



# PETITIONS TO THE VALUE ADJUSTMENT BOARD

The value adjustment board is an independent forum for property owners to appeal their property value or a denial of an exemption, classification, or tax deferral.

Property Tax Oversight

## Value Adjustment Boards

Each county has a value adjustment board (VAB). The VAB has five members: two from the county's board of commissioners, one from the county's school board, and two citizens.

Many counties use special magistrates to conduct hearings and recommend decisions to the VAB. The VAB makes all final decisions. Special magistrates may review property valuation and denials of exemptions, classifications, deferrals, and change of ownership or control determinations.

## Before You File a Petition

Request an informal conference with your property appraiser and file an appeal to your VAB if you disagree with the:

- assessment of your property's value
- denial of an exemption or classification
- denial of a tax deferral
- portability decision
- determination of a change in ownership or control or a qualifying improvement
- denial of tax abatements under section 197.318, Florida Statutes

You can request a conference, file an appeal, or do both at the same time. Most property appraisers have websites where you can search for records on your property, or you can contact or visit their office.

In hearings before a VAB you may represent yourself, seek assistance from a family member or friend, an attorney, licensed real estate appraiser or broker, certified public accountant or employee of the taxpayer of an affiliated entity. (see s. 194.034, F.S.)

If someone who is not a licensed professional represents you, you must sign the petition or provide written authorization or power of attorney for your representative.

Florida law sets the deadlines for filing a petition. These deadlines do not change, even if you choose to discuss the issue with your appraiser. The VAB may charge up to \$15 for filing a petition.

### VAB Hearing Deadlines

#### Days Before the Hearing

<b>25</b>	VAB notifies taxpayer of hearing time
<b>15</b>	Taxpayer gives evidence to appraiser *See exchange of evidence section.
<b>7</b>	Appraiser gives evidence to taxpayer

## How to File Your Petition

You must file the completed petition with the VAB clerk by the deadlines in the table below and pay any filing fee. If you miss the filing deadline, please contact the clerk about the late filing. If your petition is complete, the clerk will acknowledge receiving the petition and send a copy of the petition to the property appraiser.

The petition form and all other VAB forms are available on the Department's website: <http://floridarevenue.com/property/Pages/Forms.aspx>.

Petition forms are also available from the property appraiser or clerk in your county.

## Time Frames to File Your Petition

**Assessment Appeal:** Within 25 days after the property appraiser mails your Notice of Proposed Property Taxes (TRIM notice), usually in mid-August

**Exemption or Classification Appeal:** Within 30 days after the property appraiser mails the denial notice. The property appraiser must mail all denial notices by July 1.

**Tax Deferral Appeal:** Within 30 days after the tax collector mails the denial notice

**Portability Appeal:** Within 25 days after the property appraiser mails your TRIM notice

**Change of Ownership or Control Appeal:** Within 25 days after the property appraiser mails your TRIM notice

**Denied Tax Abatements under s. 197.318, F.S.:** Within 30 days after the tax collector mails the denial notice

## Paying Your Taxes

Florida law requires the VAB to deny a petition in writing by April 20 if the taxpayer does not make a required payment before the taxes become delinquent. (see s. 194.014(1)(c), F.S.)

For petitions on the value, including portability, the required payment must include:

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

For petitions on the denial of an exemption or classification 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

- The amount of the tax that the taxpayer admits in good faith to owe
- Less applicable discounts under s. 197.162, F.S.

## After You File Your Petition

You will receive a notice with the date, time, and location of your hearing at least 25 days before your hearing date. You can reschedule your hearing once for good cause. (see s. 194.032(2), F.S.) If rescheduled, the clerk will send notice at least 15 days before the rescheduled hearing.

## Exchange of Evidence

At least 15 days before your hearing, you must give the property appraiser a list and summary of evidence with copies of documentation that you will present at the hearing.

If you want the property appraiser to give you a list and summary of the evidence and copies of documentation that he or she will present at the hearing, you must ask in writing. The property appraiser must provide the information to you at least seven days before the hearing. If the property appraiser does not provide it, you can ask the clerk to reschedule the hearing to a later date.

You may still be able to present evidence, and the VAB or special magistrate may accept your evidence, even if you did not provide it earlier. Also, if you can show good cause to the clerk for why you couldn't provide the information within the 15-day timeframe but the property appraiser is unwilling to agree to a shorter time for review, the clerk can reschedule the hearing to allow time for the evidence exchange.

If the property appraiser asked you in writing for specific evidence that you had but refused to provide, you cannot use the evidence during the hearing.

*The Department of Revenue's website has more information about the value adjustment board and contact information for county officials.*

<http://floridarevenue.com/property/Pages/Home.aspx>

## At the Hearing

You and the property appraiser will have an opportunity to present evidence. The VAB should follow the hearing schedule as closely as possible to ensure that it hears each party.

You or the property appraiser may ask the VAB to swear in all witnesses at your hearing.

If your hearing has not started within two hours after it was scheduled, you are not required to wait. Tell the chairperson that you are leaving, and the clerk will reschedule your hearing.

## After the Hearing

If a special magistrate heard your petition, the magistrate will provide a written recommendation to the clerk. The clerk will send copies to you and the property appraiser.

All meetings of the VAB are open to the public.

The clerk will notify you of the VAB's final decision. The decision notice will explain whether the VAB made any changes. It will list the information that the VAB considered, as well as the legal basis for the decision.

The VAB must issue all final decisions within 20 calendar days of the last day it was in session.

You may file a lawsuit in circuit court if you do not agree with the VAB's decision.

### Property Tax Rates

#### Local Taxing Authorities

Taxing authorities set property tax rates. They may include a city, county, school board, or water management or other special district. They hold advertised public hearings and invite the public to comment on the proposed tax rate.

### Deferral of Tax Payments

#### County Tax Collector

This office sends tax bills, collects payments, approves deferrals, and sells tax certificates on properties with delinquent taxes. They answer questions about payment options and deferrals.

### Property Value or Exemptions

#### County Property Appraiser

Property appraisers establish the value of your property each year as of January 1. They review and apply exemptions, assessment limitations, and classifications that may reduce your property's taxable value.

### Appeals

#### County Value Adjustment Board (VAB)

The VAB hears appeals regarding exemptions, classifications, property assessments, tax deferrals, homestead portability, and change of ownership or control or and qualifying improvement determinations.



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

DR-486PORT  
R. 04/18  
Rule 12D-16.002  
F.A.C.  
Eff. 04/18

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	
<p>The standard way to receive information is by US mail. If possible, I prefer to receive information by <input type="checkbox"/> email <input type="checkbox"/> fax.</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> 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.</p>			
	PREVIOUS HOMESTEAD	NEW HOMESTEAD	
Parcel ID			
Physical address			
County			
PART 2. Reason for Petition <span style="float: right;">Check all that apply.</span>			
<p><input type="checkbox"/> I was denied the transfer of the assessment difference from my previous homestead to my new homestead.</p> <p><input type="checkbox"/> 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: \$ _____</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> My previous homestead is in a different county. I am appealing action of the property appraiser in that county.</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> There are specific dates my witnesses or I will not be available to attend. I have attached a list of dates.</p> <p>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.</p> <p>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.</p>			

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

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.

# Martin County Property Appraiser Petition Filing Instructions

Petitions to the Value Adjustment Board for changes to your property valuation, exemption, or agricultural classification **must be filed with the Clerk of the Circuit Court.**

Multiple parcels with *vacant land* with similar characteristics, under the same ownership, may be included on one petition after receiving *written* authorization from the Property Appraiser's office.

## **Martin County Clerk of the Circuit Court Filing Instructions**

The Martin County Clerk of the Circuit Court will accept a faxed petition by 4:00pm no later than the date specified on your Notice of Proposed Property Taxes. The Martin County Clerk of the Circuit Court *must also receive the original petition along with the filing fee* within 10 days of the date the petition was faxed. The *nonrefundable* filing fee is \$15.00. Please make check payable to: Martin County Clerk of the Circuit Court.

Martin County Clerk of the Circuit Court fax numbers: (772) 221-2340.

### **If by Regular Mail:**

Martin County Clerk of the Circuit Court  
Recording Department  
P.O. Box 9016  
Stuart, FL 34995

### **If by Personal or Overnight Delivery:**

Martin County Clerk of the Circuit Court  
Recording Department  
100 East Ocean Blvd.  
Stuart, FL 34994

Main phone number: (772) 288-5593  
Hours: 9:00am – 4:00pm

Petitions must be received by the date specified on your Notice of Proposed Property Taxes.

Petitions are available at the following Martin County Property Appraiser's office locations or can be downloaded from the website at [www.pa.martin.fl.us](http://www.pa.martin.fl.us). Please see the "Forms and Applications" link on the home page.

### **Main Office:**

Martin County Property Appraiser  
3473 SE Willoughby Blvd.,  
Suite 101  
Stuart, FL 34994

Phone number: (772) 288-5608  
Hours: 8:00am – 5:00pm

### **Hobe Sound Branch Office:**

Martin County Property Appraiser  
111726 SE Federal Highway  
Island Crossing Plaza  
Hobe Sound, FL 33455

Phone number: (772) 546-1309  
Hours: 8:00am – 5:00pm

Please note: As part of the Martin County Property Appraiser's Office Open Door Policy, any questions or concerns about your property's value can be addressed any time throughout the year.

## **What steps can I take if I do not agree with the appraisal of my property?**

If your opinion of the value of your property differs from the Property Appraiser's appraisal, please come in and discuss the matter with our friendly staff. If you have documentation to show that the appraised value is above the market value of your property, we will welcome the opportunity to conduct an informal review. The purpose of the review - which is not yet a formal appeal - will cover some or all of the following:

- To verify your property record information;
- To show how your value was estimated with sales of similar properties and reliable cost data;
- To discover if the value is fair compared with the values of similar properties in your neighborhood;
- To determine if you qualify for any exemptions;
- To be sure you understand how to file a formal appeal.

Typically, property owners who follow this process are satisfied with the end result because they are exposed to sales activity and current costs in their area that must be considered in the appraisal process.

After talking with us and if you still find a significant difference between our appraisal and what you believe your property's market value is, you may file a petition to be heard before a Special Master, who is an independent appraiser working for the Value Adjustment Board. When you receive your assessment notice in mid-August, read it for instructions about deadlines and filing procedures. If you need clarification, please call the Property Appraiser's office. Be sure you understand and follow instructions. A missed deadline or incorrect filing can cause an appeal to be dismissed.

An assessment appeal is not a complaint about higher taxes. It is an attempt to prove that your property's estimated market value is either inaccurate or unfair. You are required to present evidence supporting your estimate of market value to the Special Master.

The Special Master has no jurisdiction or control over taxes or tax rates. Their one and only function is to hear evidence as to whether or not properties called to their attention are appraised at more or less than their market value. If such is the case, the Special Master has the authority to change the appraised value. They cannot change your appraised value for any other reason. The Special Master may also hear appeals on denial of exemptions.

Petitions to the Value Adjustment Board for changes to your property valuation, exemption or agricultural classification must be filed with the Clerk of the Circuit Court.

