



# 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 an affiliated entity. (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 *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://dor.myflorida.com/dor/property/vab/>.

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. (s. 194.014)(1)(c))

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 section 197.162, Florida Statutes.

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 section 197.162, Florida Statutes.

## 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 (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://dor.myflorida.com/dor/property/vab/>

## 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 the property appraiser and you.

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,

Handwritten signature of Timothy E. Parker in cursive.

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:

- <http://dor.myflorida.com/dor/property/vab/>

## 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 Oliver  
PO Box 758  
Palatka, FL 32178-0758

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

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

If filing by FAX, send petition to:  
386-329-1216

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.
- 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 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.com](mailto:appraiser@putnam-fl.com).

**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

(attach additional sheets if necessary)



# VALUE ADJUSTMENT BOARD WITHDRAWAL OF PETITION

DR-485WI  
N. 12/09  
Rule 12D-16.002  
Florida Administrative Code  
TC

To the value adjustment board of	County
Address	

From		<input type="checkbox"/> Taxpayer	<input type="checkbox"/> Agent
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:

Signature, taxpayer	OR	Signature, petitioner or agent If signed by agent, 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), and 196.151, F.S.).