

**VALUE ADJUSTMENT BOARD  
TAXPAYER INFORMATION SHEET**

**Phone: 305-375-5641**

**LATE FILED TAX EXEMPTION AND AGRICULTURAL CLASSIFICATION CASES**

You are in the process of filing a “Late” petition with the Value Adjustment Board (the “VAB”) to request a tax exemption or agricultural classification for 2011. This information sheet is designed to assist you in understanding the process and the requirements involved in proving your case.

For “late filed” tax exemption and agricultural classification applications/petitions, taxpayers must first appear at a hearing and establish by testimony and/or documentary evidence, the existence and nature of any “extenuating circumstances” which prevented them from timely filing their application for exemption or agricultural classification by March 1st, 2011. If the taxpayer successfully does so, then the VAB will proceed to determine whether or not the taxpayer is entitled to an exemption or agricultural classification on the merits for the tax year in question. The critical date for determining the status of your property is January 1, 2011 (the “taxing date”). Your property must have been used for an exempt or agricultural purpose, whichever the case may be, on the taxing date and you must be prepared to prove such usage at your scheduled VAB hearing. If you successfully prove that your property was used for a legally exempt purpose or a bona fide commercial, agricultural purpose, then the VAB has the authority to grant you the relief sought. If not, then the VAB can not do so.

**THE TAXPAYER HAS THE BURDEN OF PROVING HIS OR HER CASE.** “Usage” of the property on January 1, 2011 is critical and must be shown to have satisfied the requirements for an exemption or agricultural classification. For example, to establish a homestead exemption, the taxpayer should be prepared to testify and submit documentary evidence at the VAB hearing which will prove that on January 1, 2011:

- 1) He or she had legal title or beneficial ownership of the property; and
- 2) The property was occupied and used as the taxpayer’s permanent residence.

In order to prove his or her case, the taxpayer should bring to the hearing the following types of documentary evidence (copies are sufficient), if available, in support of his or her claim to homestead exemption:

- 1) Deed to residence whereby taxpayer acquired legal title; or trust agreement, contract for deed or other legal instrument under which taxpayer held beneficial title to the subject property.
- 2) Current Florida driver’s license, automobile registration and voter’s registration card.
- 3) December 2010, January and February 2011 Florida Power and Light Company statements. Additionally, the taxpayer may also submit home telephone statements, mortgage company statements, Miami-Dade Water and Sewer Authority statements, bank statements, credit card invoices and other similar documentation reflecting that the taxpayer occupied and used the subject property as his or her permanent residence on January 1, 2011.
- 4) Federal income tax return.
- 5) Permanent residency card issued by Immigration and Naturalization Service to resident aliens reflecting an effective date on or before January 1, 2011.
- 6) Taxpayer / owner(s) social security number(s).

Any person claiming a Sr. Citizen homestead exemption must also prove that he/she was at least 65 years of age on January 1, 2011 and that his/her total household income for calendar year 2010 did not exceed **\$XX,XXX**. For agricultural classifications and exemptions, other than homestead, including charitable, religious and educational exemptions, taxpayers are advised to contact their attorneys or other tax advisers for specific information concerning the manner in which their claims should be proved at the VAB hearing.

Those taxpayers seeking NON-HOMESTEAD EXEMPTIONS OR AGRICULTURAL CLASSIFICATIONS should specifically refer to the various items of documentary evidence described in any letter or other written communication sent to them from the Miami-Dade County Property Appraiser, requesting that they submit to the Property Appraiser, copies of all such documents prior to the VAB hearing.

**By statute effective July 1, 2011, in order to contest the denial of a classification (e.g. an agricultural classification) or exemption, or the amount of an assessment based on the property not being “substantially complete” as of January 1, you must pay all of the non-ad valorem assessments and the amount of the ad valorem taxes which you admit in “good faith” to be owing (i.e. less any applicable discount under F.S. §197.162) before the taxes become delinquent. Failure to timely make any such payments will result in the denial or rejection of the taxpayer’s petition by the Board. The taxpayer will be subject to the imposition of penalties and interest if the Board determines that any “good faith” payment made is grossly disproportionate to the amount of the tax ultimately found to be due and payable.**

**PLEASE NOTE THAT ALL DOCUMENTARY EVIDENCE REQUESTED IN WRITING BY THE PROPERTY APPRAISER (I.E. BY SEPARATE LETTER OR OTHER WRITTEN COMMUNICATION) AND UPON WHICH YOU INTEND TO RELY AT THE VAB HEARING TO SUPPORT A CLAIM FOR ANY NON-HOMESTEAD EXEMPTION OR AGRICULTURAL CLASSIFICATION MUST BE SUBMITTED TO THE PROPERTY APPRAISER SUFFICIENTLY PRIOR TO THE HEARING (I.E. AT LEAST SIX BUSINESS DAYS) TO ENABLE SUCH DOCUMENTS TO BE EXAMINED AND ANALYZED. IF SUCH DOCUMENTS ARE NOT SUBMITTED SUFFICIENTLY PRIOR TO THE HEARING, THEN THE VAB MAY NOT CONSIDER SUCH EVIDENCE IN SUPPORT OF YOUR CLAIM.**

**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 in writing. At the hearing, you have the right to have witnesses sworn. Please consult the Clerk’s website (address shown below) for additional information regarding the exchange of documents with the Property Appraiser prior to the hearing.**