



**PETITION TO VALUE ADJUSTMENT BOARD**

To the Value Adjustment Board in and for \_\_\_\_\_ County, Florida.

**SECTION I**

I, the undersigned petitioner, whose name and address is: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_ Telephone No. ( ) \_\_\_\_\_

hereby petition the Value Adjustment Board for the purpose of seeking review and adjustment of the assessed value of the following described tangible personal property which is greater than the estimate of fair market value shown on the Personal Property Tax return filed.

The assessed value placed on my property is \$ \_\_\_\_\_.

My estimate of the fair market value of the property as of January 1 of this year is \$ \_\_\_\_\_.

The appraiser's account number is \_\_\_\_\_.

Description of property: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

The approximate time anticipated by the petitioner to present and argue this petition is \_\_\_\_\_

hours \_\_\_\_\_ minutes. Indicate any date(s) when you would not be available for a hearing: \_\_\_\_\_

**NOTICE:** No petitioner shall present, nor shall the board or special master accept, testimony or other evidentiary materials for consideration that were requested of the petitioner in writing by the property appraiser of which the petitioner had knowledge and denied to the property appraiser.

**SECTION II**

I submit the following information in support of this petition: (Include the name of the owner, the assessed value and a description of any property adjacent to or of like nature, use and location with which a comparison will show discrimination or inequity to the property described above.) However, if the comparable property has an assessed value that is lower than just value, the Board has no authority to lower the value of the property described above based solely on the comparable property.

\_\_\_\_\_

\_\_\_\_\_

(ATTACH EXTRA SHEET IF NECESSARY)

I request that a copy of the property record card be furnished with notice of scheduled time of appearance before the Value Adjustment Board.

YES  NO



## Excerpts from the Florida Statutes

### **194.011 Assessment Notice; Objections to Assessments**

- (1) Each taxpayer whose property is subject to real or tangible personal ad valorem taxes shall be notified of the assessment of each taxable item of such property, as provided in section 200.069, Florida Statutes.
- (2) Any taxpayer objecting to the assessment placed on any property taxable to him may request the property appraiser to informally confer with the taxpayer. Upon receiving the request, the property appraiser, or a member of his staff, shall confer with the taxpayer regarding the correctness of the assessment. At this informal conference, the taxpayer shall present those facts considered by the taxpayer to be supportive of the taxpayer's claim for a change in the assessment of the property appraiser. The property appraiser or his representative at this conference shall present those facts considered by the property appraiser to be supportive of the correctness of the assessment. However, nothing herein shall be construed to be a prerequisite to administrative or judicial review of property assessments.
- (3) Petitions to the value adjustment board shall describe the property by parcel number and shall be filed as follows:
  - (a) The property appraiser shall have available and shall distribute forms prescribed by the Department of Revenue on which the petition shall be made. Such petition shall be sworn to by the petitioner.
  - (b) The completed petition shall be filed with the clerk of the value adjustment board of the county, who shall acknowledge receipt thereof and promptly furnish a copy thereof to the property appraiser.
  - (c) The petition shall state the approximate time anticipated by the taxpayer to present and argue his petition before the board.
  - (d) The petition may be filed, as to valuation issues, at any time during the taxable year on or before the 25th day following the mailing of notice by the property appraiser as provided in subsection (1). With respect to an issue involving the denial of an exemption, an agricultural classification application, or a deferral, the petition shall be filed at any time during the taxable year on or before the 30th day following the mailing of the notice by the property appraiser under s.193.461 or s.196.193 or notice by the tax collector under s.197.253.
  - (e) A condominium association, cooperative association, or homeowners' association as defined in s. 723.075, with approval of its board of administration or directors, may file with the value adjustment board a single joint petition on behalf of any association members who own parcels of property which the property appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition. The condominium association, cooperative association, or homeowners' association as defined in s. 723.075, shall provide the unit owners with notice of its intent to petition the value adjustment board and shall provide at least 20 days for a unit owner to elect, in writing, that his unit not be included in the petition.
  - (f) An owner of contiguous, undeveloped parcels may file with the value adjustment board a single joint petition if the property appraiser determines such parcels are substantially similar in nature.

### **Instructions**

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| Sections I, II & III | - The petitioner is required to complete these three sections.   |
| Section IV           | - This section is to be sworn to by the petitioner in the presence of a notary public. The receipt part of this section will be completed by the County Clerk or the Clerk of the governing body of the county when your petition is filed with him/her. |