



**Executive  
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## Advisory Memorandum

Date: September 14, 2017  
To: Value Adjustment Board Attorneys  
Value Adjustment Board Clerks  
From: Steve Keller, Executive Senior Attorney, Office of General Counsel  
Re: Late Filed Value Adjustment Board Petitions; Good Cause Due to Hurricane Irma

This memorandum addresses the subject of several inquiries about extending the deadline for filing late value adjustment board petitions under Section 194.011(3), F.S. The potential for taxpayers not being able to meet the deadline is substantial due to the recent impact of Hurricane Irma which created devastating storm and damage conditions in Florida.

It is clear that value adjustment boards have authority to grant late filed petitions where good cause is shown for the late filing. See Rule 12D-9.015(14), F.A.C. (renumbered from 12D-9.015(11) effective September 19, 2017); AGO 2010-11; AGO 2003-06, citing prior rule 12D-10.003(8), which was promulgated after Hurricane Andrew. Also see cases cited in those opinions. Cited in AGO 2010-11 is AGO 70-87, that concluded very early that while the statutes do not provide for an extension of the time for filing petitions for review of assessments after timely completion of the tax roll, the failure to meet the statutory deadline by the board of tax adjustment (what is now the value adjustment board) was not an absolute bar to such late filed petitions.

We do not believe it is necessary to hold any hearing on those petitions that state good cause as hurricane related. See Rule 12D-9.015(14)(d), F.A.C. (renumbered from 12D-9.015(11) effective September 19, 2017). It is well known that Hurricane Irma caused widespread disruption in Florida; a hearing does not appear necessary in any case to determine this. Therefore, if a petition appears on its face to be filed in a region affected by the hurricane, we believe good cause is evident.

If there is a need for further assistance with hurricane-related VAB petition matters, additional specific inquiries can be sent to the Department at [vab@floridarevenue.com](mailto:vab@floridarevenue.com).

SJK/stc