

RANDY MAZOUREK
HERNANDO COUNTY PROPERTY APPRAISER
PHONE: (352) 754-4190
WEBSITE: www.hernandopa-fl.us

◆ **BROOKSVILLE OFFICE** ◆
201 Howell Avenue, Suite 300
Brooksville, FL 34601-2042
Fax Numbers:

Administration (352) 754-4198
Real Property/Tangible (352) 754-4198
Exemptions/Central GIS (352) 754-4194



"To Serve & Assess With Fairness"

◆ **WESTSIDE OFFICE** ◆
7525 Forest Oaks Blvd.
Spring Hill, FL 34606-2400
Fax Numbers:
Addressing (352) 688-5060
Exemptions (352) 688-5088

Dear Property Owner:

An integral part of the Value Adjustment Board (VAB) petition filing process is the exchange of evidence between you, as the petitioner, and the Property Appraiser's office. The Value Adjustment Board Clerk will notify you with your scheduled HEARING DATE.

If you requested a Property Record Card be provided to you, the card can be accessed by visiting <https://hernandopa-fl.us>. Select Property Search, enter parcel or key number, owner's name, etc. and select the Property Card button.

Florida Statute 194.011(4) states in part:

- (a) 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 Value Adjustment Board and a summary of evidence to be presented by witnesses.
- (b) At least 15 days before the hearing the Property Appraiser shall provide to the petitioner 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.

Consequently, this letter is a formal written request for one (1) copy of any evidentiary material you will be presenting in support of your petition.

Please complete the attached "Exchange of Evidence" form LISTING ALL THE EVIDENCE YOU ARE SUBMITTING.

If you wish to submit additional evidence at a later date, within the 15 day filing period, simply fill out another form which can be obtained on our website on the Forms page under Value Adjustment Board (VAB) Forms.

Please mail, hand deliver or e-mail the form and your evidence to:

Hernando County Property Appraiser
201 Howell Ave, Ste. 300
Brooksville, FL 34601-2042
pa-vab@hernandocounty.us

Respectfully,

A handwritten signature in black ink, appearing to read "Randy Mazourek".

Randy Mazourek
Hernando County Property Appraiser
Attachment: Exchange of Evidence Form

Rev. 1/2025



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

DR-486
R. 08/25
Rule 12D-16.002
F.A.C.
Provisional
Page 1 of 3

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 the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

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 (check one): ☐ decrease ☐ increase ☐ 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. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)			
☐ Refund of taxes for catastrophic event			
☐ Check here if this is a joint petition. Attach a list of units, 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 units, 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.			
IMPORTANT NOTE: NEW PROCEDURES FOR EVIDENCE EXCHANGE are effective September 1, 2025 . See part 2 below, Petition Information and Hearing . At the hearing, you have the right to have witnesses sworn. You have the right 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.			

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. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

PART 3. Taxpayer Signature

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form.
Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

☐ I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.
Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

Signature, taxpayer

Print name

Date

PART 4. Employee, Attorney, or Licensed Professional Signature

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

- ☐ An employee of _____ (taxpayer or an affiliated entity).
☐ A Florida Bar licensed attorney (Florida Bar number _____).
☐ A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number _____).
☐ A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number _____).
☐ A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number _____).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative

Print name

Date

PART 5. Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

☐ I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above
AND (check one)

☐ Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR ☐ the taxpayer's authorized signature is in part 3 of this form.

☐ I am an uncompensated representative filing this petition AND (check one)

☐ the taxpayer's authorization is attached OR ☐ the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative

Print name

Date

Informal Conference with Property Appraiser

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 assessment. To request a conference, contact your county property appraiser.

PART 1. Taxpayer Information

If you will not attend the hearing but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

PART 2. Petition Information and Hearing

Provide the time you think you will need on page 1. The VAB is not bound by the requested time. **At the hearing**, you have the right to have witnesses sworn.

For hearings AFTER September 1, 2025 follow these procedures:

Exchange of Evidence REQUIREMENTS EFFECTIVE September 1, 2025

Legislation **effective September 1, 2025** makes it mandatory for the property appraiser to provide the property appraiser's evidence to the petitioner at least 15 days before the hearing. Florida Statutes now require both the petitioner and the property appraiser to provide their evidence to each other, without any preconditions.

Petitioners **MUST** submit, to the property appraiser, the petitioner's list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. This includes documents to be used as evidence that the property appraiser specifically requested in writing from the petitioner. Due to the new statutory provisions effective September 1, 2025, any inconsistent provisions in Rules 12D-9.020 and 12D-9.025, Florida Administrative Code, will **NOT** be effective on September 1, 2025, and thereafter.

To calculate the fifteen (15) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day

as day 1. The last day of the fifteen (15) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

ADDITIONAL INFORMATION

Required Partial Payment of Taxes (Section 194.014, F.S.)

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

Value Appeals:

For petitions on the value of property and portability, the payment must include:

- * All of the non-ad valorem assessments, and
- * A partial payment of at least 75 percent of the ad valorem taxes,
- * Less applicable discounts under s. 197.162, F.S.

Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.

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Spring Hill, FL 34606-2400
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Addressing (352) 688-5060
Exemptions (352) 688-5088

Dear Property Owner:

It is my desire as the Hernando County Property Appraiser to afford an opportunity to each and every property owner the right to a property review and if necessary to file a petition for a hearing before the Value Adjustment Board (VAB).

Due to the volume of property reviews requested of the office during this time, all reviews may not be completed prior to the filing deadline. Therefore, in order to insure your due process, you may file a petition in case our review is not completed prior to the deadline or if you disagree with our findings.

- The original petition must be filed with the Clerk of the Value Adjustment Board, **not** the Property Appraiser's Office. The original petition must be in the hands of the Clerk by the filing deadline. A postmark is not considered sufficient.
- Petitions are accepted via e-mail at vab@hernandoclerk.org by fax (352-754-4239), in person or by mail to the following address: **Clerk of the Value Adjustment Board, 20 N. Main St., Room 362, Brooksville, FL 34601**. Please note that the petition is not considered filed until the filing fee is received.
- In accordance with Florida Statute 194.013 a **non-refundable** \$50.00 fee is due upon filing each **completed** petition. Incomplete petitions will be returned to you. The fees may be paid by cash, check, money order or credit card (a 3.5% processing fee applies). Checks or money orders should be made payable to the Clerk of Circuit Court.
- If you are appealing **multiple vacant land parcels or condominium units**, please use the Multiple Vacant Land Parcels or Condominium Units petition packet.
- You will receive your copy of the completed petition after filing it with the Clerk of the Value Adjustment Board.
- You will be contacted by the Clerk of the Value Adjustment Board regarding the date, time and place the petition is to be heard.

If you need further assistance, please contact the Property Appraiser's Office. We're here to serve you!

Randy Mazourek
Hernando County Property Appraiser

**HERNANDO COUNTY
VALUE ADJUSTMENT BOARD
EXCHANGE OF EVIDENCE FORM**

PETITIONER: _____ PETITION #(s): _____

Please mail, hand deliver or e-mail the completed form and your evidence to:

Hernando County Property Appraiser
201 Howell Ave, Suite 300
Brooksville, FL 34601-2042
(352) 754-4190

pa-vab@hernandocounty.us

If you receive a bounced back message that refers to an email size limit, please contact our office for assistance.

EXHIBIT #	BRIEF SUMMARY OF EVIDENCE
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	

* Attach an additional sheet if necessary

WITNESS NAME	BRIEF SUMMARY OF EVIDENCE (written or verbal)