PA486(A)
VAB REV 11/06

PETITION TO VALUE ADJUSTMENT BOARD
BROWARD COUNTY, FLORIDA

IMPORTANT! READ REVERSE SECTION BEFORE COMPLETING FORM!!

JOINT CONDO/CO-OP PETITION

$15.00 Filing Fee (Plus $5.00 Per Unit) Must Be Paid With Petition to V.A.B.

SECTION I
PROPERTY APPRAISER'S CERTIFICATION

☐ I HEREBY CERTIFY that each of the parcels described in the form PA 486-1 attached to this petition are substantially similar with respect to location, proximity to amenities, number of rooms, living area and condition.

☐ I HEREBY CERTIFY that each of the parcels described in the form PA 486-1 attached to this petition are contiguous undeveloped land.

Lori Parrish, CFA
Broward County Property Appraiser

By: _____

SECTION II

Parcel Number: ☐☐☐☐☐☐☐☐ (First 8 digits) Various (see form PA-486-1)

Petitioner/Agent to whom notice is to be mailed: _____

Address to where notice is to be mailed: _____

City: _____ State: _____ ZIP: _____

Telephone Number (Day): _____ (Evening): _____

Fax Number: _____ Email Address: _____

Property Location Address: _____

Condo/Co-op Name: _____

The reason(s) we believe the appraised value is higher than market value and are making this petition to reduce the appraisals is:

_____

_____

_____

(IMPORTANT! ALL REQUESTED INFORMATION MUST BE SUPPLIED.)

Properties are: ☐Condominium Parcels ☐Co-Operative Parcels ☐Contiguous Undeveloped Land ☐Mobile Home Park

Petitioner is: ☐Condominium Association ☐Co-Operative Association ☐Owner of Contiguous Undeveloped Parcels ☐Mobile Home Owners' Corporation

NOT FOR COMMERCIAL PROPERTY

IMPORTANT RULES FOR V.A.B. HEARINGS

Pursuant to Florida Law, the Property Appraiser's determination of value is presumed to be correct. A petitioner must overcome this legal presumption with EVIDENCE in order to prevail at a hearing. All evidence must be timely filed. Contact the V.A.B. at 954-357-7292 for more information.

PETITIONER'S CERTIFICATE

I HEREBY CERTIFY that the Petitioner Association has provided each of the unit owners whose parcels are listed in the attached Form PA486-1 with written notices of the Association's intent to file this petition to the Value Adjustment Board. Each of the said owners was provided twenty (20) days' notice to elect, in writing, that his or her unit not be included in the petition. None of said owners has requested that his or her unit be excluded from this petition. ☐Yes ☐No

SECTION III

Under penalties of perjury, I declare that I have read the foregoing petition and that the facts stated in it are true. If I am signing and filing this petition as an agent of the taxpayer/owner, I further certify that I am duly authorized to do so.

I hereby agree to the above statement ☐

Signature: _____ Date: _____

☐Petitioner ☐Agent

Clerk's Certification: Upon receipt of the appropriate filing fee a casher's receipt will be issued to the taxpayer/petitioner by the Clerk of VAB or at the time of filing of this petition, which shall constitute evidence of such filing for all purposes. Said receipt shall also constitute the Clerk's certification that a copy of this petition will be furnished to the Property Appraiser.

IMPORTANT NOTICE TO PETITIONERS - PLEASE READ BEFORE FILING

The Value Adjustment Board is composed of three members of the County Commission and two members of the School Board. It exists to determine whether or not your property is appraised in excess of its "just valuation" as of January 1 of this year. The Property Appraiser's office urges you to come in and discuss your assessment before filing a Petition. At this informal conference, you shall present the facts you consider to support your claim for a change in the assessment, and the Property Appraiser's office will present the facts we consider to support the correctness of the assessment.

HEARING PROCEDURES

The Value Adjustment Board has appointed Special Magistrates to hear your petition. These Special Magistrates are qualified real estate appraisers holding professional designations. The Clerk of the Board will give you at least twenty-five (25) days notice of the date and time for the hearing. On the day established for your hearing, please come to the place stated in the notice. Many hearings will be set for the same time, since experience has shown that many taxpayers don't attend their hearings. Please call the Clerk of the Board at 954-357-7292 and advise if you are not going to appear. If you wish to ask for a postponement of your scheduled hearing you must contact the clerk of the Value Adjustment Board in writing prior to five days before the scheduled hearing. A copy of the Value Adjustment Board's written uniform procedures may be obtained by contacting the clerk of the Value Adjustment Board.

You are entitled to be represented by an attorney or agent and to present testimony and other evidence. A tape recording will be made of the proceedings. A condominium homeowners association may appear to present evidence regarding the assessment of condominium units which the association represents. This testimony and evidence shall be considered with respect to hearing petitions filed by individual condominium unit owners unless the owner requests otherwise.

For the purpose of hearing joint petitions, each included parcel is considered by the Board as a separate petition. Such separate petitions will be heard consecutively by the Special Magistrate, and the same Special Magistrate will hear the cases of all units included in a joint petition.

COMPLETING THE PETITION

Please be certain you carefully fill out the petition, providing all the information requested. If the information is not supplied, your petition may be rejected by the Board. The petition must be filed no later than the date shown on the bottom of your Notice of Proposed Taxes (TRIM Notice). The filing fee of $15.00 must be paid with each petition, as well as $5.00 per unit. Professional assistance in completing the petition is available without charge from the Property Appraiser's office.

PETITIONER'S RESPONSIBILITIES

Florida law allows a joint petition to be filed by a condominium association, as a co-operative association or a mobile homeowner's association as defined in Section 723.075 of the Florida Statutes, on behalf of any association members. The Association is required by Section 194.011(e), Florida Statutes, to provide the unit owners notice of its intent to petition the Value Adjustment Board, and provide at least twenty (20) days for a unit owner to elect, in writing, that his or her unit not be included in the petition. The Association must certify that this was given, and that none of the owners opted out of the petition.

PROPERTY APPRAISER'S CERTIFICATION

Since this is a Joint Petition, the Property Appraiser is required to determine that each of the parcels included within this Petition is substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition. THE FORM WILL BE SUBMITTED TO THE PROPERTY APPRAISER FOR THIS CERTIFICATION AFTER IT IS FILED WITH THE VALUE ADJUSTMENT BOARD. Generally, units of the same size in a building or units in the same "stack" will meet the similarity requirement.

PROVING MARKET VALUE

The term "just valuation" is synonymous with "market value," which is the amount that a willing buyer who didn't have to buy would pay for your property to a willing seller who didn't have to sell. Unlike some states, which assess at a percentage of market value, Florida is a "100% Market Value State." The Property Appraiser realizes that you probably bought your property to live in and not as a speculative investment. However, people who buy and sell properties similar to yours in the marketplace determine market value.

The best evidence of market value is what properties similar to yours sell for in the market place in arms' length transactions. January 1 of the year is the valuation date, so sales occurring after that date will be considered in setting next year's assessments. For income producing properties, a copy of the operating statement showing the income and expenses of the subject property should be submitted.

You should find out what the market is and be prepared to present your own market information at the hearing. Many real estate brokers throughout Broward County have commercial publications listing sales. Once you have located a number of "comparable sales," you can divide the sale price by the square footage to arrive at a value of your property. (For Example: Sale Price: $60,000. Unit Size: 1,100 square feet. Price per square foot: $54.54. Subject: 1,350 square feet. Indicated Value: $73,629.)

MATTERS THAT CANNOT BE CONSIDERED

You can't receive reductions based on the tax appraisal of your neighbor's property. The fact your assessment increased over last year's value is not grounds for relief. Personal hardship, such as the fact that you are on a fixed income and can't afford to pay more taxes, cannot be considered. A sale including personal property, where personal property was not appraised independently in the sale transaction, can't be considered. (Many times, people allocate the sale price between real and personal property without regard to the market value of either type of property.) No sale is a valid transaction where there is an element of duress or the sale is at less than arms' length. (Example: Deed in lieu of foreclosure, or transfer between relatives.) The fact that people come to Florida and pay more than property is "really worth" can't be considered.

EVIDENCE AND TESTIMONY

Per Florida Statute 194.011(4)(a), at least 15 days before the scheduled 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. No later than 7 days before the hearing, if the petitioner has provided the information required under Florida Statute 194.011(4) (a), and if requested in writing by the petitioner, 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. The evidence list must contain the property record card if provided by the clerk. Failure of the property appraiser to timely comply with the requirements of this paragraph shall result in a rescheduling of the hearing.

VALUATION ISSUES

The Broward County Property Appraiser does not set the dollar amount of your taxes, but simply makes an appraisal of the "just value" of all property in the County as of January 1. If you feel your TAXES are too high, you should address responsible comments to the unit of government which sets those taxes at the hearings shown on your TRIM notice. If you feel the assessment of your property is higher than market value, we invite you to come into our office in the Goverment Center, 115 South Andrews Avenue, Room 111, or call us at 954.357.6830. A deputy will discuss your assessment with you and assist you, if needed, in filing your petition to the Value Adjustment Board.

Sincerely,

LORI PARRISH
BROWARD COUNTY
PROPERTY APPRAISER

LORI PARRISH, CFA
Broward County Property Appraiser

PETITION # _____

PA-486-1
VAB REV 01/07

(Attachment to Form PA-486(A))

Parcel # (Last 4 digits)	UNIT NO.	MARKET VALUE	ASSESSED VALUE	ESTIMATED MARKET VALUE	OWNER'S NAME	SIZE UNIT