

# PETITION TO THE VALUE ADJUSTMENT BOARD TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE REQUEST FOR HEARING

DR-486PORT R. 07/16 Rule 12D-16.002 F.A.C. Eff. 07/16 Provisional

This petition does not authorize the consideration or adjustment of the just, assessed, or taxable value of the previous homestead.

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.

C	COMPLETED BY THE CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)					
Petition #		County		Tax year 20	Date received	
	COMPL	LETED BY T	HE PETII	TIONER		
PART 1. Taxpayer Information						
Taxpayer name	axpayer name			Representative		
Mailing			Email		<u>,                                      </u>	
address for notices			Phone		Fax	
The standard way to receive information is by US mail. If possible, I prefer to receive information by email fax I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement I will not attend the hearing but would like my evidence considered. In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.						
	PREVIOUS HOMESTI	EAD		NEW H	OMESTEAD	
Parcel ID						
Physical address						
County						
PART 2. Reason for Petition Check all that apply.						
<ul> <li>I was denied the transfer of the assessment difference from my previous homestead to my new homestead.</li> <li>I disagree with the assessment difference calculated by the property appraiser for transfer to my new homestead.</li> <li>I believe the amount that should be transferred is: \$</li></ul>						
My previous homestead is in a different county. I am appealing action of the property appraiser in that county.  Enter the time (in minutes) you will need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels, provide the time needed for the entire group.  There are specific dates my witnesses or I will not be available to attend. I have attached a list of dates.  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 make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.  You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.						

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). Please complete one of the signatures below.

DART 2 Toyngyor Signature							
PART 3. Taxpayer Signature  Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you							
without attaching a completed power of attorney or authorization for representation to this form.							
Written authorization from the taxpayer is required for access to confidential information from the property appraiser or							
tax collector.							
☐ I authorize the person I appoint in part 5 to have access to a	ny confidential information related to this p	etition.					
· · · · · · · · · · · · · · · · · · ·	Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read						
this petition and the facts stated in it are true.							
DADT 4 Employee Attorney on Licensed Professional Ci							
PART 4. Employee, Attorney, or Licensed Professional Signaplete part 4 if you are the taxpayer's or an affiliated entity's		licensed					
representatives.	employee or you are one or the following i	iiceriseu					
I am (check any box that applies):							
An employee of	(taxpayer or an affiliated entity).						
A Florida Bar licensed attorney (Florida Bar number							
A Florida real estate appraiser licensed under chapter 475, Florida Statutes (license number).							
A Florida real estate broker licensed under chapter 475, Florida Statutes (license number).							
A Florida certified public accountant licensed under chapter	473, Florida Statutes (license number	).					
I understand that written authorization from the taxpayer is required for access to confidential information from the							
property appraiser or tax collector.							
Under penalties of perjury, I certify that I have authorization to fi							
am the owner's authorized agent for purposes of filing this petition and of becoming an agent for service of process under							
s. 194.011(3)(h), Florida Statutes, and that I have read this petit	ion and the facts stated in it are true.						
Signature, agent	Print name	Date					
J.g. a.e. c, a.g. a.							
PART 5. Unlicensed Representative Signature							
Complete part 5 if you are an authorized representative not liste	d in part 4 above.						
☐ I am a compensated representative not acting as one of the	licensed representatives or employees lis	ted in part 4					
above AND (check one)	, , ,	·					
Attached is a power of attorney that conforms to the require	ments of Part II of Chapter 709, F.S., exec	cuted with the					
taxpayer's authorized signature OR  the taxpayer's authorized							
☐ I am an uncompensated representative filing this petition AN	ID (check one)						
☐ the taxpayer's authorization is attached OR ☐ the taxpayer's authorized signature is in part 3 of this form.							
I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.							
Under penalties of perjury, I declare that I am the owner's autho	rized agent for nurnoses of filing this potiti	on and of					
becoming an agent for service of process under s. 194.011(3)(h							
the facts stated in it are true.	,,						
Signature, agent	Print name	Date					

# Important Information About Required Payments Before The Tax Delinquency Date To Avoid Denial Of Your Petition

## 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 (and for petitions about portability), the payment before the delinquency date 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 before the delinquency date 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.