**PETITION TO THE VALUE ADJUSTMENT BOARD**

DR-486DP

R. 01/17

Rule 12D-16.002

F.A.C.

Eff. 01/17

**TAX DEFERRAL OR PENALTIES**

**REQUEST FOR HEARING**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Completed by Clerk of the Value Adjustment Board (VAB)** | | | | | | |
| Petition # | | County | | Tax year 20 | | Date received |
| **Completed by the Petitioner** | | | | | | |
| **PART 1. Taxpayer Information** | | | | | | |
| Taxpayer name | | | Representative | | | |
| Mailing address for notices |  | | Parcel ID and physical address or TPP account # | |  | |
| Phone | | | Email | | | |
| The standard way to receive information is by US mail. If possible, I prefer  email  fax.  I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement. | | | | | | |
| I will not attend the hearing but would like my evidence considered. You must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the tax collector to cross examine or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present. | | | | | | |
| **PART 2. Type of Deferral or Penalty Appeal** | | | | | | |
| Disapproval of homestead tax deferral  Disapproval of affordable rental tax deferral  Disapproval of recreational and commercial working waterfront tax deferral  Penalties imposed under section 197.301, F.S., homestead, affordable rental housing property, or recreational and commercial working waterfront  You must submit a copy of the original application for tax deferral filed with the tax collector and related documents. | | | | | | |
| Enter the time (in minutes) you will need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels, enter the time needed for the entire group. | | | | | | |
| There are specific dates my witnesses or I will not be available to attend. I have attached a list of dates. | | | | | | |
| At the hearing, you have the right to have witnesses sworn. | | | | | | |

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the tax collector. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer’s written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **PART 3. Taxpayer Signature** | | | | | | |
| Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or 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.  I authorize the person I appoint 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 that I have read this petition and the facts stated in it are true. | | | | | | |
|  |  |  |  |  |  |  |
|  | Signature, taxpayer |  | Print name |  | Date |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **PART 4. Employee, Attorney, or Licensed Professional Signature** | | | | | | | | | | | | |
| 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):  An employee of        (taxpayer or an affiliated entity).  A Florida Bar licensed attorney (Florida Bar number        ).  A Florida real estate appraiser licensed under chapter 475, Florida Statutes (license number        ).  A Florida real estate broker licensed under chapter 475, Florida Statutes (license number       ).  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 representative 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. | | | | | | | | | | | | |
|  |  |  |  | | | |  |  | | | |  |
|  | Signature, representative |  | Print name | | | |  | Date | | | |  |
|  |  | | | | | | | | | | | |
| **PART 5. Unlicensed Representative Signature** | | | | | | | | | | | | |
| Complete part 5 if you are an authorized representative not listed in part 4 above.  I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)  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  the taxpayer’s authorized signature is in part 3 of this form.  I am an uncompensated representative filing this petition AND (check one)  the taxpayer’s authorization is attached OR  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 representative 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. | | | | | | | | | | | | |
|  |  | | |  |  |  | | |  |  |  | |
| Signature, representative | | | | | Print name Date | | | | | | | |
|  | | | | |  | | | | | | | |

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