

Dear Property Owner:

As a matter of policy we would like to advise you of certain requirements when petitioning the Marion County Value Adjustment Board regarding your property assessment.

The Value Adjustment Board will **not** accept or hear petitions for relief unless they are prepared **correctly** and **completely**.

Pursuant to Florida Statute 194.013 and Resolution of this Board, **a non-refundable filing fee of \$15.00 for each parcel of property must accompany each petition. Your check should be made payable to the Clerk of the VAB.** A separate petition for each individual assessed parcel is required. However, if the Property Appraiser determines contiguous, undeveloped parcels are similar in nature, a joint petition may be filed. Your joint petition must include a letter from the Property Appraiser confirming that the parcels are eligible to be included in a joint petition. There is an additional charge of \$5.00 per parcel for each additional parcel which is included in a joint petition.

Each petition must be completed in accordance with the instructions contained in the petition and must be accompanied by the proper filing fee. **No filing fee is required to appeal denial of homestead exemption unless your denial was based on a late filing of the petition for homestead.** Other exceptions to the fee include denial pursuant to Florida Statute 197.253 and petitioners meeting HRS certification requirements under Florida Statute 409.185.

It has been our experience that the Property Appraiser is most willing to confer with property owners about their assessments and may make adjustments warranted by information which was not previously available. We urge you to exhaust this avenue prior to filing a petition. You can reach the Property Appraiser at (352)368-8300.

In accordance with Florida Statute 194.011(3)(d), petitions, as to valuation issues, must be filed with the Clerk of the Circuit Court, no later than 5:00 P.M. on or before the 25th day following mailing of the (TRIM) notice by the Property Appraiser. With respect to an issue involving the denial of an exemption, an agricultural or high-water recharge classification application, an application for classification as historic property used for commercial or certain nonprofit purposes, or a deferral, the petition must be filed at any time during the taxable year on or before the 30th day following the mailing of the notice. The petition must be physically in the hands of the Clerk by that deadline time – postmarks are not sufficient. Hand delivery should be made to the Second Floor of the Marion County Judicial Center, 110 NW 1st Avenue, Ocala, FL 34475, and mail should be addressed to Post Office Box 1030, Ocala, Florida 34478-1030.