



PETITIONS TO THE VALUE ADJUSTMENT BOARD

The value adjustment board provides an independent forum for property owners to appeal their property value or 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 are qualified to review property valuation and denials of exemptions, classifications and deferrals.

Before You File a Petition

If you disagree with the:

- assessment of your property's value,
- denial of an exemption or classification, or
- denial of a tax deferral, or
- portability decision

request an informal conference with your property appraiser, and file an appeal to your VAB. You can do either or 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 a friend, or have an attorney or agent represent you.

If an agent who is someone other than a licensed professional represents you, you must sign the petition or provide written authorization for your agent.

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.

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.

How to File Your Petition

You must file the completed petition with the VAB clerk (clerk) within the timeframes listed and pay the filing fee, if any. 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://dor.myflorida.com/dor/property/vab/>

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

Contact the clerk for more information.

VAB Hearing Deadlines

Days Before the Hearing

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| 25 | VAB notifies taxpayer of hearing time. |
| 15 | Taxpayer gives evidence to appraiser.
<small>*See exchange of evidence section.</small> |
| 7 | Appraiser gives evidence to taxpayer. |
| 5 | Taxpayer notifies VAB, if rescheduling. |

Paying Your Taxes

Florida law requires the VAB to deny a petition if the taxpayer does not make a required payment before the taxes become delinquent, usually on April 1. These payment requirements are summarized below.

For petitions on the value, including portability, the required 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 section. 197.162, Florida Statutes.

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 required payment must include:

- All of the non-ad valorem assessments, and
- The amount of the tax that the taxpayer admits in good faith to owe,
- Less applicable discounts under section 197.162, Florida Statutes.

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 without providing a reason. To reschedule, send a written request to the clerk at least 5 calendar days before your scheduled hearing.

Exchange of Evidence

At least 15 days before your hearing, you must give the property appraiser a list and a 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 a 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 7 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 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://dor.myflorida.com/dor/property/vab/>

At the Hearing

You and the property appraiser will have an opportunity to present evidence. The hearing schedule should be followed as closely as possible to ensure that each party will be heard.

You or the property appraiser may ask that all witnesses be sworn in at the time of your hearing.

If your hearing has not started within 2 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 the property appraiser and you.

The clerk will notify you of the date, time, and place the VAB will meet to make a final decision. 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 any changes were made. It will list the information that was 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 the VAB was in session.

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

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 1st. 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, and homestead portability.