



**DECISION OF THE VALUE ADJUSTMENT BOARD
DENIAL FOR NON-PAYMENT**

Section 194.014, Florida Statutes

_____ County

DR-485D

R. xx/xx

Rule 12D-16.002, F.A.C.

Effective xx/xx

| | | | |
|-----------------|---|--------------------------------|--|
| Petitioner | | Petition # | |
| Mailing address | | Property address, if different | |
| Parcel ID | | Tax year | |
| Appeal of | <input type="checkbox"/> Assessment <input type="checkbox"/> Denial of classification or exemption <input type="checkbox"/> Whether the property was substantially complete on Jan 1 | | |

The Value Adjustment Board (VAB) has denied your petition.

According to the tax collector's records your taxes became delinquent on _____. The tax collector's records also reflect that the payment requirements for petitions pending before the VAB have not been met.

If you have evidence that your required payment was made before the delinquent date, please contact our office immediately at _____

If you are not satisfied with this decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (Ss. 193.155(8)(l), 194.036, 194.171(2), **194.181**, and 196.151, F.S.)

| | | |
|---|---------------------|---------------------------------|
| _____ Signature, chair, value adjustment board | _____ Print name | _____ Date of decision |
| _____ Signature, VAB clerk or representative | _____ Print name | _____ Date mailed to parties |

INFORMATION ABOUT PAYMENTS

Florida law requires the value adjustment board to deny a petition if the petitioner does not make the payment required below before the taxes become delinquent, usually on April 1. These payment requirements are summarized below.

Required Payment for Appeal of Assessment

For petitions on the value, including portability, the required 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. (s. 194.014 (1)(a), F.S.)

Required Payment for Other 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 required payment must include:

- All of the non-ad valorem assessments, and
- The amount of the tax that the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S. (s. 194.014 (1)(b), F.S.)

cc: County Property Appraiser
Department of Revenue, Property Tax Oversight, P.O. Box 3000, Tallahassee, FL 32315-3000