



## PETITIONS TO THE VALUE ADJUSTMENT BOARD 2010

If you disagree with the Property Appraiser's valuation on your property or the Property Appraiser denied your application for an exemption or property classification, you have the right to file an appeal with the Value Adjustment Board.

### **Value Adjustment Boards**

Each county has a Value Adjustment Board with five members who hear and decide petitions. The Value Adjustment Board consists of two members of the county governing board, one school board member, and two citizen members.

Since Hernando County has a population of more than 75,000, Special Magistrates conduct the hearings and recommend decisions to the Value Adjustment Board. Special Magistrates are professionals qualified in property valuation, exemptions or classifications.

### **When to File Your Petition**

For valuation appeals, you must file a petition with the Value Adjustment Board Clerk within 25 days of the mailing of the Notice of Proposed Property Taxes (or TRIM Notice) by the Property Appraiser. These notices are usually mailed to taxpayers in mid-August, but may vary by county.

For exemption or classification appeals, you must file a petition with the Value Adjustment Board Clerk within 30 days from when the Property Appraiser mailed you the notice that your exemption or classification application was denied. These notices are usually mailed in June, but may vary by county.

The Value Adjustment Board charges a \$15 fee for filing a petition. In instances where a single joint petition is filed, an additional \$5 fee shall be charged for each added parcel included on the joint petition. **All filing fees are non-refundable.**

### **After You File Your Petition**

After you file a petition with the Value Adjustment Board, and at least 25 days before your hearing, you will receive a notice with the date, time and location of your hearing. You are entitled to reschedule your hearing one time by delivering a written request to the Value Adjustment Board Clerk at least 5 calendar

days before your scheduled hearing.

You will receive a copy of your property record card if you checked the box on your petition. Most Property Appraiser's Offices have websites where you can search for records on your property. You also may go to the Property Appraiser's office to request a copy.

### **Exchange of Evidence**

You can participate in an evidence exchange with the Property Appraiser. You may still present evidence at the hearing if you do not participate in an evidence exchange. However, if the Property Appraiser asks in writing for evidence before the hearing, and you have this evidence but refuse to provide it, the evidence cannot be used during the hearing.

If you choose to participate in an exchange of evidence, you should:

- ◇ Give the Property Appraiser a list of evidence and copies of documents that you will present at the hearing at least 15 days before your hearing date. Use the Evidence Exchange Form. **This information must also be submitted to the Special Magistrate at the hearing.**
- ◇ Ask in writing for the Property Appraiser to give you a list and summary of the evidence that he or she will present at the hearing. If you do not provide your information at least 15 days before the hearing, the Property Appraiser is not required to provide this information to you.
- ◇ If you make the request, the Property Appraiser must provide the information at least 7 days before the hearing. If the Property Appraiser does not provide the information at least 7 days before the hearing, your hearing will be rescheduled upon your request.

If an agent represents you, he or she may ask the

Property Appraiser for confidential information. Before the Property Appraiser can release any confidential information, your agent must provide a copy of written authorization from you.

Although you may have provided a copy of your evidence to the Property Appraiser, any evidence you wish to be considered by the Special Magistrate must also be submitted at the hearing.

If you have chosen not to attend the hearing by checking the appropriate box on the petition form, but want to submit evidence, you must submit two copies to the Value Adjustment Board Clerk prior to the hearing.

### **At the Hearing**

You may represent yourself at the hearing. Hearings before a Value Adjustment Board or Special Magistrate are not proceedings that require an attorney or agent. However, depending on the complexity or value of your property, you may want an attorney or tax agent to represent you.

You or the Property Appraiser may ask that all witnesses be sworn in at the time of your hearing.

You and the Property Appraiser will have an opportunity to present evidence to the Special Magistrate. Be prepared to submit a copy of all evidence previously presented to the Property Appraiser as part of an Exchange of Evidence. If you did not participate in the Exchange of Evidence with the Property Appraiser, you must provide two (2) copies of any evidence you wish to submit at the hearing. There will be no bias toward or against either party. The hearing schedule should be followed as closely as possible without interfering with each party's right to be heard.

If your hearing has not started within four hours of the scheduled time, you can request to be heard immediately, have the hearing rescheduled, or withdraw your petition.

### **After the Hearing**

The Special Magistrate will submit a recommendation to the Value Adjustment Board which will meet to make final decisions. The Value Adjustment Board Clerk will provide you with a copy of the recommendation and will notify you of the date, time, and place that the board will make its final decision. The Value Adjustment Board may adopt the Special Magistrate's recommendations, or make a modified or different decision if they determine the Special Magistrate failed to consider evidence or made an incorrect legal determination. All meetings are open to the public.

## **Who to Contact**

Contact one of the offices listed below if you have questions or need additional information.

Additional information is available on the Florida Department of Revenue website:  
[www.myflorida.com/dor/property](http://www.myflorida.com/dor/property)

### **Property Value or Exemptions**

The Hernando County Property Appraiser's Office prepares the property tax roll and sets the value of properties in their jurisdiction and adjusts these values with approved exemptions.

Hernando County Property Appraiser  
20 N Main St, Room 463  
Brooksville, FL 34601  
(352) 754-4190  
[www.co.hernando.fl.us/pa](http://www.co.hernando.fl.us/pa)

### **Appeals of Property Value or Exemptions**

The Hernando County Value Adjustment Board hears appeals concerning denied exemptions, classifications, property assessments, tax deferrals, and portability.

Clerk to Value Adjustment Board  
20 N Main St, Room 131  
Brooksville, FL 34601  
(352) 540-6216  
[www.hernandoclerk.com](http://www.hernandoclerk.com)

The Value Adjustment Board Clerk will notify you in writing of the board's decision on your petition. The notice will indicate whether any changes were made and will list the information that the board relied on, as well as the legal reason for reaching its decision.

You may file a lawsuit in Circuit Court if you do not agree with the decision of the Value Adjustment Board.

**Value Adjustment Board processes are governed by Florida Statutes, Chapter 194 and Florida Administrative Code 12D-9.**

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