



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

DR-486PORT
R. 01/17
Rule 12D-16.002
F.A.C.
Eff. 01/17

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.

COMPLETED BY THE CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	County	Tax year 20__	Date received
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer name		Representative	
Mailing address for notices		Email	
		Phone	
<p>The standard way to receive information is by US mail. If possible, I prefer to receive information by <input type="checkbox"/> email <input type="checkbox"/> fax.</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> 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.</p>			
	PREVIOUS HOMESTEAD	NEW HOMESTEAD	
Parcel ID			
Physical address			
County			
PART 2. Reason for Petition Check all that apply.			
<p><input type="checkbox"/> I was denied the transfer of the assessment difference from my previous homestead to my new homestead.</p> <p><input type="checkbox"/> I disagree with the assessment difference calculated by the property appraiser for transfer to my new homestead. I believe the amount that should be transferred is: \$ _____</p> <p><input type="checkbox"/> I filed late with the property appraiser for the transfer of my homestead assessment difference. Late-filed homestead assessment difference petitions must include a copy of the application filed with, and date-stamped by, the property appraiser.</p> <p><input type="checkbox"/> My previous homestead is in a different county. I am appealing action of the property appraiser in that county.</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> There are specific dates my witnesses or I will not be available to attend. I have attached a list of dates.</p> <p>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.</p> <p>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.</p>			

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.**

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 any confidential information related to this petition.

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.

Signature, taxpayer

Print name

Date

PART 4. Employee, Attorney, or Licensed Professional Signature

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

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 file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative 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 petition and the facts stated in it are true.

Signature, representative

Print name

Date

PART 5. Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)

Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR the taxpayer's authorized signature is in part 3 of this form.

I am an uncompensated representative filing this petition AND (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 authorized representative 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 petition and the facts stated in it are true.

Signature, representative

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.



INSTRUCTIONS FOR FILING A PETITION WITH THE LAKE COUNTY VALUE ADJUSTMENT BOARD

PRIOR TO FILING:

Prior to filing a petition with the Lake County Value Adjustment Board (VAB), we encourage you to contact our office at 352-253-2150 and speak with an appraiser or exemptions specialist regarding your property. You may possess information about your property of which we are unaware and which may aid to resolve any difference of opinion. If we are unable to resolve the matter you may file a petition as follows.

FILING DEADLINE:

- The deadline for filing Exemptions petitions (Homestead, Senior, Veterans, etc...) and Agricultural Classification petitions is **JULY 31, 2017**
- The deadline for filing valuation petitions for Residential, Non-Residential, and Tangible Personal Property is **SEPTEMBER 12, 2017**

All petitions must be received in the Clerk's Office by 5:00 p.m. on the date of the filing deadline to be considered timely filed.

WHERE TO FILE:

Completed petitions may be filed as follows:

- US Mail : Lake County Value Adjustment Board, PO Box 7800, Tavares, FL 32778
- In Person: Lake County Administration Building, 315 West Main Street, Suite 346, Tavares, Florida 32778

The VAB Clerk does not accept electronic filing of VAB paperwork and will not accept petitions received either by email, fax, or other electronic media.

FILING FEE:

There is a non-refundable \$15 filing fee, per petition, at the time a petition is filed. No filing fee is required for petitions contesting the denial of a timely filed homestead exemption application or homestead tax deferral appeal. Checks should be made payable to: Lake County Clerk of the Court

For multiple parcels on a single petition, use form DR-486MU. A \$15 fee will apply to the first parcel and a \$5 fee for each additional parcel. Only vacant, contiguous parcels of like value, and Tangible Personal Property parcels that are substantially similar may be filed using the DR-186-MU. This form must be reviewed and signed by the Property Appraiser prior to filing with the VAB clerk. Please use all 7 digits of the Alternate Key number for each parcel when completing this form.

WHAT HAPPENS AFTER I FILE?

The VAB clerk will provide you a receipt with an assigned File Number. Please reference this number on all communications. The VAB clerk will notify you of the date, time and location at least 25 days before the hearing date. Additionally, please refer to the following attachment titled *Property Appraiser Request for Evidence* regarding information requested by the Property Appraiser.

For additional information visit the VAB [Frequently Asked Questions](http://www.lakecountyclerk.org) page at <http://www.lakecountyclerk.org>



PROPERTY APPRAISER REQUEST FOR EVIDENCE

MEMORANDUM

TO: All Petitioners to the Lake County Value Adjustment Board

FROM: Michael W. Prestridge, CCF, CFE, Chief Deputy Property Appraiser

DATE: February 01, 2017

SUBJECT: Official request for evidence to be presented by the petitioner

Prior to filing your petition, we encourage you to contact our office at 352-253-2150 and speak with an appraiser or exemptions specialist regarding your property. You may possess information about your property of which we are unaware and which may aid to resolve any difference of opinion. If we are unable to resolve the matter and a petition is filed, please be advised of the following:

In compliance with chapter 194.011(4)(a), Florida Statutes, this attachment to your Value Adjustment Board petition form DR-486 shall serve as official notice from the property appraiser for a list of all evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses. By law, this must be provided to the property appraiser no later than 15 days prior to the scheduled hearing date of your petition. You must also present one (1) paper copy of the exact same evidence at the time of your hearing to the special magistrate.

Evidence submitted to the Property Appraiser may be submitted on paper, via email, or other electronic media; flash drive, CD, or DVD. Evidence will not be returned. Evidence sent via email must include the VAB case number and should be sent to: VAB@lcpafl.org **Do not fax evidence.** Evidence received via fax will not be accepted.

Be aware that failure to timely provide all evidence to the property appraiser may jeopardize your case. Chapter 194.034(1)(d) Florida Statutes states "... no petitioner may present for consideration, nor may a board or special magistrate accept for consideration, testimony or other evidentiary materials that were requested of the petitioner in writing by the property appraiser of which the petitioner had knowledge and denied to the property appraiser."

Include the following with your evidence submittal package:

- Owner / Agent Name & Daytime phone number
- Alternate Key Number or Parcel ID Number
- Physical Address of the Property
- VAB Case Number

You may submit evidence by mail or deliver in person to our office.

Lake County Property Appraiser
 Attn: VAB Evidence
 320 W. Main St. Suite A
 Tavares, FL 32778-3831

Thank you.