

EXPLANATION FOR SUBMITTING THIS PETITION LATE

For a hearing before the Value Adjustment Board

I filed my petition late because:

Signature , Taxpayer or Agent

Date

DETERMINED BY THE VALUE ADJUSTMENT BOARD

This taxpayer has has not shown good cause to accept the late-filed petition.

Signature , Value Adjustment Board

Date

**PUTNAM COUNTY VALUE ADJUSTMENT BOARD PROCEDURES
TAX YEAR 2009**

Value Adjustment Board :

The Board is comprised of five members – two County Commissioners, one School Board member, and two citizen members, one of whom shall be appointed by the Board of County Commissioners and must own homestead property in the county and one of whom shall be appointed by the School Board and must own a business occupying commercial space located within the school district. Their purpose is to determine whether or not the appraisal of your property was made in accordance with Florida Law.

Discussion with Property Appraiser:

Although not mandatory, all petitioners are strongly advised to meet with the Property Appraiser or his staff prior to filing a petition. Disputes over values frequently are the result of a lack of complete information about a property either on the part of the Petitioner or the Property Appraiser. Disputes can sometimes be resolved on this basis.

Completion of Petition Form DR486 or 486T:

Petitioners to the Value Adjustment Board must use Department of Revenue form DR-486, DR-486A, DR-486PORT or DR486T. These forms are available through the Property Appraiser's office in Palatka and county satellite offices in Interlachen and Crescent City and by mail on request. Correspondence which is unaccompanied by forms DR486, DR-486A, DR-486PORT or DR486T will not be accepted as a valid petition. **The petition must be filled out in its entirety.** If any of the requested information is not applicable, indicate with an n/a in the space provided. An owner of contiguous, undeveloped parcels may file a single joint petition if the property appraiser determines such parcels are substantially similar in nature. If the petition is filed by someone other than the property owner, an agent authorization signed by the property owner must be filed with the petition. Timely receipt by the clerk to the board of forms DR486, DR-486A, DR-486PORT or DR486T by fax or e-mail will only be considered as valid petitions if followed by receipt, within five (5) days, of an original form containing proper signature and notarizations. The Department of Revenue web-site, which will allow anyone to download Department forms, is located at <http://dor.myflorida.com/dor/property/codownloads.html#11>. The clerk to the board's fax number is 386-329-0889 and the clerk's e-mail address is dwheeler@putnam-fl.com.

Petition Filing Period:

Petitions, as to valuation issues, for the current tax year must be received by the Clerk of the Circuit Court's office not later than the date on the bottom of your Notice of Proposed Taxes which coincides with the 25th day following the mailing.

If filing by mail, send the petition to:

Putnam County Clerk of the Circuit Court
ATTN: Donna Wheeler
PO Box 758
Palatka, FL 32178-0758

If filing in person, deliver to:

Putnam County Clerk of the Circuit Court
ATTN: Donna Wheeler
107 N. 6th Street
Palatka, FL 32177

Homestead Exemption and Agricultural Classification Petitions:

Although the Value Adjustment Board may choose to have a separate meeting to hear petitions involving homestead exemption and agricultural classification issues, Putnam County has chosen to hear these petitions during the regular scheduled meeting.

Petitioner's Responsibilities:

At the hearing, it is the petitioner's responsibility to overcome, by a preponderance of the evidence, the Property Appraiser's assessment. The petitioner must do this by presenting factual evidence, that would indicate the assessment is in excess of the fair market value according to the standards set forth in Florida Statutes 193.011 and 194.301. Forms of evidence that cannot result in a reduction by the Value Adjustment Board are personal hardship, assessment of other properties, amount of taxes, distress sales, percentage of assessment increase or other factors unrelated to the fair market value of the property as of January 1st of the tax year in question.

Presentation of Evidence:

Pursuant to Florida Statute 194.011, at least 15 days before the scheduled hearing, the petitioner shall provide the property appraiser with a list and summary of evidence to be presented at the hearing. The list and summary must be accompanied by copies of documentation to be presented at the hearing. If the fifteenth day before a hearing is a Saturday, Sunday, or legal holiday, the information described above shall be provided no later than the previous business day. No later than 7 days before the hearing, if the property appraiser receives the petitioner's list, summary, and documentation, and if requested in writing by the petitioner, the property appraiser shall provide the petitioner with a list and summary of evidence to be presented at the hearing. The list and summary must be accompanied by copies of documentation to be presented at the hearing. The form to be used for this exchange of evidence is attached. Evidence not exchanged in the manner above will not be eligible for presentation at the hearing. In addition, pursuant to F.S. 195.027 (3), the Property Appraiser may request additional information prior to the hearing date.

The exchange of information shall be by regular or certified U.S. mail, personal delivery, overnight mail, fax or e-mail. If using U.S. mail, a party will have complied with the time requirements if the information is deposited in the U.S. mail 3 days prior to the day it is due.

The following shall be used for the Property Appraiser:

mailing address: Putnam County Property Appraiser
PO Box 1920
Palatka, FL 32178

physical address: Putnam County Property Appraiser
312 Oak St.
Palatka, FL 32177

e-mail address: appraiser@putnam-fl.com

phone number: 386-329-0296

fax number: 386-329-0447

If you wish to make an appearance before the Board, a personal appearance by you or an authorized agent is required. Telephone appearances are not allowed.

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 attached form. The original should be sent to the clerk of the Value Adjustment Board. Also, please either fax or hand deliver a copy to the Property Appraiser's office.

Procedure for Requesting a Continuance:

The petitioner may reschedule the hearing one time by submitting a written request to the clerk of the board no less than 5 calendar days before the scheduled appearance. Such written request must be filed by personal delivery, parcel delivery, mail, e-mail, or fax directly to the clerk. Telephone requests for a continuance will not be accepted.

The date and time for any such rescheduled appearance shall be set by the clerk to the board and shall be set no sooner than twenty five (25) days and no later than thirty five (35) days following the original scheduled appearance. The clerk shall notify the petitioner in writing of the scheduled time of the rescheduled appearance.

Valuation Adjustment Board Procedures:

Petitions are subject to the procedures adopted for the tax year for which the petition was filed.

**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)

**PETITION WITHDRAWAL FORM –
PUTNAM COUNTY**

I, _____, as duly authorized representative
of _____ do hereby withdraw
petition number _____.

signature

date

File this form in the following manner:

mail original to: Putnam County Clerk of the Circuit Court
ATTN: Donna Wheeler
PO Box 758
Palatka, FL 32178-0758

Also, please either:

fax a copy to: Putnam County Property Appraiser's Office
ATTN: VAB
386-329-0447

OR

hand deliver a
copy to: Putnam County Property Appraiser's Office
312 Oak St.
Palatka, FL 32177
ATTN: VAB