

## VALUE ADJUSTMENT BOARD - 2009

The deadline to file for Exemptions and Classifications is March 1<sup>st</sup> of each year. Although the major categories are Homestead, Seniors Homestead and Agriculture there are many categories, each with specific requirements.

### **Denial of Exemption**

Taxpayers who filed Exemption applications that were considered by the Property Appraiser's office and denied, will receive written notice of denial from the Property Appraiser by June 30. Those taxpayers who wish to **appeal the Exemption denial** to the Value Adjustment Board may file a petition with the Clerk's office. **The petition must be filed by July 30<sup>th</sup> at 5:00 p.m. EST.**

### **Late Filed Exemptions**

**Effective July 1, 2009**, if you missed the March 1 filing deadline you must file a late file application for **exemption** with the Property Appraiser's Office on or before the 25<sup>th</sup> day following the mailing of the TRIM notices (FS 194.011). Upon receipt of sufficient evidence, the Property Appraiser may grant the exemption should the Property Appraiser judge that the evidence demonstrates circumstances sufficient to warrant granting the exemption. If the Property Appraiser denies the late file application, a petition to the Value Adjustment Board may be filed with the Clerk's office, during the taxable year on or before the 25th day following the mailing of the TRIM notices, requesting that the exemption be granted. In most cases there is a non-refundable \$15 filing fee for each petition (subject to FS 194.013). If the Value Adjustment Board determines that the person is qualified to receive the exemption and demonstrates particular extenuating circumstances, the Value Adjustment Board may grant the exemption for the current year.

### **Classification Petitions**

Rules for **late file classifications** have not changed. Petitioner will need to file an application with the Property Appraiser's office **and** file a petition with the Clerk's office for the Value Adjustment Board along with the \$15 non-refundable filing fee. The Property Appraiser's Office will review the request and if the person is qualified and demonstrates particular extenuating circumstances to warrant same, the Property Appraiser or the Value Adjustment Board may grant the request. If denied by the Property Appraiser, the taxpayer may then file a petition to the Value Adjustment Board for the denial of Classification; and if filed within 30 days of the date of the Property Appraiser's written notice of denial, the filing fee is waived.