



Property Tax Oversight Informational Bulletin

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

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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.