

**VALUE ADJUSTMENT BOARD
TAXPAYER INFORMATION SHEET**

Phone: 305-375-5641

LATE-FILED TAX EXEMPTION AND AGRICULTURAL CLASSIFICATION CASES

You are in the process of filing a “Late” petition with the Miami-Dade Value Adjustment Board (the “VAB”) to request a tax exemption or agricultural classification for 2017. This information sheet is designed to assist you in understanding the process and the requirements involved in proving your case to the VAB.

Once you have filed a “late-filed” tax exemption and/or agricultural classification petition you will appear at a hearing and attempt to prove, by testimony and/or documentary evidence, the existence and nature of any “extenuating circumstances” that prevented you from timely filing your application for exemption or agricultural classification by March 1st, 2017. If you are successful then the VAB will proceed to determine whether you are entitled to an exemption or agricultural classification, on the merits, for the tax year in question. The critical date for determining the status of your property is January 1, 2017 (the “taxing date”). Your property must have been used for an exempt or agricultural purpose, whichever the case may be, on the taxing date and you must be prepared to prove such usage at your scheduled VAB hearing. If you successfully prove that your property was used for a legally exempt purpose or a bona fide commercial, agricultural purpose, then the VAB has the authority to grant you the relief sought. If not, then the VAB cannot do so.

THE TAXPAYER HAS THE BURDEN OF PROVING HIS OR HER CASE. The use of the property on January 1, 2017 is critical and must be shown to have satisfied the requirements for an exemption or agricultural classification. For example, to establish a homestead exemption, the taxpayer should be prepared to testify and submit documentary evidence at the VAB hearing which will prove that on January 1, 2017:

- 1) He or she had legal title or beneficial ownership of the property; and
- 2) The property was occupied and used as the taxpayer’s or taxpayer’s dependent(s)’ permanent residence.

In order to prove his or her case, the taxpayer should bring to the hearing the following types of documentary evidence (copies are sufficient), if available, in support of his or her claim to homestead exemption (including but not limited to):

- 1) Deed to residence whereby taxpayer acquired legal title; or trust agreement, contract for deed or other legal instrument under which taxpayer held beneficial title to the subject property.
- 2) Current Florida driver’s license, automobile registration and voter’s registration card.
- 3) December 2016, January and February 2017 Florida Power and Light Company statements. Additionally, the taxpayer may also submit home telephone statements, mortgage company statements, Miami-Dade Water and Sewer Authority statements, bank statements, credit card invoices and other similar documentation reflecting that the taxpayer occupied and used the subject property as his or her permanent residence on January 1, 2017.
- 4) Federal income tax return.
- 5) Permanent residency card issued by Immigration and Naturalization Service to resident aliens reflecting an effective date on or before January 1, 2017.
- 6) Taxpayer’s/owner’s social security number.

Any person claiming a low income senior citizen homestead exemption must also prove that he/she was at least 65 years of old or older on January 1, 2017 and that his/her adjusted gross household income for calendar year 2016 did not exceed **\$28,841**, or that they have maintained a permanent residence on the subject property for at least 25 years. For agricultural classifications and exemptions, other than homestead (including charitable, religious and educational exemptions) taxpayers are advised to consult with their attorney or representative for specific information concerning the manner in which their claims should be handled.

Those taxpayers seeking NON-HOMESTEAD EXEMPTIONS OR AGRICULTURAL CLASSIFICATIONS should refer to the various items of documentary evidence described in any correspondence from the Miami-Dade County Property Appraiser’s office.

Exchange of Evidence

Generally, Florida Statutes require you to provide the property appraiser with a list of evidence, copies of documentation, and a summary of the witness testimony that you plan on presenting at the VAB hearing at least 15 days before the hearing. If you provide this evidence and request the Property Appraiser’s evidence in writing, the property appraiser must provide you with his or her evidence at least 7 days before the hearing. If you do not provide this information, you will not be entitled to receive the property appraiser’s evidence under this process.

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.

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, 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.

If your required partial payment is not made before the delinquency date, the VAB will deny your petition.

ADA: For TDD service, call Florida Relay Service at 1-800-955-8771 or 711

Clerk's web address: www.miami-dadeclerk.com