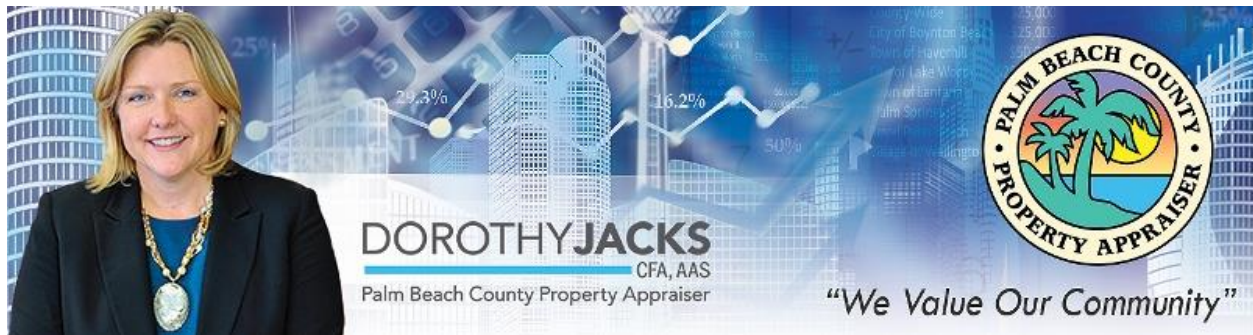


Palm Beach County Property Appraiser's Office Homeowner Association Newsletter – September 2017



Dear Taxpayers:

On August 21st, my office mailed more than 650,000 notices of proposed taxes (Truth In Millage or TRIM notices) to property owners in Palm Beach County.

After receiving the TRIM notice, which indicates a property's market and assessed values, owners have the option to appeal (or not) 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 TRIM notices are mailed and ends 25 days later. This year's deadline to file a petition is **September 15, 2017**.

Our office is responsible for assessing more than 635,000 parcels and nearly 60,000 tangible personal property accounts in Palm Beach County. We work carefully to produce a fair and equitable tax roll. On average, the number of petitions filed in Palm Beach County is very low. In 2016, there were 5,336 petitions (both real property and tangible accounts) filed with the VAB, this is less than 1% of the total parcels in the County.

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

In the last few months of 2017, we will be working on the final certification of values for the taxing authorities and the Tax Collector's Office...Stay tuned.

Respectfully,

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 (or TRIM Notice) 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 concern prior to filing a petition. In preparation for this discussion, records on your property are available on [our website](#). 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.

Filing a Petition

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)	
Petition #	County _____ Tax year 20____ Date received _____
PART 1. Taxpayer Information	
Taxpayer name	Representative _____
Mailing address for notices	Parcel ID and physical address or TTP account # _____
Phone _____	
The standard way to receive information is by US mail. If possible, I prefer to receive information by <input type="checkbox"/> email <input type="checkbox"/> fax.	
<input type="checkbox"/> 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 my statement.	
<input type="checkbox"/> 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	<input type="checkbox"/> Res. 1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic, commercial or nonprofit
	<input type="checkbox"/> Commercial <input type="checkbox"/> Res. 5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> Vacant lots and storage <input type="checkbox"/> Business machinery, equipment
PART 2. Reason for Petition Check one. If more than one, file a separate petition.	
<input type="checkbox"/> Real property value	<input type="checkbox"/> Denial of exemption Select or enter type: _____
<input type="checkbox"/> Denial of classification	<input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)
<input type="checkbox"/> Parent/grandparent reduction	<input type="checkbox"/> Property was not substantially complete on January 1
<input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s. 193.052, (s. 194.034, F.S.))	<input type="checkbox"/> 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.)
<input type="checkbox"/> 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.)	
<input type="checkbox"/> 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.	
<input type="checkbox"/> 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.	

Florida law sets the deadlines for filing a petition on or before the 25th day following the mailing of the TRIM notice from our office. This year’s deadline is **September 15, 2017**. 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.

Petitions 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, or send by mail or drop off evidence to our office located in downtown West Palm Beach.

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, [click here](#) to visit their website or call our office at 561.355.3230.

Important Reminder – Final 2017 Exemption Filing Deadline Approaching

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 15, 2017**. Please visit one of [our five service centers](#) to file an application.

Community Outreach Events

Visit us at one of our public Community Outreach events this fall. We'll be taking homestead exemption applications, answering questions about property valuations and more. [Click here](#) for our events calendar. For details contact **Mike Pratt**, Director of Education Services and Community Outreach at 561.355.4021 or mpratt@pbcgov.org