

FLORIDA DEPARTMENT OF REVENUE
VALUE ADJUSTMENT BOARD OVERSIGHT
INFORMATIONAL BULLETIN

To: Value Adjustment Board Attorneys
From: Steve Keller, Office of General Counsel
Date: November 4, 2025

This bulletin provides information about the status of rule amendments and new forms for implementing chapter 2025-208, section 10, Laws of Florida, providing for **Electronic Appearances at the Value Adjustment Board**, which will be **effective January 1, 2026**. At its rule workshop held on October 15, 2025, the Department received questions on the use of telephone technology for hearings.

The Department recommends technology which enables a comprehensive and sophisticated substitute for an in-person hearing with real-time, two-way communication using electronic means in which participants are able to see, hear, and communicate with one another.

The Department does not recommend or encourage telephone hearings due to reduced functionality in swearing in witnesses and parties and the potential effect on cross examination and due to inability to observe witness answers, comportment, facial expressions, etc.

The following features are being drafted for inclusion in the rules and forms based on the law change:

- In counties that conduct hearings using the telephone as the prearranged default option, the VAB must provide petitioners the option to appear in person or by audio visual technology.
- In counties that conduct hearings using audio visual technology as the prearranged default option, the VAB must provide petitioners the option to appear in person.
- Counties must notify the petitioner of their right to a hearing in person or using audio visual technology and may only use telephone hearings when petitioners do not request a hearing in person or a hearing using audio visual technology.
- A petitioner cannot be required to attend a hearing by use of telephone where the petitioner requests to appear in person or by audio visual technology.
- Provide a way for public attendance to observe hearings via electronic or other communication equipment. In counties that conduct hearings using the telephone as the prearranged default option, the VAB must permit the public to request to attend. This process would entail posting the list of scheduled hearings.
- For hearings that are scheduled using electronic or other communication equipment, the log on information, link and passwords must be posted to allow public attendance.

The Department will schedule another Rule Development Workshop to inform interested parties and receive public comments on the next draft of the rules and forms.

Questionnaire:

In an effort to gather additional information for the draft rule amendments, the Department requests your response to the questions below by November 18, 2025. Please send your response by email to VAB@floridarevenue.com.

Questions:

1. What is the technology your VAB is considering: Zoom, Webex, Teams, telephone, etc.?
2. Has your county offered telephonic hearings previously?
3. If your county is considering audio visual technology such as Zoom, Webex, Teams, what are any problems issues or concerns with this technology? Please feel free to comment.

Organizational Meetings to Implement New Procedures

The value adjustment board (VAB) should hold another organizational meeting to discuss and implement these new procedures in order to make them available to petitioners. This organizational meeting is necessary because the legislation, chapter 2025-208, section 10, Laws of Florida, included the requirement that the VAB provide electronic or other communication equipment to allow petitioners to appear remotely at hearings and requires that such equipment is adequate and functional for clear communication among participants, to create hearing records required by law, and to ensure that petitioners can submit and transmit evidence to the VAB in a format that can be processed, viewed, printed, and archived. The organizational meeting is necessary so the VAB can ascertain adequate and functional electronic or other communication equipment is provided.

Questions

The Department 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 10, Laws of Florida), which amends section 194.032, F.S., is available at <https://laws.flrules.org/2025/208>.

Implementing Date

This section of law is effective January 1, 2026, and first applies to the 2025 tax roll.