



Petition to Value Adjustment Board

Petition No. _____
County, Florida.

To the Value Adjustment Board in and for _____

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

**Section III
Real Property**

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 If 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

Excerpts from the Florida Statutes

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.