

Randy Mazourek

HERNANDO COUNTY PROPERTY APPRAISER

PHONE: (352) 754-4190

WEBSITE: www.hernandopa-fl.us

◆ **BROOKSVILLE OFFICE** ◆

201 Howell Ave, Suite 300
Brooksville, FL 34601-2893
Fax: (352) 754-4198 Homestead
Fax: (352) 754-4194

“Save \$\$Hundreds\$\$ Apply by March 1st
Don’t be the Exception ~
File for Your Homestead Exemption!”



“To Serve & Assess With Fairness”

◆ **WESTSIDE OFFICE** ◆

7525 Forest Oaks Boulevard
Fax: (352) 688-5088
Address Fax: (352) 688-5060

▪ **Tangible Properties** ▪

7509 Forest Oaks Boulevard
Spring Hill, FL 34606-2400
Tangible Fax: (352) 688-5087

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.com, 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 131, 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** \$15.00 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!

Alvin R. Mazourek, CFA
Hernando County Property Appraiser



PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

DR-486

R. 12/09

Rule 12D-16.002

Florida Administrative Code

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 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Date received

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name	Agent	
Mailing address for notices	Parcel ID and physical address or TPP account #	
Phone	Fax	Email
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"/> Send me a copy of the real property record card or tangible property worksheet with my hearing notice.		
<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 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 acreage <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"/> Tangible personal property value. A return required by s. 193.052 must have been filed. (S. 194.034, F.S.)
<input type="checkbox"/> Check here if this is a joint petition. Attach a list of parcels with property appraiser's determination that parcels are substantially similar. (S. 194.011(3)(e) and (f), F.S.)	
<input type="text"/> <input type="text"/> <input type="text"/> minutes	Enter the time 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, provide the time needed for the entire group.
<input type="checkbox"/> There are specific dates I or my witnesses will not be available to attend. I have attached a list of the 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 request the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

PART 3. Certification

Under penalties of perjury, I declare that I am the owner of the property described in this petition or the authorized agent of the owner for purposes of filing this petition and for purposes of becoming agent for service of process under s. 194.011(3)(g), F.S., and that I have read this petition and the facts stated in it are true.

Signature, taxpayer	Print name	Date
Signature, agent	Professional license number or FBN	
A petition filed by an unlicensed agent must be signed by the taxpayer or include written authorization from the taxpayer.		
<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.		

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.

ALVIN R. MAZOUREK, CFA
HERNANDO COUNTY PROPERTY APPRAISER
PHONE: (352) 754-4190

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Dear Property Owner:

An integral part of the 2011 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.

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) No later than 7 days before the hearing if the petitioner has provided the information required under paragraph (a) AND IF REQUESTED IN WRITING BY THE PETITIONER, the Property Appraiser shall do the same.

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 at www.hernandocounty.us/pa/forms.asp

At the bottom of the Exchange of Evidence form, or on a separate sheet of paper, you may request the Property Appraiser's Office provide our evidentiary material to you.

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

Hernando County Property Appraiser
20 N. Main St. Rm. #463
Brooksville, FL 34601-2893
vab-pa@hernandocounty.us

Respectfully,

Alvin R. Mazourek, CFA
Hernando County Property Appraiser

Attachment: Exchange of Exchange Form

Rev. 03/01/11

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

PETITIONER: _____ PETITION #(s): _____

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)

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

Hernando County Property Appraiser
20 N. Main St. #463
Brooksville, FL 34601-2893
vab-pa@hernandocounty.us

Rev. 3/8/10