

JOHN C. EMERSON, CFA
HERNANDO COUNTY PROPERTY APPRAISER
PHONE: (352) 754-4190
WEBSITE: www.hernandocounty.us/pa

◆ **BROOKSVILLE OFFICE** ◆
201 Howell Avenue, Suite 300
Brooksville, FL 34601-2042
Fax Numbers:

Administration (352) 754-4198
Real Property/Tangible (352) 754-4198
Exemptions/Central GIS (352) 754-4194



"To Serve & Assess With Fairness"

◆ **WESTSIDE OFFICE** ◆
7525 Forest Oaks Blvd.
Spring Hill, FL 34606-2400
Fax Numbers:
Addressing (352) 688-5060
Exemptions (352) 688-5088

Dear Property Owner:

It is my desire as the Hernando County Property Appraiser to afford an opportunity to each and every property owner the right to a property review and if necessary to file a petition for a hearing before the Value Adjustment Board (VAB).

Due to the volume of property reviews requested of the office during this time, all reviews may not be completed prior to the filing deadline. Therefore, in order to insure your due process, you may file a petition in case our review is not completed prior to the deadline or if you disagree with our findings.

- The original petition must be filed with the Clerk of the Value Adjustment Board, **not** the Property Appraiser's Office. The original petition must be in the hands of the Clerk by the filing deadline. A postmark is not considered sufficient.
- Petitions are accepted via e-mail at vab@hernandoclerk.org by fax (352-754-4239), in person or by mail to the following address: **Clerk of the Value Adjustment Board, 20 N. Main St., Room 362, Brooksville, FL 34601**. Please note that the petition is not considered filed until the filing fee is received.
- In accordance with Florida Statute 194.013 a **non-refundable** \$15.00 fee is due upon filing each **completed** petition. Incomplete petitions will be returned to you. The fees may be paid by cash, check, money order or credit card (a 3.5% processing fee applies). Checks or money orders should be made payable to the Clerk of Circuit Court.
- If you are appealing **multiple vacant land parcels or condominium units**, please use the Multiple Vacant Land Parcels or Condominium Units petition packet.
- You will receive your copy of the completed petition after filing it with the Clerk of the Value Adjustment Board.
- You will be contacted by the Clerk of the Value Adjustment Board regarding the date, time and place the petition is to be heard.

If you need further assistance, please contact the Property Appraiser's Office. We're here to serve you!

John C. Emerson, CFA
Hernando County Property Appraiser



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 <input type="checkbox"/> email <input type="checkbox"/> fax.			
<input type="checkbox"/> 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.			
<input type="checkbox"/> 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 <input type="checkbox"/> Res. 1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic, commercial or nonprofit <input type="checkbox"/> Commercial <input type="checkbox"/> Res. 5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> Vacant lots and acreage <input type="checkbox"/> 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"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)	
<input type="checkbox"/> Parent/grandparent reduction		<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"/> Property was not substantially complete on January 1		<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 type="checkbox"/> Refund of taxes for catastrophic event			
<input type="checkbox"/> 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.)			
<input type="checkbox"/> 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.			
<input type="checkbox"/> 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.			

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.**

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. 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. 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.



ATTACHMENT TO A VALUE ADJUSTMENT BOARD PETITION FOR MULTIPLE UNITS, PARCELS, AND ACCOUNTS

Sections 194.011 and 194.013, Florida Statutes

Each petition to the value adjustment board must be filed with required attachment(s) and a proper filing fee or it will be invalid and rejected. Each unit or parcel of real property or tangible personal property account being appealed must be identified by a separate folio or account number. This attachment should be used for substantially similar units, parcels, or accounts and attached to Form DR-486, when used.

Taxpayer name		Agent or contact	
Mailing address for notices		Corporation Name for TPP	
Phone		Email	
<input type="checkbox"/> Multiple units or parcels of real property		<input type="checkbox"/> Multiple tangible personal property accounts	

For joint petitions filed by condominium, cooperative, or homeowners' association or an owner of contiguous, undeveloped parcels, please provide the first 9 digits of real estate folio number here _____ and enter the last 4 digits of each folio number in the spaces below.

For joint petitions filed by an owner of multiple tangible personal property accounts, enter each account number in the spaces below.

Use additional pages, if needed.	Total number of units, parcels, or accounts on this page	
	Grand total of units, parcels, or accounts filed on all pages	
	Number of pages, including this one	

Joint petitions filed by condominium, cooperative, or homeowners' associations as agents according to s. 194.011(3)(e), F.S., should include a copy of the board of administration or directors' resolution authorizing this filing, and the following information:

For Complex Only	
Name	Address
Mail notices to: <input type="checkbox"/> owner <input type="checkbox"/> agent	

Signatures and Certification

Under penalties of perjury, I declare that I have read this attachment and the facts in it are true. By signing and filing this attachment and the related petition as an agent of the taxpayer/owner, I certify that I am duly authorized to do so.

Signature, petitioner/agent _____
Date

The signature below indicates that the property appraiser has determined that the units, parcels, or accounts are substantially similar as required by s. 194.011(3)(e), (f) or (g), F.S.

Signature, property appraiser _____
Date

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Dear Property Owner:

An integral part of the Value Adjustment Board (VAB) petition filing process is the exchange of evidence between you, as the petitioner, and the Property Appraiser's office. The Value Adjustment Board Clerk will notify you with your scheduled HEARING DATE.

If you requested a Property Record Card be provided to you, the card can be accessed by visiting www.hernandocounty.us/pa. Select Property Search, enter parcel or key number, owner's name, etc. and select the Property Card button.

Florida Statute 194.011(4) states in part:

(a) At least 15 days before the hearing the petitioner shall provide to the Property Appraiser a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the Value Adjustment Board and a summary of evidence to be presented by witnesses.

(b) No later than 7 days before the hearing if the petitioner has provided the information required under paragraph (a) AND IF REQUESTED IN WRITING BY THE PETITIONER, the Property Appraiser shall do the same.

Consequently, this letter is a formal written request for one (1) copy of any evidentiary material you will be presenting in support of your petition.

Please complete the attached "Exchange of Evidence" form LISTING ALL THE EVIDENCE YOU ARE SUBMITTING.

If you wish to submit additional evidence at a later date, within the 15 day filing period, simply fill out another form which can be obtained on our website at www.hernandocounty.us/pa/forms.asp

Please mail, hand deliver or e-mail the form and your evidence to:

Hernando County Property Appraiser
201 Howell Ave., Suite 300
Brooksville, FL 34601-2042
pa-vab@hernandocounty.us

Respectfully,

John C. Emerson, CFA
Hernando County Property Appraiser

Attachment: Exchange of Evidence Form

Rev. 8/2018

**HERNANDO COUNTY
VALUE ADJUSTMENT BOARD
EXCHANGE OF EVIDENCE FORM**

PETITIONER: _____ PETITION #(s): _____

Please mail, hand deliver or e-mail the completed form and your evidence to:

Hernando County Property Appraiser
201 Howell Ave, Suite 300
Brooksville, FL 34601-2042
(352) 754-4190

pa-vab@hernandocounty.us

If you receive a bounced back message that refers to an email size limit, please contact our office for assistance.

EXHIBIT #	BRIEF SUMMARY OF EVIDENCE
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	

* Attach an additional sheet if necessary

WITNESS NAME	BRIEF SUMMARY OF EVIDENCE (written or verbal)