

# FILING AN APPEAL WITH THE VALUE ADJUSTMENT BOARD

Each year, local governments raise funds by collecting taxes on the real and tangible properties located in each government's jurisdiction. All properties in Florida are subject to these taxes, unless expressly exempt or immune from taxation. The Value Adjustment Board (VAB), created by Florida Statutes (F.S.) 194.015, consists of two members of the Board of County Commissioners, one member of the Hillsborough County School Board and two appointed members from the public. VAB was created to provide property owners a forum to appeal decisions made by the Property Appraiser or Tax Collector in regard to issues with property values, exemptions, greenbelt classifications, tax deferrals, et cetera.

**FILE A PETITION WITH VAB ONLINE AT** <https://taxpayer.justappraised.com/appeals>.

**NOTE: Taxpayers seeking relief for issues other than market value must make an application with the Property Appraiser and be denied prior to filing a petition with VAB.**

If filing in person or by mail, complete the two-page petition form and return **the original** to the address listed below. **Only one folio/parcel number is allowed per form.** A receipt will be sent to the petitioner after processing is complete.

**FEE:** A single nonrefundable \$50 filing fee is required for each folio/parcel number despite the existence of multiple issues and hearings pertaining to the parcel. Some exceptions may apply. (Call the Clerk for information regarding contiguous properties.) **Timely filed tax deferrals and applications for homestead received by the Property Appraiser but were denied do not require a filing fee.** Filing fees must be paid at the time of filing by check or cash. **Please make checks payable to Board of County Commissioners or BOCC.** Online fees may vary and must be paid with a major credit card. A 3.5 percent (.035) convenience fee per transaction will be charged by the credit card processor (**Civitec**).

**DEADLINE TO FILE:** For most issues, the filing deadline is on or before the 25th day following the date that the Property Appraiser mails the Proposed Truth in Millage (TRIM) tax notice in August (**the date is printed on the bottom of the TRIM notice**). **Other deadline dates will be noted on denial letters sent by the Property Appraiser's Office.** Please be aware that petitions must be **received in the Clerk's office, not postmarked, by the applicable deadline date**. If the deadline is a weekend or a holiday, the deadline will become the following business day.

**FILING AFTER DEADLINE:** Petitions received after the deadline will not be processed and will be returned to the petitioner, unless accompanied with a statement of the reasons for filing late and with supporting documentation. Late-filed petitions may be accepted and scheduled for hearing if (1) the petitioner can demonstrate good cause justifying consideration of the petition and (2) if the delay will not be prejudicial to the performance of the functions of VAB in the taxing process. An attorney special magistrate will determine if you have demonstrated good cause. The attorney special magistrate may not allow the petition to go forward without documentation to support any statements made.

Petition forms should be **mailed** to: **Clerk of the VAB**

601 East Kennedy Blvd.

County Center 12<sup>th</sup> Floor

Tampa, Florida 33602

(813) 276-8100 ext. 4354

The Property Appraiser will review all petitions and approve qualified petitioners. For those petitions not resolved by the Property Appraiser, VAB will hire Special Magistrates to conduct hearings **beginning in October**.

Pursuant to [F. S. 194.301](#), the burden of proof is on the party initiating the challenge.

**A link to procedures, petition forms, and other information can be found on the Clerk of the Circuit Court website in the Value Adjustment Board section at [www.hillsclerk.com](http://www.hillsclerk.com).**

**This is not the full copy of the rules and is not law and cannot be relied upon. All parties should read the actual rules and statutes found at <http://floridarevenue.com/property/Pages.aspx>.**