

# GOOD CAUSE PETITION INSTRUCTIONS

Florida Statute [196.011\(8\)](#) indicates the following:

*Any applicant who is qualified to receive any exemption who fails to file an application by March 1<sup>st</sup>, **must** file an application for the exemption with the property appraiser on or before the 25th day following the mailing by the property appraiser of the Truth in Millage (TRIM) notices.*

**The deadline to file an exemption application for 2017 was September 11, 2017. This deadline was extended to September 25, 2017 due to Hurricane Irma.**

If a taxpayer has missed the filing deadline, the Clerk of Courts may accept a Value Adjustment Board (VAB) petition, after the statutory deadline for good cause consideration.

The petition, a \$15 non-refundable filing fee, and a written explanation with proof of the extraordinary circumstances may be submitted to the VAB for a good cause determination. If there is a determination that the taxpayer has shown good cause for missing the deadline, a hearing will be scheduled.

Please find attached the Petition to the Value Adjustment Board Request for Hearing ([DOR Form DR-486](#)). Be sure to complete the form in its entirety and submit it to the Polk County Clerk of Courts VAB.

## **Polk County Clerk of Courts**

330 W Church Street  
Post Office Box 988  
Bartow, Florida 33831

Telephone: (863) 534-6502  
Fax: (863) 534-5951  
Email: [VAB@polk-county.net](mailto:VAB@polk-county.net)

You may also file the VAB Petition Online:

<http://www.polkcountyclerk.net/Value-Adjustment-Board/>