

HILLSBOROUGH COUNTY VALUE ADJUSTMENT BOARD (VAB) 2026

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. 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 12th Floor, Tampa, Florida 33602. Paper copies of VAB rules, statutes, or local procedures can be requested; there is a copy fee of fifteen cents (\$0.15) 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.

“JUST APPRAISED” 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 and weekends.
- 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 (Civitek) 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.
- A taxpayer or their uncompensated representative may file a petition electronically using the online portal. Access to the portal is provided on the VAB webpage OR you may file in person or deliver a copy to Value Adjustment Board, 601 East Kennedy Boulevard, County Center 12th Floor, Tampa, FL 33602. Authorized agents including licensed attorneys, real estate appraisers, brokers, and CPAs along with compensated representatives MUST file via the online portal. Bulk Uploading of petitions is available to file multiple petitions.
- Exemption and agricultural classification petitions may be filed on or before the 30th day following the mailing of the written notification of denial by the Property Appraiser.
- Deadline dates to file petitions appealing an exemption denial are determined by F.S. 196.011(8) and F.A.C. 12D-9.015(13). For petitions challenging assessed value, the deadline is governed by F.S. 194.011(3)(d) and is indicated on the TRIM notice. 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)

For joint petitions filed by condominium, cooperative, or homeowners' association or an owner of contiguous, undeveloped parcels, the Department of Revenue form DR-486MU, Attachment to a VAB Petition for Multiple Units, Parcels, and Accounts, must be reviewed and signed by the Property Appraisers Office. The petitioner should then file their petition (DR-486) and the attachment (DR-486MU) with the VAB. Joint petitions cannot be filed online. 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 \$50 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 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 F.S. 194.013(1), as amended by Chapter 2025-208 Laws of Florida, the VAB is authorized to collect a non-refundable filing fee for each single petition not to exceed \$50, except for the exemptions listed below:

- A filing fee shall not be required for a timely filed 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://taxpayer.justappraised.com/appeals>. The fee is \$50 per parcel, some exceptions may apply. The credit card processor (Civitek) will charge a 3.5 percent convenience fee (.035) per transaction; however, you may still pay with a check or money order if you file online. Make checks payable to the Board of County Commissioners (BOCC) and deliver them to our office at the Value Adjustment Board, 601 E Kennedy Blvd., County Center 12th Floor, Tampa, FL 33602. Petitioners filing online will create a User ID 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.194.032(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 for providing 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 made through the online portal, by email to vab@hillsclerk.com, or faxed to (813) 272-5044.
- Reschedule requests will be reviewed by a Board appointed attorney magistrate. Petitions will be rescheduled by the VAB Clerk based on the attorney magistrate'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. Additionally, pursuant to F.S. 194.011(4)(a), as amended effective September 1, 2025, the Property Appraiser is required to provide evidence to the petitioner at least 15 days prior to the scheduled hearing. The prior requirement that the petitioner request such evidence in writing has been eliminated.

- 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 upload or email the VAB Clerk a duplicate pdf copy of the evidence that was submitted to the Property Appraiser to the Just Appraised portal, VAB@hillsclerk.com, or deliver a copy to Value Adjustment Board, 601 East Kennedy Boulevard, County Center 12th Floor, Tampa, FL 33602. Each page of the evidence should be numbered for easy reference during testimony.
- There is a fifteen cents (\$0.15) 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, 12th FL
Tampa, FL 33602

- Pursuant to F.S. 194.032(2)(b), as amended by Chapter 2025-208, Laws of Florida, effective January 1, 2026, 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 than ten (10) days prior to the scheduled hearing date to allow adequate time to schedule this type of hearing. If a request for a telephonic hearing is not indicated at the time of filing, please send your request in writing to: VAB@hillsclerk.com; by mail to Value Adjustment Board, 601 East Kennedy Boulevard, County Center 12th 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 workday 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 submit your evidence through Just Appraised's online portal, email your evidence to VAB@hillsclerk.com or mail it to Value Adjustment Board, 601 East Kennedy Boulevard, County Center 12th Floor, Tampa, FL 33602.
- One Magistrate will preside over each hearing.
- Once a recommendation has been completed, a copy will be provided to petitioners based on their contact preference indicated at filing. All Petitioners have accessibility for online tracking at <https://taxpayer.justappraised.com/appeals>, utilizing the User ID number and password created 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 Uniform 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 be printed 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 send a copy of the final order to the petitioner within 20 days of the last VAB meeting by way of the petitioner's previously indicated contact preference. 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 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 or 601 East Kennedy Boulevard, County Center 12th 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 arguments in petitions will be handled pursuant to rules and statutes.

XIII. PARKING

The VAB location is 601 East Kennedy Blvd, 12th Floor, Tampa, FL 33602. 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 costs \$1.00. The parking garage entrance is at the corner of Pierce and Jackson Streets, across from County Center.

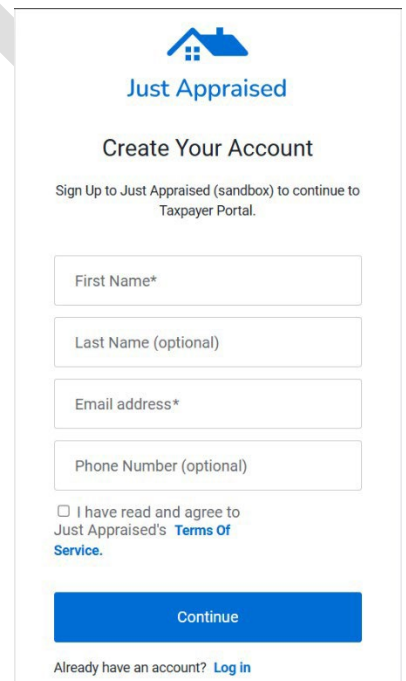
XIV. JUST APPRAISED ONLINE PETITION FILING

Petitioners may file petitions online through the Just Appraised portal found here <https://taxpayer.justappraised.com/appeals>.
Petitioners will be prompted to create or login to their account.

You are now ready to file your petition.

NOTE: ALL FIELDS WITH AN ASTERISK (*) ARE REQUIRED.

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.



The screenshot shows the 'Just Appraised' logo at the top, followed by the heading 'Create Your Account'. Below this is a sub-heading: 'Sign Up to Just Appraised (sandbox) to continue to Taxpayer Portal.' The form contains four input fields: 'First Name*' (required), 'Last Name (optional)', 'Email address*' (required), and 'Phone Number (optional)'. Below the fields is a checkbox labeled 'I have read and agree to Just Appraised's Terms Of Service.' with a link to the terms. At the bottom is a blue 'Continue' button. Below the button is a link: 'Already have an account? Log in'.

Step 1

- Click on “Create New Petition.”



- Select the Current Tax Year and your reason for filing and click “Next.”

Tax Year*

2026

Select a reason for filing this petition*

Select petition reason

- You can search for your property information by using your parcel number, street address, or owner’s name.

Search for a Parcel

Reset Filters Show Additional Search Fields

Parcel Number Property Street Address Owner Name(s)

193557-0000

Please enter at least one field

Search

Parcel Search Results 1 results

PARCEL NUMBER	PROPERTY STREET ADDRESS	OWNER NAME(S)	PROPERTY ZIP
1935570000	601 E KENNEDY BLVD	HILLSBOROUGH COUNTY	33602

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.

Step 2

Contact Information

- Please indicate the preferred address needed for various mailings to you; you may opt to use the property address for the given parcel as your preferred mailing address. You will also need to indicate your preferred method of communication (**mail or email**). It is very important that you ensure your mailing address is correct.

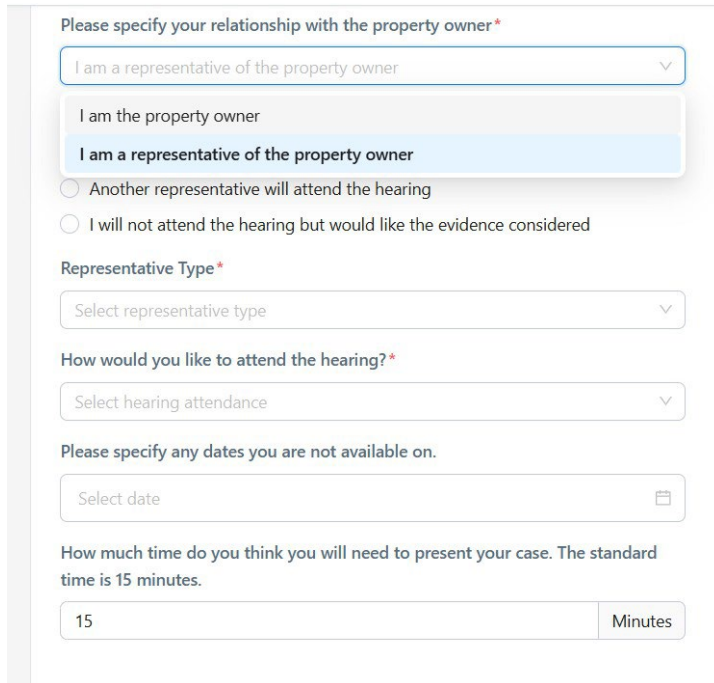
Mailing Address *

☐ Use parcel address

Step 3

Representation

- The petitioner must indicate whether they will be representing themselves (as the taxpayer) or if they will have a representative speak on their behalf at hearing.

A screenshot of a web form titled "Please specify your relationship with the property owner*". The form has several sections: 1. A dropdown menu with "I am a representative of the property owner" selected, showing a list of options including "I am the property owner" and "I am a representative of the property owner". 2. Two radio button options: "Another representative will attend the hearing" and "I will not attend the hearing but would like the evidence considered". 3. A section titled "Representative Type*" with a dropdown menu showing "Select representative type". 4. A section titled "How would you like to attend the hearing?*" with a dropdown menu showing "Select hearing attendance". 5. A section titled "Please specify any dates you are not available on." with a date picker showing "Select date". 6. A section titled "How much time do you think you will need to present your case. The standard time is 15 minutes." with a text input field containing "15" and a "Minutes" label.

If the taxpayer opts for representation, they will be prompted to indicate:

- Who will be in attendance
- Type of representative (licensed or unlicensed)
 - If the representative is an unlicensed person, the petitioner is required to provide written consent for representation signed by the taxpayer of record.
 - This can be satisfied by a Letter of Authorization or Power of Attorney. DOR forms can be found here <https://floridarevenue.com/property/Pages/Fo rms.aspx#ui-id-21>.
- If attending, how the petitioner would like to attend their hearing (in-person, phone).

Petitioners will need to provide any dates they may be unavailable for hearing and indicate the amount of time they are requesting to present their arguments.

Click "Next."

Step 4

Evidence and Documentation

- Petitioners will then be prompted to upload any evidence or documentation they would like included as part of their file. If a petition requires additional documentation, i.e. Authorization for Representation, a pop-up will appear on this page to notify petitioners of further necessary action. You will be able to upload documentation at any time prior to your scheduled hearing using your Just Appraised login.

Evidence and Documentation

Please upload the [Authorization for Representation](#) form as well as any documentation to support your petition. If you do not have your evidence available at this time, you will have until 15 days before your hearing to submit evidence.

Evidence



Drag & drop a file here or click to choose

Supported Formats: JPEG, PNG, HEIC, PDF, DOCX, XLSX, CSV, M4A

Max Size: 100MB

PLEASE NOTE: uploading your evidence here does not satisfy the rules of the Evidence Exchange with the Property Appraiser's Office. For further details about the Evidence Exchange process, an informational can be found here [Value Adjustment Board - Hillsclerk](#) under *Evidence*.

- Once the file upload is complete, click "Next."

Step 5

Payment

- Petitioners will be prompted for payment of filing fees; payment can be made by cash, check or card. If selecting cash or check payment, funds will need to be provided in person or a check can be mailed to our office at 601 E. Kennedy Blvd. 12th Floor, Tampa, FL 33602. Please make your checks payable to the Board of County Commissioners (BOCC).

- Click "Submit."

Payment Information

How would you like to pay? *

☐ Pay with Check

☐ Online Payment

☐ Pay with Cash