

Petition to Value Adjustment Board
Transfer of Homestead Assessment Difference

Instructions for Completing this Form

This form is for use by taxpayers whose application for transfer of a homestead assessment difference was denied or who disagree with the amount of transfer granted as indicated on the Notice of Proposed Taxes. To petition the Value Adjustment Board, the taxpayer must:

- Complete and sign the petition.
- File the petition with the clerk of the Value Adjustment Board in the county of the new homestead. A filing fee may be required.
- File by the 25th day after the Notice of Proposed Property Taxes was mailed. (Section 200.065, Florida Statutes)

The clerk of the Value Adjustment Board will:

- Complete the bottom part of the form when the petition is filed.
- Give the petitioner a signed copy.
- Send a copy to the property appraiser in the county of the new homestead.
- Send a copy of the petition to the clerk of the Value Adjustment Board in the previous county, if the petitioner is appealing an action of a property appraiser on their previous homestead in a different county. Do not set a hearing in the new county until the Value Adjustment Board in the previous county has sent its decision to the Value Adjustment Board in the new county and to the petitioner. The Value Adjustment Board of the previous county cannot charge an additional filing fee.

General Information

When a taxpayer applies to transfer a homestead assessment difference, the property appraiser in the county where the new homestead is located must determine by July 1 if the taxpayer qualifies for the assessment difference transfer.

If the taxpayer qualifies for the transfer, the assessed value of the new homestead property as limited by the assessment difference transfer will be included in the Notice of Proposed Property Taxes.

If the taxpayer does not qualify for the transfer or if the information received from the property appraiser in the county where the previous homestead is located was not sufficient to identify the property or to determine how much of an assessment difference could be transferred, the property appraiser must notify the taxpayer by personal delivery or registered mail of the denial, including the reasons for denying the transfer.