



Property Tax Oversight Informational Bulletin
**Judicial Review After Value Adjustment Board
(VAB) Decisions**

PTO 23-04
August 25, 2023

Effective July 1, 2023, Section 5 of Chapter 2023-157, Laws of Florida (L.O.F.), amends section 194.036(1)(b), Florida Statutes (F.S.) to increase the percentage and dollar amount threshold a VAB's ruling must vary from the property appraiser's assessed value before the property appraiser is permitted to file suit in circuit court.

If the property appraiser disagrees with the decision of the board, the property appraiser may seek a de novo judicial review in circuit court if there is a variance from the property appraiser's assessed value in excess of the following:

- 20 percent variance from any assessment of \$250,000 or less;
- 15 percent variance from any assessment in excess of \$250,000 but not in excess of \$1 million;
- 10 percent variance from any assessment in excess of \$1 million but not in excess of \$2.5 million; or
- 5 percent variance from any assessment in excess of \$2.5 million.

Questions:

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

Reference:

The full text of the law (chapter 2023-157, section 5, L.O.F., HB 7063), which amends s. 194.036(1)(b), F.S., is available at <http://laws.flrules.org/2023/157>.

Implementing Date:

The law is effective July 1, 2023.