



## PETITIONS TO THE VALUE ADJUSTMENT BOARD 2017

If you disagree with the Property Appraiser's valuation on your property, the Property Appraiser denied your application for an exemption or property classification, or the Tax Collector denied your application for homestead tax deferral, 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 of the date the notice was mailed by the Property Appraiser advising that your exemption or classification application was denied. These notices are usually mailed in June, but may vary by county.

For tax deferral appeals, you must file a petition within 30 days after the mailing of the notice of disapproval.

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 submitting a written request to the Value Adjustment Board Clerk at least 5 calendar days before your scheduled hearing.

### **Payment of Taxes**

Florida law requires the VAB to deny a petition if the taxpayer does not make a required payment before the taxes become delinquent, usually on April 1. For an

assessment or portability appeal, you are required to make a payment of at least 75% of your ad valorem taxes. For an appeal of classification, exemption, or whether an improvement was substantially complete on January 1, you must make a good faith payment of the taxes you believe you owe. These requirements do not apply to a denial of tax deferral. Additional information can be found on the VAB page of the Clerk's website at [www.hernandoclerk.com](http://www.hernandoclerk.com)

### **Exchange of Evidence**

Pursuant to Florida Statutes, Chapter 194.011(4)(a), at least 15 days before the hearing **the petitioner shall provide to the Property Appraiser a list of evidence to be presented at the hearing**, together with copies of all documentation to be considered by the Value Adjustment Board and a summary of evidence to be presented by witnesses. 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.

To participate in the 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. Please use the Evidence Exchange Form. **A copy of 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 one copy 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 to the Special Magistrate. There will be no bias toward or against either party. The hearing schedule will be followed as closely as possible without interfering with each party's right to be heard.

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**

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. All meetings are open to the public.

The Value Adjustment Board Clerk will notify you in writing of the final decision of the Value Adjustment Board.

Pursuant to Florida Administrative Code 12D-9.025(4) (a) and Florida Statutes, Chapter 194.034(1)(c), no evidence shall be considered by the Board or Special Magistrate except when presented and admitted during the time scheduled for the petitioner's hearing, or at a time when the petitioner has been given reasonable notice.

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

## **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

**Website:** [www.hernandocounty.us/pa](http://www.hernandocounty.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 362  
Brooksville, FL 34601  
(352) 754-4970  
Website: [www.hernandoclerk.com](http://www.hernandoclerk.com)

***Value Adjustment Board  
processes are governed by  
Florida Statutes, Chapter 194 and  
Florida Administrative Code,  
Chapters 12D-9 and 12D-10.***