

To: Property Appraisers, Tax Collectors, Clerks of the Court, Boards of County Commissioners, Taxing Authorities, and Interested Parties
From: Property Tax Oversight Program
Date: July 15, 2015
Bulletin: PTO 15-05

**FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX INFORMATIONAL BULLETIN**

Value Adjustment Board Proceedings

The 2015 Legislature enacted Chapter 2015-115, Laws of Florida, (HB 489) effective July 1, 2015.

Section 1 requires both the value adjustment board clerk and the property appraiser to have available and distribute the value adjustment board petition form. This section also provides that an owner of multiple tangible personal property accounts can file a single joint petition with the value adjustment board if the property appraiser determines that the tangible personal property accounts are substantially similar. This section further requires the property appraiser to include the property record card in the evidence list for a value adjustment board hearing. See sections 194.011(3)(a), (g), and (4)(b), Florida Statutes.

Section 2 requires the clerk of the value adjustment board to charge a single filing fee for filing a petition with multiple tangible personal property accounts. See section 194.013(1), F.S.

Section 3 reenacts subsections 196.011(6)(a) and (8), F.S., to incorporate the bill's amendments in section 194.011, F.S.

The full text of the changes is available at <http://laws.flrules.org/2015/115>.

The Department of Revenue has provided this bulletin for your general information. If you have questions about its contents, please send them to DORPTO@dor.state.fl.us.