



Property Tax Oversight Informational Bulletin

Transmittal of New Provisional Value Adjustment Board Petition and Notice of Hearing Forms for New Required Hearings Using Electronic Communication Equipment

**August 17, 2026
PTO 26-20**

This bulletin provides information about new provisional forms for implementing the requirements for when petitioners request a hearing that will use electronic communication equipment, that became effective January 1, 2026. The new provisional forms are marked with revision date “R. 08/26.”

New Provisional Forms

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

- Form DR-481, *Value Adjustment Board Notice of Hearing* R. 08/26 replaces R. 12/25.
- Form DR-481REM, *Value Adjustment Board Notice of Remote Hearing* R. 08/26 replaces N. 12/25.
- Form DR-486, *Petition to the Value Adjustment Board Request for Hearing* R. 08/26 replaces R. 12/25.
- Form DR-486PORT, *Petition to the Value Adjustment Board Transfer of Homestead Assessment Difference Request for Hearing* R. 08/26 replaces R. 12/25.

The following form is being added:

- Form DR-486RMT, *Attachment to Form DR-486, Request for Hearing Using Electronic or Other Communication Equipment* N. 08/26

The Department is providing these revised forms for provisional use. Because these forms need to be available for use by local officials and taxpayers during the 2026 value adjustment board season, we have posted provisional versions at:

<https://floridarevenue.com/property/Pages/Forms.aspx>

You may use the revised forms while the forms are being adopted through rule promulgation. Information about the status of the Department’s rulemaking is available at:

https://floridarevenue.com/rules/Pages/12D_0725.aspx.

Please note that once the forms have been adopted and certified a new date will appear on the forms. The Department will send a communication at that time.

Usage of the New Provisional Forms

The revisions to, and intended use of, these provisional forms are summarized below:

- **Form DR-486, Petition to the Value Adjustment Board Request for Hearing R.08/26**
Additional text has been added to page 3 of the form to notify petitioners of an attachment page, Form DR-486RMT, that will be used in those counties that have not opted out of hearings using electronic or other communication equipment. This attachment contains information and check boxes in which petitioners can request a hearing using electronic or other communication equipment.
- **Form DR-486PORT, Petition to the Value Adjustment Board Transfer of Homestead Assessment Difference Request for Hearing R. 08/26**
Additional text has been added to page 3 of the form to notify petitioners of an attachment page, Form DR-486RMT, that will be used in those counties that have not opted out of hearings using electronic or other communication equipment. This attachment contains information and check boxes in which petitioners can request a hearing using electronic or other communication equipment.
- **Form DR-486RMT, Attachment to Form DR-486, Request for Hearing Using Electronic or Other Communication Equipment N. 08/26**
This new form is intended to be an attachment to forms in the DR-486 series in those counties that have not opted out of providing hearings using electronic or other communication equipment. This attachment to Form DR-486 is to enable petitioners to request a hearing using electronic or other communication equipment at the time they file the petition in a participating county. In counties that have opted out, the Form DR-486RMT would not be included as an attachment to the petition form.
- **Form DR-481, Value Adjustment Board Notice of Hearing R. 08/26**
Text on page 2 of the form is revised to align with the revisions to Rule 12D-9.019(3)(b) 13. through 19., F.A.C, available at:
https://flrules.org/Gateway/View_notice.asp?id=31196866
Counties that have opted out of providing hearings using electronic or other communication equipment will indicate that status at the top of page 2. The remaining information applies to petitioners in counties that have not opted out. A space is provided in which the clerk will indicate whether log on information, for a hearing using electronic or other communication equipment, is set forth, or is attached, or will be sent later. Rule 12D-9.019(3)(a), F.A.C. is being amended to provide that when a Form DR-481 notice is sent for a hearing using electronic or other communication equipment, it is unnecessary to send a Form DR-481REM under Rule 12D-9.026, F.A.C., with the same hearing information.
- **Form DR-481REM, Value Adjustment Board Notice of Remote Hearing R. 08/26**
This form is to be sent to petitioners for hearings using electronic or other communication equipment unless the hearing was noticed using Form DR-481 as described in Rule 12D-9.019(3)(b)13. through 14. If the clerk has sent a Form DR-481 notice of hearing providing for the hearing to be conducted using electronic or other communication equipment, it is not necessary to send a Form DR-481REM with the same hearing information. However, Form DR-481REM must not be used in lieu of Form DR-481.

Information on the usage of these forms is included in the draft rule amendments to Chapter 12D-9, F.A.C. These draft rule amendments are available at https://floridarevenue.com/rules/Pages/12D_0725.aspx labeled as “Notice of Change: August 3, 2026 (Rules 12D-9.014, 12D-9.019, 12D-9.020, and 12D-9.026, F.A.C.)”

Note on Effective Dates

These provisional forms are being made available and are recommended for use to implement the necessary requirements for hearings using electronic communication equipment. Due to the effective date of the statute amendment, the Department did not have sufficient time to complete the process of formally adopting these forms. The Department held several workshops and hearings October 15 and December 9, 2025, and March 31 and June 23, 2026, and received public comments on the draft rules and forms.

In the meantime, these provisional forms are recommended for use in order to be in compliance with the statute on the use of electronic communication equipment for value adjustment board hearings. These provisional forms and draft rules are not binding as rules, but they are intended to afford due process and a way to comply with the legal requirements in the statute that became effective January 1, 2026. The forms reflect the Department’s best understanding and recommendation on how the statute amendments function.

If you have any questions, please contact VAB@floridarevenue.com.