



## Petitions to the Value Adjustment Board 2008

If you disagree with the property appraiser's valuation on your property, or the property appraiser denied your application for an exemption or property classification, you have the right to file an appeal with the county value adjustment board.

### Value Adjustment Boards

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

If your county has a population of more than 75,000, special magistrates conduct the hearings and recommend decisions to the board. Special magistrates are professionals qualified in property valuation, exemptions, or classifications. In counties with populations less than 75,000, the value adjustment board may conduct hearings or they may hire special magistrates.

### When to File Your Petition

For valuation appeals, you must file a petition with the value adjustment board within 25 days of the mailing of the Notice of Proposed Property Taxes (or TRIM Notice) by the property appraiser. These notices are usually mailed to taxpayers in mid-August, but this varies by county.

For exemption or classification appeals, you must file a petition with the value adjustment board within 30 days from when the property appraiser mailed you the notice that your exemption or classification application was denied. These notices are usually mailed in June, but this varies by county.

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

### After You File Your Petition

After you file a petition with the value adjustment board and at least 25 days before your hearing you will receive a notice with the date, time, and location of your hearing. You are entitled to reschedule your hearing one time by delivering 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 can participate in an evidence exchange with the property appraiser. You may still present evidence if you do not participate in evidence exchange. 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 need to provide this information to you.
- If you make the request, the property appraiser must provide the information at least 7 days before the hearing. If the property appraiser does not provide the information at least 7 days before the hearing, your hearing will be rescheduled.
- If an agent represents you, he or she may ask the property appraiser for confidential information. Before the property appraiser can release any confidential information, your agent must provide a copy of written authorization from you.

## ***At the Hearing***

You may represent yourself at the hearing. Hearings before a value adjustment board are not proceedings that require an attorney or agent. However, depending on the complexity or value of your property, you may want an attorney or tax agent to represent you at the hearing.

You or the property appraiser may ask that all witnesses be sworn in at the time of your 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.

If your hearing has not started within four hours of the scheduled time, you can request to be heard immediately, have the hearing rescheduled, or withdraw your petition.

## ***After the Hearing***

The value adjustment board may make a final decision at the hearing, or meet later to make final decisions. The clerk will notify you of the date, time, and place that the board will make its final decision. All meetings are open to the public.

If a special magistrate heard your petition, the value adjustment board may adopt the magistrate's recommendations. However, if the board determines the magistrate failed to consider evidence or made an incorrect legal determination, the board can make a modified or different decision than the recommendation.

The clerk of the value adjustment board will notify you in writing of the board's decision on your petition. The notice will explain whether any changes were made and will list the information that the board relied on, as well as the legal reason for reaching its decision.

You may file a lawsuit in circuit court if you do not agree with the decision of the value adjustment 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.

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

[www.myflorida.com/dor/property](http://www.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.

### ***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 speak on the proposed tax rate.

### ***Appeals about property value or exemptions***

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

The Board hears appeals about denied exemptions, classifications, property assessments, tax deferrals, and portability.

### ***Non-ad valorem assessments (Fees)***

#### ***Local Taxing Authorities***

*(For example: City, County, special districts)*

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 speak on the decision to initially impose the non-ad valorem assessment.