



**PETITION TO THE VALUE ADJUSTMENT BOARD  
TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE  
REQUEST FOR HEARING**

DR-486PORT  
R. 8/09

This petition does not authorize the consideration or adjustment of  
the just, assessed, or taxable value of the previous homestead.

**COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD**

Petition #	County	Tax Year
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**COMPLETED BY THE PETITIONER**

Taxpayer	Agent
Mailing address for notices	Phone <span style="margin-left: 100px;">X</span> <span style="margin-left: 100px;">Fax</span>
	Email

The standard way to receive information is by US mail. If possible, I prefer to receive information by:  Email  Fax

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 special magistrate ruling will occur under the same statutory guidelines as if you were present.

	PREVIOUS HOMESTEAD	NEW HOMESTEAD
Parcel ID		
Physical address		
County		

Reason for Petition (Check all that apply.)

- I was denied the transfer of the assessment difference from my previous homestead to my new homestead.
- I disagree with the assessment difference calculated by the property appraiser for transfer to my new homestead. I believe the amount that should be transferred is: \$
- I filed late with the property appraiser for the transfer of my homestead assessment difference. Late filed homestead assessment difference petitions must include a copy of the application filed with the property appraiser and date stamped by the property appraiser.
- My previous homestead is in a different county. I am appealing action of the property appraiser in that county.

How much time do you think you need to present your case? Most hearings take 15 minutes. The VAB is not bound by the requested time. For multiple petitions, provide the time needed for the entire group.    minutes

Are there specific dates you or your witnesses will not be available to attend? List no more than 15 dates.

Under Florida law you have the right to an informal conference with the property appraiser. This conference is not required and does not change the time for filing. You can present the facts that support your claim and the property appraiser can present the facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and request the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

**Certification**

Under penalties of perjury, I declare that I am the owner of the property described in this petition or the authorized agent of the owner for purposes of filing this petition and for purposes of becoming agent for service of process under section 194.011(3)(g), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, taxpayer	Print Name	Date
Signature, agent	Professional license number or FBN	

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 the statement.

**Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser.**



## COLLIER COUNTY PROPERTY APPRAISER

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ABE SKINNER, CFA

### NOTICE TO THOSE CONTESTING PROPERTY VALUE ASSESSMENTS

It is the desire of the Collier County Property Appraiser's Office that everyone receives a fair and equitable ad valorem assessment.

Under Florida Statute, any taxpayer objecting to their market value assessment may request the Property Appraiser to informally confer with them. 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 to be supportive of their claim for a change in the Property Appraiser's assessment. If, during this conference, the two parties cannot reach an agreement regarding the assessed value, the taxpayer has the right to petition the Value Adjustment Board (VAB) for a hearing before a Special Magistrate. **The petition must be filed with the Collier County Clerk of Courts on or before September 11, 2009.** The Clerk will charge a filing fee.

Per Florida Statutes, in any administrative or judicial action in which a taxpayer challenges an ad valorem value assessment, the Property Appraiser's assessment shall be presumed correct. The presumption of correctness is lost if the taxpayer shows by a preponderance of the evidence that either (1) the Property Appraiser has failed to consider properly the criteria in s.193.011 or (2) the Property Appraiser's assessment is arbitrarily based on appraisal practices which are different from the appraisal practices generally applied by the property appraiser to comparable property within the same class and within the same county. If the presumption of correctness is lost, the taxpayer shall have the burden of proving by a preponderance of the evidence that the Appraiser's assessment is in excess of market value.

Per Florida Administrative Code 12D-10.003(4)(c) and Florida Statute 194.011(4)(a), taxpayers filing petitions are hereby notified that they shall provide to the Property Appraiser's office, at least fifteen (15) days prior to the hearing, 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. **Consider this letter to be a request for information. Note: Evidence not presented to this office a minimum of fifteen (15) days prior to the hearing date will not be eligible for presentation at the hearing.** If the fifteenth day before a hearing is a Saturday, Sunday or legal holiday, the information shall be provided no later than the previous business day.

It is important to remember that you are responsible for collecting **valid evidence**.  
Examples of valid evidence are:

- market data - purchases and sales of comparable properties within homogeneous areas of neighborhoods;
- proof of excessive physical deterioration or other factors within or outside the structure that adversely affects the value of the property;
- recent appraisal(s) of the property;
- zoning, other governmental or deed restrictions that limit use of the land.

Should you have any questions regarding the information above, or would like to schedule an informal conference please contact our office.

Sincerely,



Abe Skinner, CFA  
Collier County Property Appraiser

**THE PROPERTY APPRAISER'S RESPONSIBILITIES:** (1) To locate, identify, and accurately appraise all properties subject to ad valorem taxes; (2) To maintain property value roll equity; and (3) To process allowable exemptions. The Appraiser has NO jurisdiction or responsibility for district budgets, tax rates, special assessments or determining the amount of taxes you pay. The various taxing authorities, i.e. the County Government, City Governments, School Board and other taxing districts handle these matters. If you are concerned about the amount of your proposed taxes, you should call the taxing authorities listed on your Notice of Proposed Property Taxes.

## **PETITION TO VALUE ADJUSTMENT BOARD**

**THE FILING FEE FOR EACH PARCEL IS STILL \$15.00 MADE PAYABLE TO: DWIGHT E. BROCK, CLERK**

**YOU MAY PHOTOCOPY THIS FORM--HOWEVER, EACH PETITION MUST BE SUBMITTED IN TRIPPLICATE--WITH ORIGINAL SIGNATURES ON EACH COPY AND RECEIVED BY 5:00 PM ON THE DEADLINE DATE WHICH IS FRIDAY, SEPT. 11, 2009.**

**PETITIONS MUST BE FILED WITH:**

**COLLIER COUNTY MINUTES AND RECORDS  
ATTN: TRISH MORGAN  
ADMINISTRATION BUILDING 4<sup>TH</sup> FLOOR  
3301 TAMiami TRAIL EAST  
NAPLES FL 34112**

**IF YOU REQUIRE ANY ADDITIONAL FILING INFORMATION, PLEASE CALL MINUTES AND RECORDS AT 239-252-8406 OR VISIT THEIR WEBSITE AT [WWW.COLLIERCLERK.COM](http://WWW.COLLIERCLERK.COM)**

Pursuant to FS 194.013, the property appraisal adjustment board has established a \$15.00 filing fee for each parcel of property, Real or Personal, covered by any petition, filed with the property appraisal adjustment board pursuant to FS 194.001. Petitioners receiving public assistance are exempt from this requirement with proper documentation.

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