

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 ("VAB") regarding your property assessment. Please completely prepare petitions providing all the information requested therein so the VAB can efficiently and effectively hear your case.

Pursuant to Florida Statute 194.013 and Resolution of this Board, **a nonrefundable filing fee of \$ 50 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 should 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 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. **Except as provided under Florida Statutes 193.155(8)(i) and 196.011(8)**, no filing fee is required (i) to appeal denial of homestead exemption under Florida Statute 196.151; (ii) from the denial of tax deferral under Florida Statutes 197.2425 or (iii) if the petitioner who at the time of filing is then an eligible recipient of temporary assistance under Chapter 414, Florida Statutes and submits the appropriate documentation or certificate issued by Department of Children and Families with the petition. Pursuant to Florida Statutes, 196.173, no filing fee will be required from an eligible service member for an appeal of a denial of a deployed servicemembers exemption.

The Property Appraiser is willing to confer with property owners about their assessments and may make adjustments warranted by information which was not previously available. You have the right to an informal conference with the property appraiser. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. You can reach the Property Appraiser at (352) 368-8300. **This conference is not required and does not change your filing due date.**

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. (ET) on or before the 25th day following mailing of the (TRIM) notice by the Property Appraiser (the Property Appraiser mailed the TRIM notices for 2025 **on August 21, 2025**).

With respect to an issue involving the denial of an exemption, an agricultural or highwater 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 5:00 P.M. (ET) on the 30th day following the mailing of the denial notice by the property appraiser under Florida Statutes, Sections 193.461, 193.503, 193.625, 196.173 or 196.193 or notice by the tax collector under Florida Statutes, Section 197.2425.

A petition must be physically in the hands of the Clerk by the appropriate deadline time – postmarks are not sufficient. Hand delivery should be made to the Clerk Annex, 19 NW Pine Avenue, Ocala, Florida 34475; mail should be addressed to Post Office Box 1030, Ocala, Florida 34478-1030; and overnight delivery to 110 NW 1st Avenue, Ocala, Florida 34475.

Please find enclosed the Taxpayer Information Sheet, DR-486 and general information regarding the Value Adjustment Board.

  
Matthew McClain, Chairman

  
Gregory C. Harrell, Clerk