

**Value Adjustment Board  
County of Volusia**

123 West Indiana Avenue · Room 301 · DeLand, FL 32720  
Phone: (386) 740-5164 · Fax: (386) 740-5153

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**PLEASE READ THESE INSTRUCTIONS BEFORE YOU FILL OUT YOUR  
PETITION TO AVOID DELAYS OR POSSIBLE INVALIDATION OF YOUR  
PETITION FILING.**

**(Forms)**

There is a \$15.00 filing fee for each parcel that you petition for. If you don't include the fee with the petition the petition is considered invalid and will not be processed until the fee is received. If you have more than three (3) **CONTIGUOUS UNDEVELOPED** parcels you will be charged \$5.00 per parcel (the least you can pay for a petition filing is \$15.00).

Put your "**MAILING ADDRESS**" on the front of the petition, which is often not the address of the property. Be sure you include a zip code! If an attorney is representing you put their mailing address on the front of the petition. All information from the VAB will be sent to the attorney.

Please put a **PHONE NUMBER** where we will be able to reach you on the front of the petition. If you omit a phone number, and there are any problems with your petition, the only way we'll be able to reach you is by mail, which may cause a delay in the timely filing of your petition.

Be sure your parcel number is correct. If the wrong number is put on the petition it will cause a delay in filing.

Your signature **MUST BE NOTARIZED**. Be sure the notary signs his/her name or your petition is considered invalid.

Please mail everything to the address on the top of this letter. If you send information/evidence to the property appraiser's office please send a copy to the VAB for your file. Information **IS NOT** sent to the VAB from the property appraiser. Information from the VAB **IS** sent to the property appraiser. If the petition is received after the deadline it will be considered invalid and will be returned to you.

After you file your petition, you will receive the pink copy of your petition with a petition ID number on the top right of the petition. **Do not separate the copies!!!** If you download a copy of the petition from the Internet please send three (3) copies of the petition. Any **information/evidence** must be sent in **duplicate**.

If you are filing for tangible personal property please be sure to use the correct form and the full parcel ID number.

If you are having someone represent you other than an attorney, please fill out an **AGENT AUTHORIZATION FORM**. (**NOTE:** All information from the VAB will be sent to the authorized agent.)

If your petition is denied you will be given a date for a hearing. Please be patient as hearings are set beginning in October and usually ending in December. When you receive your hearing letter **PLEASE READ THE ENTIRE LETTER!!!** It will contain information that you'll need in order to change your hearing date. It will also contain information regarding the eight (8) factors (Florida Statute 193.011) you will need to convince the Special Magistrate that the property appraiser was incorrect in assessing your property

If you have any questions please call the number at the top of this letter and we will be happy to assist you.



**Petition to Value Adjustment Board**

Petition No. \_\_\_\_\_

To the Value Adjustment Board in and for \_\_\_\_\_ County, Florida.

**Section I**

I, the undersigned petitioner, whose name and address is: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Telephone No. \_\_\_\_\_

hereby petition the Value Adjustment Board for the following purpose or purposes indicated by a check mark in the appropriate box.

- 1. Seeking review and adjustment of the Market or Classified Use Value of the following described real property.
- 2. Appeal of disapproval for Ad Valorem Tax exemption including denial of homestead exemption, by the property appraiser.
- 3. Appeal of the disapproval of application for Agricultural or High-Water Recharge Classification. (Please attach copy of original application.)
- 4. Appeal of late filing application of Homestead Exemption for extenuating circumstances pursuant to Section 196.011 (8), Florida Statutes (F.S.).
- 5. Appeal of late filing application of Agricultural Classification for extenuating circumstances pursuant to 193.461(3)(a), Florida Statutes (F.S.).

The market value on my property is \$ \_\_\_\_\_.

My estimate of the market value of the property as of January 1 of this year is \$ \_\_\_\_\_.

The appraiser's parcel number is \_\_\_\_\_.

Description of property: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

The approximate time anticipated by the petitioner to present and argue this petition is \_\_\_\_\_ hours \_\_\_\_\_ minutes. Indicate any date(s) when you would not be available for a hearing: \_\_\_\_\_

Notice: No petitioner shall present, nor shall the board of special master accept, testimony or other evidentiary materials for consideration that were requested of the petitioner in writing by the property appraiser of which the petitioner had knowledge and denied to the property appraiser.

**Section II**

I submit the following information in support of this petition. Include the name of the owner, the market value and a description of any property adjacent to or of like nature, use and location with which a comparison will show discrimination or inequity to the property described above. (If the comparable property has a value that is lower than market value, the Board has no authority to lower the value of the property described above based solely on the comparable property.)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

(Attach an extra sheet if necessary.)

I request that a copy of the property record card be furnished with the notice of scheduled time of appearance before the Value Adjustment Board. Yes  No

**Section III  
Real Property**

**Complete this section only if purpose number 1 or 3 in Section I is checked.**

Petition No. \_\_\_\_\_

Property described in Section I is used as follows:

- |  |   |                                     |                                |                                |                                 |
|--|---|-------------------------------------|--------------------------------|--------------------------------|---------------------------------|
| <input type="checkbox"/> Residential     | <input type="checkbox"/> Apartment Building | <input type="checkbox"/> Duplex     | <input type="checkbox"/> Hotel | <input type="checkbox"/> Store | <input type="checkbox"/> Office |
| <input type="checkbox"/> Shopping Center | <input type="checkbox"/> Agricultural       | <input type="checkbox"/> Industrial | <input type="checkbox"/> Motel | <input type="checkbox"/> Other | <input type="checkbox"/> Vacant |

Did you purchase land and building? \_\_\_\_\_ Total price \$ \_\_\_\_\_  
 Date purchased \_\_\_\_\_ Total cost of building \$ \_\_\_\_\_  
 Cost of land \$ \_\_\_\_\_ Cost of improvements after purchase \$ \_\_\_\_\_  
 Date Built \_\_\_\_\_ Mortgage (if any) in amount of \$ \_\_\_\_\_  
 Date of Mortgage \_\_\_\_\_ Balance Due \$ \_\_\_\_\_  
 Amount of Insurance \$ \_\_\_\_\_ Age of Building \_\_\_\_\_  
 Is property rented or leased?  Yes  No If yes. Net Income \$ \_\_\_\_\_ Gross Income \$ \_\_\_\_\_  
 Is property agricultural?  Yes  No If yes. \_\_\_\_\_ Type of agricultural use \_\_\_\_\_  
 Total acreage \_\_\_\_\_ Acreage under agricultural use \_\_\_\_\_  
 Professional appraiser's report of value (if available) \$ \_\_\_\_\_

**Section IV**

I am willing to submit any additional information pertinent to this petition.  Yes  No  
 Have you discussed this assessment with the property appraiser prior to filing this petition?  Yes  No  
 If "No", was a conference requested?  Yes  No

State of Florida  
 County of \_\_\_\_\_

Before me, the undersigned authority, personally appeared \_\_\_\_\_  
 who in my presence subscribed the foregoing petition and who after having been duly sworn deposed and said that he or she is the  
 owner of the property described in Section I of the foregoing petition, that the above and foregoing statements of matters, facts, values  
 and any exhibits attached are true and correct.

\_\_\_\_\_  
[Signature of Petitioner]

Sworn to (or affirmed) and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_,

by \_\_\_\_\_  
[Name of Petitioner]

Personally Known \_\_\_\_\_  
 OR Produced Identification \_\_\_\_\_  
 Type of Identification Produced \_\_\_\_\_

\_\_\_\_\_  
Print, Type or Stamp Commissioned Name of Notary

\_\_\_\_\_  
Signature of Notary

**Receipt**

I hereby certify that the foregoing petition to the Value Adjustment Board was filed with the undersigned as the clerk of the governing  
 body of this county on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ (a.m., p.m.) and the signing and  
 delivery of a copy by me to the petitioner constitutes a receipt of the same. I further certify that a copy of the foregoing petition was  
 furnished by me to the property appraiser of this county on the \_\_\_\_\_ day of \_\_\_\_\_.

\_\_\_\_\_  
County Clerk

White - clerk's copy

Yellow - appraiser copy

Pink - petitioner copy

## Excerpts from the Florida Statutes

### **194.011 Assessment Notice; Objections to Assessments**

- (1) Each taxpayer whose property is subject to real or tangible personal ad valorem taxes shall be notified of the assessment of each taxable item of such property, as provided in s. 200.069.
- (2) Any taxpayer who objects to the assessment placed on any property taxable to him may request the property appraiser to informally confer with the taxpayer. Upon receiving the request, the property appraiser, or a member of his staff, shall confer with the taxpayer regarding the correctness of the assessment. At this informal conference, the taxpayer shall present those facts considered by the taxpayer to be supportive of the taxpayer's claim for a change in the assessment of the property appraiser. The property appraiser or his representative at this conference shall present those facts considered by the property appraiser to be supportive of the correctness of the assessment. However, nothing herein shall be construed to be a prerequisite to administrative or judicial review of property assessments.
- (3) A petition to the Value Adjustment Board shall describe the property by parcel number and shall be filed as follows:
  - (a) The property appraiser shall have available and shall distribute forms prescribed by the Department of Revenue on which the petition shall be made. Such petition shall be sworn to by the petitioner.
  - (b) The completed petition shall be filed with the clerk of the Value Adjustment Board of the county, who shall acknowledge receipt thereof and promptly furnish a copy thereof to the property appraiser.
  - (c) The petition shall state the approximate time anticipated by the taxpayer to present and argue his petition before the board.
  - (d) The petition may be filed, as to valuation issues, at any time during the taxable year on or before the 25th day following the mailing of notice by the property appraiser as provided in subsection (1). With respect to an issue involving the denial of an exemption, an agricultural classification application, or a deferral, the petition shall be filed at any time during the taxable year on or before the 30th day following the mailing of the notice by the property appraiser under s.193.461 or s.196.193 or notice by the tax collector under s.197.253.
  - (e) A condominium association, cooperative association, or homeowners' association as defined in s. 723.075, with approval of its board of administration or directors, may file with the Value Adjustment Board a single joint petition on behalf of any association members who own parcels of property which the property appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition. The condominium association, cooperative association, or homeowners' association as defined in s. 723.075 shall provide the unit owners with notice of its intent to petition the Value Adjustment Board and shall provide at least 20 days for a unit owner to elect, in writing, that his unit not be included in the petition.
  - (f) An owner of contiguous, undeveloped parcels may file with the Value Adjustment Board a single joint petition if the property appraiser determines such parcels are substantially similar in nature.
  - (g) The individual, agent, or legal entity that signs the petition becomes an agent of the taxpayer for the purpose of serving process to obtain personal jurisdiction over the taxpayer for the entire Value Adjustment Board proceedings, including any appeals of a board decision by the property appraiser pursuant to s. 194.036.

### **Instructions**

- Sections I & II - The petitioner is required to complete these two sections.
- Section III - The petitioner is required to complete this section if his petition pertains to Real Property or Agricultural Classification.
- Section IV - This section is to be sworn to by the petitioner in the presence of a notary public. The receipt part of this section will be completed by the County Clerk or the Clerk of the governing body of the county when your petition is filed.

**COUNTY OF VOLUSIA, FLORIDA  
VALUE ADJUSTMENT BOARD (VAB)  
AUTHORIZATION FORM**

(DO NOT COMPLETE THIS FORM IF YOU WILL BE REPRESENTING YOURSELF, AS OWNER)

\*\*\*\*\*

AN OWNER MAY ELECT TO BE REPRESENTED BY ANOTHER INDIVIDUAL OR RECOGNIZED AGENT. IF SO, THIS FORM **MUST** ACCOMPANY YOUR PETITION, AUTHORIZING THAT PERSON TO REPRESENT YOU, OR YOUR PETITION WILL BE **REJECTED** AND RETURNED TO YOU. **YOUR SIGNATURE MUST BE NOTARIZED** AUTHORIZING THE NAMED INDIVIDUAL TO ACT AS YOUR AGENT. (This form is not required for Attorney's or those with Power of Attorney.)

<b>PROPERTY OWNER'S IDENTIFICATION</b> (Please PRINT clearly)	
NAME _____	
ADDRESS _____	
CITY, STATE, ZIP _____	PHONE ( ) _____
PARCEL NO: _____	

**THE ABOVE-NAMED PROPERTY OWNER WILL BE REPRESENTED AS FOLLOWS:**

(See reverse side for additional information & notarization)

**I. AUTHORIZED AGENT** (Representing Individuals) (Please **print** clearly)

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY, STATE, ZIP \_\_\_\_\_

PHONE ( ) \_\_\_\_\_ SIGNATURE \_\_\_\_\_

RELATIONSHIP TO PARCEL OWNER: \_\_\_\_\_

**(ABOVE ADDRESS WILL BE USED FOR ALL MAILING REGARDING THIS PETITION)**

**II. TAX CONSULTANT\*** (Representing Businesses) \*All registrants must be properly licensed.

I hereby make application with the Value Adjustment Board (VAB), County of Volusia, Florida, to register as a bona fide real estate property tax consultant. (Please **print** clearly)

BUSINESS NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY, STATE, ZIP \_\_\_\_\_

PHONE ( ) \_\_\_\_\_ SIGNATURE \_\_\_\_\_

**(ABOVE ADDRESS WILL BE USED FOR ALL MAILING REGARDING THIS PETITION)**

**QUALIFICATIONS**

State of \_\_\_\_\_ Real Estate Broker's License Number \_\_\_\_\_

Salesman License Number \_\_\_\_\_ Expiration Date \_\_\_\_\_

**NOTARIZATION**

\_\_\_\_\_  
Property Owner's Signature

State of \_\_\_\_\_

County of \_\_\_\_\_

The foregoing instrument was acknowledged before me this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_ A.D., by \_\_\_\_\_, who is personally known to me or who has produced \_\_\_\_\_, as identification and who did \_\_\_ did not \_\_\_ take an oath.

(PLACE SEAL OR STAMP HERE)

\_\_\_\_\_  
Signature of Notary

\_\_\_\_\_  
ed/Printed Name of Person Above Typ

NOTARY PUBLIC  
Title

\_\_\_\_\_  
Commission Number

\*\*\*\*\*

If you have any procedural questions regarding your **petition**, please contact the **Deputy Clerk's Office** at (386) 740-5164, DeLand

If you have any questions regarding your **assessment**, please contact the **Property Appraiser's Office** at (386) 736-5901, DeLand; (386) 257-4601 Daytona Beach; (386) 423-3315, New Smyrna Beach; (386) 775-5257, Orange City.

