

TAXPAYER INFORMATION SHEET

TAX EXEMPTION AND AGRICULTURAL CLASSIFICATION CASES

You are in the process of filing a petition with the Value Adjustment Board (the "VAB") to protest the denial of 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. The statutory deadline for filing (filing means received by the Clerk) this petition is August 1st, 2011, or such other date as may be designated in the Property Appraiser's notice of denial of exemption or agricultural classification (check date of such notice carefully). If you failed to file an "application" by March 1st, a late "application" may be filed with the Property Appraiser, along with a special petition (Form CLK/CT 482, MD-486LF) to the VAB, on or before the statutory filing deadline to contest assessed value as designated in the Property Appraiser's notice of proposed taxes for 2011.

The VAB conducts hearings to determine whether or not a taxpayer is entitled to an exemption or agricultural classification 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 as of 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, if available, in support of his or her claim for homestead exemption (copies are recommended since they will be kept by the VAB and not returned):

- 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 voters 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).

The Clerk will provide you a copy of the "property record card" relating to your property prior to the VAB hearing date, along with your Notice of Hearing. Evidence must be submitted only to respond to the reasons for denial stated by the Property Appraiser in his notice of denial of exemption to the taxpayer. If, for example, no issue is raised by the Property Appraiser as to "ownership" of the subject property by the taxpayer, then no deed or other legal instrument reflecting such ownership would be required at the VAB hearing.

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 \$26,203. 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 IF THE PROPERTY APPRAISER, BY SEPARATE LETTER OR OTHER WRITTEN COMMUNICATION, REQUESTS THE TAXPAYER TO SUBMIT COPIES OF SPECIFIC DOCUMENTARY EVIDENCE UPON WHICH THE TAXPAYER INTENDS TO RELY AT THE VAB HEARING TO SUPPORT A CLAIM FOR ANY NON-HOMESTEAD EXEMPTION OR AGRICULTURAL CLASSIFICATION, ALL SUCH DOCUMENTS MUST BE SUBMITTED TO THE PROPERTY APPRAISER SUFFICIENTLY PRIOR TO THE HEARING TO ENABLE SUCH DOCUMENTS TO BE EXAMINED AND ANALYZED. IF SUCH DOCUMENTS ARE NOT SUBMITTED (I.E. AT LEAST SIX BUSINESS DAYS) SUFFICIENTLY PRIOR TO THE HEARING, THEN THE VAB MAY NOT CONSIDER SUCH EVIDENCE IN SUPPORT OF YOUR CLAIM. PLEASE CONSULT THE CLERK'S WEBSITE FOR ADDITIONAL INFORMATION REGARDING THE EXCHANGE OF DOCUMENTS WITH THE PROPERTY APPRAISER PRIOR TO THE HEARING.