

**Escambia County Value Adjustment Board
Uniform Procedures for Petitioners
(Revised 2010)**

**PETITIONS MAY BE FILED, AS TO VALUATION ISSUES, ON OR BEFORE THE 25TH DAY
AFTER THE MAILING OF THE TRIM NOTICE BY THE PROPERTY APPRAISER
(Section 194.011[3][d], Florida Statutes)**

APPEALING THE ASSESSED VALUE OF YOUR PROPERTY

Each year, local governments raise funds by collecting taxes on real and tangible personal (business) property located in each government's jurisdiction. All properties in the State of Florida are subject to these taxes, known as ad valorem, or property taxes, which are calculated by multiplying the taxable value of the property by the millage rate (tax rate) established by local authorities. The value at which your property is assessed is determined by the Property Appraiser, the Elected Official responsible for assessing the value of all real and tangible personal property in Escambia County. The Property Appraiser is required by law to assess property at just value as of January 1 of each year. The just value of property is generally defined as market value, or the value that a willing and knowledgeable buyer, who is not obliged to buy, would pay to a willing and knowledgeable seller, who is not obliged to sell.

The Florida Constitution limits the amount by which the assessed value of homestead property may be increased. Any increase in the assessed value shall not exceed three percent (3%) of the assessment for the prior year, or the percent change in the Consumer Price Index (CPI), whichever is less. Changes, additions, or improvements to homestead property shall be assessed at just value as of the first January 1 after the changes, additions, or improvements are substantially completed. Under no circumstances may the assessed value of homestead property exceed the just market value.

If you believe the millage rate is excessive, you may voice your concern to the Board of County Commissioners (BCC) at the Public Hearing scheduled for that purpose. If you believe the Property Appraiser has assessed your property at a value greater than just value, you may schedule a meeting with Property Appraiser staff, file a *Petition to the Value Adjustment Board – Request for Hearing*, and/or institute legal action in Circuit Court. This information is designed to provide a brief overview of the procedures available for appealing the market value of property.

Review with the Property Appraiser: The Property Appraiser, or a member of his or her staff, is legally required to meet with you to discuss the value of your property. You may schedule a meeting by contacting the Property Appraiser's Office at (850) 434-2735. If you decide to meet with the Property Appraiser, you are required, by law, to present the facts that support your claim for a change in the assessed value of your property. Likewise, the Property Appraiser is required to present the facts supporting the assessment. Additionally, you may receive a copy of your property record card, which contains information used by the Property Appraiser in assessing your property (see Section 194.011[2], Florida Statutes).

Petition to the Value Adjustment Board: Whether or not you choose to meet with the Property Appraiser, you may file a *Petition to the Value Adjustment Board – Request for Hearing*. The Value Adjustment Board (VAB) is comprised of two members of the BCC, one member of the District School Board (DSB), and two citizens, one appointed by the BCC and one appointed by the DSB. The VAB was created by State law to provide citizens a forum to address complaints when they believe the Property Appraiser has over assessed their property or improperly denied an exemption or classification, or the Tax Collector has improperly denied an application for homestead tax deferral (Section 197.253[2][a], Florida Statutes).

Filing the Petition: The Petition must be completed in its entirety (Petition Forms are available on the Clerk's website, www.escambiaclerk.com, in the Clerk to the Board's Office, 221 Palafox Place, Suite 130, in the Property Appraiser's Office, 3rd Floor, 221 Palafox Place, or on the Florida Department of Revenue's website, www.myflorida.com/dor/forms/download). As to valuation issues, the Petition must be **received** by the Clerk to the VAB on or before the 25th day following the date the TRIM notice is mailed by the Property Appraiser (if the 25th day is a weekend day, the deadline becomes the following business day). Petitions received after the 25th day following the mailing of the TRIM notice **are not timely filed** and will not be scheduled for Hearing unless the Petitioner can demonstrate both good cause justifying consideration and that the delayed filing will not, in fact, be prejudicial to the performance of the functions of the VAB in the taxing process. **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 VAB, and a summary of evidence to be presented by witnesses. No later than seven (7) days before the Hearing, if the Petitioner has provided the information required, 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,** including the property record card, together with copies of all documentation to be considered by the VAB, and a summary of evidence to be presented by witnesses.

A single, joint Petition may be filed by an owner of **contiguous, undeveloped parcels if the Property Appraiser determines that such parcels are substantially similar in nature**. A separate Form (**DR-486MU**) for listing multiple parcels on a joint Petition is available in the Property Appraiser's Office, the Clerk to the Board's Office, or on the Florida Department of Revenue's website. The Petitioner must obtain a written finding by the Property Appraiser that the individual parcels are substantially similar in nature before the Clerk of the VAB will accept a joint Petition for contiguous, undeveloped parcels.

A condominium association, cooperative association, or any homeowners' association, with approval of its Board of Administration or Directors, may file with the VAB a single, joint Petition Form 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 **non-refundable** filing fee for a joint Petition is the initial \$15 fee, plus \$5 per additional unit (Section 194.011[3][e] and Section 194.013[1], Florida Statutes).

Filing Fees: The **non-refundable** filing fee established by the VAB for a single Petition is \$15, due at the time the Petition is filed. The **non-refundable** filing fee for a Petition for contiguous, undeveloped parcels is the initial \$15 fee, plus \$5 per additional parcel (Section 194.011[3][f] and Section 194.013[1], Florida Statutes). Checks are payable to the Escambia County Clerk of Circuit Court.

Agents and Representatives: A Petitioner represented by an agent must submit a current letter with the Petition informing the VAB that the agent is authorized to represent the Petitioner. If there is a change of agents after a Petition has been filed, the Petitioner must submit a letter reflecting the change.

Evidentiary Hearing to Review Market Value: After a Petition has been timely filed, the Petitioner will be notified, in writing, at least 25 days in advance, of the date, time, and location of the Hearing. A Hearing may be rescheduled **one time** by submitting a written request to the VAB Clerk five (5) days before the originally scheduled Hearing. Hearings are conducted by a Special Magistrate, who weighs the evidence, makes findings of fact and conclusions of law, and recommends to the VAB that the assessment be reduced, if legally warranted, or remain the same. Special Magistrates are employed by and report directly to the VAB. Like the Petitioner, the Property Appraiser is simply a party to the proceeding. If a Petitioner fails to appear for a Hearing for any reason, the Special Magistrate will hold the Hearing using evidence submitted with the Petition, and a decision will be rendered in the Petitioner's absence.

The Property Appraiser's assessment is presumed correct if the appraiser proves by a preponderance of the evidence that the assessment was arrived at by complying with Section 193.011, Florida Statutes, any other applicable statutory requirements relating to classified use values or assessment caps, and professionally accepted appraisal practices, including mass appraisal standards, if appropriate. By law to have correctly assessed your property. By petitioning for a reduction of the Property Appraiser's assessment, the initial burden is on the Petitioner to establish that the Property Appraiser is not entitled to this presumption of correctness. During the process, property not previously assessed may be discovered, which could result in an increase in value and/or potential back taxation.

A Petitioner can show the Property Appraiser is not entitled to the presumption that the market value of his/her property is correct, by proving with competent evidence that the Property Appraiser did not consider one or more of the following eight criteria (**Section 193.011, Florida Statutes**):

1. The present cash value of the property, exclusive of reasonable fees and costs of purchase
2. The highest and best use to which the property can be expected to be put in the immediate future and the present use of the property
3. The location of the property
4. The quantity or size of the property
5. The cost of the property and the replacement value of any improvements thereon
6. The condition of the property
7. The income from the property
8. The net proceeds of the sale of the property, as received by the seller, after deduction of all of the usual and reasonable fees and costs of the sale, including the costs and expenses of financing...exclusive of any portion of the net proceeds attributable to payments for household furnishings or other items of personal property

Even if the Property Appraiser considered all eight factors, the Petitioner can overcome the Property Appraiser's presumption of correctness by showing that the assessment is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the Property Appraiser to comparable property within the same class and within the same county. To show that the Property Appraiser's assessment is outside the range of values established by the cost, income, and market method of appraisal, or, in lieu of proving the method does not support the Property Appraiser's assessment, the Petitioner may show that one or more of the appraisal methods is unreasonable to use and thus inapplicable. If the Petitioner merely shows personal financial hardship or that another taxpayer's property is assessed at a lower value, the Petitioner will not be able to overcome the presumption, and the Special Magistrate is legally unable to reduce the assessment.

Once the Special Magistrate has determined that the Petitioner has overcome the presumption of correctness, the Petitioner must establish, by the greater weight of the evidence, the value of the Petitioner's property. To effectively prove the value of the Petitioner's property, the Petitioner must consider the eight criteria established by Section 193.011, Florida Statutes, as well as the three (3) methods of appraisal; i.e., cost, income, and market. This legal requirement can be met by presenting to the Special Magistrate the data and underlying facts contained in a standard appraisal. Evidence of a standard appraisal that uses normal appraisal techniques based on sales of comparable properties necessarily uses all, and considers some, of the factors set forth in Section 193.011.

Keeping in mind that the Petition may present unique circumstances, some common examples of the type of evidence that the Petitioner may wish to present to the Special Magistrate include the following:

- Sales of comparable properties from similar areas or neighborhoods
- Photographs or other evidence of excessive physical deterioration or other factors that adversely affect the property's value
- Professional appraisals
- Cost of the building and land
- Income information on commercial or rental property
- Zoning or deed restrictions that limit the use of the property
- Property Record Card (available from the Property Appraiser's Office)

Certain information is inadmissible and cannot be considered by the Special Magistrate in reviewing the Petition. Some examples of inadmissible evidence include the following:

- Personal hardship or the Petitioner's inability to pay the proposed taxes
- Quality of government services
- Information requested of the Petitioner, in writing, by the Property Appraiser, of which the Petitioner had knowledge and denied to the Property Appraiser
- Any evidence not related to either the fair market value of the property or the failure of the Property Appraiser to consider each of the eight Statutory criteria in assessing the property

Legal Action in Circuit Court: Whether or not a Petitioner participates in the informal review with the Property Appraiser or the formal Petition to the VAB, a Petitioner may institute a cause of action in Circuit Court. Information regarding the procedures involved in filing suit may be found through consultation with an attorney.

Taxes Due: If a Petitioner is granted an exemption or a reduction in the assessed value, he/she is entitled to a four percent (4%) discount on his/her tax bill, if paid within 30 days of the mailing of the corrected tax bill. The corrected bill will be mailed after the VAB has taken final action on the Special Magistrate's recommendation; however, the 4% discount will not be extended if the Petition for relief is denied by the VAB, or only the market value is reduced. In order to guarantee the 4% discount, the Petitioner is encouraged to pay the original tax amount to the Tax Collector as stated on the tax bill. If the Petitioner pays the original amount and is then granted an exemption or reduced assessment, the Tax Collector will refund the difference between the original amount and the reduced assessment.