

LEE COUNTY, FLORIDA
INFORMATION ABOUT THE VALUE ADJUSTMENT BOARD PROCESS

Important Contact Information

Lee County Value Adjustment Board (VAB)

Administrative Support provided by Lee County Clerk's Minutes' Office
2115 Second Street - Room 207 - Fort Myers FL 33901

or

PO Box 2469 - Fort Myers FL 33902-2469
239-533-2328

FAX: 239-485-2038

Email: Info_VABPetitioner@leeclerk.org

WEB: www.leeclerk.org/VAB.htm

Lee County Property Appraiser

2480 Thompson Street - 4th Floor - Fort Myers FL 33901

or

PO Box 1546 - Fort Myers FL 33902

Real Property & Ag Classifications (239) 533-6150 Fax: (239)533-6091

Tangible Personal Property: (239) 533-6140 Fax: (239)533-6289

WEB: www.leepea.org

I. FILING A PETITION

- Petition forms are available from the Lee County Property Appraiser's main office. Forms may also be downloaded from the Property Appraiser's website www.leepea.org.
- Most types of petitions may be filed online and the fees paid with a credit card. Go to www.leeclerk.org/vab.htm, select the appropriate link for filing a petition, and follow the instructions provided to complete the petition wizard.
- **You must file in person or by mail/delivery service if:**
 - you wish to file a single joint petition for multiple contiguous parcels or condominium units.
 - you wish to pay your filing fees by cash, check, or money order.
 - you are filing your petition after the deadline date shown on the TRIM notice.
 - you are filing a petition for denial of Homestead Exemption for which the filing fee is waived.
- With the exception of petitions appealing the denial of timely filed homestead exemption applications, all petitions must be accompanied by a filing fee, which in most cases is \$15.00 per parcel.
- There is no filing fee for petitions appealing denial of timely filed homestead exemption applications. Such petitions must be filed by mail/delivery service or in person in order for the fee to be waived.
- No petitions will be accepted unless accompanied by the proper filing fee. Only cash, money orders, or checks made payable to the Lee County Clerk of Courts are accepted in person and by mail/delivery service or in person. Only credit card payments are accepted for online petition filing.
- If the petitioner designates an agent to act on his/her behalf, **written** notification from the petitioner of such designation must be provided to the VAB Clerk to ensure that notices are correctly mailed. The Property Appraiser may require a letter of authorization if evidence to be provided to the agent includes confidential information pertaining to the property owner.

II. BASIC HEARING PROCESS

- The Value Adjustment Board (VAB) will appoint Special Magistrates to hear petitions. The Special Magistrates will conduct hearings and make recommendations to the VAB for final consideration.
- Hearings for all petitions will begin in mid-October. Hearing Notices will be mailed to petitioners at least twenty-five (25) days before the scheduled hearing date. Written requests to re-schedule will be considered only if received at the Minutes Office at least five (5) days before the scheduled hearing.
- Florida Statutes and Department of Revenue Rules provide specific guidelines for the exchange of evidence between the petitioner and the Property Appraiser's Office. A link is provided to the guidelines for evidence exchange between Petitioners and Property Appraiser at <http://www.leeclerk.org/VAB.htm> or can be obtained by contacting the Minutes Office.
- Scheduled hearings will be heard as close to the scheduled time as possible. Because some hearings may take longer than expected, there could be delays in subsequent hearings. You may wish to bring a book, magazine, or something else to occupy your time while you wait.
- All petitioners, Property Appraiser staff, and witnesses may be required to testify under oath at the hearing; and may be cross-examined.
- A petitioner in need of a special accommodation (such as wheel chair access) to participate in any VAB proceeding should notify the Clerk in writing either when filing the petition or at least one week before the scheduled VAB hearing. If an interpreter is needed the Petitioner will be responsible for securing an interpreter.
- The VAB will consider the recommendations of the Special Magistrates and render a final decision on each petition. Each petitioner will be notified in writing of the decision made by the VAB. This decision may be appealed to the Circuit Court as provided in F.S. 194.036.

For detailed information regarding the following items, please refer to information available at the Property Appraiser's website: www.leeepa.org. You may also call the applicable telephone number listed above.

- Agricultural Classification
- Disability Exemptions
- Homestead Exemption
- Non-Profit Exemptions
- Save Our Homes (SOH)
- Transfer of Homestead Assessment Difference (Portability)
- Senior Exemption
- Veteran's Exemptions
- Widow's/Widower's Exemption

III. PUBLIC INFORMATION

- Chapter 12D-9 Florida Administrative Code Requirements for Value Adjustment Board are available on line at <http://dor.myflorida.com/dor/property/vabwb/vabrules.html>:
- The Florida Statutes (F.S.) are available in any branch of the Lee County Public Library, and online at www.flsenate.gov/statutes. Chapters 193, 194, and 196 might be helpful.

This brochure has been created to provide answers to commonly asked questions, and may be relied upon only as general information. It is always best to consult an attorney about your legal rights and responsibilities regarding your particular case.