

**ADDITIONAL INSTRUCTIONS FOR COMPLETION OF DR-486
HOMESTEAD EXEMPTION OR OTHER AD VALOREM TAX EXEMPTION
PETITION(S) TO VALUE ADJUSTMENT BOARD AND INFORMATION
EXCHANGE BETWEEN THE PETITIONER AND PROPERTY APPRAISER**

Petition(s) to the Pasco County Value Adjustment Board must be completed in full for each parcel of property. It is not permissible to include several parcels on one (1) petition.¹

The petitioner must sign and have the petition(s) completed by the Clerk of the Value Adjustment Board. Each individual filing must be accompanied by a **filing fee payment of \$15.00.**² **Out of state personal checks are not accepted.** Checks payable to: Nikki Alvarez-Sowles, Esq., Clerk & Comptroller. Mailing Address: Clerk & Comptroller VAB 14236 6th Street, Suite 201 Dade City, FL 33523-3414. It is important to understand that the postmark date of the filing deadline is not sufficient. **The petition(s) must be physically in the Clerk's Office no later than the closing day of business on the date indicated on the NOTICE OF DISAPPROVAL OF APPLICATION FOR PROPERTY TAX EXEMPTION(S), OR IF A LATE FILING, ANY TIME DURING THE YEAR BUT NO LATER THAN 25 DAYS FOLLOWING MAILING OF THE NOTICE OF PROPOSED PROPERTY TAXES.**

A minimum standard for submission of a petition is the identification of the parcel using the Property Appraiser's parcel identification number or (account number for personal property). The identification number indicated on the petition will be considered prima facie correct in indicating the property under protest. In instances where the property cannot be identified, the petition will be considered too insufficient to constitute a filing.

In order to ensure that you may present your case to the Value Adjustment Board, you must, **at least fifteen (15) business days prior**³ to the scheduled hearing, provide the Property Appraiser with copies of a list and summary of evidence you intend to present at the hearing as well as copies of any documents you plan to present to the Value Adjustment Board via any of the following prescribed methods:

- **Personal or courier delivery: VAB Information, C/O Property Appraiser, 14236 6th Street, Suite 101, Dade City, Florida (2 copies required);**
- **United States Postal Service (regular mail): VAB Information, c/o Property Appraiser, 14236 6th Street, Suite 101, Dade City, Florida 33523-3411 (2 copies required), postmarked no later than fifteen (15) days prior to scheduled hearing);**
- **Facsimile: 352-521-4411 (note: limited to documents of less than 15 pages; Property Appraiser will not reply via facsimile); or**
- **Email: vab@pascopa.com**

No later than 7 days before the hearing, if the petitioner has provided the aforementioned information, and if requested in writing by the petitioner, the property appraiser shall provide to the petitioner a list and summary of evidence along with a copy of documents intended to be presented to the Value Adjustment Board in defending the assessed value. The method of delivery will be in kind to that of the petitioner, as noted above.

If information requested by the Property Appraiser in writing was refused or was supplied belatedly, the petitioner will be precluded from presenting the requested information to the Value Adjustment Board.

194.011 Assessment notice; objections to assessments

¹ Refer to F.S. 194.011(3)(e)(f) and Rule 12D-9.015(8) F.A.C. when filing petitions for Condominium, Cooperative, or Homeowners' Associations.

² The \$15.00 fee does not apply to denial notices for homestead exemption. F.S. 196.011(8)

³ See reverse side for F.S.194.011(4)(a) and (b)

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(4)(a) At least 15 days before the hearing the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses.

(b) No later than 7 days before the hearing, if the petitioner has provided the information required under paragraph (a), and if requested in writing by the petitioner, the property appraiser shall provide to the petitioner a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses. The evidence list must contain the property record card if provided by the clerk. Failure of the property appraiser to timely comply with the requirements of this paragraph shall result in a rescheduling of the hearing.