

**From:** Millares, Rafael (COC) <[Rafael.Millares@miamidade.gov](mailto:Rafael.Millares@miamidade.gov)>  
**Sent:** Thursday, July 14, 2022 3:22 PM  
**To:** Steve Keller <[Steve.Keller@floridarevenue.com](mailto:Steve.Keller@floridarevenue.com)>; Steve Keller <[Steve.Keller@floridarevenue.com](mailto:Steve.Keller@floridarevenue.com)>  
**Cc:** Alfaro, Robert (COC) <[Robert.Alfaro@miamidade.gov](mailto:Robert.Alfaro@miamidade.gov)>  
**Subject:** FW: Florida Dept. of Revenue Proposed Rules – Property Tax

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Dear Mr. Keller,

I hope you are well.

In light of the proposed changes to several VAB forms, we would like to propose two additional changes. One to Form DR-490 and the other to Form DR-486.

Please see attached.

Our purpose in suggesting these changes is to make the forms easier to understand by unrepresented taxpayers/petitioners.

Thank you in advance for your consideration.

Rafael E. Millares Esq.  
Legal Counsel  
Miami-Dade County Value Adjustment Board  
111 NW 1st Street  
Room 1720  
Miami, FL 33128  
Office (305) 375-5641  
Direct (305) 375-1187  
Fax (305) 375-5274  
[rafaelm@miamidade.gov](mailto:rafaelm@miamidade.gov)

Florida has a very broad Public Records Law. Most written communications to or from State and Local Officials regarding State or Local business are public records available to the public and media upon request. Your email communications may therefore be subject to public disclosure.

**From:** DORPTO <[DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com)>  
**Sent:** Thursday, July 14, 2022 11:31 AM  
**To:** DORPTO <[DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com)>  
**Subject:** Florida Dept. of Revenue Proposed Rules – Property Tax

#### EMAIL RECEIVED FROM EXTERNAL SOURCE

The Department of Revenue has added to its website for [Proposed Rules](#) an announcement for a Rule Development Workshop to be held, **if requested in writing**, at 10:00 a.m. on July 26, 2022, in Room 1220 Building 2, 2450 Shumard Oak Boulevard in Tallahassee, for the following rule sections:

#### PROPERTY TAX

[Rule 12D-7.003, F.A.C.](#) Exemption of Property of Widows, Widowers, Blind Persons, and Persons Totally and Permanently Disabled; Disabled Ex-Service Members, Spouses

[Rule 12D-9.005, F.A.C.](#) Duties of the Board

[Rule 12D-16.002, F.A.C.](#) Index to Forms

[Rule 12D-16.002, F.A.C.](#) Form DR-420FC

Form DR-482, Application and Return for Agricultural Classification of Lands  
Form DR-490, Notice of Disapproval of Application for Property Tax Exemption or Classification  
Form DR-501, Original Application for Homestead and Related Tax Exemptions  
Form DR-465, Application for Refund of Taxes for Residential Improvements  
Form DR-485C, Decision of the Value Adjustment Board – Catastrophic Event Tax Refund  
Form DR-486, Petition to the Value Adjustment Board – Request for Hearing  
Form DR-522, Report of Total Reductions in Taxes from Catastrophic Events  
Form DR-420FC, Distribution to Fiscally Constrained Counties Application

Please forward your comments to [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

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Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.



# PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Section 194.011, Florida Statutes

DR-486  
R. 01/23  
Rule 12D-16.002  
F.A.C.  
Eff. 01/23  
Page 1 of 3

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

## 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 to receive information by ☐ 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. (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 or special magistrate ruling will occur under the same statutory guidelines as if you were present.)

**Type of Property** ☐ Res. 1-4 units ☐ Industrial and miscellaneous ☐ High-water recharge ☐ Historic, commercial or nonprofit  
☐ Commercial ☐ Res. 5+ units ☐ Agricultural or classified use ☐ Vacant lots and acreage ☐ Business machinery, equipment

### PART 2. Reason for Petition Check one. If more than one, file a separate petition.

<input type="checkbox"/> Real property value	<input type="checkbox"/> Denial of exemption Select or enter type: _____
<input type="checkbox"/> Denial of classification	
<input type="checkbox"/> Parent/grandparent reduction	<input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)
<input type="checkbox"/> Property was not substantially complete on January 1	<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"/> Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))	
<input checked="" type="checkbox"/> Refund of taxes for catastrophic event	

☐ Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)

☐ Enter the time (in minutes) you think you 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 units, parcels, or accounts, provide the time needed for the entire group.

☐ My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.

You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

*Important - Please also see Part 2, paragraph 2(c) on page 3 of this form*

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 property appraiser. 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



Keep this information for your files. Do not return this page to the VAB clerk.

### Informal Conference with Property Appraiser

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the assessment. To request a conference, contact your county property appraiser.

### PART 1. Taxpayer Information

**If you will not attend the hearing** but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

### PART 2. Petition Information and Hearing

**Provide the time** you think you will need on page 1. The VAB is not bound by the requested time.

**Exchange of Evidence** Rule 12D-9.020(1)(a)-(c), F.A.C.:

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing.

2. To calculate the fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(b) A petitioner's noncompliance with paragraph (1)(a) does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in s. Section 194.032(2)(a), F.S.

(c) A petitioner's noncompliance with paragraph (1)(a) does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under s. Section 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the

material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

**If you provide this** evidence and make a written request for the property appraiser's evidence, the property appraiser must give you his or her evidence at least seven days before the hearing.

**At the hearing**, you have the right to have witnesses sworn.

### ADDITIONAL INFORMATION

#### Required Partial Payment of Taxes (Section 194.014, F.S.)

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

#### Value Appeals:

For petitions on the value of property and portability, the payment must include:

- \* All of the non-ad valorem assessments, and
- \* A partial payment of at least 75 percent of the ad valorem taxes,
- \* Less applicable discounts under s. 197.162, F.S.

#### Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.

**DENIAL OF EXEMPTION, Select or enter type:**  
**drop-down options**

Homestead  
Age 65 and older, low income  
Widowed  
Blind  
Disabled ~~(\$5,000)~~ ~~(\$500)~~  
Disabled, total and permanent  
Disabled, low income, total and permanent  
Transfer of homestead assessment  
difference  
Deployed military  
Disabled veteran discount, 65 or older  
Disabled veteran, 10% ~~70~~ or more disability  
Disabled veteran, confined to wheelchair  
Service-connected total and permanent  
disability  
Surviving spouse of veteran  
Surviving spouse of first responder  
Disabled, first responder, total and  
permanent  
Charter school  
Child-care facility, enterprise zone  
Conservation land, dedicated in perpetuity  
Economic development  
Government property  
Historic property  
Other



# NOTICE OF DISAPPROVAL OF APPLICATION FOR PROPERTY TAX EXEMPTION OR CLASSIFICATION BY THE COUNTY PROPERTY APPRAISER

DR-490  
R. 01/23 11/12  
Rule 12D-16.002, F.A.C.  
Florida Administrative Code  
Effective 01/23 11/12

To:	County
	Parcel ID or property description

## YOUR APPLICATION FOR THE ITEM(S) BELOW WAS DENIED

### EXEMPTION DENIED

<input type="checkbox"/> Homestead— up to \$50,000	<input type="checkbox"/> Total and permanent disability (quadriplegics)
<input type="checkbox"/> Additional homestead — age 65 and older	<input type="checkbox"/> Total and permanent disability (paraplegic, hemiplegic, wheelchair required for mobility, legally blind)
<input type="checkbox"/> Widowed - <del>\$500</del> \$5,000	<input type="checkbox"/> Blind - <del>\$500</del> \$5,000
<input type="checkbox"/> Disabled- <del>\$500</del> \$5,000	<input type="checkbox"/> Disabled veteran - \$5,000
<input type="checkbox"/> Deployed military	<input type="checkbox"/> Disabled veteran discount
<input type="checkbox"/> Other exemptions, explain:	

### CLASSIFICATION DENIED ☐ Agricultural ☐ High-water recharge ☐ Historic ☐ Conservation

### OTHER DENIAL ☐ describe:

THIS DENIAL IS ☐ Total ☐ Partial If partial, explain.

### REASON FOR DENIAL OR PARTIAL DENIAL

On January 1 of the tax year you did not:

#### On January 1 of the tax year, you did not:

<input type="checkbox"/> Make the property claimed as homestead your permanent residence. (ss. <del>196.012</del> 196.011 and 196.031, F.S.)	<input type="checkbox"/> Meet income requirements for additional homestead, age 65 and older. (s. 196.075, F.S.).
<input type="checkbox"/> Have legal or beneficial title to your property.	<input type="checkbox"/> Use the property for the specified purpose. (Ch. 193, F.S.)
<input type="checkbox"/> Meet other statutory requirements, specifically:	

*our suggested edits → "appeal/Petition" or "appeal (Petition)"*

If you disagree with this denial, the Florida Property Taxpayer's Bill of Rights recognizes your right to an informal conference with the local property appraiser. You may also file an appeal with the county value adjustment board, according to sections 196.011 and 196.193, Florida Statutes. Petitions involving denials of exemptions or classifications are due by the 30th day after the mailing of this notice, whether or not you schedule an informal conference with the property appraiser.

*"to the value adjustment board"*

Signature, property appraiser or deputy

County

Date

### CONTACTS

Property Appraiser		Value Adjustment Board	
Web site	Phone	Web site	Phone
Email		Email	

### PROPERTY APPRAISER CONTACT

Print name	Web site
	Email

Mailing address		Phone	
		Fax	
VALUE ADJUSTMENT BOARD CONTACT			
Web-site		Phone	
Email		Fax	



**From:** Millares, Rafael (COC) <[Rafael.Millares@miamidade.gov](mailto:Rafael.Millares@miamidade.gov)>  
**Sent:** Monday, September 19, 2022 4:44 PM  
**To:** Steve Keller <[Steve.Keller@floridarevenue.com](mailto:Steve.Keller@floridarevenue.com)>; Steve Keller <[Steve.Keller@floridarevenue.com](mailto:Steve.Keller@floridarevenue.com)>  
**Cc:** Alfaro, Robert (COC) <[Robert.Alfaro@miamidade.gov](mailto:Robert.Alfaro@miamidade.gov)>  
**Subject:** Suggested Edits to Forms DR-465 & DR-485C

**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Mr. Keller,

I hope you had a great weekend.

We have reviewed the latest proposed rules/forms (based on E-mail below) and would like to humbly and respectfully request edits to forms DR-465 (second page) and DR-485C.

Our requested edit on DR-485C is in keeping with the holding in the recent *Johansson v. VAB* 3<sup>rd</sup> DCA case that is attached.

Thank you for your consideration.

Rafael E. Millares Esq.  
Legal Counsel  
Miami-Dade County Value Adjustment Board  
111 NW 1st Street  
Room 1720  
Miami, FL 33128  
Office (305) 375-5641  
Direct (305) 375-1187  
Fax (305) 375-5274  
[rafaelm@miamidade.gov](mailto:rafaelm@miamidade.gov)

Florida has a very broad Public Records Law. Most written communications to or from State and Local Officials regarding State or Local business are public records available to the public and media upon request. Your email communications may therefore be subject to public disclosure.

**From:** OASYS ePortal Notifications <[pto-apps-no-reply@floridarevenue.com](mailto:pto-apps-no-reply@floridarevenue.com)>  
**Sent:** Friday, September 2, 2022 8:59 AM  
**To:** Millares, Rafael (COC) <[rafaelm@miamidade.gov](mailto:rafaelm@miamidade.gov)>  
**Subject:** PTO Public Rule Hearing, if Requested, for Proposed Rules

**EMAIL RECEIVED FROM EXTERNAL SOURCE**

TO: Property Appraisers, Tax Collectors, and Interested Parties

The Department of Revenue has added to its website for [Property Tax Proposed Rules](#) an announcement for a Rule Hearing to be held, **if requested in writing**, at 10:00 a.m. on September 20, 2022, in Room 1220, Building 2, 2450 Shumard Oak Boulevard in Tallahassee, for the following rule sections:

[Rule 12D-7.003](#), F.A.C., Exemption of Property of Widows, Widowers, Blind Persons, and Persons Totally and Permanently Disabled; Disabled Ex-Service Members, Spouses

[Rule 12D-9.005](#), F.A.C., Duties of the Board

[Rule 12D-16.002](#), F.A.C., Index to Forms

[Form DR-482](#) Application and Return for Agricultural Classification of Lands

[Form DR-486](#) Petition to the Value Adjustment Board

[Form DR-490](#) Notice of Disapproval of Application for Property Tax Exemption or Classification by the County Property Appraiser

[Form DR-501](#) Original Application for Homestead and Related Tax Exemptions

[Form DR-465](#) Application for Catastrophic Event Tax Refund (New)

[Form DR-485C](#) Decision of the Value Adjustment Board – Catastrophic Event Tax Refund (New)

[Form DR-522](#) Report of Total Reductions in Taxes from Catastrophic Events (New)

[Form DR-420FC](#) Distribution to Fiscally Constrained Counties Application

The agenda for this workshop includes specific information about how to participate in this electronic meeting. The agenda is found on the Department's [Proposed Rule website](#).

To submit comments or request that a Rule Hearing be held, submit to the Department to [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

A [Notice of Correction](#) was added to the Proposed Rule website for Rule 12D-16.002(13)(c), Index to Forms, F.A.C. The notice provided rule text for the Law Implementation and History section for the Notice of Proposed Rule published on August 30, 2022.



**Application for Catastrophic  
Event Tax Refund**  
Section 197.319, Florida Statutes

DR-465  
N. 01/23  
Rule 12D-16.002  
F.A.C.  
Page 1 of 2

This completed application, must be filed with the county property appraiser on or before March 1 of the year immediately following the catastrophic event.

**COMPLETED BY APPLICANT**

Applicant name		County	
Mailing address		Property address (if different from mailing)	
Phone		Parcel identification number, if available	

1. Date the catastrophic event occurred in your county

2. Number of days property was uninhabitable during the calendar year that the catastrophic event occurred (must be uninhabitable for at least 30 days):

3. Has the property been restored to a habitable condition? Yes ☐ No ☐  
If so, when was the property habitable? \_\_\_\_\_

Florida law requires property appraisers to determine if you are entitled to a refund of taxes. Your property appraiser will notify you if supporting documentation is required for purposes of determining the conditions of uninhabitability and subsequent habitability, such as utility bills, insurance information, contractors' statements, building permit applications, or building inspection certificates of occupancy. I grant permission to allow the property appraiser to review the supporting documents, if requested.

Under penalties of perjury, I declare that I have read this application and that the facts stated in it are true to the best of my knowledge and belief.

\_\_\_\_\_  
Signature of property owner

\_\_\_\_\_  
Date

*Complete and provide to the county property appraiser.*

**COMPLETED BY PROPERTY APPRAISER**

1. Just value of residential parcel as of January 1 of the year the catastrophic event occurred:

2. Number of days property was uninhabitable (must be uninhabitable for at least 30 days):

3. Postcatastrophic event just value:

4. Percent change in value:

☐ Approved Amount \_\_\_\_\_ ☐ Denied Amount \_\_\_\_\_

The property appraiser has determined that the applicant's entitlement to the refund is based on the above factors.

\_\_\_\_\_  
Signature, property appraiser or designee

\_\_\_\_\_  
Date

*Provide a copy to the property owner.*

*For approved applications, forward to the county tax collector on or before April 1.*

## Instructions

Section 197.319, Florida Statutes (F.S.), provides a refund of property taxes paid for residential improved property rendered uninhabitable for at least 30 days due to a catastrophic event. To be eligible for refund, the property must be determined "uninhabitable," that is the property could not be used or occupied for the purpose for which it was constructed for a period of at least 30 days as evidenced by documentation. The owner of the property must file a sworn application with the property appraiser's office by **March 1**, of the year immediately following the catastrophic event. An application may be filed if the residential property is restored to a habitable condition before December 1 of the year the catastrophic event occurred, but not sooner than 30 days after the residential property has been restored to habitable condition.

### Completed by Applicant:

- If available, provide the parcel identification number for the damaged or destroyed property.
- If requested by your property appraiser, you are required to provide any documentation supporting the claim that the property was uninhabitable during the specified period.
- After completion of this application, sign, date, and forward it to the property appraiser's office in the county where the property is located.
- If approved, the county tax collector will issue a refund to the applicant.

The property appraiser will notify the property owner of the determination. If your application for tax refund under section 197.319, F.S., is not determined satisfactorily, the Florida Property Taxpayer's Bill of Rights recognizes your right to an informal conference with the local property appraiser. You may also file a petition with the value adjustment board clerk, pursuant to section 194.011(3), Florida Statutes. Regardless of a scheduled informal conference with the property appraiser, petitions involving determinations on refund of taxes for catastrophic event may be petitioned to the value adjustment board. Complete and file Form DR-486, *Petition to the Value Adjustment Board – Request for Hearing*, with the value adjustment board clerk (Form DR-486 is incorporated by reference in Rule 12D-16.002, F.A.C.).

### Completed by Property Appraiser:

- The property appraiser must investigate the application and any documentation requested from the applicant to determine if the applicant is entitled to a refund of taxes.
- If the applicant is eligible for the refund and the application was timely filed, review, sign, and date the application. Forward a copy to the tax collector by April 1, of the year following the date on which the catastrophic event occurred, providing:
  - The just value of the residential improved property as of January 1 of the year the catastrophic event occurred
  - The total number of days the residential improved property was uninhabitable
  - The postcatastrophic event just value
  - The percent change in value applicable to the residential improved property
  - Amount approved or denied
- Provide a copy of this application, containing the property appraiser's determination, to the applicant.



*6 against the  
property appraiser*

**DECISION OF THE VALUE ADJUSTMENT BOARD**  
**CATASTROPHIC EVENT TAX REFUND**  
Section 197.319, Florida Statute

DR-485C  
N. 01/23  
Rule 12D-16.002, F.A.C.  
Eff. 01/23

\_\_\_\_\_ County

The actions below were taken on your petition.

☐ These actions are a recommendation only, not final ☐ These actions are a final decision of the VAB

If you are not satisfied after you are notified of the final decision of the Value Adjustment Board (VAB), you have the right to file a lawsuit in circuit court to further contest your assessment.

Petition # \_\_\_\_\_

Parcel ID \_\_\_\_\_

Petitioner name \_\_\_\_\_

Property  
address

The petitioner is: ☐ taxpayer of record ☐ taxpayer's  
representative

☐ other, explain: \_\_\_\_\_

**Decision Summary** ☐ Denied your petition ☐ Granted your petition ☐ Granted your petition in part

Just value of the residential parcel as of  
January 1 of the year the catastrophic event  
occurred. \$ \_\_\_\_\_

Filed by  
applicant

Property appraiser  
determined

VAB  
determined

1. Number of days residential property was  
uninhabitable

2. Postcatastrophic just value

3. Percentage change in value

**Reasons for Decision**

Fill-in fields will expand, or add pages as needed.

Findings of Fact

Conclusions of Law

☐ **Recommended Decision of Special Magistrate** Findings and conclusions above are recommendations.

Signature, special magistrate

Print name

Date

Signature, clerk or special representative, VAB

Print name

Date

If this is a recommended decision, the board will consider the recommended decision on \_\_\_\_\_ at \_\_\_\_\_  
Address \_\_\_\_\_

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be  
considered. To find the information, please call \_\_\_\_\_ or visit website \_\_\_\_\_.

☐ **Final Decision of the Value Adjustment Board**

Signature, chair, VAB

Print name

Date of decision

Signature, clerk or representative, VAB

Print name

Date mailed to parties

# Third District Court of Appeal

*State of Florida*

Opinion filed May 4, 2022.  
Not final until disposition of timely filed motion for rehearing.

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No. 3D21-2170  
Lower Tribunal No. 21-2750

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**Wayne C. Johansson,**  
Appellant,

vs.

**Miami-Dade County Value Adjustment Board,**  
Appellee.

An Appeal from the Circuit Court for Miami-Dade County, Alan Fine,  
Judge.

Wayne C. Johansson, in proper person.

Millares Law Firm P.A., and Rafael E. Millares, for appellee.

Before LOGUE, HENDON and GORDO, JJ.

HENDON, J.



Wayne C. Johansson (“Appellant”) appeals from a final order dismissing with prejudice his complaint against the Miami-Dade County Value Adjustment Board (“VAB”).<sup>1</sup> We affirm.

The Appellant asserted below that the VAB violated his procedural due process rights in reviewing his 2019 and 2020 value petitions by failing to adhere to the Florida Administrative Code. This was preceded by his petitions before the VAB to challenge certain property appraisals. He generally alleges the VAB denied his constitutional rights and ignored various “government limitations,” as well as accused the VAB and its members of civil conspiracy, misconduct, and constructive fraud. Appellant’s Counts I-X of his amended complaint claim violations by the VAB, VAB counsel, and the VAB special magistrates of certain Florida statutes and the Florida Administrative Code. Counts XI-XII request a permanent injunction and writ of mandamus against the VAB as well as general damages, punitive damages, costs and fees.

The VAB moved to dismiss the Appellant’s amended complaint with prejudice asserting the VAB is a quasi-judicial entity immune from suit.

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<sup>1</sup> Value adjustment boards are quasi-judicial state entities created by Florida statute to allow taxpayers to administratively challenge their tax assessments. §§194.011 through 194.036, Fla. Stat. (2022); Redford v. Department of Revenue, 478 So. 2d 808, 810 (Fla. 1985).

The VAB argued that section 194.181, Florida Statutes, provides that the proper party to any case brought by a taxpayer to challenge property assessment is the county property appraiser, and that the VAB could not be a party to this lawsuit.

At the October 4, 2021, videoconference hearing on the VAB's motion to dismiss, the Appellant contended that he was not asserting a property tax issue, but rather alleged that the VAB violated his constitutional due process rights by not following certain Florida Administrative Code procedures. When asked by the court if he could provide examples of the alleged constitutional due process violations he contended the VAB committed, the Appellant generally stated, 1) in 2019 the administrative hearing officer used false evidence to justify her decision against the appellant; 2) in 2020, the hearing officer found that the office of the property appraiser did not substantiate its evaluation. The Appellant also accused the VAB of acting with legal malice by using administrative review processes to render arbitrary and capricious final decisions against him, and failed to support its final decision with required facts and conclusions of law. The trial court heard the parties' arguments and ultimately granted the VAB's motion to dismiss – not on the merits but because the VAB, as a quasi-judicial entity, is immune from suit, even a

suit alleging a procedural due process violation. The trial court dismissed the Appellant's complaint with prejudice, explaining that there was no claim the Appellant could bring that would allow him to sue the VAB.

We review de novo an order granting a motion to dismiss with prejudice. Chakra 5, Inc. v. City of Miami Beach, 254 So. 3d 1056, 1061 (Fla. 3d DCA 2018).

### Discussion

The VAB is not the proper party to a suit challenging property assessment, or procedural or constitutional violations by the VAB. The record shows that the Appellant originally challenged certain property appraisals or assessments before the VAB. The VAB rendered a quasi-judicial ruling pursuant to sections 194.036(2) and 194.171, Florida Statutes. Dissatisfied with the process and outcome, the Appellant "appealed" the VAB's decision before the circuit court,<sup>2</sup> but as the record shows, he did not sue the proper party, which is the Miami-Dade Property Appraiser. Pursuant to section 194.171, a taxpayer may contest a tax

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<sup>2</sup> A VAB decision is not "appealable" in the formal sense of an appeal as a review proceeding. Crapo v. Acad. for Five Element Acupuncture, Inc., 278 So. 3d 113, 122 (Fla. 1st DCA 2019). "While this process is referred to as an 'appeal' of the board's decision, actions brought in the circuit court pursuant to section 194.032, now section 194.036, are original actions, not appeals." Id. (quoting Williams v. Law, 368 So. 2d 1285 (Fla. 1979)).

assessment directly in circuit court, and sections 194.181(1) and (2) identify the proper parties to “any tax suit.” Those sections indicate that a value adjustment board is not a proper party in an action brought by a taxpayer. Rather, the proper parties are the taxpayer and the property appraiser or official of the state government responsible for overall supervision of the assessment. See § 94.181(2)(a), Fla. Stat. (2022) (“In any case brought by a taxpayer or a condominium or cooperative association, as defined in ss. 718.103 and 719.103, respectively, on behalf of some or all unit or parcel owners, contesting the assessment of any property, the county property appraiser is a party defendant.”). At that point, pursuant to section 194.036, it is the county property appraiser who will evaluate allegations of procedural and constitutional violations by the VAB.<sup>3</sup>

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<sup>3</sup> Section 194.036. Florida Statutes (2022), provides, in pertinent part:

Appeals of the decisions of the [Value Assessment] board shall be as follows:

(1) If the property appraiser disagrees with the decision of the board, he or she may appeal the decision to the circuit court if one or more of the following criteria are met:

(a) The property appraiser determines and affirmatively asserts in any legal proceeding that there is a specific constitutional or statutory violation, or a specific violation of administrative rules, in the decision of the board, except that

Although the Appellant argues that this is not a “tax suit,” the record indicates that his initial petitions before the VAB were challenges to property appraisals. The Appellant cannot now attempt to portray his dissatisfaction with the VAB’s decision as procedural and constitutional violations.

The Appellant relies on Higgs v. Prop. Appraisal Adjustment Board of Monroe County, 411 So. 2d 307, 307 (Fla. 3d DCA 1982), for the proposition that the VAB can be sued by a taxpayer. This case, however, involves the property appraiser, not the taxpayer, seeking injunctive relief

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nothing herein shall authorize the property appraiser to institute any suit to challenge the validity of any portion of the constitution or of any duly enacted legislative act of this state;

. . .

(c) There is an assertion by the property appraiser to the Department of Revenue that there exists a consistent and continuous violation of the intent of the law or administrative rules by the value adjustment board in its decisions. . . . If the department finds upon investigation that a consistent and continuous violation of the intent of the law or administrative rules by the board has occurred, it shall so inform the property appraiser, who may thereupon bring suit in circuit court against the value adjustment board for injunctive relief to prohibit continuation of the violation of the law or administrative rules and for a mandatory injunction to restore the tax roll to its just value in such amount as determined by judicial proceeding. . . .

(Emphasis added).

against the Monroe County VAB. In that case, the Court reversed the judgment of the trial court denying the property appraiser injunctive and other relief sought pursuant to section 194.032(6)(a)(3), Florida Statutes (1977), against the Property Appraisal Adjustment Board. The Court explained,

In essence, this statute provides that if, after investigation, the Department of Revenue makes a probable cause determination that “there exists a consistent and continuous violation of the intent of the law or administrative rules by the Property Appraisal Adjustment Board in its decisions,” see Property Appraisal Adjustment Board of Sarasota County v. Florida Department of Revenue, 349 So. 2d 804 (Fla. 2d DCA 1977), the Property Appraiser may bring suit to enjoin such future violations and to “restore the tax roll to its just value in such amount as determined by judicial proceeding.”

(Emphasis added). The Higgs opinion does not support the Appellant’s contention that an individual taxpayer can sue a VAB.

Ultimately, however, the VAB as a quasi-judicial body is immune from suit by the taxpayer. Courts apply immunity to decisional actions that are part and parcel of the judicial process, or functionally comparable to the work of judges—making decisions, resolving disputes, adjudicating rights, processing cases, and the like. See e.g., Montejo v. Martin Mem’l Med. Ctr., 935 So. 2d 1266, 1270 (Fla. 4th DCA 2006) (rejecting a hospital’s quasi-judicial immunity claim because its action was not co-extensive with immunity afforded judges); Hill v. Suwannee River Water Mgmt. Dist., 217



So. 3d 1100, 1102–03 (Fla. 1st DCA 2017). A judge or quasi-judicial official may claim judicial immunity only if she can demonstrate: (1) the ruling in question was a ‘judicial act’ and (2) there was jurisdiction to issue the ruling.” Fuller v. Truncale, 50 So. 3d 25, 28 (Fla. 1st DCA 2010). “When these two prongs can be shown, the judge or quasi-judicial official may claim judicial immunity, even if the ruling in question was unwise, reckless, or malicious.” Id. Absolute quasi-judicial immunity for nonjudicial officials is determined by a functional analysis of their actions in relation to the judicial process.” Zoba v. City of Coral Springs, 189 So. 3d 888, 891 (Fla. 4th DCA 2016) (quotation omitted).<sup>4</sup> The VAB’s decisions and actions at issue in this case demonstrate both quasi-judicial activity and the jurisdiction to issue the rulings challenged by the Appellant. For the foregoing reasons, we affirm the trial court’s dismissal of the complaint with prejudice. See

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<sup>4</sup> Courts in Florida and elsewhere have applied quasi-judicial immunity in many instances where non-judges have made decisions resembling judicial acts. See, e.g., Fuller, 50 So. 3d at 28 (immunity applied to clerk of court’s adjudication of traffic infractions and suspending drivers’ licenses); Fong v. Forman, 105 So. 3d 650, 653 (Fla. 4th DCA 2013) (same); Dep’t of Highway Safety v. Marks, 898 So. 2d 1063 (Fla. 5th DCA 2005) (decisions of a hearing officer); Andrews v. Fla. Parole Comm’n, 768 So. 2d 1257 (Fla. 1st DCA 2000) (decisions by the Parole Commission); Office of State Attorney, Fourth Judicial Cir. of Fla. v. Parrotino, 628 So. 2d 1097, 1098 (Fla. 1993) (decisions by state attorneys); Johnson v. Harris, 645 So. 2d 96, 98 (Fla. 5th DCA 1994) (immunity applied to a date stamp placed by a judge’s assistant); see also Martin v. Hendren, 127 F. 3d 720, 721 (8th Cir. 1997) (immunity applied to a law enforcement officer’s courtroom action taken at the judge’s behest).

Rodriguez v. Tax Adjustment Experts of Fla., Inc., 551 So. 2d 537, 537–38 (Fla. 3d DCA 1989) (holding that a special master appointed by the Dade County Property Appraisal Adjustment Board is a quasi-judicial officer and immune from suit).

Affirmed.