

Information About The Value Adjustment Board Process



COUNTY RECORDS DIVISION
Value Adjustment Board

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Petitioner Acknowledgement

Value Adjustment Board

115 South Andrews Avenue, Room 120

Fort Lauderdale, FL 33301

954-357-7292

Fax: 954-357-5573

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www.broward.org/records

Broward County Property Appraiser

954-357-6830

Fax: 954-357-6100

www.bcpa.net

Contact Phone Numbers in Value Adjustment Board Office
General Questions – 954-357-7292
954-468-3596

Scheduling – 954-357-7205
954-357-8265
954-357-7226

Evidence – 954-357-8092

Appeals – 954-357-5961

Supervisor – 954-357-7300

I. GENERAL INFORMATION

A. Overview of Value Adjustment Board

The Broward County Value Adjustment Board (VAB) and its staff serve as the decision-making authority when the taxpayer disagrees with the Property Appraiser concerning property exemptions, classifications, and value. The VAB staff handles petition filing and scheduling of quasi-judicial hearings to settle disputes and late filings regarding such exemptions, classifications, and value.

If your petition concern is not settled by the Property Appraiser's office, you will be scheduled for a hearing. The VAB appoints Special Magistrates -- who are all qualified, professionally designated real estate appraisers or attorneys -- to conduct the hearings. These Special Magistrates are not connected with the Property Appraiser's office in any way.

The VAB Board is the independent appeals board that has initial jurisdiction over challenges to any property values, denials of exemptions, denials of classifications, and other similar matters. The Board consists of three County Commissioners and two School Board Members. Authority for the Board is vested through Florida Statutes, Chapter 194 and the Florida Administrative Code, Chapter 12D-10. The Board hears appeals of the Special Magistrates' decisions.

This brochure has been created to provide helpful tips and to provide answers to commonly asked questions, and may be relied upon only as general information. It is always best to consult an attorney about your legal rights and responsibilities regarding your particular case.

B. Definitions

The following procedures governing the VAB hearing process have been adopted by the Broward County VAB.

When used hereafter,

“VAB” means the Value Adjustment Board (staff or Board).

“Board” means the Value Adjustment Board, consisting of three County Commissioners and two School Board Members.

“Clerk” means a VAB clerk and staff. The role of the clerk is to process petitions, schedule hearings, oversee each hearing day’s process, and maintain VAB records.

“Property Appraiser” or “PAO” means the Broward County Property Appraiser and staff.

“County Attorney” means the Broward County Attorney or Assistant County Attorney designated to represent the VAB.

“Petitioner” means a property owner or an owner’s authorized representative or agent contesting the assessment of market value or appealing for an exemption or classification.

“Truth in Millage” notices or “TRIM” notices mean proposed tax bills and are mailed by the PAO in mid-August of each year to home owners.

“Evidence” is the documentary or oral statements and the material objects admissible as testimony in a court of law.

“Comparable sale” is a property that is similar to the subject property in most respects, is located in a similar (nearby) location, and has sold recently at arms length. The selection of comparable sales is, in most residential appraisals, the single most important determining factor in establishing value.

“Save Our Homes” is an amendment to the Florida Constitution that the voters passed in 1992. This law limits the increase in assessed value for properties receiving the Homestead Exemption to be no more than three percent or the increase in the consumer price index (CPI), no matter what the increase in just value would otherwise be. The limit does not cover new construction or construction that was not taxed before the “Save Our Homes” limit applied to a particular property. It also does not apply when a property sells; the new owner starts the limitation all over again once he or she qualifies for Homestead Exemption. If your neighbor has a home just like yours, but their taxes are substantially lower, it may be because they have lived there under the protection of “Save Our Homes” for a long time.

“Homestead Exemption” is available to all legal Florida residents who meet eligibility requirements for maintaining their primary place of abode such as homes, condominiums, co-op apartments, and certain mobile home lots if they qualify. The Florida Constitution provides this tax-saving exemption on the first \$25,000 of the assessed value of an owner/occupied residence.

C. Petition Filing

The deadline to pre-file for exemptions and classifications with the PAO is March 1 of each year. Although the major categories are Homestead, Seniors Homestead, Agriculture, Religious, Disability, and Non-Profit, there are many exemptions and classifications, each with specific requirements. Contact the PAO for more detailed information.

If you missed the March 1 pre-filing date deadline, a late petition may be acquired at the PAO’s main office, 115 S. Andrews Avenue, Room 111, Governmental Center, or online at www.bcpa.net. The petition must be filed with the VAB in Room 120 of the Governmental Center any time from March 2 through the mid-September deadline for value petitions. You can find the exact deadline date directly below the Proposed Ad Valorem Taxes section on your TRIM notice.

Value petitions must be filed within 25 days of the mailing of the TRIM notices, which occurs in mid-August of each year and determines the filing deadline to be in mid-September. This becomes the filing deadline for all exemption, classification, and value petitions. Petition forms are available online at www.bcpa.net, at any of the PAO offices, or by calling the PAO main office at 954-357-6830.

If you miss the mid-September filing deadline for all petitions, you must file a Request for Extension to the Petition Filing Deadline (Good Cause) with the VAB, which is available at the VAB office or online at www.bcpa.net.

With the exception of timely petitions appealing homestead exemption denials, for which no petition filing fee is charged, all petitions must be accompanied by a NON-REFUNDABLE filing fee, which in most cases is \$15. No petitions will be accepted unless accompanied by the proper filing fee. Cash, money orders, or checks made payable to the Value Adjustment Board are accepted. At the present time credit cards can not be accepted.

The VAB shall waive the filing fee with respect to a petitioner who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Family Services and submitted with the petition, that the petitioner is an eligible recipient of temporary assistance under Chapter 414 of the Florida Statutes.

D. Request for Extension to the Petition Filing Deadline (Good Cause)

The VAB's "Rules and Procedures" allow the taxpayer to request an extension to the petition filing deadline, by demonstrating good cause and justifying the extension. The petition filing deadline is always mid-September, 25 days after the mailing of the TRIM notices. The time frame to request an extension to the petition filing deadline is from mid-September until December 31. Unusual and extenuating circumstances must exist and the request MUST be filed by December 31. NO exceptions will be made.

You must complete and submit the request form to extend the petition filing deadline along with the appropriate petition(s) and pay the appropriate filing fees. You need to fully explain your specific, unusual and extenuating circumstances and provide any pertinent documentation to support your request. Your request must only address your reasons for not filing your petition prior to the petition filing deadline in mid-September. Requests will be reviewed by an Attorney Special Magistrate. If the Special Magistrate grants you the filing extension, you will then be given the opportunity to address your exemption, classification, and/or valuation issues with the Property Appraiser. If the issue(s) cannot be resolved, a hearing will be scheduled.

Possible extenuating circumstances include:

- A death of a family member
- Prepaid travel plans

- Jury duty and/or court appearances
- Documented medical problems, all of which prevented you to file your petition timely
- Not receiving a TRIM Notice. (If you did not receive your TRIM Notice, you may want to contact the Property Appraiser's Office to see if the TRIM Notices may have been returned to them as undeliverable. If this is the case, you will need confirmation from the Property Appraiser's Office showing that the TRIM Notice was returned to them. You will still have to submit your request to extend the filing deadline and the Special Magistrate will make the final decision of whether or not to grant you the extension.)
- Different assessment figures on your TRIM Notice and November 1 tax bill. (If this is the case, you would need copies of both the TRIM Notices and your tax bill showing that the assessment figure on your TRIM Notice was different from the assessment figure on your final tax bill.)

Thinking the TRIM notice was "junk mail" and not reading it, or not understanding your rights as a taxpayer are not reasons to grant you the right to a petition filing extension.

E. Scheduling and Attending a Hearing

The Clerk will schedule a hearing on the petition before a Special Magistrate appointed by the VAB. The Notice of Hearing will be mailed to the petitioner 30 calendar days prior to the scheduled hearing. The Notice of Hearing shall be considered received by the petitioner unless returned to the Clerk as undeliverable.

Scheduled hearings are heard on a first come-first served basis within established time periods. Some waiting should be expected, so you may wish to bring a book, magazine, or something else to occupy your time while you wait. For this reason, we discourage bringing children to the hearings.

Florida Statutes provide for one transfer/rescheduling of a hearing date if the request is made in writing and received by the Clerk no less than five days prior to the originally scheduled hearing. Any additional transfer/rescheduling shall be made only upon proof of: (a) failure of the Property Appraiser to furnish evidence; (b) death in the petitioner's immediate family; (c) medical problems which prevent the petitioner's appearance; (d) jury duty; (e) time-certain court appearance; (f) prepaid travel plans; (g) incarceration. Staff does not have the authority to change hearing dates for any reason other than those listed above. Documentation supporting the request for a change in hearing date is

required. Transfer requests should be made directly to the Deputy Clerk, at 954-357-7205 (check phone numbers inside front cover).

The VAB recommends that the petitioner be present at the scheduled hearing or have another person represent them. Representation by another person requires a signed authorization letter from the petitioner. In the event a petitioner fails to attend a hearing, the Special Magistrate shall hold the hearing and make a recommendation based on any evidence in the file, and any and all evidence and testimony presented by the PAO.

An authorized representative for a petitioner who is not an attorney must provide the VAB with written authorization from the property owner no later than at the scheduled hearing time. This requirement includes members of the immediate family. Otherwise, the Special Magistrate will make a recommendation on any previously submitted evidence; no testimony will be allowed.

If you fail to appear for your hearing, the Special Magistrate will consider any evidence you may have submitted, pursuant to the submission of evidence rules discussed on page 14, and make a recommendation accordingly. If no evidence has been submitted and you do not appear, your petition will be denied for lack of evidence due to your failure to appear.

In accordance with the Americans with Disabilities Act, a petitioner in need of a special accommodation to participate in any VAB proceeding should notify the Clerk either when filing the petition or at least one week before the scheduled VAB hearing. Please call 954-357-7292.

The VAB procedures are quasi-judicial in nature, and as such, the petitioner and/or agent are not permitted to directly contact members of the Value Adjustment Board or the Special Magistrate regarding the petitioned case. Contact must be made through VAB staff at 954-357-7300 or the Assistant County Attorney assigned to the VAB at 954-357-7600.

F. Role of Parties to Special Magistrate Hearings

1. **ROLE OF THE SPECIAL MAGISTRATE:** The Special Magistrate's role is to render a fair and impartial recommendation as to whether a petitioner has overcome the PAO's legal presumption of correctness, and, if applicable, to determine whether the petitioner's estimate of market value has been supported. A further role of the Special Magistrate is to administer a fair and impartial hearing. The Special Magistrate must act professionally at all times and treat the Petitioner

and the Property Appraiser professionally.

2. **ROLE OF THE PETITIONER:** The law states that the PAO is presumed to be correct. The petitioner has the burden at the hearing to overcome this presumption of correctness. The petitioner must provide competent evidence to support the petitioner's request for an exemption, a classification, or a reduction in market value. If the petitioner does not provide sufficient and competent evidence, the Special Magistrate may recommend to the VAB that the petition be denied.
3. **ROLE OF THE PROPERTY APPRAISER:** The role of the PAO is to defend denials of exemptions and classifications, as well as assessments of market values, or to recommend appropriate changes, as applicable.
4. **ROLE OF THE HEARING CLERK:** The role of the Hearing Clerk is to digitally record the hearing, maintain any documentation submitted at the hearing, and assist the Special Magistrate as needed.

G. APPEAL PROCESS

If you believe and can substantiate that the Special Magistrate has made an error in judgment in deciding your case, you have the opportunity to appeal your petition to the Value Adjustment Board for further action. An appeal to the Board must be filed on the appropriate form with the VAB clerk within 15 calendar days of the mailing date of the Special Magistrate's Hearing Report to the petitioner. The Board shall review the appeal which must state the specific legal error(s) made by the Special Magistrate. In the event the Board grants the appeal, a Board hearing shall be scheduled to review the evidence previously submitted and the Special Magistrate's recommendation. No new evidence may be submitted. If the Board denies the appeal, a petitioner may bring an action in Circuit Court according to Florida Statute, 194.171. For more information regarding the appeal process, contact the VAB staff at 954-357-5961.

II. EXEMPTIONS

A. Exemption/Classification Hearings

The hearings are conducted as quasi-judicial hearings before an Attorney Special Magistrate. All parties are under oath and formal records are maintained. This means you have the same obligation to attend the hearing on the scheduled day and time as you would any other court

proceeding. This is not an appointment or meeting which can be rescheduled at your discretion. If you fail to appear without having been granted a Transfer, you may forfeit your right to be heard on this issue.

You will be mailed a "Notice of Hearing". Your notice will provide all pertinent information: date, time, location, as well as information on how to submit evidence. Evidence is any documentation that will support, prove, or substantiate your case. You should consider this hearing as your day in court. If you come to your hearing unprepared, you will not be given the opportunity to have your case rescheduled. If you cannot attend your hearing, you have several options:

1. Authorize someone to represent you. Your representative must provide a signed and dated letter from you granting them permission to represent you, even if he/she is a member of your immediate family.
2. Submit a letter along with your evidence indicating that your evidence should be considered in your absence, and you are waiving your right to speak in person.

The first part of the hearing is solely to establish good cause as to why your petition was not filed by the March deadline. Although the Special Magistrate will certainly consider your testimony, you are strongly urged to also provide evidence to support your late filing and any extenuating circumstances (examples: medical bills as a result of serious injury or illness). Being uninformed of state law is not considered a valid reason. Knowing your rights as a homeowner is your responsibility.

If the Special Magistrate finds that there was not good cause for you to have missed the filing deadline, the hearing is over. If you believe and can substantiate that the Special Magistrate made an error in judgment, you may appeal to the Value Adjustment Board (see I. General Information Section, G. Appeal Process).

If the Special Magistrate grants good cause, the hearing will continue on the merits of your case on whether or not homestead should be granted. Again, you are strongly urged to gather and submit evidence in the prescribed manner to support your position. This is all outlined in your Notice of Hearing that you will receive 25 days prior to your hearing. Please read it carefully. Remember: you must first prove "good cause" for late filing before the Special Magistrate will consider your exemption request.

B. Homestead Exemption

Approximately ninety percent of all late-filed petitions are resolved (approved) by the PAO without the necessity of a hearing. This means Homestead Exemption is granted administratively and the exemption status will appear on the November tax bill for these cases. The remaining ten percent are scheduled for hearings beginning in early October to determine if the taxpayer had adequate reasons to file late.

REQUIRED DOCUMENTARY EVIDENCE:

To prove residency and ownership, the PAO suggests the following documents should be dated prior to January 1, 2006, and reflect the address on which you are applying for homestead exemption. The required documents are:

- Florida Driver License
- Car Registration
- Warranty Deed
- Voter Registration Card or Declaration of Domicile
- Non U.S. Citizen must bring permanent Visa (Green or Pink Card) or Political Asylum Documentation and Recorded Declaration of Domicile - REQUIRED
- Social security numbers of all owners filing are required

ADDITIONAL DOCUMENTARY EVIDENCE:

If your required documents are not dated prior to January 1, 2006, and do not reflect your correct address, additional documents can be submitted. The additional documents must be dated prior to January 1, 2006, and reflect the address for which you are applying for homestead exemption. Additional documents that can be submitted are:

- Proof of residence prior to January 1, 2006
- Copy of Florida Will (front and signature pages)
- Moving bills
- Record of registration of children in Florida school
- Receipt of Florida intangible tax
- A notarized letter from employer stating the date of employment and address in Florida
- Copy of federal income tax return (front and signature pages)
- Sale of previous property
- Change of permanent mailing address
- Bank statements
- Record showing where social security payments are sent
- Utility bills

Evidence should be submitted to the VAB office located at 115 S. Andrews Avenue, Room 120, Fort Lauderdale, FL 33301. The petitioner must supply two sets of evidence in identical order. Evidence must be submitted as soon as possible or at least 15 days prior to the hearing. DO NOT SUBMIT ORIGINAL DOCUMENTS. Evidence submitted will be retained for the official record and will not be returned to the petitioner.

C. Senior Exemption

Many Florida senior citizens are eligible to claim a Senior Exemption which applies only to the County's portion of the taxes and city taxes for residents of cities** that also adopted the additional exemption. In order to qualify for the \$25,000 Senior Exemption an applicant:

- Must be 65 years or older as of January 1, 2006
- Submit a copy of your Driver License or Birth Certificate
- Have a combined household adjusted gross income not exceeding \$22,693
- Already have qualified for and granted \$25,000 Homestead Exemption from the PAO

IF YOU FILE AN INCOME TAX RETURN:

- Submit a copy of your last year's Income Tax Return Form 1040 and W-2 for all persons residing in your home (excluding renters and boarders).
- Complete and submit, Part (A), Part (C), and Part (D) of the Sworn Statement of Adjusted Gross Income of Household, DR 501SC. These forms are available at the PAO, Room 111F of the Governmental Center.

IF YOU DO NOT FILE AN INCOME TAX RETURN:

- Complete and submit lines 1 through 4 of the IRS Form 4506 and sign the form. There is no fee for verification of non-filing.
- Submit a copy of your Social Security Statement (SSA 1099) for all members of the household.
- Complete and submit Part (A), Part (B), Part (D), and Part (E) of the Sworn Statement of Adjusted Gross Income of Household, DR 501SC. These forms are available at the PAO, Room 111 of the Governmental Center.

*** As of January 1, 2006, the following cities have NOT adopted the Senior Citizen Additional Homestead Exemption. All other cities in Broward County have the Senior Citizen Exemption.*

- *Coconut Creek, Deerfield Beach, Hillsboro Beach, Lauderdale, Sea Ranch Lakes, West Park*

D. Disability, Widow/Widower, and Veteran Exemptions

In order to qualify for the various exemptions listed below, an applicant should submit the required documentation as stated for each exemption:

- \$500 Widows/Widower Exemption: Spouse's death certificate, newspaper clipping or memorial card (prior to January 1, 2006).
- \$500 Disability Exemption: One letter from a Florida doctor stating that you are totally and permanently disabled (prior to January 1, 2006).
- \$5,000 Veteran's Disability Exemption: A copy of your Certificate of Disability from the U.S. Government or the U.S. Department of Veterans Affairs (or its predecessor agency). The disability must be military service-related and incurred during a period of wartime service or by misfortune. The service-related disability must be to a degree of at least ten percent before January 1 of the year seeking the exemption.
- \$5,000 Veteran's Service-Connected Total and Permanent Disability Exemption: A certificate from the U.S. Government or U.S. Department of Veterans Affairs. Any honorably discharged veteran with a service-connected total and permanent disability, any surviving spouses of qualifying veterans, as well as spouses of Florida resident veterans who died from service-connected causes while on active duty as a member of the U.S. Armed forces are entitled to an exemption on real estate used and owned as a homestead.
- \$500 Disability Exemption for Blind Persons: A certificate from the Division of Blind Services of the Department of Education or the U.S. Department of Veterans Affairs certifying the applicant to be blind.
- Full Exemption for Totally and Permanently Disabled Persons: A certificate from two licensed doctors of this state or a certificate from the U.S. Department of Veterans Affairs. To be entitled to this exemption, you must be a (1) quadriplegic or (2) paraplegic, hemiplegic, or other totally and permanently disabled person who must use a wheelchair for mobility or who is legally blind. For persons entitled to this exemption there is a cap on the prior year's income of all persons residing in or upon the homestead. This is adjusted annually and a statement of gross income must

accompany the application. Please check with the PAO for more information.

E. Non-Profit Exemption

The requirements for Non-Profit exemption are very diverse. Please contact the PAO for more information. For Non-Profit, please call 954-357-6960.

III. CLASSIFICATIONS

The requirements for classifications are very diverse. Please contact the PAO for more information. For Agricultural information, please call PAO, 954-382-5842.

IV. VALUE

A. Process

Truth in Millage Notices, which are **proposed** tax bills and are also referred to as TRIM Notices, are mailed to all Broward County taxpayers in mid-August. Upon receipt of this notice, any taxpayer wishing to appeal the assessed market value of his/her property as assigned by the PAO may do so by filing a petition with the VAB, and paying the appropriate fee, within 25 days of the receipt of the TRIM notice.

A petition to the VAB must be completed, including the petitioner's estimate of market value, and shall be filed in accordance with the statutory deadline. The petitioner must ensure that the petition is fully completed before filing it. No petition shall be accepted unless it is completed and filed with the Clerk during the required filing period. Any petition which is incomplete or submitted after the deadline shall be refused and returned to the petitioner by the Clerk with an explanation (Section 194.011(3) (d), Florida Statutes). If a taxpayer believes that there are unusual and extenuating circumstances that delayed timely filing, the taxpayer may request a Good Cause Hearing (see Section I General Information, Section D).

The petitioner may then request an informal conference with the PAO and may request public records from the PAO at any time.

Petitioner will receive a Notice of Hearing stating the scheduled date and time of the hearing before a VAB Special Magistrate. If the petitioner does

not receive a notice of hearing from the VAB on or before March 1, the petitioner should contact the VAB at 954-357-7205.

The hearing is held before an Appraiser Special Magistrate who makes a decision and recommends it to the Value Adjustment Board. If dissatisfied with the ruling, the petitioner may file an appeal with the VAB (see Section I General Information, Section G) and/or the petitioner may file an action in Circuit Court. Such action must be filed according to the requirements of Florida Statute 194.171. Filing in Circuit Court can be done in lieu of any VAB action.

Real estate taxes should be paid when due. Any real estate tax refunds due to reduced property assessments through the VAB process are not issued until after all hearings are completed; decisions are approved by the VAB; files are audited with the PAO and transferred to the Revenue Collection Division where the refunds are processed. For further information, contact the Broward County Revenue Collection Division at 954-765-4697.

B. Evidence

1. PETITIONER'S BURDEN OF PROOF

The petitioner has the burden to prove that the PAO's assessment is wrong. Florida law states that the PAO's assessment is presumed correct. This presumption of correctness is lost if the petitioner shows by a preponderance of evidence that either the PAO has failed to consider properly the criteria in Section 193.011, Florida Statutes, or if the PAO's assessment is arbitrarily based on appraisal practices which are different from the appraisal practices generally applied by the PAO to comparable property within the same class and within Broward County. If the presumption of correctness is lost, the petitioner shall have the burden of proving by a preponderance of the evidence that the PAO's assessment is in excess of just value. If the presumption of correctness is retained, the petitioner shall have the burden of proving by clear and convincing evidence that the PAO's assessment is in excess of just value. The petitioner does not have the burden of proving that the PAO's assessment is not supported by any reasonable hypothesis of a legal assessment.

If the PAO's assessment is determined to be wrong, the Special Magistrate can recommend an assessment if there exists competent, substantial evidence in the record, which cumulatively meets the requirements of Section 193.011, Florida Statutes. If the record lacks competent, substantial evidence meeting the just value criteria of 193.011, Florida Statutes, the Special Magistrate shall remand (return) the matter to the PAO with appropriate directions. A Special Magistrate is not permitted

to pick a compromised value or attempt to conduct an independent appraisal during the meeting. The Special Magistrate must rely upon and rule on the basis of evidence presented at the hearing.

Property is assessed as of January 1 of the taxable year. Sales that occur after January 1, and appraisals of valuation dated after January 1, can be used as evidence; however, such evidence is only relevant to the extent that it reflects market value as of January 1 of the taxable year.

Under Florida law, just value equals market value. In arriving at just or market value, the PAO is required to consider properly the eight criteria in Section 193.011, Florida Statutes:

193.011 Factors to consider in deriving just valuation. In arriving at just valuation as required under s. 4, Art. VII of the State Constitution, the property appraiser shall take into consideration the following factors:

(1) The present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase, in cash or the immediate equivalent thereof in a transaction at arm's length;

(2) The highest and best use to which the property can be expected to be put in the immediate future and the present use of the property, taking into consideration any applicable judicial limitation, local or state land use regulation, or historic preservation ordinance, and considering any moratorium imposed by executive order, law, ordinance, regulation, resolution, or proclamation adopted by any governmental body or agency or the Governor when the moratorium or judicial limitation prohibits or restricts the development or improvement of property as otherwise authorized by applicable law. The applicable governmental body or agency or the Governor shall notify the property appraiser in writing of any executive order, ordinance, regulation, resolution, or proclamation it adopts imposing any such limitation, regulation, or moratorium;

(3) The location of said property;

(4) The quantity or size of said property;

(5) The cost of said property and the present replacement value of any improvements thereon;

(6) The condition of said property;

(7) The income from said property; and

(8) The net proceeds of the sale of the property, as received by the seller, after deduction of all of the usual and reasonable fees and costs of the sale, including the costs and expenses of financing, and allowance for unconventional or atypical terms of financing arrangements. When the net proceeds of the sale of any property are utilized, directly or indirectly, in the determination of just valuation of realty of the sold parcel or any other parcel under the provisions of this section, the property appraiser, for the purposes of such determination, shall exclude any portion of such net proceeds attributable to payments for household furnishings or other items of personal property.

While all eight factors must be considered properly, they may be variously weighed by the PAO or discarded entirely where not reflective of the just or market value. The market value, not the assessed value, is challenged when the petitioner files a petition and proceeds through the VAB process.

2. SUBMISSION OF EVIDENCE

The petitioner, after filing the petition and as soon as possible, needs to begin collecting all necessary supporting evidence. The petitioner is responsible for gathering all evidence necessary to overcome the PAO's presumption of correctness and to support the petitioner's estimate of market value. Evidence may be submitted early. You do not need to wait until you receive a hearing notice. Evidence may not be presented at the hearing that has not been timely exchanged between the petitioner and PAO.

- At least 15 calendar days before the scheduled hearing, the petitioner shall provide a list and summary of evidence to be presented at the hearing. The list and summary must be accompanied by copies of documentation to be presented at the hearing. Two copies of all documents are to be filed with the VAB staff in Room 120 and should be accompanied with a self-addressed, stamped envelope for return information from the PAO, unless the petitioner wishes to return in person to pick up the information, which is suggested as the best way to ensure receipt of the evidence.
- No later than seven days after the evidence is received, the property appraiser shall provide the petitioner with a list and summary of evidence with copies of documentation to be presented at the hearing. The information will be mailed to the petitioner in the self-addressed, stamped envelope that the petitioner provided; the petitioner can pick the evidence up, which will ensure receipt of evidence; if requested; the evidence can be faxed or e-mailed to

the petitioner. However, if the petitioner does not submit any evidence, the PAO need not give any evidence to the taxpayer.

- All evidence submitted will be retained as official records and will not be returned to the petitioner. It is strongly suggested that copies be submitted, rather than originals.
- Evidence may be faxed if ten pages or less. Evidence may also be submitted electronically via CD or e-mail attachments; however, documents must be in either WORD or PDF format.

C. Examples of Petitioner's Evidence

a. Income Type Property: (Commercial, Commercial/Residential Personal Property)

(1) Federal tax returns and financial statements for the most current years.

(2) Supporting documents should include:

- Operating statements showing income and expenses.
- Rent roll(s) showing square footage of space leased and at what rate; names of tenants; breakdown of who pays expenses (i.e., common area maintenance, taxes, insurance, utilities, etc.).
- Copy of current lease(s) to determine lease details (e.g., who pays what expenses).
- Copy of closing statement(s) if there has been current sale(s).
- Appraisals made on the property in connection with obtaining mortgage financing or the sale thereof.

(3) Comparable sales data (i.e., prices at which similar, nearby properties have sold, on or about the taxing date).

(4) Pictures portraying the property's condition (as of January 1).

(5) Estimates and/or bills of repair (should be dated close to January 1).

b. Non-Income Type Property: (Residential)

(1) Anything that will help show the market value, as stated on your TRIM notice, is incorrect as of January 1 (i.e., appraisals, area sales, surveys, etc.).

(2) Copy of closing statement(s) if there has been a sale(s) in the previous three years.

(3) Appraisals made on the property in connection with obtaining mortgage financing or the sale thereof.

(4) Comparable sales data (i.e., prices at which similar, nearby properties have sold, on or about the taxing date).

(5) Pictures, newspaper articles, and/or other information portraying the property's condition as of January 1.

(6) Estimates and/or bills of repair (should be dated close to or after January 1).

V. PUBLIC INFORMATION

The Florida Statutes are available in any branch of the Broward County Public Library and also at www.flsenate.gov/statutes. Chapters 193, 194, and 196 might be helpful. Chapter 12D-10 of The Florida Administrative Code also pertains to the VAB process; the Web address is <http://fac.dos.state.fl.us>.

(Last page – the perforated form)

COMPLETE AND RETURN THIS PAGE TO THE VAB EITHER IN PERSON, MAIL, FAX, OR E-MAIL.

Petition Number(s):

Folio Number(s):

PETITIONER ACKNOWLEDGMENT

As a petitioner, filing a petition before the Value Adjustment Board, I acknowledge that I:

Have received a copy of ***Helpful Tips: How to Prepare for Your Property Value Hearing***, governing the Value Adjustment Board (VAB) petition process;

Will call the VAB office at 954-357-7205 if I have not received a Notice of Hearing on or before **March 1**;

Understand that I may utilize any or all of the following remedies to contest the assessment of my property:

Request an informal conference with the PAO's office before filing a petition

File a petition with the VAB

File an action in Circuit Court;

Understand that **TWO SETS, IN IDENTICAL ORDER, OF ALL DOCUMENTARY EVIDENCE AND/OR COLOR PHOTOGRAPHS** that I intend to present at the hearing **must be submitted to the Value Adjustment Board office as soon as possible, but no later than 15 days prior to my scheduled hearing**; and

Am aware that as a petitioner, **my burden is to overcome the presumption of correctness as to the PAO's assessment of the market value of my property, and support my assessed market value** subject to the provisions set forth in this brochure, or supply required documentation and evidence to entitle me to my requested exemption or classification.

Name (Signature)

Name (Type or Print)

Date

(Back Cover)

(County logo)

COUNTY RECORDS DIVISION
Value Adjustment Board
115 South Andrews Avenue, Room 120
Fort Lauderdale, FL 33301
954-357-7292
FAX: 954-357-5573
e-mail: VAB@broward.org
www.broward.org/records

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If you require any auxiliary aids for communication, please call 954-357-7292, press 3 then 4.

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