

**INSTRUCTIONS FOR FILING PETITIONS WITH THE VALUE ADJUSTMENT BOARD**  
**Pursuant to Section 194.013 F.S. and resolution of the Value Adjustment Board**

In order for the petition to be heard, the forms must be properly executed and **notarized**. (Petitions should be notarized before filing, or else there is a \$5 notary fee. Out of state notaries are acceptable.)

A filing **fee of \$15.00** per parcel must accompany each petition. Checks should be made Payable to the Manatee County Clerk of Circuit Court.

Petitions may be mailed to:

Clerk of the Value Adjustment Board  
P. O. Box 25400  
Bradenton, FL 34206-25400

Or delivered to the:

Value Adjustment Board  
1010 Manatee Avenue West  
Bradenton, FL 34205  
Phone: (941) 741-4018

All petitions **must be received** by the Value Adjustment Board Clerk no later than **September 9, 2005 by 5:00 P.M. EDT.**

**NOTE: The Manatee County Value Adjustment Board will no longer accept petitions received by mail or other delivery after the deadline date, whether post-marked on the deadline date or earlier.**

**According to Attorney General's Opinion AGO 81-43, petitions are "filed" when the document has been actually delivered.**

## **INFORMATION FOR TAXPAYERS IN CONNECTION WITH PETITIONS AND PROCEDURES OF THE VALUE ADJUSTMENT BOARD**

The Value Adjustment Board (VAB) is governed by Part I of Chapter 194, Florida Statutes, Rule 12D-10 of the Florida Administrative Code (FAC), and VAB Resolution No. R-05-175. Copies are available for review with Board Records. A copy of Rule 12D-10.0044, FAC, providing uniform procedures for hearings, is provided in this packet.

The petitioner may wish to consult with or be represented by an attorney, but is not required to do so. However, the following information is provided to assist you:

1. Petitions that are not timely filed, not substantially complete, or filed on inappropriate forms may be acted on by the Special Magistrate without a hearing.
2. There is a legal presumption that the Property Appraiser's determination is correct. You, the taxpayer, have the burden to prove that the Property Appraiser's assessment is in excess of the just value of your property.
3. You have already received a written request to furnish evidence to the Property Appraiser. **NO** testimony or evidence may be presented at the hearing if copies of all documentation and a summary of evidence are not presented to Board Records, 1010 Manatee Avenue West, at least fifteen (15) days before your hearing date.
4. Extenuating circumstances that will be considered by the Value Adjustment Board or Special Magistrate, when authorized by law, shall mean documented circumstances that make performance practically impossible, such as serious illness or a major life catastrophe.
5. All petitioners and witnesses (including the Property Appraiser and his witnesses) will be required to testify under oath and may be cross-examined.
6. Only relevant evidence and testimony may be presented. For example, if you are contesting the value assigned by the Property Appraiser, information pertinent to the value of your property, such as a recent appraisal, should be presented.
7. Neither the VAB nor the Special Magistrate can adjust the value of a property or grant an exemption on the basis of hardship or by considering the ultimate amount of taxes required.
8. A verbatim record of the proceedings shall be made. Documents provided to the VAB or Special Magistrate will be retained by the Clerk for the VAB.
9. The Property Appraiser may present his basis for the assessment after the petitioner presents his testimony and evidence.
10. You may not discuss matters related to your petition with the Special Magistrate except at the hearing. In addition, you may not discuss matters related to your petition with members of the VAB.
11. Your hearing time may be continued or rescheduled after proper notice.

In the event you may be unable to attend the hearing, your petition will be reviewed in your absence, relying on the content of your petition and evidence presented by the Property Appraiser.

All petitioners will be notified in writing of the decision by the VAB.

### **REVIEW BY THE VALUE ADJUSTMENT BOARD**

The VAB will convene to consider the recommendations of the Special Magistrate and to act upon all petitions. Review of the Special Magistrate's recommendations will be granted only by motion adopted by a majority of the VAB and will be based on the record. **SUBMISSION OF ADDITIONAL TESTIMONY AND DOCUMENTARY EVIDENCE WILL NOT BE ALLOWED.**

The Special Magistrate's recommended orders will be available for review in the Office of Board Records, 1010 Manatee Avenue West, seven (7) days after the hearing. If you believe the Special Magistrate's recommended order is incorrect and wish to ask the VAB to give additional consideration to your petition, you must submit in writing an alternative final order, available in the Board Records Department.

**FLORIDA ADMINISTRATIVE CODE**  
**CHAPTER 12D-10**  
**VALUE ADJUSTMENT BOARD**

\* \* \*

**12D-10.0044 Uniform Procedures for Hearings; Procedures for Information and Evidence Exchange Between the Petitioner and Property Appraiser, Consistent with Section 194.032, F.S.; Organizational Meeting; Uniform Procedures to be Available to Petitioners.**

(1) The value adjustment board must accept Forms DR-486 and DR-486T, regardless that the value adjustment board uses another such form, as permitted under Section 195.022, F.S.

(2) Subsequent to the mailing or sending of the hearing notice, and at least fifteen (15) days before the scheduled hearing, the petitioner shall provide the property appraiser with a list and summary of evidence to be presented at the hearing. The list and summary must be accompanied by copies of documentation to be presented at the hearing.

(3) No later than seven (7) days before the hearing, if the property appraiser receives the petitioner's documentation and if requested in writing by the petitioner, the property appraiser shall provide the petitioner with a list and summary of evidence to be presented at the hearing. The list and summary must be accompanied by copies of documentation to be presented at the hearing. The evidence list must contain the property record card if provided by the clerk.

(4)(a) If the taxpayer does not provide the information to the property appraiser at least fifteen (15) days prior to the hearing pursuant to subsection (2), the property appraiser need not provide the information to the taxpayer pursuant to subsection (3).

(b) If the property appraiser does not provide the information within the time required by subsection (3), the hearing shall be rescheduled.

(5)(a) The exchange in subsections (2) and (3) shall be delivered by regular or certified U.S. mail, personal delivery, overnight mail, FAX or email. It shall be sufficient if at least three FAX or email attempts are made to such address. If more than one FAX number is provided, three (3) attempts must be made for each number to satisfy this requirement. The taxpayer and property appraiser may agree to a different timing and method of exchange. "Provided" means made available in the manner designated by the property appraiser or by the petitioner in his/her submission of information, as via email, facsimile, U.S. mail, or at the property appraiser's office for pick up. If the petitioner does not designate his/her desired manner for receiving the property appraiser's information, the information shall be provided by the property appraiser by depositing it in the U.S. mail.

(b) The information shall be sent to the address listed on the petition form; however, it may be submitted to an email or FAX address if given.

(c) In computing any period of time prescribed or allowed by these rules, the day of the act, event, or default from which the designated period of time begins to run shall not be included. The last day of the period so computed 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 day which is neither a Saturday, Sunday, or legal holiday. If the fifteenth day before a hearing is a Saturday, Sunday, or legal holiday, the information under subsection (2) shall be provided no later than the previous business day.

(6) Level of detail on evidence summary: The summary pursuant to subsections (2) and (3) shall be sufficiently detailed as to reasonably inform a party of the general subject matter of the witness' testimony, and the name and address of the witness.

(7) Hearing procedures: Neither the Board nor the special magistrate shall take any general action regarding compliance with this section, but any action on each petition shall be considered on a case by case basis. Any action shall be based on a consideration of whether there has been a substantial noncompliance with this section, and shall be taken at a scheduled hearing and based on evidence presented at such hearing. "General action" means a prearranged course of conduct not based on evidence received in a specific case at a scheduled hearing on a petition. A property appraiser shall not appear at the hearing and use undisclosed evidence that was not supplied to the petitioner as required. The normal remedy for such noncompliance shall be a rescheduling of the hearing to allow the petitioner an opportunity to review the information of the property appraiser.

(8) The petitioner may reschedule the hearing one time by submitting a written request to the clerk of the board no less than 5 calendar days before the scheduled appearance.

(9) This rule provides procedures for information and evidence exchange between the petitioner and property appraiser, consistent with Section 194.032, F.S., subject to the provisions of Section 194.034(1)(d), F.S., and subsection 12D-10.003(4), F.A.C., relating to a request by a property appraiser for information from the petitioner in connection with a filed petition, which information need not be provided earlier than fifteen (15) days prior to a scheduled hearing pursuant to subsections (2) and (5).

(10) The value adjustment board shall hold an organizational meeting and must make the uniform procedures available to petitioners. Such procedures shall be available a reasonable time following the organizational meeting and shall be available a reasonable time before the commencement of hearings in conformance with this rule. The Board shall be deemed to have complied if it causes petitioners to be notified in writing, along with or as part of the notice of hearing, of the existence and availability of its procedures and include notice as to the exchange of information contained in this rule. The Board is authorized to use other additional or alternative means of notification directed to the general public or specific taxpayers, as it may determine.

(11) Such procedures shall be available in time to permit parties to comply with them, and such procedures, and the provisions of this rule, shall apply to petitions heard on and after January 1, 2003.

*[Citations and Annotations omitted.]*



**Charles E. Hackney**  
**Manatee County Property Appraiser**  
**P. O. Box 1338 ♦ Bradenton, FL 34206**  
**(941) 748-8208**

V.A.B. Petition Supplement

**IMPORTANT NOTICE TO PETITIONER:**  
FLORIDA REAL ESTATE COMMISSION LAWS, RULES AND REGULATIONS UNDER FLORIDA  
STATUTES, SEC. 475.01, 475.011, 475.25, 475.42 WILL BE STRICTLY ENFORCED.

**DEADLINE FOR FILING PETITION IS: September 9, 2005**

In the event that you do not agree with the appraised value of your real property and are filing a petition with the Value Adjustment Board (V.A.B.), we request, under the provisions of Florida Statute 194.034 (d), that you furnish our office all the information or documentation that will be used to support your conclusion of value.

Failure to provide the following information to the Property Appraiser no less than 15 days prior to your hearing precludes its use before the V.A.B.

**Documentation must be filed in DUPLICATE.**

- (1) Copy of lease or leases.
- (2) Certified copy of Gross Rental Income and Miscellaneous Income.
- (3) Certified copy of Expense Statement.
- (4) Copy of any appraisal reports made on the subject property within three (3) prior years.
- (5) Original construction costs plus cost of any improvements, add-ons or additions (include indirect costs such as profit, and overhead, interim finance charges, discounts, survey, architect's fees, legal fees, permits, etc).
- (6) A list of any comparable properties you intend to submit to the V.A.B. which would tend to substantiate your claim for adjustment of subject property to include sales price, date of sale, sales price per square foot, and/or units of comparison, apartments, single family dwellings square feet of living area, breakdown of sale between land and improvements. Also, list date of sale and adjustments for differences you may deem appropriate.
- (7) Any contracts for Deed prior to closing.
- (8) Original Amount of Mortgage, terms and balance owed on January 1 of the current year.
- (9) Original copy of Closing Statement.
- (10) Other items you may deem supportable as to your Petition before the V.A.B.

**Florida Statute 194.011(4)(a) requires that any documentation that will be used to support your conclusion of value be submitted no less than 15 days prior to your scheduled hearing.**



**Petition to Value Adjustment Board**

\_\_\_\_\_  
Petition No.

To the Value Adjustment Board in and for \_\_\_\_\_ County, Florida.

**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 1 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

## 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.