



# PETITIONS TO THE VALUE ADJUSTMENT BOARD

The value adjustment board provides a fair and objective administrative forum for property owners to appeal their taxable value and other property tax issues.

## Value Adjustment Boards

Each county has a value adjustment board with five members. There are two members from the county governing board, one from the school board, and two citizen members.

Many counties use special magistrates to conduct hearings and recommend decisions to their board. Special magistrates are professionals qualified in property valuation, exemptions, or classifications. In all cases, the value adjustment board makes the final decision.

## Before You File a Petition

If you disagree with the property appraiser's assessment on your property, or were denied an exemption or classification you believe was in error, you have the right to discuss the issue with your property appraiser and to file an appeal to your county value adjustment board. You can do either or both at the same time.

You also can appeal to the board if the tax collector denied your application for tax deferral.

Hearings before a value adjustment board do not require an attorney or agent. You may represent yourself or ask a family member or a friend.

Depending on the complexity or value of your property, you may want a licensed professional, such as a tax representative or attorney, to represent you. If someone other than a licensed professional represents you, you must sign the petition yourself or provide written authorization for your agent.

The deadlines below will not change, even if you choose to discuss the issue with your appraiser.

## When to File Your Petition

**Assessment Appeal** Within 25 days after the property appraiser mailed your Notice of Proposed Property Taxes, usually mid-August.

**Exemption or Classification Appeal** Within 30 days after the property appraiser mailed the notice that your application was denied. The property appraiser must mail all denial notices by July 1.

**Tax Deferral Appeal** Within 20 days after your tax collector mailed the denial.

Your county value adjustment board may charge a fee up to \$15 for filing a petition.

## 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 value adjustment board clerk at least 5 calendar days before your scheduled hearing.

You will receive your property record card if you checked the box on your petition. Most property appraisers have websites where you can search for records on your property. You also may go to the property appraiser's office and ask for a copy.

## 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, the 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 did not provide your information at least 15 days before the hearing, the property appraiser does not have to provide this information to you.
- 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 the information at least 7 days before the hearing, you can reschedule.

## At the Hearing

You and the property appraiser will have an opportunity to present evidence. There will be no bias toward or against either party at the hearing. The hearing schedule should be followed as closely as possible without interfering with each party's right to 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 to start 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 value adjustment board and give a copy to you.

The clerk of the value adjustment board 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 and will 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.

## Who to Contact

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

You can contact your property appraiser for an informal conference at any time.

The Florida Department of Revenue's web site has phone numbers, website links, and e-mail addresses for local officials.

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

### Property value or exemptions

#### **County Property Appraiser's Office**

This office prepares the property tax roll. They set the value of properties in their jurisdiction and adjust these values with approved exemptions. They can answer questions about your assessment and taxable value.

#### **County Value Adjustment Board**

The Board hears appeals about denied exemptions, classifications, property assessments, tax deferrals, and portability. If you want to formally appeal any of these decisions by your property appraiser or tax collector, contact your local board.

### VAB policies and procedures

The Uniform Policies and Procedures Manual is posted at <http://dor.myflorida.com/dor/property/vab/> and on your county's VAB website.

### Property tax rates

**Taxing Authorities** (For example: City, county, school board, or water management district)

These jurisdictions set property tax rates. They hold advertised public hearings where the public is invited to comment about the proposed tax rate.

### Non-ad valorem assessments (Fees)

**Local Taxing Authorities** (For example: City, County, fire, hospital, and other special district)

These jurisdictions set non-ad valorem assessments (fees). This may include solid waste, street lighting, and storm water fees. They hold advertised public hearings where the public is invited to comment about the decision to initially impose the non-ad valorem assessment.