

**ED HAVILL
APPRAISER**



P.O. BOX 1027
TAVARES, FL 32778-1027
352-253-2150
FAX 352-253-2155

TO: Value Adjustment Board (VAB) Petitioner
FROM: Ed Havill, Property Appraiser *EH*
DATE: 2012
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 testimony and evidence** which you intend to use when presenting your case before the Lake County Value Adjustment Board. **No faxes or emails of petitions or evidence will be accepted.**

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."

BY FLORIDA LAW, YOU MUST PROVIDE THE PROPERTY APPRAISER WITH ONE (1) COPY OF ALL TESTIMONY & EVIDENCE NO LATER THAN FIFTEEN (15) DAYS PRIOR TO THE SCHEDULED HEARING DATE OF YOUR PETITION. THIS EVIDENCE MUST BE RECEIVED IN THIS OFFICE BY THIS DEADLINE. YOU MUST ALSO PRESENT ONE (1) COPY OF THE EXACT SAME EVIDENCE AT THE TIME OF YOUR HEARING TO THE SPECIAL MAGISTRATE. EVIDENCE WILL NOT BE RETURNED.

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

FILING FEES:

Homestead and related exemptions – no filing fee unless it is a **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. Only vacant and contiguous parcels of like value may be included on a single petition using the additional Form DR-486MU. This form MUST be approved and signed by the Property Appraiser.

Please use all 7 digits of each alternate key number when completing this form.

THE ADDRESS FOR FILING YOUR PETITION IS:

VALUE ADJUSTMENT BOARD
CLERICAL SUPPORT, ROOM 346
315 W. MAIN STREET, PO BOX 7800
TAVARES, FL 32778-7800

THE DEADLINE TO FILE YOUR PETITION IS

FRIDAY, SEPTEMBER 14, 2012 @ 5:00 P.M. (NO FAXES OR EMAILS)

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

Important Information About Required Payments Before The Tax Delinquency Date To Avoid Denial Of Your Petition

Required Partial Payment of Taxes To Avoid Denial Of Your Petition (Section 194.014, F.S.)

State law requires a partial payment of taxes on properties that have a value adjustment board petition on or after the payment delinquency date (normally April 1, following the assessment year under review but this date can vary). If the required partial payment is not made before the delinquency date, the value adjustment board will deny your petition. The last day to make the partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

Petitioners should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the value adjustment board. A partial payment is not required only if the value adjustment board makes a final decision on a petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

Value Appeals:

For petitions on the value of property (and for petitions about portability), the payment before the delinquency date must include:

- All of the non-ad valorem assessments, and
- A partial payment of at least 75 percent of the ad valorem taxes,
- Less applicable discounts under s. 197.162, F.S.

Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment before the delinquency date must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.