

PLACE  
STAMP  
HERE

## PETITION FOR REVIEW OF MARKET/CLASSIFIED USE VALUE FOR 2016

**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 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 19, 2016**, 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”.**

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 a written confirmation of such agency, signed by owner, must be attached to the petition.

**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.**)

**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.

**FILING LOCATIONS:**

- ◆ Stephen P. Clark Center (VAB Main Office)  
111 N.W. 1st Street, Suite 1720, Miami, Florida 33128-1981
- ◆ South Dade Government Center  
10710 S.W. 211th Street, Room 1200, Miami, Florida (Sept.13-19 Only)

MIAMI-DADE COUNTY  
VALUE ADJUSTMENT BOARD

Phone: (305) 375-5641

PETITION FOR REVIEW OF MARKET/CLASSIFIED USE VALUE – 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 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 page 1 of this form for statutory filing deadline for this petition, filing fee requirements and partial tax payment requirements. For portability of homestead assessment difference, use form DR-486 PORT. For deferral or penalties, use DR-486DP.

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 12 columns and 2 rows.

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
[ ] Check box if appeal is based on the improvements not being substantially completed as of January 1, 2016.

OR ----->

PERSONAL PROPERTY FOLIO NUMBER

Grid for Personal Property Folio Number with 8 columns and 2 rows.

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

Note: A personal property assessment may not be contested until a tax return is filed with the property appraiser, which must be filed timely as required by (s. 193.052, s.194.034, F.S.)

2. THIS SECTION MUST BE COMPLETED BY ALL PETITIONERS

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 \_\_\_\_\_

EMAIL: \_\_\_\_\_ FAX: \_\_\_\_\_

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
[ ] Tangible personal property value (You must have timely filed a returned by s. 193.052. (s.194.034, F.S.)
[ ] 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 request the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

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



## **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**

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 evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

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**