



PETITIONS TO THE VALUE ADJUSTMENT BOARD

The value adjustment board provides an independent forum for property owners to appeal their property's value, exemptions, and classifications.

Value Adjustment Boards

Each county has a value adjustment board (VAB). The VAB consists of five members: two are from the county's board of commissioners; one is from the school board; and two are citizen members.

Many counties use special magistrates to conduct hearings and recommend decisions to the board. Special magistrates are qualified to evaluate property valuation, exemptions, and classifications. The board makes final decisions.

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,

you can discuss the issue with your property appraiser, and file an appeal to your county 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 the office.

Hearings before a VAB do not require, but do not prohibit, an attorney or agent. You may represent yourself or seek assistance from a family member or a friend.

If 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 below. They do not change, even if you choose to discuss the issue with your appraiser. Your VAB may charge up to \$15 for filing a petition.

When to File Your Petition

Assessment Appeal: Within 25 days after the property appraiser mailed your Notice of Proposed Property Taxes (TRIM notice), usually mid-August.

Exemption or Classification Appeal: Within 30 days after the property appraiser mailed the denial notice. The property appraiser must mail all denial notices by July 1.

Tax Deferral Appeal: Within 30 days after your tax collector mailed the denial notice.

Paying Your Taxes

If you petition the VAB for anything other than a denial of tax deferral, you must pay all non-ad valorem assessments and a portion of your ad valorem taxes before they become delinquent, usually by April 1.

For an assessment or portability appeal, you are required to make a payment of at least 75% of your ad valorem taxes.

For an appeal of classification, exemption, or whether an improvement was substantially complete on Jan. 1, you must make a good faith payment of the taxes you believe you owe.

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

VAB Hearing Deadlines

Days Before the Hearing	
25	VAB notifies taxpayer of hearing time.
15	Taxpayer gives evidence to appraiser. *See exchange of evidence section
7	Appraiser gives evidence to taxpayer, if asked.
5	Taxpayer notifies VAB, if rescheduling.

Days After the Final Decision	
15	Can appeal a homestead deferral to circuit court.
60	Can appeal assessment value to circuit court.
20	Days after the last hearing in the county, the VAB issues a final decision on all remaining petitions and notifies taxpayers.

Exchange of Evidence

You have the option of exchanging evidence with the property appraiser before your hearing. However, if the property appraiser asks in writing for evidence before the hearing, and you have this evidence but refuse to give it to the appraiser, this evidence cannot be used during the hearing.

If you choose to participate in an exchange of evidence, you should:

- Give the property appraiser a list of evidence and copies of documents that you will present at the hearing at least 15 days before your hearing date.
- Ask in writing for the property appraiser to give you a list and summary of the evidence that he or she will present at the hearing.
- If you ask for an exchange of evidence, the property appraiser must provide his or her evidence to you at least 7 days before the hearing. If the property appraiser does not provide it, you can request the VAB clerk to reschedule the hearing to a later date.

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 a reasonable time after it was scheduled, you may ask the VAB staff to start your hearing immediately or have the hearing rescheduled.

After the hearing

If a special magistrate heard your petition, the magistrate will provide a written recommendation to the VAB and provide a copy to you.

The clerk of the VAB will notify you of the date, time, and place when the board will meet to make a final decision. All meetings of the board are open to the public.

The clerk will notify you in writing of the board's final decision. The decision notice will explain whether any changes were made. It will also list the information that was considered, as well as the legal basis for the decision.

You may file a lawsuit in circuit court if you do not agree with the decision of the board. Please see VAB Hearing Deadlines section.

The Uniform Policies and Procedures Manual all VABs are required to follow is posted at <http://dor.myflorida.com/dor/property/vab/>.

If you have questions or need information, contact your local branch of the offices below. Their phone numbers are in your local phone book. Most Florida counties also have websites.

You may contact your property appraiser for an informal conference at any time. The Department of Revenue's web site has local officials' phone numbers, website links, and e-mail addresses.

<http://dor.myflorida.com/dor/property/>

Property tax rates

Local Taxing Authorities

These jurisdictions 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's Office

This office sends tax bills, collects payments, approves deferrals, and sells tax certificates on properties with delinquent taxes. They can answer questions about payment options and deferrals.

Property value or exemptions

County Property Appraiser's Office

Property appraisers establish the value of your property each year as of January 1st. They are responsible for reviewing and applying exemptions, assessment limitations, and classifications that may reduce your property's taxable value.

Appeals

County Value Adjustment Board

The Board hears appeals regarding exemptions, classifications, property assessments, tax deferrals, and homestead portability.