



## PETITIONS TO THE VALUE ADJUSTMENT BOARD

The value adjustment board is an independent forum for property owners to appeal their property value or a denial of an exemption, classification, or tax deferral.

### Property Tax Oversight

## Value Adjustment Boards

Each county has a value adjustment board (VAB). The VAB has five members: two from the county's board of commissioners, one from the county's school board, and two citizens.

Many counties use special magistrates to conduct hearings and recommend decisions to the VAB. The VAB makes all final decisions. Special magistrates may review property valuation and denials of exemptions, classifications, deferrals, and change of ownership or control determinations.

## Before You File a Petition

Request an informal conference with your property appraiser and file an appeal to your VAB if you disagree with the:

- assessment of your property's value
- denial of an exemption or classification
- denial of a tax deferral
- portability decision
- determination of a change in ownership or control or a qualifying improvement

You can request a conference, file an appeal, or do both at the same time. Most property appraisers have websites where you can search for records on your property, or you can contact or visit their office.

In hearings before a VAB you may represent yourself, seek assistance from a family member or friend, an attorney, licensed real estate appraiser or broker, certified public accountant or employee of the taxpayer of an affiliated entity. (see s. 194.034, F.S.)

If someone who is not a licensed professional represents you, you must sign the petition or provide written authorization or power of attorney for your representative.

Florida law sets the deadlines for filing a petition. These deadlines do not change, even if you choose to discuss the issue with your appraiser. The VAB may charge up to \$15 for filing a petition.

### VAB Hearing Deadlines

#### Days Before the Hearing

- |           |  |
|-----------|--|
| <b>25</b> | VAB notifies taxpayer of hearing time                                      |
| <b>15</b> | Taxpayer gives evidence to appraiser<br>*See exchange of evidence section. |
| <b>7</b>  | Appraiser gives evidence to taxpayer                                       |

## How to File Your Petition

You must file the completed petition with the VAB clerk by the deadlines in the table below and pay any filing fee. If you miss the filing deadline, please contact the clerk about the late filing. If your petition is complete, the clerk will acknowledge receiving the petition and send a copy of the petition to the property appraiser.

The petition form and all other VAB forms are available on the Department's website:  
<http://floridarevenue.com/property/Pages/Forms.aspx>.

Petition forms are also available from the property appraiser or clerk in your county.

## Time Frames to File Your Petition

**Assessment Appeal:** Within 25 days after the property appraiser mails your Notice of Proposed Property Taxes (TRIM notice), usually in mid-August

**Exemption or Classification Appeal:** Within 30 days after the property appraiser mails the denial notice. The property appraiser must mail all denial notices by July 1.

**Tax Deferral Appeal:** Within 30 days after the tax collector mails the denial notice

**Portability Appeal:** Within 25 days after the property appraiser mails your TRIM notice

**Change of Ownership or Control Appeal:** Within 25 days after the property appraiser mails your TRIM notice

## Paying Your Taxes

Florida law requires the VAB to deny a petition in writing by April 20 if the taxpayer does not make a required payment before the taxes become delinquent. (see s. 194.014(1)(c), F.S.)

For petitions on the value, including portability, the required payment must include:

- All of the non-ad valorem assessments
- A partial payment of at least 75 percent of the ad valorem taxes
- Less applicable discount under s. 197.162, F.S.

For petitions on the denial of an exemption or classification 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
- The amount of the tax that the taxpayer admits in good faith to owe
- Less applicable discounts under s. 197.162, F.S.

## After You File Your Petition

You will receive a notice with the date, time, and location of your hearing at least 25 days before your hearing date. You can reschedule your hearing once for good cause. (see s. 194.032(2), F.S.) If rescheduled, the clerk will send notice at least 15 days before the rescheduled hearing.

## Exchange of Evidence

At least 15 days before your hearing, you must give the property appraiser a list and summary of evidence with copies of documentation that you will present at the hearing.

If you want the property appraiser to give you a list and summary of the evidence and copies of documentation that he or she will present at the hearing, you must ask in writing. The property appraiser must provide the information to you at least seven days before the hearing. If the property appraiser does not provide it, you can ask the clerk to reschedule the hearing to a later date.

You may still be able to present evidence, and the VAB or special magistrate may accept your evidence, even if you did not provide it earlier. Also, if you can show good cause to the clerk for why you couldn't provide the information within the 15-day timeframe but the property appraiser is unwilling to agree to a shorter time for review, the clerk can reschedule the hearing to allow time for the evidence exchange.

If the property appraiser asked you in writing for specific evidence that you had but refused to provide, you cannot use the evidence during the hearing.

*The Department of Revenue's website has more information about the value adjustment board and contact information for county officials.*

<http://floridarevenue.com/property/Pages/Home.aspx>

## At the Hearing

You and the property appraiser will have an opportunity to present evidence. The VAB should follow the hearing schedule as closely as possible to ensure that it hears each party.

You or the property appraiser may ask the VAB to swear in all witnesses at your hearing.

If your hearing has not started within two hours after it was scheduled, you are not required to wait. Tell the chairperson that you are leaving, and the clerk will reschedule your hearing.

## After the Hearing

If a special magistrate heard your petition, the magistrate will provide a written recommendation to the clerk. The clerk will send copies to you and the property appraiser.

All meetings of the VAB are open to the public.

The clerk will notify you of the VAB's final decision. The decision notice will explain whether the VAB made any changes. It will list the information that the VAB considered, as well as the legal basis for the decision.

The VAB must issue all final decisions within 20 calendar days of the last day it was in session.

You may file a lawsuit in circuit court if you do not agree with the VAB's decision.

### Property Tax Rates

#### Local Taxing Authorities

Taxing authorities set property tax rates. They may include a city, county, school board, or water management or other special district. They hold advertised public hearings and invite the public to comment on the proposed tax rate.

### Deferral of Tax Payments

#### County Tax Collector

This office sends tax bills, collects payments, approves deferrals, and sells tax certificates on properties with delinquent taxes. They answer questions about payment options and deferrals.

### Property Value or Exemptions

#### County Property Appraiser

Property appraisers establish the value of your property each year as of January 1. They review and apply exemptions, assessment limitations, and classifications that may reduce your property's taxable value.

### Appeals

#### County Value Adjustment Board (VAB)

The VAB hears appeals regarding exemptions, classifications, property assessments, tax deferrals, homestead portability, and change of ownership or control or and qualifying improvement determinations.



Timothy E. Parker, C.F.A.  
**Putnam County Property Appraiser**

386/329-0286 • 1-800-826-1437 x0286 • Fax: 386/329-0447  
www.putnam-fl.com/app • appraiser@putnam-fl.com

Dear Property Owner:

It is my desire as the Putnam County Property Appraiser to afford an opportunity to each property owner the right to a property review and, if necessary, to file a petition for a hearing before the Value Adjustment Board (VAB).

Due to the volume of property reviews requested of the office during this time, all reviews may not be completed prior to the filing deadline. Therefore, in order to insure your due process, you may file a petition if: a) Our review is not completed prior to the deadline or b) If you disagree with our findings.

The goal of our office is to provide you with the best service possible in a professional and courteous manner enabling you to understand the valuation process.

Please note the following:

- The petition must be filed with the Clerk of the Value Adjustment Board, **not** the Property Appraiser's office. The petition must be in the hands of the Clerk by the filing deadline (as noted on the bottom of the Notice of Proposed Taxes). A postmark is not considered sufficient.
- Each petition requires a \$15.00 **non-refundable** filing fee, unless the petition is for the application of an Exemption or for Agricultural Classification.
- If you are appealing **multiple vacant land parcels or condominium units**, please use the Additional Pages to VAB Petition package located on our website.
- You will be contacted by the Clerk of the Value Adjustment Board informing you of the date, time and place your petition is to be heard.

If you need further assistance, please do not hesitate to contact the Property Appraiser's Office (386) 329-0286

I look forward to serving you,

A handwritten signature in blue ink that reads "Timothy E. Parker".

Timothy E. Parker, CFA  
Putnam County Property Appraiser  
State-Certified General Appraiser RZ2438

Rev. 8/16

**Crescent City Annex**  
115 N. Summit Street  
386/698-4284

**Main Office**  
P.O. Box 1920  
312 Oak Street  
Palatka, Florida 32178

**Interlachen Annex**  
Hitchcock's Plaza, SR #20  
386/684-3383

## PUTNAM COUNTY VALUE ADJUSTMENT BOARD INFORMATION PACKET

### Valuation Adjustment Board Procedures:

Petitions are subject to the procedures adopted by the Department of Revenue for the tax year which the petition was filed. Uniform Procedures can be found at:

<https://floridarevenue.com/property/Documents/UniformPoliciesManual2020.pdf>

### Petition Filing Fee:

There is a \$15 non-refundable filing fee per parcel filed upon. The filing fee does not apply to petitions for the application of an Exemption or for Agricultural Classification. Multi-parcel petitions can qualify for the \$15 filing rate if they are similar in type/size. The Property Appraiser's office will determine if multi-parcel petitions meet the type/size criteria and will receive the \$15 filing rate. Check or money orders should be made payable to Putnam County Clerk of the Circuit Court.

### Petition Filing Period:

Petitions must be filed with the Clerk of the Value Adjustment Board, not the Property Appraiser's Office. The petition must be in the hands of the Clerk by the filing deadline. A postmark is not considered sufficient. The filing deadline is located at the bottom of the Notice of Proposed Taxes which coincides with the 25<sup>th</sup> day following the mailing of the Notice. The filing fee must be at least post marked not later than the date on the bottom of the Notice of Proposed Taxes.

If filing by mail, send the petition to:  
Putnam County Clerk of the Circuit Court  
Attn: Sarah Herbein  
PO Box 758  
Palatka, FL 32178-0758

If filing in person, deliver to:  
Putnam County Clerk of the Circuit Court  
Attn: Sarah Herbein  
Courthouse Annex  
107 N. 6th Street  
Palatka, FL 32177

If filing by e-mail, send petition to:  
[vab@putnam-fl.com](mailto:vab@putnam-fl.com)

If filing by FAX, send petition to:  
386-326-7645

Please note:

- The petition is not considered filed until the filing fee is received, unless petition is for the application of an Exemption or for Agricultural Classification.
- The evidence is not required to be submitted with the Petition. For evidence exchange procedures, please refer to the "Exchange of Evidence" section of the Department of Revenue handout attached.
- You will be contacted by the Clerk of the Value Adjustment Board regarding the date, time and place the petition is to be heard.

### Withdrawing a Petition:

If at any time after the petition is filed the petitioner decides to withdraw it, he may do so by completing the appropriate form. The original should be sent to the clerk of the Value Adjustment Board. Also, please either fax, e-mail or hand deliver a copy to the Property Appraiser's office, the property appraiser's e-mail address is [appraiser@putnam-fl.gov](mailto:appraiser@putnam-fl.gov).



**PETITION TO THE VALUE ADJUSTMENT BOARD**  
**REQUEST FOR HEARING**  
Section 194.011, Florida Statutes

DR-486  
R. 06/22  
Rule 12D-16.002  
F.A.C.  
Eff. 06/22  
Page 1 of 3

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.

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY 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		Parcel ID and physical address or TPP account #	
Phone		Email	
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.			
<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.			
<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.)			
<b>Type of Property</b> <input type="checkbox"/> Res. 1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic, commercial or nonprofit			
<input type="checkbox"/> Commercial <input type="checkbox"/> Res. 5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> Vacant lots and acreage <input type="checkbox"/> Business machinery, equipment			
PART 2. Reason for Petition      Check one. If more than one, file a separate petition.			
<input type="checkbox"/> Real property value		<input type="checkbox"/> Denial of exemption Select or enter type: _____	
<input type="checkbox"/> Denial of classification		<input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)	
<input type="checkbox"/> Parent/grandparent reduction		<input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)	
<input type="checkbox"/> Property was not substantially complete on January 1			
<input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))			
<input type="checkbox"/> Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)			
<input type="checkbox"/> Enter the time (in minutes) you think you 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 units, parcels, or accounts, provide the time needed for the entire group.			
<input type="checkbox"/> My witnesses or I will not be available to attend on specific dates. 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.**



### 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

Keep this information for your files. Do not return this page to the VAB clerk.

### **Informal Conference with Property Appraiser**

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 assessment. To request a conference, contact your county property appraiser.

### **PART 1. Taxpayer Information**

**If you will not attend the hearing** but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

### **PART 2. Petition Information and Hearing**

**Provide the time** you think you will need on page 1. The VAB is not bound by the requested time.

**Exchange of Evidence** Rule 12D-9.020(1)(a)-(c), F.A.C.:

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing.

2. To calculate the fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(b) A petitioner's noncompliance with paragraph (1)(a) does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in Section 194.032(2)(a), F.S.

(c) A petitioner's noncompliance with paragraph (1)(a) does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under Section 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the

material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

**If you provide this** evidence and make a written request for the property appraiser's evidence, the property appraiser must give you his or her evidence at least seven days before the hearing.

**At the hearing**, you have the right to have witnesses sworn.

### **ADDITIONAL INFORMATION**

#### **Required Partial Payment of Taxes (Section 194.014, F.S.)**

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You 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 VAB. A partial payment is not required only if the VAB makes a final decision on your 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 portability, 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.

**UNIFORM VALUE ADJUSTMENT BOARD**  
**EVIDENCE LIST AND SUMMARY FOR ALL PARTIES**

For Petition # \_\_\_\_\_ Scheduled Hearing Date \_\_\_\_\_

My email address: \_\_\_\_\_

My phone number: \_\_\_\_\_ My fax number: \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Parcel Number: \_\_\_\_\_

**1. Documentary Evidence and Exhibits. Please provide a copy of all documents.**

Date	Author	Subject

(attach additional sheets if necessary)

**2. The following witnesses will testify to the information below.**

**Witness**

\_\_\_\_\_  
Name Address

\_\_\_\_\_  
\_\_\_\_\_

Summary of Testimony \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Witness**

\_\_\_\_\_  
Name Address

\_\_\_\_\_  
\_\_\_\_\_

Summary of Testimony \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



**Witness**

Name

Address

Summary of Testimony

**Witness**

Name

Address

Summary of Testimony

**Witness**

Name

Address

Summary of Testimony

**Witness**

Name

Address

Summary of Testimony

(attach additional sheets if necessary)



## VALUE ADJUSTMENT BOARD WITHDRAWAL OF PETITION

DR-485WI  
R. 01/17  
Rule 12D-16.002  
F.A.C.  
Eff. 01/17

To the value adjustment board of _____ County	
Address	

From		<input type="checkbox"/> Taxpayer <input type="checkbox"/> Representative	
Parcel ID		Petition #	
Property address		Mailing address	
Email		Phone	

**I do not wish to have a decision entered by the board or special magistrate. I understand that withdrawing this petition may mean I lose my right to file an appeal of the assessment in circuit court.\***  
The petition is withdrawn for the reason below.

- ☐ The petitioner agrees with the determination of the property appraiser or tax collector.
- ☐ The petitioner and property appraiser or tax collector have reached a settlement.  
Value settled on \$ \_\_\_\_\_
- ☐ The petitioner does not agree with the decision or assessment of the property appraiser or tax collector but no longer wishes to pursue a remedy through the value adjustment board.
- ☐ Other reason, specify:

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		OR			
Signature, taxpayer				Signature, petitioner or representative If signed by a representative, I am authorized to withdraw this petition.	
Print name _____		Date _____		Print name _____	
				Date _____	

\*If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment (sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, F.S.).