

PLACE
STAMP
HERE

**PETITION FOR REVIEW OF EXEMPTIONS/
AGRICULTURAL CLASSIFICATIONS
2016**

TO: _____

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 temporary 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 FOR DISAPPROVAL OF A TIMELY FILED HOMESTEAD EXEMPTION OR DENIAL OF 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 August 1, 2016 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 a Florida attorney, C.P.A. or licensed real estate appraiser, broker or sales associate has been designated to file this petition and represents owner, the owner must sign the petition or written confirmation of such agency, signed by owner, must 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 temporary 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.

DELIVER OR MAIL YOUR PETITION TO THE FOLLOWING LOCATION:

- Stephen P. Clark Center
111 N.W. 1st Street
Suite 1720
Miami, FL 33128-1981

MIAMI-DADE COUNTY
VALUE ADJUSTMENT BOARD

Phone: 305-375-5641

PETITION FOR EXEMPTIONS / AGRICULTURAL CLASSIFICATIONS
2016

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 Department of Revenue form DR-486PORT. For deferrals or penalties, use DR-486DP. See Taxpayer Information Sheet (for "Exemption and Agricultural Classification Cases") and pages 1 and 3 of this form for statutory filing deadline for this petition, filing fee requirements and partial tax payment requirements.

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

BUSINESS NAME: _____ ADDRESS: _____

2. PROPERTY

OWNER'S NAME: _____

PROFESSIONAL AGENTS ONLY

Enter your Agent # here:

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 _____

The VAB is not bound by the requested time. For single joint petitions for multiple parcels, provide the time needed for the entire group.

Please indicate any date(s) on which you or your witnesses will not be available to attend a hearing: _____

- 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 special magistrate ruling will occur under the same statutory guidelines as if you were present.
- 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 of "good cause". 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 request the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

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

- RELIGIOUS LITERARY CHARITABLE EDUCATIONAL SCIENTIFIC
- GOVERNMENTAL PARENTAL LIVING QUARTERS OTHER (describe) _____

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

Check appropriate box:

- EXEMPTION TYPE: Homestead Sr. Citizen Widow/Widower Veteran Disability Civilian Disability
- 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. 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 and agree to act as the taxpayer/owner's agent for service of process under F.S. 194.011(3)(g).

Signature, taxpayer _____ Print name _____ Date _____

Signature, agent _____ Professional license number or FBN _____ Date _____

A petition filed by an unlicensed agent must be signed by the taxpayer or include written authorization from the taxpayer.

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. Your petition will not be complete until you pay the required filing fee. When the VAB has reviewed and accepted the petition, it will be assigned an Agenda number for purposes of identification to be used throughout the appeal process.

FILE THIS PAGE WITH THE VAB

INSTRUCTIONS

Informal Conference with Property Appraiser

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 assessment. To request a conference, contact your county property appraiser.

PART 1. Taxpayer Information

If the Petitioner Will Not Attend the Hearing

If you do not plan to attend the hearing but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk. The property appraiser may cross examine or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

PART 2. Petition Information

At the Hearing

At the hearing, you have the right to have witnesses sworn. On page 2 of this form you have provided the time you think you will need. The VAB is not bound by the requested time.

Joint Petition

For a single petition for multiple parcels, attach a list of parcels with the property appraiser's determination, if available, that the parcels are substantially similar (s.194.011(3)(e) and (f), F.S.). In the box for time needed, provide the time for the entire group.

Exchange of Evidence

If you wish to invoke an exchange of evidence, at least 15 days before the hearing, you must provide the property appraiser with a list of evidence, copies of documentation, and a summary of the witness testimony you will present. If you provide this evidence, the property appraiser must give you his or her evidence at least 7 days before the hearing. If you do not provide this information, you will not be entitled to the property appraiser's evidence under this process.

Your admissible evidence will not be excluded at the hearing unless the property appraiser had asked for it in writing in connection with a filed petition and you knowingly refused to provide it within a reasonable time prior to the hearing.

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 normally 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, the payment 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 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.

If your required partial payment is not made before the delinquency date, the VAB will deny your petition.

RETAIN THIS PAGE FOR YOUR INFORMATION