

EXPLANATION FOR SUBMITTING THIS PETITION LATE

For a hearing before the Value Adjustment Board

I filed my petition late because:

Signature , Taxpayer or Agent

Date

DETERMINED BY THE VALUE ADJUSTMENT BOARD

This taxpayer has has not shown good cause to accept the late-filed petition.

Signature , Value Adjustment Board

Date



PETITION TO VALUE ADJUSTMENT BOARD
Transfer of Homestead Assessment Difference

DR-486PORT
N. 07/08
Rule 12DER08-26
Florida Administrative Code
Effective 07/08

Petition # _____

Table with 2 columns: Information and Field. Rows include: Petitioner's name / County, Mailing address for notices / Daytime phone, City, State, ZIP / Email.

Previous Homestead
Property appraiser's parcel ID: _____
Physical address: _____
County: _____
New Homestead
Property appraiser's parcel ID: _____
Physical address: _____
County: _____

I, _____, petition the Value Adjustment Board for the following reason:
1. Reasons for petition (check all that apply):
[] a. I was denied the transfer of the assessment difference from my previous homestead to my new homestead. I want to appeal the denial.
[] b. I want to appeal the assessment difference amount calculated by the property appraiser for transfer to my new homestead. I believe the homestead assessment difference that should be transferred is \$_____
[] c. I did not file for the assessment difference transfer on time.
2. My petition appeals the actions of the property appraiser in the previous county. [] Yes [] No
This petition does not authorize the consideration or adjustment of the just, assessed, or taxable value of the previous homestead.

CERTIFICATION [] Taxpayer [] Agent
Under penalties of perjury, I declare that I am the owner of the new homestead property described in the foregoing petition, or the authorized agent of the owner for purposes of filing this petition and becoming agent for service of process as provided in section 194.011(3)(g), Florida Statutes, and that I have read the foregoing petition and that the facts stated in it and any attachments are true.
Petitioner's Signature _____ Date _____

RECEIPT OF PETITION TO BE COMPLETED BY THE CLERK OF THE VALUE ADJUSTMENT BOARD
I certify that this petition to the Value Adjustment Board was filed with me as the clerk of the Value Adjustment Board of this county on _____, _____ (a.m., p.m.). My signing and delivery of a copy to the petitioner is a receipt of the petition. I will give a copy of the petition to the county property appraiser.
Clerk of the Value Adjustment Board _____

Petition to Value Adjustment Board
Transfer of Homestead Assessment Difference

Instructions for Completing this Form

This form is for use by taxpayers whose application for transfer of a homestead assessment difference was denied or who disagree with the amount of transfer granted as indicated on the Notice of Proposed Taxes. To petition the Value Adjustment Board, the taxpayer must:

- Complete and sign the petition.
- File the petition with the clerk of the Value Adjustment Board in the county of the new homestead. A filing fee may be required.
- File by the 25th day after the Notice of Proposed Property Taxes was mailed. (Section 200.065, Florida Statutes)

The clerk of the Value Adjustment Board will:

- Complete the bottom part of the form when the petition is filed.
- Give the petitioner a signed copy.
- Send a copy to the property appraiser in the county of the new homestead.
- Send a copy of the petition to the clerk of the Value Adjustment Board in the previous county, if the petitioner is appealing an action of a property appraiser on their previous homestead in a different county. Do not set a hearing in the new county until the Value Adjustment Board in the previous county has sent its decision to the Value Adjustment Board in the new county and to the petitioner. The Value Adjustment Board of the previous county cannot charge an additional filing fee.

General Information

When a taxpayer applies to transfer a homestead assessment difference, the property appraiser in the county where the new homestead is located must determine by July 1 if the taxpayer qualifies for the assessment difference transfer.

If the taxpayer qualifies for the transfer, the assessed value of the new homestead property as limited by the assessment difference transfer will be included in the Notice of Proposed Property Taxes.

If the taxpayer does not qualify for the transfer or if the information received from the property appraiser in the county where the previous homestead is located was not sufficient to identify the property or to determine how much of an assessment difference could be transferred, the property appraiser must notify the taxpayer by personal delivery or registered mail of the denial, including the reasons for denying the transfer.



JIM FORD, CFA PROPERTY APPRAISER

BREVARD COUNTY, FLORIDA

P.O. Box 429 • Titusville, FL 32781-0429

www.brevardpropertyappraiser.com



PETITIONS MUST BE FILED WITH THE CLERK TO THE VALUE ADJUSTMENT BOARD ON OR BEFORE THE DEADLINE SPECIFIED ON YOUR NOTICE OF PROPOSED PROPERTY TAX

TO: Value Adjustment Board Petitioners

RE: **Request for Evidence on Valuation Challenges of Real or Tangible Personal Property**

This letter should be considered an *official written request* from the Property Appraiser for evidentiary material that you plan to use at the Value Adjustment Board. Such evidentiary material should include, but not be limited to:

- Copy of any applicable insurance policies showing value of property insured and description of property
- Income and expense statements for the prior three years and six months of the current year
- List of capital improvements completed and costs for the last three years
- Documented opinion(s) of value or any appraisals performed within the last 3 years
- Market derived and supported comparable; rental rates, vacancy and collection rates, expense rates/ratios, overall capitalization rate, verified qualified comparable sales, and cost information
- Surveys including acreage, elevation, mitigation, wetlands, easements, etc.
- Any current photos of subject property
- Copies of all leases associated with the property
- Any and all information pertaining to known or potential environmental contamination
- Last sale transaction, price, date and pertinent sales information
- Denials of permits (building, DEP, etc.)
- Current or canceled real estate contracts for sale or current or expired real estate listing of the property
- Any affidavits or sworn statements to be submitted to the board
- Names, addresses, phone numbers of any and all individual(s) that will provide testimony or present any evidence to the Value Adjustment Board as to the value, condition, etc. of the property
- Copy of all Federal Income Tax schedules, including depreciation schedules
- Detailed synopsis of any testimony that will be presented at the Value Adjustment Board

It is highly recommended that you file your evidence as soon as possible. Please remember that, pursuant to section 194.034(1)(d), F.S., any evidentiary materials that were requested by the Property Appraiser's office in writing, but were not provided by the petitioner cannot be considered by the Value Adjustment Board. *The petitioner should deliver their evidentiary materials to the Property Appraiser's office located at 400 South Street, 5th Floor, Titusville, Florida, 32780, at least 15 days prior to the hearing. Additionally, the petitioner should have a duplicate set of evidentiary material available the day of the hearing for the Special Magistrate.*

TO PROPERLY EXCHANGE EVIDENCE YOU SHOULD:

- Provide to the Property Appraiser's office a list of evidence and copies of documents that you will present at the hearing. *Copies should also be provided to the Clerk to the Value Adjustment Board.*
- If you want the Property Appraiser's office to provide you with a list and summary of their evidence, you must request this in writing, and the Property Appraiser's office must provide you with the information at least 7 days before the hearing. ***However, if you do not first provide your evidence to the Property Appraiser at least 15 days before the hearing, the property appraiser is not required to provide you with their evidence.***
- If an agent represents you he or she can request confidential information from the Property Appraiser if they have a signed authorization from you, and provides a copy of the authorization to the Property Appraiser's office when they make their request.

Titusville
321-264-6700

Viera
321-690-6880

Melbourne
321-255-4440

Palm Bay
321-952-4574



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TO: Value Adjustment Board Petitioners
FROM: Dianne M. Johns, Administrator of Legal & Public Affairs
RE: Request for Evidence for **Late Filed Exemption Applications**

Your homestead or other exemption application has been filed with our office after the statutory deadline of March 1st thereby making it necessary for you to use the late file process by filing an appeal with the Value Adjustment Board through the Brevard County Clerk of Court's office. In order for your late file exemption application to be considered a petition for appeal must be filed anytime after the March 1st deadline, but no later than 25 days after of the mailing of the Notice of Proposed Property Tax, also known as the TRIM notice. **Information on filing the petition is located on the back of this memorandum.**

EXCHANGE OF EVIDENCE: *This memorandum is the Property Appraiser's formal request for you to provide us with any and all evidence you plan to use at your hearing.* The law states that if the person is qualified to receive the exemption and *demonstrates particular extenuating circumstances* judged by the Property Appraiser or the Value Adjustment Board to warrant granting the exemption, the Property Appraiser or the Value Adjustment Board may grant the exemption. Accordingly, you should provide evidence that demonstrates your particular extenuating circumstances for filing a late application.

In order to properly exchange evidence you should:

- At least **15 days before your hearing date**, provide to the Property Appraiser's office a list of evidence and copies of documents that you will present at the hearing. A duplicate copy should also be provided to the Clerk to the Value Adjustment Board.
- If you want the Property Appraiser's office to provide you with a list and summary of their evidence, you must request this in writing. If you have provided your evidence, at least 15 days before the hearing, then the Property Appraiser's office must provide you with the information at least 7 days before the hearing. *However, if you do not first provide your evidence to the Property Appraiser at least 15 days before the hearing, the property appraiser is not required to provide you with their evidence.*
- If an agent represents you he or she can request confidential information from the Property Appraiser if they have a signed authorization from you, and provides a copy of the authorization to the Property Appraiser's office when they make their request.

INSTRUCTIONS FOR FILING A PETITION WITH THE VALUE ADJUSTMENT BOARD

If mailing your petition, please send to:

**Clerk of the Circuit Court
Attention: Clerk to the Value Adjustment Board
400 South Street, 2nd Floor
Titusville, FL 32780**

If filing in person, please visit one of the following locations for the Clerk of the Circuit Court:

NORTH BREVARD: Brevard County Government Center North
400 South Street, Suite 2
Titusville, FL 32780
(321) 637-6523
Fax: (321) 264-6972

CENTRAL BREVARD: Moore Justice Center
2825 Judge Fran Jamieson Way
Viera, FL 32940
(321) 637-6523
Fax: (321) 264-6972

SOUTH BREVARD: South Brevard Branch Courthouse
50 S. Nieman Avenue
Melbourne, FL 32935
(321) 637-6523 Fax: (321) 264-6972

2009 VALUE ADJUSTMENT BOARD TAX COLLECTION PROCEDURE

The Tax Collector's Office is aware that you have filed an appeal with the Value Adjustment Board for review of your properties taxable value. **You are encouraged to pay your real estate tax notice in the month that will afford you the best discount (November = 4%, December = 3%, January = 2%, February = 1%, March = gross amount, April = delinquent).** If the Value Adjustment Board grants your petition(s) and you have paid your tax notice(s), a refund will be issued to you. If you choose to wait on the Value Adjustment Board's decision and your petition is granted, you will be given thirty days to receive the 4% discount. If your petition is withdrawn or denied and you have not paid your tax notice(s), you will be responsible for paying the amount due in the month your petition is denied. For example, you could receive a reduced discount, no discount or penalties may accrue.

**Lisa Cullen, Brevard County Tax Collector
(321) 264-6969**
