

# HILLSBOROUGH COUNTY VALUE ADJUSTMENT BOARD (VAB) 2025 LOCAL ADMINISTRATIVE PROCEDURES

## I. CREATION AND COMPOSITION OF THE VAB

Florida Administrative Code (F.A.C.) 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 601 East Kennedy Blvd., County Center 12<sup>th</sup> Floor, 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 (F.A.C. 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 F.A.C. 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. Magistrates must have appropriate experience as required by rules and statutes. In accordance with F.A.C. 12D-9.012(4) and prior to holding hearings, all Magistrates must complete annual training provided by the DOR.
- The rate of compensation for Magistrates is \$200 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.
- 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 pursuant to the signed contract.
- At the conclusion of scheduled hearings, recommended decisions should be completed no later than twenty-one business days, excluding holidays.
- 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 (F.A.C. 12D-9.015 and 12D-9.016)

- Pursuant to F.S. 194.011(3), 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 \$50 filing fee per issue on

each parcel, and the credit card processor ([myfloridacounty.com](http://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 email.

- 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 F.A.C. 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. F.A.C. 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 \$25 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 email [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 [F.A.C. 12D-9.015(7)]**

Pursuant to HB 7031, the VAB is empowered to adopt Resolution 25-001, which authorizes the VAB Clerk to collect a nonrefundable \$50 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 denial of a deployed military 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 \$50 filing fee will be charged for duplicate petitions.
- Filing fees may be 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/AxiaWeb2025/>. The fee is \$50 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](http://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 emailed 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 [F.A.C. 12D-9.015(14)]**

- Petitioners who file their petitions after the statutory deadline, in compliance with F.A.C. 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 [F.S.194.023(2) and F.A.C. 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.
- If an interpreter is needed, the person needing an interpreter will be responsible for securing an interpreter and all costs associated with hiring an interpreter.
- Time Certain hearing times are scheduled in accordance with F.A.C. 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 is responsible to provide the Property Record Card.
- 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. F.A.C. 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 F.A.C. 12D-9.020, and more specifically described in F.A.C. 12D-9.025(4)(a) and (f).
- Pursuant to Florida Statute 194.032(2)(a) and F.A.C. 12D-9.019 (4) the petitioner and the property appraiser may each reschedule the hearing a single time for good cause. 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 supporting documentation may be emailed to [VAB@hillscclerk.com](mailto:VAB@hillscclerk.com) or faxed to (813) 272-5044.
- Reschedule requests will be reviewed by legal counsel. Petitions will be rescheduled by the VAB Clerk based on the legal counsel's decision.
- 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 [F.S. 194.011(4)(a)]**

Referenced in F.A.C. 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. Per F.A.C. 12D-9.020, evidence must be sent to the Property Appraiser at least 15 days before the hearing.

- F.A.C. 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.
- 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 to the Magistrate to review simultaneously during the hearing.
- As stated below in Section VIII, all hearings will be conducted in-person, unless otherwise requested pursuant to rules and statute. For all in-person hearings 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. All personally identifiable information such as social security numbers should be redacted by the person submitting the evidence prior to submission.
- If a telephonic hearing is requested, the Petitioner must email the VAB Clerk a duplicate pdf copy of the evidence that was submitted to the Property Appraiser to [VAB@hillsclerk.com](mailto:VAB@hillsclerk.com) or deliver a copy to Value Adjustment Board, 601 East Kennedy Boulevard, County Center 12<sup>th</sup> Floor, Tampa, FL 33602. Each page of the evidence should be numbered for easy reference during testimony.
- There is a .15-cent-per-page copy fee if the VAB Clerk is required to make copies of evidence.

### **VIII. SPECIAL MAGISTRATE HEARINGS (F.A.C. 12D-9.025)**

- Hearings take place as directed by the VAB Clerk, with hearings beginning mid-October and continuing consecutively until all petitions are heard. Hearings begin at 8:30 a.m., Monday through Friday.

VAB physical hearings are conducted at:

601 E Kennedy Blvd, 12<sup>th</sup> FL  
Tampa, FL 33602

- Pursuant to HB 7031, effective July 1, 2025, VAB must allow petitioners to appear for hearings via electronic means; A request to participate telephonically must be received by the VAB Clerk no later ten (10) days prior to the scheduled hearing date to allow adequate time to schedule this type of hearing. Please send your request in writing to: [VAB@hillsclerk.com](mailto:VAB@hillsclerk.com); by mail to Value Adjustment Board, 601 East Kennedy Boulevard, County Center 12<sup>th</sup> Floor, Tampa, FL 33602; or by fax at (813) 272-5044.
- The following telephonic procedures are as follows:
  - All parties and witnesses shall be available at the scheduled hearing time.
  - When speaking, parties shall identify themselves to ensure that all parties recognize who is addressing the Special Magistrate at all times.
  - The Special Magistrate will conduct the telephonic hearing according to [F.A.C. 12D-9](#) and [12D-10](#).
  - Florida Statutes and the Florida Administrative Code provide specific guidelines for the exchange of evidence between the Petitioner and the Property Appraiser. Guidelines are available by visiting the [VAB Webpage](#) and selecting the "Evidence" link in the Related Links area or by contacting the VAB Clerk. Evidence submitted to the VAB Clerk does not fulfill statutory requirements for evidence submittal. All evidence must be submitted to the Property Appraiser at least 15 days prior to the scheduled telephonic hearing. The VAB Clerk will not forward evidence to the Property Appraiser.

- A copy of all evidence to be considered during the VAB hearing must be provided to the VAB Clerk no later than one full work day prior to the scheduled hearing date. The evidence will be provided to the Special Magistrate at the onset of the hearing. All evidence packets submitted to the Property Appraiser and the VAB Clerk must be identical, and each page should be numbered for easy reference during testimony. You may email your evidence to [VAB@hillsclerk.com](mailto:VAB@hillsclerk.com) or send it to Value Adjustment Board, 601 East Kennedy Boulevard, County Center 12<sup>th</sup> Floor, Tampa, FL 33602.

- One Magistrate will preside over each hearing.
- Once a recommendation has been completed, a copy will be emailed or sent by U.S. Postal Service. All Petitioners have accessibility for online tracking at <https://hcvab.hillsclerk.com/AxiaWeb2025>, 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. It is the Petitioner's responsibility to have the correct address and email on file.

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

- No participant, including the petitioner, the property appraiser, the board clerk, the special magistrate, a member of a value adjustment board, or other person directly or indirectly interested in the proceeding, nor anyone authorized to act on behalf of any party shall communicate with a member of the board or the special magistrate regarding the issues in the case without the other party being present or without providing a copy of any written communication to the other party. (This does not preclude discussing procedural or administrative matters with the VAB Attorney, Clerk, or Staff.) (F.A.C. 12D-9.017) In the event that a Magistrate and/or VAB member receives any written, oral, or graphic 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 <https://floridarevenue.com/property/Pages/VAB.aspx>.**

#### **X. RECOMMENDATION BY THE SPECIAL MAGISTRATE (F.A.C. 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 F.S. 194.301, 194.034(2), and 194.035(1) 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.

- F.A.C. 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.

#### **XI. FINAL VAB DECISIONS (F.A.C. 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 and F.A.C.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 [F.A.C.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 601 East Kennedy Boulevard, County Center 12<sup>th</sup> Floor, 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. PARKING**

The VAB location is 601 East Kennedy Blvd, 12<sup>th</sup> Floor. There are parking meters in the surrounding area, as well as the Pierce Street parking garage located across the street. The 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 \$1.00. Rates are subject to change.

#### XIV. AXIA ONLINE PETITION FILING

Petitioners may log on to <https://hcvab.hillsclerk.com/axiaweb2025/> and click on “Click to Begin Filing a Petition Now”.

Value  
Adjustment  
Board

Hillsborough County  
601 East Kennedy Blvd.  
12th Floor  
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 (\*)

Owner's Name:*	Type the Owner's Name below to perform a lookup: <input type="text" value="CHESTER D. SMITH, DARLA K. SMITH"/> 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: <input type="text"/>
Parcel Number:*	What's this? This is how the property is identified by the Property Appraiser and can be searched at their website to find this. <input type="text"/>
Property Address:*	<input type="text"/>
Property City:*	<input type="text"/>
Property State:*	<input type="text"/>
Property Zip:*	<input type="text"/>
Property Type: *	Choose the type of property: <input type="text" value="Select"/>

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 email address is needed to complete the petition online. If you do not have an email address you can create a free email 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 email?

Petitioner Type: *	Are you a Taxpayer or an Agent: <input type="text" value="Select"/>	Agent code: <input type="text"/>
	Prof license #: <input type="text"/>	
Petitioner's Name: *	<input type="text"/>	
Mailing Address 1:*	<input type="text"/>	
Mailing Address 2	<input type="text"/>	
Mailing City:*	<input type="text"/>	
Mailing State:*	<input type="text"/>	
Mailing Zip/Postal Code:*	<input type="text"/>	
	<input type="text" value="United States"/>	
Phone:*	<input type="text"/>	
Phone (other):	<input type="text"/>	
Fax:	<input type="text"/>	
E-Mail(s):*	<input type="text"/>	
Confirm E-Mail(s):*	<input type="text"/>	
Contact Preference: *	If possible, I prefer to receive information by: <input type="text" value="Select"/>	

### 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)	
	<input type="checkbox"/> Real Property Value	<input type="checkbox"/> Decrease <input type="checkbox"/> Increase
	<input type="checkbox"/> Property was NOT substantially complete on January 1	
	<input type="checkbox"/> Denial of classification	
	<input type="checkbox"/> Parent/grandparent reduction	
	<input type="checkbox"/> Denial of exemption. Select Type: <input type="text" value="Select"/>	
	<input type="checkbox"/> Denial for late filing of exemption or classification. Include the date stamped copy of application provided by Property Appraiser's Office (PAO).	
	<input type="button" value="Choose File"/>	<input type="text" value="No file chosen"/>
	<input type="button" value="Upload file"/>	<input type="button" value="Remove file"/>
	<input type="checkbox"/> Tangible personal property value. (You must have timely filed a return required by s.193.052. (s.194.034, F.S.)) <input type="checkbox"/> 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.) <input type="checkbox"/> Refund for Catastrophic Tax Refund using form DR465 or DR5001.	
<input type="button" value="Choose File"/>	<input type="text" value="No file chosen"/>	
<input type="button" value="Upload file"/>	<input type="button" value="Remove file"/>	

☐ I want to file a Portability Petition:

Portability:	(Check all that apply - a separate DR-486PORT will be generated for each selection)	
	<input type="checkbox"/> I was denied the transfer of the assessment difference from my previous homestead to my new homestead. I want to appeal that denial.	
	<input type="checkbox"/> 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 \$ <input type="text"/>	
	<input type="checkbox"/> I did not file the assessment difference transfer on time.	
	My petition appeals the actions of the property appraiser in the previous county <input type="button" value="Yes"/>	
	Previous Property Parcel ID: *	<input type="text"/>
	Previous Property Address: *	<input type="text"/>
	Previous Property County: *	<input type="text"/>

## 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:	PART 3 of DR486 and DR486Port. Taxpayer Signature	
	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.	
	<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.)	
	Tax Payer Name:	<input type="text"/>

## 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>
	Complete PART 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.
	I am (check any box that applies): <input type="checkbox"/> An employee of _____ (taxpayer or an affiliated entity). <input type="checkbox"/> A Florida Bar licensed attorney (Florida Bar Number _____). <input type="checkbox"/> A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number _____). <input type="checkbox"/> A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number _____). <input type="checkbox"/> A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number _____).
	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.
	Professional Name: _____  <b>Select one PDF file to upload as the legal document representing the Professional's authorized signature:</b> <div> <input type="text"/> <input type="button" value="Browse..."/> </div> <div> <input type="button" value="Upload file"/> <input type="button" value="Remove"/> </div> <input type="text"/>

## 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:	<b>PART 5 of DR486 and DR486Port. Unlicensed Representative Signature</b>
	Complete PART 5 if you are an authorized representative not listed in PART 4 above.
	<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) <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. <input type="checkbox"/> I am an uncompensated representative filing this petition AND (check one) <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.
	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 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.
	Unlicensed Representative Name: _____  <b>Select one PDF file to upload as the legal document representing the power of attorney.</b> <div> <input type="text"/> <input type="button" value="Browse..."/> </div> <div> <input type="button" value="Upload file"/> <input type="button" value="Remove"/> </div> <input type="text"/>

## 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 at 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”.

☐ 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?

Indicate any dates you would not be available for a VAB hearing.

April 2018 - June 2018																											
April							May							June													
	S	M	T	W	T	F	S		S	M	T	W	T	F	S		S	M	T	W	T	F	S				
13	25	26	27	28	29	30	31	18	29	30	1	2	3	4	5	22	27	28	29	30	31	1	2				
14	1	2	3	4	5	6	7	19	6	7	8	9	10	11	12	23	3	4	5	6	7	8	9				
15	8	9	10	11	12	13	14	20	13	14	15	16	17	18	19	24	10	11	12	13	14	15	16				
16	15	16	17	18	19	20	21	21	20	21	22	23	24	25	26	25	17	18	19	20	21	22	23				
17	22	23	24	25	26	27	28	22	27	28	29	30	31	1	2	26	24	25	26	27	28	29	30				
18	29	30	1	2	3	4	5	23	3	4	5	6	7	8	9	27	1	2	3	4	5	6	7				

Not Available:

Will Not Attend Hearing: ☐

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
Total Fees Due (\$)				\$15.00

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.

**\$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: K40FSC

**Billing Information**

First Name:   
Last Name:   
Address:   
Country:   
City:   
State/Province:   
Postal Code:   
Phone #:   
Email Address:

**Credit Card Information**

Card Type: ☒ MasterCard ☐ Visa  
Card Number:   
Do not input dashes or spaces  
Name on Card:   
Expiration:  /   
CVC:  What is 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 is, "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:**  
<P>Statement of Purpose/Intent: 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 #: 2017-08127
- Password: K40FSC

Petition Number	Petition Type	Num of Parcels	Parcel Id	Notice Name	Fee
2017-08127	Real Property Value	1	029080000	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.hcpafl.org](http://www.hcpafl.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 where notice is to be mailed:  
3212 W CLINTON ST  
City:  State:  ZIP:   
Telephone Number (Day):  Telephone Number (Evening):   
555-555-5555  
Fax Number:  Email Address:

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

**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 email 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/axiaweb2025/> 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:  **Log In**

[Forgot your password?](#)