

Leon County Value Adjustment Board

850-606-4132 (VAB Clerk) | |LeonVAB@leoncountyfl.gov

Value Adjustment , 315 S. Calhoun Street, #750

Tallahassee, FL 32301

**A Quick Tour of the Process from a
Petitioner's Perspective**



When you disagree with the property appraiser...

...you may do any or all of the following:

- Contact the property appraiser at 850-606-6200 and request an informal conference.
- File a petition with the Leon County VAB.
- File a lawsuit in circuit court.



Informal Conference with the Property Appraiser

You have the right to an informal conference with your property appraiser to discuss your value or application for a property exemption or classification. By having an informal conference, you may be able to settle the issue without going to a hearing or going to court. At this informal conference, you may:

- Bring any documentation you have that may support a change in your assessment or eligibility for an exemption or property classification.
- Ask the property appraiser to present facts that support his or her assessment of your property or the denial of an application for an exemption or classification.

Having an informal conference with the property appraiser **does not extend your deadline** to file a petition with the value adjustment board. If the property appraiser's staff is not able to meet with you prior to the petition filing deadline, you should file your petition with the VAB. Typically, the closer to the deadline the busier the property appraiser's staff gets. The best time to call is soon after you receive your TRIM notice.



Three Ways to File

The filing fee is \$15 for a single parcel petition. Single petition for joint, contiguous multiple parcels is \$15 for the first parcel and \$5 for each additional parcel (special requirements apply). Filing fees are non-refundable.

1. File online at <https://vab.clerk.leon.fl.us/> and pay by credit/debit card only. A convenience fee, charged by the credit/debit card company, will be added to your transaction. **You can file more than one petitions on one transaction.**
2. Mail petition with check or money order to the Leon County Clerk & Comptroller--VAB, ATTN: Clerk Administration Division, 301 S. Monroe Street, #100, Tallahassee, FL 32301. **You can write one check for more than one petition.**
3. Hand-deliver petitions and filing fees to the Clerk & Comptroller's Office at the County Courthouse (301 S. Monroe Street), or to the Northeast Branch office (1276 Metropolitan Blvd., #101 [Keiser University Building]).

Filing a Petition with the VAB

The Leon County VAB clerk must receive your petition by **September 13, 2024**, assuming TRIM notices are mailed on August 19, 2024, as planned by the Property Appraiser. If your petition is not *received* (not just postmarked by) in the Clerk's office by that time, you will need to provide a good cause reason¹ for filing late. The filing fee is \$15 for each parcel/account.

There are three forms:

1. Form 486, Petition to Value Adjustment Board—Request for Hearing: Use this form to appeal the value of your property or the denial of an exemption or classification.
2. Form 486MU, Value Adjustment Board Attachment to Single Joint Petition for Multiple Units Filing: If you wish to file a single joint petition with multiple parcels/accounts, you should complete this form and obtain a signature from the property appraiser confirming that the parcels are similar. The filing fee is \$15 for the first parcel/account and \$5 for each additional parcel/account. If you do not complete Form 486MU, then you will need a separate petition form for each parcel/account and the filing fee is \$15 for each.
3. Form 486PORT, Petition to the Value Adjustment Board—Transfer of Homestead Assessment Different, Request for Hearing

If your petition is complete, the clerk will acknowledge receiving the petition and send a copy of the petition to the property appraiser. All forms available on the clerk's website at www.clerk.leon.fl.us. Look for *Quick Links* on the left-hand side and select *Value Adjustment Board*.

¹Good cause reasons are identified in Chapter 12D-9.015(11)(a): Personal, family, or business crisis or emergency at a critical time or for an extended period of time that would cause a reasonable person's attention to be diverted from filing; physical or mental illness, infirmity, or disability that would reasonably affect the petitioner's ability to timely file; miscommunication with, or misinformation received from, the board clerk, property appraiser, or their staff regarding the necessity or the proper procedure for filing that would cause a reasonable person's attention to be diverted from timely filing; or any other cause beyond the control of the petitioner that would prevent a reasonably prudent petitioner from timely filing.



PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Print Form

DR-486
R. 12/09

Rule 12D-16.002
Florida Administrative Code

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)

1 Petition # A County B C Tax Year Date received D

COMPLETED BY THE PETITIONER

2 PART 1. Taxpayer Information

Taxpayer name A Agent B
 Mailing address for notices C Parcel ID and physical address or TPP account # D
 Phone E Fax Email F

The standard way to receive information is by US mail. If possible, I prefer to receive information by Email Fax G

Send me a copy of the real property record card or tangible property worksheet with my hearing notice. H

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 special magistrate ruling will occur under the same statutory guidelines as if you were present. I

Type of property: Res. 1-4 units Industrial and miscellaneous High-water recharge Historic, commercial or nonprofit Commercial Res. 5+ units Agricultural or classified use Vacant lots and acreage Business machinery, equipment J

3 PART 2. Reason for Petition Check one. If more than one, file a separate petition. A

Real property value Denial of exemption. Select or enter type: B

Denial of classification Denial for late filing of exemption or classification. Include a date stamped copy of application.

Parent/grandparent reduction Tangible personal property value. A return required by s. 193.052 must have been filed. (S. 194.034, F.S.) C

Check here if this is a joint petition. Attach a list of parcels with property appraiser's determination that parcels are substantially similar. (S. 194.011(3)(e) and (f), F.S.) D

Enter the time 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, provide the time needed for the entire group. E

There are specific dates I or my witnesses will not be available to attend. I have attached a list of the dates. F

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 request the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

4 PART 3. Certification

Under penalties of perjury, I declare that I am the owner of the property described in this petition or the authorized agent of the owner for purposes of filing this petition and for purposes of becoming agent for service of process under s. 194.011(3)(g), F.S., and that I have read this petition and the facts stated in it are true.

A Signature, taxpayer Print name B Date

C Signature, agent Professional license number or FBN

A petition filed by an unlicensed agent must be signed by the taxpayer or include written authorization from the taxpayer.

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. E

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.

1

This part is completed by the clerk.

2

Part I. Taxpayer Information

- A. Provide taxpayer name, which must match the property appraiser's records. If it does not provide an explanation with your petition.
- B. Provide agent's name if taxpayer is represented by an agent. If agent is licensed, he/she either provide license or bar number at the bottom alongside the signature line or attach a letter of authorization from the taxpayer. If agent is an employee of the taxpayer, please indicate title.
- C. Provide physical mailing address for notices, correspondence, etc.
- D. Provide the parcel ID and physical address or the tangible personal property account number.
- E. Provide a phone number where you can be reached. It is not necessary to provide a fax number unless you prefer to be contacted by fax.
- F. Provide an email address if you have one.
- G. Advise if you wish to receive information via email or fax instead of physical mail.
- H. Check this box if you wish to receive a copy of your property record card. The law changed in 2013 and now dictates that the property appraiser will provide the hearing notice shortly after receipt of the petition from the clerk. The Leon County Property Appraiser will deliver this PRC electronically via <http://vab.clerk.leon.fl.us/>. Log in information for access to this site will be provided to you by the clerk at the bottom of your receipt. Contact the property appraiser if you do not have access to a computer.
- I. Please advise if you do not intend to participate at the hearing.
- J. Indicate the type of property.

This is a value petition, used to appeal value and denials of exemptions and classifications.



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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 Date received

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name Agent
Mailing address for notices Parcel ID and physical address or TPP account #
Phone Fax Email

The standard way to receive information is by US mail. If possible, I prefer to receive information by Email Fax

Send me a copy of the real property record card or tangible property worksheet with my hearing notice.

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 special magistrate ruling will occur under the same statutory guidelines as if you were present.

Type of property: Res. 1-4 units Industrial and miscellaneous High-water recharge Historic, commercial or nonprofit
 Commercial Res. 5+ units Agricultural or classified use Vacant lots and acreage Business machinery, equipment

PART 2. Reason for Petition

Check one. If more than one, file a separate petition.

Real property value Denial of exemption. Select or enter type:
 Denial of classification Denial for late filing of exemption or classification. Include a date stamped copy of application.
 Parent/grandparent reduction Tangible personal property value. A return required by s. 193.052 must have been filed. (S. 194.034, F.S.)

Check here if this is a joint petition. Attach a list of parcels with property appraiser's determination that parcels are substantially similar. (S. 194.011(3)(e) and (f), F.S.)

Enter the time 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, provide the time needed for the entire group.

There are specific dates I or my witnesses will not be available to attend. I have attached a list of the 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 request the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

PART 3. Certification

Under penalties of perjury, I declare that I am the owner of the property described in this petition or the authorized agent of the owner for purposes of filing this petition and for purposes of becoming agent for service of process under s. 194.011(3)(g), F.S., and that I have read this petition and the facts stated in it are true.

Signature, taxpayer Print name Date

Signature, agent Professional license number or FBN
A petition filed by an unlicensed agent must be signed by the taxpayer or include written authorization from the taxpayer.

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.

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.

3

Part 2. Reason for Petition

- A. Check only one reason. If you have two reasons, you must file a separate petition. For instance, you want to appeal the denial of your agricultural classification and you want to appeal the value of your home. One petition type is heard by an attorney magistrate; the other, by an appraiser magistrate.
- B. If you are appealing the denial of an exemption, select the type of exemption from the drop-down menu provided (if you are filing online); otherwise, state the type.
- C. If you are appeal the value of tangible personal property, please note that you must have filed your tangible personal property tax return by April 1 or received approval from the property appraiser to file after April 1.
- D. If this is a joint petition with multiple parcels (\$15 for the first parcel and \$5 for each additional parcel) you must attach the property appraiser's determination that these parcels are substantially similar (Form 486MU); otherwise, you will have to file a separate petition form for each parcel and pay \$15/parcel.
- E. How much time do you expect to need at the hearing to present your case.
- F. The 2024 hearings for Leon County will take place October 18, October 21-25 and November 4-8. If there is any time during that period that you are not available, please indicate on an attached sheet of paper.

This is a value petition, used to appeal value and denials of exemptions and classifications.



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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 Date received

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name Agent
Mailing address for notices Parcel ID and physical address or TPP account #
Phone Fax Email

The standard way to receive information is by US mail. If possible, I prefer to receive information by Email Fax

Send me a copy of the real property record card or tangible property worksheet with my hearing notice.

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 special magistrate ruling will occur under the same statutory guidelines as if you were present.

Type of property: Res. 1-4 units Industrial and miscellaneous High-water recharge Historic, commercial or nonprofit
 Commercial Res. 5+ units Agricultural or classified use Vacant lots and acreage Business machinery, equipment

PART 2. Reason for Petition

Check one. If more than one, file a separate petition.
 Real property value Denial of exemption. Select or enter type:
 Denial of classification Denial for late filing of exemption or classification. Include a date stamped copy of application.
 Parent/grandparent reduction Tangible personal property value. A return required by s. 193.052 must have been filed. (S. 194.034, F.S.)

Check here if this is a joint petition. Attach a list of parcels with property appraiser's determination that parcels are substantially similar. (S. 194.011(3)(e) and (f), F.S.)

Enter the time 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, provide the time needed for the entire group.

There are specific dates I or my witnesses will not be available to attend. I have attached a list of the 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 request the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

PART 3. Certification

Under penalties of perjury, I declare that I am the owner of the property described in this petition or the authorized agent of the owner for purposes of filing this petition and for purposes of becoming agent for service of process under s. 194.011(3)(g), F.S., and that I have read this petition and the facts stated in it are true.

Signature, taxpayer Print name Date

Signature, agent Professional license number or FBN

A petition filed by an unlicensed agent must be signed by the taxpayer or include written authorization from the taxpayer.

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.

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.

4

Part 3. Certification

- A. Signature, taxpayer: Taxpayer must sign if there is no agent, or if there is no entry in 4D and no letter of authorization from the taxpayer.
- B. The taxpayer or agent name should be printed clearly, and the petition must be dated. **REQUIRED INFORMATION**
- C. If signed by "agent" (and not taxpayer), there must be a professional license number in 4D, or a letter of authorization from the taxpayer must accompany the petition.
- D. Professional license number: If an agent has signed in 4C, this field must be completed, or the taxpayer must sign or the agent must attach a letter of authorization.
- E. If petition is being filed after the **statutory deadline (09/13/2024)**, this box must be checked and a statement of reason for late filing must accompany petition.

This is a value petition, used to appeal value and denials of exemptions and classifications.



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

DR-486PORT
R. 12/09
Rule 12D-16.002
Florida Administrative Code

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.

1 COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD			
Petition #	County	Tax Year	Date received
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer	Agent		
Mailing address for notices	Email		
	Phone	Fax	
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 will not attend the hearing but would like my evidence considered. 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 special magistrate ruling will occur under the same statutory guidelines as if you were present.			
	PREVIOUS HOMESTEAD		NEW HOMESTEAD
Parcel ID			
Physical address			
County			
PART 2. Reason for Petition Check all that apply.			
<input type="checkbox"/> I was denied the transfer of the assessment difference from my previous homestead to my new homestead.			
<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: \$ _____			
<input type="checkbox"/> I filed late with the property appraiser and assessment difference petitions must be filed with a copy of the application filed with the property appraiser and date stamped by the property appraiser. 3			
<input type="checkbox"/> My previous homestead is in a different county. I am appealing action of the property appraiser in that county.			
<input type="checkbox"/> Enter the time you will 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, provide the time needed for the entire group.			
<input type="checkbox"/> There are specific dates I or my witnesses will not be available to attend. I have attached a list of the 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 request the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.			
PART 3. Certification			
Under penalties of perjury, I declare that I am the owner of the property described in this petition or the authorized agent of the owner for purposes of filing this petition and that I have read this petition and the purposes of becoming agent for service of process under s.194.011(3)(g), F.S., and that I have read this petition and the information contained in it are true. 4			
Signature, taxpayer	Print Name	Date	
Signature, agent	Professional license number or FBN		
A petition filed by an unlicensed agent must be signed by the taxpayer or include written authorization from the taxpayer.			
<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.			

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.

1
2

This part is completed by the clerk.

Part I. Taxpayer Information

- A. Provide taxpayer name, which must match the property appraiser's records. If it does not provide an explanation with your petition.
- B. Provide agent's name if taxpayer is represented by an agent. If agent is licensed, he/she either provide license or bar number at the bottom alongside the signature line or attach a letter of authorization from the taxpayer. If agent is an employee of the taxpayer, please indicate title.
- C. Provide physical mailing address for notices, correspondence, etc.
- D. Provide an email address if you have one.
- E. Provide a phone number where you can be reached. It is not necessary to provide a fax number unless you prefer to be contacted by fax.
- F. Advise if you wish to receive information via email or fax instead of physical mail.
- G. Please advise if you do not intend to participate at the hearing.
- H. Provide the parcel ID and physical address of both your previous homestead and your new homestead.

This form is used to appeal the value amount ported from your previous homestead. It is filed in the county of your new homestead.



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

DR-486PORT
R. 12/09
Rule 12D-16.002
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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.

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Petition #	County	Tax Year	Date received
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer	Agent		
Mailing address for notices	Email		
	Phone	Fax	
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 will not attend the hearing but would like my evidence considered. 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 special magistrate ruling will occur under the same statutory guidelines as if you were present.			
PREVIOUS HOMESTEAD		NEW HOMESTEAD	
Parcel ID			
Physical address			
County			
PART 2. Reason for Petition Check all that apply.			
<input type="checkbox"/> I was denied the transfer of the assessment difference from my previous homestead to my new homestead.			
<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: \$ _____			
<input type="checkbox"/> I filed late with the property appraisal assessment difference petitions must be accompanied by a copy of the application filed with the property appraiser and date stamped by the property appraiser. 3			
<input type="checkbox"/> My previous homestead is in a different county. I am appealing action of the property appraiser in that county.			
<input type="checkbox"/> Enter the time you will 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, provide the time needed for the entire group.			
<input type="checkbox"/> There are specific dates I or my witnesses will not be available to attend. I have attached a list of the 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 request the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.			
PART 3. Certification			
Under penalties of perjury, I declare that I am the owner of the property described in this petition or the authorized agent of the owner for purposes of filing this petition and that I have read this petition and the purposes of becoming agent for service of process under s.194.011(3)(g), F.S., and that I believe the facts stated in it are true. 4			
Signature, taxpayer	Print Name	Date	
Signature, agent	Professional license number or FBN		
<input type="checkbox"/> A petition filed by an unlicensed agent must be signed by the taxpayer or include written authorization from the taxpayer.			
<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.			

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.

3

Part 2. Reason for Petition

- A. Check all the reasons that apply.
- B. Enter the time you will need to present your case.
- C. If your previous homestead is in a different county, the hearing will be held in that county. Indicate all dates within the next several months that you are not available. If your previous homestead is in Leon County, the hearing will be held here. **In Leon County, hearings will be held October 18, October 21-25, and November 4-8 2024.**

4

Part 3. Certification

- A. Signature, taxpayer: Taxpayer must sign if there is no agent, or if there is no entry in 4D and no letter of authorization from the taxpayer.
- B. The taxpayer or agent name should be printed clearly, and the petition must be dated. **REQUIRED INFORMATION**
- C. If signed by "agent" (and not taxpayer), there must be a professional license number in 4D, or a letter of authorization from the taxpayer must accompany the petition.
- D. Professional license number: If an agent has signed in 4C, this field must be completed, or the taxpayer must sign or the agent must attach a letter of authorization.
- E. If petition is being filed after the **statutory deadline (09/13/2024)**, this box must be checked and a statement of reason for late filing must accompany petition.

This form is used to appeal the value amount ported from your previous homestead. It is filed in the county of your new homestead.

How will filing a petition affect the timing of my tax payments?

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.

Paying Your Taxes, Continued

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.



Paying Your Taxes, Continued

What if you don't pay your taxes in the month of November to get the 4% discount?

- The discount will be allowed later when the VAB renders its final decision, but only if the VAB rules in your favor. If your tax liability is altered as a result of the Value Adjustment Board action, you will have 30 days from the mailing of a corrected tax notice to pay taxes. A 4% discount shall apply to such payments. Thereafter, the regular discount periods shall be applicable. If the VAB rules in favor of the Property Appraiser the taxpayer is not afforded the 4% discount if the tax payment is not made by November 30 (postmarks accepted).

What if I paid my taxes early to get the discount and then the VAB rules in my favor? How do I get a refund?

- Contact the Tax Collector's Office at 850-488-4735 for a refund application. The refund will be issued to the party who remitted the tax payment.



After You File Your Petition

The Leon County Property Appraiser's staff encourages you to contact them to discuss your petition. The Leon County VAB experiences a very high withdrawal rate due in large part to the PAO's willingness to review evidence you bring them in advance of your hearing.

Regardless of whether or not you choose to contact the PAO, you will receive a notice with the date, time, and location of your hearing at least 25 days before your hearing date.



Evidence Exchange

At least 15 days before your hearing, you must give the property appraiser a list and a summary of evidence with copies of documentation that you will present at the hearing. If you want the property appraiser to give you a list and a summary of the evidence and copies of documentation that he or she will present at the hearing, you must ask in writing.

The property appraiser must provide the information to you at least 7 days before the hearing. If the property appraiser does not provide it, you can ask the clerk to reschedule the hearing to a later date. You may still be able to present evidence and the VAB or special magistrate may accept your evidence even if you did not provide it earlier. Also, if you can show good cause to the clerk why you couldn't provide the information within the 15-day timeframe, but the property appraiser is unwilling to agree to a shorter time for review, the clerk can reschedule the hearing to allow time for the evidence exchange.

If the property appraiser asked you in writing for specific evidence that you had but refused to provide, you cannot use the evidence during the hearing.

NOTE: Evidence is exchanged in this manner directly with the property appraiser (**not the clerk**). The only time you send your evidence to the clerk in advance of your hearing is when you do not plan to attend your hearing or if you have made arrangements with the clerk for a telephonic hearing. The evidence you send the clerk in these instances must also have been properly exchanged with the property appraiser in accordance with § 194.011, Fla. Stat.



Evidence Exchange

BE AWARE!

Evidence exchanged with the PAO in advance of the hearing and not presented to the VAB maintains some confidentiality. However, any evidence presented to the magistrate for consideration at the hearing is public record. Addresses and telephone numbers of persons whose privacy is protected by the public records law as specified in Fla. Stat. § 119.071(4) will be redacted if the petitioner notifies the VAB Deputy Clerk of that right. You should also review your evidence thoroughly for social security or federal identification numbers as these should also be redacted from the public record in accordance with Florida statutes.



Withdrawing Your Petition

If you and the property appraiser staff reach an agreement over the value of your property, and you no longer wish to pursue your petition with the VAB, you must submit a written withdrawal request to the VAB clerk. Upon receipt of this withdrawal request, the VAB clerk will cancel your hearing and no further action will be taken.

Withdrawal requests can be emailed (from the same email address provided on the petition form), faxed or submitted online from the clerk's website.



Rescheduling Your Hearing

- Both parties have the right, **one single time**, to reschedule a hearing.
- Requests to reschedule can be emailed (from the same email address provided on the petition form), faxed or submitted online from the clerk's web site. Alternative available hearing dates and times are also posted on the clerk's web site.

At the Hearing*

- Property Appraiser (PA) goes first to establish presumption (refer to sections 193.011 and 194.301, Fla. Stat.)
- Petitioner can challenge presumption or not.
- Magistrate does not announce whether presumption has been established or not. That will be part of recommendation.
- Petitioner presents evidence. (Refer to section 194.011(4)(a), Fla. Stat., regarding proper evidence exchange between the Petitioner and the PA.)
- PA asks questions, if any.
- PA presents evidence. (Refer to section 194.011(4)(b), Fla. Stat., regarding proper evidence exchange between the PA and Petitioner.)
- Petitioner asks questions, if any.
- Petitioner is given chance to present any rebuttal evidence based on what PA presents.
- PA can ask questions about rebuttal evidence, if Petitioner presents any such evidence.
- Closing remarks by the special magistrate.

*If your hearing has not started within 2 hours after it was scheduled, you are not required to wait. Tell the information desk clerk that you are leaving and the clerk will reschedule your hearing.

Magistrate's Closing Remarks

The magistrate will not announce his/her recommendation at the end of hearing. The recommendation should be finalized within 10 working days of the hearing, at which time the VAB clerk will provide you and the property appraiser with copies. This process includes a review for legal sufficiency by the VAB counsel. The recommendation will explain whether any changes are being recommended to the VAB. It will list the information that was considered, as well as the legal basis for the decision.

The magistrate will announce at the end of the hearing when the VAB is scheduled to meet to review the recommendations. It is a public meeting but parties are not required to attend.

As per Local Resolution 2023-01 adopted by the Board on August 25, 2023, the Board will not reconsider factual determinations made by special magistrates, but will consider legal arguments when acting on the recommendations of special magistrates.

After the VAB Renders its Decision

The clerk will notify you in writing of the VAB's final decision. Unless specific arrangements are made with the clerk in accordance with s. 192.048, Fla. Stat. (Electronic Transmission), the decision will be mailed via USPS.

The VAB must issue all final decisions within 20 calendar days of the last day the VAB was in session.

You may file a lawsuit in circuit court if you do not agree with the decision of the VAB.



Contact Information

<p>VAB Clerk(s) Daniel Antonaccio Bethsaida Gonzalez –Torres Beryl H. Wood 850-606-4132 (phone) 850-606-4224 (phone) DJAntonaccio@leoncountyfl.gov BGTorres@leoncountyfl.gov BHWood@leoncountyfl.gov</p>	<p>Leon County Clerk of Court Clerk Administration Division 301 S. Monroe Street, #100 Tallahassee, FL 32301 www.clerk.leon.fl.us (under Clerk Services VAB)</p>
<p>Property Appraiser's Office 850-606-6200 (phone) 850-606-6201 (fax) admin@leonpa.org</p>	<p>315 South Calhoun Street, 3rd Floor P. O. Box 1750 Tallahassee, FL 32302-1750 www.leonpa.org</p>

If you have a question about this year's proposed taxes, call your taxing authority.

- *City of Tallahassee 850-891-8334*
- *Leon County 850-606-5100*
- *Leon County Schools 850-487-7100*
- *Northwest Florida Water Management District 850-539-5999*

Quick Reference Links

- Value adjustment boards, clerks, property appraisers, and tax collectors are required to follow these statewide rules, as stated in section Fla. Stat. § 195.027(1) and Fla. Stat. § 194.011(5)(b).
- To file your petition online, check on the status of your petition, or retrieve your property record card, go to <http://vab.clerk.leon.fl.us/>.
- To file in person or by mail, click here to download petition at clerk's website.
- To withdraw your petition, click here to download withdrawal form at clerk's website.
- To reschedule your hearing, click here to download and submit request at clerk's website.

