

# Palm Beach County Property Appraiser's Office

## September 2020 Newsletter



### Taxpayers:

As we head into September, my office continues to implement measures to ensure the health and safety of our staff, while also maintaining the highest level of safe service to the taxpayers of Palm Beach County during the COVID-19 pandemic.

Our office is open to the public, however we encourage you to contact us via phone: 561.355.3230, email: [PAO@pbcgov.org](mailto:PAO@pbcgov.org) or utilize our online services at our website: [www.pbcgov.org/PAPA](http://www.pbcgov.org/PAPA).

By now, all property owners in Palm Beach County have received their 2020 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.

The next stage in the tax roll process is the petition filing period. Property owners have the option to appeal their property's assessment or denial of portability before the county's Value Adjustment Board (VAB), which is administered by the Clerk and Comptroller's Office. Florida law sets the value petition filing period, which begins when the notices are mailed and ends 25 days later. This year's deadline to file a petition is **September 14, 2020**.

For questions about petition filing, go to the VAB website: <https://www.mypalmbeachclerk.com/public-funds/value-adjustment-board-vab>

Also highlighted in this month's newsletter, I am happy to announce our office has been named recipient of the 2020 Public Information Program Award from the International Association of Assessing Officers.

I hope you and your loved ones remain healthy and safe.

*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 Palm Beach County 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 (phone) 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) or call us at 561.355.3230.

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

The standard way to receive information is by US mail. If possible, I prefer to receive information by  email  fax.

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.

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  Denial for late filing of exemption or classification (include a date-stamped copy of application.)  
 Parent/grandparent reduction  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(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 14, 2020**. 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 are available on our website or you may visit the Clerk and Comptroller’s VAB website:

<https://www.mypalmbeachclerk.com/public-funds/value-adjustment-board-vab> 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 VAB website. 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/public-funds/value-adjustment-board-vab](http://www.mypalmbeachclerk.com/public-funds/value-adjustment-board-vab) or email them at [vab@mypalmbeachclerk.com](mailto:vab@mypalmbeachclerk.com), or call them at 561.355.6289.

## **Property Appraiser's Office Receives Award from International Professional Association**



The Palm Beach County Property Appraiser's Office has been named recipient of the 2020 Public Information Program Award from the International Association of Assessing Officers. The award is presented annually, to an assessment jurisdiction that has developed and implemented an effective system for distributing information to taxpayers and other stakeholders.

The video series submitted - Celebrating Women's History Month – March 2019, profiled the contributions of some of the longest serving female employees in the Property Appraiser's Office.

“We selected the Women's History Month video series for consideration in conjunction with the recognition of this year's centennial of the 19th Amendment,” said Palm Beach County Property Appraiser Dorothy Jacks, CFA, AAS. “The theme honors the confident women in our office who forged a path toward equality in their careers just as the brave women who fought to win suffrage rights for women,” she said.

“Thank you IAAO for the recognition and a special thanks to all the outstanding women who participated in the series,” said Jacks.

To view the series: [https://www.youtube.com/playlist?list=PLww8Y2vJ\\_bCmeBqhGq5MdXvs1Fh6g5IAc](https://www.youtube.com/playlist?list=PLww8Y2vJ_bCmeBqhGq5MdXvs1Fh6g5IAc)

## **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 7, 2020. We will reopen on Tuesday, September 8, 2020 at 8:30 a.m.