

ED HAVILL
APPRAISER



P.O. BOX 1027
TAVARES, FL 32778-1027
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MEMO

TO: Value Adjustment Board (VAB) Petitioner
FROM: Ed Havill, Property Appraiser *EH*
DATE: 2007
SUBJ: **EVIDENCE TO BE PRESENTED BY THE PETITIONER TO THE VAB**

Please be advised that in compliance with Chapter 194.011(4)(a), Florida Statutes, I am requesting copies of all evidence which you intend to use when presenting your case before the 2007 Lake County Value Adjustment Board.

Chapter 194.034(1)(d) states that "Notwithstanding the provisions of this subsection, no petitioner may present for consideration, nor may a board or special master accept for consideration, testimony or other evidentiary materials that were requested of the petitioner in writing by the property appraiser of which the petitioner had knowledge and denied to the property appraiser."

PLEASE PROVIDE THIS OFFICE WITH COPIES (TO MY ATTENTION) NO LATER THAN FIFTEEN (15) CALENDAR DAYS BEFORE THE SCHEDULED DATE OF YOUR HEARING. (THEY MUST BE IN THIS OFFICE THEN, NOT POSTMARKED FIFTEEN DAYS BEFORE.)

Also, please note your telephone number, parcel or alternate key number on your application and your VAB case number on all material which is submitted.

FILING FEES:

Homestead Exemption Late File: \$15.00

All Others: \$15.00

MAKE CHECK PAYABLE TO: LAKE COUNTY CLERK OF THE COURT

SPECIAL NOTE: If multiple parcels are on a single petition, the first parcel will have the \$15.00 fee and each additional parcel will be charged \$5.00 each.

THE ADDRESS FOR FILING YOUR PETITION IS:

**VALUE ADJUSTMENT BOARD
COUNTY ATTORNEY, ROOM 335
315 W. MAIN STREET
PO BOX 7800
TAVARES, FL 32778-7800**

THE DEADLINE TO FILE YOUR PETITION IS SEPTEMBER 17, 2007

The Value Adjustment Board will notify you by mail of the date and time of your hearing.

*VISIT US ON THE WEB
WWW.LCPAFL.ORG*



PETITION TO VALUE ADJUSTMENT BOARD

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 purpose of seeking review and adjustment of the assessed value of the following described tangible personal property which is greater than the estimate of fair market value shown on the Personal Property Tax return filed.

The assessed value placed on my property is \$ _____.

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

The appraiser's account 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 or 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 assessed 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.) However, if the comparable property has an assessed value that is lower than just value, the Board has no authority to lower the value of the property described above based solely on the comparable property.

(ATTACH EXTRA SHEET IF NECESSARY)

I request that a copy of the property record card be furnished with notice of scheduled time of appearance before the Value Adjustment Board.

YES NO

**SECTION III
Personal Property**

Property described in Section I is used in business as follows: Banks, S & Ls Public Utilities
 Retail Outlet Rental Personal Property Manufacturing Plants Professional Services
 Wholesale Operation Service Stations and Garages Contractors and Road Builders
 Restaurants, Fast Food and Bars Amusement Places, Bowling Alleys, Pool Halls, etc.
 Other Business Use Farms, Ranches, Groves, Dairies, etc. Hotels/Motels

What date was the property used in the business purchased? _____ Purchase Price \$ _____
 Is inventory or personal property mortgaged or pledged as security for a debt? _____
 If so, give amount, date, balance due _____
 Amount of insurance carried on the property \$ _____
 Amount of insurance carried on inventories \$ _____
 Has a professional appraiser appraised the personal property recently? _____. If "Yes" give the professional appraiser's report of value \$ _____.

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

Petitioner

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/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, this _____ day
 of _____, _____.

Notary Public, etc.

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 _____,
 at _____ (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

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 section 200.069, Florida Statutes.
- (2) Any taxpayer objecting 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) Petitions 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.

Instructions

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| Sections I, II & III | - The petitioner is required to complete these three sections. |
| 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 with him/her. |