

**PETITION FOR REVIEW OF EXEMPTIONS/  
AGRICULTURAL CLASSIFICATIONS  
2019**

**TO:** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**IMPORTANT NOTICE:** Complete and sign the petition on the reverse side and return it with the required attachments (a copy of the official filing receipt issued by the Property Appraiser and/or their denial letter) and the \$15.00 filing fee (per folio number) to the Miami-Dade Value Adjustment Board (“VAB”) office at the address shown below. (Make checks payable to “Clerk of the VAB”.)

**If you are an eligible recipient of temporary public assistance under Chapter 414 of the Florida Statutes, obtain and submit a copy of the certificate issued by the Department of Children and Family Services at the time of filing for a potential waiver of fees.**

**NOTE:** NO FILING FEE IS REQUIRED FOR PETITIONS REGARDING DISAPPROVAL OF A TIMELY FILED HOMESTEAD EXEMPTION APPLICATIONS TO THE PROPERTY APPRAISER’S OFFICE (“PAO”) OR DENIAL OF TAX DEFERRAL APPLICATION TO THE PAO (INCLUDING SR. CITIZEN HOMESTEAD EXEMPTIONS). HOWEVER, AGRICULTURAL CLASSIFICATIONS AND NON-HOMESTEAD EXEMPTIONS, INCLUDING TOTAL & PERMANENT DISABILITY, WIDOW/WIDOWER AND DISABILITIES (VETERAN & CIVILIAN), MUST PAY THE FILING FEE.

Clerk’s Certification: A cashier’s receipt will be issued to the taxpayer/petitioner by the Clerk of the VAB at the time of the filing of this petition, which shall constitute evidence of such filing. (Note: the canceled check shall also be proof of payment in lieu of cashier’s receipt). Said receipt certifies that a copy of this petition will be furnished to the Property Appraiser. Your petition will not be considered complete until you pay the required filing fee. When the VAB has reviewed and accepted your petition, it will be assigned an Agenda number for purposes of identification to be used throughout the VAB appeal process.

Unless the person filing the petition is completing parts 7 or 8, the taxpayer must sign the petition in part 6. 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 8 (s. 194.011(3), F.S.). Please complete at least one of the signatures on page 3.

**DELIVER OR MAIL YOUR PETITION TO THE FOLLOWING LOCATION:**

- Stephen P. Clark Center  
111 N.W. 1<sup>st</sup> Street  
Suite 1720  
Miami, FL 33128-1981

MIAMI-DADE COUNTY  
VALUE ADJUSTMENT BOARD

Phone: 305-375-5641

PETITION FOR EXEMPTIONS / AGRICULTURAL CLASSIFICATIONS  
2019

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 Department of Revenue form DR-486PORT. For deferrals or penalties, use DR-486DP.

1. ENTER ONLY ONE (1) FOLIO NUMBER PER PETITION FORM

(Please print or type)

ENTER



REAL ESTATE FOLIO NUMBER

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PROPERTY ADDRESS: \_\_\_\_\_ APT/SUITE: \_\_\_\_\_  
(If property has no address, enter Legal Description if known.)

OR



PERSONAL PROPERTY FOLIO NUMBER

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☐ Property was not substantially completed on January 1<sup>st</sup> of 2019.

BUSINESS NAME: \_\_\_\_\_ ADDRESS: \_\_\_\_\_

2. PROPERTY

OWNER'S NAME: \_\_\_\_\_

MAIL NOTICE TO (Check one): ☐ OWNER ☐ OWNER'S REPRESENTATIVE

NAME : \_\_\_\_\_

E-MAIL: \_\_\_\_\_

ADDRESS: \_\_\_\_\_ APT/SUITE: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP CODE: \_\_\_\_\_

PHONES CELL/HOME: \_\_\_\_\_ WORK: \_\_\_\_\_

Estimated time for hearing in 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.

☐ My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.

The standard way to receive information is by US mail.

☐ 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 special magistrate ruling will occur under the same statutory guidelines as if you were present.

PROFESSIONAL REPRESENTATIVES ONLY

Enter your Representative/Agent # here: ☐ ☐ ☐

If you do not have one, please call

VAB at 305-375-5641

3. COMPLETE THIS SECTION IF REQUESTING A TAX EXEMPTION FOR:

☐ RELIGIOUS ☐ LITERARY ☐ CHARITABLE ☐ EDUCATIONAL ☐ SCIENTIFIC  
☐ GOVERNMENTAL ☐ PARENTAL LIVING QUARTERS OTHER (describe) \_\_\_\_\_

4. COMPLETE THIS SECTION IF REQUESTING A HOMESTEAD, WIDOW/WIDOWER, OR DISABILITY EXEMPTION

Check appropriate box:

EXEMPTION TYPE: ☐ Homestead ☐ Sr. Citizen ☐ Widow/Widower ☐ Veteran Disability ☐ Civilian Disability  
DISABILITY TYPE: ☐ Quadriplegia ☐ Paraplegia ☐ Hemiplegia ☐ Legal Blindness ☐ Total & Permanent use of Wheelchair

5. COMPLETE THIS SECTION IF APPLYING FOR AGRICULTURAL CLASSIFICATION

Was application filed on or before March 1? ☐ Yes ☐ No. Date Purchased: \_\_\_\_\_ Type of agricultural use: \_\_\_\_\_

Check box if property leased: ☐ Total agricultural acreage: \_\_\_\_\_ Total acreage: \_\_\_\_\_

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.

**6. Taxpayer Signature**

Complete part 6 if you are representing yourself or if you are authorizing a representative listed in part 8 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 8 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**

**7. Employee, Attorney, or Licensed Professional Signature**

Complete Part 7 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives. If you are a registered agent in Miami-Dade VAB, there is no need to complete other than the signature section.

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**

**8. Unlicensed Representative Signature**

Complete part 8 if you are an authorized representative not listed in part 6 above.

- ☐ I am a compensated representative not acting as one of the licensed representatives or employees listed in part 7 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 6 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 6 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**

## INFORMATION FOR THE TAXPAYER

### 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

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**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

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**Provide the time** you think you will need on page 2. 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.

Please note that the exchange-of-evidence process/rules are complex and it may be helpful to seek the advice of a property tax expert well in advance of your hearing. This section is merely a primer and should not be relied upon in lieu of expert property tax advice and in lieu of reading all relevant Florida Statutes and The Florida Administrative Code.

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

### ADDITIONAL INFORMATION

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#### 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.