Petition Information Exemptions Denied by the Property Appraiser

Pursuant to Florida Statutes Chapter 196, if any taxpayer's request for homestead exemption, agricultural classification or other tax exemption is denied by the Property Appraiser, such taxpayer may file a petition with the Clerk of the Value Adjustment Board. The taxpayer must file this petition on or before the 30th day following the mailing (postmark date) of the notice of denial. It is the sole option and responsibility of the taxpayer to file this petition.

Each petition, accompanied by a copy of the Notice of Denial from the Property Appraiser must be filed with the Clerk of the Value Adjustment Board. You can email, fax, mail or deliver to the address below. The deadline to file is Monday, July 31, 2023.

If you are an agent and you wish to receive confidential tax information, you must have the property owner sign the written authorization on the petition.

If the Property Appraiser requests specific evidence, a list and summary of evidence with copies of all documentation you intend to submit at the hearing must be provided to the Property Appraiser at least 15 days before the scheduled hearing. Section 194.011(4)(a), Florida Statutes (2008). Failure to do so may prevent you from submitting this evidence at the hearing. You must bring your original evidence to the hearing for it to be considered by the magistrate, plus two copies. The original is retained by the Clerk's office for the record and a copy is retained by the magistrate. The second copy is for the Property Appraiser (if you have not already provided a copy to his office) or for yourself to use during the hearing. The evidence you provide to the Property Appraiser is not given to the Clerk's office. Do not submit your evidence to the Clerk's office as it cannot be reviewed or considered in advance of the hearing.

If you initiate an evidence exchange by sending your evidence to the Property Appraiser 15 days before the hearing, <u>and</u> if you request it in writing, the Property Appraiser shall provide you with a list and summary of evidence with copies of documentation to be presented at the hearing no later than 7 calendar days before the hearing. The evidence list must contain the property record card if you requested it.

The Dept of Revenue Uniform Procedures required by Florida Administrative Code Chapters 12D-9 and 12D-10 are available by request through the address/telephone number below and the following websites:

Alachua Clerk to the VAB at www.alachuacounty.us/Depts/clerk/vab

Dept. of Revenue at http://floridarevenue.com/property/Pages/VAB.aspx

Direct Questions to: Deanne Williams, Deputy Clerk Phone: 352-374-3605

Fax: 352-374-5265 Email: dmw@alachuaclerk.org

Mailing Address:

J.K. "Jess" Irby, Esq. Attn: Value Adjustment Board 201 E Univ. Ave Gainesville, FL 32601 Delivery Address:

Office of the Clerk, Finance & Accounting Attn: Value Adjustment Board County Administration Building - 4th floor 12 SE 1st Street Gainesville, FL 32601