

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 2017. This information sheet is designed to assist you in understanding the process and the requirements involved in proving your case.

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, 2017 (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 cannot do so.

F.S. 193.461(3)(a) provides that any applicant who is qualified to receive an agricultural classification or tax exemption and who fails to file an application by March 1st, must file an application for the classification with the property appraiser on or before the 25th day after the mailing by the property appraiser of the notice required under F.S. 194.011(1). Upon receipt of sufficient evidence, as determined by the property appraiser, that demonstrates that the applicant was unable to apply for the classification in a timely manner or that otherwise demonstrates extenuating circumstances that warrant the granting of the classification, the property appraiser may grant the classification. If the applicant files an application for the classification and fails to provide sufficient evidence to the property appraiser as required, the applicant may file, pursuant to s. 194.011(3), a petition with the value adjustment board requesting that the classification be granted. The petition may be filed at any time during the taxable year on or before the 25th day following the mailing of the notice by the property appraiser as provided in s. 194.011(1). Notwithstanding s. 194.013, the applicant must pay a nonrefundable fee of \$15 upon filing the petition (this non-refundable fee must be paid upon filing the petition and when paying by check, the check must be made payable to the "CLERK OF THE VAB."). Upon reviewing the petition, if the person is qualified to receive the classification and demonstrates particular extenuating circumstances judged by the value adjustment board to warrant granting the classification, the value adjustment board may grant the classification for the current year.

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.

THE TAXPAYER HAS THE BURDEN OF PROVING HIS OR HER CASE. The use of the property as of January 1, 2017 is critical and must be shown to have satisfied the respective legal requirements for an exemption or agricultural classification, as set out by Florida Statute.

The property appraiser must provide a copy of the property record card containing information relevant to the computation of the current assessment, with confidential information redacted, to the petitioner upon receipt of the petition from the clerk regardless of whether the petitioner initiates evidence exchange, unless the property record card is available online from the property appraiser, in which case the property appraiser must notify the petitioner that the property record card is available online.

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 generally 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.