

Petition to the Value Adjustment Board
INSTRUCTIONS FOR FILLING OUT FORM DR-486
Request for Hearing

It is important to note that you have the right to an informal conference with the Property Appraiser that does not change the due date to file. 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.

The information below is to help you, the petitioner, in filling out the DR-486 petition form to request a hearing through the Clerk to the VAB in regard to the proposed value of your property indicated on your TRIM notice. TRIM notices are mailed by the Property Appraiser in mid-August.

PART 1. Taxpayer Information

- 1) Fill out the Department of Revenue's Petition, *Form DR-486*. Forms can be obtained from the Clerk's Office or Property Appraiser's Office or found online at <http://floridarevenue.com/property/Pages/VAB.aspx>.
(Click on the PROPERTY TAX OVERSIGHT tab at the top of the page, then click on "Property Tax Forms" under "Quick Links" and then "Value Adjustment Board Forms & Calendar.")
- 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, <http://www.scpafl.org> and putting in the Parcel# on the Home Page's SCPA Record Search.
- 3) Fill in the *MAILING* address. This is the address where you would like all notices and correspondence sent to you.
- 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 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 or reason why.
(The VAB Attorney will make a determination per the 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 petition heard and your evidence considered 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*.
- 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....*” if there are dates that you know you will not be able to attend a hearing and attach a list of those dates.
- 4) It is important to read the information about the *Exchange of Evidence*. (At least 15 days before your hearing, you must give the Property Appraiser a list and summary of evidence with copies of documentation that you will present at the hearing. If you want the Property Appraiser to give you a list and summary of their evidence and documentation that they will present at the hearing, you must ask in writing. The Property Appraiser must provide that information to you at least 7 days before the hearing. Please go to the Department of Revenue’s website for more information, <http://floridarevenue.com/property/Pages/VAB.aspx> . A copy of your evidence must also be brought to the hearing for the Special Magistrate and if you do not plan to attend prior to want your evidence considered, it should be mailed to the VAB Office in Sanford prior to your hearing date. The address can be found under “Where to File” on the next page.)

Part 3. Taxpayer’s Signature**Part 4. Signature of Taxpayer’s Employee or Licensed Representative/Agent****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.

Filing of Form DR-486

- 1) The form must be received by the Clerk to the VAB within 25 days after the Property Appraiser mails your Notice of Proposed Property Taxes (TRIM Notice), which is usually in mid-August.

COST TO FILE

A \$15.00 fee that is non-refundable is required at the time of filing for each parcel of property listed on your 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.

*The cost to file a single, joint petition is \$15.00 plus \$5.00 for each additional parcel listed on the petition.

WHERE TO FILE

Petitions should be filed with the Clerk to the Value Adjustment Board.

Mail or bring to:

County Commission Records and VAB Office
Seminole County Services Building
1101 E. 1st Street, Room 2204
Sanford, FL 32771
Call: (407) 665-7663
Hours: 8:00 a.m. to 5:00 p.m.

Bring to:

East Branch, Wilshire Plaza
376 Wilshire Blvd.,
Casselberry
Call: (407) 830-7337
Hours: 8:30 a.m. to 5:00 p.m.

or

West Branch, Shoppes at Brantley Hall
990 North SR 434, Room 1124
Altamonte Springs
Call: (407) 862-5373
Hours: 8:30 a.m. to 5:00 p.m.