

PLACE  
STAMP  
HERE

## PETITION FOR REVIEW OF MARKET/CLASSIFIED USE VALUE FOR 2017

**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, 2017**, 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 – 2017

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 12 columns and 2 shaded columns.

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.))
[ ] Check box if appeal is based on the improvements not being substantially completed as of January 1, 2017.

OR ----->

PERSONAL PROPERTY FOLIO NUMBER

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

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
[ ] Check box if appeal is based on the improvements not being substantially completed as of January 1, 2017
[ ] 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**

**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**

**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**

## 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 correctness of 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 notify the VAB clerk of your intentions in writing and submit two copies of your evidence to the VAB clerk. The property appraiser may cross examine or object to your witnesses/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 (F.S. 194.011(3)(e) and (f)). In the box for time needed, provide the time for the entire group.

#### **Exchange of Evidence**

Generally, Florida Statutes require you to provide the property appraiser with a list of evidence, copies of documentation, and a summary of the witness testimony that you plan on presenting at the VAB hearing at least 15 days before the hearing. If you provide this evidence and request the Property Appraiser's evidence in writing, the property appraiser must provide you with his or her evidence at least 7 days before the hearing. If you do not provide this information, you will not be entitled to receive the property appraiser's evidence under this process.

Please note that the exchange-of-evidence process/rules are complex and it may be helpful to seek the advice of a property tax expert well in advance of your hearing. This section is merely a primer and should not be relied upon in lieu of expert property tax advice and in lieu of reading all relevant Florida Statutes and The Florida Administrative Code.

#### **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.**