

TO: Value Adjustment Board Clerks and Administrators, Clerks of Court, Members of Value Adjustment Boards, Board Attorneys, Special Magistrates, Interested Parties, Property Appraisers, and Tax Collectors

From: James McAdams

Date: September 18, 2009

Bulletin: PTO 09-27

**FLORIDA DEPARTMENT OF REVENUE  
PROPERTY TAX INFORMATIONAL BULLETIN**

**Value Adjustment Board Policies, Procedures and Forms**

This bulletin is intended to provide additional information and clarification in response to recent questions about procedures used by value adjustment boards and property appraisers.

**Procedures  
Letter of Authorization**

The Department has received several communications showing that a letter of authorization is being required by property appraisers and value adjustment boards when a licensed agent is filing a petition. As stated in previous bulletins and in the recent special magistrate training, there is nothing in the Department's administrative rules or in Florida Statutes that requires a licensed representative or agent to submit a letter of authorization with a Form DR-486 or DR-486A when filing a petition on behalf of a taxpayer. Value adjustment boards cannot refuse to accept a petition or require written authorizations from licensed taxpayer representatives or agents who file a petition with the value adjustment board. However, unlicensed representatives or agents must have a letter of authorization at the time of filing, or the taxpayer must sign the petition (See Chapter 12D-9, F.A.C., Department's proposed rules of procedure).

There is also no statutory authority for the property appraiser to ask for or require an agent or representative to provide a letter of authorization to exchange evidence if no confidential information is requested. The Department advises that in order to be in compliance with administrative rules, statements about a letter of authorization should be removed from any information provided to taxpayers about the value adjustment board process or regarding their petition.

**Forms**

A petitioner is not required by law to provide an estimate of value. In 2008, the Department advised that a petitioner was no longer required to provide certain information on the currently adopted DR-486, including the requirement that the petitioner provide an estimate of value. The DR-486A and the proposed DR-486 do not ask for a petitioner's estimate of value.

The Department also has been advised that some value adjustment boards are including the language "the petitioner's estimate of value" in other forms, particularly the special magistrate's recommendation and the final decision of the Board. The Department advises value adjustment

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boards to remove this language from any forms and communications to taxpayers/petitioners and special magistrates should not use the phrase when producing their findings of facts and conclusions of law.

This bulletin is provided by the Department of Revenue for your general information. You may send your questions to [VAB@dor.state.fl.us](mailto:VAB@dor.state.fl.us).