

PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Section 194.011, Florida Statutes

DR-486 R. 07/16 Rule 12D-16.002 F.A.C. Eff. 07/16 Provisional

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use Form DR-486PORT. For deferral or penalties, use DR-486DP

roi portability of homestead assessment difference, use Form DR-400FORT. For deferral of perfaities, use DR-400DF.				
COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)				
Petition #	County	Tax year 20	Date received	
COMPLETED BY THE PETITIONER				
PART 1. Taxpayer Information				
Taxpayer name	Representative	е		
Mailing address for notices	Parcel ID and TPP account #	physical address ‡	or	
Phone Fax	Email			
The standard way to receive information is by US mail. If possible, I prefer to receive information by \Box email \Box fax.				
 I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement. I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of 				
your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)				
Type of Property Res. 1-4 units Industrial and miscellaneous High-water recharge Historic, commercial or nonprofit Res. 5+ units Agricultural or classified use Vacant lots and acreage Business machinery, equipment				
PART 2. Reason for Petition Check one. If more than one, file a separate petition.				
 ☐ Real property value ☐ Denial of classification ☐ Parent/grandparent reduction ☐ Property was not substantially complete on January 1 ☐ Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.)) 	☐ Denial for la date-stamp ☐ Qualifying in	ped copy of applic approvement (s. 193.	otion or classification (Include a	
Check here if this is a joint petition. Attach a list of parcels or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)				
Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels or accounts, provide the time needed for the entire group				
My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.				
You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.				
You have the right, regardless of whether you initiate the e of your property record card containing information relevant confidential information redacted. When the property apprarecord card to you or notify you how to obtain it online.	it to the compu	tation of your curre	ent assessment, with	

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

PART 3. Taxpayer Signature				
Complete part 3 if you are representing yourself or if you are		5 to represent you		
without attaching a completed power of attorney or authorization for representation to this form. Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax				
collector.	to dominating information from the prop-	orty appraisor or tax		
I authorize the person I appoint in part 5 to have access				
Under penalties of perjury, I declare that I am the owner of t petition and the facts stated in it are true.	The property described in this petition and the	nat i nave read this		
position and the laste states in it are true.				
Circulatives towns over	Drint ways	- Data		
Signature, taxpayer	Print name	Date		
PART 4. Employee, Attorney, or Licensed Professional S	Signature			
Complete part 4 if you are the taxpayer's or an affiliated enti		ing licensed		
representatives.				
I am (check any box that applies):				
An employee of	(taxpayer or an affiliated entit	ty).		
A Florida Bar licensed attorney (Florida Bar number).			
A Florida real estate appraiser licensed under Chapter 4	<i>,</i>).		
A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number).				
A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number).				
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I understand that written authorization from the taxpayer is required for access to confidential information from the property				
appraiser or tax collector.				
Under penalties of perjury, I certify that I have authorization	· · · · · · · · · · · · · · · · · · ·			
am the owner's authorized agent for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.				
1194.011(3)(11), Florida Statutes, and that I have read this pe	ution and the facts stated in it are tide.			
Signature, agent	Print name	Date		
PART 5. Unlicensed Representative Signature				
Complete part 5 if you are an authorized representative not	listed in part 4 above			
	·	a liatad in naut 1 abaya		
☐ I am a compensated representative not acting as one of AND (check one)	the licensed representatives or employees	s listed in part 4 above		
Attached is a power of attorney that conforms to the req		executed with the		
taxpayer's authorized signature OR the taxpayer's authorized the tax	rized signature is in part 3 of this form.			
☐ I am an uncompensated representative filing this petition	n AND (check one)			
☐ the taxpayer's authorization is attached OR ☐ the taxpayer's authorized signature is in part 3 of this form.				
I understand that written authorization from the taxpayer is rappraiser or tax collector.	equired for access to confidential informati	ion from the property		
Under penalties of perjury, I declare that I am the owner's at an agent for service of process under s. 194.011(3)(h), Flori in it are true.				
Signature, agent	Print name			
Oignataro, agont	i iliti ildillo	Date		

Important Information About Required Payments Before The Tax Delinquency Date To Avoid Denial Of Your Petition

Required Partial Payment of Taxes To Avoid Denial Of Your Petition (Section 194.014, F.S.)

For properties that have a value adjustment board petition, State law requires a partial payment of taxes, and a full payment of non-ad valorem assessments, before the payment delinquency date. The payment delinquency date is normally April 1 following the assessment year under review, but this date can vary. If the required partial payment is not made before the delinquency date, the value adjustment board will deny your petition. The last day to make the partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

Petitioners should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the value adjustment board. A partial payment is not required only if the value adjustment board makes a final decision on a petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

Value Appeals:

For petitions on the value of property (and for petitions about portability), the payment before the delinquency date must include:

- All of the non-ad valorem assessments, and
- A partial payment of at least 75 percent of the ad valorem taxes,
- Less applicable discounts under s. 197.162, F.S.

Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment before the delinquency date must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.