

**PETITION FOR REVIEW OF EXEMPTIONS/  
AGRICULTURAL CLASSIFICATIONS/  
HOMESTEAD TAX DEFERRALS  
TAX YEAR 2007**

**(INTERNET VERSION)**

**COMPLETE AND MAIL OR DELIVER PAGE 3 ONLY OF  
THIS PETITION TO THE FOLLOWING ADDRESS:**

**CLERK, VALUE ADJUSTMENT BOARD  
STEPHEN P. CLARK CENTER  
111 N.W. 1<sup>ST</sup> STREET, SUITE 1720  
MIAMI, FLORIDA 33128-1981**

**FOR ASSISTANCE CONTACT THE VALUE ADJUSTMENT BOARD AT 305-375-5641**

---

**IMPORTANT NOTICE:** A separate petition is required for each FOLIO number (each property) under appeal. Each petition **must** be accompanied by the non-refundable filing fee or it will be deemed invalid and rejected. Unless the petitioner is an eligible recipient of public assistance under Chapter 414, F.S., and submits a certificate issued by the Department of Children and Family Services reflecting such eligibility at the time of filing, the petitioner must pay to the Clerk of the Value Adjustment Board ("VAB") the related filing fee for each separate parcel of property filed.

**NOTE:** NO FILING FEE IS REQUIRED FOR PETITIONS COVERING DENIALS OR REVOCATIONS OF HOMESTEAD EXEMPTION OR TAX DEFERRAL APPLICATIONS (INCLUDING SR. CITIZEN HOMESTEAD EXEMPTIONS). HOWEVER, AGRICULTURAL CLASSIFICATIONS AND NON-HOMESTEAD EXEMPTIONS, INCLUDING TOTAL & PERMANENT DISABILITY, WIDOW/WIDOWER AND DISABILITIES (VETERAN & CIVILIAN) MUST PAY THE FILING FEE.

The statutory deadline for the filing of this petition (i.e. received by the Clerk) is on or before July 31, 2007, or such other date as may be indicated in the Property Appraiser's notice of denial of exemption or agricultural classification. The filing of this petition does not prevent the taxpayer from paying the taxes on a timely basis to avoid the possible assessment of interest and penalties if the appeal is denied. Petitions postmarked prior to but received after the statutory deadline will be identified as "filed late".

If agent other than an attorney, C.P.A. or registered real estate broker has been designated to file this petition and represents owner, written confirmation of such agency, signed and attested by owner, should be attached to the petition.

**FEES**

- \$15.00 per folio number/property, except for homestead exemption (including Sr. Citizen homestead exemption) denials and revocations, or homestead tax deferral denials.  
(Make checks payable to **Clerk of the VAB.**)

**NOTE:** If you are an eligible recipient of public assistance under Chapter 414 of the Florida Statutes, obtain and submit a copy of the certificate issued by the Department of Children and Family Services at the time of filing for waiver of filing fees.

## **TAXPAYER INFORMATION SHEET**

### **TAX EXEMPTION AND AGRICULTURAL CLASSIFICATION CASES**

You are in the process of filing a petition with the Value Adjustment Board (the "VAB") to protest the denial of a tax exemption or agricultural classification for 2007. This information sheet is designed to assist you in understanding the process and the requirements involved in proving your case.

The VAB conducts hearings to determine whether or not a taxpayer is entitled to an exemption or agricultural classification for the tax year in question. The critical date for determining the status of your property is January 1, 2007 (the "taxing date"). Your property must have been used for an exempt or agricultural purpose, whichever the case may be, on the taxing date and you must be prepared to prove such usage at your scheduled VAB hearing. If you successfully prove that your property was used for a legally exempt purpose or a bona fide commercial, agricultural purpose, then the VAB has the authority to grant you the relief sought. If not, then the VAB can not do so.

**THE TAXPAYER HAS THE BURDEN OF PROVING HIS OR HER CASE.** "Usage" of the property as of January 1, 2007 is critical and must be shown to have satisfied the requirements for an exemption or agricultural classification. For example, to establish a homestead exemption, the taxpayer should be prepared to testify and submit documentary evidence at the VAB hearing which will prove that on January 1, 2007:

- 1) He or she had legal title or beneficial ownership of the property; and
- 2) The property was occupied and used as the taxpayer's permanent residence.

In order to prove his or her case, the taxpayer should bring to the hearing the following types of documentary evidence, if available, in support of his or her claim for homestead exemption (copies are recommended since they will be kept by the VAB and not returned):

- 1) Deed to residence whereby taxpayer acquired legal title; or trust agreement, contract for deed or other legal instrument under which taxpayer held beneficial title to the subject property.
- 2) Current Florida driver's license, automobile registration and voters registration card.
- 3) December 2006, January and February 2007 Florida Power and Light Company statements. Additionally, the taxpayer may also submit Bell South statements, mortgage company statements, Miami-Dade Water and Sewer Authority statements, bank statements, credit card invoices and other similar documentation reflecting that the taxpayer occupied and used the subject property as his or her permanent residence on January 1, 2007.
- 4) Federal income tax return and Florida intangible tax return, if any.
- 5) Permanent residency card issued by Immigration and Naturalization Service to resident aliens reflecting an effective date on or before January 1, 2007.
- 6) Taxpayer/owner(s) social security number(s).

Evidence must be submitted only to respond to the reasons for denial stated by the Property Appraiser in his notice of denial of exemption to the taxpayer. If, for example, no issue is raised by the Property Appraiser as to "ownership" of the subject property by the taxpayer, then no deed or other legal instrument reflecting such ownership would be required at the VAB hearing.

Any person claiming a Sr. Citizen homestead exemption must also prove that he/she was at least 65 years of age on January 1, 2007, and that his/her total household income for calendar year 2006 did not exceed \$24,214. For agricultural classifications and exemptions, other than homestead, including charitable, religious and educational exemptions, taxpayers are advised to contact their attorneys or other tax advisers for specific information concerning the manner in which their claims should be proved at the VAB hearing.

Those taxpayers seeking NON-HOMESTEAD EXEMPTIONS OR AGRICULTURAL CLASSIFICATIONS should specifically refer to the various items of documentary evidence described in the letter addressed to them from the Miami-Dade County Property Appraiser, appearing on Page 4 of this petition form.

**PLEASE NOTE THAT ALL DOCUMENTARY EVIDENCE YOU INTEND TO RELY ON AT THE VAB HEARING TO SUPPORT A CLAIM FOR ANY NON-HOMESTEAD EXEMPTION OR AGRICULTURAL CLASSIFICATION MUST BE SUBMITTED TO THE PROPERTY APPRAISER SUFFICIENTLY PRIOR TO THE HEARING TO ENABLE SUCH DOCUMENTS TO BE EXAMINED AND ANALYZED. IF SUCH DOCUMENTS ARE NOT SUBMITTED SUFFICIENTLY PRIOR TO THE HEARING, THEN THE VAB CANNOT CONSIDER SUCH EVIDENCE IN SUPPORT OF YOUR CLAIM. PLEASE CONSULT THE CLERK'S WEBSITE FOR ADDITIONAL INFORMATION REGARDING THE EXCHANGE OF DOCUMENTS WITH THE PROPERTY APPRAISER PRIOR TO THE HEARING.**

**ADA: For TDD services, call Florida Relay Service at 1-800-955-8771**

**RETAIN THIS PAGE FOR YOUR INFORMATION**

**IMPORTANT:**  
See Property Appraiser's  
letter on page 4.

MIAMI-DADE COUNTY  
VALUE ADJUSTMENT BOARD

Phone: 305-375-5641

**PETITION FOR EXEMPTIONS / AGRICULTURAL CLASSIFICATIONS /  
HOMESTEAD TAX DEFERRALS --- 2007**

Note: If taxpayer wishes to receive any tax exemption or agricultural classification but failed to file an application by March 1<sup>st</sup>, a "late application" may be filed with the Property Appraiser, along with a special petition (FORM CLK/CT 482) to the Value Adjustment Board (VAB), on or before the statutory filing deadline to contest assessed value as designated in the Property Appraiser's notice of proposed property taxes for 2007.

**IMPORTANT:** The statutory deadline for filing (filing means received by the Clerk) this petition is July 31, 2007, or such other date as may be designated in the Property Appraiser's notice of denial of exemption or agricultural classification (check date of such notice carefully).

1. ENTER ONLY ONE (1) FOLIO NUMBER PER PETITION FORM (Please print or type)

ENTER  **REAL ESTATE FOLIO NUMBER**

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

PROPERTY ADDRESS: \_\_\_\_\_ APT/SUITE: \_\_\_\_\_  
(If property has no address, enter Legal Description if known.)

OR  **PERSONAL PROPERTY FOLIO NUMBER**

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

See "NOTE" on page 4  
for tax return  
requirements

BUSINESS NAME: \_\_\_\_\_ ADDRESS: \_\_\_\_\_

**2. PROPERTY**

OWNER'S NAME: \_\_\_\_\_

**MAIL NOTICE TO** (Check one): OWNER  OWNER'S AGENT

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_ APT/SUITE: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP CODE: \_\_\_\_\_

PHONES - HOME: \_\_\_\_\_ WORK: \_\_\_\_\_ Amount of time estimated for hearing ... minutes \_\_\_\_\_

Please indicate any date(s) on which you will not be available to attend a hearing (due to scheduling load, no more than an aggregate of 15 business days should be indicated):

Check box if property owned by petitioner as of January 1<sup>st</sup>, 2007.

**PROFESSIONAL AGENTS ONLY**

Enter your Agent # here:

If you do not have one, please call  
VAB at 305-375-5641

**3. COMPLETE THIS SECTION IF REQUESTING A TAX EXEMPTION FOR:**

RELIGIOUS  LITERARY  CHARITABLE  EDUCATIONAL  SCIENTIFIC   
GOVERNMENTAL  PARENTAL LIVING QUARTERS (See page 4)  OTHER (describe) \_\_\_\_\_

Check box if property used for exempt purposes on January 1<sup>st</sup>, 2007.

**4. COMPLETE THIS SECTION IF REQUESTING A HOMESTEAD, WIDOW/WIDOWER, & DISABILITY EXEMPTION**

Check appropriate box: American Citizen  Regis. Resident Alien  Refugee   
EXEMPTION TYPE: Homestead  Sr. Citizen  Widow/Widower  Veteran Disability  Civilian Disability   
VETERAN DISABILITY: Check if you submitted: (Total disability) Vet. Admin. Letter No. 27-333  (Partial disability) Vet. Admin. Letter 27-125   
CIVILIAN DISABILITY: Check if you submitted: Doctor's Certificate(s)  For TOTAL disability, gross income statement DR501A   
DISABILITY TYPE: Quadriplegia  Paraplegia  Hemiplegia  Legal Blindness  Total & Permanent use of wheelchair

**5. COMPLETE THIS SECTION IF APPLYING FOR AGRICULTURAL CLASSIFICATION**

Was application filed on or before March 1?  Yes  No. Date Purchased: \_\_\_\_\_ Type of agricultural use: \_\_\_\_\_  
Check box if property leased.  Total agricultural acreage: \_\_\_\_\_ Total acreage: \_\_\_\_\_

**6. COMPLETE THIS SECTION IF REQUESTING A TAX DEFERRAL - HOMESTEADS ONLY**

Have you previously discussed the disapproval of your application with the Tax Collector?  Yes  No (Attach a copy of the original application for tax deferral.)

**7. SIGNATURE AND CERTIFICATION SECTION**

Under penalties of perjury, I declare that I have read the foregoing petition and that the facts stated in it are true. If I am signing and filing this petition as an agent of the taxpayer/owner, I further certify that I am duly authorized to do so. I further certify that I have read the Property Appraiser's document request on Page 4 of this petition.

\_\_\_\_\_ Date

\_\_\_\_\_ Petitioner's / Agent's Signature

Clerk's Certification: A cashier's receipt will be issued to the taxpayer/petitioner by the Clerk of VAB at the time of the filing of this petition, which shall constitute evidence of such filing for all purposes. (Note: the canceled check shall also be proof of payment in lieu of cashier's receipt.) Said receipt shall also constitute the Clerk's certification that a copy of this petition will be furnished to the Property Appraiser.

Was application filed on or before March 1? Yes  No

Construction / reconstruction completion date \_\_\_\_\_ Cost \_\_\_\_\_

Age of oldest parent (or grandparent) / resident \_\_\_\_\_

**NOTE: Important Statutory Requirement  
Department of Property Appraisal**

Dear Taxpayer/Petitioner:

In order to effectively process your petition for a NON-HOMESTEAD EXEMPTION OR AGRICULTURAL CLASSIFICATION, the additional data and documents described below must be furnished promptly to the PROPERTY APPRAISER'S OFFICE at Stephen P. Clark Center, Suite 710, 111 N.W. 1st Street, Miami, Florida 33128-1984.

**PLEASE NOTE THAT UNDER FLA. STAT. 194.034(1)(d) FAILURE TO PROVIDE THE REQUESTED CONFIDENTIAL INFORMATION WITHIN A REASONABLE TIME PRIOR TO THE HEARING WILL PRECLUDE THE VALUE ADJUSTMENT BOARD OR SPECIAL MAGISTRATE FROM CONSIDERING THE INFORMATION OR ANY TESTIMONY RELATED THERETO. IN REPLY, PLEASE REFER TO THE SUBJECT FOLIO NUMBER.**

1. A complete C.P.A. statement for fiscal year 2006 and the 2006 Federal Income Tax Return, including supporting schedules reflecting the subject property's gross income (from all sources), together with itemized fixed and operating expenses incurred during the same time period.

**ALL SUPPORTING SCHEDULES MUST BE INCLUDED.**

2. Acquisition information including: date of purchase; purchase price; copy of purchase contract and/or option to purchase; copy of closing statement of purchase. (If purchased after January 1, 2004.)
3. All documents relating to the zoning of the subject property, including but not limited to variances, covenants, moratoriums, P.U.D. agreements, etc.
4. All surveys and/or site development plans reflecting parcel size(s) and improvement locations as existing on January 1, 2007.
5. Copies of all appraisals made on the subject property during a time period from January 1, 2004 to the date of the Value Adjustment Board hearing for the 2007 assessment.
6. All leased properties must submit copies of the current leases including an itemization of all tenant contributions to operating expenses, all percentage and overage rents with related wholesale sales data, and all required tenant improvements to the property.
7. Any and all written documents, reports, etc. to be submitted or testified from at the 2007 Value Adjustment Board hearing, providing justification for the granting of the non-homestead exemption or agricultural classification for 2007.

Very truly yours,

Marcus Saiz de la Mora  
Acting Property Appraiser

**NOTE: With respect to any tangible personal property tax exemption previously denied by the Property Appraiser, such denial may not be contested until a personal property tax return is filed with the Property Appraiser. Unless such return is filed, the taxpayer shall be deemed to have waived his or her right to contest the denial of the personal property tax exemption and no Value Adjustment Board hearing will be scheduled on this petition.**