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MEMORANDUM

TO: Orange County Value Adjustment Board

FROM: Aaron Thalwitzer, Esq., Board Counsel

RE: Discontinuation of Fax as an Accepted Method of Communication and Filing

DATE: May 12, 2026

I. Issue Presented

The Orange County Value Adjustment Board (“VAB”) has requested legal analysis regarding whether the VAB may discontinue the use of facsimile (“fax”) transmission as an accepted method of communication, filing, and evidence exchange in connection with VAB proceedings and administration.

II. Summary Conclusion

Florida law does not require VABs to accept filings, petitions, evidence, or communications by fax. The applicable statutes, administrative rules, Department of Revenue forms, Uniform Policies and Procedures Manual, and Department training materials consistently treat fax usage as discretionary. Accordingly, the VAB may discontinue accepting and transmitting documents by fax, provided the Board formally adopts local administrative procedures implementing the policy.

III. Applicable Legal Authority

Rule 12D-9.016(1), F.A.C., defines “filing” generally as receipt of a document by the board clerk, the board, or a special magistrate, but does not require any particular transmission method or mandate fax capability.

Rule 12D-9.016(2)(b), F.A.C., further demonstrates that fax filing is discretionary. The rule provides:

If the board clerk accepts documents filed by FAX or other electronic transmission, documents received on or after 11:59:59 p.m. of the day they are due shall be filed the next regular business day.

The conditional phrase “If the board clerk accepts” confirms that acceptance of fax filings is discretionary.

Rule 12D-9.016(2)(c), F.A.C., similarly provides that documents “may be filed, served, provided or made available electronically, if the board and the board clerk make such resources available.” This language further reflects that electronic filing resources are optional.

Rule 12D-9.016(4), F.A.C., also places the risk of failed transmission upon the party electing to file by fax or electronic transmission, further supporting the conclusion that fax filing is permissive rather than mandatory.

Rule 12D-9.020(4), F.A.C., permits petitioners and the PAO to exchange evidence by fax or email “[b]y agreement of the parties.” This provision governs evidence exchange between the parties and does not require the VAB itself to accept fax submissions.

The Department of Revenue forms likewise treat fax communication as discretionary. Forms DR-486, DR-486DP, and DR-486PORT reference fax communication only “if possible”, and no Department form requires a VAB to maintain or accept fax filings.

The Uniform Policies and Procedures Manual and the Department’s 2025 VAB Training Materials likewise contain no requirement that VABs maintain fax capability. The training materials further recognize that VABs may adopt administrative procedures relating to filing administration, records management, and hearing operations, so long as those procedures do not conflict with governing law.

IV. VABs’ Practices

Several VABs, including the Orange County VAB, have already implemented policies discontinuing fax acceptance for VAB matters. Examples include:

1. **Hillsborough County**, whose VAB forms indicate: “Form not accepted by fax or e-mail.”
2. **Lake County**, whose filing instructions provide that petitions received by email or fax will not be accepted.
3. **Okaloosa County**, whose website provides: “The VAB does not accept petitions received either by email or fax.”
4. **Pasco County**, whose local procedures historically limited petition filing to non-electronic submission methods.
5. **Orange County**’s current Local Administrative Procedures already provide that single-parcel petitions may be filed online through AXIA, contiguous parcel petitions must be filed by mail or in person, and the VAB Clerk will not accept petitions by email or fax. Accordingly, the proposed revisions would primarily clarify, formalize, and consistently apply the VAB’s existing no-fax practice rather than create an entirely new restriction.

These practices demonstrate that discontinuing fax acceptance is consistent with existing VAB administrative practices statewide.

V. Administrative and Practical Considerations

If the VAB elects to discontinue fax usage, the policy should be formally incorporated into the VAB’s Local Administrative Procedures and approved during a duly noticed meeting.

The Orange County VAB’s current Local Administrative Procedures already expressly prohibit petitions filed by fax. Section I.A. (“Filing Options”) provides: “The VAB Clerk will not accept petitions received by either email or fax.” Because the VAB’s current Local Administrative Procedures already prohibit petitions filed by fax, the proposed revisions primarily serve to formalize, clarify, and consistently apply the existing practice across all VAB communications and procedures.

The VAB should also update all filing instructions, FAQs, website language, and related materials to reflect the policy change.

The Department’s 2025 VAB Training Materials emphasize electronic administration, electronic hearings, and electronic records management. Recent statutory changes, including HB 7031, further reflect increasing emphasis on electronic accessibility and digital records management in VAB proceedings.

From a practical standpoint, discontinuing fax usage may reduce administrative burden, improve document retention reliability, reduce cybersecurity risks associated with legacy fax systems, and minimize risks associated with incomplete or illegible transmissions.

VI. Recommended Revisions to Local Administrative Procedures

To implement and consistently reflect the VAB's discontinuation of fax communications and filings across its Local Administrative Procedures, public-facing materials, and administrative practices, the following revisions are recommended:

- Revise the Customer Service section on page 1 to remove the fax number from listed contact methods.
- Revise Section I.A. ("Filing Options") to clarify that the VAB Clerk will not accept petitions, evidence, correspondence, or other submissions by fax.
- Revise Section III.C. ("Evidence Submittals and Presentation of Evidence at Hearing") to expressly provide that evidence submitted by fax will not be accepted or considered filed.
- Revise Section III.E. ("Contact Information for VAB Correspondence") to clarify that communications transmitted by fax do not constitute valid filing, notice, or delivery to the VAB Clerk.
- Implement the revised procedures beginning with the next tax cycle to provide adequate public notice.

VII. Conclusion

It is my opinion that the Orange County VAB may lawfully discontinue the acceptance and use of fax communications and filings. Florida law does not require VABs to maintain fax capability, and the applicable statutes, rules, forms, and Department guidance consistently treat fax usage as discretionary. The Board should formally adopt local administrative procedures implementing the policy and update all public-facing materials accordingly.