

Real Estate Round Table



Property Tax Appeal Deadlines Loom

By Michael Hagen

Once again, the annual opportunity to challenge our property tax assessments is upon us and, in fact, is nearing expiration. As of early August, the proposed petition deadline for Lee and Charlotte counties was September 14th and in Collier County, September 10th. This petitioning process is especially critical in tight economic times, as it has the potential to save taxpayers some significant money.

TRIM BASICS

Each year in August, county property appraisers throughout Florida mail out a TRIM Notice (Notice of Proposed Property Taxes) to the owner of each real estate parcel in that county. That notice states the market value for each parcel and the proposed millages for each taxing authority. The TRIM mailing date triggers a brief, 25-day window of opportunity for an owner to file a Value Adjustment Board (VAB) petition to contest the assessed value. By timely filing a petition, the owner preserves his administrative right to informally settle his assessment dispute with property appraiser personnel or to obtain a hearing on that valuation before a hearing officer/appraiser.

PROCEDURAL CHANGES

During 17 years of practicing property tax law, first as attorney to the local property appraiser and then in private practice representing owners, I have watched the tax assessment appeal process change dramatically. Basically, the following five changes have helped level the playing field for appealing own-

ers and reduced the unfair advantage enjoyed by elected property appraisers.

1. The property appraisers' longstanding "presumption of correctness" has been eliminated, diminishing the appealing owner's burden of proof. Now owners need far less proof to support their appeal. Properly applied, this new standard greatly enhances an owner's chance of obtaining a reduced assessment.
2. Evidence exchange rules now mandate not only that an owner provide the basis of his opinion of value in advance of a VAB hearing, but that the property appraiser return the favor. As such, owners are less likely to feel blindsided at the hearing because they'll have the basis of the property appraisers' assessment in advance and can analyze it prior to the hearing.
3. Historically, each county VAB consisted of three county commissioners and two school board members. This led to a perception, right or wrong, that the appeal process was government-controlled and dominated by the property appraiser. However, there is a growing perception of greater fairness and less partiality now that the board includes two citizen members and is required to use an outside attorney rather than the county attorney. As a result, we have already observed more transparency in the process as to the VAB's actions.
4. Another improvement involves the special magistrates who hear the cases and render recommendations to the full VAB board. Now, only

impartial, experienced, credentialed appraisers may hear these cases. Magistrates must receive Department of Revenue training in order to serve.

5. Finally, Florida's clerks of court, who administer the VAB process, are implementing web-based filing and information retrieval systems. Lee County Clerk Charlie Green has a particularly efficient online system. These technologies make petition filing quicker and more efficient for all involved.

The only significant downside to these VAB procedural improvements is that the process, which was once somewhat informal, has become more detailed and structured. This greater regimentation means that many owners will have more difficulty navigating the system and are more likely to require the services of a property tax professional in order to successfully do so.

The VAB property tax appeal process provides a high level of accountability for local property appraisers and a potential tax-savings tool for petitioning owners. Diligent property owners, particularly those with large tax bills, have wisely made timely, annual property tax check-ups part of their fiscal strategies.

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