



## ATTACHMENT TO A VALUE ADJUSTMENT BOARD PETITION FOR MULTIPLE 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 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 parcels or substantially similar 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 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 parcels or accounts on this page	
	Grand total of 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 parcels or accounts are substantially similar as required by s. 194.011(3)(e), (f) or (g), F.S.

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





# PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Section 194.011, Florida Statutes

DR-486  
R. 01/17  
Rule 12D-16.002  
F.A.C.  
Eff. 01/17

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 Form DR-486PORT. For deferral or penalties, use DR-486DP.

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		<input type="checkbox"/> Denial of exemption Select or enter type:	
<input type="checkbox"/> Denial of classification		<input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)	
<input type="checkbox"/> Parent/grandparent reduction		<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"/> 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"/> Check here if this is a joint petition. Attach a list of 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 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.**



## **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.