



## PETITIONS TO THE VALUE ADJUSTMENT BOARD

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 denial notice was mailed by the Property Appraiser. 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 \$50 fee for filing a petition. In certain instances where a single, joint petition is filed on contiguous or substantially similar parcels, 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. Each party is entitled to reschedule a hearing one time, for good cause ONLY, by submitting a written request to the Value Adjustment Board Clerk 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**

Please see Florida Statute Section 194.011(4) and Florida Administrative Code Section 12D-9.020 the Exchange of Evidence Informational Notice.

### **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's Office 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 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 clerk 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.

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, Chapters 12D-9 and 12D-10.***

### **Value Adjustment Board Contact Information**

20 N Main St, Room 362

Brooksville, FL 34601

(352) 754-4970

Email: [vab@hernandoclerk.org](mailto:vab@hernandoclerk.org)

Website: [www.hernandoclerk.com](http://www.hernandoclerk.com)

### **Property Appraiser Contact Information**

201 Howell Avenue, Suite 300

Brooksville, FL 34601

(352) 754-4190

Email: [pa-vab@hernandocounty.us](mailto:pa-vab@hernandocounty.us)

Website: <https://www.hernandopa-fl.us/PAWebSite/>