



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 a Property Appraiser's representative prior to your scheduled hearing where you can present facts to support your appeal, and the Property Appraiser can present facts that support their assessment of your property value.

To request an informal 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 and *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.
- 3) Fill in the *Parcel ID#* OR 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.)
- 4) 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. The filing fee is still due upon submitting your petition.
- 5) 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 denying your appeal; however, your right to bring an action in Circuit Court within 60 days of the Final Certification is not impaired. That certification date will be the date your Final Decision is approved by the Value Adjustment Board, and you will be emailed a notice.
- 6) 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.
- 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 know you will be unable to attend.

Part 3. Taxpayer's Signature

Sign Part 3 with a "wet signature" or you can type on the form "*s/your name*", which is a legal signature.

Part 4. Signature of Taxpayer's Employee or Licensed Representative/Agent

Check and fill in the appropriate credentials for the licensed representative and have the representative sign and date the form.

Part 5. Signature of Unlicensed Representative

Complete this section if you are an authorized representative.

COST TO FILE

A \$50.00 non-refundable fee is required at the time of filing for each parcel. The cost to file a single, joint petition is \$50.00 plus \$5.00 for each additional parcel listed on the petition. Please note the following fee exceptions:

1. No fee is charged for timely filed Homestead Exemption denials or Tax Deferral denied petitions, which include Agriculture Classification denials. The due date for petitions shall be 30 days after the mailing of the notification in writing of the denial, on or before July 1st of the year for which the application was filed, per Rule Chapter 12D-9.015(7)(b) F.A.C.
2. Single petition with one parcel number - \$50.00 filing fee.
3. Single joint petition with two or more parcels that are determined by the Property Appraiser to meet certain criteria* - \$50.00 filing fee plus \$5.00 for each additional parcel listed on the petition.
4. Single joint petition filed by condominiums, with approval of its Board of Administrators or Directors, when the Property Appraiser determines that the parcels owned by members are substantially similar** - \$50.00 filing fee plus \$5.00 for each additional unit listed on the petition.
5. Single joint petition with two or more tangible personal property accounts when the Property Appraiser determines such tangible personal property accounts are substantially similar in nature - \$50.00 filing fee plus \$5.00 for each additional account listed on the petition.
6. Portability Petitions - \$15.00 filing fee.

IMPORTANT: A check or money order made payable to "Clerk to the BCC" is the only acceptable form of payment for VAB filing fees when mailing or bringing petition forms to the VAB Office.

Credit cards are accepted online only.

Petitions cannot be filed without payment and ***NO CASH WILL BE ACCEPTED.***

WHERE TO FILE

Paper petitions can be mailed or brought to the following address with a check or money order:

Seminole County Clerk of Court
Annex Building - Clerk's Administration
91 Eslinger Way
Sanford, FL 32773

Paper petitions can be dropped off with a check or money order for the filing fee to the Commission Records office listed below; however, no VAB staff are located there.

Seminole County Clerk of Court
County Services Building - Commission Records Office
1101 E. First 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.