

PETITION CONTENTS AND INSTRUCTIONS

PART 1. Taxpayer Information

For portability of homestead assessment difference, use Form DR-486PORT. For deferral or penalties, use DR-486DP.			
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 #1	Representative #2		
Mailing address #3 for notices	Parcel ID and physical address or TPP account #		#4 (folio or account # AND physical address)
Phone #5	Email #6		
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. #7			
<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.) #8			
Type of Property #9			
<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			

1. Taxpayer name (as shown on TRIM notice preferred).
2. Representative name (this is the person with whom the VAB clerk and PAO staff will communicate).
3. Mailing address for notices (not necessarily property address).
4. Parcel ID or TPP account # **AND** physical address.
5. Phone number of representative from #2 above.
6. If you wish to communicate with the VAB via email, please include your email address and check the email box on the next line; otherwise, the standard way to receive information is by US mail.
7. Check if your petition is past the deadline and include a reason why. Attach supporting documentation.
8. Check if you do not plan to attend your hearing but you want the magistrate to consider your evidence. Provide two hard copies of your evidence to the clerk at least a day before the hearing; the clerk will not print your evidence for you. Remember to follow the evidence exchange rules with the Property Appraiser in this instance or the magistrate may not be able to receive your evidence and enter it into the record. Return to clerk's VAB site for further information and look for the "Evidence Exchange" section.
9. Check the appropriate box for the type of property.

PART 2. Reason for Petition.

10. Check one. If more than one, file a separate petition. If you are filing for a denial for late filing of exemption or classification, include a date-stamped copy of your original application to the PAO.
11. If you are filing this petition and including more than one parcel, filing as a multi-parcel/joint petition, you must first complete DR-486MU, have the PAO sign it, and attach it to the petition form. If this is not done, you will need to file separate petition forms for each parcel. The filing fee for multi-parcel petitions is \$15 for the

first parcel and \$5 for each additional parcel. The filing fee for single parcel petitions is \$15/each.

12. How much time do you think you will need to present your evidence at hearing?
13. Provide the clerk with days when you would not be available for hearing.

PART 2. Reason for Petition		Check one. If more than one, file a separate petition.	
<input type="checkbox"/>	Real property value #10	<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.))		
#11	<input type="checkbox"/> Check here if this is a joint petition. Attach a list of parcels or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)		
#12	<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 parcels or accounts, provide the time needed for the entire group.		
#13	<input type="checkbox"/> My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.		

PART 3. Taxpayer Signature: Read this carefully. The taxpayer's signature is not needed if Part 4 or Part 5 is pertinent and properly completed; namely, if you are filing on behalf of the taxpayer as either a licensed professional or an unlicensed representative, and you provide the appropriate signed authorization from the taxpayer (see Part 5 explanations). The taxpayer must sign the petition otherwise.

PART 4. Licensed Professional: If you are filing as a licensed professional, you must provide your license or bar number, or indicate that you are an employee of the company. You must type in your name in the "Professional Name" field. The taxpayer's signature in Part 3 is not required in this instance as long as Part 4 is completed properly.

PART 5. Unlicensed Representative: As an unlicensed representative, you are required to check the appropriate boxes (you are either compensated or uncompensated), enter your name and either upload the taxpayer's signature in part 3 above, or upload the appropriate authorization from the taxpayer. If this part is not completed properly, clerks will suspend the petition(s) and notify you of the need to correct and return within 10 days.

1. **Compensated representatives must use a power of attorney form** signed by the taxpayer that conforms to the requirements of Chapter 709, Florida Statutes, including identifying all parcel numbers, having the form notarized and signed by two witnesses. [Click here for the Department of Revenue's suggested power of attorney form for these purposes](#), or conform your own form ensuring all the statutory requirements are met.
2. **Uncompensated representatives must provide written authorization** signed by the taxpayer that need not be notarized or witnessed. Parcel numbers must be identified, however. [Click here for the Department of Revenue's suggested written authorization form for these purposes](#), or conform your own form ensuring all the statutory requirements are met.