

# PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

DR-486 R. <u>xx/xx</u> 04/18 Rule 12D-16.002 F.A.C. Eff. <u>xx/xx</u> 04/18

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 Form DR-486PORT. For deferral or penalties, use DR-486DP. COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)							
			Tax year 20		_/		
Petition #			· ·	<u> </u>	Date received		
PART 1. Taxpayer Information	MPLETED BY TH	HE PETITIONER	<b>X</b>	_			
Taxpayer name		Representative					
Mailing address		Parcel ID and					
for notices		physical addres	s 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 a	nd miscellaneous	High-water rec	charge	Histo	oric, commercial or nonprofit		
Commercial Res. 5+ units Agricultural	or classified use	Vacant lots and	d acreage	🗌 Busii	ness machinery, equipment		
PART 2. Reason for Petition Check one. If more than one, file a separate petition.							
<ul> <li>Real property value</li> <li>Denial of classification</li> <li>Parent/grandparent reduction</li> <li>Property was not substantially complete on Janua</li> <li>Tangible personal property value (You must har return required by s.193.052. (s.194.034, F.S.))</li> </ul>	ave timely filed a	(Include a da	e filing of e ate-stampe provement (s control (s. 19	xemptio d copy o . 193.155	enter type <u>:</u> on or classification of application.) 55(5), F.S.) or change of ), 193.1554(5), or		
<ul> <li>Check here if this is a joint petition. Attach determination that they are substantially s</li> <li>Enter the time (in minutes) you think you ne by the requested time. For single joint petitic group.</li> <li>My witnesses or I will not be available to a You have the right to exchange evidence with the evidence directly to the property appraiser at leappraiser's evidence. At the hearing, you have You have the right, regardless of whether you in of your property record card containing information redacted. When the property appraise to you or notify you how to obtain it online.</li> </ul>	imilar. (s. 194.011 ed to present your ons for multiple <u>uni</u> attend on specific he property appra ast 15 days before the right to have v nitiate the evidence tion relevant to the	I(3)(e), (f), and (g case. Most heari ts, parcels, or acc dates. I have atta iser. To initiate the e the hearing and vitnesses sworn. ce exchange, to r e computation of	g), F.S.) ngs take 15 counts, prov ached a list he exchang d make a w receive fron your curre	i minutes ride the t of dates ge, you r rritten re n the pro nt asses	s. The VAB is not bound time needed for the entire s. must submit your equest for the property operty appraiser a copy ssment, with confidential		

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 a Under penalties of perjury, I declare that I am the owner of the petition and the facts stated in it are true.						
Signature, taxpayer	Print name	Date				
PART 4. Employee, Attorney, or Licensed Professional Sign	ature					
Complete part 4 if you are the taxpayer's or an affiliated entity's representatives.	employee or you are one of the following lic	censed				
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 liste	ed 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				

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.

**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 Section 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 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.

**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.