

PLACE
STAMP
HERE

PETITION FOR REVIEW OF MARKET/CLASSIFIED USE VALUE FOR 2018

TO: _____

IMPORTANT NOTICE: A separate petition is required for each FOLIO number (each property) under appeal, unless part of a multiple filing requiring the attachment of Form CLK/CT 408 (MD-486MU) or 411 (MD-486MU). Each petition **must** also be accompanied by the appropriate 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 Miami-Dade County Value Adjustment Board (“VAB”) the related filing fee for each separate parcel of property filed.

The statutory deadline for the filing of this petition is on or before **SEPTEMBER 18, 2018**, or such other date as may be indicated in the Property Appraiser’s notice of proposed property taxes. **The filing of this petition does not prevent the taxpayer from paying the taxes on a timely basis to obtain an early payment discount and to avoid the possible assessment of interest and penalties if the appeal is denied. Without such payment, the early payment discount can be obtained and penalties and interest can be avoided only if the VAB grants tax relief to the taxpayer by reducing the assessed value of the property under appeal. Petitions postmarked prior to but received after the statutory deadline will be identified as “filed late”.**

Clerk’s Certification: A cashier’s receipt will be issued to the taxpayer/petitioner by the Clerk of the VAB at the time of the filing of this petition, which shall constitute evidence of such filing. (Note: the canceled check shall also be proof of payment in lieu of cashier’s receipt). Said receipt shall also constitute the Clerk of the VAB 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 VAB appeal process.

Unless the person filing the petition is completing parts 4 or 5, 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 at least one of the signatures on page three.

FEES

- ◆ \$15.00 per folio number/property, including each back assessment. For back assessments attach form CLK/CT 532.
- ◆ \$ 5.00 per folio number/property for joint petitions filed by condominium, cooperative or homeowner associations, or multiple contiguous parcels of undeveloped real property (attach form CLK/CT 411 MD-486MU). (Make checks payable to **Clerk of the VAB.**)

FILING LOCATION:

- ◆ Stephen P. Clark Center (VAB Main Office)
111 N.W. 1st Street, Suite 1720, Miami, Florida 33128-1981

MIAMI-DADE COUNTY
VALUE ADJUSTMENT BOARD

Phone: (305) 375-5641

PETITION FOR REVIEW OF MARKET/CLASSIFIED USE VALUE – 2018

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 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 "Valuation Cases") and pages 1 and 4 of this form for statutory filing deadline, filing fee requirements and partial tax payment requirements for this particular type of petition.

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

ENTER ----->

REAL ESTATE FOLIO NUMBER

Grid for Real Estate Folio Number with 13 columns and 2 rows, with the 3rd, 7th, and 11th columns shaded.

PROPERTY ADDRESS: _____ APT/SUITE: _____

(If property has no address, enter LEGAL DESCRIPTION if known.)

- Type of property: Res. 1-4units Industrial and miscellaneous High-Water recharge Historic, commercial or nonprofit
 Commercial Res. 5+ units Agricultural or classified use Vacant lots and acreage Business machinery, equipment
 Furniture and Fixtures-Tangible personal property value (You must have timely filed a return as required by F.S. s. 193.052. (s.194.034, F.S.))

OR ----->

PERSONAL PROPERTY FOLIO NUMBER

Grid for Personal Property Folio Number with 8 columns and 2 rows, with the 3rd column shaded.

BUSINESS NAME: _____ ADDRESS: _____

Note: A personal property assessment may not be contested until a tax return is timely filed with the property appraiser as per F.S. 193.052.

2. THIS SECTION MUST BE COMPLETED BY ALL PETITIONERS PROPERTY

OWNER'S NAME: _____

MAIL NOTICE TO (Check one): Owner Owner's Representative
NAME: _____

EMAIL: _____

ADDRESS: _____ APT/SUITE: _____

CITY: _____ STATE: _____ ZIP CODE: _____

PHONES: CELL/HOME _____ WORK _____ Estimated for hearing in minutes _____

PROFESSIONAL Representative ONLY
Enter your Representative/Agent # here: [] [] []
If you do not have one, please call VAB at (305) 375-5641.

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

Reason for Petition Check one. If more than one, file a separate petition.

- Real property value
 Property was not substantially complete on January 1
 Tangible personal property value (You must have timely filed a return per F.S. 193.052)
Please indicate any date(s) on which you or your witnesses will not be available to attend a hearing: _____
 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.)
 My witnesses or I will not be available to attend specific dates. I have attached a list of dates.
 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 make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

3.

Taxpayer Signature

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 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.

I authorize the person I appoint in part 5 to have access to any confidential information related to this petition. Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

Signature, taxpayer	Print name	Date
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4.

Employee, Attorney, or Licensed Professional Signature

Complete Part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives. If you are a registered agent in Miami-Dade VAB, there is no need to complete other than signature section.

I am (check any box that applies):

- An employee of _____ (taxpayer or an affiliated entity.)
- A Florida Bar licensed attorney (Florida Bar number _____).
- A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number _____).
- 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 _____).

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 to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative 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.

Signature, representative	Print name	Date
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5.

Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

- I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)
- Attached is a power of attorney that conforms to the requirements of Part II of chapter 709, F.S., executed with the taxpayer's authorized signature OR the taxpayer's authorized signature is in part 3 of this form.
- I am an uncompensated representative filing this petition 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 required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized representative 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.

Signature, representative	Print name	Date
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INFORMATION FOR THE TAXPAYER

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

PART 1. Taxpayer Information

If you will not attend the hearing but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present. The information in this section will be used by the VAB clerk to contact you regarding this petition.

PART 2. Petition Information and Hearing

Provide the time you think you will need on page 2. The VAB is not bound by the requested time.

Exchange of Evidence Rule 12D-9.020(1)(a)-(c), F.A.C.:

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing.

2. To calculate the fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(b) A petitioner's noncompliance with paragraph (1)(a) does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in Section 194.032(2)(a), F.S.

(c) A petitioner's noncompliance with paragraph (1)(a) does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under Section 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

If you provide this evidence and make a written request for the property appraiser's evidence, the property appraiser must give you his or her evidence at least seven days before the hearing.

At the hearing, you have the right to have witnesses sworn.

Additional Information

Required Partial Payment of Taxes (Section 194.014, F.S.)

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You 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 VAB. A partial payment is not required only if the VAB makes a final decision on your 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 portability, 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.