



NEIL COMBEE

POLK COUNTY PROPERTY APPRAISER

VALUE ADJUSTMENT BOARD PETITION PROCESS

The Polk County Value Adjustment Board (VAB) is an independent appeals board that has statutory jurisdiction regarding challenges to property valuations; denials of exemptions, portability, and agricultural classifications; and other similar matters.

NOTE: The Polk County Clerk of Courts is the designated governing body of the Value Adjustment Board.

INFORMAL MEETING WITH THE PROPERTY APPRAISER

Florida Statute (FS) [194.011\(2\)](#) states that any taxpayer that objects to an assessment may request an informal conference with the property appraiser. Requesting or participating in an informal conference does not extend the petition filing date.

WHEN MUST A PETITION BE FILED?

NOTE: To file an AG Classification, Exemption, and/or Portability petition, the taxpayer must have filed an application for AG Classification, Exemption, and/or Portability with the Property Appraiser.

- *AG Classification petitions* must be filed with the VAB clerk on or before **Friday, June 27, 2025.**
- *Exemption/Portability petitions* must be filed with the VAB clerk on or before **Friday, August 1, 2025.**
- *Valuation petitions* must be filed with the VAB clerk on or before **Friday, September 12, 2025.**

HOW TO FILE A PETITION?

NOTE: The VAB requires a filing fee of \$15 for petitions related to a single parcel. For petitions containing contiguous parcels, the filing fee is \$15 for the petition, plus \$5 for each contiguous parcel. The filing fee is non-refundable and checks should be made payable to the Value Adjustment Board and paid before the petition is considered "filed."

- File a VAB Petition ONLINE at the VAB website: www.polkcountyclerk.net/196/Value-Adjustment-Board
- Download VAB Forms and MAIL OR FAX completed forms to the Polk County Clerk of Court:
 - **VAB Petition for AG Classification, Exemptions, and/or Valuation:** <http://floridarevenue.com/property/Documents/dr486.pdf>
 - **VAB Petition for Portability:** <http://floridarevenue.com/property/Documents/dr486port.pdf>
 - **If you are filing a petition for multiple parcels / accounts or for joint petitions filed by condos, co-ops, or homeowners' associations, the Attachment to the VAB Petition for Multiple Parcels / Accounts must be completed by the taxpayer and signed by the Property Appraiser:** <http://floridarevenue.com/property/Documents/dr486mu.pdf>

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

- Forms may also be acquired at the Property Appraiser's main office, 255 N Wilson Avenue in Bartow, or at our Lake Alfred and Lakeland satellite offices. See <http://www.polkpa.org/PhoneContact.aspx> for location addresses.
- **Petitions filed in a timely manner will have a VAB hearing scheduled if the petition is received by the VAB on or before the deadline dates listed above – a postmarked document by the deadline date is not sufficient.**
- The Clerk may accept late file petitions (aka Good Cause Petitions) after the deadlines listed above, but a hearing will not be scheduled until the VAB determines there is a verifiable reason for filing late. The petition and a non-refundable \$15 filing fee may be submitted for a good cause determination if the petition is accompanied by a written explanation with verifiable proof of the extraordinary circumstances which delayed the filing. If the VAB determines that the taxpayer has shown good cause for missing the deadline, a hearing will be scheduled.