

VALUE ADJUSTMENT BOARD LATE-FILE PETITION REQUEST

Petition/Filing Fee Received After VAB Deadline

(Optional Form)

Please read the attached information before completing this form.

Name: _____

Phone: _____ Fax: _____

E-mail: _____

Folio No. _____

Petition Type: Value Reduction Exemption or Classification

State your reason for filing your petition with the Value Adjustment Board (VAB) **after the deadline set by Florida Statutes.** Under Rule 12D-9.015(11)(a) The board may not extend the time for filing a petition. The board is not authorized to set and publish a deadline for late filed petitions; however, the failure to meet the statutory deadline for filing a petition to the board does not prevent consideration of such a petition by the board or special magistrate when the board or board designee determines that the petitioner has demonstrated good cause justifying consideration and that the delay will not, in fact, be harmful to the performance of board functions in the taxing process. (b) The board clerk shall accept but not schedule for hearing a petition submitted to the board after the statutory deadline has expired, and shall submit the petition to the board or board designee for good cause consideration if the petition is accompanied by a written explanation for the delay in filing. A postmark on the deadline date is not considered timely filed. **Please be specific and address only the extenuating circumstances that caused the late filing.** An Attorney Magistrate will review these circumstances and determine if the petition will be considered. Documentation indicating dates, such as doctor appointments, et cetera, will greatly assist in granting a review of your petition.

(Attach additional sheets as needed.)

The Attorney Magistrate will not consider being unaware of the deadline an acceptable extenuating circumstance.

Petitioner/Agent Signature: _____ Date: _____

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OFFICE USE ONLY

Magistrate: _____ Clerk: _____

Magistrate Recommendation: Granted Denied Date _____

VALUE ADJUSTMENT BOARD
GOOD CAUSE FOR LATE-FILED PETITION REQUEST

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The statutory filing deadline date is printed on the denial letter or on the TRIM notice sent to property owners by the Property Appraiser's Office. Petitions are late if the Value Adjustment Board (VAB) does not receive them until after that date. Please note that the petition will be deemed invalid and will be returned with an explanation if the petition and/or the filing fee are not received by the deadline date. Florida Statute 194.013(3)

If a petitioner believes there was a good cause that justified the late filing, the petitioner may submit a written explanation of good cause and supporting documentation, which will be reviewed by an Attorney Special Magistrate. The petitioner's **written** request should only focus on the reasons for the failure to file with the VAB by the deadline, and not on the exemption or value issues. An Attorney Special Magistrate will consider the petitioner's explanation, including any supporting correspondence submitted with the request. The threshold question is whether the petitioner had particular extenuating circumstances that would warrant granting the late petition. If the answer is affirmative, the petition will be scheduled for hearing before a Special Magistrate. If the answer is negative, that ends the administrative review. The burden of proof is on the taxpayer, and a petitioner must show sufficient evidence (such as doctor's note, et cetera and details that specify dates and time lines) that there exists a good cause or particular extenuating circumstances to warrant granting the late-filed petition.

Department of Revenue definition 12D-9.015(11)(a) declares failure to meet the statutory deadline for filing a petition does not prevent consideration of such a petition when determined that the delay will not, in fact, be harmful to the performance of board functions in the taxing process. "Good cause means the verifiable showing of extraordinary circumstances as follows: (1) personal, family, or business crisis or emergency at a critical time or for an extended period of time that would cause a reasonable person's attention to be diverted from filing or, (2) physical or mental illness, infirmity, or disability that would reasonably affect the petitioner's ability to timely file or, (3) miscommunication with, or misinformation received from, the VAB clerk, property appraiser, or their staff regarding the necessity or the proper procedure for filing or, (4) any other cause beyond the control of the petitioner that would prevent a reasonably prudent petitioner from timely filing." (e.g. a notice from the VAB clerk or property appraiser mailed to the wrong address due to clerical error).