

## PETITION TO THE VALUE ADJUSTMENT BOARD TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE REQUEST FOR HEARING

DR-486PORT R. 04/18 Rule 12D-16.002 F.A.C. Eff. 04/18

This petition does not authorize the consideration or adjustment of the just, assessed, or taxable value of the previous homestead.

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

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	COMPLETED BY THE CLE	ERK OF THE \	/ALUE A	DJUSTMENT	BOARD (VAB)	
Petition #		County		Tax year 20	Date received	
	СОМЕ	PLETED BY T	HE PETI	TIONER		
PART 1.	Taxpayer Information					
Taxpayer i	name		Representative			
Mailing			Email			
address for notices		Phone				
The standard way to receive information is by US mail. If possible, I prefer to receive information by email fax I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement I will not attend the hearing but would like my evidence considered. In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.						
-	PREVIOUS HOMES				HOMESTEAD	
Parcel ID						
Physical address						
County						
PART 2. Reason for Petition Check all that apply.						
<ul> <li>I was denied the transfer of the assessment difference from my previous homestead to my new homestead.</li> <li>I disagree with the assessment difference calculated by the property appraiser for transfer to my new homestead. I believe the amount that should be transferred is: \$</li></ul>						
Ente the re re You have evidence oppoperty a You have copy of you confidential	revious homestead is in a different or the time (in minutes) you will need to equested time.  e are specific dates my witnesses of the right to exchange evidence with directly to the property appraiser at appraiser's evidence. At the hearing the right, regardless of whether you our property record card containing it al information redacted. When the precord card to you or notify you how	o present your case or I will not be avanthe property appleast 15 days before you have the riguinitiate the evides information relevant property appraiser	se. Most he ilable to attended to the heat to have and to the correctives to	arings take 15 min tend. I have attach initiate the exchar aring and make a witnesses sworn. nge, to receive fro omputation of you	utes. The VAB is not bound by ned a list of dates. nge, you must submit your written request for the om the property appraiser a ir current assessment, with	

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.** 

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent without attaching a completed power of attorney or authorization for representation to this form.  Written authorization from the taxpayer is required for access to confidential information from the property appraise tax collector.	-							
Written authorization from the taxpayer is required for access to confidential information from the property appraise	vr.or							
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	ji ()i							
I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.								
Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have re	ad							
this petition and the facts stated in it are true.								
Signature, taxpayer Print name Date								
PART 4. Employee, Attorney, or Licensed Professional Signature								
Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.								
I am (check any box that applies):								
An employee of (taxpayer or an affiliated entity).								
A Florida Bar licensed attorney (Florida Bar number).								
A Florida real estate appraiser licensed under chapter 475, Florida Statutes (license number	).							
A Florida real estate broker licensed under chapter 475, Florida Statutes (license number	).							
A Florida certified public accountant licensed under chapter 473, Florida Statutes (license number).								
I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.								
Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declar am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true	:							
Signature, representative Print name Date	<del></del>							
PART 5. Unlicensed Representative Signature								
Complete part 5 if you are an authorized representative not listed in part 4 above.								
☐ I am a compensated representative not acting as one of the licensed representatives or employees listed in par above AND (check one)	t 4							
$\square$ Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with taxpayer's authorized signature OR $\square$ the taxpayer's authorized signature is in part 3 of this form.	the							
☐ I am an uncompensated representative filing this petition AND (check one)								
☐ the taxpayer's authorization is attached OR ☐ the taxpayer's authorized signature is in part 3 of this form.								
I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.								
Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition the facts stated in it are true.								

## **Informal Conference with Property Appraiser**

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the assessment. To request a conference, contact your county property appraiser.

## **PART 1. Taxpayer Information**

If you will not attend the hearing but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

## PART 2. Petition Information and Hearing

**Provide the time** you think you will need on page 1. The VAB is not bound by the requested time.

**Exchange of Evidence** Rule 12D-9.020(1)(a)-(c), F.A.C.:

- (1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing.
- 2. To calculate the fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.
- (b) A petitioner's noncompliance with paragraph (1)(a) does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in Section 194.032(2)(a), F.S.
- (c) A petitioner's noncompliance with paragraph (1)(a) does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under Section 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the

material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

If you provide this evidence and make a written request for the property appraiser's evidence, the property appraiser must give you his or her evidence at least seven days before the hearing.

**At the hearing**, you have the right to have witnesses sworn.

#### ADDITIONAL INFORMATION

# Required Partial Payment of Taxes (Section 194.014, F.S.)

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

#### Value Appeals:

For petitions on the value of property and portability, the payment must include:

- \* All of the non-ad valorem assessments, and
- \* A partial payment of at least 75 percent of the ad valorem taxes.
- \* Less applicable discounts under s. 197.162, F.S.

#### Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.