

## TAXPAYER INFORMATION SHEET TAX EXEMPTION AND PROPERTY CLASSIFICATION CASES - 2025

You are in the process of filing a petition with the Value Adjustment Board (the "VAB") to contest the property appraiser's denial/revocation of a tax exemption or property classification for 2025. This information sheet is designed to assist you in understanding the process and the requirements involved in proving your case. NOTE: This is merely a primer and should not be relied upon in lieu of obtaining your own expert property tax advice and reading all relevant Florida Statutes and the Florida Administrative Code.

Before filing a petition with the VAB, please be aware that you have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date but may provide you with relief in an informal and expedited manner. You can present facts that support your claim and the property appraiser can present facts that support the correctness of their assessment. To request a conference, contact your county property appraiser.

If you do not wish to meet with the property appraiser or are unsatisfied with the results of your meeting with them, you may file a petition with the VAB.

The VAB conducts hearings to determine whether or not a taxpayer is entitled to an exemption or property classification for the tax year in question. The critical date for determining the status of your property is January 1, 2025 (the "taxing date"). Your property must have been used for an exempt or classified use-related purpose, whichever the case may be, on the taxing date and you must be prepared to prove such usage at your scheduled VAB hearing. If you successfully prove that your property was used for a legally exempt purpose or classified use purpose, then the VAB has the authority to grant you the relief sought. If not, then the VAB cannot do so.

F.S. 193.461(3)(a) provides that any applicant who is qualified to receive a property classification or tax exemption and who fails to file an application with the property appraiser by March 1<sup>st</sup>, must at least file an application with the property appraiser on or before the 25<sup>th</sup> day after the mailing by the property appraiser of the notice required under F.S. 194.011(1). Upon receipt of sufficient evidence, as determined by the property appraiser, that demonstrates that the applicant was unable to apply for the exemption or property classification in a timely manner or that otherwise demonstrates extenuating circumstances that warrant the granting of the property exemption or property classification, the property appraiser may grant said property classification or tax exemption. If the applicant files an application for the classification and fails to provide sufficient evidence to the property appraiser as required, the applicant may file, pursuant to s. [194.011](#)(3), a petition with the value adjustment board requesting that the tax exemption or property classification be granted. The petition may be filed at any time during the taxable year on or before the 25th day following the mailing of the notice by the property appraiser as provided in s. [194.011](#)(1). Notwithstanding s. [194.013](#). After conducting the VAB hearing and reviewing all admitted evidence, if the VAB Special Magistrate determines that the petitioner is otherwise qualified to receive the property classification or tax exemption, the value adjustment board may grant said tax exemption or property classification for the current year.

### **The Taxpayer Has The Burden of Proving His or Her Case.**

The use of the property on January 1, 2025 is critical. For example, to establish a homestead exemption, the taxpayer should be prepared to testify and exchange/upload/submit documentary evidence, 15 days prior to the VAB hearing date and prior to, which will prove that on January 1, 2025:

- 1) He or she had legal title or beneficial ownership of the property; and
- 2) The property was occupied and used as the taxpayer's or taxpayer's dependent(s)' permanent residence.

In order to prove his or her case, the taxpayer should timely exchange (with the property appraiser) and upload (into the VAB's AXIA computer system) the following types of documentary evidence, if available, in support of his or her claim to homestead exemption (including but not limited to):

- 1) Deed to residence whereby taxpayer acquired legal title; or trust agreement, contract for deed or other legal instrument under which taxpayer held beneficial title to the subject property.
- 2) Current Florida driver's license, automobile registration and voter's registration card.
- 3) December 2024, January and February 2025 Florida Power and Light Company statements. Additionally, the taxpayer may also submit home telephone statements, mortgage company statements, Miami-Dade County Water and Sewer Authority statements, bank statements, credit card invoices and other similar documentation reflecting that the taxpayer occupied and used the subject property as his or her permanent residence on January 1, 2018.
- 4) Federal income tax return.

- 5) Permanent residency card issued by Immigration and Naturalization Service to resident aliens reflecting an effective date on or before January 1, 2025.
- 6) Taxpayer / owner(s) social security number(s).

As another example, any person claiming a low income senior citizen homestead exemption must prove that he/she was at least 65 years of age or older on January 1, 2025, has legal or equitable title to the real estate in question, uses that real estate as their permanent residence and had an adjusted gross household income for calendar year 2025 that did not exceed \$37,694.00. Taxpayers are advised to consult with their attorney or representative for specific information concerning the manner in which their claims should be handled.

Those taxpayers seeking TAX EXEMPTIONS OR PROPERTY CLASSIFICATIONS should refer to the various items of documentary evidence described in any correspondence from the Miami-Dade County Property Appraiser's office.

The property appraiser must provide a copy of the property record card containing information relevant to the computation of the current assessment, with confidential information redacted, to the petitioner upon receipt of the petition from the clerk regardless of whether the petitioner participates in the mandatory evidence exchange, unless the property record card is available online from the property appraiser, in which case the property appraiser must notify the petitioner that the property record card is available online.

### **Exchange of Evidence**

Generally, Florida Statutes require you to provide the property appraiser with a list of evidence, copies of documentation, and a summary of the witness testimony that you plan on presenting at the VAB hearing at least 15 days before the hearing; and the property appraiser must reciprocate. As a separate item, you must also upload that same evidence into the VAB's AXIA computer system well before the hearing date so that the Special Magistrate may see it on his computer screens on the day of the VAB hearing (since all VAB hearings are telephonic).

Please note that the exchange-of-evidence process/rules are complex and it may be helpful to seek the advice of a property tax expert well in advance of your hearing. This section is merely a primer and should not be relied upon in lieu of expert property tax advice and in lieu of reading all relevant Florida Statutes and Florida Administrative Code.

### **Required Partial Payment of Taxes To Avoid Denial Of Your Petition (Section 194.014, F.S.)**

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on a petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

Value Appeals: For petitions on the value of property and portability, the payment must include:

- All of the non-ad valorem assessments, and
- A partial payment of at least 75 percent of the ad valorem taxes,
- Less applicable discounts under s. 197.162, F.S.

Other Assessment Appeals: For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s.197.162, F.S.

**If your required partial payment is not made before the delinquency date, the VAB will deny your petition.**

Clerk's web address: [www.miamidadeclerk.gov](http://www.miamidadeclerk.gov)