



Subject: Value Adjustment Board (VAB)

Dear Taxpayer:

Since you have filed a petition which may result in a change in your taxes, the following information will help in deciding what to do with the tax bill you will receive in November. These alternatives assume the Value Adjustment Board (VAB) will not make a final decision until November 30th or later. **Please note:** if the 2025 taxes are not paid as described below, Florida law **requires** the VAB to deny your petition.

Challenging Your Property Value, Including Portability

Before April 1, 2026 you must:

- Pay all of the non-ad valorem assessments.
- Make a partial payment (at least 75%) of the ad valorem taxes.

Challenging the Denial of a Classification or Exemption, or the Substantially Complete Status of Your Property on January 1

Before April 1, 2026 you must:

- Pay all of the non-ad valorem assessments.
- Pay the amount of the tax which you “admit in good faith” to be owed.

Please note: if the VAB determines that the good faith amount paid is grossly disproportionate to the amount found to be due, the Tax Collector must collect a 10% penalty.

Your discount will be based on the date of payment; therefore, if you wish to receive the maximum 4% discount, your payment must be postmarked or delivered to our office by November 30, 2025.

After the VAB makes a final decision:

- If you owe ad valorem taxes in excess of the amount paid, we will send you a bill.
- If you are due a refund, we will send you a check.

If you have a question regarding your VAB hearing, please contact the Value Adjustment Board at 941.861.5279 or VABClerk@sarasotaclerkandcomptroller.com. If you have any questions about your tax payment, please do not hesitate to contact Denise Sam at 941.861.8385 or DSam@SarasotaTaxCollector.gov.

Very truly yours,

Mike Moran
Sarasota County Tax Collector

Exceptional Staff Exceptional Service