



9/1/08

DR-486  
R. 12/96

**Petition to Value Adjustment Board**

**Grayed out areas cannot be required.**

\_\_\_\_\_  
Petition No.

To the Value Adjustment Board in and for \_\_\_\_\_ County, Florida.

Section I

I, the undersigned petitioner, whose name and address is: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_ Telephone No. \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

hereby petition the Value Adjustment Board for the following purpose or purposes indicated by a check mark in the appropriate box.

- 1. Seeking review and adjustment of the Market or Classified Use Value of the following described real property.
- 2. Appeal of disapproval for Ad Valorem Tax exemption including denial of homestead exemption, by the property appraiser.
- 3. Appeal of the disapproval of application for Agricultural or High-Water Recharge Classification. (Please attach copy of original application.)
- 4. Appeal of late filing application of Homestead Exemption for extenuating circumstances pursuant to Section 196.011(8), Florida Statutes (F.S.).
- 5. Appeal of late filing application of Agricultural Classification for extenuating circumstances pursuant to 193.461(3)(a), Florida Statutes (F.S.).

The market value on my property is \$ \_\_\_\_\_ .

My estimate of the market value of the property as of January 1st of this year is \$ \_\_\_\_\_ .

The appraiser's parcel number is \_\_\_\_\_ .

Description of property: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

The approximate time anticipated by the petitioner to present and argue this petition is \_\_\_\_\_ hours \_\_\_\_\_ minutes. Indicate any date(s) when you would not be available for a hearing: \_\_\_\_\_

Notice: No petitioner shall present, nor shall the board of special master accept, testimony or other evidentiary materials for consideration that were requested of the petitioner in writing by the property appraiser of which the petitioner had knowledge and denied to the property appraiser.

Section II

I submit the following information in support of this petition. Include the name of the owner, the market value and a description of any property adjacent to or of like nature, use and location with which a comparison will show discrimination or inequity to the property described above. (If the comparable property has a value that is lower than market value, the Board has no authority to lower the value of the property described above based solely on the comparable property.)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Attach an extra sheet if necessary.)

I request that a copy of the property record card be furnished with the notice of scheduled time of appearance before the Value Adjustment Board. Yes  No

Grayed out areas cannot be required.

Section III  
Real Property

9/1/08

Complete this section only if purpose number 1 or 3 in Section I is checked.

Petition No. \_\_\_\_\_

Property described in Section I is used as follows:

- |  |   |                                     |                                |                                |                                 |
|--|---|-------------------------------------|--------------------------------|--------------------------------|---------------------------------|
| <input type="checkbox"/> Residential     | <input type="checkbox"/> Apartment Building | <input type="checkbox"/> Duplex     | <input type="checkbox"/> Hotel | <input type="checkbox"/> Store | <input type="checkbox"/> Office |
| <input type="checkbox"/> Shopping Center | <input type="checkbox"/> Agricultural       | <input type="checkbox"/> Industrial | <input type="checkbox"/> Motel | <input type="checkbox"/> Other | <input type="checkbox"/> Vacant |

Did you purchase land and building? \_\_\_\_\_ Total price \$ \_\_\_\_\_  
 Date purchased \_\_\_\_\_ Total cost of building \$ \_\_\_\_\_  
 Cost of land \$ \_\_\_\_\_ Cost of improvements after purchase \$ \_\_\_\_\_  
 Date Built \_\_\_\_\_ Mortgage (if any) in amount of \$ \_\_\_\_\_  
 Date of Mortgage \_\_\_\_\_ Balance Due \$ \_\_\_\_\_  
 Amount of Insurance \$ \_\_\_\_\_ Age of Building \_\_\_\_\_  
 Is property rented or leased?  Yes  No If yes. Net Income \$ \_\_\_\_\_ Gross Income \$ \_\_\_\_\_  
 Is property agricultural?  Yes  No I \_\_\_\_\_ f  
 yes. Type of agricultural use \_\_\_\_\_  
 Total acreage \_\_\_\_\_ Acreage under agricultural use \_\_\_\_\_  
 Professional appraiser's report of value (if available) \$ \_\_\_\_\_

Section IV

I am willing to submit any additional information pertinent to this petition.  Yes  No  
 Have you discussed this assessment with the property appraiser prior to filing this petition?  Yes  No  
 If "No", was a conference requested?  Yes  No

State of Florida  
 County of \_\_\_\_\_

Before me, the undersigned authority, personally appeared \_\_\_\_\_  
 who in my presence subscribed the foregoing petition and who after having been duly sworn deposed and said that he or she is the  
 owner of the property described in Section I of the foregoing petition, that the above and foregoing statements of matters, facts,  
 values and any exhibits attached are true and correct.

\_\_\_\_\_  
[Signature of Petitioner]

Sworn to (or affirmed) and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

by \_\_\_\_\_  
[Name of Petitioner]

Personally Known \_\_\_\_\_  
 OR Produced Identification \_\_\_\_\_  
 Type of Identification Produced \_\_\_\_\_

\_\_\_\_\_  
Print, Type or Stamp Commissioned Name of Notary

\_\_\_\_\_  
Signature of Notary

Receipt

I hereby certify that the foregoing petition to the Value Adjustment Board was filed with the undersigned as the clerk of the governing  
 body of this county on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ (a.m., p.m.) and the signing and delivery  
 of a copy by me to the petitioner constitutes a receipt of the same. I further certify that a copy of the foregoing petition was furnished  
 by me to the property appraiser of this county on the \_\_\_\_\_ day of \_\_\_\_\_.

\_\_\_\_\_  
County Clerk

White - clerk's copy

Yellow - appraiser copy

Pink - petitioner copy

194.011 Assessment Notice; Objections to Assessments

- (1) Each taxpayer whose property is subject to real or tangible personal ad valorem taxes shall be notified of the assessment of each taxable item of such property, as provided in s. 200.069.
- (2) Any taxpayer who objects to the assessment placed on any property taxable to him may request the property appraiser to informally confer with the taxpayer. Upon receiving the request, the property appraiser, or a member of his staff, shall confer with the taxpayer regarding the correctness of the assessment. At this informal conference, the taxpayer shall present those facts considered by the taxpayer to be supportive of the taxpayer's claim for a change in the assessment of the property appraiser. The property appraiser or his representative at this conference shall present those facts considered by the property appraiser to be supportive of the correctness of the assessment. However, nothing herein shall be construed to be a prerequisite to administrative or judicial review of property assessments.
- (3) A petition to the Value Adjustment Board shall describe the property by parcel number and shall be filed as follows:
  - (a) The property appraiser shall have available and shall distribute forms prescribed by the Department of Revenue on which the petition shall be made. Such petition shall be sworn to by the petitioner.
  - (b) The completed petition shall be filed with the clerk of the Value Adjustment Board of the county, who shall acknowledge receipt thereof and promptly furnish a copy thereof to the property appraiser.
  - (c) The petition shall state the approximate time anticipated by the taxpayer to present and argue his petition before the board.
  - (d) The petition may be filed, as to valuation issues, at any time during the taxable year on or before the 25th day following the mailing of notice by the property appraiser as provided in subsection (1). With respect to an issue involving the denial of an exemption, an agricultural classification application, or a deferral, the petition shall be filed at any time during the taxable year on or before the 30th day following the mailing of the notice by the property appraiser under s.193.461 or s.196.193 or notice by the tax collector under s.197.253.
  - (e) A condominium association, cooperative association, or homeowners' association as defined in s. 723.075, with approval of its board of administration or directors, may file with the Value Adjustment Board a single joint petition on behalf of any association members who own parcels of property which the property appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition. The condominium association, cooperative association, or homeowners' association as defined in s. 723.075 shall provide the unit owners with notice of its intent to petition the Value Adjustment Board and shall provide at least 20 days for a unit owner to elect, in writing, that his unit not be included in the petition.
  - (f) An owner of contiguous, undeveloped parcels may file with the Value Adjustment Board a single joint petition if the property appraiser determines such parcels are substantially similar in nature.
  - (g) The individual, agent, or legal entity that signs the petition becomes an agent of the taxpayer for the purpose of serving process to obtain personal jurisdiction over the taxpayer for the entire Value Adjustment Board proceedings, including any appeals of a board decision by the property appraiser pursuant to s. 194.036.

Instructions

- Sections I & II - The petitioner is required to complete these two sections.
- Section III - The petitioner is required to complete this section if his petition pertains to Real Property or Agricultural Classification.
- Section IV - This section is to be sworn to by the petitioner in the presence of a notary public. The receipt part of this section will be completed by the County Clerk or the Clerk of the governing body of the county when your petition is filed.