

# Palm Beach County Property Appraiser's Office

## September 2019 Newsletter



### Taxpayers:

Happy Autumn!

As we head into September, all property owners in Palm Beach County have now received their 2019 Notice of Proposed Property Taxes and Assessments from my office. Remember this not a bill, but rather an estimate of your taxes based on the proposed tax rates, your property value and exemptions.

At this stage in the tax roll process, my office is onto the petition filing period.

On average, the number of petitions filed in Palm Beach County is low. In 2018, there were 4,163 petitions (both real property and tangible accounts) filed with the VAB, this is less than 1% of the total parcels in the County.

After receiving the proposed notice, property owners have the option to appeal their property's assessment or denial of portability before the County's Value Adjustment Board (VAB).

According to Florida law, the value petition filing period begins when the notices are mailed and ends 25 days later. This year's deadline to file a petition is **September 13, 2019**.

My office is responsible for assessing more than 630,000 parcels and nearly 60,000 tangible personal property accounts in Palm Beach County. We work very hard to produce a fair and equitable tax roll.

We will be working on the final certification of values for the taxing authorities and the Tax Collector's Office...Stay tuned.

This month's newsletter examines the VAB process. I hope you will find this information helpful.

*We Value What You Value*

**Respectfully,**

A handwritten signature in black ink that reads 'D Jacks'.

**Dorothy Jacks, CFA, AAS**  
**Palm Beach County Property Appraiser**



## The Value Adjustment Board Process

Property owners who disagree with the property assessment listed on their Notice of Proposed Property Taxes have two options – contact the Property Appraiser’s office for an informal review of the matter or file a petition for adjustment with the Value Adjustment Board (VAB), or both.

The VAB is administered by the Clerk & Comptroller’s Office, which is independent of the Property Appraiser’s Office. The Board is made up of five individuals: two from the county’s board of commissioners, one from the county’s school board, and two citizen members. They approve and use special magistrates experienced in property appraisal techniques or legal matters who conduct hearings and recommend decisions to the VAB for final approval. Special Magistrates will review property valuation, denials of portability, deferrals, and change of ownership or control determinations. All final rulings are determined by the VAB.

### Prior to Filing a Petition

Our office encourages property owners to contact us to request a conference regarding their concerns prior to filing a petition. In preparation for this discussion, records on your property are available on our website at [www.pbcgov.org/PAPA](http://www.pbcgov.org/PAPA). You can call us at 561.355.3230 or visit us at any of our service centers to begin the process.

If the matter cannot be resolved, you can file a petition with the VAB.

**PETITION TO THE VALUE ADJUSTMENT BOARD  
REQUEST FOR HEARING**  
Section 194.011, Florida Statutes

DR-486  
R. 01/17  
Rule 120-16.002  
F.A.C.  
ER 09/17

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.  
For portability of homestead assessment difference, use Form DR-486PORT. For deferral or penalties, use DR-486DP.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition # \_\_\_\_\_ County \_\_\_\_\_ Tax year 20 \_\_\_\_ Date received \_\_\_\_\_

COMPLETED BY THE PETITIONER

**PART 1: Taxpayer Information**

Taxpayer name	Representative
Mailing address for notices	Parcel ID and physical address or TPP account #
Phone	Email

I am filing this petition after the petition deadline. 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 or special magistrate ruling will occur under the same statutory guidelines as if you were present.)

Type of Property  Res. 1-4 units  Industrial and miscellaneous  High-water recharge  Historic, commercial or nonprofit  
 Commercial  Res. 5+ units  Agricultural or classified use  Vacant lots and acreage  Business machinery, equipment

**PART 2: Reason for Petition** Check one. If more than one, file a separate petition.

Real property value  Denial of exemption Select or enter type:  
 Denial of classification  Parent/grandparent reduction  Denial for late filing of exemption or classification (Include a date-stamped copy of application.)  
 Property was not substantially complete on January 1  
 Tangible personal property value (You must have timely filed a return required by s. 193.052, (s. 194.034, F.S.))  Qualifying improvement (s. 193.155(5), F.S.) or change of ownership or control (s. 193.155(3), 193.155(4), or 193.155(5), F.S.)

Check here if this is a joint petition. Attach a list of parcels or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)

Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels or accounts, provide the time needed for the entire group.

My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.

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 make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

### Filing a Petition

Florida law sets the deadlines for filing a petition on or before the 25th day following the mailing of the notice from our office. This year’s deadline is **September 13, 2019**. These deadlines do not change, even if you choose to discuss the issue with our office. The VAB may charge up to \$15 for filing a petition.

Petition forms (with instructions) are available on [our website](#) or you may visit Palm Beach County’s [VAB website](#) for online petition filing.

Once a petition is filed, you will receive a notice with the date, time, and location of your hearing at least 25 days before your hearing date. You can reschedule your hearing

once for good cause. If your hearing is rescheduled, the clerk will send notice at least 15 days before the rescheduled hearing.

Fifteen days prior to the scheduled petition hearing, you are required to provide our office with a list and summary of evidence that you will present at the hearing. You can submit your evidence electronically on the Clerk’s website at <https://www.mypalmbeachclerk.com/public-funds/value-adjustment-board-vab>.

Seven days before the VAB hearing, our office is required provide you with a list and summary of evidence, which will be presented at the hearing.

## ***The Hearing***

At the VAB hearing, you may represent yourself or seek assistance from a professional, some examples might be an attorney, a licensed real estate appraiser or broker, or a certified public accountant.

If someone who is not a licensed professional represents you, you must sign the petition or provide written authorization or power of attorney for your representative.

During the hearing, a special magistrate, usually a licensed appraiser or attorney, will ask you to present your evidence and testimony in support of your petition. A representative from our office will then present evidence in support of the property valuation, denied exemption, etc., depending on the issue. You will have another opportunity to comment before the end of the hearing.

Keep in mind, although the decision of the magistrate is binding, the hearing itself is an informal process. The VAB will mail you a written copy of its final decision.

In most cases, to win a reduction in appraised value before the VAB, you must prove that the county's appraisal of your property exceeded market value and explain why.

Regardless of the outcome of your hearing, you must pay all or the required portion of your taxes by April 1 to keep your petition valid and avoid additional cost and fees.

## ***After the Hearing***

The VAB must issue all final decisions within 20 calendar days of the last day it was in session. You may file a lawsuit in circuit court if you do not agree with the VAB's decision.

For more information about the VAB in Palm Beach County, visit their website at [www.mypalmbeachclerk.com/vab.aspx](http://www.mypalmbeachclerk.com/vab.aspx) or call our office at 561.355.3230.

## **Important Reminder – Final 2019 Exemption Filing Deadline Approaching (For anyone filing late)**

If a property owner missed the March 1st deadline to apply for an exemption, agriculture classification or homestead portability, a late filed application may be filed in person with a petition to the Value Adjustment Board. Late applications and petitions must be filed on or before **September 13, 2019**. Please visit one of [our five service centers](#) to file an application.

## **Office Closed Due to Upcoming Holiday**

The Palm Beach County Property Appraiser's Office (including all of our Service Centers) will be closed in observance of Labor Day on Monday, September 2, 2019. We will reopen on Tuesday, September 3, 2019 at 8:30 a.m.