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**MEMORANDUM**

TO: Orange County Value Adjustment Board and VAB Clerk

FROM: Aaron Thalwitzer, Esq., Board Counsel

RE: Value Adjustment Board and *Ad Valorem* Taxation Changes Under HB 7031

DATE: August 12, 2025

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**I. Introduction**

House Bill 7031 (“HB 7031”), signed into law by the Governor on June 30, 2025, makes several changes to Florida’s Value Adjustment Board (“VAB”) operations and ad valorem taxation laws.<sup>1</sup> This memorandum summarizes the key changes related to VABs to aid in implementation and compliance.

**II. Value Adjustment Board Reforms**

**A. Evidence Exchange Requirement**

- Summary: Property appraisers must provide their evidence to petitioners at least 15 days before the VAB hearing. The requirement for the petitioner to request such evidence is eliminated.
- Effective Date: September 1, 2025.
- Enabling Resolution: See proposed local administrative procedures incorporating revised evidence exchange procedures.

**B. Electronic Hearings**

- Summary: Parties who submit a written request at least 10 days before their hearing may appear via telephone, video conference, or other electronic means. VABs must provide the necessary equipment to facilitate and record these appearances. The notice of hearing must include information necessary for petitioner to appear electronically. The VAB must establish uniform

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<sup>1</sup> See the following for an engrossed copy of the bill: [www.flsenate.gov/Session/Bill/2025/7031/BillText/er/PDF](http://www.flsenate.gov/Session/Bill/2025/7031/BillText/er/PDF).

procedures for swearing witnesses; receiving petitioner's evidence (which must be in a format capable of being processed, viewed, printed, and archived), presenting evidence, and placing testimony on the record. Includes opt-out provision for counties with population under 75,000.

- Effective Date: January 1, 2026.
- Enabling Resolution: See proposed local administrative procedures incorporating revised electronic appearance procedures.

### **C. Increased Filing Fees**

- Summary: Maximum VAB filing fee per parcel increased from \$15 to \$50, at the VAB's discretion. The filing fee for homestead portability petitions remains \$15 irrespective of this amendment because Section 193.155(8)(j), Florida Statutes (the homestead portability petition statute) explicitly provides that the filing fee for a homestead portability petition is "[n]otwithstanding s. 194.013". Waiver remains available for low-income petitioners and deployed service members under Section 196.173.
- Effective Date: July 1, 2025, but the filing fee does not become effective unless or until the Board passes a resolution approving a \$50 filing fee (or any amount above \$15) for non-portability petitions. Multiple petitions for the 2025 tax cycle have been filed under the VAB's previously-established \$15 filing fee.
- Recommended Action: Due to the VAB having already collected the established \$15 filing fee from several petitioners and the potential confusion resulting from increasing the fee mid-cycle, as well as complications related to collecting different filing fee amounts using the VAB's case management software, staff recommends maintaining a filing fee of \$15 for the 2025 tax cycle, and adopting a \$50 filing fee for the 2026 tax cycle at next year's organizational meeting.

## **III. Ad Valorem Tax Reforms**

### **A. Citrus Processing and Agricultural Use Revisions**

#### **1. Salvage Value Assessment for Citrus Facilities**

- Summary: Tangible personal property owned and operated by a citrus packinghouse or processor is to be assessed at salvage value for the 2025 tax roll, provided it is no longer used due to citrus greening.
- Requirements: Application must be submitted to the Property Appraiser's Office ("PAO") by August 1, 2025; appeal rights preserved through the VAB.
- Effective Date: Retroactive to January 1, 2025.

#### **2. Agricultural Classification Extension**

- Summary: Land removed from production due to citrus greening or other quarantine restrictions may retain agricultural classification for up to 10 years, extended from the previous 5-year limit.
- Effective Date: Effective July 1, 2025.

#### **B. Appeal Deadlines When Tax Roll is Extended**

- Summary: If the tax roll is extended, the deadline to bring a circuit court action following VAB final action is 30 days from recertification by the property appraiser; added to initial 60-day appeal deadline, increases total time to appeal to 90 days.
- Effective Date: First applies to 2026 tax roll.

#### **IV. Conclusion and Implementation Notes**

The changes under HB 7031 take effect in stages, and exemption provisions applying to the 2026 tax roll unless otherwise specified. The VAB should take the following actions:

1. Adopt evidence-sharing procedures before September 1, 2025 and electronic appearance procedures before January 1, 2026.
2. If the VAB changes the \$15 filing fee as now authorized, budget for increased petition filing fees. The new electronic hearing requirements are not anticipated to require significant new expenditures.
3. Monitor DOR rulemaking for clarification and implementation guidance, including the 2025 VAB Training materials.

Please do not hesitate to contact VAB counsel with any questions, comments, or concerns.