

PETITION NUMBER: \_\_\_\_\_

**AUTHORIZATION OF AGENT FOR VALUE ADJUSTMENT BOARD  
(Optional Form)**

**SEE ATTACHED INSTRUCTIONAL BEFORE COMPLETING FORM**

STATE OF FLORIDA  
COUNTY OF HILLSBOROUGH

PETITIONER'S NAME: \_\_\_\_\_

**PROPERTY FOLIO/PARCEL NUMBER(S):                      PROPERTY ADDRESS(S):**

**(Please attach separate list for contiguous or multiple parcels)**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

This will serve as authorization for \_\_\_\_\_ of \_\_\_\_\_ to act in my/our behalf as Agent in regard to Property Taxes in Hillsborough County, Florida, and I/we give full and complete authorization for my/our Agent to represent me/us. The individual, Agent, or legal entity that signs the petition becomes the Agent of the taxpayer for the purpose of serving process to obtain jurisdiction over the taxpayer for the entire Value Adjustment Board (VAB) proceedings, including any appeals of a Board decision by the Property Appraiser or Tax Collector, 12D-9.018(2). I/We agree and understand that I/we will be fully bound by all acts of my/our Agent and that the VAB and the VAB Clerk is relying upon this authorization.

This authorization shall remain in effect until \_\_\_\_\_.

This authorization shall remain in effect until written notice of termination is issued by me/us and delivered to the VAB Clerk.

It is requested that all communications regarding any matter in which this Agent is authorized to act be addressed to: \_\_\_\_\_ located at \_\_\_\_\_.

**OWNER OF RECORD:**

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Telephone: (\_\_\_\_) \_\_\_\_\_

**IF YOU ARE FILING ON PROPERTY THAT YOU DO NOT PERSONALLY OWN, PLEASE READ THE FOLLOWING FROM THE FLORIDA ADMINISTRATIVE CODE (F.A.C.) AND FLORIDA STATUTES (F.S.)...**

**F.A.C., 12D-9.018, Representation of the Taxpayer**

- (1) A taxpayer has the right, at the taxpayer's own expense, to be represented by an attorney or by an agent.
- (2) The individual, agent, or legal entity that signs the petition becomes the agent of the taxpayer for the purpose of serving process to obtain jurisdiction over the taxpayer for the entire Value Adjustment Board proceedings, including any appeals of a Board decision by the Property Appraiser or Tax Collector.
- (3) The agent need not be a licensed individual or person with specific qualifications and may be any person, including a family member, authorized by the taxpayer to represent them before the Value Adjustment Board.
- (4) *A petition filed by an unlicensed agent must also be signed by the taxpayer or accompanied by a written authorization from the taxpayer.*
- (5) As used in this rule chapter, the term "licensed" refers to holding a license or certification under Chapter 475, Part I or Part II, F.S., (Real Estate Broker, Sales Associate, Appraiser); being a Florida certified public accountant under Chapter 473, F.S.; or membership in the Florida Bar.

**F.S. 194.034(1)(a):** Petitioners before the board may be represented by an attorney or agent and present testimony and other evidence.

**F.A.C. 12D-9.015(2)**

(1)(a) For the purpose of requesting a hearing before the VAB, the DOR prescribes Form DR-486. (b) In accordance with 194.011(3), F.S., the DOR is required to prescribe petition forms. The DOR will not approve any local version of this form that contains substantive content that varies from DOR's prescribed form. Any requests under 195.022, F.S., or approval from the DOR to use forms for petitions that are not identical to the DOR's form shall be by written board action or by written and signed request from the board chair or board legal counsel.

(2) Content of Petition. Petition forms as adopted or approved by the DOR shall contain the following elements so that when filed with the Board Clerk they shall:

(a) Describe the property by parcel number; (b) Be sworn by the petitioner; (c) State the approximate time anticipated by the petitioner for presenting and arguing his or her petition before the board or special magistrate to be considered by the board clerk as provided in 12D-9.019(1), F.A.C., and may provide dates of non-availability for scheduling purposes if applicable; (d) Contain a space for the petitioner to indicate on the petition form that he or she does not wish to be present and argue the petition before the board or special magistrate but would like to have their evidence considered without an appearance; (e) Provide a check box for the petitioner to request a copy of the property record card; (f)(1) Contain a signature field to be signed by the taxpayer, or if the taxpayer is a legal entity, the employee of the legal entity with authority to file such petitions; (2) Contain a signature field to be signed by an authorized agent. If the authorized agent is subject to licensure as described in Rule 12D-9.018, F.A.C., a space to provide identification of the licensing body and license number. If the authorized agent is not subject to licensure, for example a family member, a space to indicate the petition is accompanied by a written authorization of the taxpayer if not otherwise signed by the taxpayer;

**F.A.C. 12D-0.015(9)(a)**

The board clerk shall accept for filing any completed petition that is timely submitted on a form approved by the department, with payment if required. If an incomplete petition is received, the Board Clerk shall notify the petitioner and give the petitioner an opportunity to complete the petition within **ten (10) calendar days**. Such completed petition shall be timely if completed and filed within the time frame provided in the board Clerk's notice.

**F.S. 194.011(3) mandates that...**

**Petition form content contains a signature field to be signed by an authorized agent.** If the authorized agent is subject to licensure as described in F.A.C. 12D-9.018(5), a space is provided for identification of the licensing body, license number, or Florida bar number on the signature field of the petition. 12D-9.015(f)(2), F.A.C.

12D-9.015(6) states, if the taxpayer or agent's name, address, telephone, or similar contact information on the petition changes after filing the petition and before the hearing, the taxpayer or agent shall notify the board clerk in writing.