



# Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller - Hernando County  
20 N. Main Street, Room 362, Brooksville, FL 34601 - (352) 754-4970

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## HERNANDO COUNTY VALUE ADJUSTMENT BOARD PETITION FILING INSTRUCTIONS

- File your completed petition with the Clerk to the Value Adjustment Board (VAB), **not** the Property Appraiser. The petition must be received by the Clerk to the VAB by the filing deadline. A postmark by the deadline is not sufficient.
- Petitions are accepted in person, via e-mail at [vab@hernandoclerk.org](mailto:vab@hernandoclerk.org), by fax (352-754-4239) or by mail to the address above. Please note that the petition is not considered filed until the filing fee is received.
- In accordance with Florida Statutes, Chapter 194.013, a \$15 fee is due upon filing of each completed petition. An additional \$5 fee is charged for each added parcel included on a single, joint petition. Incomplete petitions will be returned to you. The fees may be paid by cash, check, money order or credit card (a 3.5% processing fee applies). Checks or money orders should be made payable to the Clerk of Circuit Court. Multiple filing fees may be included in one check or money order. **All filing fees are non-refundable.**
- If you are appealing multiple vacant land parcels or condominium units, please complete form DR-486MU and submit it to the Property Appraiser's Office to determine if they can be filed under one petition. The completed form will be returned to you in order to attach it to the petition.
- A petition filed by an unlicensed agent or representative must be signed by the taxpayer or written authorization from the taxpayer, which will be effective through the conclusion of the VAB process, must be included.
- You will receive a copy of the completed petition after filing it with the Clerk to the VAB.
- You will be notified of the date, time and place of your hearing by the Clerk to the VAB at least 25 days prior to the hearing.
- If you wish to participate in an evidence exchange with the Property Appraiser, you must complete and submit the attached Exchange of Evidence Form to the Hernando County Property Appraiser at least 15 days prior to your scheduled hearing date. If you wish to receive a copy of the evidence to be used by the Property Appraiser you must request it in writing. The form should be submitted to:

**Hernando County Property Appraiser**  
**201 Howell Avenue, Suite 300**  
**Brooksville, FL 34601**  
**(352) 754-4190**

- You may obtain a copy of a Petitioner Information Sheet on our website at [www.hernandoclerk.com](http://www.hernandoclerk.com), by visiting the Value Adjustment Board page.

## **Important Information About Required Payments Before The Tax Delinquency Date To Avoid Denial Of Your Petition**

### **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 (and for petitions about portability), the payment before the delinquency date 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 before the delinquency date 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.

**Please contact the Tax Collector's Office with any questions regarding your tax bill**

**Hernando County Tax Collector**  
20 N Main St, Room #112  
Brooksville, FL 34601  
(352) 754-4970



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## EXCHANGE OF EVIDENCE

Pursuant to Florida Statutes, Chapter 194.011(4)(a) and Florida Administrative Code, Chapter 12D-9, the exchange of evidence is between the **Petitioner and the Property Appraiser only!** You will need to submit your evidence to the **Property Appraiser** at least **15 days prior** to your hearing date.

**DO NOT SUBMIT YOUR EVIDENCE TO THE CLERK.  
THE CLERK IS UNABLE TO ACCEPT YOUR EVIDENCE.**

**PLEASE SUBMIT ALL EVIDENCE DIRECTLY TO THE PROPERTY APPRAISER'S OFFICE**

Hernando County Property Appraiser  
201 Howell Avenue, Suite 300  
Brooksville, FL 34601  
Phone: 352-754-4190 | Fax: 352-754-4198  
Email address: [pa-vab@hernandocounty.us](mailto:pa-vab@hernandocounty.us)

**EVIDENCE TO BE SUBMITTED ON THE DAY OF YOUR HEARING**

Although you have already submitted your evidence to the Property Appraiser, in order for your evidence to be considered, you will also need to bring your evidence with you to the hearing and submit your evidence directly to the Special Magistrate on the day of your hearing. Please do not to submit your evidence to the Clerk. The Clerk is unable to accept your evidence.

**EXCEPTION: If You are Unable to Attend Your Hearing In Person**

An exception will be made if you are unable to attend the hearing in person but wish for your evidence to be considered in your absence. In this case only, the VAB Clerk will hold your evidence and present it to the Special Magistrate on the day of your scheduled hearing.

Please provide evidence to the VAB Clerk **only** if you are unable to attend your hearing in person. The VAB Clerk will not be responsible for making any copies of your evidence; the VAB Clerk will only provide the Special Magistrate and Property Appraiser with the evidence packet in the exact form and quantity as it was provided to the VAB Clerk.

Please keep in mind that although you may have submitted some evidence to the Property Appraiser, if the Property Appraiser asks for evidence in writing before the hearing but you refuse to provide it, the evidence cannot be used during the hearing.

If you wish to receive a copy of the Property Appraiser's evidence, you must first submit your evidence to the Property Appraiser at least 15 days prior to your hearing **AND** request a copy of the Property Appraiser's evidence in writing. If you have submitted your evidence at least 15 days prior to your hearing and requested in writing that the Property Appraiser provide their evidence to you, 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 request.



# PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Section 194.011, Florida Statutes

DR-486  
R. 11/23  
Rule 12D-16.002  
F.A.C.  
Eff. 11/23  
Page 1 of 3

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 the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	County	Tax year 20__	Date received
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer name	Representative		
Mailing address for notices	Parcel ID and physical address or TPP account #		
Phone	Email		
The standard way to receive information is by US mail. If possible, I prefer to receive information by <input type="checkbox"/> email <input type="checkbox"/> fax.			
<input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.			
<input type="checkbox"/> 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 or special magistrate ruling will occur under the same statutory guidelines as if you were present.)			
<b>Type of Property</b> <input type="checkbox"/> Res. 1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic, commercial or nonprofit <input type="checkbox"/> Commercial <input type="checkbox"/> Res. 5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> Vacant lots and acreage <input type="checkbox"/> Business machinery, equipment			
PART 2. Reason for Petition      Check one. If more than one, file a separate petition.			
<input type="checkbox"/> Real property value (check one): <input type="checkbox"/> decrease <input type="checkbox"/> increase <input type="checkbox"/> Denial of exemption Select or enter type: _____ <input type="checkbox"/> Denial of classification <input type="checkbox"/> Parent/grandparent reduction <input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.) <input type="checkbox"/> Property was not substantially complete on January 1 <input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.)) <input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.) <input type="checkbox"/> Refund of taxes for catastrophic event			
<input type="checkbox"/> Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.) <input type="checkbox"/> Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple units, parcels, or accounts, provide the time needed for the entire group. <input type="checkbox"/> My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.			
You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn. You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.			

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. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. 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 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**



Keep this information for your files. Do not return this page to the VAB clerk.

### **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**

**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**

**Provide the time** you think you will need on page 1. 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 s. 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 s. 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.

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

### **ADDITIONAL INFORMATION**

#### **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.



POWER OF ATTORNEY FOR REPRESENTATION
BEFORE THE VALUE ADJUSTMENT BOARD

Section 194.034(1)(b), Florida Statutes

DR-486POA
R. 12/20
Rule 12D-16.002
F.A.C.
Eff. 12/20

You may use this form to grant power of attorney for representation in value adjustment board proceedings.
This form or other power of attorney accompanies the petition at the time of filing.

COMPLETED BY PETITIONER

I, \_\_\_\_\_ (name), appoint \_\_\_\_\_ (name) as my attorney-in-fact to present evidence and testimony and act on my behalf in any lawful way before the \_\_\_\_\_ County Value Adjustment Board.

This power of attorney is effective immediately and is valid only for one assessment year.

This power of attorney is limited to the 20\_\_ assessment year concerning the parcel(s) or account(s) below.

[ ] I authorize the person I appointed above to have access to confidential information related to the following parcel(s) or account(s).

Table with 4 columns: Parcel ID/Account #, Parcel ID/Account #, Parcel ID/Account #, Parcel ID/Account #

This power of attorney is further limited as follows:

Signature of taxpayer/owner, Print name, Date

Witness signature, Witness signature

State of Florida
County of \_\_\_\_\_

The foregoing instrument was acknowledged before me by means of \_\_\_ physical presence or \_\_\_ online notarization on this \_\_\_\_\_ day of \_\_\_\_\_ (year), by \_\_\_\_\_ (name), who signed in the presence of the witnesses.

Personally known \_\_\_\_\_ OR
Produced identification \_\_\_\_\_
Type of identification produced \_\_\_\_\_

Signature of Notary Public

Print, Type, or Stamp Commissioned Name of Notary Public



## PETITION TO THE VALUE ADJUSTMENT BOARD TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE REQUEST FOR HEARING

DR-486PORT  
R. 04/18  
Rule 12D-16.002  
F.A.C.  
Eff. 04/18

This petition does not authorize the consideration or adjustment of the just, assessed, or taxable value of the previous homestead.

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.

COMPLETED BY THE CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	County	Tax year 20__	Date received
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer name		Representative	
Mailing address for notices		Email	
		Phone	
<p>The standard way to receive information is by US mail. If possible, I prefer to receive information by <input type="checkbox"/> email <input type="checkbox"/> fax.</p> <p><input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.</p> <p><input type="checkbox"/> 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 or special magistrate ruling will occur under the same statutory guidelines as if you were present.</p>			
	PREVIOUS HOMESTEAD	NEW HOMESTEAD	
Parcel ID			
Physical address			
County			
PART 2. Reason for Petition <span style="float: right;">Check all that apply.</span>			
<p><input type="checkbox"/> I was denied the transfer of the assessment difference from my previous homestead to my new homestead.</p> <p><input type="checkbox"/> I disagree with the assessment difference calculated by the property appraiser for transfer to my new homestead. I believe the amount that should be transferred is: \$ _____</p> <p><input type="checkbox"/> I filed late with the property appraiser for the transfer of my homestead assessment difference. Late-filed homestead assessment difference petitions must include a copy of the application filed with, and date-stamped by, the property appraiser.</p> <p><input type="checkbox"/> My previous homestead is in a different county. I am appealing action of the property appraiser in that county.</p> <p><input type="checkbox"/> Enter the time (in minutes) you will need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time.</p> <p><input type="checkbox"/> There are specific dates my witnesses or I will not be available to attend. I have attached a list of dates.</p> <p>You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.</p> <p>You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.</p>			

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. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. 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 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**



**PART 3. Taxpayer Signature**

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 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 5 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

**PART 4. Employee, Attorney, or Licensed Professional Signature**

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

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

**PART 5. Unlicensed Representative Signature**

Complete part 5 if you are an authorized representative not listed in part 4 above.

I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 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 3 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 3 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

Keep this information for your files. Do not return this page to the VAB clerk.

### **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**

**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**

**Provide the time** you think you will need on page 1. 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.

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

### **ADDITIONAL INFORMATION**

#### **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.



## ATTACHMENT TO A VALUE ADJUSTMENT BOARD PETITION FOR MULTIPLE UNITS, PARCELS, AND ACCOUNTS

Sections 194.011 and 194.013, Florida Statutes

Each petition to the value adjustment board must be filed with required attachment(s) and a proper filing fee or it will be invalid and rejected. Each unit or parcel of real property or tangible personal property account being appealed must be identified by a separate folio or account number. This attachment should be used for substantially similar units, parcels, or accounts and attached to Form DR-486, when used.

Taxpayer name		Agent or contact	
Mailing address for notices		Corporation Name for TPP	
Phone		Email	
<input type="checkbox"/> Multiple units or parcels of real property		<input type="checkbox"/> Multiple tangible personal property accounts	

*For joint petitions filed by condominium, cooperative, or homeowners' association or an owner of contiguous, undeveloped parcels, please provide the first 9 digits of real estate folio number here \_\_\_\_\_ and enter the last 4 digits of each folio number in the spaces below.*

*For joint petitions filed by an owner of multiple tangible personal property accounts, enter each account number in the spaces below.*


Use additional pages, if needed.	Total number of units, parcels, or accounts on this page	
	Grand total of units, parcels, or accounts filed on all pages	
	Number of pages, including this one	

Joint petitions filed by condominium, cooperative, or homeowners' associations as agents according to s. 194.011(3)(e), F.S., should include a copy of the board of administration or directors' resolution authorizing this filing, and the following information:

For Complex Only	
Name	Address
Mail notices to: <input type="checkbox"/> owner <input type="checkbox"/> agent	

### Signatures and Certification

Under penalties of perjury, I declare that I have read this attachment and the facts in it are true. By signing and filing this attachment and the related petition as an agent of the taxpayer/owner, I certify that I am duly authorized to do so.

\_\_\_\_\_  
Signature, petitioner/agent \_\_\_\_\_  
Date

The signature below indicates that the property appraiser has determined that the units, parcels, or accounts are substantially similar as required by s. 194.011(3)(e), (f) or (g), F.S.

\_\_\_\_\_  
Signature, property appraiser \_\_\_\_\_  
Date

**HERNANDO COUNTY  
VALUE ADJUSTMENT BOARD  
EXCHANGE OF EVIDENCE FORM**

PETITIONER: \_\_\_\_\_ PETITION #(s): \_\_\_\_\_  
\_\_\_\_\_

Please mail, hand deliver or e-mail the completed form and your evidence to:

Hernando County Property Appraiser  
201 Howell Avenue, Suite 300  
Brooksville, FL 34601-2893  
(352) 754-4190  
[pa-vab@hernandocounty.us](mailto:pa-vab@hernandocounty.us)

If you receive a bounced back message that refers to an email size limit, please contact our office for assistance.

EXHIBIT #	BRIEF SUMMARY OF EVIDENCE
1	
2	
3	
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5	
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8	
9	
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\* Attach an additional sheet if necessary

WITNESS NAME	BRIEF SUMMARY OF EVIDENCE (written or verbal)