



# 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.