

**VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY**  
**ORGANIZATIONAL MEETING AGENDA**

**JULY 24, 2019**

**9:30 A.M.**

Welcome to the Hillsborough County Value Adjustment Board (VAB) meeting.

**ORDER OF BUSINESS**

- 1. Call to Order and Pledge of Allegiance**
- 2. Purpose of the Organizational Meeting and Introductions and Contact Information of VAB Members, Board Clerk, and Staff**
  - a. Ratify Appointment of VAB Legal Counsel**
  - b. Election of Chairman and Vice Chairman**
  - c. Florida Administrative Codes, including 12D-9, 12D-10, 12D-51.001, 51.002, 51.003 and Chapters 192 through 195 F.S.; Florida's Government in the Sunshine; and Florida Statutes pertaining to the VAB**
    - i. A master copy of each document is available for public viewing during the meeting at the dais; see the VAB Clerk.
    - ii. The public has access to the documents through the Clerk's website at [HillsClerk Value Adjustment Board webpage](#) or can purchase paper copies in BOCC Records, 419 Pierce Street, Room 140, 813.276.8100, x 4354.
- 3. Public Comments**

Chairman's Statement: The VAB welcomes comments from petitioners about any issue or concern related to their petition or processes of the VAB. Anyone wishing to speak before the VAB during the public comment portion of the meeting should complete the sign-in sheet located at the sign-up table inside the Boardroom lobby. When addressing the VAB, please state your name and address and speak clearly into the microphone. Three (3) minutes are allowed for each speaker.
- 4. Appointment of Special Magistrates to the Value Adjustment Board**
  - a. Appoint Appraiser and Attorney Special Magistrates**
  - b. Discuss and Approve Special Magistrate Contract**
  - c. Authorize the Chairman to Execute the Contracts**
  - d. Authorize Special Magistrates to Conduct VAB Hearings and Consider Good Cause Requests**
- 5. Adopt Local VAB Procedures and Ratify Filing Fee Resolution**
- 6. Property Tax System/VAB Overview**
  - a. Tentative VAB Schedule**
- 7. Other VAB Matters**
  - a. Approve the Minutes of the May 23, 2019, Meeting**
  - b. Correspondence**
  - c. Meeting Notice**
  - d. The next meeting is scheduled for September 26, 2019, at 9:30 a.m. to extend the 2019 Tax Rolls.**
- 8. Adjournment**

Any person who might wish to appeal any decision made by the VAB regarding any matter considered at the forthcoming meeting will need a record of the proceedings, and for such purposes, may need to ensure that a verbatim record of the proceedings is made, which will include the testimony and evidence upon which the appeal is to be based.



## Value Adjustment Board (VAB) Checklist Organizational Meeting of the VAB (Rule 12D-9.013, F.A.C.)

This checklist is a guide to help VAB clerks make sure that the VAB performs all the required actions and responsibilities specified in the Florida Department of Revenue's Rule 12D-9.013, Florida Administrative Code.

### The VAB:

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- Held at least one organizational meeting before VAB hearings started.
- Gave reasonable notice of every organizational meeting as s. 286.011, F.S., and other provisions of law require, including the:
  - Date, time, and location of the meeting.
  - Purpose of the meeting.
  - Advice that any person who anticipates that he or she will appeal a decision of the VAB should make sure a verbatim record of the proceeding is made (see s. 286.0105, F.S.).

### At this organizational meeting, the VAB:

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- Regarding private board legal counsel:
  - Appointed or ratified legal counsel as the first action at the meeting (see s. 194.015, F.S.).
- Introduced every VAB member and VAB clerk staff and provided their contact information.
- Appointed or ratified special magistrates (if the VAB is using them for this year).
- Made available to everyone (VAB-related persons and the public):
  - Rule Chapter 12D-9, F.A.C. (Requirements for Value Adjustment Boards in Administrative Reviews; Uniform Rules of Procedure for Hearings Before Value Adjustment Boards).
  - Rule Chapter 12D-10, F.A.C. (Value Adjustment Board).
  - All "guidelines" documents adopted by Rule Chapter 12D-51, F.A.C. (Standard Assessment Procedures and Standard Measures of Value; Guidelines).
  - Requirements of Florida's Government in the Sunshine and open government laws and where to find the manual on Government in the Sunshine.
  - Chapters 192, 193, 194, and 195 of the Florida Statutes (see s. 194.011, F.S.).
- Decided to impose a petition filing fee (of no more than \$15) for the current year by adopting or ratifying a resolution to impose it (see s. 194.013, F.S.).
- Discussed general information on:
  - Florida's property tax system.
  - Roles of participants in this system.
  - How taxpayers can participate in this system.
  - Property taxpayer rights.
- If it has local administrative procedures and forms:
  - Discussed the new or revised procedures and forms.
  - Took testimony on these procedures and forms.
  - Adopted or ratified the procedures and forms.
  - Made these local procedures and forms available to the public, including on the VAB clerk's website.
- Announced a tentative schedule for its required activities based on these considerations:
  - The number of petitions filed.
  - The possibility that activities might have to be rescheduled.
  - The requirement that the VAB continue in session until it has heard all petitions (see s. 194.032, F.S.).

# HILLSBOROUGH COUNTY VALUE ADJUSTMENT BOARD CONTACT AND RESOURCE INFORMATION

## Value Adjustment Board (VAB) Meetings and Hearings:

VAB meetings are held four or more times for each tax year. Meeting dates and times will be posted on the Clerk of Circuit Court website as they become available.

The VAB meetings and Commissioners' offices are located at:

Frederick B. Karl County Center  
601 E. Kennedy Boulevard  
Second Floor  
Tampa, FL 33602

VAB hearings are conducted by Special Magistrates at:

419 Pierce Street, Room 140

Hearings begin in October, and will continue until all petitions have been heard. Hearings are usually held Monday through Friday from 8:30 a.m. to 5 p.m. Petitioners are given a 25-day notice.

## Value Adjustment Board (VAB) Membership and Contact Information:

### Board of County Commissioners (BOCC)

- Commissioner Sandra L. Murman, Chairman
  - Aides: Della Cury and Jeffrey Huggins
  - (813) 272-5470
  - [murmans@hillsboroughcounty.org](mailto:murmans@hillsboroughcounty.org)
- Commissioner Pat Kemp
  - Aides: Laura Lawson and Raquel Valdez
  - (813) 272-5730
  - [kempp@hillsboroughcounty.org](mailto:kempp@hillsboroughcounty.org)
- BOCC Appointee Shawn Simon
  - [shawn@mcintyrefirm.com](mailto:shawn@mcintyrefirm.com)

### Hillsborough County School Board

- Melissa Snively
  - Contact: Alene Springer
  - (813) 272-4618
  - [alene.springer@sdhc.k12.fl.us](mailto:alene.springer@sdhc.k12.fl.us)
- Dr. Stacy A. Hahn
  - Contact: Linda Ortiz
  - (813) 272-4045
  - [linda.ortiz@sdhc.k12.fl.us](mailto:linda.ortiz@sdhc.k12.fl.us)
- School Board Appointee Ron Dyer
  - [rondyser@dyserplumbing.net](mailto:rondyser@dyserplumbing.net)

### VAB Private Legal Counsel:

Rinky S. Parwani, Esq.  
Parwani Law, P.A.  
9905 Alambra Avenue  
Tampa, FL 33619  
(813) 514-8280  
[rinky@parwanilaw.com](mailto:rinky@parwanilaw.com)

### Clerk of the Circuit Court VAB Clerk Designees:

**Shevawn Spencer, Director, BOCC Records/VAB**  
419 Pierce Street, Room 140  
Tampa, FL 33602  
(813) 307-7115  
[spencer@hillsclerk.com](mailto:spencer@hillsclerk.com)

**Sharon Sweet-Grant, Manager**  
419 Pierce Street, Room 140  
Tampa, FL 33602  
(813) 307-7143  
[sweets@hillsclerk.com](mailto:sweets@hillsclerk.com)

**Will Caban, VAB Supervisor**  
419 Pierce Street, Room 140  
Tampa, FL 33602  
(813) 307-7081  
[william.caban@hillsclerk.com](mailto:william.caban@hillsclerk.com)

**SECOND AMENDMENT TO  
AGREEMENT BETWEEN THE  
HILLSBOROUGH COUNTY  
VALUE ADJUSTMENT BOARD AND  
RINKY PARWANI, ESQ. FOR  
THE PROVISION OF LEGAL SERVICES**

This Amendment to the February 22, 2017, Agreement is effective upon execution by the Value Adjustment Board and acceptance by the Attorney.

**WITNESSETH**

**WHEREAS** the existing agreement between the parties provides in ARTICLE II:

The term of this contract will be for a one year period commencing September 1, 2018, and terminating August 31, 2019. At the discretion of the VAB, the contract may be extended upon the same terms and conditions for one (1) consecutive one-year term.

**WHEREAS** the VAB has determined it is in its best interest to extend the contract for an additional one-year period.

**THEREFORE, ARTICLE II** is amended to read:

**ARTICLE II**

The term of this contract will be for a one-year period commencing September 1, 2019, and terminating August 31, 2020.

All other terms and conditions of the agreement remain unchanged.

**IN WITNESS WHEREOF** the VAB has executed this Amendment.

**ATTESTED:**


Pat Frank  
Clerk of the Circuit Court

**HILLSBOROUGH COUNTY  
VALUE ADJUSTMENT BOARD**

  
Deputy Clerk

 2/5/19  
Sandra Murman, Chairman Date

Accepted and Acknowledged:

  
Rinky Parwani

## **Resource Websites:**

The following websites provide important information regarding the VAB process:

- [www.hillsclerk.com](http://www.hillsclerk.com)
  - Petitioners can file petitions online and can access VAB meeting dates, forms, local procedures, DOR rules, and how to obtain the Government-In-The-Sunshine Manual through the Clerk of Circuit Court website. Go to Other Services/Value Adjustment Board.
- [vab@hillsclerk.com](mailto:vab@hillsclerk.com)
  - Petitioners can e-mail the VAB Clerk Office for assistance or information regarding petition filing, hearing schedules and procedures, or to withdraw petitions. Or call (813) 276-8100 x 4354 for immediate assistance.
- <http://floridarevenue.com/property/Pages/VAB.aspx>
  - Department of Revenue (DOR)
    - Property Taxpayer Rights
    - Online Special Magistrate Training
    - Rules – 12D-9 & 12D-10
    - Forms
    - Property Tax Oversight (PTO) Informational Bulletins
    - Attorney General Opinions
    - Revenue Law Library
- <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=12D-51>
  - Property Appraisal Guidelines – 12D-51.001 through 12D-51.003
- [VAB@dor.state.fl.us](mailto:VAB@dor.state.fl.us)
  - E-mail comments, questions, or requests for assistance to DOR.
  - For technical assistance from the PTO program staff, call (850) 617-8895.
- [www.floridafaf.org](http://www.floridafaf.org)
  - Government-In-The-Sunshine Manual.
    - The publisher, First Amendment Foundation, can be reached at (800) 337-3518.
    - The manual was prepared by the Office of the Attorney General, (850) 245-0140.
- <http://floridarevenue.com/property/Documents/pt101.pdf>
  - Petitions To The Value Adjustment Board – Taxpayer Rights

If you do not have access to a computer for information regarding petition forms, filing deadlines, or the official VAB rules and procedures, contact the Clerk to the VAB at (813) 276-8100, x 4354.

### **12D-9.010 Appointment of Special Magistrates to the Value Adjustment Board.**

(1) In counties with populations of more than 75,000, the value adjustment board shall appoint special magistrates to take testimony and make recommendations on petitions filed with the value adjustment board. Special magistrates shall be selected from a list maintained by the board clerk of qualified individuals who are willing to serve. When appointing special magistrates, the board, board attorney, and board clerk shall not consider any assessment reductions recommended by any special magistrate in the current year or in any previous year. The process for review of complaints of bias, prejudice, or conflict of interest regarding the actions of a special magistrate shall be as provided in subsection 12D-9.022(4), F.A.C.

(2) In counties with populations of 75,000 or less, the value adjustment board shall have the option of using special magistrates. The department shall make available to such counties a list of qualified special magistrates.

(3) A person does not have to be a resident of the county in which he or she serves as a special magistrate.

(4) The special magistrate must meet the following qualifications:

(a) A special magistrate must not be an elected or appointed official or employee of the county.

(b) A special magistrate must not be an elected or appointed official or employee of a taxing jurisdiction or of the State.

(c) During a tax year in which a special magistrate serves, he or she must not represent any party before the board in any administrative review of property taxes.

(d) All special magistrates must meet the qualifications specified in Section 194.035, F.S.

1. A special magistrate appointed to hear issues of exemptions, classifications, portability assessment difference transfers, changes of ownership under Section 193.155(3), F.S., changes of ownership or control under Section 193.1554(5), or 193.1555(5), F.S., or a qualifying improvement determination under Section 193.1555(5), F.S., must be a member of The Florida Bar, must have at least five years of experience in the area of ad valorem taxation, and must receive training provided by the department. Alternatively, a member of The Florida Bar with at least three years of experience in ad valorem taxation and who has completed board training provided by the department including the examination, may serve as a special magistrate.

2. A special magistrate appointed to hear issues regarding the valuation of real estate shall be a state certified real estate appraiser, must have at least five years of experience in real property valuation, and must receive training provided by the department. Alternatively, a state certified real estate appraiser with at least three years of real estate valuation experience and who has completed board training provided by the department including the examination, may serve as a special magistrate. A real property valuation special magistrate must be certified under Chapter 475, Part II, F.S.

a. A Florida certified residential appraiser appointed by the value adjustment board shall only hear petitions on the just valuation of residential real property of one to four residential units and shall not hear petitions on other types of real property.

b. A Florida certified general appraiser appointed by the value adjustment board may hear petitions on the just valuation of any type of real property.

3. A special magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser's organization, must have at least five years of experience in tangible personal property valuation, and must receive training provided by the department. Alternatively, a designated member of a nationally recognized appraiser's organization with at least three years of experience in tangible personal property valuation and who has completed board training provided by the department including the examination, may serve as a special magistrate.

4. All special magistrates shall attend or receive an annual training program provided by the department. Special magistrates substituting two years of experience must show that they have completed the training by taking a written examination provided by the department. A special magistrate must receive or complete any required training prior to holding hearings.

(5)(a) The value adjustment board or board legal counsel must verify a special magistrate's qualifications before appointing the special magistrate.

(b) The selection of a special magistrate must be based solely on the experience and qualification of such magistrate, and must not be influenced by any party, or prospective party, to a board proceeding or by any such party with an interest in the outcome of such proceeding. Special magistrates must adhere to Rule 12D-9.022, F.A.C., relating to disqualification or recusal.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.032, 194.034, 194.035 FS. History--New 3-30-10, Amended 9-19-17.*

# 2019 VALUE ADJUSTMENT BOARD

ATTORNEY SPECIAL MAGISTRATE APPLICANTS		K E M P	M U R M A N	S N I V E L Y	D Y S E R	S I M O N	T A L L Y
REQUESTING 6 PRIMARY ATTORNEY SPECIAL MAGISTRATES							
ATTORNEY NOMINEE(S)							
SELECT ALL PRIMARY ATTORNEY MAGISTRATES							
1	Davis, Joseph Haynes						
2	Johns, Dianne M.						
3	Johnson, Andrea M.						
4	Rutland, Lori L.						
5	Samaha, Charles M.						
6	Young, Elizabeth B.						

# VALUE ADJUSTMENT BOARD

2019 **ATTORNEY** SPECIAL MAGISTRATE

**Must take 2019 DOR Training and submit proof to VAB Clerk prior to being scheduled for 2019 hearings.**

APPLICANTS	QUALIFICATIONS	PROFESSIONAL EXPERIENCE YEARS	VAB EXPERIENCE YEARS	RECOMMENDATION & COMMENTS
<b>Davis, Joseph Haynes</b> <b>Orange County</b>  FL Bar #458058	12D-9.010(4)2 Member of Florida Bar with no less than 5 years experience in the area of ad valorem taxation	18 years  Admitted FL Bar 2001	11 years	DOR Training Certificate Required
<b>Johns, Dianne M.</b> <b>Manatee County</b>  FL Bar #913250	12D-9.010(4)2 Member of Florida Bar with no less than 5 years experience in the area of ad valorem taxation	28 years  Admitted FL Bar 1991	5 years	DOR Training Certificate Required
<b>Johnson, Andrea M.</b> <b>Manatee County</b>  FL Bar #802751	12D-9.010(4)2 Member of Florida Bar with no less than 5 years experience in the area of ad valorem taxation	15 years  Admitted FL Bar 2004	5 years	DOR Training Certificate Required
<b>Rutland, Lori L.</b> <b>Pinellas County</b>  FL Bar #818488	12D-9.010(4)2 Member of Florida Bar with no less than 5 years experience in the area of ad valorem taxation	30 years  Admitted FL Bar 1989	21 years	DOR Training Certificate Required
<b>Samaha, Charles M.</b> <b>Pinellas County</b>  FL Bar #815276	12D-9.010(4)2 Member of Florida Bar with no less than 5 years experience in the area of ad valorem taxation	30 years  Admitted FL Bar 1989	12 years	DOR Training Certificate Required
<b>Young, Elizabeth B.</b> <b>Seminole County</b>  FL Bar #0081825	12D-9.010(4)2 Member of Florida Bar with no less than 5 years experience in the area of ad valorem taxation	23 years  Admitted FL Bar 1996	9 years	DOR Training Certificate Required



# 2019 VALUE ADJUSTMENT BOARD

APPRaiser SPECIAL MAGISTRATE APPLICANTS		K E M P	M U R M A N	S N I V E L Y	D Y S E R	S I M O N	T A L L Y
REQUESTING 16 PRIMARY APPRAISER SPECIAL MAGISTRATES							
APPRaiser NOMINEE(S)							
SELECT ALL APPRAISER MAGISTRATES							
1	Behm, Jim, MAI, CCIM						
2	Dube, Lorraine, MAI						
3	Harris, Richard L., GAA, CCIM						
4	Hicks, Robert Charles, MAI						
5	Holman, Carolyn M., MAI						
6	Jamir, Stephen, MAI, CCIM						
7	Nystrom, Steven L., MAI						
8	Peltier, Terrie (RESIDENTIAL ONLY)						
9	Porcaro, Steven, SRA						
10	Robinson, John, MAI, CCIM, AI-GRS						
11	Smith, Janice M., MAI, CCIM						
12	Steeves, Richard L., MAI						
13	Sutte, Robert, MAI, SRA, CRE						
14	Terrana, Donald						
15	West, Jack E., ASA						
16	Wilson, Shawn, MAI						

# VALUE ADJUSTMENT BOARD

2019 **APPRAISER** SPECIAL MAGISTRATES

**Must take 2019 DOR Training and submit proof to VAB Clerk prior to being scheduled for 2019 hearings.**

APPLICANTS	DESIGNATIONS	PROPERTY VALUATION QUALIFICATIONS	PROFESSIONAL EXPERIENCE YEARS	VAB MAGISTRATE EXPERIENCE	RECOMMENDATION & COMMENTS
Behm, Jim Polk County  Real Estate Broker RZ989	MAI CCIM	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	33 years	23 years	DOR Training Certificate Required
Dube, Lorraine Collier County  RZ2542	MAI	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	38 years	5 years	DOR Training Certificate Required
Harris, Richard L Pinellas County  Real Estate Broker RZ1208	CCIM GAA	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	36 years	17 years	DOR Training Certificate Required
Hicks, Robert Charles Hillsborough County  Real Estate Broker RZ1059	MAI	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	27 years	3 years	DOR Training Certificate Required
Holman, Carolyn Hillsborough County  Real Estate Broker RZ495	MAI CCIM AI-GRS	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	34 years	25 years	DOR Training Certificate Required  Meets qualifications to hear Tangible

**2019 APPRAISER SPECIAL MAGISTRATES**

APPLICANTS	DESIGNATIONS	PROFESSIONAL VALUATION QUALIFICATIONS	PROFESSIONAL EXPERIENCE YEARS	VAB MAGISTRATE EXPERIENCE	RECOMMENDATION & COMMENTS
Jamir, Stephen Hillsborough County  Real Estate Broker RZ299	MAI CCIM	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	36 years	13 years	DOR Training Certificate Required
Nystrom, Steven Hillsborough County  RZ2169	MAI	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	29 years	16 years	DOR Training Certificate Required  Meets qualifications to hear Tangible
Peltier, Terrie Miami-Dade County  RD6210		Residential Appraiser 12D-9.010(4)2a "shall only hear petitions on the just valuation of residential real property of one to four residential units and shall not hear petitions on other types of real property"	26 years	5 years	DOR Training Certificate Required
Porcaro, Steven Pinellas County  RZ2841	SRA	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	31 years	10 years	DOR Training Certificate Required
Robinson, John Orange County  Real Estate Broker RZ417	MAI CCIM AI-GRS	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	35 years	24 years	DOR Training Certificate Required  Meets qualifications to hear Tangible

**2019 APPRAISER SPECIAL MAGISTRATES**

APPLICANTS	DESIGNATIONS	PROFESSIONAL VALUATION QUALIFICATIONS	PROFESSIONAL EXPERIENCE YEARS	VAB MAGISTRATE EXPERIENCE	RECOMMENDATION & COMMENTS
Smith, Janice M. Pinellas County  RZ2498	MAI CCIM	<b>General Appraiser</b> 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	28 years	5 years	DOR Training Certificate Required
Steeves, Richard L. Seminole County  RZ2909	MAI	<b>General Appraiser</b> 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	16 years	11 years	DOR Training Certificate Required
Sutte, Robert S. Orange County  RZ2486	CRE MAI SRA	<b>General Appraiser</b> 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	37 years	20 years	DOR Training Certificate Required  Meets qualifications to hear Tangible
Terrana, Donald J. Pinellas County  RZ2486		<b>General Appraiser</b> 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	23 years	12 years	DOR Training Certificate Required
West, Jack E. Hillsborough County  RZ2486	ASA	<b>Tangible Appraiser</b> 12D-9.010(4)3 "may hear petitions regarding the valuation of tangible personal property"	27 years	3 years	DOR Training Certificate Required  Meets qualifications to hear Tangible
Wilson, Shawn Polk County  RZ503	MAI	<b>General Appraiser</b> 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	33 years	12 years	DOR Training Certificate Required

**HILLSBOROUGH COUNTY VALUE ADJUSTMENT BOARD  
SPECIAL MAGISTRATE CONTRACT FOR SERVICES**

**THIS AGREEMENT** made and entered into this .... day of ....., 2019, between the Hillsborough County Value Adjustment Board, hereinafter referred to as BOARD, and \_\_\_\_\_, hereinafter referred to as SPECIAL MAGISTRATE.

**WHEREAS**, §194.035(1), Florida Statutes (F.S.), authorizes the BOARD to appoint SPECIAL MAGISTRATES for the purpose of taking testimony and making recommendations to the BOARD; and

**WHEREAS**, on ....., 2019, the BOARD appointed and approved \_\_\_\_\_, as SPECIAL MAGISTRATE for services to be effective immediately.

**NOW THEREFORE**, in consideration of the mutual covenants contained herein, the BOARD and SPECIAL MAGISTRATE hereby agree as follows:

**SPECIAL MAGISTRATE** cannot serve if he or she is an elected or appointed official of a county, a taxing jurisdiction, or the state; is an employee of a county, a taxing jurisdiction, or the state; or in the same tax year that he or she serves the Board as a Special Magistrate, represents a party before the Board in any administrative review of property taxes as defined in § 194.035, F.S

**SPECIAL MAGISTRATE** will perform the duties assigned as defined in §194.035(1), F. S. or as otherwise required by law, administrative rule, or procedures for the 2019 BOARD session, which will terminate upon certification of the tax rolls for that year.

1. **SPECIAL MAGISTRATE** must complete the Florida Department of Revenue (DOR) online Value Adjustment Board training (at their own expense) and file with the BOARD Clerk a statement of completion or certificate of completion prior to hearing any petitions.
2. **SPECIAL MAGISTRATE** shall perform professional services for the BOARD, which shall include but not be limited to presiding at hearings, receiving the evidence, taking testimony at hearings, making findings of facts and conclusions of law, and drafting recommended decisions for consideration by the Board, pursuant to Florida Statutes and the administrative rules promulgated by the DOR as interpreted by the legal counsel to the BOARD.
3. **THE BOARD** shall compensate the SPECIAL MAGISTRATE for the performance of its aforementioned duties at a rate of One Hundred Twenty Five Dollars (\$125) per hour. Travel time and expenses shall not be compensated. The normal office supplies consumed in the course of this project will not be reimbursed.
4. **SPECIAL MAGISTRATE** shall submit recommended orders to the BOARD Clerk no more than twenty-one (21) calendar days from the conclusion of the hearing. Failure to complete recommendations within twenty-one (21) calendar days of the hearing may require a penalty of One Hundred Dollars (\$100) per day from the SPECIAL MAGISTRATE'S compensation until all recommendations are complete. Special exceptions to extend the time frame must be discussed and approved with the BOARD Clerk. Failure to comply with this provision may be considered by the BOARD when appointing special magistrates for the 2020 tax year.

5. **SPECIAL MAGISTRATE** agrees to return all property belonging to Hillsborough County or the BOARD, including without limitation, petition files and SPECIAL MAGISTRATE notes.

IF THE CONTRACTOR/ SPECIAL MAGISTRATE HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S/ SPECIAL MAGISTRATE DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT, CLERK OF THE CIRCUIT COURT, BOARD CLERK DESIGNEE, (813) 276-8100 Ext. 4354, [vab@hillsclerk.com](mailto:vab@hillsclerk.com), 419 Pierce St., Room 140, Tampa, FL, 33602.

The SPECIAL MAGISTRATE shall keep and maintain public records required by the BOARD to perform the service. Upon request from the BOARD Clerk's custodian of public records, provide the BOARD Clerk with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the SPECIAL MAGISTRATE does not transfer the records to the BOARD Clerk. Upon completion of the contract, transfer, at no cost, to the BOARD Clerk all public records in possession of the SPECIAL MAGISTRATE or keep and maintain public records required by the BOARD to perform the service. If the SPECIAL MAGISTRATE transfers all public records to the BOARD Clerk upon completion of the contract, the SPECIAL MAGISTRATE shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the SPECIAL MAGISTRATE keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the BOARD Clerk, upon request from the BOARD Clerk's custodian of public records, in a format that is compatible with the information technology systems of the BOARD.

6. **SPECIAL MAGISTRATE** shall truthfully and accurately record time and shall submit detailed invoices to the BOARD Clerk. The SPECIAL MAGISTRATE shall submit invoices in a format specified by the BOARD Clerk that shall, for the time billed other than hearings at VAB offices, include the petition number, date of the work, the time rounded to the closest one quarter of an hour, and a brief summary of what was done. Should the BOARD Clerk determine, on the basis of billings for comparable cases, that hours reported are not commensurate with services performed or work accomplished the SPECIAL MAGISTRATE shall adjust billing accordingly.
7. **EITHER PARTY** may terminate services of this Agreement upon ten (10) days written notice. If at any time the SPECIAL MAGISTRATE cannot meet the qualifications, training, experience, or requirements of Statutes or rules, the SPECIAL MAGISTRATE shall terminate this Agreement in writing.

**IN WITNESS WHEREOF**, the parties hereto have executed this agreement.

ATTEST:

PAT FRANK  
CLERK OF THE CIRCUIT COURT  
HILLSBOROUGH COUNTY, FLORIDA

VALUE ADJUSTMENT BOARD

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Deputy Clerk

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Sandra L. Murman, Chairman

WITNESS:

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Special Magistrate

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# HILLSBOROUGH COUNTY VALUE ADJUSTMENT BOARD (VAB) 2019 LOCAL ADMINISTRATIVE PROCEDURES

## I. CREATION AND COMPOSITION OF THE VAB

Florida Administrative Code 12D-9 and 12D-10 rules supersede the local administrative procedures to the extent of any conflict. A complete copy of the rules can be found at <http://floridarevenue.com/property/Pages/VAB.aspx> or the Clerk website at [www.hillsclerk.com](http://www.hillsclerk.com). If you do not have access to a computer for information regarding petition forms, filing deadlines, or the official VAB rules and procedures, contact the VAB Clerk at (813) 276-8100, x 4354, or visit 419 Pierce Street, Room 140, Tampa, Florida, 33602. Paper copies of VAB rules, statutes, or local procedures can be requested; there is a copy fee of .15 cent per page.

When used herein:

“**Clerk**” means the Clerk of the Circuit Court and/or the local VAB Clerk and its staff.

“**DOR**” means the Florida Department of Revenue.

“**AXIA**” references the VAB software application.

## II. SPECIAL MAGISTRATE QUALIFICATIONS (12D-9.010)

- State law requires the VAB to appoint Special Magistrates (Magistrate) for the purpose of taking testimony and making recommendations to the Board, which the Board may act upon without further hearing. Florida Statute (F.S.) 194.035(1) and 12D-9.031(2).
- The VAB will annually advertise for and hire qualified applicants to conduct hearings, take testimony, and make recommendations on petitions, as outlined in F.S. 194.035. Hillsborough County prefers all Magistrates to have no less than five years of experience. In accordance with 12D-9.012(4)(a) and prior to holding hearings, all Magistrates must complete annual training provided by the DOR.
- The rate of compensation for Magistrates is \$125 per hour for presiding over scheduled hearings, deliberating results, writing findings of fact and conclusions of law, and finalizing recommended decisions. Other than orientation, which is mandatory for local administrative procedure overview, Magistrates are not paid for additional training, mileage, faxes, postage, et cetera. At orientation, special magistrates will be administered the oath of office contained within the Florida Constitution, Article 2, Section 5, Public Officers:
  - *“I do solemnly swear (or affirm) that I will support, protect, and defend the Constitution and Government of the United States and of the State of Florida; that I am duly qualified to hold office under the Constitution of the state; and that I will well and faithfully perform the duties of (title of office) on which I am now about to enter. So help me God.”*
- Special Magistrates residing within Hillsborough County are given priority in scheduling.
- Magistrates should be available to serve throughout the VAB process for the tax year they contracted. A Magistrate serves at the pleasure of the VAB and may be terminated from that appointment upon a ten-day written notice.
- At the conclusion of scheduled hearings, recommended decisions should be completed no later than twenty-one calendar days unless additional deliberation is required.
- The Board designates Attorney Special Magistrates to consider “good cause” requests to accept late-file petitions or reschedule hearings. Promptly upon receipt, the VAB Clerk shall forward each good cause request to one attorney special magistrate, who will issue a written ruling to grant or deny the request. Appeals will be forwarded to the VAB legal counsel for review.



### **III. FILING THE PETITION WITH THE VAB ([12D-9.015] [12D-9.016])**

- Pursuant to 194.011(3), F.S., petitions may only be filed on forms developed or approved by the DOR. Petitions are available at the VAB Clerk's Office listed above, the Property Appraiser's Office, online at the DOR website <http://floridarevenue.com/property/Pages/Forms.aspx>, and on the Clerk's website <http://www.hillsclerk.com/en/Additional-Services/Value-Adjustment-Board>. For convenience, electronic filing is available at the Clerk's website. If a petitioner files online, there is a nonrefundable \$15 filing fee per issue on each parcel, and the credit card processor (myfloridacounty.com) charges an additional 3.5 percent convenience fee (.035) per transaction (multiple petitions can be filed in one transaction). Petitions are not accepted by fax or e-mail.
- Exemption and agricultural classification petitions may be filed on or before the 30<sup>th</sup> day following the mailing of the written notification of denial by the Property Appraiser.
- Deadline dates to file homestead assessment/valuation petitions are determined by F.S. 196.011 and 12D-9.015(13) for petitions appealing an exemption denial and are mailed to taxpayers by the Property Appraiser's Office. The postmark date is considered to be the mailing date of the notice of denial or the Notice of Proposed Property Taxes, commonly known as the TRIM Notice. 12D-17.003(3)(b)
- The owner of contiguous, undeveloped parcels may file with the VAB a single, joint petition accompanied with a written statement from the Property Appraiser, verifying that such parcels are substantially similar in nature, or a separate petition for each parcel will be required. Single petitions filed for multiple properties by condominium, cooperative, and homeowners association as defined in F.S. 723.075, or the owner of contiguous parcels shall pay \$15 for the first parcel and an additional fee of \$5 for each parcel included in the petition. For further instructions related to obtaining the required written statement from the Property Appraiser for contiguous parcels, please e-mail [evidence@hcpafl.org](mailto:evidence@hcpafl.org) or call (813) 272-6100.
- After filing a Petition, all questions regarding the scheduling of the petition for hearings should be addressed to the VAB Clerk at (813) 276-8100, ext. 4354, while all questions relating to value or exemption issues should be directed to the Property Appraiser at (813) 272-6100.

The Hillsborough County Tax Collector's Office (Tax Collector) begins collecting taxes on November 1 each year; the Tax Collector can be reached at (813) 635-5200 with questions related to tax bills.

### **IV. NONREFUNDABLE FILING FEE (12D-9.015[7])**

Pursuant to Section 194.013, F. S., the VAB is empowered to adopt Resolution 19-001, which authorizes the VAB Clerk to collect a nonrefundable \$15 filing fee for each single petition, except for the exemptions listed below:

- A filing fee shall not be required for a petition contesting the denial of a homestead exemption or a timely filed application for a tax deferral.
- A filing fee shall not be required for a petition filed by a taxpayer who demonstrates at the time of filing, that the Petitioner is currently an eligible recipient of temporary assistance under F.S. 414.
- A nonrefundable \$15 filing fee will be charged for duplicate petitions.
- Filing fees may be paid by check, money order, or cash. Checks are payable to the BOCC.
- Petitions may be filed on the Clerk website at <https://hcvab.hillsclerk.com/AxiaWeb2019/>. The fee is \$15 per issue on each parcel, with no exceptions. To have a fee waived, the petition must be filed by mail or in person. Payment must be made online by credit card. The credit card processor (myfloridacounty.com) will charge a 3.5 percent convenience fee (.035) per transaction (multiple petitions can be filed in one transaction). Petitioners filing online will receive a transaction/User ID number and a password to view documents in their case online. Upon completion, an e-mailed confirmation should be transmitted. Petitioners filing online should log back in to verify a petition number has been assigned; check with the VAB Clerk at (813) 276-8100, ext. 4354; or contact

the credit card company to ensure that the charge went through and the petition is filed. The petition is not valid without an approved payment.

#### **V. LATE-FILED PETITIONS (12D-9.015[14])**

- Petitioners who file their petitions after the statutory deadline, in compliance with 12D-9.015(14), may submit a written explanation of good cause and supporting documentation, which will be reviewed by an Attorney Special Magistrate. Petitions will be accepted based on the Magistrate's decision.

#### **VI. SCHEDULING AND NOTICING PETITIONS FOR HEARING (194.023[2]) F.S. and 12D-9.019)**

- In accordance with the Americans with Disabilities Act, a Petitioner in need of special accommodation to participate in any VAB proceedings should contact the VAB Clerk at (813) 276-8100, ext. 4354, when filing the petition or at least seven days before the scheduled VAB proceedings requiring such accommodation.
- Time Certain hearing times are scheduled in accordance with 12D-9.019(1) and 12D-9.023(2), which declares if the Special Magistrate determines from the petition form that the hearing has been scheduled for less time than the Petitioner requested on the petition, the Special Magistrate must consider whether the hearing should be extended or continued to provide additional time.
- The Notice of Hearing will be deemed received by the Petitioner unless it is returned to the VAB Clerk as undeliverable. If the Petitioner does not receive a Notice of Hearing from the VAB Clerk within four to six weeks after the deadline date printed on the TRIM Notice, the Petitioner must contact the VAB Clerk at (813) 276-8100, ext. 4354.
- The Property Appraiser's Office will provide copies of the Property Record Card (PRC) on their website at <http://www.hcpafl.org/>. The VAB will no longer mail the PRC with the hearing notice, pursuant to 2013 Senate Bill 556.
- A Petitioner must indicate in writing, or select the appropriate box on the DR-486 petition form, their desire to have a petition heard without their attendance. 12D-9.024(9)(b) states a Petitioner who has indicated that he or she does not wish to appear at the hearing, but would like for the Special Magistrate to consider his or her evidence, shall submit his or her evidence to the Clerk **and** the Property Appraiser before the hearing, in accordance with Rule 12D-9.020, and more specifically described in Rule 12D-9.025(4)(a) and (f).
- House Bill 499, effective July 1, 2016, amended reschedule requirements to state: "The petitioner and the property appraiser may each reschedule the hearing a single time for good cause. As used in this paragraph, the term "good cause" means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing. If the hearing is rescheduled by the petitioner or the property appraiser, the clerk shall notify the petitioner of the rescheduled time of his or her appearance at least 15 calendar days before the day of the rescheduled appearance, unless this notice is waived by both parties." Reschedule requests with any supporting documentation may be mailed, submitted via e-mail at [VAB@hillsclerk.com](mailto:VAB@hillsclerk.com), or faxed to (813) 272-5044.
- Reschedule requests will be reviewed by an Attorney Special Magistrate. Petitions will be rescheduled by the VAB Clerk based on the Magistrate's written decision. Appeals will be forwarded to VAB legal counsel for review.
- Dates and times for the rescheduling of petitions are limited and might be inconvenient. The VAB Clerk cannot guarantee specific requests. Notices for rescheduled petitions will be sent 15 calendar days before the day of the rescheduled appearance unless the parties agree to an earlier date.
- Petitioners who have multiple petitions of the same type will be scheduled for one hearing time frame. The Magistrate can extend the hearing, if needed, or direct the VAB Clerk to reschedule the remaining petitions (usually to the next day) with the same Magistrate.

## VII. EVIDENCE (194.011[4][a] F.S.)

Referenced in 12D-9.025, the DOR has developed specific evidence rules for presenting relevant and credible evidence. Pursuant to F.S. 194.301, “preponderance of the evidence” is the standard of proof that applies in assessment challenges.

- The Property Appraiser’s Office is under no obligation to provide copies of the Petitioner’s evidence to the VAB Clerk, as the record keeper, or Magistrate to review simultaneously during the hearing. The Petitioner must bring three (3) copies of evidence to the hearing: one each for the Property Appraiser, Magistrate, and Petitioner. Submitted evidence will not be returned; therefore, Petitioners should submit copies instead of originals.
- There is a copy fee if the VAB Clerk is required to make copies of evidence at the hearing (.15 cent per page).
- Rule 12D-9.024(5)(d) states that, the law does not allow the Board or Special Magistrate to review any evidence unless it is presented on the record at the hearing or presented upon agreement of the parties while the record is open; however, the Property Appraiser can continue to receive evidence after the hearing.

## VIII. SPECIAL MAGISTRATE HEARINGS (12D-9.025)

- VAB hearings are conducted at:

419 Pierce Street, Room 140  
Tampa, FL 33602

- Hearings take place as directed by the VAB Clerk, with hearings beginning mid-October and continuing consecutively until all cases are heard. Hearings begin at 8:30 a.m., Monday through Friday.
- Hillsborough County VAB does not allow hearings to be conducted by telephone.
- One Magistrate will preside over each hearing.
- Once a recommendation has been completed, a copy will be e-mailed or sent by U.S. Postal Service. All Petitioners have accessibility for online tracking at <https://hcvab.hillsclerk.com/AxiaWeb2019>, utilizing the transaction/User ID number and password found on the printed receipt or provided at time of electronic filing. Contact the VAB Clerk at (813) 276-8100, ext. 4354, if the transaction number and/or password are misplaced.

## IX. EX PARTE COMMUNICATION (286.0115 F.S.)

- For those actions of the VAB which are quasi-judicial in nature, to ensure the VAB review process occurs in an atmosphere free of bias or pressure, ex parte communication by **anyone** with Magistrates and/or members of the VAB concerning the merits or details of a Petitioner’s appeal are prohibited. All such communication should take place **only** during scheduled hearings or VAB meetings. (This does not preclude discussing procedural or administrative matters with the VAB Attorney, Clerk, or Staff). 12D-9.017. In the event that a Magistrate and/or VAB member receives any written, oral, graphic, or communication of any kind or nature that may directly or indirectly influence the disposition of a quasi-judicial proceeding of the VAB, such ex parte communication shall be:
  - Forwarded to the VAB Clerk if in writing to be included in the record of the VAB proceedings.
  - If by phone or informal conference, be made known by the VAB member or Magistrate and included in the record of the next VAB proceeding.
  - Disregarded by the VAB or the Magistrate unless all parties have been notified about the ex parte communication, and no party objects, and all parties have an opportunity during the hearing or VAB meeting to address the communication.

VAB Legal Counsel shall send a letter to any person attempting to contact a Magistrate or VAB member regarding the merits of a petition outside a hearing or VAB meeting of the prohibition on ex parte communication.

**This information does not conflict with, change, expand, suspend, or negate the rules or other provisions of law, and is intended as a guide to the extent indispensable for the efficient operation of the VAB process. For the official in-depth rules and procedures, one should only rely upon the DOR Uniformed Procedures for Value Adjustment Boards provided by the DOR as found on their website and listed on the Clerk’s website at <http://floridarevenue.com/property/Documents/vabupmanual.pdf>.**

#### **X. RECOMMENDATION BY THE SPECIAL MAGISTRATE (12D-9.027 and 12D-9.030)**

- The Magistrate will prepare a recommended order for each petition heard unless the petition has been withdrawn. The recommendation will be in writing and contain the findings of fact and conclusions of law on which the recommendation is based and in compliance with the requirements of Sections 194.301, 194.034(2), and 194.035(1), F.S and any other Statutes and Rules as required. The recommended decision shall be duly noted on the form provided by the DOR; the form shall be completed in its entirety and electronically finalized by the Magistrate, whose name will print on the applicable form.
- 12D-9.030(2) dictates that the VAB Clerk shall provide copies of the Magistrate’s recommended decision to the Petitioner and the Property Appraiser as soon as practicable and, if known, the date, time, and place of the VAB meeting or how to obtain the date and time of the VAB meeting, if that information is not available when the recommended order is provided.
- VAB Legal Counsel will audit all 2019 recommended decisions.

#### **XI. FINAL VAB DECISIONS (12D-9.032)**

- The VAB will consider Magistrate recommendations and may accept the recommendations without further hearing. There is an opportunity for public comment at meetings where the Magistrate recommended decisions are considered or are adopted. Individuals wishing to speak will be given 3 minutes each.
- Upon acceptance by the VAB, the recommendation becomes the final decision. The VAB Clerk shall mail a copy of the final order within 20 days of the last VAB meeting in a form determined by the DOR. Upon entry of a final decision, the Petitioner, if dissatisfied, may proceed through the court system. The circuit court has original jurisdiction over all matters relating to property taxation, and the Petitioner should immediately contact an attorney, as very strict time and jurisdictional requirements apply [F.S. (194.171 and 194.036) (12D-9.033)]. The Florida Bar lawyer referral number is 1-800-342-8011.
- Tax refunds and corrected tax bills are the responsibility of the Tax Collector following VAB approval of Special Magistrate recommendations.
- The following impacts VAB petitions:
  - A petitioner before the value adjustment board who challenges the assessed value of property must pay all of the non-ad valorem assessments and make a partial payment of at least 75 percent of the ad valorem taxes, less the applicable discount, before the taxes become delinquent on April 1 of the following year.
  - A petitioner before the value adjustment board who challenges the denial of a classification or exemption, or the assessment based on an argument that the property was not substantially complete as of January 1, must pay all of the non-ad valorem assessments, and the amount of the ad valorem taxes the taxpayer admits in good faith to owe, less the applicable discount before the taxes become delinquent on April 1 of the following year.
  - The value adjustment board must deny the petition by written decision by April 20 if the petitioner fails to make the payment required. (Section 194.014, Florida Statutes)

## XII. COMPLAINTS (12D-9.009[1][f])

Specific written complaints alleging noncompliance with the law by the VAB, Magistrates, VAB Clerk, and the parties should be sent to the VAB Clerk at [VAB@hillsclerk.com](mailto:VAB@hillsclerk.com) or 419 Pierce Street, Room 140, Tampa, FL, 33602. The VAB Clerk will forward the complaints to VAB Counsel. A written response will be provided. Routine requests for reconsideration, requests for rescheduling, and pleadings and argument in petitions will be handled pursuant to rules and statutes.

## XIII. COUNTY CENTER PARKING

The VAB location is 419 Pierce Street, Room 140. There are parking meters in the surrounding area, as well as the Pierce Street parking garage located across the street. (Parking garage entrance is near the corner of Pierce and Jackson Streets.) To assist citizens and to make visits less burdensome, the first hour of parking at the Pierce Street Garage is provided at no cost. Each additional half hour will cost \$.80. (Rates are subject to change.)

## XIV. AXIA ONLINE PETITION FILING

Petitioners may log on to <https://hcvab.hillsclerk.com/axiaweb2019/> and click on “Click to Begin Filing a Petition Now”.

Value  
Adjustment  
Board

Hillsborough County  
419 Pierce Street  
Room 140  
Tampa, Florida 33602  
Telephone (813) 276-8100 ext.4354  
Email: [VAB@hillsclerk.com](mailto:VAB@hillsclerk.com)

**FILE A NEW PETITION**

1. The taxpayer objects to the Property Appraiser's value assessment of the taxpayer's real or personal property.
2. The taxpayer's application for any of the following exemptions or special use classifications is denied:
  - homestead exemption
  - any other tax exemption as provided by [Chapter 196, Florida Statutes](#) or
  - any special use classification as provided by [Chapter 193, Florida Statutes](#).

[Click to Begin Filing A Petition Now](#)

Read over the “Welcome to the Axia Petition Wizard” page. This information is designed to give a brief overview of how the online petition filing process works and also provides helpful tips. Once the information is reviewed, click on “I Agree and Wish to Continue”.

 I AGREE AND WISH TO CONTINUE

**IMPORTANT:** To file an exemption or classification VAB petition, Petitioners must first apply and receive a denial from the Property Appraiser’s Office. A petition may not need to be filed with the VAB. Petitioners will need the 10-digit folio number, which may be found on the TRIM or by visiting [www.hcpafl.org](http://www.hcpafl.org)

You are now ready to file your petition. **NOTE: ALL FIELDS WITH AN ASTERISK (\*) ARE REQUIRED**

### Step 1

In order to begin filing, enter the property owner's first name followed by last name. As you begin typing, several other names will appear. Just move your cursor to click on the correct owner. Once you have taken this step, most of the petition is completed for you! Review the information to ensure you have selected the correct property.

**OR**  
If not automatically populated, enter the 10-digit folio/parcel number. As you begin entering the number, property names will pop up directly below. When you see the correct property owner's name, click on that name.

**NOTE:** If the property owner's name does not appear, please double check your entry of the folio number for accuracy. If it is correct, it could be that the parcel is new and the Property Appraiser has not finalized the data on the parcel. Complete the parcel number and proceed to the next step.

**PETITION(S) TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING**  
Fill out all Required Fields (\*)

Type the Owner's Name below to perform a lookup:

Please check the Owner's Name that is auto-populated from the Property Appraiser's records. If the name is not correct, you can manually change it in the text box above.

Type the Parcel Number for this property below to perform a lookup:

What's this? This is how the property is identified by the Property Appraiser and can be searched at their website to find this.

Property Address:\*

Property City:\*

Property State:\*

Property Zip:\*

Property Type: \*  
Choose the type of property:

**You may begin by typing your first name followed by your last name as shown.**

### Step 2

The remaining fields contain information needed for various mailings to you. It is very important that you ensure your mailing address is correct. We will also need a daytime phone number where you may be reached. An e-mail address is needed to complete the petition online. If you do not have an e-mail address you can create a free e-mail account at [www.yahoo.com](http://www.yahoo.com) or [www.gmail.com](http://www.gmail.com). Please let us know your contact preference. Would you prefer we contact you by U.S. mail or e-mail?

Are you a Taxpayer or an Agent:

Petitioner Type: \*  Agent code:

Prof license #:

Petitioner's Name: \*

Mailing Address 1:\*

Mailing Address 2

Mailing City:\*

Mailing State:\*

Mailing Zip/Postal Code:\*

Phone:\*

Phone (other):

Fax:

E-Mail(s):\*

Confirm E-Mail(s):\*

Contact Preference: \*  If possible, I prefer to receive information by:

### Step 3

Click on the correct box to select your appeal. If you are filing a portability petition, move on to the portability section underneath this section. **Note:** Selecting multiple boxes will result in multiple petitions, which will increase the filing fee.

I wish to appeal my:

(Check all that apply - a separate DR-486 will be generated for each selection)

Real Property Value

Property was NOT substantially complete on January 1

Denial of classification

Parent/grandparent reduction

Denial of exemption. Select Type:

Denial for late filing of exemption or classification. Include the date stamped copy of application provided by Property Appraiser's Office (PAO).

Tangible personal property value. (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))

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.)

I want to file a Portability Petition:

Portability:

(Check all that apply - a separate DR-486PORT will be generated for each selection)

I was denied the transfer of the assessment difference from my previous homestead to my new homestead. I want to appeal that denial.

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 \$

I did not file the assessment difference transfer on time.

My petition appeals the actions of the property appraiser in the previous county

Previous Property Parcel ID: \*

Previous Property Address: \*

Previous Property County: \*

## Step 4

In Part 3 enter your full name in the Taxpayer Name field. If you are authorizing someone to represent you in Part 5, do not check the box to authorize the person appointed in Part 5. This will be completed in Part 5.

Taxpayer:	<b>PART 3 of DR486 and DR486Port. Taxpayer Signature</b>
	<p>Complete PART 3 if you are representing yourself or if you are authorizing a representative in PART 5 to represent you without attaching a completed power of attorney 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.</p> <p><input type="checkbox"/> I authorize the person I appointed 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 I have read this petition and that the facts stated in it are true. (Do not check this box if you do not intend to also complete PART 5.)</p> <p>Tax Payer Name: <input type="text"/></p>

## Step 5

Part 4 is for employees who work for the company they are filing the petition for, and attorneys or licensed professionals filing petitions for their clients. Please select the correct option. Employees will enter their company name and licensed professionals will enter their respective bar or license number. Type your name in the Professional Name field and upload a PDF file as the legal document representing the employee or licensed professionals authorized signature.

Professional:	<b>PART 4 of DR486 and DR486Port. Employee, Attorney, or Licensed Professional Signature.</b>
	<p>Complete PART 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.</p> <p>I am (check any box that applies):</p> <p><input type="checkbox"/> An employee of <input type="text"/> (taxpayer or an affiliated entity).</p> <p><input type="checkbox"/> A Florida Bar licensed attorney (Florida Bar Number <input type="text"/> ).</p> <p><input type="checkbox"/> A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number <input type="text"/> ).</p> <p><input type="checkbox"/> A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number <input type="text"/> ).</p> <p><input type="checkbox"/> A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number <input type="text"/> ).</p> <p>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 agent for purposes of filing this petition and of becoming an agent for service of process under s.194.911(3)(h). Florida Statutes, and that I have read this petition and the facts stated in it are true.</p> <p>Professional Name: <input type="text"/></p> <p>Select one PDF file to upload as the legal document representing the Professional's authorized signature:</p> <p><input type="text"/> <input type="button" value="Browse..."/></p> <p><input type="button" value="Upload file"/> <input type="button" value="Remove"/></p> <p><input type="text"/></p>

## Step 6

Part 5 is for Unlicensed Representatives who are compensated or uncompensated. Please select the correct option, whether compensated or uncompensated. Compensated representatives will have to select the option "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" and uncompensated representatives will have to select "The



taxpayer's authorization is attached". **Note:** Do not select the option "The taxpayer's authorized signature is in Part 3 of this form." Enter your name in the Unlicensed Representative Name field and upload the PDF file authorizing the unlicensed representative to file a petition on behalf of their client.

Unlicensed Representative:	PART 5 of DR486 and DR486Port. Unlicensed Representative Signature
	<p>Complete PART 5 if you are an authorized representative not listed in PART 4 above.</p> <p><input checked="" type="checkbox"/> I am a compensated representative not acting as one of the licensed representatives or employees listed in PART 4 above AND (check one)</p> <p><input type="checkbox"/> 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 <input type="checkbox"/> The taxpayer's authorized signature is in PART 3 of this form.</p> <p><input type="checkbox"/> I am an uncompensated representative filing this petition AND (check one)</p> <p><input type="checkbox"/> The taxpayer's authorization is attached OR <input type="checkbox"/> The taxpayer's authorized signature is in PART 3 of this form.</p> <p>I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.</p> <p>Under penalties of perjury, I declare that I am the owner's authorized agent 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.</p> <p>Unlicensed Representative Name: <input type="text"/></p> <p>Select one PDF file to upload as the legal document representing the power of attorney.</p> <p><input type="text"/> <input type="button" value="Browse..."/></p> <p><input type="button" value="Upload file"/> <input type="button" value="Remove"/></p> <p><input type="text"/></p>

### Step 7

**NOTE: Contiguous parcels cannot be filed online. DO NOT select "Check here if this is a joint petition." Contact the Clerk's Office for assistance if you wish to file a contiguous parcel. 813-276-8100 ext. 4354**

Let us know how much time you think you will need to present your evidence to the Magistrate. Also, indicate any dates when you are not available for a VAB hearing. If you wish for the hearing to commence in your absence, select "Will Not Attend Hearing".

<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.)																																																																																																																																																																																																																					
Time Needed:*	How much time do you think you need to present your case to the Board? <input type="text" value="Select"/> <input type="button" value="v"/>																																																																																																																																																																																																																					
Not Available:	Indicate any dates you would not be available for a VAB hearing.																																																																																																																																																																																																																					
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Will Not Attend Hearing:	<input type="checkbox"/> Check the box below if you will not attend the hearing but would like your 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.																																																																																																																																																																																																																					

## Step 8

You are now ready to electronically sign your petition. Once you have finished filling out your petition, you must click on the “Submit” button on the bottom of the page to be taken to a new screen.

Here you will choose to remove your petition, add another, or submit your petition and pay by credit card. If you have any questions please, contact the VAB Clerk at (813) 276-8100, ext. 4354.

**Your Petitions**

If you need to leave this page before finishing, you can go to the home page and log in with the following information to come back here:  
**Transaction #: 126**  
**Password: K4DFSC**

	Parcel Number	Petition Form	Petitioner Name	Total Fees (\$)
<input type="checkbox"/> edit	0250080000	DR-486: Real Property Value	CARMELLA PAGE	\$15.00
<b>Total Fees Due (\$)</b>				<b>\$15.00</b>

**I'm ready to submit my petitions and want to pay by credit card.**

If you are done adding petitions to this transaction and wish to submit the transaction to the VAB, please click here. **Please note this is for online credit card payments only.**

[Click Here](#)

**Do you want to remove the petition(s) for a parcel from this list?**

If you wish to remove any petitions from your transaction, please click on the checkbox located on the line of the parcel you want to remove, then click here.

[Click Here](#)

**Do you want to add a petition for another parcel?**

If you wish to add another petition to your transaction, please click here.

[Click Here](#)

## Step 9

After selecting that you are ready to submit your petition and pay by credit card you will be taken to the credit card payment screen. All fields are required in order to complete your transaction. Once you've entered your payment information, select “Next” at the bottom of the page to be taken to the confirmation page where you may review the information entered for accuracy. After confirming your entries, select “Submit Petitions and Process Credit Card” to be taken to the receipt page.

Please complete the form below. All fields are required.

Total payment amount: \$15.00  
 Total payment amount: \$15.53

If you have problems with your credit card transaction and cannot determine the problem, make note of this information and contact the VAB clerk (contact information on home screen):  
**Transaction #: 126**  
**Password: K4DFSC**

**Billing Information**

First Name:   
 Last Name:   
 Address:   
 Country: United States   
 City:   
 State/Province:   
 Postal Code:   
 Phone #:  +1-813-555-5555  
 Email Address:

**Credit Card Information**

Card Type: MasterCard   
 Card Number:   
 Name on Card:   
 Expiration:  /   
 CVV:  what's this?

**Value Adjustment Board - Filing Fee**

Florida Statute 194.013 authorizes the Clerk of the Value Adjustment Board to collect a nonrefundable \$15 filing fee for each petition at the time of filing. If such fees are not paid at that time, the petition shall be deemed invalid and shall be rejected. The exception as stated in Statute 194, "no such filing fee may be required with respect to an appeal from the disapproval of homestead exemption under F.S. 196.151 or from the denial of tax deferral under F.S. 197.253."

**Privacy Notice:**

Statement of Purpose(s): The purpose of this statement is to inform users of this site with regard to the collection and use of personally identifiable information. Nothing herein should be construed to nor does it create any new or different rights than those available under existing state and federal laws. This policy only applies to information received through interaction between the Hillsborough County

[Next](#)

**Your Receipt**

[Open This Transaction](#)

All the petitions listed below have been submitted. Please print this page for your records. You can log in and view the status of your petition, as well as download PDF versions of each petition by visiting the home page and logging in with the following information:

- Transaction #: 126
- Petition #: 2017-00127
- Password: K4DFSC

Petition Number	Petition Type	Num. of Parcels	Parcel ID	Notice Name	Fee
2017-00127	Real Property Value	1	0250080000	CARMELLA PAGE	\$15.00

- Payment submitted on: 4/11/2018
- Petition fee(s): \$15.00
- Convenience fee: \$0.53
- Amount paid: \$15.53
- Payment made with VISA card.
- Reference number: 287734

**IMPORTANT NOTICE**

If you have requested a copy of your Property Record Card (PRC), the PRC can be accessed online by going to [www.hcpaf.org](http://www.hcpaf.org) and selecting the Property Search option and searching for your property. If you have any questions regarding the PRC, please contact the Property Appraiser's Office at (813) 272-6100.

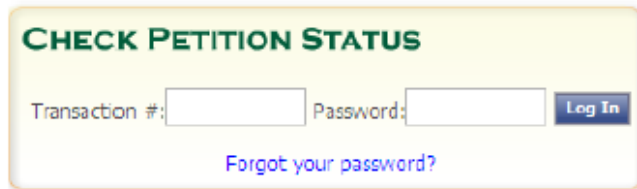
Petitioner/Agent to whom notice is to be mailed:  
 CARMELLA PAGE  
 Address to whom notice is to be mailed:  
 3212 W CLINTON ST  
 City: TAMPA State: FL ZIP: 33614-3441  
 Telephone Number (Day): 555-555-5555 Telephone Number (Evening):  
 Fax Number: VAB@HILLSCLERK.COM Email Address:

Petition Type	Num. Parcels	Notice Name	Total Fees (\$)
Real Property Value	1	CARMELLA PAGE	\$15.00
			Convenience Fee (\$)
			\$0.53
<b>Total Fees Paid (\$)</b>			<b>\$15.53</b>

[Create Another New Petition](#)

**Important Note:** Should you need to step away and submit your petition at a later time, you will need to write down your User ID and Password provided at the top of the page. Your User ID will be the same as the Transaction ID that is provided to you after completion of the online filing.

You will receive a confirmation e-mail shortly after submitting your online petition with your transaction number and password and payment information. If at any time, you would like to track the status of a petition, just log on to <https://hcvab.hillsclerk.com/axiaweb2019/> and enter your transaction number and password and click on “Log In”. From here you may view several items including your petition, hearing dates, the Magistrate’s recommendation, and final decision letters. Let this feature help you track the progress of your petition!



**CHECK PETITION STATUS**

Transaction #:  Password:

[Forgot your password?](#)

DRAFT

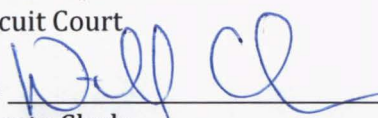


- (A.) Petitions regarding the denial of a timely filed application for a homestead exemption under Section 196.151, F.S.
- (B.) Petitions regarding denial of tax deferrals under Section 197.2425, F. S.
- (C.) Petitions from taxpayers who demonstrate at the time of filing, by appropriate certificate or other documentation issued by the Department of Children and Families and submitted with the petition, that the petitioner is then an eligible recipient of temporary assistance under Chapter 414, F.S.

**Section 3.** For joint petitions filed pursuant to Section 194.011(3) (e) or (f), F.S., a single fee shall be charged. The fee will be \$15 for the first parcel covered by the petition and \$5 each for each additional parcel.

**DONE AND RESOLVED** this 27th day of February, 2019

ATTESTED:  
Pat Frank, Clerk of the  
Circuit Court

By:   
Deputy Clerk

 2/27/19  
Sandra Murman, Chairman      Date

## **FLORIDA'S PROPERTY TAX SYSTEM**

### **1. Property Tax Base**

#### **Property Appraisers**

Florida's Constitution requires property appraisers to establish the property tax base for their counties annually. In doing so, property appraisers determine the just, or market, value of each parcel of property in the county as of January 1 of each year. Then they apply all valid exemptions, classifications, and assessment limitations to determine each property's taxable value, or relative tax burden. The property appraiser does not determine the property tax rate or the amount of property taxes levied.

#### **Department of Revenue**

The department reviews each county's property tax rolls in July and August of every year. These reviews ensure that the just value that the property appraiser established is equitable, uniform, and in compliance with Florida law. The Department also reviews and approves each property appraiser's annual budget.

### **2. Property Tax Rates Locally**

#### **Locally Elected Officials**

Florida has more than 640 local governments that levy a property tax. These include cities, counties, school boards, and special districts. Each year, usually in September, locally elected officials in each jurisdiction set a millage, or tax, rate for the upcoming fiscal year, usually beginning on October 1. Millage rates for each jurisdiction are uniform across all property types.

#### **Department of Revenue**

The department ensures that local government millage rates do not exceed state-mandated caps. In addition, the department confirms that local governments send notices and advertise public hearings to adopt millage rates and annual budgets properly and on time.

### **3. Annual Truth-in-Millage (TRIM) Notice**

#### **Property Appraisers and Locally Elected Officials**

In August, the property appraiser sends each property owner a Notice of Proposed Property Taxes, or TRIM notice. This notice contains the property's value on January 1, the millage rates proposed by each local government, and an estimate of the amount of property taxes the property owner owes based on the proposed millage rates. The date, time, and location of each local government's budget hearing are also on the notice. This provides property owners the opportunity to attend the hearings and comment on the millage rates before approval.

#### **Department of Revenue**

The Department verifies that the information from each local government is accurate and in compliance with Florida Truth-in-Millage requirements.

## **4. Appeals Process**

### **Value Adjustment Boards**

Each county has a five-member value adjustment board, which hears and rules on challenges to a property's assessment, classification, or exemptions. The value adjustment board is independent of the property appraiser and tax collector. Value adjustment boards cannot change the millage, or property tax, rates local governments adopted.

### **Department of Revenue**

The department provides annual training to value adjustment boards. The department also issues mandatory procedures and forms to promote fair, impartial, and uniform hearings for all taxpayers.

## **5. Billing and Payment**

### **Tax Collectors**

After local governments adopt millage rates, county tax collectors send annual property tax bills, usually in late October or early November. Full payment is due by the following March 31. Taxpayers receive discounts of up to 4 percent for early payment.

### **Department of Revenue**

The department provides training and certification to tax collectors and their staff to promote uniform and cost-effective tax collection practices. The department also reviews and approves most tax collectors' annual budgets.

## **6. Collections and Refunds**

### **Tax Collectors**

If a taxpayer does not pay a property tax bill by the following March 31, the tax collector sells a tax certificate on that property to collect the unpaid taxes. A tax deed may be sold if the property owner has not paid all back taxes, interest, and fees within two years. Tax collectors also process and issue refunds for overpayment of property taxes.

### **Department of Revenue**

The Department assists those who have questions about the local property tax process. The department also reviews property tax refunds of \$2,500 or more to verify they were issued in accordance with Florida law.

## **7. Funding of Public Education and Local Services**

### **Tax Collectors**

The tax collector distributes property taxes to the local governments and taxing authorities. Roughly, 50 percent of Florida's public education funding and 30 percent of its local government revenues come from property taxes.

## Department of Revenue

The department provides statistics to the Department of Education to ensure adequate funding for public education.

Additional information is available at <http://floridarevenue.com/property/Pages/Home.aspx>.

### CALCULATING YOUR PROPERTY TAX

**Assessed Value** = Just Value - Assessment Limits

**Taxable Value** = **Assessed Value** - Exemptions

**Total Tax Liability** = **Taxable Value** x Millage Rate

**Example:** Assume a homestead has a just value of \$300,000, an accumulated \$40,000 in Save Our Homes (SOH) protections, and a homestead exemption of \$25,000 plus the additional \$25,000 on non-school taxes.

The millage is seven mills for county schools and 11 mills for all non-school taxing authorities combined (city, county, and special districts).

Just Value	-	Accumulated SOH	=	Assessed Value
\$300,000		\$40,000		\$260,000

#### School taxes

Assessed Value	-	Exemption	=	Taxable Value	x	Millage	=	School Taxes
\$260,000		\$25,000		\$235,000		.007		\$1,645

#### Non-school taxes

Assessed Value	-	Exemption	=	Taxable Value	x	Millage	=	Non-school Taxes
\$260,000		\$50,000		\$210,000		.011		\$2,310

#### Total Taxes

\$1,645	+	\$2,310	=	\$3,955
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### YEARLY ASSESSMENTS

The property appraiser assesses all property at just value each year on January 1. When you acquire new real property, your assessed value is equal to the just (market) value.

If the property is your homestead and the just value increases, the assessed value in the next year cannot increase more than 3 percent or the percent change in the Consumer Price Index (CPI), whichever is less. This is true for each following year until you move or make improvements to your home. If the property is not a homestead, the assessed value increase is limited to 10 percent each year.

If your just value declines, your assessed value can increase each year until the assessed value is the same amount as the just value. However, the assessed value can never be more than the just value. (See [section 193.155, F.S.](#), and [Rule 12D-8.0062, F.A.C.](#)).



For more information on the Consumer Price Index (CPI), please visit our [Consumer Price Index](#) page.

## **PAYMENT OPTIONS**

### **Standard payment**

Generally, tax collectors send tax bills (Form DR-528) in November. Follow the instructions on the tax bill and send the payment to your county tax collector.

If your property has a mortgage and the mortgagee is the trustee for a tax escrow account, the tax collector will send the tax bill to the mortgagee and a copy to you. Your mortgagee will pay the taxes from the escrow account.

If you pay your taxes early, you will receive a discount - 4 percent in November, 3 percent in December, 2 percent in January, and 1 percent in February. The amounts are calculated for you on your bill.

If you don't pay your taxes, they become delinquent on April 1 and tax certificates will be sold on all unpaid items by June 1.

See section [197.343](#), F.S., or contact your [tax collector](#).

### **Homestead Tax Deferral**

A person who is entitled to claim the homestead tax exemption may choose to defer payment of part of the combined total taxes, including non-ad valorem assessments. You must file an annual application for tax deferral, Form [DR-570](#), with your county tax collector by March 31 following the year when the taxes and non-ad valorem assessments were assessed. Approval for tax deferral will defer taxes that are more than 5 percent of last year's household income. If last year's household income was less than \$10,000, all ad valorem taxes and non-ad valorem assessments will be deferred.

A permanent resident of Florida who is 65 years old or older may defer that portion of the tax that is more than 3 percent of the household income for the previous year. If the household income for the last calendar year was less than the [current income limit](#) and the applicant is 65 or older, approval of the application can defer all ad valorem taxes and non-ad valorem assessments. However, the amount that can be deferred may be limited, depending on the amount of mortgages and other unsatisfied liens on the home.

See section [197.252](#), F.S. For local information, contact your county [tax collector](#).

If the tax collector denies your application for a deferral and you don't agree with the denial, you may appeal to the county value adjustment board within 30 days after the tax collector sent the denial.

### **Partial Payment**

At the tax collector's discretion, he or she may accept one or more partial payments for current taxes and assessments on real property or tangible personal property as long as the payment is made before the delinquency date, which is usually April 1.

The taxpayer is responsible for paying the remaining amount due. Any remaining balance not paid before April 1 becomes delinquent and is handled the same way as other delinquent taxes.

See section [197.374](#), F.S., or contact your county [tax collector](#).

### **Installment Payment of Property Taxes**

Taxpayers who want to prepay property taxes on the installment plan should file an application with the tax collector by May 1 of the year the taxes are assessed. After submitting an initial application, a taxpayer is not required to submit annual applications as long as the taxpayer continues choosing to prepay taxes by installment.

See section [197.222](#), F.S. For local information, contact your county [tax collector](#).

## **LOCAL GOVERNMENTS THAT LEVY TAXES**

Several types of local governments, called taxing authorities, can levy property taxes to support the services they provide to people in a county, city, or other specific area. These taxing authorities include counties, municipalities, school districts, and special districts, such as water management, fire protection, mosquito protection, or other special districts.

Before adopting a budget and setting a millage (tax) rate, taxing authorities must hold public hearings and follow the statewide Truth in Millage (TRIM) requirements. These hearings are the best opportunity for property owners to comment on taxing authorities' budgets and millages. Taxing authorities advertise hearings in local newspapers and usually post notices on local government websites.

The growth in revenue from property taxes that taxing authorities assess is capped at a rate equal to the growth in Florida's per capita personal income plus new construction, unless the taxing authority's governing board overrides the cap with a super-majority, unanimous vote or referendum.

Contact your local taxing authority for more information, or visit our [TRIM](#) page.

## **NON-AD VALOREM ASSESSMENTS**

Local governments (counties, municipalities, or special districts) can levy property for non-ad valorem assessments. These assessments are calculated on a unit basis, rather than on value. Proposed non-ad valorem assessments are based on an improvement or service to the property, such as drainage, lighting, or paving.

Your Notice of Proposed Property Taxes, Form DR-474, usually includes proposed non-ad valorem assessments at the bottom, but the taxing authorities can send them separately. They must go through the Truth in Millage (TRIM) hearing process if the assessment:

- Is being levied for the first time.
- Increases beyond the maximum rate set when it was first levied.
- Changes boundaries, unless all newly affected property owners have given written consent
- Changes purpose or use of the revenue.

See section [197.3632](#), F.S., for the statutory requirements.

## **IF YOU DISAGREE WITH THE VALUE OF YOUR PROPERTY**

As a property owner, you have the right to appeal:

- The property appraiser's assessment of your property's value.
- A denial of your application for an exemption, such as homestead, veterans, or senior citizen.
- A denial of your application for property classification, such as agricultural or historic.
- A denial of your application for tax deferral.
- A determination that a change of ownership, a change of ownership or control, or a qualifying improvement has occurred.

If you disagree with the property appraiser's assessment, you can discuss the assessment with the property appraiser's office, file a petition with the county value adjustment board (VAB) to appeal the property

appraiser's assessment, or both. You can also file a lawsuit in circuit court to challenge the property appraiser's assessment or the VAB's decision. You must file within 60 days of the date of the VAB's decision or the property appraiser's certification of the tax roll, whichever is later.

Please note that the options below are taxpayer rights authorized by [section 194.011\(2\), F.S.](#) and none of the options is a prerequisite for the others.

Learn more about Florida's property tax process, important dates, how to calculate your property tax, and other helpful information on the Department's [Property Tax Information for Taxpayers](#) webpage.

### **Informal Conference with your Property Appraiser**

You have the right to an informal conference with your property appraiser to discuss your property's value or your application for an 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:

1. Bring any documentation you have that may support a change in your assessment or eligibility for an exemption or property classification.
2. 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.

### **Petition the Value Adjustment Board**

If you petition the VAB, you must still pay all your non-ad valorem assessments and the required portion of your ad valorem taxes before they become delinquent, usually on April 1. See the [Value Adjustment Board](#) page for additional information.

Many counties have electronic applications. Most counties have posted appeal forms on their [VAB websites](#), or you can contact your county's [clerk of court](#).

Submit all forms to the local VAB clerk. **Do not send petition forms to the Florida Department of Revenue.** Petition forms are also posted on our [taxpayer form site](#).

To Request a hearing on:	File form:
Assessment or denial of exemption or classification	<a href="#">DR-486</a>
Portability of homestead assessment difference	<a href="#">DR-486PORT</a>
Denial of deferral or penalties	<a href="#">DR-486DP</a>

### **Lawsuit in Court**

You may file a lawsuit in circuit court to challenge the property appraiser's assessment or denial of an exemption or classification. You are not required to participate in an informal conference with the property appraiser or file a petition with the value adjustment board before filing a lawsuit.

Even if you do meet with the property appraiser or file a petition with the value adjustment board, you can still file a lawsuit. You must file within 60 days of the date of a VAB decision or the property appraiser's certification of the tax roll, whichever is later. You must make a good faith payment of the amount you admit to owing to the tax collector before contesting a tax assessment in circuit court.

### **IMPORTANT DATES**

## January 1

- Date of assessment

## March 1

- Deadline for property owners to file with the county property appraiser for exemptions or *agricultural or other classifications*.

## April 1

- Deadline for owners of tangible personal property to file a Form [DR-405](#) return with the county [property appraiser](#)

## June to July

- Property owners who want to appeal a denial of exemption, classification, portability, or tax deferral, must file a petition with the value adjustment board 30 days after the denial letter was mailed.

## August

- The property appraiser mails the Notice of Proposed Property Taxes (Truth in Millage or “TRIM” notice).

## September

- Property owners who want to appeal their property value to the value adjustment board must file a petition (one of the [DR-486](#) forms) with the clerk of the court within 25 days of the Notice of Proposed Property Taxes.

## September/ October

- Property owners may provide input at taxing authorities’ public hearings to adopt a tentative budget and millage rate.

## October/ November

- Taxing authorities hold hearings to adopt final budgets and millage rates.

## November

- The tax collector sends your tax bills. See the section on payment options above.

## **AGRICULTURAL AND OTHER CLASSIFIED PROPERTY**

Any assessment for tax purposes that is less than the property's just value is a classified use assessment. An appraiser may assess property at lower than just value if it meets the statutory requirements of one of the following uses.

<b>Agricultural land</b>	s. <a href="#">193.461</a> , F.S.
<b>Pollution control devices</b>	s. <a href="#">193.621</a> , F.S.
<b>High-water recharge</b>	s. <a href="#">193.625</a> , F.S.
<b>Historic property</b>	s. <a href="#">193.503</a> , F.S.
<b>New Construction for parents or grandparents</b>	s. <a href="#">193.703</a> , F.S.
<b>Conservation easements</b>	s. <a href="#">193.501</a> , F.S.

## **Tangible Personal Property**

Tangible Personal Property (TPP) means all goods, chattels, and other articles of value (excluding some vehicular items) capable of manual possession and whose chief value is intrinsic to the article itself. Inventory and household goods are excluded ([section 192.001\(11\)\(d\), F.S.](#)).

Anyone who owns TPP on January 1 and who has a proprietorship, partnership, or corporation, or is a self-employed agent or a contractor, must file a tangible personal property return to the property appraiser by April 1 each year ([section 193.062, F.S.](#)). Property owners who lease, lend, or rent property must also file.

- [TPP Informational Guide](#) Tangible Personal Property Guide
- [TPP Appraisal Guidelines](#) - The Department publishes “Standard Measures of Value: Tangible Personal Property Appraisal Guidelines” to assist the property appraisers. These guidelines are not the final authority and are not intended to be all-inclusive.
- [Form DR 405](#) Tangible Personal Property Tax Return Section [196.183](#), F.S.
  - [TPP Exemption - Frequently Asked Questions](#) in this document refers to tangible personal property. See [section 192.001\(11\)\(d\), F.S.](#), for a definition.
  - **Business site** refers to a site where the owner of tangible personal property transacts business. See [section 196.183\(2\), F.S.](#)

## **OTHER PROPERTY TAX BENEFITS**

### **Total and Permanent Disability**

Real estate that a quadriplegic person uses and owns as a homestead is exempt from all ad valorem taxation. ([Section 196.101\(1\)](#), Florida Statutes)

Real estate used and owned as a homestead by a paraplegic, hemiplegic, or other totally and permanently disabled person, who must use a wheelchair for mobility or who is legally blind, is exempt from taxation if the gross household income is below the current gross income limit. Gross income is the income, including veterans' and social security benefits, of all persons residing in the homestead.

If filing for the first time, the property owner must present a certificate of total and permanent ([Form DR-416](#)) disability from two Florida-licensed doctors or from the United States Department of Veterans Affairs. For the legally blind, one of the two may be a certificate from a Florida-licensed optometrist ([Form DR-416B](#)). (Section [196.101](#), Florida Statutes)

### **Fallen Heroes Family Tax Relief Act**

#### **Surviving Spouses of First Responders**

A surviving spouse of a first responder who died in the line of duty may receive a total exemption on homestead property. For more information, please see section [196.081\(6\), F.S.](#)

For local information, contact your county [property appraiser](#).

## Other Property Tax Exemptions

Property owners in Florida may be eligible for exemptions and additional benefits that can reduce their property tax liability. The homestead exemption and Save Our Homes assessment limitation help thousands of Florida homeowners save money on their property taxes every year. Further benefits are available to property owners with disabilities, senior citizens, veterans and active duty military service members, disabled first responders, and properties with specialized uses. The resources below provide general information on these exemptions and benefits.

Submit all applications and documentation to the property appraiser in the county where the property is located. For local information, contact your [county property appraiser](#).

<b>Exemption Type</b>	<b>Florida Statute</b>	<b>Form*</b>
<b>Ad Valorem Tax Exemption Application – Charter School Facilities</b>	<a href="#">196.1983</a>	<a href="#">DR-504CS</a>
<b>Economic Development Ad Valorem Property Tax Exemption</b>	<a href="#">196.1995</a>	<a href="#">DR-418</a>
<b>Real Property Dedicated in Perpetuity for Conservation – Exemption Application</b>	<a href="#">196.011</a> & <a href="#">196.26</a>	<a href="#">DR-418C</a>
<b>Ad Valorem Tax Exemption Application and Return – Homes for the Aged</b>	<a href="#">196.1975</a>	<a href="#">DR-504HA</a>
<b>Ad Valorem Tax Exemption Application – Proprietary Continuing Care Facility</b>	<a href="#">196.1977</a>	<a href="#">DR-501CC</a>
<b>Ad Valorem Tax Exemption Application and Return – Religious; Literary; Charitable; Scientific; Sewer Water/Wastewater Systems; Education; Hospitals, Nursing Homes, and Homes for Special Services; and Other Organizations</b> For more information: <a href="#">Affordable and Multifamily Houses Projects</a>	<a href="#">Chapter 196</a>	<a href="#">DR-504</a>
<b>Tangible Personal Property Tax Return</b>	<a href="#">196.183</a>	<a href="#">DR-405</a>

\*\* If the form provided is in MS Word format and you don't have Word software, you can download an Adobe Acrobat PDF file from our [taxpayer form page](#).



# PROPERTY TAX EXEMPTION FOR HOMESTEAD PROPERTY

Property Tax Oversight

When someone owns property and makes it his or her permanent residence or the permanent residence of his or her dependent, the property owner may be eligible to receive a homestead exemption up to \$50,000. The first \$25,000 applies to all property taxes, including school district taxes. The additional exemption up to \$25,000 applies to the assessed value between \$50,000 and \$75,000 and only to non-school taxes. (see section 196.031, Florida Statutes)

## Homestead Property Tax Exemption

The application for homestead exemption ([Form DR-501](#)) and other exemption forms are on the Department's [forms](#) page and on most property appraisers' websites. Click here for county property appraiser [contact and website information](#).

If you are filing for the first time, be prepared to answer these questions:

- Whose name or names were on the title on January 1?
- What is your social security number and your spouse's social security number?
- Were you or your dependent living in the dwelling on January 1?
- Do you claim residency in another county or state?

Your property appraiser may ask for any of the following items to prove your residency:

- Proof of previous residency outside Florida and date ended
- Florida driver license or identification card number
- Evidence of giving up driver license from another state
- Florida vehicle license plate number
- Florida voter registration number (if US citizen)
- Declaration of domicile and residency date
- Name of current employer
- Address listed on your last IRS return
- Dependent children's school location(s)
- Bank statement and checking account mailing address
- Proof of payment of utilities at homestead address

## Examples

### **Assessed Value \$45,000**

The first \$25,000 of value is exempt from all property tax and the remaining \$20,000 of value is taxable.

### **Assessed Value \$65,000**

The first \$25,000 of value is exempt from all property tax, the next \$25,000 of value is taxable, and the remaining \$15,000 of value is exempt from non-school taxes.

### **Assessed Value \$85,000**

The first \$25,000 of value is exempt from all property tax, the next \$25,000 of value is taxable, the third \$25,000 of value is exempt from non-school taxes, and the remaining \$10,000 of value is taxable.



If you are moving from a previous Florida homestead to a new homestead in Florida, you may be able to transfer, or "port," all or part of your homestead assessment difference. See [Save Our Homes Assessment Limitation and Portability Transfer](#). You should complete all required forms and applications for the exemption and file them with your county property appraiser. If the property appraiser denies your application, you may file a petition with the county's value adjustment board. For more information, see [Petitions to the Value Adjustment Board](#).

*The Department of Revenue's website has more information about property tax benefits for homestead properties.*

<http://floridarevenue.com/property/Pages/Taxpayers.aspx>



# SAVE OUR HOMES ASSESSMENT LIMITATION AND PORTABILITY TRANSFER

Property Tax Oversight

## Save Our Homes Assessment Limitation

After the first year a home receives a homestead exemption and the property appraiser assesses it at just value, the assessment for each following year cannot increase more than 3 percent or the percent change in the [Consumer Price Index \(CPI\)](#), whichever is less.

This is called the “Save Our Homes” (SOH) assessment limitation. The accumulated difference between the assessed value and the just (market) value is the SOH benefit. (see section 193.155, Florida Statutes)

Even if the value of your home decreases, the assessed value may increase, but only by this limited amount. The assessed value will never be more than the just value of your home.

## Save Our Homes Portability Transfer

If you are moving from a previous Florida homestead to a new homestead in Florida, you may be able to transfer, or “port,” all or part of your homestead assessment difference

If you are eligible, portability allows most Florida homestead owners to transfer their SOH benefit from their old homestead to a new homestead, lowering the tax assessment and, consequently, the taxes for the new homestead.

To transfer the SOH benefit, you must establish a homestead exemption for the new home within two years of January 1 of the year you abandoned the old homestead (not two years after the sale).

You must file the *Transfer of Homestead Assessment Difference* (Form [DR-501T](#)) with the homestead exemption application. The deadline to file these forms is March 1.

Complete all forms and applications required for the exemption and file them with your county property appraiser. If the property appraiser denies your application, you may file a petition with the county’s value adjustment board. For more information, see [Petitions to the Value Adjustment Board](#).



## Change or Transfer of Ownership

If a change in ownership occurs for a homestead property protected by the SOH cap, the property will lose the SOH benefit and will be subject to assessment at just value on the following January 1.

Florida law defines a change of ownership as any sale, foreclosure, or transfer of legal title or beneficial title in equity to any person. (see s. 193.155(3), F.S.)

Also, a loss or removal of homestead will trigger a reassessment and removal of the SOH benefit. To avoid any penalties, please notify your county property appraiser if your homestead status has changed. Click here for county property appraiser [contact and website information](#).

Some changes that will not trigger a reassessment are:

- a change or transfer between spouses
- certain transfers upon death
- certain transfers when the same persons are entitled to the homestead exemption both before and after the transfer

For all exceptions, see s. 193.155, F.S.

*The Department of Revenue’s website has more information about  
property tax benefits for homestead properties.*

<http://floridarevenue.com/property/Pages/Taxpayers.aspx>





# PROPERTY TAX BENEFITS FOR PERSONS 65 OR OLDER

Property Tax Oversight

Certain property tax benefits are available to persons 65 or older in Florida. Eligibility for property tax exemptions depends on certain requirements. Information is available from the property appraiser's office in the county where the applicant owns a homestead or other property.

## Available Benefits

A board of county commissioners or the governing authority of any municipality may adopt an ordinance to allow an additional homestead exemption of up to \$50,000. A person may be eligible for this exemption if he or she meets the following requirements:

- Owns real estate and makes it his or her permanent residence
- Is age 65 or older
- Household income does not exceed the income limitation.\* (see Form [DR-501](#) and Form [DR-501SC](#)) (see section 196.075(2), Florida Statutes)



A board of county commissioners or the governing authority of any municipality may adopt an ordinance to allow an additional homestead exemption equal to the assessed value of the property. A person may be eligible for this exemption if he or she meets the following requirements:

- Owns real estate with a just value less than \$250,000
- Has made it his or her permanent residence for at least 25 years
- Is age 65 or older
- Does not have a household income that exceeds the income limitation\* (see Form [DR-501](#) and Form [DR-501SC](#)) (see s. 196.075(2), F.S.)

If they meet certain requirements, veterans 65 or older who are partially or totally permanently disabled may receive a discount from tax on property that they own and use as homesteads. The discount is a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs. (see Form [DR-501](#)) (see s. 196.082, F.S.)

## How to Apply

You should complete and file all required forms and applications for these exemptions with your county property appraiser. If the property appraiser denies your application, you may file a petition with the county's value adjustment board. For more information, see [Petitions to the Value Adjustment Board](#).



\*You should check with your property appraiser to find out if an additional homestead exemption is available. The \$20,000 income limitation has adjusted annually since 2001 by the percentage change in the average cost of living index, which is the average of the monthly consumer price index figures for the stated 12-month period issued by the United States Department of Labor. For more information, including this year's income limitation, see [Florida Property Tax Valuation and Income Limitation Rates](#) (see s. 196.075(3), F.S.).

*The Department of Revenue's website has more information about property tax benefits for persons 65 or older and contact information for county officials.*

<http://floridarevenue.com/property/Pages/LocalOfficials.aspx>



# PROPERTY TAX BENEFITS FOR ACTIVE DUTY MILITARY AND VETERANS

Certain property tax benefits are available to members of the Armed Forces.

Property Tax Oversight

## Filing and Keeping Your Homestead Exemption

When a person serving in the Armed Forces owns and uses property as a homestead, the servicemember may rent the homestead property without abandoning the claim to the homestead exemption (see section 196.061, Florida Statutes).

A servicemember's next of kin or any other person who has written authorization may file a homestead exemption claim on behalf of a servicemember who cannot file in person because of a service obligation (see s. 196.071, F.S.).

## Property Tax Exemptions and Discounts

Eligibility for property tax exemptions depends on satisfying certain requirements. Information is available from the property appraiser's office in the county where the veteran or surviving spouse owns a homestead or other property.

- An ex-servicemember who was honorably discharged, is a resident of Florida, and who is disabled to a degree of 10% or more because of misfortune or while serving during wartime may be entitled to a \$5,000 reduction in his or her property's assessed value. This exemption is not limited to homestead property. Under certain circumstances, the veteran's surviving spouse may be entitled to carry over the exemption. See Form [DR-501](#). (see s. 196.24, F.S.)
- Veterans who are Florida residents and were honorably discharged with a service-related total and permanent disability may be eligible for a total exemption from ad valorem taxes on property they own and use as their homesteads. A similar exemption is available to disabled veterans confined to wheelchairs. Under certain circumstances, the veteran's surviving spouse may be entitled to carry over the exemption. See Form [DR-501](#). (see ss. 196.081 and 196.091, F.S.)
- If they meet certain requirements, veterans 65 or older who are partially or totally permanently disabled may receive a discount on the assessed value of property that they own and use as homesteads. The discount is a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veteran's Affairs. See Form [DR-501](#). (see s. 196.082, F.S.)



Eligible veterans who want to apply for these exemptions may apply before they receive the necessary documentation from the United States government or the United States Department of Veterans Affairs or its predecessor. After the property appraiser receives the documentation, the exemption will be effective as of the date of the original application. Please see the [How to Apply for a Refund](#) brochure for information about refunds.

- A member or former member of any branch of the United States military or military reserves, the United States Coast Guard or its reserves, or the Florida National Guard may receive an exemption if he or she was deployed during the previous calendar year outside the continental United States, Alaska, and Hawaii in support of a designated operation (the Florida Legislature designates operations for this exemption). The percent of the taxable value that is exempt for the current year corresponds to the percent of time during the previous year when the service member was deployed on a designated operation. See [Form DR-501M](#). (see s. 196.173, F.S.)

You should file all required forms and applications for these exemptions with your county property appraiser. If the property appraiser denies your application, you may file a petition with the county's value adjustment board. For more information, see [Petitions to the Value Adjustment Board](#).

*The Department of Revenue's website has more information about property tax benefits for active duty military and veterans and contact information for county officials.*

<http://floridarevenue.com/property/Pages/Home.aspx>



# OTHER AVAILABLE PROPERTY TAX BENEFITS

## Property Tax Oversight

Certain property tax benefits are available to property owners in Florida. Eligibility for these property tax benefits depends on certain requirements. Information is available from the property appraiser's office in the county where the person owns a homestead or other property.

### Exemption Benefits

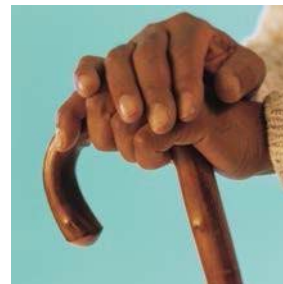
- Real estate that a quadriplegic person uses and owns as a homestead is exempt from all ad valorem taxation. (see section 196.101(1), Florida Statutes)
- Real estate used and owned as a homestead by a paraplegic, hemiplegic, or other totally and permanently disabled person, who must use a wheelchair for mobility or who is legally blind, is exempt from taxation if the gross household income is below the current gross income limit. Gross income is the income, including veterans' and social security benefits, of all persons residing in the homestead. If filing for the first time, the property owner must present a certificate of total and permanent disability ([Form DR-416](#)) from two Florida-licensed doctors or from the United States Department of Veterans Affairs. For the legally blind, one of the two may be a certificate from a Florida-licensed optometrist ([Form DR-416B](#)). (see section 196.101, F.S.)
- Property to the value of \$500 of every widow, widower, blind person, or totally and permanently disabled person who is a bona fide resident of this state is exempt from taxation. See [Form DR-501](#). (see section 196.202, F.S.)
- Real estate used and owned as a homestead by the surviving spouse of a first responder who died in the line of duty while employed by the state or any political subdivision of the state is exempt from taxation. The first responder and his or her surviving spouse must have been permanent Florida residents on January 1 of the year in which the first responder died. (see section 196.081(6), F.S.)



### Assessment Benefits

- A county may allow a reduction in a homestead property's assessed value when it results from the owner constructing the property to provide living quarters for one or more natural or adoptive parents or grandparents of the property owner or the owner's spouse. One of the parents or grandparents must be at least 62 years of age. See [Form DR-501PGP](#). (see section 193.703(1), F.S.)
- In determining the assessed value of a residential property, the property appraiser may not consider an increase in the just value of the property that results from the installation of a renewable energy source device on or after January 1, 2013. This benefit does not require an application. (see section 193.624, F.S.)

### How to Apply



If you are applying for the homestead exemption or already receive the homestead exemption on your property and believe you may qualify for any of these additional property tax benefits, please contact your county property appraiser to apply. If the property appraiser denies the application, you may file a petition with the county's value adjustment board. For more information, see [Petitions to the Value Adjustment Board](#).

*The Department of Revenue's website has more information about property tax benefits and contact information for county officials.*

<http://floridarevenue.com/property/Pages/Taxpayers.aspx>



# TANGIBLE PERSONAL PROPERTY

## Property Tax Oversight

### What Is Tangible Personal Property?

Tangible personal property (TPP) is all goods, property other than real estate, and other articles of value that the owner can physically possess and has intrinsic value. Inventory, household goods, and some vehicular items are excluded. (see section 192.001(11)(d), Florida Statutes)

### Who Files TPP Returns?

Any of the following who own TPP on January 1 must file a TPP return with the county property appraiser by April 1 each year:

- Anyone who
  - Has a proprietorship
  - Has a partnership
  - Has a corporation
  - Is a self-employed agent or contractor
  - Leases, lends, or rents property

(see ss. 193.052 and 193.062, F.S.)



### How Do I File a TPP Return?

Complete [Form DR-405](#) and submit it to your local [property appraiser](#) by April 1. Report all property located in the county on January 1. You must file a single return for each site in the county where you transact business. If you have freestanding property at multiple sites other than where you transact business, file a separate, but single, return for all freestanding property located in the county.

Include:

- Goods, chattels, and other articles of value, except certain vehicles
- Inventory held for lease
- Equipment on some vehicles
- Personally owned property used in the business
- Fully depreciated items

Do not include:

- Intangible personal property
- Household goods
- Most automobiles, trucks, and other licensed vehicles
- Inventory that is for sale as part of your business

### \$25,000 TPP Exemption

If you file your TPP return by April 1, you will be eligible for a property tax exemption of up to \$25,000 of assessed value. (see s. 196.183, F.S.)

### What If I Don't File or Submit a Late TPP Return?

TPP owners who fail to file or submit a late TPP return are subject to penalties.

Failure to file will result in a penalty of 25 percent of the total tax levied against the property for each year that you do not file a return. (see s. 193.072, F.S.)

Filing late will result in a penalty of 5 percent of the total tax levied against the property covered by that return for each year, each month, and part of a month that a return is late, but not more than 25 percent of the total tax. (see s. 193.072, F.S.)

Failure to list all TPP property on the return will result in a penalty of 15 percent of the tax attributable to the omitted property. (see s. 193.072, F.S.)

### Where Can I Find More Information?

See Property Tax Oversight's list of [FAQs](#) or contact us at [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

Property appraisers can refer to the [TPP Appraisal Guidelines](#) for assistance.

# Property Taxpayer's Bill of Rights

The 2000 Florida Legislature created the Taxpayer's Bill of Rights for property owners in Florida. It safeguards your rights, privacy, and property during the assessment, levy, collection, and enforcement of property taxes. This brochure explains your property tax rights and the obligations of property appraisers, tax collectors, local governing boards, and the Florida Department of Revenue in property tax matters. Some of the most common rights are explained in this brochure. For a complete listing of all the rights in the Taxpayer's Bill of Rights, see section 192.0105, Florida Statutes.

## Ad Valorem Property Tax

Taxes based on value are called "ad valorem" taxes. Most city and county property taxes fall into this category. Your ad valorem, or property, tax bill is the result of the coordinated efforts of your elected county officials and taxing authorities:

- 1) Your property appraiser, who determines the market value of your property
- 2) Your taxing authorities, which are the local government units that determine your tax rate and levy the tax
- 3) The tax collector, who sends you a tax notice and collects the tax

## Assessing Property Value

Your local property appraiser sets a value on your property based on current market value. Certain exemptions may reduce this value. Check with your county property appraiser for more information. The property appraiser deducts any exemptions from the assessed value. The final amount is your property's taxable value.

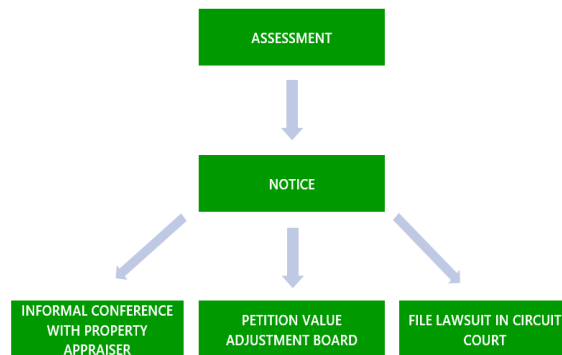
<b>EXAMPLE</b>	Assessed value	\$110,000
	Homestead exemption	-25,000
	Additional homestead	-25,000
	<b>Taxable value</b>	<b>\$60,000</b>



**Your Rights**— The Notice of Proposed Property Taxes, or Truth in Millage (TRIM) notice provides your proposed property taxes and assessments, including any exemptions, for your property. The property appraiser will mail it to you in the late summer.

If you have questions about your assessment, you have the right to a meeting with your property appraiser to discuss your concerns. You must bring documentation to support your case. You can present any information you think important in changing the assessment. The property appraiser must also present facts supporting the assessment. Records about your property are available for inspection and copying. Allow a reasonable time for the property appraiser to compile them.

If you and the property appraiser cannot resolve your concerns in an informal conference, you may petition the county value adjustment board to review your assessment. You have the right to receive a notice of the value adjustment board's hearing date and time. Property owners will receive written notification of the value adjustment board's decision for upholding or overturning the property appraiser's findings. A property owner may also go to circuit court to review a tax assessment or appeal a decision to deny tax deferral or exemptions.



## Property Tax Rates

Taxing authorities, such as city and county commissions, water management districts, school boards, and special districts, propose a millage or fees that they will need to support their budgets. The millage, or property tax rate, is \$1 for every \$1,000 of the property's taxable value. The taxing authority's governing board decides the millage at a public hearing. Your property tax bill may also include some fees for services that are not based on your property value.



**Your Rights**— Your TRIM notice will provide your proposed property taxes and will include dates and times of public hearings on each taxing authority's tentative budget. The TRIM notice compares 1) the previous year's taxes, 2) the tax amount you will owe under the tentative budget change, and 3) the tax amount you will owe if taxing authorities do not adopt the budget changes. The property appraiser sends this notice to the address on file on the tax roll.

Taxing authorities will advertise notices of final budget hearings in the newspaper. The advertisement will inform you of the date, time, and place of the final hearing. You have an opportunity to participate in this hearing. The public is allowed to speak and ask questions before the taxing authority adopts a budget.

## Non-Ad Valorem or Special Assessments

Non-ad valorem assessments are fees for specific services. The amount you pay is not based on your property's value. Taxing authorities, such as cities, counties, and independent special districts for mosquito control, fire or ambulance service, solid waste disposal, and others set these fees. The fees may be included on your TRIM notice as non-ad valorem assessments or you may receive them on a separate mailed notice.



**Your Rights**— Taxing authorities must hold hearings about their special assessments or service fees. They will mail a notice to you at least 20 days before the hearing. This notice must contain the

total amount due for your property. You have the right to appear at the hearing and file written objections with the local governing board.

## Tangible Personal Property

If you own a business, you may owe tangible personal property tax. Equipment and other items that you use in your business but are not included in the assessed value of your business's real property are taxed as tangible personal property. This may include office furniture, computers, tools, supplies, machines, and leasehold improvements. Inventory that is for sale as part of your business is not taxed. Homestead property and household goods and items are exempt from this tax.



**Your Rights**— Businesses that owe tangible personal property tax have the right to request an extension of time beyond the April 1 deadline to file a tangible personal property tax return (Form DR-405). If you unintentionally file your return late, you may request a reduction or waiver of the penalties.

## Tax Collection

Your local tax collector's office sends your tax bill for the current year in November. You have until March 31 of the next year to pay your taxes. On April 1, your unpaid taxes are delinquent.



**Your Rights**— Every property owner has the right to receive a written notice of taxes due and discounts for early payment. For example, if you pay your taxes in November, you receive a 4 percent discount on the amount due. If you are delinquent paying your taxes, the tax collector will notify you. The county cannot sell your property at a tax deed sale for at least two years; during that time, you have the right to pay off the delinquent amount, including fees, penalties and interest.. Generally, you have the right to have factual errors relating to your property corrected and to receive a refund of any overpaid taxes. However, certain criteria and timeframes apply for corrections and refunds.



**Other Rights** — Your rights as a property owner ensure that you receive information about proposed assessments, tax rates, public hearings, and non-ad valorem assessments. You have the right to be informed during the tax decision process and the right to have confidential tax information you have provided to your property appraiser kept confidential.

IMPORTANT DATES TO REMEMBER	
January 1.....	Assessment date
January 1 through	Filing of returns, e.g., Tangible
April 1.....	Personal Property Returns (DR-405)
March 1.....	Last day to file for homestead and other exemptions
March 31.....	Prior year taxes due

### WHOM TO CONTACT

If you have questions or need additional information, contact your local offices below. Their phone numbers and email addresses are available on the Florida Department of Revenue's website at [www.floridarevenue.com/property/](http://www.floridarevenue.com/property/).

#### Property Value or Exemptions

##### *The Property Appraiser's Office*

This office is responsible for preparing the property tax roll, setting the value of properties in their jurisdictions, adjusting these values with approved exemptions, and approving exemption applications. To learn more about the types of exemptions available to Florida residents, see our [website](#). To apply for an exemption, please contact your [county property appraiser's office](#).

#### Appeals about Property Value or Exemptions

##### *The Value Adjustment Board*

The board consists of two county commissioners, one school board member, and two citizen members. Some counties use special magistrates to recommend actions to the board. The board's purpose is to hear appeals regarding denied exemptions, petitions relating to assessments, and appeals concerning ad valorem tax deferrals.

#### Ad Valorem Tax Rates

##### *Taxing Authorities*

*city and county commissions, water management districts, school boards, special districts*

These offices are responsible for setting property tax rates. They hold advertised public hearings, where the public is invited to speak on the proposed tax rate. For more information about value adjustment boards, see our [brochure](#).

#### Non-Ad Valorem Assessments

##### *Local Levying Authorities*

*cities, counties, independent special districts*

These agencies are responsible for setting non-ad valorem assessments. This may include solid waste, street lighting, and stormwater fees. They hold advertised public hearings, where the public is invited to speak on the decision to initially impose the non-ad valorem assessment.

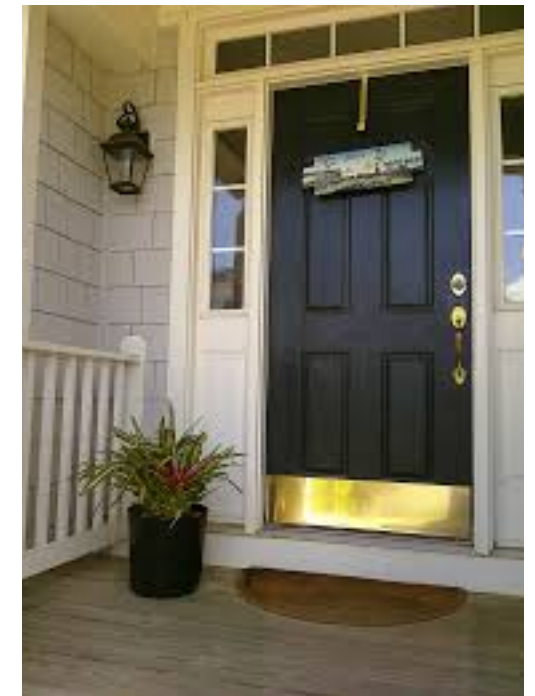
#### Tax Bills

##### *The Tax Collector's Office*

This office is responsible for preparing and mailing tax notices (tax bills). These notices are based on the tax rolls the property appraiser prepares and non-ad valorem assessments the levying governments provide.

**The Florida Department of Revenue (DOR) is responsible for general supervision of property tax laws and reviewing the tax rolls the property appraisers submit. DOR works with property appraisers, tax collectors, and other local officials to assure fair assessment and collection of property taxes. DOR does not have the authority to hear or decide tax assessment appeals. The value adjustment board or the circuit court in your county hears these appeals.**

# Florida Property Taxpayer's Bill of Rights



*The information in this brochure is based on Florida law. For specific legal advice, you should consult an attorney.*

# PROPERTY TAX OVERSIGHT

Florida's property taxes are administered by locally elected officials and supervised by the Florida Department of Revenue. Florida does not have a state-level property tax.



## 1 Property Tax Base

### Property Appraisers

Florida's Constitution requires property appraisers to establish the property tax base for their counties annually. In doing so, property appraisers determine the just, or market, value of each parcel of property in the county as of January 1 of each year. Then they apply all valid exemptions, classifications, and assessment limitations to determine each property's taxable value, or relative tax burden. The property appraiser does not determine the property tax rate or the amount of property taxes levied.



### Department of Revenue

The department reviews each county's property tax rolls in July and August of every year. These reviews ensure that the just value that the property appraiser established is equitable, uniform, and in compliance with Florida law. The department also reviews and approves each property appraiser's annual budget.

## 2 Property Tax Rates

### Locally Elected Officials

Florida has more than 640 local governments that levy a property tax. These include cities, counties, school boards, and special districts. Each year, usually in September, locally elected officials in each jurisdiction set a millage, or tax, rate for the upcoming fiscal year, usually beginning on October 1. Millage rates for each jurisdiction are uniform across all property types.



### Department of Revenue

The department ensures that local government millage rates do not exceed state-mandated caps. In addition, the department confirms that local governments send notices and advertise public hearings to adopt millage rates and annual budgets properly and on time.

## 3 Annual Truth-in-Millage (TRIM) Notice

### Property Appraisers and Locally Elected Officials

In August, the property appraiser sends each property owner a Notice of Proposed Property Taxes, or TRIM notice. This notice contains the property's value on January 1, the millage rates proposed by each local government, and an estimate of the amount of property taxes the property owner owes based on the proposed millage rates. The date, time, and location of each local government's budget hearing are also on the notice. This provides property owners the opportunity to attend the hearings and comment on the millage rates before approval.



### Department of Revenue

The department verifies that the information from each local government is accurate and in compliance with Florida Truth-in-Millage requirements.

## 4 Appeals Process

### Value Adjustment Boards

Each county has a five-member value adjustment board, which hears and rules on challenges to a property's assessment, classification, or exemptions. The value adjustment board is independent of the property appraiser and tax collector. Value adjustment boards cannot change the millage, or property tax, rates local governments adopt.



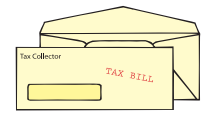
### Department of Revenue

The department provides annual training to value adjustment boards. The department also issues mandatory procedures and forms to promote fair, impartial, and uniform hearings for all taxpayers.

## 5 Billing and Payment

### Tax Collectors

After local governments adopt millage rates, county tax collectors send annual property tax bills, usually in late October or early November. Full payment is due by the following March 31. Taxpayers receive discounts of up to 4 percent for early payment.



### Department of Revenue

The department provides training and certification to tax collectors and their staff to promote uniform and cost-effective tax collection practices. The department also reviews and approves most tax collectors' annual budgets.

## 7 Funding of Public Education and Local Services

### Tax Collectors

The tax collector distributes property taxes to the local governments and taxing authorities. Roughly 50 percent of Florida's public education funding and 30 percent of its local government revenues come from property taxes.



### Department of Revenue

The department provides statistics to the Department of Education to ensure adequate funding for public education.

## 6 Collections and Refunds

### Tax Collectors

If a taxpayer does not pay a property tax bill by the following March 31, the tax collector sells a tax certificate on that property to collect the unpaid taxes. A tax deed may be sold if the property owner has not paid all back taxes, interest, and fees within two years. Tax collectors also process and issue refunds for overpayment of property taxes.



### Department of Revenue

The department assists those who have questions about the local property tax process. The department also reviews property tax refunds of \$2,500 or more to verify they were issued in accordance with Florida law.



Additional information is available at <http://floridarevenue.com/property/Pages/Home.aspx>.

### **12D-9.001 Taxpayer Rights in Value Adjustment Board Proceedings.**

- (1) Taxpayers are granted specific rights by Florida law concerning value adjustment board procedures.
- (2) These rights include:
  - (a) The right to be notified of the assessment of each taxable item of property in accordance with the notice provisions set out in Florida Statutes for notices of proposed property taxes;
  - (b) The right to request an informal conference with the property appraiser regarding the correctness of the assessment or to petition for administrative or judicial review of property assessments. An informal conference with the property appraiser is not a prerequisite to filing a petition for administrative review or an action for judicial review;
  - (c) The right to file a petition on a form provided by the county that is substantially the same as the form prescribed by the department or to file a petition on the form provided by the department for this purpose;
  - (d) The right to state on the petition the approximate time anticipated by the taxpayer to present and argue his or her petition before the board;
  - (e) The right to authorize another person to file a board petition on the taxpayer's property assessment;
  - (f) The right, regardless of whether the petitioner initiates the evidence exchange, to receive from the property appraiser a copy of the current property record card containing information relevant to the computation of the current assessment, with confidential information redacted. This includes the right to receive such property record card when the property appraiser receives the petition from the board clerk, at which time the property appraiser will either send the property record card to the petitioner or notify the petitioner how to obtain it online;
  - (g) The right to be sent prior notice of the date for the hearing of the taxpayer's petition by the value adjustment board and the right to the hearing within a reasonable time of the scheduled hearing;
  - (h) The right to reschedule a hearing a single time for good cause, as described in this chapter;
  - (i) The right to be notified of the date of certification of the county's tax rolls;
  - (j) The right to represent himself or herself or to be represented by another person who is authorized by the taxpayer to represent the taxpayer before the board;
  - (k) The right, in counties that use special magistrates, to a hearing conducted by a qualified special magistrate appointed and scheduled for hearings in a manner in which the board, board attorney, and board clerk do not consider any assessment reductions recommended by any special magistrate in the current year or in any previous year;
  - (l) The right to have evidence presented and considered at a public hearing or at a time when the petitioner has been given reasonable notice;
  - (m) The right to have witnesses sworn and to cross-examine the witnesses;
  - (n) The right to be issued a timely written decision within 20 calendar days of the last day the board is in session pursuant to Section 194.034, F.S., by the value adjustment board containing findings of fact and conclusions of law and reasons for upholding or overturning the determination of the property appraiser or tax collector;
  - (o) The right to advertised notice of all board actions, including appropriate narrative and column descriptions, in brief and nontechnical language;
  - (p) The right to bring an action in circuit court to appeal a value adjustment board valuation decision or decision to disapprove a classification, exemption, portability assessment difference transfer, or to deny a tax deferral or to impose a tax penalty;
  - (q) The right to have federal tax information, ad valorem tax returns, social security numbers, all financial records produced by the taxpayer and other confidential taxpayer information, kept confidential; and,
  - (r) The right to limiting the property appraiser's access to a taxpayer's records to only those instances in which it is determined that such records are necessary to determine either the classification or the value of taxable non-homestead property.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 192.0105, 193.074, 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 194.301, 195.002, 195.027, 195.084, 196.151, 196.193, 196.194 FS. History—New 3-30-10, Amended 9-19-17.*



# TAXING AUTHORITIES

The assessed value of real estate and tangible personal property is established by the Property Appraiser. However, taxes are levied by the taxing authorities. A Taxing Authority is a unit of government that determines tax rates and levies taxes. The Florida Constitution directly authorizes taxing authorities to levy ad valorem taxes. Listed below are the taxing authorities in Hillsborough County, along with applicable telephone numbers.

## COUNTY

### **Countywide Levies by Board of County Commissioners General Revenue**

(813) 272-5890

## PUBLIC SCHOOLS

### **School Board Operating**

(813) 272-4064

## MUNICIPAL

### **Tampa**

(813) 274-3333

### **Temple Terrace**

(813) 506-6410

### **Plant City**

(813) 659-4200

### **Hillsborough County/ Municipal Service Taxing Unit (unincorporated)**

(813) 272-5890

### **County Library (Tampa & unincorporated)**

(813) 272-5890

## WATER MANAGEMENT DISTRICTS

### **Non-Countywide Levies by SW Florida Water Management District - (SWFWMD) General District**

(352) 796-7211

## INDEPENDENT SPECIAL DISTRICTS

### **Transit Authority (Tampa, Temple Terrace & unincorporated)**

(813) 623-5835

### **Tampa Port Authority**

(813) 905-7678

### **Children's Board**

(813) 229-2884



# VALUE ADJUSTMENT BOARD CALENDAR

Consult the statutory reference before taking action.

## Property Tax Oversight

Most of the dates are deadlines; however, some activities may be completed earlier. Deadlines that fall on a weekend or holiday are extended to the next business day. Dates may vary, depending on the date of an earlier action.

Dates	VALUE ADJUSTMENT BOARD CALENDAR		Florida Statute
January 1	Appraiser	Assessment date for real and tangible personal property.	192.042
March 1	Taxpayer	Apply to property appraiser for exemption, property classification, and portability. <i>By March 1.</i>	196.011(1); 193.052(2); 193.155(8)(h)
March 31	Taxpayer	Apply to tax collector for tax deferral for last year's taxes. <i>By March 31.</i>	197.2423(1)
March 31	Taxpayer	If a taxpayer has a pending VAB petition, last day to make partial payment of last year's taxes. If not paid, petition will be dismissed.	194.014(1)
April 20	VAB	Deny petition of any taxpayer who has not made a required partial payment.	194.014(1)(c)
April to May	Collector	Approve or deny all applications for deferrals. <i>By 45 days after application or as soon as practical.</i>	197.2423(6)
	Taxpayer	After a disapproval notice is mailed, taxpayer has 30 days to file with the VAB to appeal the disapproval of the tax deferral application.	197.2425
May 15	VAB	Earliest date to publish a notice of a meeting of the VAB to hear appeals on exemptions. <i>Not before May 15, but at least two weeks before the meeting.</i>	196.194(2)
July 1	Appraiser	Approve or deny all applications for exemptions, classifications, and portability. Notify taxpayers in writing of denials of exemption, classification, or portability transfer.	196.193(5)(a); 196.151; 193.155(8)(l); 193.461
	Taxpayer	After denial notice is mailed, taxpayer has 30 days to file with the VAB to appeal a denial of exemption or classification.	194.011(3)(d); 193.461(3)(a)
	VAB	Can begin to hear appeals of denials of exemptions, classifications, or deferrals. <i>July 1 and after.</i>	194.032(1)(b)
August	Appraiser	Mail notice of proposed taxes (TRIM Notice) to taxpayer.	200.065(2)(b)
August, September	Taxpayer	Can request an informal conference with the property appraiser at any time during the year. <i>Often in August or September, after the TRIM notice.</i>	194.011
September	Taxpayer	File with the clerk of the VAB for petitions about the value of real or tangible personal property, portability, or denial for late filing. <i>By the 25<sup>th</sup> day after the TRIM notice was mailed. Filing deadline can be found on the TRIM notice.</i>	194.011(3)(d); 196.011(8); 193.155(8)(j); 193.461(3)(a)
November, December, or later	VAB	Certify each assessment roll on Form DR-488 and attach certificate to each roll. <i>After all hearings have been held.</i>	193.122(1)
	VAB	For tax bills to be mailed on time, the board of county commissioners can order the VAB to certify each assessment roll with an initial certificate, Form DR-488P, even if hearings are not finished.	193.122(1)
	VAB	Publish a notice of tax impact, Form DR-529. <i>After all VAB hearings are completed.</i>	194.037(1)
	Appraiser	Make all required extensions and certify tax rolls. <i>After VAB certification by Form DR-488 or DR-488P.</i>	193.122(1) and (2)

INDIVIDUAL TIMELINES FOR PETITIONS AND HEARINGS			Florida Statute
<b>At least 25 days before hearing</b>	<b>VAB</b>	Notify petitioner of his or her scheduled time of appearance	194.032(2)
<b>At least 15 days before hearing</b>	<b>Taxpayer</b>	Give the property appraiser a list and summary of evidence and copies of documents to be presented at the hearing.	194.011(4)(a)
<b>At least 7 days before hearing</b>	<b>Appraiser</b>	Give the petitioner a list and summary of evidence and copies of documents to be presented at the hearing, if the petitioner asked in writing.	194.011(4)(b)
<b>Before the hearing</b>	<b>Taxpayer Appraiser</b>	May reschedule the hearing a single time for good cause.	194.032(2)
HEARING AND DECISION			
<b>Up to 15 days after decision</b>	<b>Taxpayer Appraiser Collector</b>	Can appeal a VAB decision about homestead exemption or tax deferral to the circuit court of the county.	196.151 197.2425
<b>Up to 60 days after decision</b>	<b>Taxpayer Appraiser</b>	Can appeal a VAB decision about assessment value and portability denial to the circuit court of the county.	193.155(3)(a) 193.155(8)(l) 194.171(2)
<b>By 20 days after the last day the board is in session</b>	<b>VAB</b>	Issue a written decision and send the decision to the petitioner.	194.034(2)

MAY 23, 2019 - VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Thursday, May 23, 2019, at 9:30 a.m., in the Boardroom, Frederick B. Karl County Center, Tampa, Florida.

The following members were present: Chairman Sandra Murman and Commissioner Pat Kemp, Hillsborough County School Board member Melissa Snively, and citizen appointees Wendy DePaul and Ron Dyser.

ORDER OF BUSINESS

1. Call to Order and Pledge of Allegiance

▶ Chairman Murman called the meeting to order at 9:35 a.m. Ms. Snively led in the pledge of allegiance to the flag.

- a. Purpose of Meeting: Approve Minutes, Approve Phase IV Recommended Decisions, Certify Tax Rolls, and Handle Other VAB Matters.

▶ Chairman Murman summarized the meeting purpose.

2. Public Comments

▶ Attorney Geoffrey Todd Hodges, representing Lawrance Properties LLC, Petition 2018-0049, disagreed with the special magistrate's recommendation on the remanded petition. ▶ Mr. Barrett Lawrance, Petition 2018-0049, requested a greenbelt classification for his property. ▶ Mr. Dyser asked about crops grown on the farm. Chairman Murman inquired about neighbor complaints. Commissioner Kemp favored granting the greenbelt classification. ▶ Ms. Snively sought clarity on the special magistrate's recommendations. Following discussion, ▶ Commissioner Kemp moved to overrule the Magistrate's recommendation and requested an analysis be done to include the farm stand, the hydroponic, everything but the personal house and pool, in the greenbelting. VAB Counsel Rinky Parwani confirmed the analysis would be based on comments made at the meeting. ▶ Ms. DePaul seconded the motion. (The motion was subsequently withdrawn.) Chairman Murman wondered how the motion affected the Phase IV recommended decisions. Attorney Parwani detailed the appeal process. Mr. Dyser did not support the motion. ▶ Commissioner Kemp questioned the historical greenbelt status of the property, the certification of the tax rolls, and code enforcement fines on the property. ▶ Hillsborough County Property Appraiser Counsel William Shepherd expounded on potential ramifications of the motion, the greenbelt

THURSDAY, MAY 23, 2019

denial, and code enforcement policies. ► Commissioner Kemp withdrew her motion and committed to working with the petitioner. Dialogue continued.

3. Approve the Minutes of the April 10, 2019, Meeting

► Chairman Murman called for a motion to approve the minutes of April 10, 2019. **Commissioner Kemp so moved, seconded by Ms. Snively, and carried five to zero.**

4. Approve Phase IV Recommended Decisions, Including Items Pulled at the February 27, 2019, and April 10, 2019, Meetings

► **Mr. Dyser moved to approve the Phase IV recommended decisions, including items pulled at the February 27, 2019, and April 10, 2019, meeting, seconded by Ms. Snively, and carried five to zero.**

5. Certify the 2018 Real and Tangible Assessment Rolls

a. Authorize the Chairman to Sign the Certificate of VAB (Form DR488) Final Certification for Each Roll

► Chairman Murman solicited a motion to authorize the Chairman to sign the certificate of the VAB final certification for each roll. **Commissioner Kemp so moved, seconded by Ms. Snively, and carried five to zero.**

b. Authorize the Clerk of the Circuit Court (Clerk's Office) to Publish the 2018 Notice of Tax Impact

► Chairman Murman sought a motion to authorize the Clerk's Office to publish the 2018 Notice of Tax Impact. **Ms. Snively so moved, seconded by Commissioner Kemp, and carried five to zero.**

► Chairman Murman asked for a motion to do a letter from the VAB to the Code Enforcement Board in regards to the Bearss Grove property. **Mr. Dyser so moved, seconded by Commissioner Kemp, and carried five to zero.**

THURSDAY, MAY 23, 2019

6. Other VAB Matters

a. 2018 VAB Statistics

b. Correspondence

c. Meeting Notice

d. The next meeting was scheduled for Wednesday, July 24, 2019, at 9:30 a.m.

▶ Ms. Sharon Sweet-Grant, Manager, Board Records/VAB, expounded on background material.

7. Adjournment

▶ There being no further business, the meeting was adjourned at 10:40 a.m.

READ AND APPROVED: \_\_\_\_\_

CHAIRMAN

ATTEST:

PAT FRANK, CLERK

By: \_\_\_\_\_

Deputy Clerk

ag

**PARWANI LAW, P.A.**

PHONE: 813-514-8280  
FAX: 813-514-8281

9905 Alambra Avenue  
Tampa, Florida 33619  
website: [www.parwanilaw.com](http://www.parwanilaw.com)

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Rinky S. Parwani, Managing Attorney, licensed in FL, CA, TX, IA

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May 30, 2019

Florida Senate Committee on Agriculture  
404 S. Monroe Street  
Tallahassee, Florida 32399-1100

Code Enforcement  
3629 Queen Palm Drive  
Tampa, Florida 33619

Operations and Legislative Affairs  
County Center, 26<sup>th</sup> Floor  
601 E. Kennedy Boulevard  
Tampa, Florida 33602

Re: Legislative Changes to Florida Statute 193.461 and Florida  
Administrative Rule 12D-5.001

Dear Sirs and Madams:

I am writing you at the request of the Value Adjustment Board of Hillsborough County. It has come to the Board's attention that a significant change is needed in the agricultural classification for property tax purposes in order to assist our small farmers and growers.

Basically, the statutes and rules as written for property tax purposes do not create an exception for small farmers and growers to retail their products on the property and keep the agricultural exemption. This places the small farmer at an extreme disadvantage from selling their crops to the general public when compared to the large retail box chain. Moreover, as written given the current trend in organic and local products for agricultural this statute leaves the consumer with fewer options to purchase agricultural products. The Hillsborough County Value Adjustment Board would like the agricultural classification statute reviewed and rewritten to assist our small agricultural producers in the next session and we have explained the legal inconsistency below for your benefit.

Specifically, under Florida Administrative Code Rule 12D-5.001(1) retailing of farm products does not qualify as an agricultural purpose under Fla. Stat. Sect. 193.461. Under Florida law, “only lands that are used primarily for bona fide agricultural purposes shall be classified agricultural.” §193.461(3)(b), Fla. Stat. (2015). Subsection (5) of the statute includes a number of examples of the types of activities whose purpose is “agricultural” for tax exempt status and states as follows:

For the purpose of this section, the term ‘agricultural purposes’ includes, but is not limited to, horticulture; floriculture; viticulture; forestry; dairy; livestock; poultry; bee; pisciculture, if the land is used principally for the production of tropical fish; aquaculture, including algaculture; sod farming; and all forms of farm products as defined in s. 823.14(3) and farm production.

The governing statute for agricultural classification is Section 193.461 which requires use for bona fide agricultural purposes to receive the classification. Florida Administrative Rule 12D-5.001 specifically addresses what is an agricultural purpose under Section 193.461 and states as follows:

12D-5.001 Agricultural Classification, Definitions. (1) For the purposes of Section 193.461, F.S., agricultural purposes does not include the wholesaling, retailing or processing of farm products, such as by a canning factory.

**Thus, under Florida law the retailing of a farm product is not an agricultural purpose will be denied the classification for property tax purposes.**

The Florida Right to Farm Act which does not govern property tax classifications is in direct conflict with the above property tax statutes and rules statutes and does allow a farmer to retail products on the land. A review of Section 823.14(3)(c), Florida Statutes, defines a farm product as follows:

(c) “Farm product” means any plant, as defined in s. 581.011, or animal or insect useful to humans and includes, but is not limited to, any product derived therefrom. The purpose of Section 823.14, (the “Florida Right to Farm Act,”) is stated in the statute to protect reasonable agricultural activities conducted on farmland from nuisance suits.



Florida Right to Farm act suits are brought by neighbors or local government and seek to prohibit the farm from engaging in activities that produce noise, odors, fumes, dust or related activities that are common with agricultural activity.

The statutory inconsistency means that while a grower may sell the product that is produced on the land, the farmer will be taxed at a retail use even if the land is used primarily for agricultural purposes. In other words, U-Pick farms and small roadside stands next to the agricultural growing site are not receiving the agricultural property tax exemption under the current law even though the "Right to Farm Act" encourages such use. The actual taxable value of many of these roadside stands is minimal to the tax base, but can mean a huge difference to a local farmer trying to stay in business.

The Hillsborough County Value Adjustment Board requests the legislature amend the property tax statute to correct this inconsistency. We appreciate your time and review of this letter and I am happy to answer any questions you may have regarding the details explained.

Thank you.

Respectfully,



Rinky S. Parwani  
Legal Counsel to the Hillsborough County Value Adjustment Board  
rinky@parwanilaw.com

cc: Hillsborough County Value Adjustment Board  
Hillsborough Value Adjustment Board Clerk  
Department of Revenue

**From:** Rinky Parwani  
**To:** [Spencer, Shevawn](#); [Caban, William](#); [Sweet, Sharon](#)  
**Cc:** [Poupart, Julia](#)  
**Subject:** FW: Probable Cause Review RE Alachua County Property Appraiser Assertion  
**Date:** Wednesday, June 19, 2019 5:18:00 PM  
**Attachments:** [image001.png](#)  
[Probable Cause Review RE Alachua County Property Appraiser Assertion 6-19-2019.pdf](#)  
[image002.png](#)

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Can you please send the attached to the magistrates (attorney and appraiser) this year for review? This just came out today. Also, I would suggest a copy be added to the next agenda.

Rinky S. Parwani  
Managing Attorney  
Parwani Law, P.A.  
9905 Alambra Avenue  
Tampa, Florida 33619  
Phone: 813-514-8280  
Fax: 813-514-8281  
[rinky@parwanilaw.com](mailto:rinky@parwanilaw.com)  
[www.parwanilaw.com](http://www.parwanilaw.com)

Rinky S. Parwani is licensed to practice law in Florida, California, Texas and Iowa and is selected as a Florida Super Lawyer Rising Star for 2013. Parwani Law, P.A. is the winner of the Brandon Chamber of Commerce 2010 Small Business of the Year Award in the Minority and Women Business category.

---

**From:** Mark Hamilton <Mark.Hamilton@floridarevenue.com>  
**Sent:** Wednesday, June 19, 2019 3:13 PM  
**To:** edcrapo@acpafl.org; jdent@dentmclain.com; Rinky Parwani <Rinky@parwanilaw.com>; byerly@alachuacounty.us; dmw@alachuaclerk.org  
**Cc:** Steve Keller <Steve.Keller@floridarevenue.com>; Sarah Wachman Chisenhall <Sarah.Wachman.Chisenhall@floridarevenue.com>  
**Subject:** Probable Cause Review RE Alachua County Property Appraiser Assertion

Attached please find the Probable Cause Review issued today by the Department of Revenue in response to the Alachua County Property Appraiser's Assertion letter submitted on May 3, 2019.

Best regards,

**Mark S. Hamilton**  
*General Counsel*  
Post Office Box 6668  
Tallahassee, FL 32314-6668  
(850) 617-8347  
[mark.hamilton@floridarevenue.com](mailto:mark.hamilton@floridarevenue.com)

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Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.

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By: Megan Maxwell  
Date: June 19, 2019

**STATE OF FLORIDA  
DEPARTMENT OF REVENUE**

IN RE: THE MATTER OF CERTAIN  
DECISIONS OF THE 2018 ALACHUA  
COUNTY VALUE ADJUSTMENT BOARD

Alachua County, Florida

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**PROBABLE CAUSE REVIEW BY THE DEPARTMENT OF REVENUE**

This document contains the results of the Department of Revenue's (Department) probable cause review (Review) of an assertion (Assertion) filed with the Department by the Alachua County Property Appraiser (Appraiser) against certain written final decisions of the 2018 Alachua County Value Adjustment Board (Board).

ASSERTION BY THE ALACHUA COUNTY PROPERTY APPRAISER

Under authority in subsection 194.036(1)(c), Florida Statutes (F.S.), the Appraiser filed the Assertion seeking probable cause from the Department for the Appraiser to proceed to circuit court to appeal certain 2018 Board decisions. Filing an assertion and receiving an affirmative probable cause finding is only one of three possible statutory avenues for the Appraiser to appeal Board decisions in circuit court. The other two avenues are provided in subsections 194.036(1)(a) and (b), F.S.

On May 2, 2019, prior to filing the Assertion with the Department on May 3, 2019, the Appraiser filed direct challenges in circuit court of certain Board decisions, under subsection 194.036(1)(a), F.S. The Board decisions the Appraiser challenged directly in circuit court, the day before filing the Assertion, are the same Board decisions challenged in the Assertion. Thus, the Assertion is a duplication of effort and the Appraiser's motivation for this is unclear.

Pursuant to subsection 194.036(1)(c), F.S. (2018), the Appraiser, Ed Crapo, filed an Assertion with the Department alleging the existence of a consistent and continuous violation of the intent of the law and administrative rules of the Department by the 2018 Board in three (3) 2018 just value decisions and eleven (11) 2018 exemption decisions. As required by subsection 194.035(1), F.S., the 2018 Board appointed Special Magistrates (Magistrates) to hear taxpayer petitions filed with the Board and to produce written recommended decisions for consideration by the Board. After considering the Magistrates' recommendations, the Board produced the written final decisions that are the subject of the Assertion.

## THE LEGAL EFFECT OF THE DEPARTMENT'S PROBABLE CAUSE REVIEW

In the context of civil law, probable cause is defined as: "*A reasonable belief in the existence of facts on which a claim is based and in the legal validity of the claim itself.*" Black's Law Dictionary, Eighth Edition, page 1239. In a probable cause review, the Department reviews the Assertion, applicable law, and records regarding the Board decisions that are the subject of the Assertion and produces a finding on whether there is probable cause to support the Appraiser's assertion of a consistent and continuous violation of the intent of the law and rules by the Board in those decisions. A finding by the Department that such probable cause exists is only a probable cause finding and is not an adjudication of the Appraiser's claims nor of any facts or legal issues. The decision whether to bring an action in circuit court remains within the discretion of the Appraiser. Any circuit court proceeding would be de novo, with the Department's finding of probable cause having no effect on the outcome of the litigation. See subsections 194.036(1)(c) and (3), Florida Statutes, and PAAB, Sarasota County v. Florida Department of Revenue, 349 So.2d 804 (Fla. 2d DCA 1977), cert. denied, 357 So.2d 187 (Fla. 1978). A finding by the Department that probable cause exists does not adversely affect the rights of the taxpayers nor can it in any way change, modify, overturn, or otherwise adversely affect the Board's decisions. The Board's decisions are in no way adversely affected by a Department sanction of judicial challenge thereof by the Appraiser. See Mikos v. PAAB of Sarasota County, 365 So.2d 757 (Fla. 2d DCA 1978).

## STATEMENT OF THE CASE

By email on May 3, 2019, the Department received the Appraiser's Assertion, which consisted of three pages. The Assertion alleged a consistent and continuous violation of the intent of the law and administrative rules by the 2018 Board in three (3) 2018 just value decisions and eleven (11) 2018 exemption decisions. The Assertion identified these 14 decisions by Board petition numbers noted below.

By letter dated May 13, 2019 and sent by email on same date, the Department advised the Board Clerk of the Assertion and requested Board records pertaining to the Board decisions that are the subject of the Assertion. See subsections 194.034(1) and 194.036(1)(c), F.S.

On May 20, 2019, the Department received Board records from the Board Clerk by U.S. mail postmarked May 16, 2019. By email on May 24, 2019, the Department received additional records from the Board Clerk regarding petition number 2017-094. Some of the Board records the Department received appear to be disorganized or incomplete, or to contain errors, all of which made the Department's review difficult.

## FINDINGS OF THE DEPARTMENT OF REVENUE

Based on the Appraiser's Assertion, records furnished by the Board Clerk pertaining to the Board decisions challenged in the Assertion, and the Department's research and review relating to the foregoing, the Department makes the following findings.

### Findings on the Assertion Regarding Three 2018 Board Decisions on Just Value

1. The Assertion alleges that in three just value decisions of the 2018 Board, there exists a consistent and continuous violation of the intent of the law or administrative rules. Each of these three Board written decisions pertains to the just value assessment of commercial real property where the Appraiser presented a just value developed by the income capitalization approach. In the Assertion, the 2018 Board just value decisions are identified by petition numbers 2018-212, 2018-247, and 2018-258.
2. In the Assertion, the Appraiser alleges that the three 2018 Board just value decisions are a continuation of alleged 2017 Board "violations" in four petitions the Assertion identifies by petition numbers 2017-094, 2017-096, 2017-428, and 2017-429. However, for at least two reasons, there is no basis for such allegations regarding the four 2017 petitions. First, the petitioner withdrew one of the 2017 petitions (number 2017-096) and the Board did not issue any final decision in that petition. Second, in each of the other three 2017 petitions, the Board just value decision upheld the Appraiser's 2017 just value. It is unclear why the Appraiser made such allegations. Accordingly, the Department finds no probable cause for the Appraiser to appeal these three 2017 Board decisions in circuit court.
3. In each of the three 2018 Board just value decisions, the Board found that the Appraiser did not properly address the net proceeds of sale factor in subsection 193.011(8), F.S. Subsection 194.301(1), F.S., states in pertinent part:  
  
*"...a taxpayer who challenges an assessment is entitled to a determination by the value adjustment board or court of the appropriateness of the appraisal methodology used in making the assessment. The value of property must be determined by an appraisal methodology that complies with the criteria of s. 193.011 and professionally accepted appraisal practices. The provisions of this subsection preempt any prior case law that is inconsistent with this subsection."*  
[underlined emphasis added]
4. In a long-standing, widely-accepted, and across-the-board practice under Florida law, cost-of-sale deductions are generally made in arriving at just valuations of real property, which equate to the estimated net proceeds of sale for each parcel. Cost-of-sale deductions in just valuations are a widely known, professionally accepted appraisal practice under Florida ad valorem tax law.

5. Magistrates are hired for their knowledge of professionally accepted appraisal practices and, under sections 194.301 and 194.3015, F.S., are required to apply those practices based on their knowledge of the proper application of such practices. In the 2018 Board just value decisions included in the Assertion, the Board found the Appraiser did not present evidence of having made the cost-of-sale deduction in arriving at the presented just values and, accordingly, overturned those values and revised them in accordance with law and professionally accepted appraisal practices.
6. Under subsection 194.301(1), F.S., the Appraiser has the duty of going forward and presenting evidence explaining how the Appraiser satisfied each of the just valuation criteria. This statute states in pertinent part:

*"In any administrative or judicial action in which a taxpayer challenges an ad valorem tax assessment of value, the property appraiser's assessment is presumed correct if the appraiser proves by a preponderance of the evidence that the assessment was arrived at by complying with s. 193.011, any other applicable statutory requirements relating to classified use values or assessment caps, and professionally accepted appraisal practices, including mass appraisal standards, if appropriate."*

In the 2018 just value decisions, the Board determined the Appraiser did not present evidence showing compliance with subsection 193.011(8), F.S., as provided in subsection 194.301(1), F.S.

7. Professionally accepted appraisal practices require the Appraiser to recognize and comply with laws and regulations that apply to the appraiser or to the appraisal assignment.<sup>1</sup> See text highlighted in yellow on pertinent pages (from the Uniform Standards of Professional Appraisal Practices) appended hereto as **Attachment 1**.
8. The Appraiser reportedly uses mass appraisal to develop just valuations of real property. Professionally accepted appraisal practices include communicating, or reporting, the mass appraisal results. A mass appraisal report is any communication, written or oral, about the mass appraisal. Regarding mass appraisal reporting, a professionally accepted mass appraisal standard states:<sup>2</sup>

*"The appraiser must provide sufficient information to enable the client and intended users to have confidence that the processes and procedures used conform to accepted methods and result in credible value conclusions."*

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<sup>1</sup> See *Uniform Standards of Professional Appraisal Practice, 2018-2019 Edition* (Washington, DC: Appraisal Foundation), pages 11-13.

<sup>2</sup> See Standard 6, Mass Appraisal Reporting, *Uniform Standards of Professional Appraisal Practice, 2018-2019 Edition* (Washington, DC: The Appraisal Foundation), page 41.

9. Another mass appraisal standard requires the Appraiser to disclose and "explain" the methodology used in making the assessment and to tailor the explanation to the needs of the intended users which, in this case, are the taxpayer, the Board, and a Magistrate."<sup>3</sup> Such explanation would enable the intended users to understand what the Appraiser did in developing the presented just valuations and why.
10. The Assertion alleges the Board erred in finding the Appraiser did not comply with subsection 193.011(8), F.S. However, the Board's written decision shows that the Board's decision to overturn the Appraiser's just value was based on a lack of evidence showing the Appraiser properly addressed subsection 193.011(8), F.S.
11. Subsection 194.034(2), F.S., compels the Board to make a finding when there is a lack of evidence showing that a statutory criterion was satisfied. Subsection (2) requires the following from Boards and Magistrates: "*Findings of fact must be based on admitted evidence or a lack thereof.*" Likewise, Rules 12D-9.030(1) and 12D-9.032(1)(a), F.A.C., provide as follows: "*For each of the statutory criteria for the issue under administrative review, findings of fact must identify the corresponding admitted evidence, or lack thereof.*" [underlined emphasis added]
12. Boards and Magistrates cannot rely upon conclusory statements in evaluating compliance with a statutory criterion. The term "conclusory" is defined as: "*consisting of or relating to a conclusion or assertion for which no supporting evidence is offered.*" See Merriam-Webster Dictionary online (accessed June 8, 2019).
13. Florida courts have not given any weight to conclusory statements made by witnesses testifying about property value. See Fla. Dept. of Transportation v. Samter, 393 So.2d 1142 (Fla. 3d DCA 1981) ("*no weight may be accorded an expert opinion which is totally conclusory in nature and is unsupported by any discernible, factually-based chain of underlying reasoning.*") and Scripps Howard Cable Co. v. Havill, 665 So.2d 1071, 1077 (Fla. 5th DCA 1995), *approved*, 742 So.2d 210 (Fla. 1998) (stating that conclusory statements made by the appraiser are not credible and holding that the assessment was not entitled to a presumption of correctness because the valuation approaches were not properly used).
14. The Assertion mentions the Appraiser having made a cost-of-sale deduction for one of the 2017 petitioned parcels (petition number 2017-094) that was sold in the year preceding the assessment date. Also, in one of the 2017 just value petitions (number 2017-096), the Appraiser presented a scatter chart (titled "*2017 Level of Assessment for Commercial Sales*") reportedly showing that a cost-of-sale deduction was made for

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<sup>3</sup> See International Association of Assessing Officers, *Standard on Mass Appraisal of Real Property* (Kansas City, MO: International Association of Assessment Officers, July 2017), pages 11 and 12.



each of several recently sold parcels. These items indicate a mistaken belief that cost-of-sale deductions apply only to sold parcels. In fact, such practice is discriminatory and inconsistent with subsection 194.301(2)(a)3., F.S. Such practice is a type of selective reappraisal, an unprofessional practice that impedes appraisal uniformity.<sup>4</sup>

15. The Board found that the Appraiser did not adhere to section 194.301(2)(a)3., F.S., which precludes the Appraiser, in appraising the petitioned property, from using appraisal practices that are arbitrarily different from the appraisal practices the Appraiser applied to comparable property within the county. The Department finds no reason to believe the Board erred in this regard.
16. The United States Supreme Court has held that selective reappraisal results in denial of equal protection under the Fourteenth Amendment to the United States Constitution. See Allegheny Pittsburgh Coal Co. v. County Commissioner, 488 U.S. 336 (1989); also, see Sioux City Bridge Co. v. Dakota County, 260 U.S. 441 (1923), stating: "*The purpose of the equal protection clause of the Fourteenth Amendment is to secure every person within the state's jurisdiction against intentional and arbitrary discrimination, whether occasioned by express terms of a statute or by its improper execution through duly constituted agents.*"
17. The records do not indicate that any of the parcels involved in the three 2018 just value decisions were sold recently. Apparently, this why these parcels did not receive a cost-of-sale deduction, resulting in disparate treatment between sold and unsold parcels. The Board found that the Appraiser's three 2018 just valuations at issue resulted in denial of equal protection. The Department finds no reason to believe the Board erred in this regard.
18. A United States Court of Appeals held that the net proceeds of sale criterion in subsection 193.011(8), F.S., should be applied to all property without regard to whether property was recently sold. The Court's holding was based on a stipulation of facts by the parties that set forth, county-by-county, the mathematical results of applying the cost-of-sale factor. The Court held that selectively applying the cost-of-sale factor, based on whether the property was recently sold, is a discriminatory practice. See Louisville and Nashville Railroad Co. v. Department of Revenue, State of Fla., 736 F.2d 1495 (11th Cir.(Fla.) July 24, 1984).
19. Accordingly, the Department does not find reason to believe the Board erred in overturning the Appraiser's just value assessments in the Board's three 2018 just value decisions that are the subject of the Assertion.

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<sup>4</sup> International Association of Assessing Officers, *Mass Appraisal of Real Property* (Chicago: International Association of Assessing Officers, 1999), page 315.

Findings on the Assertion Regarding  
Eleven 2018 Board Decisions on Exemptions

20. Appraiser asserts that the Board improperly found property to be exempt and granted two exemption petitions over the Appraiser's denials. The first property (petition 2018-006) is an acupuncture school that has been held to be exempt by the Florida First District Court of Appeal. See Crapo v. Acad. for Five Element Acupuncture, Inc., 2018 Fla.App.LEXIS 12280, 43 Fla.L.Weekly D2013, 2018 WL 4139276 (August 30, 2018). The first DCA held this property exempt and that a VAB decision had precedential effect making it binding on the future VAB in the absence of changed circumstances shown by Appraiser. The case is currently pending on rehearing en banc. This decision is dissimilar to the other exemption decisions and it does not indicate a consistent and continuous violation of law or rules. The second exemption petition (2018-023) involved a teaching hospital with a complex lease arrangement involving the University of Florida. The Department does not find that the Board's granting of exemptions in these two dissimilar cases indicates a consistent and continuous violation of law or rules.
21. In nine petitions (2018-318, 319, 320, 321, 322, 323, 324, 325, and 326), the Board found the Appraiser's denials of exemptions to be invalid under section 196.193(5), F.S., which provides standards and time limits for denials of exemption and provides the denials are invalid if these statutory standards are not met. These decisions by the Board are based on Appraiser's failure to issue denials of the exemptions by July 1 as referenced in the statute, together with the Appraiser's sending confirmation of the continuations of the exemptions previously by February 1 in eight of the nine petitions. The Department does not find reason to believe that the Board's decisions granting these exemptions, by finding Appraiser's denials invalid, constitute violations of the intent of the law or rules.

THE DEPARTMENT'S FINDING ON PROBABLE CAUSE

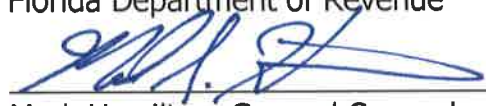
After considering the relevant facts and applicable law, the Department does not find probable cause that there is a consistent and continuous violation of the intent of the law by the Board in its 14 decisions challenged in the Assertion. The Department's finding of no probable cause is not an adjudication of the Appraiser's claims nor of any facts or legal issues.

WHEREFORE, the Department does not find, from its review of the decisions and related records noted in this Probable Cause Review, the evidence sufficient to establish cause for the Property Appraiser to proceed pursuant to paragraph 194.036(1)(c), Florida Statutes. The Property Appraiser is not authorized to file a suit under that statutory paragraph.

DECIDED this 19 day of June, 2019, Tallahassee, Florida.

James Zingale  
Executive Director  
Florida Department of Revenue

By:

  
\_\_\_\_\_  
Mark Hamilton, General Counsel  
Florida Department of Revenue

Prepared by:

Steve Keller  
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Office of General Counsel  
Florida Department of Revenue

Filed with the Agency Clerk and copies mailed to the indicated parties this 19 day of June, 2019.

Agency Clerk

By: Megan Maxwell

Agency Clerk  
TITLE

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Deanne Williams, Alachua County Value Adjustment Board Clerk

(via email: [dmw@alachuaclerk.org](mailto:dmw@alachuaclerk.org))

# Attachment 1

## UNIFORM STANDARDS OF PROFESSIONAL APPRAISAL PRACTICE

2018-2019  
EDITION

APPRAISAL STANDARDS BOARD



THE APPRAISAL FOUNDATION

*Authorized by Congress as the Source of Appraisal  
Standards and Appraiser Qualifications*

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## STATEMENTS ON APPRAISAL STANDARDS

Statements on Appraisal Standards (SMT) are authorized by the by-laws of The Appraisal Foundation and are specifically for the purposes of clarification, interpretation, explanation, or elaboration of the *Uniform Standards of Professional Appraisal Practice* (USPAP). Statements have the full weight of a Standards Rule and can be adopted by the Appraisal Standards Board only after exposure and comment. There are currently no active Statements.

# PREAMBLE

<b>The purpose of the <i>Uniform Standards of Professional Appraisal Practice</i> (USPAP) is to promote and maintain a high level of public trust in appraisal practice by establishing requirements for appraisers. It is essential that appraisers develop and communicate their analyses, opinions, and conclusions to intended users of their services in a manner that is meaningful and not misleading.</b>	1 2 3 4
<b>The Appraisal Standards Board promulgates USPAP for both appraisers and users of appraisal services. The appraiser's responsibility is to protect the overall public trust and it is the importance of the role of the appraiser that places ethical obligations on those who serve in this capacity. USPAP reflects the current standards of the appraisal profession.</b>	5 6 7 8
USPAP addresses the ethical and performance obligations of appraisers through DEFINITIONS, Rules, Standards, Standards Rules, and Statements (there are currently no active Statements).	9 10
<ul style="list-style-type: none"> <li>• The DEFINITIONS establish the application of certain terminology in USPAP.</li> <li>• The ETHICS RULE sets forth the requirements for integrity, impartiality, objectivity, independent judgment, and ethical conduct.</li> <li>• The RECORD KEEPING RULE establishes the workfile requirements for appraisal and appraisal review assignments.</li> <li>• The COMPETENCY RULE presents pre-assignment and assignment conditions for knowledge and experience.</li> <li>• The SCOPE OF WORK RULE presents obligations related to problem identification, research, and analyses.</li> <li>• The JURISDICTIONAL EXCEPTION RULE preserves the balance of USPAP if a portion is contrary to law or public policy of a jurisdiction.</li> <li>• The Standards establish the requirements for appraisal and appraisal review and the manner in which each is communicated.             <ul style="list-style-type: none"> <li>- STANDARDS 1 and 2 establish requirements for the development and communication of a real property appraisal.</li> <li>- STANDARDS 3 and 4 establish requirements for the development and communication of an appraisal review.</li> <li>- STANDARDS 5 and 6 establish requirements for the development and communication of a mass appraisal.</li> <li>- STANDARDS 7 and 8 establish requirements for the development and communication of a personal property appraisal.</li> <li>- STANDARDS 9 and 10 establish requirements for the development and communication of a business or intangible asset appraisal.</li> </ul> </li> <li>• There are currently no active Statements on Appraisal Standards.</li> <li>• <u>Comments</u> are an integral part of USPAP and have the same weight as the component they address. These extensions of the DEFINITIONS, Rules, and Standards Rules provide interpretation and establish the context and conditions for application.</li> </ul>	11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33
<b><u>When Do USPAP Rules and Standards Apply?</u></b>	34
USPAP does not establish who or which assignments must comply. Neither The Appraisal Foundation nor its Appraisal Standards Board is a government entity with the power to make, judge, or enforce law. An appraiser must comply with USPAP when either the service or the appraiser is required by law, regulation, or agreement with the client or intended user. Individuals may also choose to comply with USPAP any time that individual is performing the service as an appraiser. In order to comply with USPAP, an appraiser must meet the following obligations:	35 36 37 38 39
<ul style="list-style-type: none"> <li>• An appraiser must act competently and in a manner that is independent, impartial, and objective.</li> <li>• An appraiser must comply with the ETHICS RULE in all aspects of appraisal practice.</li> <li>• An appraiser must maintain the data, information and analysis necessary to support his or her opinions for appraisal and appraisal review assignments in accordance with the RECORD KEEPING RULE.</li> <li>• An appraiser must comply with the COMPETENCY RULE and the JURISDICTIONAL EXCEPTION RULE for all assignments.</li> <li>• When an appraiser provides an opinion of value in an assignment, the appraiser must also comply with the</li> </ul>	40 41 42 43 44 45 46

- 47 SCOPE OF WORK RULE, the RECORD KEEPING RULE, the applicable development and reporting Standards  
48 and applicable Statements (there are currently no active Statements).
- 49 • When an appraiser provides an opinion about the quality of another appraiser's work that was performed as  
50 part of an appraisal or appraisal review assignment, the appraiser must also comply with the SCOPE OF WORK  
51 RULE, the RECORD KEEPING RULE, applicable portions of STANDARDS 3 and 4, and applicable Statements  
52 (there are currently no active Statements).
- 53 • When preparing an appraisal or appraisal review that is a component of a larger assignment with additional  
54 opinions, conclusions, or recommendations, the appraisal or appraisal review component must comply with  
55 the applicable development and reporting Standards and applicable Statements (there are currently no  
56 active Statements), and the remaining component of the assignment must comply with the ETHICS RULE, the  
57 COMPETENCY RULE, and the JURISDICTIONAL EXCEPTION RULE.



# COMPETENCY RULE

<b>An appraiser must: (1) be competent to perform the assignment; (2) acquire the necessary competency to perform the assignment; or (3) decline or withdraw from the assignment. In all cases, the appraiser must perform competently when completing the assignment.</b>	<b>FAQ</b> <b>See also FAQ 101- 105</b>	299 300 301
<b><u>BEING COMPETENT</u></b>		302
<b>An appraiser must determine, prior to agreeing to perform an assignment, that he or she can perform the assignment competently. Competency requires:</b>		303 304
<b>1. the ability to properly identify the problem to be addressed;</b>		305
<b>2. the knowledge and experience to complete the assignment competently; and</b>		306
<b>3. recognition of, and compliance with, laws and regulations that apply to the appraiser or to the assignment.</b>		307 308
<b>Comment: Competency may apply to factors such as, but not limited to, an appraiser's familiarity with a specific type of property or asset, a market, a geographic area, an intended use, specific laws and regulations, or an analytical method. If such a factor is necessary for an appraiser to develop credible assignment results, the appraiser is responsible for having the competency to address that factor or for following the steps outlined below to satisfy this COMPETENCY RULE.</b>		309 310 311 312 313
For assignments with retrospective opinions and conclusions, the appraiser must meet the requirements of this COMPETENCY RULE at the time the assignment is performed, rather than the effective date.		314 315
<b><u>ACQUIRING COMPETENCY</u></b>		316
<b>If an appraiser determines he or she is not competent prior to accepting an assignment, the appraiser must:</b>		317
<b>1. disclose the lack of knowledge and/or experience to the client before accepting the assignment;</b>		318
<b>2. take all steps necessary or appropriate to complete the assignment competently; and</b>		319
<b>3. describe, in the report, the lack of knowledge and/or experience and the steps taken to complete the assignment competently.</b>		320 321
<b>Comment: Competency can be acquired in various ways, including, but not limited to, personal study by the appraiser, association with an appraiser reasonably believed to have the necessary knowledge and/or experience, or retention of others who possess the necessary knowledge and/or experience.</b>		322 323 324
In an assignment where geographic competency is necessary, an appraiser who is not familiar with the relevant market characteristics must acquire an understanding necessary to produce credible assignment results for the specific property type and market involved.		325 326 327
<b>When facts or conditions are discovered during the course of an assignment that cause an appraiser to determine, at that time, that he or she lacks the required knowledge and experience to complete the assignment competently, the appraiser must:</b>		328 329 330
<b>1. notify the client;</b>		331
<b>2. take all steps necessary or appropriate to complete the assignment competently; and</b>		332
<b>3. describe, in the report, the lack of knowledge and/or experience and the steps taken to complete the assignment competently.</b>		333 334
<b><u>LACK OF COMPETENCY</u></b>		335
<b>If the assignment cannot be completed competently, the appraiser must decline or withdraw from the assignment.</b>		336 337

# SCOPE OF WORK RULE<sup>14</sup>

338 For each appraisal and appraisal review assignment, an appraiser must:

- 339 1. identify the problem to be solved;  
 340 2. determine and perform the scope of work necessary to develop credible assignment  
 341 results; and  
 342 3. disclose the scope of work in the report.

FAQ See also  
FAQ 151-  
214

343 An appraiser must properly identify the problem to be solved in order to determine the appropriate scope of  
 344 work. The appraiser must be prepared to demonstrate that the scope of work is sufficient to produce credible  
 345 assignment results.

346 Comment: Scope of work includes, but is not limited to:

- 347 • the extent to which the property is identified;  
 348 • the extent to which tangible property is inspected;  
 349 • the type and extent of data researched; and  
 350 • the type and extent of analyses applied to arrive at opinions or conclusions.

351 Appraisers have broad flexibility and significant responsibility in determining the appropriate scope of work  
 352 for an appraisal or appraisal review assignment.

353 Credible assignment results require support by relevant evidence and logic. The credibility of assignment  
 354 results is always measured in the context of the intended use.

## 355 PROBLEM IDENTIFICATION

356 An appraiser must gather and analyze information about those assignment elements that are necessary to  
 357 properly identify the appraisal or appraisal review problem to be solved.

358 Comment: The assignment elements necessary for problem identification are addressed in the applicable  
 359 Standards Rules (i.e., SR 1-2, SR 3-2, SR 5-2, SR 7-2, and SR 9-2). In an appraisal assignment, for example,  
 360 identification of the problem to be solved requires the appraiser to identify the following assignment  
 361 elements:

- 362 • client and any other intended users;  
 363 • intended use of the appraiser's opinions and conclusions;  
 364 • type and definition of value;  
 365 • effective date of the appraiser's opinions and conclusions;  
 366 • subject of the assignment and its relevant characteristics; and  
 367 • assignment conditions.

368 This information provides the appraiser with the basis for determining the type and extent of research  
 369 and analyses to include in the development of an appraisal. Similar information is necessary for problem  
 370 identification in appraisal review assignments.

371 Communication with the client is required to establish most of the information necessary for problem  
 372 identification. However, the identification of relevant characteristics is a judgment made by the appraiser that  
 373 requires competency in that type of assignment.

<sup>14</sup> See Advisory Opinion 28, *Scope of Work Decision, Performance, and Disclosure* and Advisory Opinion 29, *An Acceptable Scope of Work*.

<b>Assignment conditions include</b> assumptions, extraordinary assumptions, hypothetical conditions, <b>laws and regulations</b> , jurisdictional exceptions, and other conditions that affect the scope of work. <b>Laws include constitutions, legislative and court-made law, administrative rules, and ordinances. Regulations include rules or orders, having legal force, issued by an administrative agency.</b>	374 375 376 377
<b>SCOPE OF WORK ACCEPTABILITY<sup>15</sup></b>	378
<b>The scope of work must include the research and analyses that are necessary to develop credible assignment results.</b>	379 380
<u>Comment:</u> The scope of work is acceptable when it meets or exceeds:	381
• the expectations of parties who are regularly intended users for similar assignments; and	382
• what an appraiser's peers' actions would be in performing the same or a similar assignment.	383
Determining the scope of work is an ongoing process in an assignment. Information or conditions discovered during the course of an assignment might cause the appraiser to reconsider the scope of work.	384 385
An appraiser must be prepared to support the decision to exclude any investigation, information, method, or technique that would appear relevant to the client, another intended user, or the appraiser's peers.	386 387
<b>An appraiser must not allow assignment conditions to limit the scope of work to such a degree that the assignment results are not credible in the context of the intended use.</b>	388 389
<u>Comment:</u> If relevant information is not available because of assignment conditions that limit research opportunities (such as conditions that place limitations on inspection or information gathering), an appraiser must withdraw from the assignment unless the appraiser can:	390 391 392
• modify the assignment conditions to expand the scope of work to include gathering the information; or	393
• use an extraordinary assumption about such information, if credible assignment results can still be developed.	394 395
<b>An appraiser must not allow the intended use of an assignment or a client's objectives to cause the assignment results to be biased.</b>	396 397
<b>DISCLOSURE OBLIGATIONS</b>	398
<b>The report must contain sufficient information to allow intended users to understand the scope of work performed.</b>	399 400
<u>Comment:</u> Proper disclosure is required because clients and other intended users rely on the assignment results. Sufficient information includes disclosure of research and analyses performed and might also include disclosure of research and analyses not performed.	401 402 403

<sup>15</sup> See Advisory Opinion 29, *An Acceptable Scope of Work*.

# Value Adjustment Board

## Hillsborough County, Florida

July 2, 2019

Legal Advertising  
Tampa Bay Times  
490 1<sup>st</sup>. Ave. S.  
St. Petersburg, FL 33705

Re: Notice of Meeting Advertisement

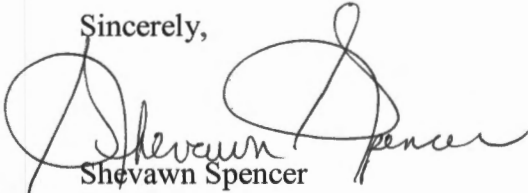
Good Morning,

We would like the attached "Notice of Meeting" published as a legal line in the classified section of your newspaper, to run on Wednesday, July, 10, 2019. **Please, do not run this ad on TBO.com.**

Please provide this office with an affidavit of the Proof of Publication. Bill this to the Hillsborough County Value Adjustment Board, Account Number 130043.

If you need further information, please contact me at (813) 307-7115, or Will Caban, at (813) 307-7081.

Sincerely,



Shevawn Spencer

Director

Official Records/Tax Deeds/BOCC Records/VAB

Attachment

**TAXPAYER NOTICE**  
**MEETING OF THE HILLSBOROUGH COUNTY**  
**VALUE ADJUSTMENT BOARD**

The Value Adjustment Board (VAB) will hold the 2019 Organizational Meeting on Wednesday, July 24, 2019, at 9:30 a.m., in the County Center, 2<sup>nd</sup> Floor Boardroom, 601 E. Kennedy Blvd., Tampa, Florida. The purpose of the meeting is to take public comment; ratify appointment of Legal Counsel; appoint Special Magistrates; and other VAB related matters. Special Magistrate Orientation will be held immediately following the Organizational Meeting.

Any person who might wish to appeal any decision made by the Value Adjustment Board regarding any matter considered at the forthcoming meeting is hereby advised that he or she will need a record of the proceedings. For such purpose, he or she may need to ensure that a verbatim record of the proceedings is made which will include the testimony and evidence upon which such appeal is to be based.

**EVENT** ● Public Meetings

**DATE** July 24, 2019 9:30 AM

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## Value Adjustment Board

The purpose of the meeting is to take public comment; ratify appointment of Legal Counsel; appoint Special Magistrates; and other VAB related matters.

Special Magistrate Orientation will be held immediately following the Organizational Meeting.

### Event Details

- LOCATION** County Center  
601 E. Kennedy Blvd.  
2nd Floor, Boardroom  
Tampa FL, 33602
- DATE** July 24, 2019 | 9:30 AM
- CONTACT** Shevawn Spencer  
Value Adjustment Board  
P (813) 307-7115

[VAB SCHEDULE & AGENDAS](#)



**NOTE:** The \$15 filing fee has been reinstated for the 2018 tax year in Hillsborough County.

### ▼ Value Adjustment Board Scheduled Hearings, Meetings, and Agendas

Additional meeting information and a current agenda will be posted as they become available.

**NOTE:** Meetings may be canceled, continued, or rescheduled without notice.

#### Current VAB meeting agenda

Upcoming VAB Meetings	Date/Time	Location and/or Subject
Value Adjustment Board Organizational Meeting	Wednesday, July 24, 2019 at 9:30 AM	County Center, 2nd Floor Boardroom, 601 E Kennedy Blvd, Tampa FL 33602. The purpose of the meeting is to take public comment, ratify appointment of Legal Counsel, appoint special Magistrates, and other VAB related matters. Special Magistrate Orientation will be held immediately after the Organizational Meeting.

**NOTE:** Any person who might wish to appeal any decision made by the Value Adjustment Board regarding any matter considered at the forthcoming meeting is hereby advised that he or she will need a record of the proceedings. He or she may need to ensure that a verbatim record of the proceedings is made that will include the testimony and evidence upon which such appeal is to be based.