

# INSTRUCTIONS FOR SUBMITTING A PETITION to the Seminole County VAB Office

It is important to note that you have the right to an informal conference with the Property Appraiser prior to submitting a VAB Petition. You can present facts to support your claim and the Property Appraiser can present facts that support their assessment of your property value. To request a conference, contact your Property Appraiser's Office at (407) 665-7506.

# **PART 1. Taxpayer Information**

- 1) Fill out the Department of Revenue's Petition Form DR-486. Forms can be obtained on the Clerk's website, Value Adjustment Board section, or the Florida Department of Revenue's website.
- 2) Fill in the *Taxpayer Name* which MUST match the Property Record Card. This can be found on your TRIM notice or by going to the Property Appraiser's website and inputting the Parcel ID# in the SCPA Record Search.
- 3) Fill in the *MAILING* address. This is the address where you would like all notices and correspondence sent to you. If you would like to receive notices and evidence via email, click the email box under your email address.
- 4) Fill in the *Parcel ID#* and the *Physical Address* of the property you are requesting the hearing about OR the *TPP account#*. (Tangible Personal Property is everything other than real estate that is used in a business or rental property. Examples include computers, furniture, equipment, and machinery.)
- 5) If you are filing late after the petition deadline, which is 25 days after the mailing of your TRIM notice by the Property Appraiser's Office), check the box, *I am filing after the petition deadline*, and attach a written explanation as to the reason why. (The VAB Attorney will make a determination per DOR rules whether a hearing can be scheduled. Your filing fee of \$15.00 will be returned if a hearing is not scheduled.)
- 6) Check the box, *I will not attend the hearing*, if you want to have your <u>petition heard and your evidence considered</u> without attending the hearing. (If you do not appear by the commencement of a scheduled hearing and you did not check this box to have your petition heard without your attendance, the hearing shall not commence or proceed, and the Special Magistrate shall prepare a recommended decision upholding the Property Appraiser, in accordance with the rules; however, your right to bring an action in Circuit Court is not impaired.)
- 7) Check only 1 box indicating the *Type of Property*.

#### PART 2. Reason for Petition

- 1) Check only 1 box indicating the *Reason for Petition*. If the reason is a denial of exemption, enter the type of exemption.
- 2) Enter the *Amount of Time (in minutes)* you think you will need to present your case. (Most hearings for a single petition take approximately 15 minutes.)
- 3) Check the box, My witnesses or I will not be available, and attach a list of dates and times (other than legal holidays) that you will be unable to attend.

#### Part 3. Taxpayer's Signature

# Part 5. Signature of Unlicensed Representative

1) Part 3 must be signed by the taxpayer with the box checked giving authorization to your unlicensed representative or you must attach to the petition a written authorization signed by the taxpayer.

# **COST TO FILE**

A \$15.00 non-refundable fee is required at the time of filing for each parcel. The cost to file a single, joint petition is \$15.00 plus \$5.00 for each additional parcel listed on the petition. If no hearing is scheduled due to late filing, your check or money order will be returned to you. Please note the following fee exceptions:

- 1) There is no filing fee for petitions filed appealing denial of timely filed Homestead Exemptions, Tax Deferrals, or petitions submitted with documentation from the Department of Children and Families stating that the petitioner is currently an eligible recipient of temporary assistance under Chapter 414, F.S.
- 2) A condominium association, cooperative association, or homeowner's association may file a \*single, joint petition on behalf of association members who own parcels of property which the Property Appraiser has determined are substantially similar in nature. The association must notify all unit owners of its petition and provide each at least 20 days to elect, in writing, not to participate.
- 3) An owner of contiguous, undeveloped parcels may file a \*single, joint petition if the Property Appraiser determines such parcels are substantially similar in nature.
- 4) An owner of multiple TPP accounts (tangible personal property) may file a \*single, joint petition if the Property Appraiser determines such tangible personal property is substantially similar in nature.
- 5) Checks should be made payable to the **Clerk to the BCC** (Board of County Commissioners). You must make payment at the time you file your petition.

## WHERE TO FILE

Mail or bring your petition form, any necessary attachments, and payment in the form of a check or money order to the following address:

### **SEMINOLE COUNTY VAB OFFICE**

County Services Building Room 2204 1101 E. 1<sup>st</sup> Street Sanford, FL 32771

### **CONTACT INFORMATION**

If you have any questions, please contact the VAB Clerk by calling (407) 665-7663 or email VAB@seminoleclerk.org.