

CLERK, VALUE ADJUSTMENT BOARD
STEPHEN P. CLARK CENTER
111 N.W. 1st STREET, SUITE 1720
MIAMI, FLORIDA 33128-1981
TELEPHONE: (305) 375-5641

PLACE
STAMP
HERE

PETITION FOR REVIEW OF MARKET/CLASSIFIED USE VALUE FOR 2011

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, 2011**, 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.12-16 & Sept. 19 Only)
- ◆ North Dade Justice Center
15555 Biscayne Blvd., Room 101, Miami, Florida (Sept. 12-16 & Sept. 19 Only)

**MIAMI-DADE COUNTY
VALUE ADJUSTMENT BOARD**

Phone: (305) 375-5641

PETITION FOR REVIEW OF MARKET/CLASSIFIED USE VALUE – 2011

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 hereof for statutory filing deadline for this petition.

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

ENTER ----->

REAL ESTATE FOLIO NUMBER

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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, 2011.

OR ----->

PERSONAL PROPERTY FOLIO NUMBER

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BUSINESS NAME: _____ ADDRESS: _____

Note: A personal property assessment may not be contested until a tax return is filed with the property appraiser. Unless such return is filed on or before **OCTOBER 21, 2011**, the taxpayer will be deemed to have waived his right to contest assessment and no Value Adjustment Board hearing will be scheduled on this petition.

**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 _____

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 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.

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. 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 server 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 for the required filing fee 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.