

JEFFREY S. FURST
PROPERTY APPRAISER



**Important Information
Regarding the
Value Adjustment Board**

How to File an Agricultural Denial Petition

And

Required Documentation

AGRICULTURAL CLASSIFICATION

How To File An Agricultural Denial Petition With the St. Lucie County Value Adjustment Board

Deadline for filing: On or Before 30 Days following Mailing Date of Denial Notice

- PLEASE READ the information and follow the instructions on the back of the petition form.
- Provide any and all information requested on the form. Failure to complete the form may cause the petition to be rejected by the Value Adjustment Board.
- *Petition(s) must be filed with the Clerk of the Circuit Court* on or before the 30th day following the mailing date of the Denial Notice by the Property Appraiser.
- *File petition(s) with:* Joseph E. Smith, Clerk of the Circuit Court 772-462-6900, at any one of the following locations:

Fort Pierce Bldg

201 South Indian River Drive
Fort Pierce, FL 34950

Roger Poitras Bldg

2300 Virginia Avenue
2nd Floor
Fort Pierce, FL 34982

or mail to:

Value Adjustment Board
2300 Virginia Avenue
Fort Pierce, FL 34982
772-462-1682

You must pay a \$15.00 filing fee for each separate parcel of Real or Personal Property, which you list in the petition. If the filing fee is not paid when the petition is filed, the law requires that your petition shall be deemed invalid and shall be rejected.

Effective January 1, 2001, all filing fees collected will be utilized to defray the costs incurred in connection with the administration and operation of the Value Adjustment Board (Florida Statutes Section 194.013, as amended in Chapter 2000-262). Checks should be made payable to: Clerk of Circuit Court.

Exceptions: No filing fee is required for:

- A. The appeal of a denial of Homestead Exemption under Section 196.151, Florida Statutes.
- B. The appeal of denial of Tax Deferral under Section 197.253, Florida Statutes.
- C. If the petitioner demonstrates at the time of filing by documentation from the Florida Department of Health and Rehabilitative Services, that the petitioner is an eligible recipient of Public Assistance Payments under Section 409.185, Florida Statutes.

All pertinent documentation you intend to use in supporting your position to the Value Adjustment Board *must* be submitted (in triplicate) at least 15 days prior to your hearing date.

If petition is filed at the Clerk of Court's Office, they can witness and notarize your petition, if required, for a \$7.00 notary fee.

PERTINENT INFORMATION FOR THE VALUE ADJUSTMENT BOARD

In the event that you file a petition with the Value Adjustment Board (VAB), please be advised that we request you furnish, under the provisions of Florida Statute 194.034(1)(d), all information or documentation that you intend to use before the VAB to support your conclusion of value or your entitlement to an agricultural classification.

Failure to furnish all requested information will prevent you from introducing it at the VAB hearing. The following are examples of the information we are requesting:

- Copy of lease or leases.
- Certified copy of profit and loss statement.
- Copy of appraiser reports made on the subject property within three (3) prior years.
- Original development cost plus cost of any improvements, add-ons or additions (including indirect costs such as profit and overhead, interim finance charges, discounts, survey, architect's fees, legal fees, permits, etc.).
- Production data as it relates to your agricultural operation.
- Any other items you deem supportable as to your petition before the VAB.

This information is necessary in order for the property appraiser's office to fairly evaluate your application for Agricultural Classification and/or your estimation of value. We want to make every effort to resolve all disputes prior to VAB hearings.