Value Adjustment Board Appeal Guide

A practical checklist for filing, evidence exchange, hearing preparation, and required tax payments.

Important: County procedures and annual deadlines can vary. Always confirm the current form, filing method, fee, and due date with the county official responsible for your property.

Before filing

- Read the TRIM notice or denial notice and identify the exact issue and filing deadline.
- Check whether the county permits online filing, mail filing, or both.
- Use the correct petition form. The general value petition is Form DR-486; portability and deferral issues use different forms.
- Decide whether you will represent yourself or use an authorized representative.
- Request an informal conference if useful, but do not wait to file the petition.

Common filing timeframes

Issue	Typical filing period
Assessment/value	On or before the 25th day after mailing of the TRIM notice.
Portability or change of ownership/control	Generally within 25 days after mailing of the TRIM notice.
Exemption or classification denial	Generally within 30 days after mailing of the denial notice.
Tax deferral denial	Generally within 30 days after the tax collector mails the denial notice.

The controlling deadline is the date stated by the county and applicable law. Late petitions require a separate explanation and may be accepted only under limited circumstances.

Filing fee and completeness

A county VAB may require a filing fee of up to $50. A petition is not complete until the required fee is paid. Keep the confirmation number, receipt, and a complete copy of everything filed.

Evidence exchange

For hearings governed by the procedures effective September 1, 2025, both the petitioner and the property appraiser must provide their evidence to the other side at least 15 calendar days before the hearing. The petitioner should provide a list of evidence, a summary of witness evidence, and copies of documents to be used.

- Count backward from the hearing date and do not count the hearing day.
- If the last day falls on a weekend or legal holiday, use the preceding business day.
- Do not knowingly withhold requested evidence that you intend to use.
- Keep proof of delivery or upload.

Hearing preparation

- Organize evidence in the order you will discuss it.
- Prepare a one-page outline: issue, requested result, key facts, and strongest supporting documents.
- Be ready to explain why the assessment, exemption determination, classification, or other decision should change.
- Ask the clerk about remote-hearing procedures. Some smaller counties may opt out of remote hearings.

Required payment while the petition is pending

Before taxes become delinquent, value and portability petitioners generally must pay all non-ad valorem assessments and at least 75% of the ad valorem taxes, less applicable discounts. Other types of appeals generally require all non-ad valorem assessments plus the amount of ad valorem tax admitted in good faith to be owed.

Failure to make the required payment before delinquency can result in denial of the petition.

Official resources

Current DR-486 petition form

Florida VAB information

Current taxpayer VAB guide

Florida Statutes, Chapter 194

Sobi Realty, LLC d/b/a Trim Property Taxes | 7900 Nova Drive, Suite 205, Davie, FL 33324 | 954-380-8778 | support@trimpropertytaxes.com