



STATE OF FLORIDA  
**LEE COUNTY PROPERTY APPRAISER**  
 KENNETH M. WILKINSON, C.F.A.



**Mailing Address:**  
 P.O. Box 1546  
 Fort Myers, Florida 33902-1546

**Physical Address:**  
 2480 Thompson Street  
 Fort Myers, Florida 33901-3074

**Telephone:** (239) 533-6100 -- (866) 673-2868 (From anywhere in continental US/Canada/Florida except 239 area code)  
**Facsimile:** (239) 533-6160 -- **Website:** [www.leepa.org](http://www.leepa.org)

**FOR REFERENCE ONLY -- DO NOT FILE WITH YOUR PETITION**

Dear Petitioner:

In response to your recent request, we are enclosing a petition form to the Value Adjustment Board, (Form DR-486A).

We wish to remind you, the petitioning taxpayer, that you have the burden of proving to the Value Adjustment Board that the Appraiser's determination of assessed value is incorrect. To sustain your burden of proof, you must present clear and convincing evidence of an incorrect assessment.

Please note that the assessed value of your property was based on the prior year's market, cost and income information and that the date of assessment is January 1<sup>st</sup> of each year.

The enclosed **petition** form should be completed **in its ENTIRETY**, including the **parcel identification or STRAP number signed and accompanied by the appropriate filing fee to be paid to the "Lee County Clerk of Courts" and sent to the following office:**

<p><b>MAILING ADDRESS:</b>  <b>Attention: Minutes Department</b>  <b>Clerk of the Circuit Court</b>  <b>P.O. Box 2469</b>  <b>Fort Myers, FL 33902</b></p>	<p><b>PHYSICAL ADDRESS:</b>  <b>Attention: Minutes Department</b>  <b>Clerk of the Circuit Court</b>  <b>2115 Second Street</b>  <b>Fort Myers, FL 33901</b></p>
--	--

Except for contiguous undeveloped parcels, a separate petition must be filed for each parcel being petitioned. Please refer to the Petition Filing Instructions for a schedule of petition filing fees.

Respectfully,

Kenneth M. Wilkinson, C.F.A.  
 Lee County Property Appraiser



---

## LEE COUNTY TAX COLLECTOR

---

To Whom It May Concern:

Pursuant to Florida Statute 197.323, a four percent (4%) discount will be allowed if payment is made after November 30, only if the tax liability is altered as a result of the Value Adjustment Board action.

It is the recommendation of the Lee County Tax Collector that petitioners pay the ad valorem tax due in the usual manner. If the assessment is adjusted by the Value Adjustment Board, resulting in an overpayment, you must make application to the Lee County Property Appraiser's office to initiate the paperwork for a refund.

Catherine M. Curtis  
Tax Collector



**EXPLANATION FOR LATE FILING**

For a hearing before the Value Adjustment Board

I filed my petition late because:

\_\_\_\_\_  
Signature , Taxpayer or Agent

\_\_\_\_\_  
Date

**DETERMINED BY THE VALUE ADJUSTMENT BOARD**

This taxpayer  has  has not shown good cause to accept the late-filed petition.

\_\_\_\_\_  
Signature , Value Adjustment Board

\_\_\_\_\_  
Date

**FOR REFERENCE ONLY  
DO NOT FILE WITH YOUR PETITION**

Dear Taxpayer:

The first step in presenting your case to the Value Adjustment Board is to ensure that your petition is correctly prepared and timely filed. Please read these instructions carefully while completing the petition form.

**INSTRUCTIONS FOR FILING PETITIONS CONTESTING ASSESSMENT FOR 2008**

**Please Check Each Item Below to Make Sure Your Petition is Completed Correctly Before Placing the Petition in the Mail:**

**PETITION TO VALUE ADJUSTMENT BOARD.**

Form DR-486A for Valuation, Exemption or Classification

Form DR-486PORT for Portability of Homestead Assessment Difference

A formal petition must be completed in its entirety, accompanied by a check or money order for the appropriate filing fee. **An original signature is required in the "Certification" section.**

Only one original of the petition form is required. It will be returned to you upon completion of the filing process.

**SEE THE FOLLOWING PAGE FOR LINE-BY-LINE INSTRUCTIONS FOR PETITION COMPLETION.**

**CHECK.** Include a signed and correctly dated check or money order, payable to the "Lee County Clerk of Circuit Court", for the appropriate non-refundable filing fee, as determined from the following:

Single real property parcels or tangible personal property accounts- \$15.00 per parcel number or account

Multiple contiguous vacant undeveloped parcels - \$15.00 petition filing fee plus \$5.00 per parcel number

(NOTE: You must provide a letter from the Property Appraiser certifying contiguity of parcels.)

Homestead exemption denial (except when due to late filed application)- No filing fee

Homestead exemption denial due to late filed application - \$15.00 per parcel number

Portability of Homestead Assessment Difference - \$15.00 per parcel number

Exemption denials except homestead - \$15.00 per parcel number

Jointly filed petition for multiple condominium units - \$15.00 petition filing fee plus \$5.00 per parcel number

**DEADLINE FOR FILING.** On or before September 8, 2009, the Petition must be:

Mailed to:  
Clerk of the Circuit Court  
Attention: Minutes Office  
PO Box 2469  
Fort Myers, FL 33902-2469

OR

Delivered to:  
Clerk of the Circuit Court  
Attention: Minutes Office  
2115 Second Street Room 207  
Fort Myers, FL 33901

1. **Valuation Petitions.** You must have filed your completed petition during the taxable year on or before the 25<sup>th</sup> day following mailing of the TRIM notice by the Property Appraiser. (The deadline date is noted in the last paragraph of your proposed Tax/TRIM Notice) (F.S. 194.011). A petition is considered filed on the date when the petition is actually delivered to and received in the office of the Clerk to the VAB at the Minutes Office.

2. A petition filed after the above noted required filing date, but within fifteen (15) days thereof, will be considered untimely late filed and may not be heard unless you can first establish good cause justifying late filing. Per Florida Administrative Code 12D-10-003, any petition filed after the additional fifteen (15) day late filed period will be deemed prejudicial to the VAB function in the assessment process and will not be accepted for further consideration or hearing.

3. Petitions contesting the Denial of Exemptions have other specific filing deadlines as provided by Florida Statutes.

4. It is not necessary to submit all documentary evidence with your petition. It is important to meet the filing deadline first. You may submit evidence at any time up to 15 days prior to your hearing.

**DOCUMENTATION.** You may send one copy of documents you would like the VAB Special Magistrate to review. It is not necessary to submit all documentary evidence with the petition. You will receive instructions for evidence exchange with your petition receipt.

**FOR REFERENCE ONLY  
DO NOT FILE WITH YOUR PETITION**

**NOTICE**  
**LEE COUNTY VALUE ADJUSTMENT BOARD UNIFORM PROCEDURES  
FOR HEARINGS AND EXCHANGE OF INFORMATION  
BETWEEN PETITIONERS AND PROPERTY APPRAISER**

Please be advised that, pursuant to Florida Statutes Sections 194.011, 194.032, 194.034, and Florida Administrative Code 12D-10.0044, the following rules shall be applicable to the Value Adjustment Board Hearing. The rules, in part, place responsibility upon the Petitioner and representatives to provide the Lee County Property Appraiser's Office with a list of and summary of evidence that the Petitioner will present at the hearing. The evidence summary must be sufficiently detailed as to reasonably inform the parties of the general subject matter of any witnesses' testimony and the name and address of each witness. The list and summary must be accompanied by copies of all documentation to be presented as evidence at the hearing. The Lee County Property Appraiser's Office is located at 2480 Thompson Street, Fourth Floor, Fort Myers, FL 33901.

Please take particular note of the time frames required and manner of the exchange of the List, Summary of Evidence, and Documentation. Substantial non-compliance with these requirements may result in a negative action on your Petition request.

- (1) At least fifteen (15) days before the scheduled hearing, the Petitioner shall provide the Property Appraiser with a list and summary of evidence to be presented at the hearing together with copies of all documentation to be considered by the VAB. The list and summary must be accompanied by copies, in duplicate, of documentation to be presented at the hearing. If the Petitioner wishes to receive a copy of the evidence which the Property Appraiser intends to present at the hearing, a **written request** to that effect must be submitted with the Petitioner's list and summary and documentation.
- (2) No later than seven (7) days before the hearing, if the Property Appraiser received the Petitioner's documentation **and written request for evidence exchange**, the Property Appraiser shall provide the Petitioner with a list of the evidence to be presented at the hearing together with copies of all documentation to be considered by the VAB and a summary of evidence to be presented by witnesses to be used at the hearing. The evidence list must contain the property record card if provided by the Clerk.
- (3) Level of detail on evidence summary: The summary pursuant to (1) and (2) shall be sufficiently detailed as to reasonably inform a party of the general subject matter of the witness' testimony, and the name and address of the witness.
- (4) If the taxpayer does not provide the information to the Property Appraiser at least fifteen (15) days prior to the hearing pursuant to (1), the Property Appraiser need not provide the information to the taxpayer pursuant to (2).
- (5) Upon the failure of the Property Appraiser to timely comply with these requirements, the Petitioner shall have the right to request a rescheduling of the hearing. In such circumstances, the Clerk shall reschedule the hearing upon confirmation that the petitioner had in fact fulfilled the requirements of (1).
- (6) If the Property Appraiser has made a written request to the Petitioner for information of which the Petitioner has knowledge and the Petitioner does not provide this information to the Property Appraiser, the Special Magistrate shall make a determination at the hearing as to whether extenuating circumstances exist that would allow acceptance into evidence of the information that was not provided.

- (7) The exchange in (1) and (2) shall be delivered by regular or certified U.S. mail, personal delivery, overnight mail, FAX, or e-mail. The taxpayer and Property Appraiser may agree to a different timing and method of exchange. "Provided" means made available in the manner designated by the Property Appraiser or by the Petitioner in his/her submission of information, as via e-mail, facsimile, U.S. mail, or at the Property Appraiser's Office for pick up. If the Petitioner does not designate his/her desired manner for receiving the Property Appraiser's information, the information shall be provided from the Property Appraiser by depositing it in the U.S. mail.
- (8) The information shall be sent to the address listed on the petition form; however, it may be submitted to an e-mail address or FAX if given.
- (9) In computing any period of time prescribed or allowed by these rules, the day of the act, event, or default from which the designated period of time begins to run shall not be included. The last day of the period so computed shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next day which is neither a Saturday, Sunday, or legal holiday. If the fifteenth (15) day before a hearing is a Saturday, Sunday, or legal holiday then the information under (1) shall be provided no later than the previous business day.
- (10) Hearing procedures: Neither the Board nor the Special Magistrate shall take any general action regarding compliance with this section, but any action on each petition shall be considered on a case-by-case basis. Any action shall be based on a consideration of whether there has been a substantial non-compliance with this section, and shall be taken at a scheduled hearing and based on evidence presented at such hearing. "General action" means a prearranged course of conduct not based on evidence received in a specific case at a scheduled hearing on a petition. A Property Appraiser shall not appear at the hearing and use undisclosed evidence that was not supplied to the Petitioner in accordance with these procedures. The normal remedy for such non-compliance shall be a rescheduling of the hearing to allow the Petitioner an opportunity to review the information of the Property Appraiser.
- (11) The information shall be in writing and may be delivered by regular or certified U.S. mail or personal delivery so that the information shall be received timely.
- (12) The Petitioner may reschedule the hearing one (1) time by submitting a written request to the Clerk of the Board no less than five (5) calendar days before the scheduled appearance.

The above is a general notice re-statement of applicable rules as set forth in the above-referenced Florida Statutes and Florida Administrative Code and is not intended to modify and/or supersede same. Petitioners are encouraged to review said regulations in detail as said specific State of Florida rules would be controlling. It is suggested that, if you have any legal questions concerning the hearing procedures and/or exchange of information requirements, you obtain legal counsel of your own choosing, if you so desire.

**LEE COUNTY VALUE ADJUSTMENT BOARD  
UNIFORM EVIDENCE LIST AND SUMMARY  
FOR ALL PARTIES**

**THIS FORM IS PROVIDED IN ACCORDANCE WITH THE PROVISIONS OF F.S. 194.011(4) TO  
ENCOURAGE UNIFORMITY IN THE SUBMISSION OF EVIDENCE TO THE VALUE ADJUSTMENT BOARD.**

Petition No. \_\_\_\_\_ Scheduled Hearing Date & Time \_\_\_\_\_

Parcel ID No(s). \_\_\_\_\_

Name (as it appears on petition) \_\_\_\_\_

**CONTACT INFORMATION**

Mailing Address \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_ email: \_\_\_\_\_

- 1. *List of Documentary Evidence and Exhibits to be presented at hearing***  
*Must include copies of all documents to be presented at the Hearing as attachments.*  
 NOTE: Please provide copies of ALL documents.

TO FACILITATE PROCESSING OF YOUR EVIDENCE, PLEASE:  
 Avoid the use of staples and tape.  
 Include only pages no larger than 11" x 17".  
 Caption photographs on the front sides.  
 Do not insert pages in plastic sleeves.

DATE	AUTHOR	TITLE/SUBJECT

**(May be continued on a separate page).**

- 2. *The following witnesses will testify to the information as listed below:***

**Witness:**

\_\_\_\_\_  
 Name Address

\_\_\_\_\_  
 Company/Title

**Summary of Testimony** \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**(Attach additional sheets as necessary)**



**Witness:**

\_\_\_\_\_  
Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
Company/Title

**Summary of Testimony** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Witness:**

\_\_\_\_\_  
Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
Company/Title

**Summary of Testimony** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Witness:**

\_\_\_\_\_  
Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
Company/Title

**Summary of Testimony** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Witness:**

\_\_\_\_\_  
Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
Company/Title

**Summary of Testimony** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_