GLADES COUNTY 2026 VALUE ADJUSTMENT BOARD
AUGUST 20, 2026 AT 10:00 AM
AGENDA

1. Call to Order and Verification of Quorum (See Exhibit A) – VAB Counsel

2. Ratify the private board legal counsel; transparency discussion (See Exhibit B) – motion needed

3. Affidavit of Publication for meeting notice (See Exhibit C) – VAB Counsel

4. Introduction of Board Members (Contact Information – See Exhibit D.1)
   a. VAB Chair Appointed by Board of County Commissioners – See Exhibit D.2)
   b. Chair Appoints Vice-Chair – no motion needed/appointment only

5. Introduce the Board Clerk or Designee (Contact Information - See Exhibit D.1)

6. Approval of the agenda for this Organizational Meeting – motion needed

7. Hearing Procedures
   Good Cause - Designate VAB counsel to review and grant/deny late filed petitions for Good Cause, rescheduled hearing requests requiring good cause statements, and good cause statements for failure to appear at scheduled hearings pursuant to F.A.C. 12D-9.015, F.A.C. 12D-9.019 and F.A.C. 12D-9.021; and authorize VAB counsel to request more definite information from petitioners during any good cause review. – motion needed

8. Discuss, take testimony on and adopt or ratify with any required revision or amendment any local administrative procedures and forms of the board. - Remote Hearing Procedures – Pursuant to F.A.C. 12D-9.026, the VAB is permitted to hold remote hearings. As such, the VAB must establish Remote Hearing Procedures or adopt or ratify by resolution the Board's decision to opt out of providing hearings using electronic or other communication equipment (see Exhibit E) - motion needed

9. Approve minutes of the August 14, 2025 – 2025 Organizational Meeting: (See Exhibit F) - motion needed

10. Adopt and make available to the public and board members the following (motion needed for all):
    a. Florida Administrative Code Chapter 12D-9 (Uniform Rules of Procedure for Hearings)
    b. Florida Administrative Code Chapter 12D-10 (Rules applicable to the requirements for hearings and decisions.

   c. Florida Administrative Code Chapter 12D-16
   d. Rules 12D-51.001, 51.002, 51.003, F.A.C., and Chapters 192 through 197, F.S. (Reference information containing the guidelines and statutes applicable to assessments and assessment administration)
   e. Florida's Government in the Sunshine (Sunshine Law) Manual
   f. Department of Revenue approved VAB forms
   g. Department of Revenue Uniform Policies and Procedures Manual

11. Adopt or ratify by resolution any filing fee for petitions for that year, in an amount not to exceed $15.00 or $50.00, as appropriate (See Exhibit G) – motion needed

12. Authorize VAB Counsel to review and update the Clerk's VAB website (Uniform Policies and Procedures), if necessary. – motion needed

13. Authorize Clerk to hire a Court Reporter for the hearings. – motion needed

14. Authorize the Chair to sign Forms DR-488P, 2026 Preliminary Certifications of the Value Adjustment Board (Real Property and Tangible Personal Property). (See Exhibit H) – motion needed

15. Discuss general information on Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights – VAB Counsel (See Exhibit I)

16. Discuss law/rule changes as they affect VAB operations - VAB Counsel (See Exhibit J)

17. Announce the tentative schedule for the Value Adjustment Board taking into consideration the number of petitions filed, the possibility of the need to reschedule and the requirement that the board stay in session until all petitions have been heard.
    a. Hearing notice review and discussion of dates for hearings (See Exhibit K)

18. Additional Items for Discussion and Board Counsel review of Statutory and Rule Requirements for Organizational Meetings to ensure Board compliance (See Exhibit L)

19. Approve the Chair signing the DR-488 forms and approve the Clerk publishing the DR-529 form without a formal VAB meeting, in the event there are no VAB hearings/changes to the tax rolls as a result of VAB action. – motion needed

20. Public Comment

Select Year: 2025 Go

The 2025 Florida Statutes

Title XIV TAXATION AND FINANCE	Chapter 194 ADMINISTRATIVE AND JUDICIAL REVIEW OF PROPERTY TAXES	View Entire Chapter

194.015 Value adjustment board.—There is hereby created a value adjustment board for each county, which shall consist of two members of the governing body of the county as elected from the membership of the board of said governing body, one of whom shall be elected chairperson, and one member of the school board as elected from the membership of the school board, and two citizen members, one of whom shall be appointed by the governing body of the county and must own homestead property within the county and one of whom must be appointed by the school board and must own a business occupying commercial space located within the school district. A citizen member may not be a member or an employee of any taxing authority, and may not be a person who represents property owners in any administrative or judicial review of property taxes. The members of the board may be temporarily replaced by other members of the respective boards on appointment by their respective chairpersons. Any three members shall constitute a quorum of the board, except that each quorum must include at least one member of said governing board, at least one member of the school board, and at least one citizen member and no meeting of the board shall take place unless a quorum is present. Members of the board may receive such per diem compensation as is allowed by law for state employees if both bodies elect to allow such compensation. The clerk of the governing body of the county shall be the clerk of the value adjustment board. The board shall appoint private counsel who has practiced law for over 5 years and who shall receive such compensation as may be established by the board. The private counsel may not represent the property appraiser, the tax collector, any taxing authority, or any property owner in any administrative or judicial review of property taxes. No meeting of the board shall take place unless counsel to the board is present. Two-fifths of the expenses of the board shall be borne by the district school board and three-fifths by the district county commission.

History.—s. 2, ch. 69-140; s. 1, ch. 69-300; s. 26, ch. 70-243; s. 22, ch. 73-172; s. 5, ch. 74-234; s. 1, ch. 75-77; s. 6, ch. 76-133; s. 2, ch. 76-234; s. 1, ch. 77-69; s. 145, ch. 91-112; s. 978, ch. 95-147; s. 4, ch. 2008-197.

AGREEMENT BETWEEN THE GLADES COUNTY VALUE ADJUSTMENT BOARD AND LAW OFFICE OF HOLLY E. COSBY, P.A.

This AGREEMENT is entered into by and between the Glades County Value Adjustment Board (the BOARD), 500 Avenue J, Moore Haven Florida 33471, and the Law Office of Holly E. Cosby, P.A. (the FIRM), 602 Center Road, Fort Myers, Florida 33907. This AGREEMENT shall be effective as of June 1, 2023.

WHEREAS, the BOARD needs the services of the FIRM as provided by Section 194.015, Florida Statutes, for the purpose of advising the Board and the Special Magistrates on issues concerning exemptions, real and personal property valuations, Florida law governing assessments, procedural issues concerning the conduct of hearings or meetings, the statutory and common law governing the Value Adjustment Board process, Sunshine Law, due process issues and such other legal issues as the BOARD shall confront; and

WHEREAS, the FIRM desires, through Holly E. Cosby, Esq., to provide such services to the BOARD as an independent contractor; and

WHEREAS, Ms. Cosby confirms she meets the qualifications of Section 194.015, Florida Statutes (2022), and that she does not represent the property appraiser, the tax collector, any taxing authority, or any property owner in any administrative or judicial review of property taxes.

NOW THEREFORE, the parties agree as follows:

ARTICLE 1. ENGAGEMENT OF THE FIRM

The BOARD agrees to engage the FIRM and the FIRM agrees to perform the legal services set forth below. The FIRM understands and agrees that all services contracted for are to be performed solely by Ms. Cosby and may not be subcontracted for or assigned without the prior written consent of the BOARD.

ARTICLE 2. SCOPE OF SERVICES

The FIRM shall perform professional services to the BOARD that shall include, but not be limited to advising the Board and Special Magistrates on issues concerning exemptions, real and personal property valuations, Florida law governing assessments, procedural issues concerning the conduct of hearings or meetings, the statutory and common law governing the Value Adjustment Board process, Sunshine Law, due process issues and such other legal issues as the BOARD shall confront.

ARTICLE 3. TIME OF PERFORMANCE

This AGREEMENT shall be effective on July 1, 2023, and continue until terminated by either party.

ARTICLE 4. CONSIDERATION

(1) Fees and costs shall be paid in accordance with the provisions of ATTACHMENT "A" FOR PRIVATE ATTORNEY SERVICES, including Exhibit 1 attached thereto. The fees and costs specified in ATTACHMENT "A" and Exhibit 1 shall be subject to annual appropriation, pursuant to Florida Law.

(2) Justified and reasonable travel expenses which are directly and exclusively related to the professional services rendered under this contract will be reimbursed in accordance with Section 112.061, Florida Statutes (F.S.), and BOARD travel policy. For the purpose of computing travel expenses, the FIRM'S place of business shall be that listed in the Preamble to this AGREEMENT, and all travel expenses shall be computed on that basis.

(3) The BOARD is exempted from payment of Florida state sales and use taxes and Federal Excise tax. The FIRM, however, shall not use the BOARD'S tax exemption number to secure any materials or services. The FIRM shall be responsible and liable for the payment of all its FICA/Social Security and other taxes resulting from this AGREEMENT.

(4) The FIRM shall not pledge the BOARD'S credit or make the BOARD a guarantor of payment or surety for any contract, debt, obligation, judgment, lien, or any form of indebtedness.

ARTICLE 5. DOCUMENTATION

(1) The FIRM shall submit monthly written invoices, in accordance with the requirements of ATTACHMENT "A", Paragraph D, Format for Invoices, for all fees or other compensation for services or expenses in detail sufficient for a proper pre-audit and post-audit. All invoices shall be submitted to Glades County Clerk of the Circuit Court, via email, or mailed to 500 Avenue J, Moore Haven Florida 33471.

(2) The FIRM shall, from the inception of the contractual relationship until at least four (4) years after the contract expires or terminates, maintain detailed current records, including documentation of all expenses, disbursements, charges, credits, underlying receipts and invoices, and other financial transactions that concern the provision of such attorney services, or may provide such documentation to the BOARD.

(3) All documents prepared pursuant to this AGREEMENT are subject to applicable provisions of Florida's Public Records Law. FIRM agrees that all documents,

other than documents retained under paragraph (2) above, shall be promptly returned at the termination of the FIRM'S involvement in the case or matter at hand.

ARTICLE 6. TERMINATION OF AGREEMENT

(1) The BOARD may terminate the AGREEMENT for its convenience or cause by giving five (5) days written notice by certified mail to the FIRM, specifying the effective date of termination. If this AGREEMENT is terminated, the FIRM shall be reimbursed for services satisfactorily performed subject to any damages sustained by the BOARD. The FIRM may terminate the AGREEMENT for its convenience or cause by giving thirty (30) days written notice by certified mail to the BOARD, specifying the effective date of termination; provided, however, the FIRM shall continue to serve the BOARD, with compensation, until such time as the BOARD is able to secure replacement counsel or ninety (90) days from the notice of termination, whichever comes first.

(2) If this AGREEMENT is terminated, all finished or unfinished documents, data, studies, correspondence, reports and other products prepared by or for the FIRM under this AGREEMENT shall be made available to and for the exclusive use of the BOARD.

(3) Notwithstanding the above, the FIRM shall not be relieved of liability to the BOARD for damages sustained by the BOARD by virtue of any termination or breach of this AGREEMENT by the FIRM.

ARTICLE 7. AMENDMENTS

Any changes must be mutually agreed upon and incorporated in written amendments to this AGREEMENT.

ARTICLE 8. INDEPENDENT CONTRACTOR

The FIRM, and any of its employees, agents, or assigns are independent contractors and not employees or agents of the BOARD.

ARTICLE 9. LIABILITY

(1) The FIRM agrees to indemnify and hold harmless the BOARD and all BOARD agents, employees and officers from and against all liabilities, claims, damages, expenses or actions, either at law or in equity, including attorney fees and costs and attorney fees and costs on appeal, caused or incurred, in whole or in part, as a result of any act or omission by the FIRM, its agents, employees, subcontractors, assigns, heirs or anyone for whose acts or omissions any of these persons or entities may be liable during the FIRM'S performance under this AGREEMENT.

(2) The FIRM shall maintain, during the period of this AGREEMENT, a professional liability insurance policy for the professional services to be rendered with limits of at least $1 million.

ARTICLE 10. NONDISCRIMINATION AND COMPLIANCE

The FIRM shall comply with all federal, state, and local laws and ordinances applicable to the work and shall not discriminate on the grounds of race, color, religion, sex, or national origin in the performance of work.

ARTICLE 11. PUBLIC ENTITY CRIME

A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, Florida Statutes, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list. Any contract in violation of this provision is null and void.

ARTICLE 12. CONFLICTS OF INTEREST

The FIRM believes that it presently represents no other clients which present or will present a conflict of interest with the BOARD. If the FIRM becomes aware of a conflict between the interests of any of the FIRM'S other present or future clients and the BOARD, the FIRM shall notify the BOARD promptly. However, this Agreement shall not limit or restrict the FIRM in representing other clients except to the extent that such other representations are limited or restricted by applicable rules of professional conduct.

ARTICLE 13. AGREEMENT AS INCLUDING ENTIRE AGREEMENT

This instrument, including any attachments, embodies the entire agreement of the parties. There are no other provisions, terms, conditions, or obligations. This AGREEMENT supersedes all previous oral or written communications, representations, or agreements on this subject.

ARTICLE 14. GOVERNING LAW

This contract shall be governed by and construed under the laws of the State of Florida and venue for any litigation hereunder shall be Glades County, Florida.

ARTICLE 15. SPECIAL CONDITIONS

(1) The FIRM agrees to permanently refrain from using or mentioning its association with the BOARD in advertisements, letterhead, business cards, etc. The FIRM'S services to the BOARD may be generally described in the FIRM'S professional resume. The FIRM may not give the impression in any manner that the BOARD recommends or endorses the FIRM.

(2) All contacts with the news media pertaining to the subject of this AGREEMENT shall be referred to the BOARD'S contract administrator.

(3) Anything that is produced by or developed in connection with this contract shall remain the exclusive property of the BOARD and may not be copyrighted, patented, or otherwise restricted as provided by law. Neither the FIRM nor any other individual employed under this AGREEMENT shall have any proprietary interest in any product(s) developed or produced under this AGREEMENT.

IN WITNESS WHEREOF, the GLADES COUNTY VALUE ADJUSTMENT BOARD and the LAW OFFICE OF HOLLY E. COSBY, P.A. have executed this AGREEMENT.

GLADES COUNTY VALUE
ADJUSTMENT BOARD

ATTEST:

By: [signature]
__________, Chair

Date: 8/15/23

[signature: Tami Pearce Simmons]
Tami Pearce Simmons, Clerk

LAW OFFICE OF HOLLY E. COSBY, P.A.

[signature: Brittany Hoff]
Witness

By: [signature]
Name Printed: Holly E. Cosby

Date: 8/15/23

ATTACHMENT "A" FOR PRIVATE ATTORNEY SERVICES OF LAW OFFICE OF HOLLY E. COSBY, P.A.

A. SCOPE OF SERVICES

The FIRM shall perform the services outlined in Article 2. Additionally, Ms. Cosby shall attend all meetings of the BOARD.

B. COMPENSATION-FEES

1. The BOARD shall be billed in accordance with Exhibit 1.

2. Billable hours shall be measured in six-minute increments. Compensation of attorney hours will be for actual time spent providing attorney services to the BOARD.

3. Premium rates will not be paid for overtime work.

4. Travel for trips will be billed at the current mileage rate set by the Internal Revenue Service.

C. COMPENSATION-COSTS

1. Reimbursement of costs for such items as exhibits, transcripts and witness fees requires prior written authorization by the BOARD and shall be reimbursed based upon documented third party vendor charges. The BOARD shall not pay for firm surcharges added to third party vendor charges.

2. Routine expenses such as local phone calls, local facsimile transmissions, routine postage, routine photocopying, local travel expenses, printed library materials, local courier, word processing, clerical or secretarial services are overhead and will not be separately compensated.

3. Non-routine office overhead expenses such as long-distance phone calls, long distance facsimile transmissions, long distance courier services, non-routine postage, non-routine photocopying, blueprints, photographs, and computer-assisted legal research services must be justified to the BOARD and documented. If these charges exceed $100 monthly, prior written approval from the BOARD must be obtained. Non-routine postage and non-routine photocopying shall be deemed to be charges in either category in excess of $20 per month (with copying calculated at the rate of $0.15 per page). Firm surcharges on third party invoices are not reimbursable.

4. The FIRM shall only bill the BOARD for a proportionate share of the cost of legal research, attending hearings or engaging in client representation of any type, which is applicable to other clients.

D. FORMAT FOR INVOICES

Within 30 days of service provision, each statement for fees and costs shall be submitted in a format that includes, at a minimum, the following information:

a. Case name and number, if applicable, or other legal matter reference

b. Invoice number for the particular bill

c. FIRM taxpayer identification number

d. FIRM contract administrator's name

e. Inclusive dates of the month covered by the invoice

f. Itemization of the date; hours billed; a concise, meaningful description of the services rendered, with sufficient detail to enable the BOARD to evaluate the services rendered and costs; the person(s) who performed the services for each day during which the FIRM performed work; their hourly rate as specified in Exhibit 1, and any billing rate that is for some reason different from the one furnished in Exhibit 1, such as travel at a reduced hourly rate.

g. A listing of all invoiced costs to be accompanied by copies of actual receipts.

h. The total of only the current bill. Prior balances or payment history should be shown separately, if at all.

i. A certification statement, signed by the FIRM'S contract administrator that reads, "I certify that all costs and fees claimed for payment are accurate and were performed in furtherance of the AGREEMENT between the GLADES COUNTY VALUE ADJUSTMENT BOARD and the LAW OFFICE OF HOLLY E. COSBY, P.A.

j. Any other information that may be requested by the COUNTY'S contract administrator.

E. ADMINISTRATION OF AGREEMENT

1. The BOARD'S contract administrator is Tami Pearce Simmons, Glades County Clerk of the Circuit Court and Comptroller.

2. The FIRM'S contract administrator is Holly E. Cosby.

3. All written and oral approvals must be obtained from the parties' contract administrators or their designees.

4. All notices must be given to the parties' contract administrators.

F. OTHER AVAILABLE SERVICES

Upon receiving approval from the BOARD, the FIRM shall use existing BOARD agreements, when available and cost-effective, to acquire the assistance of professionals (e.g., court reporters, expert witnesses) at reduced rates.

G. SPECIAL CONDITIONS

1. The FIRM will make affirmative efforts to achieve cost effectiveness by consolidating meetings or hearings, limiting travel, streamlining case processing, using printed forms, using the appropriate level of attorney or staff experience required by task, and taking other actions to improve efficiency.

2. Multiple staffing at meetings or hearings by the FIRM will not be compensated without prior written approval from the BOARD.

3. The FIRM shall provide the BOARD immediate notice of any representation undertaken by the FIRM in matters where the client is suing or being sued by the BOARD in any civil or adversarial administrative action.

EXHIBIT 1 - FEE SCHEDULE

I. HOURLY BILLING SCHEDULE:

A. FIRM'S staff to be used under this contract include the following individuals at the hourly rates indicated:

NAME	HOURLY RATE
Holly E. Cosby	$250.00

The above rates may be adjusted if both parties agree, and shall be documented in writing by amendment to this AGREEMENT.

HUMAN TRAFFICKING AFFIDAVIT

In compliance with § 787.06(14), Florida Statutes, this affidavit must be completed by an officer or representative of a nongovernmental entity that is executing, renewing, or extending a contract with the Glades County Value Adjustment Board (hereinafter referred to as the "Governmental Entity").

The undersigned, on behalf of the entity listed below (hereinafter referred to as the "Nongovernmental Entity"), hereby attests under penalty of perjury as follows:

1. I am over the age of 18 and I have personal knowledge of the matters set forth herein.
2. I am an officer or representative of Law Office of Holly E. Cosby, P.A., a non-governmental entity and I am authorized to provide this affidavit on behalf of Nongovernmental Entity.
3. Nongovernmental Entity, and any of its subsidiaries or affiliates, does not use coercion for labor or services, as those terms are defined in § 787.06, Florida Statutes, as may be amended from time to time.
4. If, at any time in the future, Nongovernmental Entity does use coercion for labor or services, Nongovernmental Entity will immediately notify Governmental Entity and no contracts may be executed, renewed, or extended between the parties.
5. I have read the foregoing affidavit and confirm that the facts stated in it are true, and are made for the benefit of, and reliance by, Governmental Entity.

Nongovernmental Entity: Law Office of Holly E. Cosby, P.A.

Authorized Signature: ______________________________

Printed Name: Holly E. Cosby

Title: President/Attorney　　　　Date: June 23, 2026

STATE OF FLORIDA

COUNTY OF LEE

The foregoing instrument was acknowledged before me by means of [X] physical presence or [ ] online notarization, this 23rd day of June, 2026, by Holly E. Cosby as President on behalf of the Nongovernmental Entity. They are [X] personally known to me or [ ] produced ______________________ as identification.

____
Notary Public Signature
My commission expires: 11/4/29

(Seal)　JILL JONES
Commission # HH 733579
Expires November 4, 2029
NOTARY PUBLIC STATE OF FLORIDA

Certification of Training Completion

The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2025 Value Adjustment Board Training, including the exam, for Board Members or Board Attorney.

I certify that I,

Holly E Cosby

Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 11 of the Department of Revenue's 2025 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.

This certification becomes valid only when signed and dated below by the person who completed the training including exam as described above. By my dated signature below, I further attest to my preceding statements.

Holly E. Cosby, Esq. Digitally signed by Holly E. Cosby, Esq.
DN: cn=Holly E. Cosby, Esq., o=Law Office of Holly E. Cosby, PA, ou=VAB Counsel, email=vablawyer@outlook.com, c=US
Date: 2025.08.22 17:19:07 -04'00'

August 22, 2025

Signature and Certification of **DATE**

FLORIDA DEPARTMENT OF REVENUE

Welcome, Holly E Cosby   Sign Out

Content   My Account

My Account - My Certificate History

User Information
Name Holly E Cosby
Email VABLawyer@Outlook.com

Available Certificates
The following is a detailed list of your certificates. If you have permission to review the detail of any content taken, the test (content) name will appear below as a link you can click on to open.

If a certificate is available, note an icon in the certificate column below. Certificates are generated in an Adobe PDF format. Clicking on an icon will open the PDF certificate in a popup window. You may need to disable any popup blockers to view. Once opened, you can save the certificate on your computer or print.

History	Type	Score	Max	Pass	Date (end time)	Reqd.	Open	Cert.
2025 Value Adjustment Board Members and Board Attorneys VAB Exam	Exam	100	100	✓	August 22, 2025 5:15:57 PM EDT			
2025 Value Adjustment Board Members and Board Attorneys VAB Training	Course	Successful			August 22, 2025 11:47:32 AM EDT			
2025 Value Adjustment Board Members and Board Attorneys VAB Training	Course	Successful			August 22, 2025 11:44:36 AM EDT			
2024 Value Adjustment Board Members and Board Attorneys VAB Exam	Exam	99	100	✓	July 28, 2024 11:06:42 AM EDT			
2024 Value Adjustment Board Members and Board Attorneys VAB Training	Course	Successful			July 27, 2024 5:04:30 PM EDT			
2023 Value Adjustment Board Members and Board Attorneys VAB Exam	Exam	100	100	✓	September 16, 2023 9:05:12			

					PM EDT		
2023 Value Adjustment Board Members and Board Attorneys VAB Training	Course	Successful			September 16, 2023 7:53:25 PM EDT		
2022 Value Adjustment Board Members and Board Attorneys VAB Exam	Exam	98	100	✓	September 02, 2022 4:51:07 PM EDT		
2022 Value Adjustment Board Members and Board Attorneys VAB Training	Course	Successful			September 02, 2022 11:27:21 AM EDT		
2021 Value Adjustment Board Members and Board Attorneys VAB Exam	Exam	97	100	✓	August 27, 2021 10:21:16 AM EDT		

Cancel

Florida Lawyers Mutual®
INSURANCE COMPANY
LAWYERS PROFESSIONAL LIABILITY INSURANCE CREATED BY THE FLORIDA BAR

CERTIFICATE OF INSURANCE

This Certificate does not amend, extend, or alter the coverage afforded by the policy.

This is to certify that the policy of insurance shown below has been issued and is in force at this time.

NAMED INSURED AND ADDRESS:	Law Office of Holly E. Cosby, P.A. 602 Center Road Fort Myers, FL 33907
COVERED LAWYERS:	Law Office of Holly E. Cosby, P.A.
POLICY NUMBER:	015872P2025-01
POLICY TERM:	10/13/2025 to 10/13/2026
TYPE OF INSURANCE:	LAWYERS PROFESSIONAL LIABILITY
LIMITS OF LIABILITY:	$500,000 Per Claim / $1,000,000 Total Limit
Cyber Liability Endorsement:	$50,000 Each Claim / $50,000 Aggregate Limit

CANCELLATION: Should the above-described policy be canceled before the expiration date thereof, the issuing Company will endeavor to mail 30 days written notice to the below named Certificate Holder, but failure to mail such notice shall impose NO obligation or liability of any kind upon the Company, its agents, or representatives.

NAME AND ADDRESS OF CERTIFICATE HOLDER:

Glades County Value Adjustment Board c/o Tami Pearce Simmons
500 Avenue J
Moore Haven, Florida 33471

This Certificate is issued as a matter of information only and confers no rights upon the Certificate Holder.

Kimberly Cooper
AUTHORIZED SIGNATURE

August 18, 2025
DATE OF ISSUE

Arizona · Delaware · Florida · Maryland
Delaware Printing Company · Valley Newspapers
INDEPENDENT
NEWSMEDIA
Celebrating & Connecting Our Communities

Proof of Publication

8/4/2026

STATE OF FLORIDA:
COUNTY OF GLADES:

Before the undersigned authority personally appeared **Katrina Elsken Muros**, who on oath says that she is **Editor in Chief** of the **Lake Okeechobee News**, a weekly newspaper published in **Glades County**, **Florida**; that the attached copy of advertisement, being a **Public Notice** in the matter of

Public Notice

in the **20th Judicial District of the Circuit Court of Glades County, Florida**, was published in said newspaper in the issues of or by publication on the newspaper's website, if authorized, on
Lake Okeechobee News: 7/29/2026
LakeONews.com: 7/29/2026, 7/30/2026, 7/31/2026, 8/1/2026, 8/2/2026, 8/3/2026, 8/4/2026

Affiant further says that the newspaper complies with all legal requirements for publication in Chapter 50, Florida Statutes.

Katrina Elsken Muros

Katrina Elsken Muros

Sworn to and subscribed before me by means of
Physical Presence **X Online Notarization**
physical presence or online notarization, this
8/4/2026

Nancy A Wills
Notary Public
State of Florida
My Commission Expires 02/18/2030
Commission No. HH 768572

Nancy A. Wills

Name	GLADES COUNTY CLERK OF COURT
Order Number	46161
Ordered By	TAMI SIMMONS
Order Date	7/20/2026
Description	August 20 Value Adjustment Board Meeting
Number Issues	8
Pub Count	2
First Issue	7/29/2026
Last Issue	8/4/2026
Publications	Lake Okeechobee News, LakeONews.com
Pub Dates	Lake Okeechobee News: 7/29/2026 LakeONews.com: 7/29/2026, 7/30/2026, 7/31/2026, 8/1/2026, 8/2/2026, 8/3/2026, 8/4/2026

NOTICE OF MEETING
2026 GLADES COUNTY VALUE ADJUSTMENT BOARD

PLEASE BE ADVISED that pursuant to Chapter 194, Florida Statutes, the GLADES COUNTY VALUE ADJUSTMENT BOARD (VAB) will convene its Organizational Meeting on **August 20, 2026,** at **10:00 a.m.** in the County Commissioners' Meeting Room, Glades County Courthouse, Moore Haven, Florida 33471, for the purpose of considering matters pursuant to the requirements of Florida Statutes, Chapter 194 and other items as may be appropriate or timely.

This meeting is open to the public, and interested citizens are invited to attend. No decisions concerning any appeals will be made by the Board at the meeting.

Anyone who appeals a decision made by the VAB will need a record of the proceedings and for such purpose may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is based.

The VAB may discuss other related issues in addition to the above matters at the suggestion or request of the Chairman, members, or staff prior to or during the meeting.
46161 GCD 7/29/2026

2025 VALUE ADJUSTMENT BOARD
CONTACT INFORMATION

BOARD MEMBERS

Commissioner Jeff Barnes
1513 Ortona Rd
Moore Haven, FL 33471
(863) 885-9278
jbarnes@myglades.com

Commissioner Jeffrey Patterson
1358 Wagon Trail
Moore Haven, Florida 33471
(863) 885-2864
jpatterson@myglades.com

Diane Cianfrani, BoCC Citizen Member
1582 Gate Road
LaBelle, Florida 33935
(863) 674-0467
jdlabelle830@gmail.com

Tommy Perry, School Board Citizen Member
PO Box 1029
Clewiston, Florida 33440
(863) 983-9188
tperry@johnsonprewitt.com

Patricia Pearce, School Board
25731 E. State Road 78
Okeechobee, FL 34974
(863) 634-1103
patriciabpearc@aol.com

Larry Luckey II, School Board Alternate
1839 Marshall Field Road
Labelle, FL 33935
(863) 843-0651
larry.luckey@glades-schools.org

CLERK OF COURT

Honorable Tami Pearce Simmons
P.O. Box 10
Moore Haven, Florida 33471
(863) 946-6002
tsimmons@gladesclerk.com

Administrative Assistant to the Clerk
Brittany Heflin
(863) 946-6010
bheflin@gladesclerk.com

LEGAL COUNSEL

Holly E. Cosby, Esq.
602 Center Road
Fort Myers, Florida 33907
(239) 931-0006
VABLawyer@Outlook.com

From: Tami Simmons
To: Holly Cosby
Cc: Brittany Heflin
Subject: RE: Email Confirming VAB Chair
Date: Monday, July 20, 2026 2:38:44 PM

On May 26th, the BOCC appointed Commissioner Patterson, Commissioner Barnes, and Diane Cinfrani to the VAB and appointed Commissioner Barnes as Chair.

Thank you

Tami Pearce Simmons, CFCC
Clerk of the Circuit Court & Comptroller
Glades County, Florida
PO Box 10 | 500 Avenue J, Suite 102
Moore Haven, Florida 33471
(863) 946-6002
TSimmons@GladesClerk.com
www.GladesClerk.com

* Florida has a broad public records law (Chapter 119, Florida Statutes). Most written communications to or from public entities are public records obtainable by the public upon request. Emails sent to this email may be considered public and will only be withheld from disclosure if deemed confidential pursuant to the laws of the State of Florida.

From: Holly Cosby <VABlawyer@outlook.com>
Sent: Monday, July 20, 2026 2:29 PM

To: Tami Simmons <tsimmons@gladesclerk.com>
Cc: Brittany Heflin <bheflin@gladesclerk.com>
Subject: Email Confirming VAB Chair
Importance: High

WARNING: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good afternoon.

At your earliest convenience, please email me the date that the BoCC appointed their Chair and who that Chair is.

Pretty please?

Very truly,
Holly

Holly E. Cosby
Law Office of Holly E. Cosby, P.A.
602 Center Road
Fort Myers, Florida 33907
(239) 931-0006

Please Respond to:
Office of the General Counsel
Property Tax Oversight Legal Section
Post Office Box 6668
Tallahassee, Florida 32314-6668
steve.keller@floridarevenue.com

May 14, 2024

E-MAIL DELIVERY

From: Stephen J. Keller
Chief Legal Counsel for Property Tax Litigation and VAB Oversight,
Florida Department of Revenue (DOR)
To: Jon Moyle, Legal Counsel, Leon County Value Adjustment Board (VAB)
Mackenzie Baughn, Sr. Paralegal, Leon County Attorney's Office
Subject: Election of Chairperson for VAB by County Governing Body

Thank you for your emails on behalf of the Leon County Attorney's Office and several VABs in which you inquire about the election process for the value adjustment board chairperson. Your question to the Department is as follows:

- "Specifically, the pending question is who elects the chair of the VAB? The two possible choices are the county commission when "electing" two members of their commission to serve on the VAB or the VAB when convening and organizing at its annual organizational meeting."

According to s. 194.015, F.S., the VAB is composed of two members of the county's governing body, one of whom is elected as the *chairperson.* Section 194.015, F.S. creates the value adjustment boards:

"Value adjustment board.—There is hereby created a value adjustment board for each county, which shall consist of two members of the governing body of the county <u>as elected from the membership of the board of said governing body, one of whom shall be elected chairperson,</u> and one member of the school board as elected from the membership of the school board, and two citizen members, one of whom shall be appointed by the governing body of the county and must own homestead property within the county and one of whom must be appointed by the school board and must own a business occupying commercial space located within the school district. [...]"

You state it is unclear whether the VAB elects the chairperson at the first meeting or if the governing body does this beforehand. You indicate that the legislative history for s. 194.015, F.S. does not contain anything relevant.

The function of the statute is to create the value adjustment board, set forth that all members, including the chair, are elected and appointed by the county governing body and the school board.

For consistency, we read the word "elected" as action by the county governing body or school board. The statute states the county governing body shall elect two members to the VAB, then the statute says one of whom shall be elected chair. The statute proceeds to describe the school board member as "elected" by the school board. Nowhere in this statutory process does it suggest that the VAB elects a chair.

The Department's rule, 12D-9.004, F.A.C., tracks the statute and provides: "12D-9.004 Composition of the Value Adjustment Board.
"(1) Every county shall have a value adjustment board which consists of:
"(a) Two members of the governing body of the county, <u>elected by the governing body</u> from among its members, one of whom <u>shall be elected as the chair</u> of the value adjustment board;
…." (Emphasis supplied).

The election of the VAB chair by the county governing body also relieves the VAB of the task of beginning a meeting without an elected chair and then completing the election during the initial meeting, which would typically be the organizational meeting of the VAB.

SJK/sk

RESOLUTION NO. 1
RESOLUTION OF 2026 GLADES COUNTY VALUE ADJUSTMENT BOARD

WHEREAS, F.S. Section 194.032(2)(b) requires the Value Adjustment Board (hereinafter referred to as "V.A.B."), to allow a petitioner to appear at a VAB hearing using electronic or other communication equipment if a petitioner submits a written request to appear in such manner at least ten (10) calendar days before the date of the hearing; and,

WHEREAS, F.S. Section 194.032(2)(b)(4) permits counties having a population of less than 75,000 to opt out of providing a hearing using electronic or other communication equipment; and,

WHEREAS, Henry County has a population of less than 75,000; and,

WHEREAS, F.A.C. Section 12D-9.013(1)(k)(2) requires that any county having a population of less than 75,000 electing to opt out adopt a resolution to opt out of providing hearings using electronic or other communication equipment, as provided by law.

NOW, THEREFORE, BE IT RESOLVED BY THE 2026 GLADES COUNTY VALUE ADJUSTMENT BOARD THAT:

1. The Henry County VAB has elected to opt out of providing VAB hearings using electronic or other communication equipment.

2. In accordance with law, the VAB Clerk will promptly notify any petitioner requesting a hearing using electronic or other communication equipment of the election to opt out of providing hearings using electronic or other communication equipment as set forth in this Resolution.

DULY ADOPTED and signed on this 20th day of August, 2026, by the 2026 Glades County Value Adjustment Board.

ATTEST: TAMI PEARCE SIMMONS,
CLERK OF CIRCUIT COURT
2026 GLADES COUNTY
VALUE ADJUSTMENT BOARD

BY: ______________________________

2026 GLADES COUNTY VALUE
ADJUSTMENT BOARD

BY: ______________________________
Chair

APPROVED AS TO FORM

BY: ______________________________
V.A.B. ATTORNEY

MINUTES OF THE GLADES COUNTY VALUE ADJUSTMENT BOARD ORGANIZATIONAL MEETING ON THURSDAY, AUGUST 14, 2025 AT 10:00 A.M. IN THE COUNTY COMMISSIONERS MEETING ROOM, GLADES COUNTY COURTHOUSE, MOORE HAVEN, FLORIDA

The Glades County Value Adjustment Board met on Thursday, August 14, 2025 at 10:00 a.m. with the following members present:

Patricia Pearce, School Board
Jeff Barnes, County Commissioner, VAB Chair
Tommy Perry, Citizen
Jeffrey Patterson, County Commissioner; arrived at 9:03 a.m.
Diane Cianfrani, Citizen

Others present:

Tami P. Simmons, Clerk of Court
Brittany Heflin, Administrative Secretary
Holly Cosby, VAB Attorney
Lorie Ward, Property Appraiser
Josephine Boix, Property Appraiser Tax Roll Administrator
Larry Luckey II, School Board Member (Alternate)

1. Call to Order and Verification of Quorum – VAB Counsel (See Exhibit A)

Chair, Jeff Barnes, called the meeting to order at 10:00 a.m.

Attorney Cosby stated pursuant to §194.015, Florida Statutes, that a quorum was present.

2. Ratify the private board legal counsel (See Exhibit B)

Attorney Cosby stated there have been no changes to the contract. Department of Revenue training has not been released yet, so she has not completed the training yet but assured the Board that she will do so when it is released. Last year she did the training and got a 99% on the exam.

She continues to keep the Glades County Value Adjustment Board as a certificate holder of her E & O insurance.

ON MOTION of Citizen Member Perry seconded by School Board Member Pearce the Board ratified Holly Cosby as the VAB's private legal counsel.

No discussion.

Motion carried by 4 – 0 vote.

3. Affidavit of Publication for meeting notice (See Exhibit C)

Attorney Cosby stated she had reviewed the Affidavit of Publication and it is sufficient to proceed.

4. Introduction of Board Members (Contact Information- See Exhibit D.1)
a. VAB Chair Appointed by Board of County Commissioners – See Exhibit D.2)

Each member of the Board stated their name and title into the record.

Attorney Cosby stated that Commissioner Barnes is the VAB Chair. (Commissioners appointed him as Chair during the July 28, 2025, BOCC Meeting.)

Commissioner Patterson arrived at the meeting.

All members of the VAB, including alternate, Larry Luckey II, verified that their contact information was correct. Attorney Cosby pointed out that her e-mail address has changed and is correct on Exhibit D.1.

b. Chair Appoints Vice – Chair – no motion needed/ appointment only

Chairman Barnes appointed Citizen Member Tommy Perry as Vice Chairman. Mr. Perry accepted the appointment.

5. Introduce the Board Clerk or Designee (Contact Information- See Exhibit D.1)

Honorable Tami Pearce Simmons, Clerk of Court; Brittany Heflin, Administrative Secretary to Clerk of Court and Attorney Holly Cosby, VAB Counsel who will serve as VAB designee for certain rolls, each introduced themselves.

6. Approval of the agenda for this Organizational Meeting

ON MOTION of Commissioner Patterson seconded by Vice Chair Perry the Board approved the agenda for this Organizational Meeting.

No discussion.

Motion carried by 5 – 0 vote.

7. Hearing Procedures
Good Cause - Designate VAB Counsel to review and grant/deny late filed petitions for good cause, rescheduled hearing requests requiring good cause

statements, and good cause statements for failure to appear at scheduled hearings pursuant to F.A.C. 12D-9.015, F.A.C. 12D-9.019 and F.A.C. 12D-9.021; and authorize VAB Counsel to request more definite information from petitioners during any good cause review.

ON MOTION of Citizen Member Cianfrani seconded by Vice Chair Perry the Board designated VAB Counsel to review and grant/deny late filed petitions for good cause, reschedule hearing requests requiring good cause statements, and good cause statements for failure to appear at scheduled hearings pursuant to F.A.C. 12D-9.015, F.A.C. 12D-9.019 and F.A.C. 12D-9.021; and authorized VAB Counsel to request more definite information from petitioners during any good cause review.

No discussion.

Motion carried by 5 – 0 vote.

8. Discuss, take testimony on, and adopt or ratify with any required revision or amendment any local administrative procedures and forms of the board. – <u>Telephonic Hearing Procedures</u> – Pursuance to F.A.C. 12D-9.026, the VAB is permitted to hold remote hearings. As such, the VAB must establish Telephonic Hearing Procedures (See Exhibit E)

Attorney Cosby stated beginning January 1, 2026, certain requirements must be in place as required by law.

Attorney Cosby requested the Telephonic Hearing Procedures to be updated to the following to match with the new law changes:

-Changing the request time be updated from 7 days to 10 days prior to a hearing.
-No certain qualifiers to request a remote hearing.
-Remove the requirement for a notary to be present during a remote hearing; VAB Counsel will administer oath and ask for identification from remote party.

Attorney Cosby was available for questions. There were no questions from VAB members.

ON MOTION of Commissioner Patterson seconded by Citizen Member Cianfrani the Board approved the Telephonic Hearing Procedures.

No discussion.

Motion carried by 5 – 0 vote.

9. Approve minutes of the August 27, 2024 – 2024 Organizational Meeting: (See Exhibit F)

ON MOTION of Commissioner Patterson seconded by Vice Chair Perry the Board approved the August 27, 2024 VAB Meeting minutes.

No discussion.

Motion carried by 5 – 0 vote.

10. Adopt and make available to the public and Board members the following:

- **a. Florida Administrative Code Chapter 12D-9 (Uniform Rules of Procedure for Hearings)**
- **b. Florida Administrative Code Chapter 12D-10 (Rules applicable to the requirements for hearings and decisions)**
- **c. Florida Administrative Code Chapter 12D-16**
- **d. Rules 12D-51.001, 51.002, 51.003, F.A.C., and Chapters 192 through 197, F.S. (Reference information containing the guidelines and statutes applicable to assessments and assessment administration)**
- **e. Florida's Government in the Sunshine (Sunshine Law) Manual**
- **f. Department of Revenue approved VAB forms**
- **g. Department of Revenue Uniform Policies and Procedures Manual**

Attorney Cosby stated that each of the items were present in the meeting room and posted on the Clerk's website. Chapter 119 & Chapter 286 F.S. were not listed on the agenda, however, those were also available.

ON MOTION of Citizen Member Cianfrani seconded by Vice Chair Perry the Board adopted and made available to the public and Board members the following: a. Florida Administrative Code Chapter 12D-9 (Uniform Rules of Procedure for Hearings) b. Florida Administrative Code Chapter 12D-10 (Rules applicable to the requirements for hearings and decisions) c. Florida Administrative Code Chapter 12D-16 d. Rules 12D-51.001, 51.002, 51.003, F.A.C., and Chapters 192 through 197, Chapter 119 and Chapter 286 F.S. (referencing information containing the guidelines and statutes applicable to assessments and assessment administration) e. Florida's Government in the Sunshine (Sunshine Law) Manual f. Department of Revenue approved VAB forms and g. Department of Revenue Uniform Policies and Procedures Manual.

No discussion.

Motion carried by 5 – 0 vote.

11. Adopt or ratify by Resolution any filing fee for petitions for that year, in an amount not to exceed $50.00 (See Exhibit G)

Filing fees in the past were $15.00 per parcel. Attorney Cosby stated HB 07031 was approved which turned into Florida Law 2025-208, among other things, have allowed the filing fee to increase to $50.00 per parcel, except for Portability Petitions, those remain at $15.00.

Attorney Cosby stated up until yesterday, all the VAB's that she represents charge $50.00. Yesterday, Lee County chose to charge $30.00. She stated that was not her suggestion however, they chose to charge $30.00. She stated there was nothing illegal, immoral or unethical doing so as it is their choice.

As VAB Counsel, she did not want to misinform the VAB by saying all VAB's that she represents are charging $50.00; as Lee County is charging $30.00. There are two members from the Commission and two members from the School Board - the BOCC pays 3/5 the cost to run the VAB and the School Board pays 2/5. The more money the VAB brings in on their own to operate the VAB, the less money that is asked from the two respective Boards to run the VAB. Attorney Cosby stated in her opinion, it just makes sense to charge $50.00 therefore, it is her recommendation to increase the filing fee to $50.00.

School Board Member Pearce asked for clarification on which County chose to charge $30.00 for petitions instead of $50.00. Attorney Cosby answered, "Lee County".

ON MOTION of Commissioner Patterson seconded by School Board Member Pearce the Board adopted Exhibit G (Resolution 2025-1) adopting and ratifying a $50.00 filing fee for petitions filed.

No discussion.

Motion carried by 5 – 0 vote.

Attorney Cosby asked if any Petitions have been filed yet. Honorable Clerk Simmons stated no.

12. Authorize VAB Counsel to review and update the Clerk's VAB website (Uniform Policies and Procedures), if necessary.

Attorney Cosby indicated that she reviewed the Clerk's VAB website and verified the links on the Clerk's VAB website are working.

ON MOTION of Commissioner Patterson seconded by Vice Chair Perry the Board authorized VAB Counsel to review and update the Clerk's VAB website (Uniform Policies and Procedures), if necessary.

No discussion.

Motion carried by 5 – 0 vote.

13. Authorize Clerk to hire a Court Reporter for the hearings

ON MOTION of School Board Pearce seconded by Vice Chair Perry the Board authorized the Clerk to hire a Court Reporter for the hearings.

No discussion.

Motion carried by 5 – 0 vote.

14. Authorize the Chairman to sign Forms DR-488P, 2025 Preliminary Certifications of the Value Adjustment Board (Real Property and Tangible Personal Property). (See Exhibit H)

ON MOTION of Commissioner Patterson seconded by Vice Chair Perry the Board authorized the Chairman to sign Forms DR-488P, 2025 Preliminary Certifications of the Value Adjustment Board (Real Property and Tangible Personal Property). (Exhibit H)

No discussion.

Motion carried by 5 – 0 vote.

15. Discuss general information on Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights – VAB Counsel (See Exhibit I)

Attorney Cosby stated she had provided an exhibit (Exhibit I) which included a general synopsis of the Florida Property Tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights.

No discussion.

16. Discuss law/rule changes as they affect VAB operations – VAB Counsel (See Exhibit J)

Attorney Cosby stated there are four Property Tax Oversight Informational Bulletins.
PTO 25-01 advises about the increase in the filing fee from $15.00 to $50.00 per parcel, as authorized by law, except for "Portability", which will remain at $15.00 per parcel.

PTO 25-02 addresses the exchange of evidence rule. Parties must provide evidence to the other at least 15 days prior to the hearing date. Failure of the Property Appraiser to timely comply with the requirements shall result in a rescheduling of the hearing.

PTO25-03 addresses the assessment of citrus equipment that is unused due to citrus greening. That is valued as salvage. Any farmer or agricultural landowner that wishes to apply for that had until August 1, 2025 to send the application to the Property Appraiser.

PTO25-04 does affect Glades County. $500,000.00 has been allocated to offset refunds due to catastrophic events for fiscally constrained counties. If there were any tax refunds due to that catastrophic event that the taxpayer had to refund the property owner, the county can try to recoup some of that from the Department of Revenue. The taxing authority must apply by October 1, 2025. The Department of Revenue will review and distribute the funds accordingly. The Department of Revenue form that needs to be completed is Form DR-5006, *Application to Offset Total Reductions in Ad Valorem Tax Revenue From Refunds Due to a Catastrophic Event*.

Although not a PTO Bulletin, Attorney Cosby advised the Board again regarding telephonic hearings; as of January 1, 2026, the VAB is required to allow them without any constraints.

17. Announce the tentative schedule for the Value Adjustment Board taking into consideration the number of petitions filed, the possibility of the need to reschedule and the requirement that the board stay in session until all petitions have been heard.

a. Hearing notice review and discussion of dates for hearings (See Exhibit K)

Attorney Cosby stated a letter was received from Property Appraiser Lorie Ward stating her availability for VAB hearings. A brief discussion was held on days that best suit the Board, Counsel and Property Appraiser Lorie Ward.

A brief discussion was held on room availability and the possibility that the hearings would need to be held in the BOCC Conference room due to jurors using the BOCC board room. Attorney Cosby stated she can add verbiage in the publication which would allow an alternate location if necessary.

Consensus of the Board to reserve Friday, November 14th at 9:00 a.m. for the first Hearing date and Wednesday, December 3, 2025, at 9:00 a.m., as the reschedule date.

Attorney Cosby announced the tentative schedule.

Attorney Cosby advised that Lorie Ward, Property Appraiser, informed her that TRIM notices will be mailed on August 25, 2025. The calculated deadline to file a petition with the VAB is September 19, 2025.

18. Additional Items for Discussion and Board Counsel review of Statutory and Rule Requirements for Organizational Meetings to ensure Board compliance (See Exhibit L)

Attorney Cosby stated she had reviewed her checklist and had a few questions for the Board members. She asked all VAB members including alternate, if they represented other governmental entities or taxpayers in any administrative or judicial review of property taxes. Each member answered “No.”.

Attorney Cosby asked if either of the citizen members were a member or an employee of a taxing authority. Neither Member Citizen Cianfrani nor Vice Chair Perry is a member or an employee of a taxing authority. VAB Counsel stated both Citizen Members met all criteria pursuant to Florida Statute §194.015, Florida Administrative Code 12D-9.004.

Attorney Cosby advised that the procedures and forms for the VAB are compliant with Florida Statute §194 and Florida Administrative Code 12D-9. All local administrative procedures and forms of the Board were made available to the public and Board members; all resources were available at the meeting and on the website for the Board Clerk. She advised that the local procedures are ministerial in nature and are not inconsistent with governing statutes, case law, Attorney General Opinions, or rules of the Department of Revenue.

Attorney Cosby advised VAB members that the Department of Revenue training is not out yet; she assured the VAB members that she would complete the training and exam as soon as it is released.

Attorney Cosby stated there is a law which requires the Board to provide the Notices of Hearing to any Chief Executive Officer when there is a petition filed for a piece of property that falls within a municipality. This would allow them the opportunity to appear at the VAB Hearing. This has not been done as no hearings have been set yet. Attorney Cosby stated she will certify that this is done once the Board is at that point in time.

Besides providing the Notice of Hearing to any municipality Chief Executive Officer, and completing the training, Attorney Cosby stated that the VAB is compliant.

19. Approve the Chairman signing the DR-488 forms and approve the Clerk publishing the DR-529 form without a formal VAB meeting, in the event there are no VAB hearings/changes to the tax rolls as a result of VAB action

ON MOTION of Commissioner Patterson seconded by Citizen Member Cianfrani the Board authorized the Chairman to sign the DR-488 final forms and approved the Clerk publishing the DR-529 form without a formal VAB meeting, in the event there were no VAB hearings/changes to the tax rolls as a result of VAB action.

No discussion.

Motion carried by 5 – 0 vote.

20. Public Comment

Lorie Ward, Property Appraiser, thanked the Board for the opportunity to be present with her Tax Roll Administrator, Josie Boix.

ADJOURN

ON MOTION of Citizen Member Cianfrani seconded by School Board Member Pearce the VAB Board adjourned the meeting 10:27 a.m.

____
Jeff Barnes, Chairman

ATTEST:

____
Tami P. Simmons, Clerk of the Circuit Court

Approved: _______________________

THESE MINUTES ARE NOT A VERBATIM RECORD. TAPES ARE AVAILABLE FOR ANYONE INTERESTED IN LISTENING TO THE ENTIRE MEETING.

RESOLUTION NO. 2026-2
RESOLUTION OF 2026 GLADES COUNTY VALUE ADJUSTMENT BOARD

WHEREAS, F.S. Section 194.013 allows the Value Adjustment Board (hereinafter referred to as “VAB”), to adopt a Resolution imposing a filing fee on each separate parcel of property covered by a VAB Petition; and,

WHEREAS, previous Value Adjustment Boards have determined it is in the public's best interest and welfare to impose a filing fee in order to defray the costs of administration and operation of the Value Adjustment process and that said fees continue in effect until repealed; and,

WHEREAS, Florida law requires that the V.A.B. adopt and make available to the public Uniform Rules of Procedure and all other laws and rules that govern the operation of Value Adjustment Boards in Florida.

NOW, THEREFORE, BE IT RESOLVED BY THE 2026 GLADES COUNTY VALUE ADJUSTMENT BOARD THAT:

1. There is hereby authorized, established, imposed, confirmed, and continued, a filing fee upon each separate parcel of property covered by Petitions filed pursuant to F.S. Section 194.011. Said filing fee as provided herein shall be imposed by the Clerk of the VAB on future year Petitions unless specifically repealed or modified by the VAB.

2. Pursuant to F.S. Section 194.013, the amount of such filing fee is hereby established in an amount of $50.00 per each separate, non-contiguous parcel of property, real or personal, covered by a Petition filed pursuant to F.S. 194.011 and subject to appeal. An owner of contiguous, undeveloped parcels may file with the V.A.B. a single joint petition if the property appraiser determines such parcels are substantially similar in nature. An owner of multiple tangible personal property accounts may file with the Value Adjustment Board a single joint petition if the property appraiser determines that the tangible personal property accounts are substantially similar in nature. A condominium association, cooperative association, or any homeowners' association as defined in s. 723.075, with approval of its board of administration or directors, may file with the V.A.B. a single joint petition on behalf of any association members who own parcels of property which the property appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition. An owner of multiple tangible personal property accounts may file with the value adjustment board a single joint petition if the property appraiser determines that the tangible personal property accounts are substantially similar in nature. For joint petitions, a filing fee in the amount of $50.00 for the petition, plus a fee of $5.00 for each parcel included in the petition will be imposed. The amount of such filing fee is hereby established in an amount of $50.00 per each separate, non-contiguous parcel of property, real or personal, covered by a Petition filed pursuant to F.S. Section 194.011 and subject to appeal. Notwithstanding F.S. Section 194.013, the taxpayer must pay a non-refundable fee of $15 when filing a petition for the following types of VAB petitions: 1) Section 193.155(8)(j), F.S., relating to late filed applications for portability; 2) Section 193.461(3)(a), F.S., relating to denials of late filed applications for the agricultural classification; 3) Section 193.501(8), F.S., relating to late filed applications for assessment of lands with conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes; 4) Section 196.011(9), F.S., relating to late filed

applications for exemption; and 5) Section 196.082(3) and (4), F.S., relating to late filed applications for the discount for disabled veterans and surviving spouse carryover under the procedure in section 196.011(9), F.S. No such filing fee will be required by a taxpayer who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Family Services and submitted with the petition, that they are receiving assistance under Chapter 414, Florida Statutes or with respect to an appeal from any of the following:

(A) Disapproval of homestead exemption under F.S. Section 196.151 or;
(B) Disapproval of homestead tax deferral under F.S. Section 197.2425.

3. Said filing fee instituted and imposed hereby shall be paid to the Clerk of the VAB at the time of filing.

4. Failure to pay said fee will result in the petition being incomplete; and the Petition may be rejected.

5. The collection, failure to pay, allocation, refund, and waiver of the filing fee shall be as governed by F.S. Section 194.013 and F.A.C. Rule 12D-9.

6. It is the intent of this Resolution to adopt and incorporate the provisions of F.S. Section 194.013, and such provisions are controlling as to any inconsistent provisions hereof.

7. Any Petition filed after the statutory deadline for petition filing, as set forth by F.S. Section 194.011(3), shall be considered by the VAB Attorney as good cause designee, for determination as to whether there is good cause justifying the late filing. If no good cause for the late filing is found to exist, the petition will not be scheduled for further consideration or hearing.

8. It is the intent of this Resolution to adopt and incorporate the provisions of Chapters 192 through 197, F.S., F.A.C. Rule 12D-9, F.A.C. Rule 12D-10, F.A.C. Rule 12D-16, F.A.C. Rule 12D-51.001 through 12D-51.003, Florida's Government-in-the-Sunshine Laws and Florida's Public Records Laws, Uniform Rules of Procedure and such provisions are controlling as to any inconsistent provisions hereof.

DULY ADOPTED and signed on this 20th day of August, 2026, by the 2026 Glades County Value Adjustment Board.

ATTEST: TAMI PEARCE SIMMONS, Clerk of Court

2026 GLADES COUNTY VALUE ADJUSTMENT BOARD

BY: ______________________________
Clerk of Court

BY: ______________________________
Chair

APPROVED AS TO FORM BY:

____
VAB ATTORNEY

FLORIDA DEPARTMENT OF REVENUE

INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488P
N. 12/09

Rule 12D-16.002
Florida Administrative Code

Section 193.122(1), Florida Statutes

Tax Roll Year 2 0 2 6

The Value Adjustment Board of Glades County has not completed its hearings and certifies on order of the Board of County Commissioners according to sections 197.323 and 193.122(1), F.S., that the

Check one. ☑ Real Property ☐ Tangible Personal Property

assessment roll for our county has been presented by the property appraiser to include all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. We will issue a Certification of the Value Adjustment Board (Form DR-488) under section 193.122(1) and (3), F.S., when the hearings are completed. The property appraiser will make all extensions to show the tax attributable to all taxable property under the law.

____

Signature, Chair of the Value Adjustment Board

08/20/2026
Date

FLORIDA
DEPARTMENT OF REVENUE

INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488P
N. 12/09

Rule 12D-16.002
Florida Administrative Code

Section 193.122(1), Florida Statutes

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Check one. ☐ Real Property ☑ Tangible Personal Property

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On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. We will issue a Certification of the Value Adjustment Board (Form DR-488) under section 193.122(1) and (3), F.S., when the hearings are completed. The property appraiser will make all extensions to show the tax attributable to all taxable property under the law.

Signature, Chair of the Value Adjustment Board

08/20/2026
Date

GLADES COUNTY VALUE ADJUSTMENT BOARD
GENERAL INFORMATION
FLORIDA'S PROPERTY TAX SYSTEM
RESPECTIVE ROLES WITHIN THIS SYSTEM,
TAXPAYER OPPORTUNITIES TO PARTICIPATE IN THE SYSTEM,
AND PROPERTY TAXPAYER RIGHTS

The following items include general information on Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights:

1) The following illustrates Florida's Property Tax System, which provides a general idea of the respective roles within Florida's Property Tax System:
   a. **Property Tax Base**
      i. **Property Appraisers** - Florida's Constitution requires property appraisers to establish the property tax base for their county annually. In doing so, property appraisers determine the just, or market, value of each parcel of property as of January 1 of each year. Then, they apply all valid exemptions, classifications and assessment limitations to determine each property's taxable value, or relative tax burden. The property appraiser does not determine the property tax rate or the amount of property taxes levied.
      ii. **Department of Revenue** - The Department reviews the property tax rolls of each county in July and August of every year. These reviews are conducted to ensure the tax base established by the property appraiser is equitable, uniform, and in compliance with Florida law. The Department also reviews and approves each property appraiser's annual budget.
   b. **Property Tax Rates**
      i. **Locally Elected Officials** - Florida has more than 640 local governments that levy a property tax. These include cities, counties, school boards, and special districts. Each year, usually in August and September, locally elected officials in each jurisdiction set a millage, or tax, rate for the upcoming fiscal year, usually beginning on October 1. Millage rates for each jurisdiction are uniform across all property types.
      ii. **Department of Revenue** - The Department ensures that local government millage rates do not exceed state-mandated caps. In addition, the Department confirms that local governments properly and timely send notices and advertise public hearings to adopt millage rates and annual budgets.
   c. **Annual Truth-in-Millage (TRIM) Notice**
      i. **Property Appraisers and Locally Elected Officials** - In August, the property appraiser sends each property owner a Notice of Proposed Property Taxes, or TRIM notice. This notice contains the property's value on January 1, the millage rates proposed by each local government, and an estimate of the amount of property taxes owed based on the proposed millage rates. The date, time, and location of each local government's budget hearing are also provided on the notice. This provides property owners the opportunity to attend the hearings and comment on the millage rates before approval.
      ii. **Department of Revenue** - The Department verifies that the information supplied to property owners is accurate and in compliance with Florida Truth-in-Millage requirements.
   d. **Appeals Process**
      i. **Value Adjustment Boards** - Each county has a five-member value adjustment board, which hears and rules on challenges to a property's assessment, classification, or exemptions. The value adjustment board is independent from the property appraiser and tax collector. Value adjustment boards cannot change the millage, or property tax, rates adopted by local governments.
      ii. **Department of Revenue** - The Department provides annual training to value adjustment boards. The Department also issues mandatory procedures and forms in order to promote fair, impartial, and uniform hearings for all taxpayers.
   e. **Billing and Payment**

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i. **Tax Collectors** - Following the adoption of millage rates by local governments, county tax collectors send annual property tax bills, usually in late October or early November. Full payment is due by the following March 31. Discounts of up to four percent are given for early payment.

ii. **Department of Revenue** - The Department provides training and certification to tax collectors and their staff in order to promote uniform and cost-effective tax collection practices. The Department also reviews and approves the annual budgets of most tax collectors.

f. **Collections and Refunds**

i. **Tax Collectors** - If a property tax bill is not paid by the following March 31, the tax collector sells a tax certificate on that property in order to collect the unpaid taxes. A tax deed may be sold if the property owner has not paid all back taxes, interest, and fees within two years. Tax collectors also process and issue refunds for overpayment of property taxes.

ii. **Department of Revenue** - The Department assists those who have questions about the local property tax process. The Department also reviews property tax refunds of $2,500 or more to verify they were issued in accordance with Florida law.

g. **Funding of Public Education and Local Services -** The tax collector distributes property taxes to the local governments and taxing authorities. Roughly, 50 percent of Florida's public education funding and 30 percent of its local government revenues come from property taxes.

2) Florida Taxpayer Rights concerning value adjustment board procedures are enumerated in Florida Administrative Code Section 12D-9.001, and include:

a. The right to be notified of the assessment of each taxable item of property in accordance with the notice provisions set out in Florida Statutes for notices of proposed property taxes;

b. The right to request an informal conference with the property appraiser regarding the correctness of the assessment or to petition for administrative or judicial review of property assessments. An informal conference with the property appraiser is not a prerequisite to filing a petition for administrative review or an action for judicial review;

c. The right to file a petition on a form provided by the county that is substantially the same as the form prescribed by the department or to file a petition on the form provided by the department for this purpose;

d. The right to state on the petition the approximate time anticipated by the taxpayer to present and argue his or her petition before the board;

e. The right to authorize another person to file a board petition on the taxpayer's property assessment;

f. The right to receive from the property appraiser a copy of the current property record card containing information relevant to the computation of the current assessment, with confidential information redacted. This includes the right to receive such property record card when the property appraiser receives the petition from the board clerk, at which time the property appraiser will either send the property record card to the petitioner or notify the petitioner how to obtain it online;

g. The right to be sent prior notice of the date for the hearing of the taxpayer's petition by the value adjustment board ("VAB") and the right to the hearing within a reasonable time of the scheduled hearing;

h. The right to reschedule a hearing a single time for good cause, as described in Chapter 194, F.S. and F.A.C. 12D-9;

i. The right to be notified of the date of certification of the county's tax rolls;

j. The right to represent himself or herself or to be represented by another person who is authorized by the taxpayer to represent the taxpayer before the board;

k. The right to a hearing conducted by the VAB and VAB Attorney and scheduled for hearings in a manner in which the board, board attorney, and board clerk do not consider any assessment reductions in the current year or in any previous year;

l. The right to have evidence presented and considered at a public hearing or at a time when the petitioner has been given reasonable notice;

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m. The right to have witnesses sworn and to cross-examine the witnesses;
n. The right to be issued a timely written decision within 20 calendar days of the last day the board is in session pursuant to Section 194.032, F.S., by the value adjustment board containing findings of fact and conclusions of law and reasons for upholding or overturning the determination of the property appraiser or tax collector;
o. The right to advertised notice of all board actions, including appropriate narrative and column descriptions, in brief and nontechnical language;
p. The right to bring an action in circuit court to appeal a value adjustment board valuation decision or decision to disapprove a classification, exemption, portability assessment difference transfer, or to deny a tax deferral or to impose a tax penalty;
q. The right to have federal tax information, ad valorem tax returns, social security numbers, all financial records produced by the taxpayer and other confidential taxpayer information, kept confidential;
r. The right to limiting the property appraiser's access to a taxpayer's records to only those instances in which it is determined that such records are necessary to determine either the classification or the value of taxable non-homestead property; and
s. The right to appear at a hearing using electronic or other communication equipment upon written request at least 10 calendar days before the date of the hearing, in any county having a population of 75,000 or more, and in any county having a population of less than 75,000 that has not opted out as provided by law, and the right to be notified of this right on the notice of hearing

3) As a property owner:
   a. You have the right to appeal:
      i. The property appraiser's assessment of your property's value
      ii. A denial of your application for an exemption such as homestead, veterans, or senior citizen.
      iii. A denial of your application for property classification such as agricultural or historic.
      iv. A denial of your application for tax deferral.
      v. A determination that a change of ownership under s. 193.155(3), F.S., a change of ownership or control under s. 193.1554(5), F.S. or s. 193.1555(5), F.S., or a qualifying improvement under s. 193.1555(5), F.S. has occurred.
   b. You may do any or all of the following:
      i. File a petition with your local value adjustment board (VAB).
      ii. File a lawsuit in circuit court.
      iii. Ask for an informal conference with your county property appraiser** to discuss your value or application for a property exemption or classification. By having an informal conference, you may be able to settle the issue without going to a hearing or going to court. At this informal conference, you may:
         1. Bring any documentation you have that may support a change in your assessment or eligibility for an exemption or property classification.
         2. Ask the property appraiser to present facts that support his or her assessment of your property or the denial of an application for an exemption or classification.

      **Having an informal conference with the property appraiser does not extend your deadline to file a petition with the value adjustment board.

4) The VAB is charged with the duty of hearing all petitions filed with the VAB.

5) The VAB Clerk handles the administrative functions of the VAB.

6) The VAB Attorney is hired to represent and counsel the VAB with regards to VAB functions and responsibilities.

7) The VAB is comprised of two county commissioners, one school board member, one citizen member appointed by the Board of County Commissioners who owns homestead property in Glades County, and one citizen member appointed by the school board who owns a business occupying commercial space located within the Glades County school district.

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8) Other than filing a petition, a taxpayer also has the opportunity to participate in the system by:

   a. Appearing at a hearing or witnessing hearings (all are public).
   b. Appearing at VAB meetings (all are public and public comment is permitted during all meetings).
   c. Participating in rule development and training development handled by the Department of Revenue.

This information is provided for general informational purposes only and does not contain all information necessary to fully understand the VAB process. More information may be found online at the Glades County Clerk's VAB website: https://gladesclerk.com/value-adjustment-board/.

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2026 PTO Bulletins - VAB Attorney Review and Synopsis

26-01 Value Adjustment Board Petition Filing Fees
Lists certain types of petitions that a VAB may only charge $15 for filing fees

26-02 Truth in Millage (TRIM) - Maximum Millage Rate Calculation
Addresses millage rate calculations

26-03 Exemption for Deployed Servicemembers
Updates the qualifying active-duty military operations listed in the homestead exemption for deployed servicemembers

26-04 Method of Fixing Millage
Clarifies voting threshold for adoption of millage rate for first year ad valorem taxes levied - special districts

26-05 Redevelopment Trust Fund: Special District Exemption
Provide that a certain special district is exempt from having to contribute to the community redevelopment trust fund

26-06 Commissions of Tax Collectors: School Millages
Commissions on the amount of taxes collected from school millages are required to be paid by the BoCC/tax collector may waive

24-07 Homestead Assessments: Previous Homesteads
Removes requirement that prior homestead must be “immediate” prior homestead as of January 1 of any of the 3 immediately preceding years

26-08 Agricultural Lands; Classification and Assessment
Amends the definition of agricultural purpose to include the term “compost,”

26-09 Agricultural Lands Used for Packaging of Fruits and Vegetables
Allows certain fruit and vegetable packinghouses to be classified as Ag/to be assessed using income methodology approach for Ag purposes

26-10 Assessment of Mobile Home Parks
Annual assessment for certain mobile home parks is limited to a three percent increase

26-11 VAB Hearing Purposes: Appeals of Timely Filed Returns
Allows the value adjustment board to hear appeals relating to timely filing of tax returns for TPP

26-12 Property Appraisers and Tax Collectors Final Approved Budgets & Supporting Schedules
Requires each property appraiser/tax collector include all supporting schedules when posting final approved budgets to their official website

26-13 Notice of Exemption Denials After July 1
If add'l info obtained by property appraiser after July 1/notice of disapproval must be served upon applicant on or before mailing of TRIM notice

26-14 Proof of Permanent Residency– Rental of Homestead
Deployed military retains permanent residence/rental of said home does not constitute abandonment

26-15 Disclosure of Estimated Ad Valorem Taxes
Online property listing platforms required to display estimated ad valorem taxes for residential real property visible on their platform, etc.

26-16 Non-Ad Valorem Assessments Levied on Parking Spaces or Campsites in Recreational Vehicle Parks
Restrictions on levying non-ad valorum special assessments on certain RV space/campsite

26-17 Acceptance of Electronic Payments Required by Units of Local Governments and Constitutional Officers
Requires local government units to accept electronic payments/provide online payment options

26-18 Definition of Multifamily Project; Findings of Availability of Affordable Housing; Time to Apply for Exemption
Self Explanatory

26-19 Leasehold Homestead Exemption: Death of a Lessee
98 year+ lease for house/condo with leasehold terminating upon death of lessee does not prohibit the qualification of a homestead exemption

Property Tax Oversight Informational Bulletin

Value Adjustment Board Petition Filing Fees

May 13, 2026
PTO 26-01

This bulletin serves to alert interested parties of further details concerning changes made to value adjustment board petition filing fees by the 2025 Florida Legislature. This bulletin is a continuation of Bulletin PTO BUL 25-01 entitled Increased Filing Fee for Petitions Filed with the Value Adjustment Board, which includes a more thorough and detailed explanation of these law changes and their effective date.

Effective July 1, 2025, section 8 of Chapter 2025-208, Laws of Florida (HB 7031), amended section 194.013, F.S., to increase the maximum filing fee that a value adjustment board may, by resolution, impose to file a petition with the value adjustment board from $15 to $50 per parcel.

Petition Filing Fee Provisions Applicable After the Amendment

By resolution of the value adjustment board, under Section 194.013(1), F.S., a petition must be accompanied by a filing fee to be paid to the board clerk in an amount determined by the board not to exceed $50 for each separate parcel of property, real or personal, covered by the petition and subject to appeal. The resolution may include arrangements for petitioners to pay filing fees by credit card.

Filing fees for certain categories of petitions were not amended by this legislation. The legislation did not affect fees required for late filed applications under the statutes listed below. Other than these statutorily required fees only a single filing fee may be charged to any particular parcel of real property or tangible personal property account, despite the existence of multiple issues or hearings pertaining to such units, parcels, or accounts. Any fee adopted or ratified by the board may not supersede any applicable fee set by statute in:

1. Section 193.155(8)(j), F.S., relating to late filed applications for portability;
2. Section 193.461(3)(a), F.S., relating to denials of late filed applications for the agricultural classification;
3. Section 193.501(8), F.S., relating to late filed applications for assessment of lands with conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes;
4. Section 196.011(9), F.S., relating to late filed applications for exemption; and
5. Section 196.082(3) and (4), F.S., relating to late filed applications for the discount for disabled veterans and surviving spouse carryover under the procedure in section 196.011(9), F.S.

As provided in Section 194.013(1), F.S., the value adjustment board may not require a filing fee with respect to an appeal from the disapproval of a timely filed application for homestead exemption or from the denial of a tax deferral.

Single joint petitions may be filed pursuant to Section 194.011(3)(e), (f), or (g), F.S. Section 194.013(1), F.S., provides a single filing fee is to be charged. Such fee must be calculated as the cost of the time required for the special magistrate to hear the joint petition and may not exceed $5 per unit, parcel, or account. This fee is in addition to any filing fee required by resolution of the value adjustment board under Section 194.013(1), F.S., for the petition.

Section 194.013(2), F.S., provides for the value adjustment board or its designee to waive the filing fee with respect to a petition filed by a taxpayer who demonstrates at the time of the filing by submitting documentation issued by the Department of Children and Families with the petition, that the petitioner is currently an eligible recipient of temporary assistance under Chapter 414, F.S.

Section 194.013(3), F.S., provides “All filing fees imposed under this section shall be paid to the clerk of the value adjustment board at the time of filing. If such fees are not paid at that time, the petition shall be deemed invalid and shall be rejected.”

Questions
This bulletin is provided by the Department of Revenue for your general information. Send any questions by email to **VAB@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2025-208, Laws of Florida), which amends section 194.031, F.S., is available at https://laws.flrules.org/2025/208.

Property Tax Oversight Informational Bulletin

Truth in Millage (TRIM)

Maximum Millage Rate Calculation

June 26, 2026
PTO 26-02

Effective June 24, 2026, Senate Bill 4-F revises the calculation for determining the maximum millage rate that a county, municipality, special district, or municipal service taxing unit may levy.

Section 2 of SB 4-F, amends subsection 200.065(5), Florida Statutes, to remove a calculation of the current year's maximum millage rate based on the prior year's taxes and maximum millage rate and removes the option to levy the adopted rate from the prior year, if higher. The amendment provides that the maximum millage rate that may be levied is the rolled-back rate computed under 200.065(1), F.S. A taxing authority may adopt a millage rate up to 110 percent of the rolled-back rate by a two-thirds vote of the membership of the governing body. A taxing authority may adopt a millage rate exceeding 110 percent of the rolled-back rate by a unanimous vote of the membership of the governing body or three-fourths vote of the membership of a governing body with nine or more members.

Sections 1 and 3 of SB 4-F, update references in sections 200.001 and 200.068, Florida Statutes.

Section 4 of SB 4-F, reenacts sections 218.12, 218.125, and 218.136, Florida Statutes, to offset losses in fiscally constrained counties through state expenditures.

Affected Forms
The following forms will be affected based on the law change. Provisional versions are currently available at https://floridarevenue.com/property/Pages/Forms.aspx and have been updated in the OASYS eTRIM application.

- Form DR-420MM-P, *Maximum Millage Levy Calculation Preliminary Disclosure*
- Form DR-420MM, *Maximum Millage Levy Calculation Final Disclosure*

Rulemaking
Rules 12D-17.002, *Definitions*, 12D-17.004, *Taxing Authority's Certification of Compliance; Notification by Department*, and 12D-16.002, F.A.C., *Index to Forms*, will be addressed through rulemaking to reflect the law change.

Information about the status of the Department's rulemaking is available at **https://floridarevenue.com/rules.**

Questions
This bulletin is provided by the Department of Revenue for your general information. Send any questions by email **DORPTO@floridarevenue.com**.

Reference
The full text of the bill is available at https://www.flsenate.gov/Session/Bill/2026F/4F.

Implementing Date
This law is effective on June 24, 2026, and first applies to the 2026 tax roll.

FLORIDA Department of Revenue	***Property Tax Oversight Informational Bulletin*** **Exemption for Deployed Servicemembers**	**July 1, 2026** **PTO 26-03**

Effective June 29, 2026, Section 18 of HB 7031E (Taxation), first applies to the 2026 tax roll and updates the qualifying active-duty military operations listed in the homestead exemption for deployed servicemembers in section 196.173, Florida Statutes.

The amendment adds the following military operations to the list of qualifying deployments:

- Operation Atlantic Sentry, which began in April 2014 (formerly known as Atlantic Resolve)
- Operation European Assure, Deter and Reinforce, which began in 2014
- Operations in Israel and Gaza Strip's Mediterranean Territorial Seas and Air Spaces, which began in March 2023
- Operations in support of Pacific Deterrence Initiative, which began in 2021
- Operation Southern Spear, which began in 2025
- Operation Sharp Sentry, which began in 2010
- Operations by the Multinational Force and Observers, which began in 1981

The amendment removes the following military operation from the list:

- Operation Resolute Support, which began in January 2015

Section 20 of HB 7031E extends the 2026 exemption application filing deadline under s. 196.173, F.S., until **August 1, 2026**.

The amendment provides that for the 2026 exemption calculation for the operations added by this act, a servicemember may include the days he or she was on a qualifying deployment during 2023, 2024, and 2025.

A property appraiser may, under certain extenuating conditions, grant a late filed exemption application for a qualifying applicant who fails to meet the August 1, 2026, filing deadline. If the property appraiser denies the exemption, the law provides an opportunity for review by the value adjustment board (VAB), and the filing fee is waived.

Additionally, the law provides refund eligibility for taxes paid for the 2024 or 2025 tax year, or both, if the servicemember was on a qualifying deployment for military operations added by this act for a total of more than 365 days during 2023, 2024, and 2025. The amendment provides a formula for the calculation of any refunds.

For 2026 only, applicants may use provisional Form DR-501M26, *Deployed Military Exemption Application for 2026*, to apply for the exemption.

Questions

This bulletin is provided by the Department of Revenue for your general information. Send any questions by email DORPTO@floridarevenue.com.

Implementing Date

The implementing law is effective June 29, 2026, and first applies to the 2026 tax roll.

FLORIDA Department of Revenue	***Property Tax Oversight Informational Bulletin*** **Method of Fixing Millage**	**July 01, 2026** **PTO 26-04**

Effective July 1, 2026, section 23 of House Bill 7031-E, creates subsection 200.065(5)(a)3., F.S. to clarify the voting threshold for adoption of a millage rate for the first year ad valorem taxes are levied for a municipal service taxing unit or for dependent special districts. If a special district dependent to a county or municipality or municipal service taxing unit has not levied any millage rate in the prior year, they must adopt a rate either by a unanimous vote of the membership of the governing body, or by a three-fourths vote of the membership of the governing body if the governing body has nine or more members, or if the rate is approved by a referendum.

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

Reference
The full text of the bill is available at https://www.flsenate.gov/Session/Bill/2026E/7031E.

Implementing Date
The implementing law is effective July 1, 2026.

Property Tax Oversight Informational Bulletin

Redevelopment Trust Fund:

Special District Exemption

July 13, 2026
PTO 26-05

Effective July 1, 2026, section 1 of Chapter 2026-239, Laws of Florida (HB 7031) first applies to the 2027 tax roll and creates sub subsection 163.387(2)(c)8, Florida Statutes, to provide that a special district created pursuant to s. 125.901, F.S., is exempt from from having to contribute to the community redevelopment trust fund.

Questions
This bulletin is provided by the Department of Revenue for your general information. Send any questions by email **DORPTO@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2026-239, Laws of Florida), which amends section 163.387(2)(c), F.S., is available at https://laws.flrules.org/2026/239.

Implementing Date
This law is effective on July 1, 2026, and first applies to the 2027 tax roll.

Property Tax Oversight Informational Bulletin

Commissions of Tax Collectors:

School Millages

July 13, 2026
PTO 26-06

Effective July 1, 2026, Section 2 of Chapter 2026-239, Laws of Florida (HB 7031-E), amends section 192.091(2)(c), Florida Statutes. Commissions on the amount of taxes collected from school millages (as defined in s. 200.001(3), F.S.) are required to be paid by the board of county commissioners.

New subparagraph 192.091(2)(c)2., F.S., is created, allowing the tax collector to waive the commission provided in s. 192.091(2)(b), F.S., for voted school millages described in s. 200.001(3)(c) and (e), F.S.

The tax collector must notify the board of county commissioners of any waiver no later than March 1 preceding the fiscal year beginning October 1 of the calendar year in which the waiver takes effect. A waiver remains in effect until rescinded in writing by the tax collector. Any rescindment must be made by the tax collector in writing to the board of county commissioners no later than March 1 of the fiscal year beginning October 1 of the calendar year the rescindment takes effect.

For calendar year 2026 only, the deadline for providing notice of a waiver under sub-subparagraph 192.091(2)(c)2.b., F.S., is September 1, 2026.

Questions
This bulletin is provided by the Department of Revenue for your general information. Send any questions by email **DORPTO@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2026-239, Laws of Florida), which amends section 192.091(2)(c), F.S., is available at https://laws.flrules.org/2026/239.

Implementing Date
This law is effective on July 1, 2026.

Property Tax Oversight Informational Bulletin

Homestead Assessments:

Previous Homesteads

July 13, 2026
PTO 26-07

Effective July 1, 2026, section 3 of Chapter 2026-239, Laws of Florida (HB 7031-E), first applies to the 2027 tax roll and amends section 193.155(8)(a) and (b), Florida Statutes, to remove the requirement that the prior homestead must be the "immediate" prior homestead as of January 1 of any of the 3 immediately preceding years. This amendment aligns the statutory language with Article VII, Section 4 of the Florida Constitution.

Questions
This bulletin is provided by the Department of Revenue for your general information. Send any questions by email **DORPTO@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2026-239, Laws of Florida), which amends section 193.155(8)(a) and (b), F.S., is available at https://laws.flrules.org/2026/239.

Implementing Date
This law is effective on July 1, 2026, and first applies to the 2027 tax roll.

Property Tax Oversight Informational Bulletin

Agricultural Lands; Classification and Assessment

July 13, 2026
PTO 26-08

Effective July 1, 2026, Section 5 of Chapter 2026-239, Laws of Florida (HB 7031-E), first applies to the 2027 tax roll and amends the definition of agricultural purpose in subsection 193.461(5), F.S., to include the term "compost," as defined in section 576.011, F.S., derived entirely from agricultural activity and regulated by the Department of Environmental Protection.

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

Reference
The full text of the implementing law (chapter 2026-239, Laws of Florida) is available at https://laws.flrules.org/2026/239.

Implementing Date
The implementing law is effective July 1, 2026, and first applies to the 2027 property tax roll.

Property Tax Oversight Informational Bulletin

Agricultural Lands Used for Packaging of Fruits and Vegetables

July 13, 2026
PTO 26-09

Effective July 1, 2026, section 7 of Chapter 2026-239, Laws of Florida (HB 7031-E), first applies to the 2027 tax roll and creates section 193.4616, F.S., to allow certain packinghouses and the land on which they are located to be classified as agricultural and to be assessed using the income methodology approach to assessment of property used for agricultural purposes. The law defines "packinghouse" and requires certain fruit and vegetable packinghouses located on, or contiguous with, land with an agricultural classification to be considered a part of the average yield per acre and not subject to separate assessment. To qualify for assessment under section 193.4616, F.S., the land on which the packinghouse is located and the land from which the agricultural products are harvested must be under common ownership.

If proper application for agricultural assessment is not made, the property shall be assessed under s. 193.011, F.S.

Affected Rules and Forms:
The following rules and forms will be affected based on the law change:

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-482, *Application and Return for Agricultural Classification of Land*

Information about the status of the Department's rulemaking is available at **https://floridarevenue.com/rules.**

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

Reference
The full text of the implementing law (chapter 2026-239, Laws of Florida) is available at https://laws.flrules.org/2026/239.

Implementing Date
The implementing law is effective July 1, 2026, and first applies to the 2027 property tax roll.

Property Tax Oversight Informational Bulletin

Assessment of Mobile Home Parks

July 13, 2026
PTO 26-10

Effective July 1, 2026, sections 9 of Chapter 2026-239, Laws of Florida (HB 7031-E), first applies to the 2027 tax roll and creates section 193.626, Florida Statutes. Beginning January 1, 2027, the annual assessment for certain mobile home parks is limited to a three percent increase when more than seventy-five percent of the park lots are rented to residents subject to a minimum 12-month lease agreement which requires the mobile home owners to pay a proportionate share of ad valorem taxes on their lot.

The mobile home park owner must apply to the property appraiser by March 1 of each year using a form provided by the Department. The form must include a sworn statement and be accompanied by documentation proving the mobile home park met the requirements of section 193.626, F.S., on January 1.

The Department of Revenue is authorized to adopt emergency rules pursuant to section 120.54(4), F.S., for the purpose of implementing section 193.626, F.S.

Affected Rules and Forms:
The following rules and forms will be affected based on the law change:

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-403V, *The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll Value Data*
- Form DR-489V, *The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll Value Data*
- Form DR-482MH, *Application for Assessment of Mobile Home Parks (New Form)*

Information about the status of the Department's rulemaking is available at **https://floridarevenue.com/rules.**

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

Reference
The full text of the implementing law (chapter 2026-239, Laws of Florida) is available at https://laws.flrules.org/2026/239.

Implementing Date
The implementing law is effective July 1, 2026, and first applies to the 2027 property tax roll.

Property Tax Oversight Informational Bulletin

VAB Hearing Purposes:

Appeals of Timely Filed Returns

July 13, 2026
PTO 26-11

Effective January 1, 2027, section 11 of Chapter 2026-239, Laws of Florida (HB 7031-E), adds sub subparagraph 194.032(1)(a)6., F.S., to allow the value adjustment board to hear appeals relating to timely filing of tax returns as required in s.194.034(1)(j), F.S.

Affected Rules and Forms:
The following rules and forms will be affected based on the law change:

- Rule 12D-9.005, F.A.C., *Duties of the Board*
- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-486, *Petition to Value Adjustment Board – Request for Hearing*

Information about the status of the Department's rulemaking is available at **https://floridarevenue.com/rules.**

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

Reference
The full text of the implementing law (chapter 2026-239, Laws of Florida) is available at https://laws.flrules.org/2026/239.

Implementing Date
The implementing law is effective January 1, 2027, and first applies to the 2027 property tax roll.

Property Tax Oversight Informational Bulletin

Property Appraisers and Tax Collectors Final Approved Budgets & Supporting Schedules

July 13, 2026
PTO 26-12

Effective July 1, 2026, section 12 of Chapter 2026-239, Laws of Florida (HB 7031-E), amends section 195.087(6), Florida Statutes, to require that each property appraiser and tax collector include all supporting schedules when posting their final approved budget to their official website.

Questions
This bulletin is provided by the Department of Revenue for your general information. Send any questions by email **DORPTO@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2026-239, Laws of Florida), which amends section 195.087(6), F.S., is available at https://laws.flrules.org/2026/239.

Implementing Date
This law is effective on July 1, 2026.

Property Tax Oversight Informational Bulletin

Notice of Exemption Denials After July 1

July 13, 2026
PTO 26-13

Effective July 1, 2026, Sections 13, 17, and 20 of Chapter 2026-239, Laws of Florida (HB 7031-E), amend sections 196.011, 196.151, and 196.193, F.S. respectively, to provide that if additional information is obtained by the property appraiser after July 1, any notice of disapproval must be served upon the applicant on or before the mailing of the notice of proposed property taxes, as provided in section 200.069, F.S.

Questions
This bulletin is provided by the Department of Revenue for your general information. Send any questions by email **DORPTO@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2026-239, Laws of Florida), which amends sections 196.011, 196.151, and 196.193, F.S., is available at https://laws.flrules.org/2026/239.

Implementing Date
This law is effective on July 1, 2026, and first applies to the 2026 tax roll.

Property Tax Oversight Informational Bulletin

Proof of Permanent Residency– Rental of Homestead

July 13, 2026
PTO 26-14

Section 14 of Chapter 2026-239, Laws of Florida (HB 7031-E), operates retroactively to January 1, 2026, and creates subsection 196.015(2), F.S. The amendments provide that valid military orders transferring a member of the Armed Forces are sufficient to maintain permanent residence for the member and his or her spouse and documentation from the US government that provides terms of appointment or employment including the direction or requirement for a person to reside, be stationed, or be deployed, outside the state is sufficient to maintain the permanent residence for such individual and his or her spouse.

Section 15 of Chapter 2026-239, Laws of Florida (HB 7031-E), operates retroactively to January 1, 2026 and creates paragraph 196.061(2)(b), F.S., to provide that the rental of a homestead does not constitute abandonment when a person who is appointed or employed on a full-time basis by the US government as a diplomatic, intelligence, consular, or foreign service officer and who, as a result, is directed to reside or required to be stationed or deployed outside of Florida.

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

Reference
The full text of the implementing law (chapter 2026-239, Laws of Florida) is available at https://laws.flrules.org/2026/239.

Implementing Date
The implementing law operates retroactively to January 1, 2026, and first applies to the 2026 property tax roll.

FLORIDA Department of Revenue	***Property Tax Oversight Informational Bulletin*** **Disclosure of Estimated Ad Valorem Taxes**	**July 13, 2026** **PTO 26-15**

Section 39 of Chapter 2026-239, Laws of Florida (HB 7031-E), creates subsection 689.261(3), F.S. Beginning February 1, 2027, online property listing platforms are required to display estimated ad valorem taxes for any residential real property visible on their platform.

Subparagraph 689.261(3)(b)2., F.S. requires the Department to maintain a table of links to each property appraiser's homepage and tax estimators, if available, on its website.

Subparagraph 689.261(3)(d)1., F.S. requires the Department to create a formula that may be used by a listing platform to calculate estimated ad valorem taxes. Each property appraiser shall provide the Department with any information needed to develop the formula. This information includes, at a minimum, the county name, tax district code, school district millage rate, and summary millage rate for all other applicable taxing authorities. Beginning December 15, 2026, and annually thereafter, the Department shall publish on its website the formula and the information collected from each property appraiser.

Subparagraph 689.261(3)(d)2., F.S., requires the Department to annually develop a countywide aggregate average millage rate for each county which may be used by a listing platform as an alternative method of meeting the requirements of subsection 689.261(3), F.S. Each county property appraiser shall provide the Department with any information needed to develop the countywide aggregate average millage rate. Beginning December 15, 2026, and annually thereafter, the Department shall publish on its website the countywide aggregate average millage rate and the information collected from each property appraiser.

The Department of Revenue may adopt rules to implement paragraph 689.261(3)(d), F.S.

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

Reference
The full text of the implementing law (chapter 2026-239, Laws of Florida) is available at https://laws.flrules.org/2026/239.

Implementing Date
The implementing law is effective July 1, 2026.

Property Tax Oversight Informational Bulletin

Non-Ad Valorem Assessments Levied on Parking Spaces or Campsites in Recreational Vehicle Parks

July 13, 2026
PTO 26-16

Effective April 21, 2026, Chapter 2026-37, Laws of Florida (SB 118), amends sections 125.0168, 166.223, and 189.052, Florida Statutes. The legislation provides that counties, municipalities, and special districts may not levy certain non-ad valorem special assessments on the portion of a recreational vehicle (RV) parking space or campsite that exceeds the maximum square footage of an RV-type unit pursuant to s. 320.01(1)(b), F.S. It also requires these entities to consider an RV park's occupancy rates to ensure fair and reasonable apportionment of assessments among the RV parks receiving the special benefit.

Questions
This bulletin is provided by the Department of Revenue for your general information. Send any questions by email to **DORPTO@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2026-37 Laws of Florida) is available at https://laws.flrules.org/2026/37.

Implementing Date
This law is effective on April 21, 2026, and first applies to the 2026 property tax roll.

Property Tax Oversight Informational Bulletin

Acceptance of Electronic Payments Required by Units of Local Governments and Constitutional Officers

July 13, 2026
PTO 26-17

Effective January 1, 2027, Chapter 2026-169, Laws of Florida (HB 967), requires units of local governments to accept electronic payments and to provide online payment options. The amendments to section 215.322, F.S., provide that municipalities, counties, , special districts, and local constitutional officers, including the clerk of the circuit court, property appraiser, and tax collector must accept credit cards, debit cards, charge cards, and electronic funds transfers for payments, unless another form of payment is specifically required by law, and are authorized to surcharge amounts sufficient to pay the service fees charged by the financial institution, vending service company or credit card company

Units of local government are also required to have a method to accept such payments online.

Affected Form
The following form will be affected based on the law change.

- Form DR-528, *Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments*

Rulemaking
Rule 12D-16.002, F.A.C., *Index to Forms*, will be addressed through rulemaking to reflect the law change.

Information about the status of the Department's rulemaking is available at **https://floridarevenue.com/rules.**

Questions
This bulletin is provided by the Department of Revenue for your general information. Send any questions by email **DORPTO@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2026-169, Laws of Florida), which amends section 215.322, F.S., is available at https://laws.flrules.org/2026/169.

Implementing Date
This law is effective on January 1, 2027.

Property Tax Oversight Informational Bulletin

Definition of Multifamily Project; Findings of Availability of Affordable Housing; Time to Apply for Exemption

July 13, 2026
PTO 26-18

Effective July 1, 2026, and first applying to the 2027 tax roll, Chapter 2026-179, Laws of Florida, (HB 1389), created subparagraph 196.1978(3)(a)2, F.S., to define "multifamily project" as a development authorized under subsection 196.1978(3) that is held under common ownership or control, approved and that is built in compliance with the same site plan approval, development agreement, or order. The term excludes detached single-family homes and parcels separated by more than 200 feet of land.

Subparagraph 196.1978(3)(o)2., F.S., is renumbered as 196.1978(4)(o)2, F.S. and amended to require that a taxing authority which has elected not to exempt property tax levies for certain multifamily projects, must make a finding in its ordinance or resolution based on Shimberg Center for Housing Studies annual housing reports, regarding the availability of affordable housing within the taxing authority's jurisdiction for each of the previous three years.

Subparagraph 196.1978(3)(o)8., F.S., is created to provide that despite any ordinance, resolution, or renewal, the owner of a property in a multifamily project that received a building permit on or after July 1, 2026, for the development of the multifamily project within 4 years before the ordinance or resolution took effect, may apply for and receive the exemption under sub-subparagraph 196.1978(3)(d)1.a. after meeting the requirements of subsection 196.1978(3). The exemption may continue each subsequent and consecutive year if the current or each successive owner(s) apply for and are granted the exemption.

Questions
This bulletin is provided by the Department of Revenue for your general information. Send any questions by email **DORPTO@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2026-179 Laws of Florida) is available at https://laws.flrules.org/2026/179.

Implementing Date
This law is effective on July 1, 2026, and first applies to the 2027 property tax roll.

Property Tax Oversight Informational Bulletin

Leasehold Homestead Exemption: Death of a Lessee

July 13, 2026
PTO 26-19

Effective June 25, 2026, Chapter 2026-162, Laws of Florida (SB 110), applies beginning with the 2026 property tax roll and amends sections 196.041, Florida Statutes. The legislation provides clarification for scenarios where a 98 year + lease on a residential or condominium parcel contains a provision terminating the leasehold interest upon of the death of the lessee, it does not defeat a finding of legal or beneficial or equitable title in order to qualify for the homestead exemption. The amendment is remedial and clarifying in nature..

Questions
This bulletin is provided by the Department of Revenue for your general information. Send any questions by email **DORPTO@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2026-162, Laws of Florida), which amends section 196.041, F.S., is available at https://laws.flrules.org/2026/162.

Implementing Date
This law is effective on June 25, 2026, and first applies to the 2026 property tax roll.

STATE OF FLORIDA

DEPARTMENT OF REVENUE

PROPERTY TAX OVERSIGHT PROGRAM

CHAPTER 12D-9, FLORIDA ADMINISTRATIVE CODE

REQUIREMENTS FOR VALUE ADJUSTMENT BOARDS IN ADMINISTRATIVE REVIEWS; UNIFORM RULES OF PROCEDURE FOR HEARINGS BEFORE VALUE ADJUSTMENT BOARDS

AMENDING RULES 12D-9.001, 12D-9.014, 12D-9.019, 12D-9.020, 12D-9.025, AND 12D-9.026

12D-9.001 Taxpayer Rights in Value Adjustment Board Proceedings.

(1) No change.

(2) These rights include:

(a) through (h) No change.

(i) The right to appear at a hearing using electronic or other communication equipment upon written request at least 10 calendar days before the date of the hearing, in any county having a population of 75,000 or more, and in any county having a population of less than 75,000 that has not opted out as provided by law, and the right to be notified of this right on the notice of hearing;

(i) through (r) Renumbered as (j) through (s) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1)~~, 213.06(1)~~ FS. Law Implemented 192.0105, 193.074, 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 194.301, *195.002, 195.027, 195.084, 196.151, 196.193, 196.194 FS. History–New 3-30-10, Amended 9-19-17, __________.*

12D-9.014 Prehearing Checklist.

(1) The board clerk shall not allow the holding of scheduled hearings until the board legal counsel has verified that all requirements in Chapter 194, F.S., and department rules, were met as follows:

(a) through (n) No change.

(o)1. The board has ascertained that the board has ~~provided~~ electronic or other communication equipment, to allow petitioners to appear at hearings, that is adequate and functional for clear communication among participants and for creating hearing records required by law, and that petitioners can submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived; or

2. Alternatively, the county has a population of less than 75,000, and the board adopted a resolution or motion to opt out of providing hearings using electronic or other communication equipment, as provided by law.

(2) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1)~~, 213.06(1)~~ FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035 FS. History–New 3-30-10, Amended 9-19-17, _________.

12D-9.019 Scheduling and Notice of a Hearing.

(1) through (2) No change.

(3)(a) The notice of hearing before the value adjustment board shall be in writing, and shall be delivered by regular or certified U.S. mail or personal delivery, or in the manner requested by the petitioner on Form DR-486, so that the notice shall be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance. The Form DR-486 series is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. The notice of hearing form shall meet the requirements of this section and shall be subject to approval by the department. The department provides Form DR-481 as a format for the form of such notice. The ~~Form DR-481,~~ Value Adjustment Board – Notice of Hearing, (Form DR-481) is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. This form is for use in noticing in person hearings as well as hearings using electronic or other communication equipment. If a notice is sent under this rule 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.

(b) The notice shall include these elements:

1. through 10. No change

11. Any information necessary to comply with federal or state disability or accessibility acts; ~~and,~~

12. Information regarding where the petitioner may obtain a copy of the uniform rules of procedure;~~.~~

13. A checkbox that the clerk will check and that when checked signifies, when it is known at the time of sending the notice, that the hearing will be conducted using electronic or other communication equipment and states

“Your hearing will be conducted using electronic or other communication equipment.”

“You will be attending the hearing using electronic or other communication equipment.”

<u>14. A space in which, if the checkbox is checked, the clerk will identify the specific form of communication technology to be used and include the following:</u>

<u>a. A statement that sets forth all necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details,</u>

<u>OR</u>

<u>b. The statement as follows: “The necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details are attached”,</u>

<u>OR</u>

<u>c. The statement as follows: “The clerk will email you the information needed to attend the hearing using electronic or other communication equipment. The email message may be generated by computer software related to the communication equipment. If you do not receive this information, please contact this office at (______________)”</u>

<u>AND</u>

<u>d. A statement that the petitioner must upload evidence or email evidence to the designated address of the value adjustment board no later than 9:00 a.m. at least two non-holiday workdays before the hearing date;</u>

<u>AND</u>

<u>e. The designated evidence upload email address or upload weblink to the software system;</u>

<u>15. A checkbox which when checked signifies this county has opted out of participating in hearings conducted using electronic or other communication equipment;</u>

<u>16. Information on how to make a written request that the hearing be held using electronic or other communication equipment;</u>

<u>17. Information on requirements for written requests for such hearings;</u>

18. Information on where to send a written request that the hearing be held using electronic or other communication equipment.

19. The notice shall also contain the following statements:

"If this notice indicates that the hearing will be conducted by ~~sets forth a communication mode using~~ video conference, ~~audio visual technology~~, you may request an in person hearing."

"If this notice indicates that the hearing will be conducted by ~~is for a~~ telephone ~~hearing~~, you may request an in person hearing. You may also request to appear by video conference if such technology is available and practicable ~~a hearing using audio visual technology or an in person hearing~~."

(c) If the petitioner requests an in person hearing the clerk shall accommodate the petitioner for the date, time, hearing address, and room. If the notice indicates the hearing will be conducted by ~~is for a~~ telephone ~~hearing~~ and the petitioner requests to appear by video conference, the clerk shall accommodate the request if such technology is available and practicable~~. The clerk shall accommodate a petitioner's request for a hearing using ausio visual technology, if the prearranged default mode is in person or telephone.~~ The board may maintain information about the availability of video conference hearings on its website. Requests for hearing using electronic or other communication equipment must be made as provided in Rule 12D-9.026, F.A.C.

(4) through (8) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1)~~, 213.06(1)~~ FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 195.022 FS. History–New 3-30-10, Amended 9-26-11, 6-14-16, 7-1-16, 3-13-17, 9-19-17, _________.

12D-9.020 Exchange of Evidence.

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner in writing by the property appraiser.

2. At least 15 days before a petition hearing, the property appraiser shall provide to the petitioner a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. The property appraiser's evidence list must contain the current property record card. This provision does not preclude use of rebuttal evidence by the property appraiser. If the property appraiser does not provide the information to the petitioner within the time required, the hearing shall be rescheduled to allow the petitioner additional time to review the property appraiser's evidence. The petitioner may waive rescheduling.

(b)~~2.~~ To calculate the fifteen (15) days, the petitioner and property appraiser shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing, using the calendar day before the hearing as day 1. The last day of the fifteen (15) day period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs ~~shall run~~ until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

~~(b) A petitioner's noncompliance with paragraph (1)(a), does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in Section 194.032(2)(a), F.S.~~

(c) No petitioner may present for consideration, nor may a board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. If the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Such evidentiary materials shall be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in this section. A petitioner's ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph. ~~A petitioner's noncompliance with paragraph (1)(a), does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under Section 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8), of this rule, and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.~~

~~(2)(a) If the property appraiser receives the petitioner's documentation as described in paragraph (1)(a), and if requested in writing by the petitioner, the property appraiser shall, no later than seven (7) days before the hearing, provide to the petitioner a list of evidence to be~~

~~presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented by the property appraiser at the hearing. The evidence list must contain the current property record card. There is no specific form or format required for the petitioner's written request.~~

~~(b) To calculate the seven (7) days, the property appraiser shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period so computed shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day which is neither a Saturday, Sunday, or legal holiday.~~

~~(3)(a) If the petitioner does not provide the information to the property appraiser described in paragraph (1)(a), the property appraiser need not provide the information to the petitioner as described in subsection (2).~~

~~(b) If the property appraiser does not provide the information to the petitioner within the time required by paragraph (2)(b), the hearing shall be rescheduled to allow the petitioner additional time to review the property appraiser's evidence.~~

(4) through (6) Renumbered as (2) through (4) No change.

~~(7) A property appraiser shall not use at a hearing evidence that was not supplied to the petitioner as required. The remedy for such noncompliance shall be a rescheduling of the hearing to allow the petitioner an opportunity to review the information of the property appraiser.~~

~~(8) No petitioner may present for consideration, nor may a board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. Such evidentiary materials shall~~

~~be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in this section. If provided to the property appraiser less than fifteen (15) days before the hearing, such materials shall be considered timely if the board or special magistrate determines they were provided a reasonable time before the hearing, as described in paragraph 12D-9.025(4)(f), F.A.C. A petitioner's ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner by the property appraiser.~~

(5)~~(9)~~ No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1)~~, 213.06(1)~~ FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035, 195.022 FS. History–New 3-30-10, Amended 6-14-16, 4-10-18, ________.

12D-9.025 Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses.

(1) through (3) No change.

(4)(a) No evidence shall be considered by the board or special magistrate except when presented and admitted during the time scheduled for the petitioner's hearing, or at a time when the petitioner has been given reasonable notice. ~~The petitioner may still present evidence if he or she does not participate in the evidence exchange. However, if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and refuses to provide it to the property appraiser, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special~~

~~magistrate. These requirements are more specifically described in paragraph (f), below.~~

(b) No change.

(c) In a hearing other than a remote hearing under Rule 12D-9.026, F.A.C., in order to be reviewed by the board or special magistrate, copies of any evidence filed with the board clerk shall be brought to the hearing by the party. This requirement shall not apply where:

1. through 2. No change.

(d) through (e) No change.

(f)1. No petitioner shall present for consideration, nor shall the board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. If the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and refuses to provide it to the property appraiser, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate.

2. Such evidentiary materials shall be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in Rule 12D-9.020, F.A.C.~~, and, if provided to the property appraiser less than fifteen (15) days before the hearing, shall be considered timely if the board or special magistrate determines they were provided a reasonable time before the hearing.~~

3. A petitioner's ability to introduce the evidence requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph.

4. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner by the property appraiser. ~~For purposes of this rule and Rule 12D-9.020, F.A.C., reasonableness shall be assumed if the property appraiser does not object. Otherwise, reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. If a petitioner has acted in good faith and not denied evidence to the property appraiser prior to the hearing, as provided by Section 194.034(1)(h), F.S., but wishes to submit evidence at the hearing which is of a nature that would require investigation or verification by the property appraiser, then the special magistrate may allow the hearing to be recessed and, if necessary, rescheduled so that the property appraiser may review such evidence.~~

5.~~2.~~ No change.

(g) No change.

(5) No change.

(6)(a) By agreement of the parties entered in the record, the board or special magistrate may leave the record open and postpone completion of the hearing to a date certain to allow a party to collect and provide additional relevant and credible evidence. Such postponements shall be limited to instances where, after completing original presentations of evidence, the parties agree to the collection and submittal of additional, specific factual evidence for consideration by the board or special magistrate. In lieu of completing the hearing, upon agreement of the parties the board or special magistrate is authorized to consider such evidence without further hearing.

(b) No change.

(c) In a petition to decrease the just value, the board or special magistrate may not revise the value above the property appraiser's presented value. In a petition to decrease the just value, the following limitations shall apply if the property appraiser seeks to present additional evidence that was unexpectedly discovered and that would increase the assessment.

1. through 6. No change.

(d) In a petition to increase the just value, the property appraiser may provide an increased just value to the petitioner before the hearing or at the hearing. In such case, if the petitioner agrees with the property appraiser's increased just value, the petitioner may settle or withdraw the petition. If the petitioner does not agree with the property appraiser's increased just value, the hearing shall not be canceled on that ground. This provision applies only in petitions to increase the just value. In a petition to increase the just value, the board or special magistrate may not revise the value below the property appraiser's presented value.

(7) through (10) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.092, 194.011, 194.032, 194.034, 194.035 FS. History–New 3-30-10, Amended 6-14-16, 9-19-17, 8-17-21, 11-26-23, ______.

12D-9.026 Procedures for Requesting and Conducting a Hearing by Electronic Media.

(1) This rule sets forth criteria for hearings in addition to those found in Rules 12D-9.024 and 12D-9.025, F.A.C. Hearings conducted by electronic media shall occur ~~only~~ under the conditions set forth in this rule section. The board must reasonably accommodate parties that have hardship or lack necessary equipment or ability to access equipment.

~~(a) The board must approve and have available the necessary equipment and procedures.~~

~~(b) The special magistrate, if one is used, must agree in each case to the electronic hearing.~~

~~(c) The board must reasonably accommodate parties that have hardship or lack necessary equipment or ability to access equipment. The board must provide a physical location at which a~~

~~party may appear, if requested.~~

(2) A petitioner may request to appear at a hearing using electronic or other communication equipment by submitting a written request at least 10 calendar days before the date of the hearing. ~~For any hearing conducted by electronic media, the board shall ensure that all equipment is adequate and functional for allowing clear communication among the participants and for creating the hearing records required by law. The board procedures shall specify the time period within which a party must request to appear at a hearing by electronic media.~~

(a) Unless the request is made on the petition by checking the appropriate box, the ~~The~~ written request must:

1. Contain the petition number and parcel number.

2. Contain petitioner's name.

3. Be sent to the value adjustment board email address listed on Form DR-481 that notices this hearing.

4. Contain an email address for response and follow up by the clerk.

(b) To calculate the ten (10) days, the petitioner must use calendar days and not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the ten (10) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(c) The clerk must ensure that all parties are notified of such written request.

(d) If a request is received in any county in which the board has opted out of providing hearings using electronic communication equipment, the clerk shall promptly notify any petitioner requesting a hearing using electronic or other communication equipment of such opt out, in accordance with Section 194.032(2)(b)4., F.S.

(3) A hearing must be noticed by the clerk sending a Value Adjustment Board - Notice of Remote Hearing (form DR-481REM, incorporated by reference in Rule 12D-16.002, F.A.C.), 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 providing for the hearing to be conducted using electronic or other communication equipment, it is not necessary to send a Form DR-481REM. However, Form DR-481REM must not be used in lieu of Form DR-481. ~~Consistent with board equipment and procedures:~~

(a) The notice must read: ~~Any party may request to appear at a hearing before a board or special magistrate, using telephonic or other electronic media. If the board or special magistrate allows a party to appear by telephone, all members of the board in the hearing or the special magistrate must be physically present in the hearing room. Unless required by other provisions of state or federal law, the board clerk need not comply with such a request if such telephonic or electronic media are not reasonably available.~~

"Your hearing will be conducted using electronic or other communication equipment."

"You will be attending the hearing using electronic or other communication equipment."

(b) The notice must: ~~The parties must also all agree on the methods for swearing witnesses, presenting evidence, and placing testimony on the record. Such methods must comply with the provisions of this rule chapter. The agreement of the parties must include which parties must appear by telephonic or other electronic media, and which parties will be present in the hearing room.~~

1. Contain the petition number;

2. Contain the petitioner's name;

3. Contain the hearing date and time;

4. Identify the specific form of communication technology to be used and include the following:

a. A statement that sets forth all necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details,

OR

b. The statement as follows: “The necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details are attached”,

OR

c. The statement as follows: “The clerk will email you the information needed to attend the hearing using electronic or other communication equipment. The email message may be generated by computer software related to the communication equipment. If you do not receive this information, please contact this office at (______________)”

AND

d. A statement that the petitioner must upload evidence or email evidence to the designated address of the value adjustment board no later than 9:00 a.m. at least two non-holiday workdays before the hearing date;

AND

e. The designated evidence upload email address or upload weblink to the software system;

5. Contain the clerk’s telephone number;

6. Contain the clerk’s email;

7. Contain the clerk’s or deputy’s name and signature;

8. Any information necessary to comply with federal or state disability or accessibility acts.

(4) ~~The board must have available the necessary equipment and procedures for using the equipment in hearings.~~

(a) ~~"Electronic of other communication equipment: means:~~

~~1. Technology in compliance with applicable law which enables real time, two-way communication using electronic means in which participants are able to see, hear, and communicate with one another; or~~

~~2. telephone; or~~

~~3. a combination thereof.~~

~~(b)~~ The board must maintain ~~provide~~ electronic or other communication equipment and procedures to conduct hearings and allow petitioners to appear using the petitioner's selected hearing format ~~electronic or other communication equipment at hearings that is.~~ The equipment must be adequate and functional to ensure ~~for~~ clear communication among all participants and create the ~~for creating~~ hearing records required by law. The board must also ensure ~~and~~ that petitioners are able to ~~can~~ submit and transmit evidence ~~to the board~~ in a format that can be received, processed, viewed, printed, and archived.

(b)~~(c)~~ Petitioners requesting a telephone or video conference hearing ~~remote hearings must ensure~~ are responsible for ensuring they have the necessary connectivity and equipment to appear and participate remotely.

(5)(a) Hearing procedures must include applicable procedures in Rules 12D-9.024 and12D-9.025, F.A.C.

(b) If the board or special magistrate allows a party to appear using electronic or other communication equipment, all members of the board in the hearing or the special magistrate must be physically present in the hearing room.

(6)(a) Evidence, including rebuttal evidence must be uploaded or emailed to the designated address of the value adjustment board, and received no later than 9:00 a.m. at least two non-holiday workdays before the hearing date. If a hearing is on Monday, then evidence must be uploaded by 9:00 a.m. on the previous Thursday.

(b) The petitioner must submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived. The documents must be in portable document format (".pdf").

(c) The documents must have a cover page which includes:

1. Petition number;

2. Parcel or folio number(s);

3. Petitioner name;

4. Which party is submitting the documents;

5. Telephone number; and

6. Witnesses' names and telephone numbers if they are not at petitioner's telephone number.

(d) Pages of the documents must be sequentially numbered if the clerk does not utilize any software in operating the value adjustment board and/or if the clerk's software does not number pages automatically.

(e) The process of uploading the documents into the value adjustment board's computer system, or emailing the documents to the designated address of the value adjustment board, described in this subsection is a separate process from the evidence exchange between a petitioner and the property appraiser described in Rule 12D-9.020, F.A.C. The evidence exchange process happens outside of the purview of the value adjustment board. Petitioners must participate in both of these processes, separately.

(7) Witnesses must be available.

(a) The petitioner is responsible for ensuring all witnesses called by the petitioner are available, have the necessary electronic or other communication equipment, and have copies of documents necessary to their testimony.

(b) Witness information for witnesses that will not be at the petitioner's location must be included on the cover page to the documents as specified in paragraph (6)(c).

(8)(a)~~(4)~~ The board must provide a physical location at which a party may appear, if requested. Such hearings must be open to the public ~~either~~ by providing the ability for interested members of the public to choose either to join the hearing using electronic or other communication equipment to the extent practicable ~~electronically~~ or to monitor the hearing at the location of the board or special magistrate. If the board or special magistrate allows a party to appear using electronic or other communication equipment, all members of the board in the hearing or the special magistrate must be physically present in the hearing room.

(b) To be open to the public using electronic or other communication equipment, proper notice must be given and interactive access by members of the public provided to the extent practicable.

1. A list of hearings must be posted on the board's website, or the clerk must provide hearing information upon request.

2. For hearings using video conference ~~audio visual~~ technology, the login information, links and passwords must be posted on the board's website to allow public access via the Internet or the clerk must provide this hearing information on request.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1)~~, 213.06(1)~~ FS. Law Implemented 194.011, 194.032, 194.034, 195.035, 195.022, 195.084 FS. History–New 3-30-10, Amended ______.

Draft language to be filed for rule development

12D-9.015 Petition; Form and Filing Fee.

(1)(a) For the purpose of requesting a hearing before the value adjustment board, the department prescribes Form DR-486. The Form DR-486 series is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. For the purpose of providing a petitioner an additional opportunity to request a hearing using electronic or other communication equipment before the value adjustment board, the department prescribes Form DR-486RMT. The Form DR-486RMT is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. Form DR-486RMT shall be an attachment to forms in the Form DR-486 series in those counties that have not opted out of providing a hearing using electronic or other communication equipment. In counties that have opted out of providing a hearing using electronic or other communication equipment, the Form DR 486REM will not be included as part of the petition form.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.155, 194.011, 194.013, 194.032, 194.034, 194.036, 195.022, 196.151, 197.2425 FS. History–New 3-30-10, Amended 11-1-12, 6-14-16, 3-13-17, 9-19-17, 6-13-22, Technical Change 9-15-25, Amended__________.

DR-481
R. 01/26 ~~01/17~~
Rule 12D-16.002
F.A.C.
Eff. _____~~01/17~~
Page 1 of 3

FLORIDA Department of Revenue

VALUE ADJUSTMENT BOARD
NOTICE OF HEARING

Section 194.032, Florida Statutes

County	Petition #	Petition type

Petitioner name		VAB contact	
Address		Address	
Parcel number, account number, or legal address		Phone	
		Email	

☐ A hearing has been scheduled for

☐ your petition
☐ the continuation of your hearing after remand
☐ other ________________________________

YOUR HEARING INFORMATION

Hearing date		Hearing address and room
Time (if block of time, beginning and end times)		
Time reserved		

Bring ______ copies of your evidence <u>if you are attending your hearing in person</u>, in addition to what you have provided to the property appraiser. Evidence becomes part of the record and will not be returned.

Please arrive 15 minutes before the scheduled hearing time or start of block of time with any witnesses. If you or your witnesses are unable to attend, or you need help finding the hearing room, contact the VAB clerk as soon as possible.

You have the right to reschedule your hearing one time for good cause as defined in section 194.032(2)(a), F.S. As defined in that section, “good cause” means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing.

<u>YOU MUST EXCHANGE EVIDENCE WITH THE PROPERTY APPRAISER AT LEAST 15 DAYS BEFORE THE HEARING.</u> ~~You have the right to exchange evidence with the property appraiser. To initiate the exchange, you~~ <u>You</u> must submit your evidence directly to the property appraiser<u>.</u> ~~at least 15 days before the hearing and make a written request for the property appraiser's evidence. If you want to participate in the evidence exchange, your~~ <u>Your</u> evidence is due by _______ at ______. At the hearing, you have the right to have witnesses sworn.

_________________________________ Signature, deputy clerk

_____________ Date

For a list of potential magistrates	Phone	Web
For a copy of the value adjustment board uniform rules of procedure	Phone	Web

<u>See page 2 for hearings using electronic or other communication equipment.</u>
If you ~~are disabled and~~ need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. ~~If you are hearing or voice impaired, call ____________________________~~. <u>Pursuant to the Americans with Disabilities Act, any person requiring special accommodations is asked to advise the value adjustment board by contacting: _________________________. If you are hearing or speech impaired, please contact the board using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).</u>

County Opt Out Status

☐ A checkmark in this box signifies this county has opted out of participating in hearings conducted using electronic or other communication equipment.

Hearings Using Electronic or Other Communication Equipment

☐ A checkmark in this box signifies your hearing will be conducted using electronic or other communication equipment. You will be attending the hearing using electronic or other communication equipment.

Remote Hearing information for the Petitioner:

Instructions to Petitioner

[The clerk will identify the specific form of communication technology to be used and include one of the following:

a. A statement that sets forth all necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details,

OR

b. The statement as follows: “The necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details are attached”,

OR

c. The statement as follows: “The clerk will email you the information needed to attend the hearing using electronic or other communication equipment. The email message may be generated by computer software related to the communication equipment. If you do not receive this information, please contact this office at (xxx) xxx-xxxx”.]

Instructions for Petitioner to Submit Evidence to the VAB:

If your hearing will be held using electronic or other communication equipment upload evidence no later than 9:00 am at least two non-holiday workdays before the hearing date.

Designated email address or weblink to upload evidence:	_____

Other Options for Hearings

- If this notice indicates that the hearing will be conducted by video conference, ~~sets forth a communication mode using audio visual technology~~ you may request an in person hearing.
- If this notice indicates that the hearing will be conducted by ~~is for a~~ telephone, ~~hearing~~ you may request an in person hearing. You may also request to appear by video conference if such technology is available and practicable ~~a hearing using audio visual technology or an in person hearing~~.

Requests for Hearings Conducted Using Electronic or Other Communication Equipment

Rule 12D-9.026(2)(a), Florida Administrative Code provides:

The written request must:

1. Contain the petition number and parcel number.
2. Contain petitioner’s name.
3. Be sent to the value adjustment board email address listed on Form DR-481 that notices this hearing.
4. Contain an email address for response and follow up by the clerk.

Where to Send Request for Remote Hearing

If this is a participating county, send your request to this email address: _____

Hearings Using Electronic or Other Communication Equipment

Rule 12D-9.001(2)(i), Florida Administrative Code provides "You have the right to appear at the hearing using electronic or other communication equipment upon written request at least 10 calendar days before the date of the hearing, in any county having a population of 75,000 or more, and in any county having a population of less than 75,000 that has not opted out as provided by law…"

To calculate the ten (10) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the ten (10) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

DR-486RMT
N. 07/26
Provisional

Attachment Page to Form DR-486 Series

Request for Hearing Using Electronic or Other Communication Equipment

You have a right to a hearing conducted using electronic or other communication equipment instead of an in person hearing.

You may request a hearing conducted using electronic or other communication equipment by checking this box:

☐ Yes, I request a hearing conducted using electronic or other communication equipment

☐ I am not requesting a hearing conducted using electronic or other communication equipment at this time. I understand I may submit a written request later, provided the request is received at least 10 days before the scheduled hearing.

If you are requesting a hearing conducted using electronic or other communication equipment, you will be sent a notice of hearing and information on how to connect telephonically or log on to the hearing electronically together with information on how to upload your evidence to the value adjustment board (VAB). You are responsible for having adequate equipment from which to participate electronically.

You do not have to make this election at this time. Requests for hearings conducted using electronic or other communication equipment are timely if made at least 10 days before your scheduled hearing.

If you make such a request, you are still responsible for exchanging your evidence with the property appraiser at least 15 days before the hearing and you are responsible for uploading your evidence to the VAB by 9:00 AM at least two non-holiday work days before the hearing. Petitioners are encouraged to upload their evidence to the VAB as early as possible.

Written Requests for Hearings Conducted Using Electronic or Other Communication Equipment

Unless the request is made on the petition by checking the appropriate box, the written request must:

1. Contain the petition number and parcel number.
2. Contain the petitioner’s name.
3. Send the request to the value adjustment board email address listed on Form DR-481 that notices this hearing.
4. Contain an email address for response and follow up by the clerk.

PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Section 194.011, Florida Statutes

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	County	Tax year 20__	Date received

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name	Representative
Mailing address for notices	Parcel ID and physical address or TPP account #
Phone	Email

The standard way to receive information is by US mail. If possible, I prefer to receive information by ☐ email ☐ fax.

☐ I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

☐ I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)

Type of Property ☐ Res. 1-4 units ☐ Industrial and miscellaneous ☐ High-water recharge ☐ Historic, commercial or nonprofit
☐ Commercial ☐ Res. 5+ units ☐ Agricultural or classified use ☐ Vacant lots and acreage ☐ Business machinery, equipment

PART 2. Reason for Petition Check one. If more than one, file a separate petition.

☐ Real property value (check one): ☐ decrease ☐ increase
☐ Denial of classification
☐ Parent/grandparent reduction
☐ Property was not substantially complete on January 1
☐ Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))
☐ Refund of taxes for catastrophic event
☐ Denial of exemption Select or enter type:
Choose an item.________________________
☐ Denial for late filing of exemption or classification (Include a date-stamped copy of application.)
☐ Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)

☐ Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)

☐ Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple units, parcels, or accounts, provide the time needed for the entire group.

☐ My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.

IMPORTANT PROCEDURES FOR EVIDENCE EXCHANGE are effective September 1, 2025. See page 3 part 2 below, Petition Information and Hearing. You have the right to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

PART 3. Taxpayer Signature
Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form. Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector. ☐ I authorize the person I appoint in part 5 to have access to any confidential information related to this petition. Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true. Signature, taxpayer ____ Print name ____ Date ____

PART 4. Employee, Attorney, or Licensed Professional Signature
Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives. I am (check any box that applies): ☐ An employee of ______________________________ (taxpayer or an affiliated entity). ☐ A Florida Bar licensed attorney (Florida Bar number ____________). ☐ A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number ______________). ☐ A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number ______________). ☐ A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number ___________). I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector. Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true. Signature, representative ____ Print name ____ Date ____

PART 5. Unlicensed Representative Signature
Complete part 5 if you are an authorized representative not listed in part 4 above. ☐ I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one) ☐ Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR ☐ the taxpayer's authorized signature is in part 3 of this form. ☐ I am an uncompensated representative filing this petition AND (check one) ☐ the taxpayer's authorization is attached OR ☐ the taxpayer's authorized signature is in part 3 of this form. I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector. Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true. Signature, representative ____ Print name ____ Date ____

INFORMATION FOR THE TAXPAYER

Keep this information for your files. Do not return this page to the VAB clerk.

Informal Conference with Property Appraiser

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the assessment. To request a conference, contact your county property appraiser.

PART 1. Taxpayer Information

If you will not attend the hearing but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

PART 2. Petition Information and Hearing

Provide the time you think you will need on page 1. The VAB is not bound by the requested time.

The petitioner has the right to receive a copy of the current property record card from the property appraiser as described in s. 194.032(2)(a), F.S.

At the hearing, you have the right to have witnesses sworn.

Exchange of Evidence REQUIREMENTS EFFECTIVE September 1, 2025

Legislation **effective September 1, 2025** makes it mandatory for the property appraiser to provide the property appraiser's evidence to the petitioner at least 15 days before the hearing. Florida Statutes now require both the petitioner and the property appraiser to provide their evidence to each other, without any preconditions.

Petitioners MUST submit, to the property appraiser, the petitioner's list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. This includes documents to be used as evidence that the property appraiser specifically requested in writing from the petitioner. Due to the new statutory provisions effective September 1, 2025, any inconsistent provisions in Rules 12D-9.020 and 12D-9.025, Florida Administrative Code, will NOT be effective on September 1, 2025, and thereafter.

To calculate the fifteen (15) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the fifteen (15) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

ADDITIONAL INFORMATION

Required Partial Payment of Taxes (Section 194.014, F.S.)

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

Value Appeals:

For petitions on the value of property and portability, the payment must include:

* All of the non-ad valorem assessments, and
* A partial payment of at least 75 percent of the ad valorem taxes,
* Less applicable discounts under s. 197.162, F.S.

Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.

Hearings Using Electronic or Other Communication Equipment. If this is a county that participates in offering hearings using electronic or other communication equipment, please see information in the **Attachment Page** to this form, **DR-486RMT**.

FLORIDA DEPARTMENT OF REVENUE

VALUE ADJUSTMENT BOARD
NOTICE OF REMOTE HEARING
Section 194.032, Florida Statutes

DR-481REM
N. 01/26
Rule 12D-16.002
F.A.C.
Eff. ______

County ______	Petition # ______	VAB Contact ______
VAB Clerk Phone: ______	VAB Clerk Email: ______	

Your hearing will be conducted using electronic or other communication equipment.
You will be attending the hearing using electronic or other communication equipment.

Remote Hearing Information for the Petitioner:

Petitioner name ______	Petition number ______
Hearing date and time	______
Instructions to Petitioner	[The clerk will identify the specific form of communication technology to be used and include one of the following: a. A statement that sets forth all necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details, OR b. The statement as follows: "The necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details are attached", OR c. The statement as follows: "The clerk will email you the information needed to attend the hearing using electronic or other communication equipment. The email message may be generated by computer software related to the communication equipment. If you do not receive this information, please contact this office at (______________)".]

Instructions for Petitioner to Submit Evidence to the VAB: Upload evidence no later than 9:00 am at least two non-holiday workdays before the hearing date.

Designated email address or weblink to upload evidence:	______
Clerk or Deputy name	______
______________________ Signature, clerk or deputy clerk	______________ Date

If you need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. Pursuant to the Americans with Disabilities Act, any person requiring special accommodations is asked to advise the value adjustment board by contacting: ________________. If you are hearing or speech impaired, please contact the board using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

DR-486PORT
R. 01/26 ~~04/18~~
Rule 12D-16.002
F.A.C.
Effective 05/26
~~Eff. 04/18~~

FLORIDA DEPARTMENT OF REVENUE

PETITION TO THE VALUE ADJUSTMENT BOARD TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE REQUEST FOR HEARING

This petition does not authorize the consideration or adjustment of the just, assessed, or taxable value of the previous homestead.

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

COMPLETED BY THE CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	County	Tax year 20__	Date received

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name	Representative
Mailing address for notices	Email
	Phone

The standard way to receive information is by US mail. If possible, I prefer to receive information by ☐ email ☐ fax.

☐ I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

☐ I will not attend the hearing but would like my evidence considered. In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.

	PREVIOUS HOMESTEAD	NEW HOMESTEAD
Parcel ID		
Physical address		
County		

PART 2. Reason for Petition Check all that apply.

☐ I was denied the transfer of the assessment difference from my previous homestead to my new homestead.

☐ I disagree with the assessment difference calculated by the property appraiser for transfer to my new homestead. I believe the amount that should be transferred is: $ ____________________

☐ I filed late with the property appraiser for the transfer of my homestead assessment difference. Late-filed homestead assessment difference petitions must include a copy of the application filed with, and date-stamped by, the property appraiser.

☐ My previous homestead is in a different county. I am appealing action of the property appraiser in that county.

☐ Enter the time (in minutes) you will need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time.

☐ There are specific dates my witnesses or I will not be available to attend. I have attached a list of dates.

IMPORTANT PROCEDURES FOR EVIDENCE EXCHANGE are effective September 1, 2025. See page 3 part 2 below, Petition Information and Hearing. ~~You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.~~

You have the right~~, regardless of whether you initiate the evidence exchange,~~ to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

PART 3. Taxpayer Signature

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form.

Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

☐ I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.

Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

_________________________	_________________________	__________
Signature, taxpayer	Print name	Date

PART 4. Employee, Attorney, or Licensed Professional Signature

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

☐ An employee of _________________________ (taxpayer or an affiliated entity).

☐ A Florida Bar licensed attorney (Florida Bar number ______________).

☐ A Florida real estate appraiser licensed under chapter 475, Florida Statutes (license number ______________).

☐ A Florida real estate broker licensed under chapter 475, Florida Statutes (license number ______________).

☐ A Florida certified public accountant licensed under chapter 473, Florida Statutes (license number ______________).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

_________________________	_________________________	__________
Signature, representative	Print name	Date

PART 5. Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

☐ I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)

☐ Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR ☐ the taxpayer's authorized signature is in part 3 of this form.

☐ I am an uncompensated representative filing this petition AND (check one)

☐ the taxpayer's authorization is attached OR ☐ the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

_________________________	_________________________	__________
Signature, representative	Print name	Date

Informal Conference with Property Appraiser

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the assessment. To request a conference, contact your county property appraiser.

PART 1. Taxpayer Information

If you will not attend the hearing but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

PART 2. Petition Information and Hearing

Provide the time you think you will need on page 1. The VAB is not bound by the requested time.

The petitioner has the right to receive a copy of the current property record card from the property appraiser as described in s. 194.032(2)(a), F.S.

At the hearing, you have the right to have witnesses sworn.

Exchange of Evidence REQUIREMENTS EFFECTIVE September 1, 2025

Legislation **effective September 1, 2025** makes it mandatory for the property appraiser to provide the property appraiser's evidence to the petitioner at least 15 days before the hearing. Florida Statutes now require both the petitioner and the property appraiser to provide their evidence to each other, without any preconditions.

Petitioners MUST submit, to the property appraiser, the petitioner's list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. This includes documents to be used as evidence that the property appraiser specifically requested in writing from the petitioner. Due to the new statutory provisions effective September 1, 2025, any inconsistent provisions in Rules 12D-9.020 and 12D-9.025, Florida Administrative Code, will NOT be effective on September 1, 2025, and thereafter.

To calculate the fifteen (15) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the fifteen (15) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

~~**Exchange of Evidence** Rule 12D-9.020(1)(a)-(c), F.A.C.:~~

~~(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing.~~

~~2. To calculate the fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.~~

~~(b) A petitioner's noncompliance with paragraph (1)(a) does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in s. 194.032(2)(a), F.S.~~

~~(c) A petitioner's noncompliance with paragraph (1)(a) does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under s. 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.~~

~~**If you provide this** evidence and make a written request for the property appraiser's evidence, the property appraiser must give you his or her evidence at least seven days before the hearing.~~

~~**At the hearing**, you have the right to have witnesses sworn.~~

ADDITIONAL INFORMATION

Required Partial Payment of Taxes (Section 194.014, F.S.)

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

Value Appeals:

For petitions on the value of property and portability, the payment must include:

* All of the non-ad valorem assessments, and
* A partial payment of at least 75 percent of the ad valorem taxes,
* Less applicable discounts under s. 197.162, F.S.

Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.

FLORIDA DEPARTMENT OF REVENUE

DEPLOYED MILITARY EXEMPTION APPLICATION FOR 2026

Section 20 of House Bill 7031E
Section 196.173, Florida Statute

Due to the county property appraiser by **August 1, 2026.**

Florida Law provides an additional ad valorem exemption on the homestead of servicemembers who were deployed outside the continental United States, Alaska, or Hawaii in support of main or subordinate military operations designated by the Florida Legislature.

If more than one owner of the homestead was deployed, each deployed servicemember should complete a separate application.

COMPLETED BY APPLICANT			
Servicemember's name		Spouse's name	
*Social security #		*Spouse's social security #	
Parcel ID, if known		County	
Phone			
Homestead address		Mailing address, if different	

*Disclosure of your social security number is mandatory. It is required by s. 196.011(1)(b), F.S. The social security number will be used to verify taxpayer identity and exemption information submitted to the property appraiser.

For the 2026 exemption calculation, servicemembers may include the days he or she was on a qualifying deployment during 2023, 2024, and 2025.

Military operations added by Section 20 of House Bill 7031E. If you were deployed in military operations listed below, enter the dates deployed for those years and the designated operation served:

- Operation Atlantic Sentry, which began in April 2014 [Formerly named Atlantic Resolve].
- Operation European Assure, Deter and Reinforce, formerly known as European Reassurance Initiative/European Deterrence Initiative, which began in 2014.
- Operations in Israel and Gaza Strip's Mediterranean Territorial Seas and Air Spaces, which began in March 2023.
- Operations in support of Pacific Deterrence Initiative, which began in 2021.
- Operation Southern Spear, which began in 2025.
- Operation Sharp Sentry, which began in 2010.
- Operations by the Multinational Force and Observers, which began in 1981.

For an exemption in 2026, list the dates you were deployed for the calendar year **2025**:
From ____________/ ___________/ 2025 to __________/ __________/ 2025, for a total of _____ days.

Name of designated operation you were deployed to in 2025: _____

For an exemption in 2026, list the dates you were deployed for the calendar year **2024**:
From ____________/ ___________/ 2024 to __________/ ___________/ 2024, for a total of ______ days

Name of operation served in 2024: _____

For an exemption in 2026, list the dates you were deployed for the calendar year **2023**:
From ____________/ ___________/ 2023 to __________/ ___________/ 2023, for a total of ______ days

Name of operation served in 2023: _____

☐ I have attached proof of qualifying deployment. (Information must include dates of the qualifying deployment)

☐ I am applying after the deadline because: (Add documentation, if needed.)

_____

Signature	**Print name**	**Date**

Signature is by ☐ Servicemember ☐ Spouse ☐ Designee under Chapter 709, F.S. ☐ Personal representative

ADDITIONAL INFORMATION

Subsection (4) of Section 20 of HB 7031E, provides for a refund of property taxes paid for the 2024 or 2025 tax year, or both, if a servicemember was on qualifying deployments for military operations added by this act for a total of more than 365 days during the 2023, 2024, and 2025 calendar years. If applicable, the county tax collector will issue a refund to the applicant.

If this application was filed on time and is denied, the property appraiser will send you a notice of disapproval, (*Notice of Disapproval of Application for Property Tax Exemption or Classification by the County Property Appraiser, Form DR-490*). You have the right to appeal the decision by filing a request for hearing (use Form DR-486, *Petition to Value Adjustment Board - Request for Hearing*) with the Value Adjustment Board in your county. (Forms incorporated by reference in Rule 12D-16.002, F.A.C.).

Such petition must be filed on or before the 25th day after the property appraiser mails the notice required under s. 194.011(1), Florida Statutes. Notwithstanding s. 194.013, Florida Statutes, the servicemember is not required to pay a filing fee for such petition. Upon reviewing the petition, the value adjustment board may grant the exemption if the applicant is qualified for the exemption and demonstrates extenuating circumstances, as determined by the board, which warrant granting the exemption.

COMPLETED BY THE COUNTY PROPERTY APPRAISER:
If the applicant is eligible for the exemption and the application was timely filed, review, sign, and date the application. If a refund is owed, forward a copy of the application to the tax collector to verify the taxes and process the refund.

Provide a copy of this application, containing the property appraiser's determination, to the applicant.

FOR USE BY PROPERTY APPRAISER'S OFFICE ONLY

☐ Approved for _____ days, proof of qualifying deployment and dates of deployment met the requirements.

☐ Denied or Explain:_____

☐ Denied in part.

☐ Late application. The reason for filing late was ☐accepted or ☐rejected.

Signature, property appraiser or deputy _______________ Date _______________

Calculation: Days deployed that exceed 365 days during the 2023, 2024, and 2025 tax years _____ /

730 Days in period X 100 = _____ % exempted (% of exemption cannot exceed 100%)

PUBLIC NOTICE – 2026 GLADES COUNTY VALUE ADJUSTMENT BOARD
TO ALL PROPERTY OWNERS AND TAXPAYERS OF GLADES COUNTY

Please be advised that hearings before the 2026 Glades County Value Adjustment Board (VAB) will be held to consider petitions appealing the denial of exemptions/classifications, appealing the denial of applications for catastrophic event tax refund, appealing portability issues, appealing determinations regarding changes of ownership or control and qualifying improvements, appealing the denial of tax abatements, appealing the assessment of real and tangible property values and appealing ad valorem tax deferrals in Glades County as provided under Florida Statutes. Said hearings shall be held at 9:00AM on ________________, 2026, with a good cause reschedule date and time of 9:00AM on _________________, 2026, in the Glades County Commissioner's Board Room on the Second Floor of the Glades County Courthouse, 500 Avenue J, Moore Haven, Florida.

The Glades County Property Appraiser maintains a list of all applicants for exemption who have had their applications for exemption wholly or partially approved or who have had their exemption denied. Said list(s) are available to the public, in Room 202 of the Glades County Courthouse, 500 Avenue J, Moore Haven, Florida, Monday through Friday, 8:00 a.m. to 5:00 p.m. The types of exemptions which are included in the aforementioned list(s) are: homestead—all categories; disability—all categories; widow's and widower's exemptions; tangible personal property; institutional—charitable, religious, scientific, literary, educational; servicemembers, first responders, and veterans – surviving spouses; deployed military; government property; parcels granted economic development; renewable energy sources; labor organizations; historic property; agricultural; not-for-profit sewer and water companies; licensed child care facility in Enterprise Zones; nonprofit homes for the aged; affordable housing; charter schools; community centers; and land dedicated in perpetuity for conservation purposes..

All hearings are recorded and open to the public. Interested citizens are invited to attend. If a person decides to appeal a decision made by the Glades County VAB with respect to any matter considered at the aforementioned hearing(s), a record of any such proceeding will be needed for such purpose, and such person will need to ensure that a verbatim record of the proceeding is made, to include the testimony and evidence upon which any such appeal is to be based. If you have a disability that will require assistance or accommodations for your attendance at this meeting, please contact the VAB Clerk at (863) 946-6010.

Tami Pearce Simmons, Clerk of Court
As Ex-Officio Clerk of the Value Adjustment Board
Glades County, Florida

2026 GLADES COUNTY VALUE ADJUSTMENT BOARD
VERIFICATION OF VAB COMPLIANCE – PREHEARING CHECKLIST
(to supplement Forms DOR-488p)

Information to be verified prior to or during the Organizational Meeting, and pursuant to F.S. §194.011(5), F.A.C.§12D-9.013 and F.A.C.§12D-9.014 Verification:

Date	Criteria
HEC 7/20/26	VAB comprised of two (2) County Commissioners, one (1) School Board Member, one (1) Citizen Member appointed by the BOCC and one (1) Citizen Member appointed by the School Board - **Organizational Meeting Agenda Items 1 & 4; Ex. 1, Ex. 2, Verbatim**
HEC 7/20/26	VAB Attorney verified that Citizen Members met all criteria pursuant to F.S. §194.015 and F.A.C. §12D-9.004 - **Organizational Meeting Agenda Item 18; Ex. 1, Ex. 2, Verbatim**
HEC 7/20/26	VAB Attorney meeting the requirements of F.S. §194.015 has been appointed or ratified - **Organizational Meeting Agenda Item 2; Verbatim**
HEC 7/20/26	VAB Attorney verified that no VAB members represent other governmental entities or taxpayers in any administrative or judicial review of property taxes - **Organizational Meeting Agenda Item 18; Verbatim**
HEC 7/20/26	VAB Attorney verified that citizen members are not members or employees of a taxing authority for the current VAB session - **Organizational Meeting Agenda Item 18; Verbatim**
	VAB Attorney has received DOR training and has passed the corresponding exam - **Organizational Meeting Agenda Item 2; Ex. 4; Verbatim**
HEC 7/20/26	The organizational meeting, as well as any other board meetings, will be or were noticed in accordance with F.S. §286.011, and will be held in accordance with law - **Organizational Meeting Agenda Item 3, Verbatim & VAB Attorney oversees throughout VAB session**
HEC 7/20/26	The organizational meeting notice includes the date, time, location, purpose of the meeting, and information required by F.S. §286.0105 - **Organizational Meeting Agenda Item 3; Verbatim**
HEC 7/20/26	The DOR's uniform value adjustment board procedures were made available at the organizational meeting and copies were provided to board members - **Organizational Meeting Agenda Item 10(g); Ex. 3; Verbatim**
HEC 7/20/26	The DOR's uniform policies and procedures manual is available on the existing website of the board clerk - **Organizational Meeting Agenda Item 10(g); Ex. 3; Verbatim**
HEC 7/20/26	All procedures and forms of the board are in compliance with F.S. §194 and F.A.C. §12D-9 - **Organizational Meeting Agenda Item 18; Verbatim**
	Notice has been given to the chief executive officer of each municipality as provided in F.S. §193.116
HEC 7/20/26	The VAB is in compliance with F.S. §194 and F.A.C. 12D-9 - **Organizational Meeting Agenda & Verbatim & VAB Attorney oversees throughout VAB session**

Date	Organizational Meeting: August 20, 2026
	The VAB held the organizational meeting prior to the holding of value adjustment board hearings - **Organizational Meeting Agenda Item 3, Item 17 & Verbatim**
	The VAB introduced the members of the board and provided contact information - **Organizational Meeting Agenda Item 4; Verbatim**
	The VAB introduced the board clerk and any designee of the board clerk and provided the board clerk's contact information - **Organizational Meeting Agenda Item 5; Verbatim**
	The VAB made F.A.C. 12D-9 available to the public and board members, containing the uniform rules of procedure for hearings before value adjustment boards – available at organizational meeting and on the website of the board clerk - **Organizational Meeting Agenda Item 10a; Ex. 3; Verbatim**
	The VAB made F.A.C. 12D-10 available to the public and board members, containing the rules applicable to the requirements for hearings and decisions – available at organizational meeting and on the website of the board clerk - **Organizational Meeting Agenda Item 10b; Ex. 3; Verbatim**
	The VAB made the requirements of Florida's Government in the Sunshine / open government laws including information on where to obtain the current Government-In-The-Sunshine manual available to the public and board members – available at organizational meeting and on the website of the board clerk - **Organizational Meeting Agenda Item 10e; Ex. 3; Verbatim**
	The VAB made F.A.C. 12D-51.001, 12D-51.002 and 12D-51.003 available to the public and board members – available at organizational meeting and on the website of the board clerk - **Organizational Meeting Agenda Item 10d; Ex. 3; Verbatim**
	The VAB made the associated forms that have been adopted by the DOR available to the public and board members – available at organizational meeting and on the website of the board clerk - **Organizational Meeting Agenda Item 10f; Ex. 3; Verbatim**
	The VAB made all local administrative procedures and forms of the board available to the public and board members – available at organizational meeting and on the website of the board clerk - **Organizational Meeting Agenda Item 8; Ex. 3; Verbatim**
	The VAB made F.S. Chapters 192-197 available to the public and board members as reference information containing the guidelines and statutes applicable to assessments and assessment administration – available at organizational meeting and on the website of the board clerk - **Organizational Meeting Agenda Item 10d; Ex. 3; Verbatim**
	The VAB discussed, took testimony on and adopted or ratified with any required revision or amendment any local administrative procedures and forms of the board, as necessary **Organizational Meeting Agenda Item 8; Verbatim**
	The VAB local procedures are ministerial in nature and are not inconsistent with governing statutes, case law, attorney general opinions or rules of the department - **Organizational Meeting Agenda Item 8, Item 18, Verbatim & VAB Attorney oversees throughout VAB session**
	The VAB discussed general information on Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights – this issue has a separate agenda item, supplemented with additional local informational handouts; this discussion will be reflected in the verbatim record and minutes - **Organizational Meeting Agenda Item 15; Verbatim**
	The VAB adopted/ratified, by resolution, any filing fee for petitions for the current VAB session, in an amount not to exceed $15.00 or $50.00, as appropriate - **Organizational Meeting Agenda Item 11; Verbatim**

	The VAB announced the tentative schedule for the value adjustment board, taking into consideration the number of petitions filed, the possibility of the need to reschedule and the requirement that the board stay in session until all petitions have been heard - **Organizational Meeting Agenda Item 17; Verbatim**
	The VAB has adopted a resolution or motion to opt out of providing hearings using electronic or other communication equipment, as provided by law - **Organizational Meeting Agenda Item 8; Verbatim**

I, Holly E. Cosby, Esq., Glades County Value Adjustment Board Attorney, hereby verify the following:

1) that the above information regarding pre-hearing and pre-organizational requirements were verified, reviewed, and considered on July 3, 2026 and July 20, 2026,
2) that the Organizational Meeting for the Glades County 2026 VAB Session was held on August 20, 2026, and the above information regarding organizational meeting requirements was verified, reviewed, and considered at said meeting, and
3) that hearings for the Glades County 2026 VAB Session will commence on or after ____________________________, 2026.

____

Holly E. Cosby, Esq.

I, Holly E. Cosby, Esq., Glades County Value Adjustment Board Attorney, hereby verify the following on August 20, 2026:

1) There are two (2) items above, which could not be verified before or during the organizational meeting, which are:
   a. VAB Attorney has received DOR training and has passed the corresponding exam, and
   b. Notice has been given to the chief executive officer of each municipality as provided in F.S. §193.116.
2) Item 1(a) could not be verified because the current DOR training was released on _________________, 2026, and VAB Attorney was not able to reasonably complete said training prior to the instant meeting,
3) Item 1(a) will be completed as soon as reasonably practicable, and VAB Attorney will provide proof of the same.
4) Item 1(b) could not be verified because no VAB hearings had been scheduled prior to the organizational meeting, for such notices to be required.
5) Once the above referenced, unverified items are able to be verified, I will provide the VAB with documentation and verification for the same.

____

Holly E. Cosby, Esq.

2026 GLADES COUNTY VALUE ADJUSTMENT BOARD
VERIFICATION OF BOCC CITIZEN MEMBER QUALIFICATIONS

Name of Applicant: Diane Cianfrani

Position of Interest: Citizen Board Member Appointed by Board of County Commissioners (BoCC)

New Applicant: N Information Compiled: 7/20/2026

F.S. §194.015 and F.A.C. §12D-9.004 Verification (performed by HEC on 7/20/2026):

Y/N	Criteria
Y	Own homestead property in Glades County?
Y	Verified Address of Homestead: (from GladesFLPA.com) 1582 Gate Road LaBelle, Florida 33935
N	Member of a taxing authority in Florida?
N	Employee of a taxing authority in Florida?
N	Represents property owners, property appraisers, tax collectors, or taxing authorities in any administrative or judicial review of property taxes?

Prior Service Comments/Concerns: Mrs. Cianfrani has been a wonderful and valuable member of the Glades County Value Adjustment Board, and the Glades County Value Adjustment Board is grateful for her continued service.

Concerns/Potential Conflicts/Additional Comments: None.

Supplements Attached: GladesFLPA Proof of Homestead record; Email re: BoCC Reappointment

Date Applicant appointed by BoCC: Unknown, ratified by BoCC an annual basis

I, Holly E. Cosby, Esq., Glades County Value Adjustment Board Attorney, hereby verify the following:

1) that the above information has been verified, reviewed and considered on the 20th day of July, 2026,
2) that the Applicant qualifies to serve as Citizen Board Member Appointed by BoCC,
3) that this review has been based solely upon the qualifications of the Applicant,
4) that the approval of the Applicant is not influenced by the property appraiser,
5) that pursuant to Section 287.05701, Florida Statutes, the Value Adjustment Board has not requested documentation of and has not considered Applicant's social, political, or ideological interests when determining if the Applicant is a responsible appointee, and
6) that the approval of the Applicant is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

Holly E. Cosby, Esq.

Digitally signed by Holly E. Cosby, Esq.
DN: cn=Holly E. Cosby, Esq., o=Law Office of Holly E. Cosby, PA, ou=VAB Counsel, email=vablawyer@outlook.com, c=US
Date: 2026.07.20 14:42:21 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Glades County, FL

Parcel Summary

Parcel ID	A06-42-28-U01-000B-0120
Location Address	1582 GATE RD LABELLE
Brief Tax Description	TRS B-12 B-13 AKA S 991 FT OF E 1/3 OF E 1/2 OF NW 1/4 TOTAL ACRES 10.07 (Note: *The Description above is not to be used on legal documents.)
Property Use Code	SINGLE FAMILY (0100) (Note: *The Use Code is a Dept. of Revenue (DOR) code. For zoning information, please contact the Glades County Community Development office at (863) 946-6018.)
Sec/Twp/Rng	6-42-28
Tax District	Community of Muse (District 10)
Millage Rate	17.6558
Acreage	10.07
Homestead	Y

View Map

Owner Information

Primary Owner
CIANFRANI JAMES E +
CIANFRANI DIANE
1582 GATE RD
LABELLE, FL 33935

Land Information

Land Use	Number of Units	Unit Type	Frontage	Depth
0100 - SFR	9.57	AC	0	0
9530 - POND	0.5	AC	0	0

Building Information

Type	BARNS	**Heat**	.N/A
Total Area	1,536	**Air Conditioning**	.N/A
Heated Area	1,536	**Bathrooms**	0
Exterior Walls	NONE	**Bedrooms**	0
Roof Cover	MODULAR MT	**Stories**	
Interior Walls	NONE	**Actual Year Built**	2012
Frame Type	WOOD FRAME	**Effective Year Built**	2012
Floor Cover	CONC FINSH		

Type	BARNS	**Heat**	.N/A
Total Area	1,280	**Air Conditioning**	.N/A
Heated Area	512	**Bathrooms**	0
Exterior Walls	VINYL LAP	**Bedrooms**	0
Roof Cover	MODULAR MT	**Stories**	
Interior Walls	MINIMUM	**Actual Year Built**	1991
Frame Type	WOOD FRAME	**Effective Year Built**	1994
Floor Cover	CONC FINSH		

Type	MH CONV SF	**Heat**	AIR DUCTED
Total Area	3,318	**Air Conditioning**	CENTRAL
Heated Area	2,212	**Bathrooms**	3
Exterior Walls	VINYL LAP	**Bedrooms**	4
Roof Cover	MODULAR MT	**Stories**	
Interior Walls	PLYWOOD	**Actual Year Built**	1989
Frame Type		**Effective Year Built**	1994
Floor Cover	CARPET; HARDTILE		

Extra Features

Code	Description	Length x Width	Area	Year Built
0720	HMU	8 x 6 x	48	1989
0080	CONC-R	35 x 5 x	175	1991
0080	CONC-R	14 x 4 x	56	1991
0741	TUFU-L	24 x 12 x	288	2010
0080	CONC-R	0 x 0 x	360	2014
0501	POOL-F	0 x 0 x	672	2014
0612	SCEN-3W	43 x 24 x	1,032	2014
0080	CONC-R	0 x 0 x	2,644	2014
0080	CONC-R	0 x 0 x	924	2014

From: Tami Simmons
To: Holly Cosby
Cc: Brittany Heflin
Subject: RE: Email Confirming VAB Chair
Date: Monday, July 20, 2026 2:38:44 PM

On May 26th, the BOCC appointed Commissioner Patterson, Commissioner Barnes, and Diane Cinfrani to the VAB and appointed Commissioner Barnes as Chair.

Thank you

Tami Pearce Simmons, CFCC
Clerk of the Circuit Court & Comptroller
Glades County, Florida
PO Box 10 | 500 Avenue J, Suite 102
Moore Haven, Florida 33471
(863) 946-6002
TSimmons@GladesClerk.com
www.GladesClerk.com

From: Holly Cosby <VABlawyer@outlook.com>
Sent: Monday, July 20, 2026 2:29 PM

To: Tami Simmons <tsimmons@gladesclerk.com>
Cc: Brittany Heflin <bheflin@gladesclerk.com>
Subject: Email Confirming VAB Chair
Importance: High

WARNING: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good afternoon.

At your earliest convenience, please email me the date that the BoCC appointed their Chair and who that Chair is.

Pretty please?

Very truly,
Holly

Holly E. Cosby
Law Office of Holly E. Cosby, P.A.
602 Center Road
Fort Myers, Florida 33907
(239) 931-0006

2026 GLADES COUNTY VALUE ADJUSTMENT BOARD
VERIFICATION OF SCHOOL BOARD CITIZEN MEMBER QUALIFICATIONS

Name of Applicant: C. Thomas Perry, Jr.

Position of Interest: Citizen Board Member Appointed by School Board

New Applicant: N Information Compiled: 7/20/2026

F.S. §194.015 and F.A.C. §12D-9.004 Verification (performed by HEC on 7/20/2026):

Y/N	Criteria
Y	Own a business/commercial enterprise, occupation, profession, or trade occupying and conducted from commercial space located within the school district of Glades County?
Y	Verified Name and Address of Business: Perry Brothers – a Florida Partnership Western Drive Moore Haven, Florida 33471
Y	Verify ownership of business: verbal
N	Member of a taxing authority in Florida?
N	Employee of a taxing authority in Florida?
N	Represents property owners, property appraisers, tax collectors, or taxing authorities in any administrative or judicial review of property taxes?

Prior Service Comments/Concerns: Applicant has been a wonderful part of the Glades County Value Adjustment Board for several years and his service is greatly appreciated.

Clarifications/Potential Conflicts/Additional Comments: Applicant is a partner in a family partnership which partnership owns and operates a business on land in Glades County. Per the Glades County School Board, this qualifies Applicant to serve as the School Board appointed Citizen Member for the Glades County Value Adjustment Board.

Supplements attached: Verification of Commercial Space – GladesFLPA.com, Sunbiz Listings and Annual Reports

Date appointed/ratified by School Board: 2009, ratified by School Board annually

I, Holly E. Cosby, Esq., Glades County Value Adjustment Board Attorney, hereby verify the following:

1) that the above information has been verified, reviewed, and considered on July 20, 2026,
2) that the Applicant is qualified to serve as Citizen Board Member Appointed by School Board,
3) that this review has been based solely upon the qualifications of the Applicant,
4) that the approval of the Applicant is not influenced by the property appraiser,
5) that pursuant to Section 287.05701, Florida Statutes, the Value Adjustment Board has not requested documentation of and has not considered Applicant's social, political, or ideological interests when determining if the Applicant is a responsible appointee, and
6) that the approval of the Applicant is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

Holly E. Cosby, Esq.

Digitally signed by Holly E. Cosby, Esq.
DN: cn=Holly E. Cosby, Esq., o=Law Office of Holly E. Cosby, PA, ou=VAB Counsel, email=vablawyer@outlook.com, c=US
Date: 2026.07.20 14:59:16 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Department of State / Division of Corporations / Search Records / Search by Entity Name /

Detail by Entity Name

Florida Limited Liability Company
A. PERRY TRUST, LLC

Filing Information

Document Number	L22000525460
FEI/EIN Number	92-1466216
Date Filed	12/15/2022
State	FL
Status	ACTIVE

Principal Address

1490 WESTERN DRIVE
MOORE HAVEN, FL 33471

Mailing Address

1490 WESTERN DRIVE
MOORE HAVEN, FL 33471

Registered Agent Name & Address

CARL S. PERRY
1490 WESTERN DRIVE
MOORE HAVEN, FL 33471

Authorized Person(s) Detail

Name & Address

Title MGR

CARL S. PERRY
1490 WESTERN DRIVE
MOORE HAVEN, FL 33471

Annual Reports

Report Year	Filed Date
2024	03/11/2024
2025	03/31/2025
2026	02/16/2026

02/16/2026 -- ANNUAL REPORT	View image in PDF format
03/31/2025 -- ANNUAL REPORT	View image in PDF format
03/11/2024 -- ANNUAL REPORT	View image in PDF format
05/01/2023 -- ANNUAL REPORT	View image in PDF format
12/15/2022 -- Florida Limited Liability	View image in PDF format

2026 FLORIDA LIMITED LIABILITY COMPANY ANNUAL REPORT

DOCUMENT# L22000525460

Entity Name: A. PERRY TRUST, LLC

Current Principal Place of Business:

1490 WESTERN DRIVE
MOORE HAVEN, FL 33471

FILED
Feb 16, 2026
Secretary of State

4945114103CC

Current Mailing Address:

1490 WESTERN DRIVE
MOORE HAVEN, FL 33471 US

FEI Number: 92-1466216

Certificate of Status Desired: No

Name and Address of Current Registered Agent:

CARL S. PERRY
1490 WESTERN DRIVE
MOORE HAVEN, FL 33471 US

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE:

Electronic Signature of Registered Agent — Date

Authorized Person(s) Detail :

Title	MGR
Name	CARL S. PERRY
Address	1490 WESTERN DRIVE
City-State-Zip:	MOORE HAVEN FL 33471

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am a managing member or manager of the limited liability company or the receiver or trustee empowered to execute this report as required by Chapter 605, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: CARL PERRY — MGR — 02/16/2026

Electronic Signature of Signing Authorized Person(s) Detail — Date

Detail by Entity Name

Florida Limited Liability Company
R. PERRY TRUST, LLC

Filing Information

Document Number	L22000525470
FEI/EIN Number	88-4418841
Date Filed	12/15/2022
State	FL
Status	ACTIVE

Principal Address

1490 WESTERN DRIVE
MOORE HAVEN, FL 33471

Mailing Address

1490 WESTERN DRIVE
MOORE HAVEN, FL 33471

Registered Agent Name & Address

CARL S. PERRY
1490 WESTERN DRIVE
MOORE HAVEN, FL 33471

Authorized Person(s) Detail

Name & Address

Title MGR

CARL S. PERRY
1490 WESTERN DRIVE
MOORE HAVEN, FL 33471

Annual Reports

Report Year	Filed Date
2024	03/11/2024
2025	03/31/2025
2026	02/16/2026

02/16/2026 -- ANNUAL REPORT	View image in PDF format
03/31/2025 -- ANNUAL REPORT	View image in PDF format
03/11/2024 -- ANNUAL REPORT	View image in PDF format
05/01/2023 -- ANNUAL REPORT	View image in PDF format
12/15/2022 -- Florida Limited Liability	View image in PDF format

2026 FLORIDA LIMITED LIABILITY COMPANY ANNUAL REPORT

DOCUMENT# L22000525470

Entity Name: R. PERRY TRUST, LLC

Current Principal Place of Business:

FILED
Feb 16, 2026
Secretary of State

0173701096CC

1490 WESTERN DRIVE
MOORE HAVEN, FL 33471

Current Mailing Address:

1490 WESTERN DRIVE
MOORE HAVEN, FL 33471 US

FEI Number: 88-4418841

Certificate of Status Desired: No

Name and Address of Current Registered Agent:

CARL S. PERRY
1490 WESTERN DRIVE
MOORE HAVEN, FL 33471 US

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE:

Electronic Signature of Registered Agent | Date

Authorized Person(s) Detail :

Title	MGR
Name	CARL S. PERRY
Address	1490 WESTERN DRIVE
City-State-Zip:	MOORE HAVEN FL 33471

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am a managing member or manager of the limited liability company or the receiver or trustee empowered to execute this report as required by Chapter 605, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: CARL PERRY MGR 02/16/2026

Electronic Signature of Signing Authorized Person(s) Detail | Date

Glades County, FL

Parcel Summary

Parcel ID	S13-42-32-004-0000-0060
Location Address	BAKER HWY MOORE HAVEN
Brief Tax Description	LOT 6 THRU 12 WADE BROS SUB NO 1 GC PB 4 PGS 113-114 (Note: *The Description above is not to be used on legal documents.)
Property Use Code	CROPLAND CLASS 3 (5300) (Note: *The Use Code is a Dept. of Revenue (DOR) code. For zoning information, please contact the Glades County Community Development office at (863) 946-6018.)
Sec/Twp/Rng	13-42-32
Tax District	Glades County (District 02)
Millage Rate	17.6558
Acreage	3.95
Homestead	N

View Map

Owner Information

Primary Owner
PERRY THOMAS C JR
P O BOX 1029
CLEWISTON, FL 33440

Land Information

Land Use	Number of Units	Unit Type	Frontage	Depth
9910 - MKT.VAL.AG	3.95	AC	0	262
6000 - PASTURE 1	3.95	AC	0	0

Sales

Multi Parcel	Sale Date	Sale Price	Instrument	Book/Page	Qualification	Vacant/Improved	Grantor	Grantee
N	10/30/2002	$50,000	WD	0209/0728	Unqualified	Vacant	WADE	PERRY
N	8/18/1998	$100	QC	0176/0821	Qualified	Vacant	WADE	WADE

Current Valuation

	2025 Certified Values
Building Value	$0
Extra Features Value	$0
Land Value	$988
Land Agricultural Value	$988
Agricultural (Market) Value	$49,770
Just (Market) Value	**$49,770**
Assessed Value	$988
Exempt Value	$0
Taxable Value	$988
Maximum Save Our Homes Portability	$0

No data available for the following modules: Building Information, Extra Features, Photos, Sketches.

Glades County, FL

Parcel Summary

Parcel ID	A09-42-32-A00-0030-0000
Location Address	US HWY 27 MOORE HAVEN
Brief Tax Description	S 1/2 EXC SR 25 + C-19 RWY + ACCESS ROAD IN SE COR + EXC 20 AC BY MTS + BDS TOTAL ACRES 278.08 (Note: *The Description above is not to be used on legal documents.)
Property Use Code	CROPLAND CLASS 3 (5300) (Note: *The Use Code is a Dept. of Revenue (DOR) code. For zoning information, please contact the Glades County Community Development office at (863) 946-6018.)
Sec/Twp/Rng	9-42-32
Tax District	Glades County (District 05)
Millage Rate	17.6558
Acreage	278.08
Homestead	N

View Map

Owner Information

Primary Owner
R PERRY TRUST LLC
A PERRY TRUST LLC
1490 WESTERN DR
MOORE HAVEN, FL 33471

Land Information

Land Use	Number of Units	Unit Type	Frontage	Depth
9910 - MKT.VAL.AG	212.95	AC	0	0
9910 - MKT.VAL.AG	65.13	AC	0	0
5370 - SGR/CN (S)	278.08	AC	0	0

Sales

Multi Parcel	Sale Date	Sale Price	Instrument	Book/Page	Qualification	Vacant/Improved	Grantor	Grantee
Y	12/24/2022	$100	SW	389/658	Unqualified	Vacant	C PERRY FAMILY LLC	R PERRY TRUST LLC
N	12/21/2012	$100	QC	0304/1045	Unqualified	Vacant	PERRY BROTHERS 45%	C PERRY FAMILY LLC
N	12/21/2012	$100	QC	0304/1043	Unqualified	Vacant	PERRY JULIA G TRUSTEE 55%	C PERRY FAMILY LLC
N	10/31/2012	$100	QC	0304/0960	Unqualified	Vacant	PERRY BROTHERS 45%	C PERRY FAMILY LLC
N	10/31/2012	$100	QC	0304/0958	Unqualified	Vacant	PERRY JULIA G TRUSTEE 55%	C PERRY FAMILY LLC
N	2/17/2000	$100	QC	0190/0215	Qualified	Vacant	PERRY'S RANCH	PERRY JULIA G TRUSTEE 55%
N	11/8/1993	$100	QC	0144/0193	Qualified	Vacant	PERRY BROS	PERRY'S RANCH
N	3/19/1993	$100	QC	0140/0242	Qualified	Vacant	PERRY'S RANCH	PERRY BROTHERS
N	12/31/1992	$100	QC	0138/0714	Qualified	Vacant	PERRY'S RANCH	PERRY BROS
N	12/1/1983	$100	WD	0091/0610	Unqualified	Vacant		

Current Valuation

	2025 Certified Values
Building Value	$0
Extra Features Value	$0
Land Value	$291,984
Land Agricultural Value	$291,984
Agricultural (Market) Value	$3,049,147
Just (Market) Value	**$3,049,147**
Assessed Value	$291,984
Exempt Value	$0
Taxable Value	$291,984
Maximum Save Our Homes Portability	$0

No data available for the following modules: Building Information, Extra Features, Photos, Sketches.

Glades County, FL

Parcel Summary

Parcel ID	A16-42-32-A00-0010-0000
Location Address	WESTERN DR MOORE HAVEN
Brief Tax Description	ALL EXC R/W FOR C-19 PER OR 9- 151 + EXC 41.15 AC FOR THOMAS PERRY HOMESITE + EXC 20.36 AC PER OR 165-685 TO CARL PERRY TOTAL AC 552.62 M/L (Note: *The Description above is not to be used on legal documents.)
Property Use Code	CROPLAND CLASS 3 (5300) (Note: *The Use Code is a Dept. of Revenue (DOR) code. For zoning information, please contact the Glades County Community Development office at (863) 946-6018.)
Sec/Twp/Rng	16-42-32
Tax District	Glades County (District 05)
Millage Rate	17.6558
Acreage	552.62
Homestead	N

View Map

Owner Information

Primary Owner
R PERRY TRUST LLC
A PERRY TRUST LLC
1490 WESTERN DR
MOORE HAVEN, FL 33471

Land Information

Land Use	Number of Units	Unit Type	Frontage	Depth
9910 - MKT.VAL.AG	552.62	AC	0	0
5371 - SGR/CN (M)	552.62	AC	0	0

Sales

Multi Parcel	Sale Date	Sale Price	Instrument	Book/Page	Qualification	Vacant/Improved	Grantor	Grantee
Y	12/24/2022	$100	SW	389/658	Unqualified	Vacant	C PERRY FAMILY LLC	R PERRY TRUST LLC
N	12/21/2012	$100	QC	0304/1045	Unqualified	Vacant	PERRY BROTHERS 45%	C PERRY FAMILY LLC
N	12/21/2012	$100	QC	0304/1043	Unqualified	Vacant	PERRY JULIA G TRUSTEE 55%	C PERRY FAMILY LLC
N	10/31/2012	$100	QC	0304/0960	Unqualified	Vacant	PERRY BROTHERS 45%	C PERRY FAMILY LLC
N	10/31/2012	$100	QC	0304/0958	Unqualified	Vacant	PERRY JULIA G TRUSTEE 55%	C PERRY FAMILY LLC
N	2/17/2000	$100	QC	0190/0215	Qualified	Vacant	PERRY'S RANCH	PERRY JULIA G TRUSTEE 55%
N	11/8/1993	$100	QC	0144/0193	Qualified	Vacant	PERRY BROS	PERRY'S RANCH
N	3/19/1993	$100	QC	0140/0242	Qualified	Vacant	PERRY'S RANCH	PERRY BROTHERS
N	12/31/1992	$100	QC	0138/0714	Qualified	Vacant	PERRY'S RANCH	PERRY BROS
N	12/1/1983	$100	WD	0091/0610	Unqualified	Vacant		

Current Valuation

	2025 Certified Values
Building Value	$0
Extra Features Value	$0
Land Value	$729,458
Land Agricultural Value	$729,458
Agricultural (Market) Value	$4,666,876
Just (Market) Value	**$4,666,876**
Assessed Value	$729,458
Exempt Value	$0
Taxable Value	$729,458
Maximum Save Our Homes Portability	$0

No data available for the following modules: Building Information, Extra Features, Photos, Sketches.

TAMI PEARCE SIMMONS
CLERK OF THE CIRCUIT COURT & COMPTROLLER
GLADES COUNTY, FL

GABBY MURPHY

Value Adjustment Board

Role of the VAB

The Clerk's Office is the clerk to the Value Adjustment Board (VAB) and is responsible for assisting the VAB in an organizational manner, assisting petitioners of the VAB, recording, documenting, and reporting the activity of the VAB in its meetings, and maintaining the minutes of these meetings in accordance with Section 194, Florida Statutes. The Florida Department of Revenue prescribes the rules and forms for the VAB, and more information can be found at floridarevenue.com.

View the agenda for the most recent Value Adjustment Board meeting from August 14, 2025.

MEMBERS OF THE BOARD

"There is hereby created a Value Adjustment Board for each county, which shall consist of two members of the governing body of the county as elected from the membership of the board of said governing body, one of whom shall be elected chairperson, and one member of the school board as elected from the membership of the school board, and two citizen members, one of whom shall be appointed by the governing body of the county and must own homestead property within the county and one of whom must be appointed by the school board and must own a business occupying commercial space located within the school district." – Chapter 194.015, Florida Statutes.

Education & Resources

Section 194.011(5)(b), Florida Statutes, states: "The department shall develop a uniform policies and procedures manual that shall be used by value adjustment boards, special magistrates, and taxpayers in proceedings before value adjustment boards. The manual shall be made available, at a minimum, on the department's website and on the existing websites of the clerk of circuit courts."

The Florida Department of Revenue has developed this uniform policies and procedures manual as prescribed by statute and other resources the public may find helpful.

QUICK LINKS

Click on the links below for more information:

- Glades County VAB Telephonic Procedures
- Florida Statutes
- Florida Sunshine Manual
- Florida Administrative Code 12D-51
- Uniform Policies & Procedures Manual
- Department of Revenue Online

Frequently Asked Questions

Is there a Fee to File a Petition?

General Filing Fees

There is a $50.00 non-refundable filing fee to file a petition with the Value Adjustment Board. Petitions sent without the appropriate filing fees are deemed incomplete and cannot be processed unless the Clerk to the Value Adjustment Board receives the fee.

Petitioners filing a single joint petition containing multiple parcels or TPP accounts must first submit, to the Glades County Property Appraiser's Office, a Florida Department of Revenue form DR-486MU, listing the contiguous parcels or similar accounts.

The Property Appraiser's Office must first approve the parcels or accounts as contiguous or like and similar in nature before the petition can be filed. The cost to file this type of petition is $50.00 + $5.00 each additional parcel or account after the first.

Filing Fees Pertaining to the Denial of Homestead Exemption or Homestead Tax Deferral

Persons filing a petition due to the denial, by the Property Appraiser or the Tax Collector, of a timely filed application for homestead exemption or a timely filed application for homestead tax deferral are not subject to a filing fee.

However, if the application was filed after the March 1st deadline and was denied, the $50.00 petition filing fee would apply. Please contact VAB Administration for filing fee information for petitions filed pursuant to F.A.C. 12D-8.0065.

Payment can be in the form of cash, check, cashier's check, or money order made payable to the Clerk of the Value Adjustment Board.

How Do I File My Petition?

You may file your petition with the Clerk of the Value Adjustment Board in person or through the mail. The Clerk of the Value Adjustment Board is located at the Glades County Clerk of Court located at 500 Avenue J, Suite 102, Moore Haven, Florida 33471.

When Is My Petition Due?

All petitions must be received by the Clerk of the Value Adjustment Board by the end of the business day on the deadline date provided on your trim notice. Petitions postmarked on or received after the deadline will be considered late. Refer to 12d-9.015(11) for late filing procedure.

How do I contact the Value Adjustment Board?

Use the following information to contact the Value Adjustment Board.

Phone: (863) 946-6010

Fax: (863) 946-0560

Email: gladesclerk@gladesclerk.com

Mailing & Physical Address:
Tami Pearce Simmons
Clerk to the Value Adjustment Board
500 Avenue J, Suite 102
Moore Haven, Florida 33471

TAMI PEARCE SIMMONS
GLADES COUNTY, FL

CALL OUR OFFICE
(863) 946-6010

HOURS OF OPERATION
Monday – Friday
8:00 AM to 5:00 PM

QUICK LINKS
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