraiser must serve the person a notice of intent to record a tax lien against any property owned by that person in the county and the property must be identified in the notice.
- Any property owned by the taxpayer in this state is subject to the taxes exempted by the improper exemption, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per year.
- A penalty or interest may not be assessed against a property owner improperly receiving the exemption, if the exemption was improperly granted as a result of a clerical mistake or an omission by the property appraiser.

Section 196.19782, F.S. is repealed December 31, 2061.

Affected Form

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

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

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 2025-208, Laws of Florida), which creates section 196.19782, F.S., is available at <https://laws.flrules.org/2025/208>.

Implementing Date

Under section 101, this law is effective on July 1, 2025, and first applies to the 2026 tax roll.



Property Tax Oversight Informational Bulletin

Educational Property Exemption

Gold Seal Quality Child Care Facility

**August 13, 2025
PTO 25-14**

Effective July 1, 2025, sections 21 and 22 of Chapter 2025-208, Laws of Florida (HB 7031), amends section 196.198, F.S. Beginning with the 2026 tax roll, any portion of real property used by a child care facility that has achieved Gold Seal Quality status under section 1002.945, F.S., is considered owned by the facility and used for an educational purpose if under a lease agreement the facility operator is responsible for payment of ad valorem taxes. The owner of the property is required to disclose to the child care facility lessee the total amount of the tax benefit derived from the exemption and how the owner plans to ensure the operator receives the benefit.

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 2025-208, Laws of Florida), which amends section 196.198, F.S., is available at <https://laws.flrules.org/2025/208>.

Implementing Date

Under section 101, this law is effective on July 1, 2025, and first applies to the 2026 tax roll.



Property Tax Oversight Informational Bulletin

Changes to Homestead Property Square Footage Thresholds for Reassessments After Misfortune or Calamity Damage or Destruction

**August 13, 2025
PTO 25-15**

Effective upon becoming law June 26, 2025, section 4 of Chapter 2025-190, Laws of Florida (SB 180), first applies to the 2026 property tax roll and amends subsection 193.155(4), F.S., to increase the square footage limits that would trigger a reassessment of homestead property due to changes, additions, or improvements that replace all or a portion of property damaged or destroyed by misfortune or calamity. The property may not be reassessed at just value if:

- The new or improved square footage does not exceed 130% (increased from 110%) of the square footage of the homestead property before the damage or destruction, or
- The total square footage of the homestead property after all changes or improvements does not exceed 2,000 square feet (increased from 1,500 square feet).

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 2025-190, Laws of Florida), which amends section 193.155(4), F.S., is available at <https://laws.flrules.org/2025/190>.

Implementing Date

Under section 30 of the bill, the implementing law is effective June 26, 2025, and first applies to the 2026 property tax roll.



Property Tax Oversight Informational Bulletin

Transfers of Homestead Property into a Community Property Trust

**August 13, 2025
PTO 25-16**

Effective June 20, 2025, section 6 of Chapter 2025-159, Laws of Florida (SB 262), creates subsection 763.151(3), F.S. This new subsection provides that transferring homestead property into a community property trust is not a change of ownership for the purpose of reassessing the value of the homestead property. Instead, the transfer qualifies as a change or transfer of legal or equitable title between spouses as described in subparagraph 193.155(3)(a)2., 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 2025-209, Laws of Florida), which amends section 194.032, F.S., is available at <https://laws.flrules.org/2025/159>.

Implementing Date

This law is effective on June 20, 2025, and is remedial and applies to trusts created before, on, or after the effective date of this act.



Property Tax Oversight Informational Bulletin

Value Adjustment Boards New Exchange of Evidence Procedures Required Effective September 1, 2025

**August 13, 2025
PTO 25-17**

Legislation enacted in 2025 amended section 194.011(4)(b), F.S., effective September 1, 2025, to require the property appraiser, at least 15 days before the hearing, to provide to the petitioner a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses.

Effective September 1, 2025, this requirement replaces the requirement that the property appraiser provide the information no later than 7 days before the hearing, if the petitioner has provided the information required under paragraph (4)(a), and if requested in writing by the petitioner. Florida Statutes now require both the petitioner and the property appraiser to provide their evidence to each other, without any preconditions. The legislation amended subsection 194.011(5)(a), F.S., to provide for inclusion of procedures, for the exchange of information and evidence by the property appraiser and the petitioner consistent with subsection 194.011(4), in Department rules prescribing uniform procedures for hearings before the value adjustment board. This amendment to the procedures for exchange of information and evidence by the property appraiser and the petitioner is included in the requirement that the value adjustment board hold an organizational meeting for the purpose of making these procedures available to petitioners. See Chapter 2025-208, Section 7, Laws of Florida (HB 7031), effective September 1, 2025.

The Department is in the process of reviewing rules, forms, and other materials affected by this legislation so that this information will be available when this law becomes effective September 1, 2025.

Affected Forms

The following forms will be affected based on the law change.

- Form DR-481, *Value Adjustment Board Notice of Hearing* R. 01/17
- Form DR-486, *Petition to the Value Adjustment Board Request for Hearing* R. 11/23
- Form DR-486PORT, *Petition to the Value Adjustment Board Transfer of Homestead Assessment Difference Request for Hearing* R. 04/18
- Form PT-101 *Taxpayer Guide on Petitions to the Value Adjustment Board* R. 08/24
- Form PT-902020 *Value Adjustment Board Calendar* R. 10/24

Rulemaking

Rules 12D-9.020, Exchange of Evidence, 12D-9.025 Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses. and 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 2025-208, Laws of Florida), which amends section 194.011, F.S., is available at <https://laws.flrules.org/2025/208>.

Implementing Date

This section of law is effective on September 1, 2025, and first applies to the 2025 tax roll.



Property Tax Oversight Informational Bulletin

Transmittal of New Value Adjustment Board Petition and Notice of Hearing Forms for New Required Exchange of Evidence Procedures Effective September 1, 2025

**August 13, 2025
PTO 25-18**

(including timeline)

This bulletin provides information about new forms for implementing the new evidence exchange, which will be **effective September 1, 2025**. The forms are marked with revision date “R. 08/25.”

New Forms

The following forms are being replaced based on the law change:

- Form DR-481, *Value Adjustment Board Notice of Hearing* R. 08/25 replaces R. 01/17.
- Form DR-486, *Petition to the Value Adjustment Board Request for Hearing* R. 08/25 replaces R. 11/23.
- Form DR-486PORT, *Petition to the Value Adjustment Board Transfer of Homestead Assessment Difference Request for Hearing* R. 08/25 replaces R. 04/18.
- Form PT-101, *Taxpayer Guide on Petitions to the Value Adjustment Board* R. 08/25 replaces R. 08/24.
- Form PT-902020, *Value Adjustment Board Calendar* R. 08/7/25 replaces R. 10/24.

The new forms are available at <https://floridarevenue.com/property/Pages/Forms.aspx>.

The following form is a new form for use in 2025 only.

- Form DR-486SP, *Supplemental Notification* 08/25 The new form is available at <https://floridarevenue.com/property/Pages/Forms.aspx>.

Usage of the New Forms

- The new forms DR-486 R. 08/25 and DR-486PORT R. 08/25 should be used immediately.
- The new Form DR-481 R. 08/25 should be used for all hearings scheduled after September 1, 2025. For hearings after that date, the use of the current Form DR-481 R. 01/17 should be discontinued.
- The new Form DR-486SP 08/25 is a remedial form containing information about the new required value adjustment board evidence exchange. This form should be sent immediately to all petitioners who used a previous petition Form DR-486 R. 11/23 or DR-486PORT R. 04/18 who will be scheduled for hearings after September 1, 2025. Because the previous petition Form DR-486 does not contain information about the new required evidence exchange procedure, it is necessary to send the supplemental notification, DR-486SP, so all petitioners receive the same information about the new required evidence exchange procedures, which will be in effect for hearings after September 1, 2025. The new form

should be sent immediately to petitioners who will be scheduled for hearings after September 1, 2025 so petitioners receive the information in sufficient time to comply with the new required evidence exchange procedures.

Timeline for Implementation of the New Procedures for the Evidence Exchange

Before September 1, 2025

If the petitioner used the old petition form, a supplemental notification Form DR-486SP (new form) should be sent immediately to the petitioner to inform them of the new required evidence exchange procedure.

September 1, 2025

Hearings should be preceded by Form DR-481 R. 08/25. The old Form DR-481 R. 01/17 should be discontinued for hearings after September 1, 2025. If the petitioner used the old petition form, a supplemental notification Form DR-486SP (new form) should be sent immediately to the petitioner to inform them of the new required evidence exchange procedure.

Transition period September 2, 2025 through September 16, 2025

No hearings should be scheduled from September 2, 2025 through September 16, 2025. This transition period is necessary to implement the law's 15-day evidence requirement that will be effective September 1, 2025, for hearings after that date. If hearings are already scheduled during this period, they should be rescheduled.

Hearings in September 2025

Once the transition period is over, hearings can be held starting September 17, 2025. This timing is necessary to implement the law's new 15-day evidence requirement that will be effective September 1, 2025, for hearings after that date.

Organizational Meetings to Publicize New Procedures

If the value adjustment board (VAB) has already held an organizational meeting, the VAB should hold another organizational meeting to make these new procedures available to petitioners. This organizational meeting is necessary because the legislation, chapter 2025-208, section 7, Laws of Florida, included the requirement that the VAB hold an organizational meeting for the purpose of making the new procedures for the exchange of information and evidence by the property appraiser and the petitioner consistent with subsection 194.011(4), F.S. as amended by the legislation, available to petitioners.

Questions

The Department of Revenue has provided this bulletin for your general information. Send any questions by email to VAB@floridarevenue.com.

Reference

The full text of the implementing law (chapter 2025-208, section 7, Laws of Florida), which amends section 194.011, F.S., is available at <https://laws.flrules.org/2025/208>.

Implementing Date

This section of law is effective September 1, 2025, and first applies to the 2025 tax roll.

From: [OASYS ePortal Notifications](#)
To: [VAB](#)
Subject: [EXTERNAL] 2025 Value Adjustment Board Training
Date: Friday, August 15, 2025 2:44:03 PM

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: All Value Adjustment Boards, Special Magistrates, Board Clerks, Board Legal Counsel, and Other Interested Parties

From: Florida Department of Revenue, Property Tax Oversight

Date: August 15, 2025

Re: 2025 Value Adjustment Board Training

Section 194.035, Florida Statutes, requires the Department of Revenue to provide annual training for value adjustment board members, attorneys, and special magistrates. The final 2025 VAB training is available on the Department's website at https://floridarevenue.com/property/Pages/VAB_Training.aspx [floridarevenue.com].

In producing the 2025 training materials, the Department amended the 2024 training materials to reflect 2025 legislative changes. For the reader's benefit, the 2025 legislative changes are in blue text and are generally introduced by a "New" or "Note" label in red text.

Module 1 contains a summary of recent legislative changes. Various training modules included throughout the VAB training address these changes where appropriate. Existing rule text affected by a legislative change is in italicized, red text followed by a "Note" label in red text and a description of the legislative change.

The VAB training materials also include housekeeping items, such as updated links to online references; updated adjusted household incomes for the exemptions for low-income seniors and totally and permanently disabled persons; and corrected citations.

Please send any questions to VABTraining@floridarevenue.com.

Thank you.

50051

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 Organizational Meeting was published in said newspaper by print in the issues of 08/10/25 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

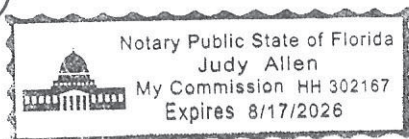
Sworn to and subscribed before me this 08/10/2025

Signature of Notary of Public

Personally known ☒ or produced identification.

Type of identification produced _____

Judy Allen



**TAXPAYER NOTICE
MEETING OF THE HILLSBOROUGH COUNTY
VALUE ADJUSTMENT BOARD**

The Value Adjustment Board (VAB) will hold the 2025 Organizational Meeting on August 26, 2025, at 11:00 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; ratify appointment 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.
August 10, 2025 50051

Value Adjustment Board Meeting

Home / Events / Value Adjustment Board Meeting / 8/26/2025, 11:00 AM EDT

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



August 26, 2025, 11:00 AM EDT - 12:00 PM EDT



County Center, 2nd Floor Boardroom



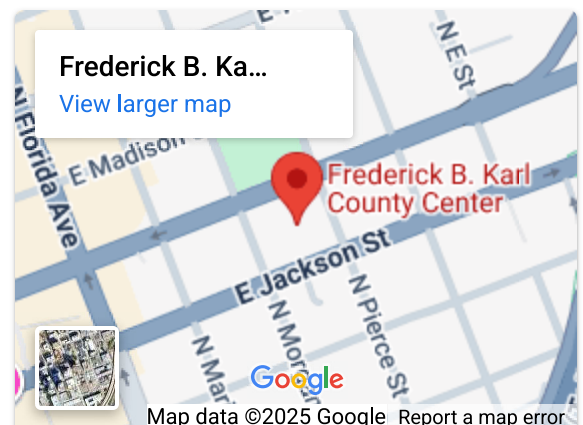
In-Person & Virtual (Hybrid)

This is the VAB Organizational meeting. The purpose is to Introduce the Board, Ratify Legal Counsel, Establish Rules and Procedures for the 2025 Season and handle other VAB Matters.

Public access and comments



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.



County Center



601 E. Kennedy Blvd.
Tampa, FL 33602



Hours

Monday to Friday 8 AM to 5 PM



(813) 272-5900

Week

Month

Year

- 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: 12/8/2023 9:15:58 AM

< 2025 >	
1/28/2025, 10:30 AM EST County Center, 2nd Boardroom Phase I Meeting	
4/3/2025, 9:30 AM EDT County Center, 2nd Floor Boardroom Value Adjustment Board phase II approvals.	
5/20/2025, 9:30 AM EDT County Center, 2nd Floor Boardroom Meeting to Approve Phase III VAB Recommendations,...	
6/17/2025, 10:30 AM EDT County Center, 2nd Floor Boardroom The Purpose of this Meeting is for the VAB to take Public...	
8/26/2025, 11:00 AM EDT County Center, 2nd Floor Boardroom This is the VAB Organizational meeting. The...	
9/16/2025, 9:30 AM EDT County Center, 2nd Floor Boardroom The Purpose of this Meeting is to Extend the Tax Rolls,...	