



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-486).

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 1st 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>
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Except for contiguous undeveloped parcels, a separate petition must be filed for each parcel being petitioned. Please contact the Minutes Office (239-533-2328) if you need additional information about the filing fee required for your petition.

Respectfully,

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



Dear Taxpayer

We are aware you have filed a petition with the Value Adjustment Board. However, the Lee County Tax Collector's office recommends you pay your tax bill by November 30 to ensure you get the 4% discount.

If you are notified the Board has lowered the assessed value and you have overpaid, contact our office and request an Application for Refund of Ad Valorem Taxes. The Application must be completed and returned to our office before the refund can be processed. If the Board does not lower the assessed value and you pay your tax bill after November 30, your discount will depend on the postmark date of your payment.

This letter is provided for your information; you do not need to file a copy with your petition. As always, we are ready to assist you whenever possible.

Sincerely,

A handwritten signature in cursive script that reads "Larry D. Hart".

Larry Hart  
Tax Collector



# PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Section 194.011, Florida Statutes

DR-486  
R. 01/17  
Rule 12D-16.002  
F.A.C.  
Eff. 01/17

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. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use Form DR-486PORT. For deferral or penalties, use DR-486DP.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	County	Tax year 20__	Date received
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer name		Representative	
Mailing address for notices		Parcel ID and physical address or TPP account #	
Phone		Email	
The standard way to receive information is by US mail. If possible, I prefer to receive information by <input type="checkbox"/> email <input type="checkbox"/> fax.			
<input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.			
<input type="checkbox"/> I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)			
<b>Type of Property</b> <input type="checkbox"/> Res. 1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic, commercial or nonprofit <input type="checkbox"/> Commercial <input type="checkbox"/> Res. 5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> Vacant lots and acreage <input type="checkbox"/> Business machinery, equipment			
PART 2. Reason for Petition		Check one. If more than one, file a separate petition.	
<input type="checkbox"/> Real property value		<input type="checkbox"/> Denial of exemption Select or enter type:	
<input type="checkbox"/> Denial of classification		<input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)	
<input type="checkbox"/> Parent/grandparent reduction		<input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)	
<input type="checkbox"/> Property was not substantially complete on January 1			
<input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))			
<input type="checkbox"/> Check here if this is a joint petition. Attach a list of parcels or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)			
<input type="checkbox"/> Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels or accounts, provide the time needed for the entire group.			
<input type="checkbox"/> My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.			
You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.			
You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.			

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

**PART 3. Taxpayer Signature**

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form.  
Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.  
Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

\_\_\_\_\_ Signature, taxpayer \_\_\_\_\_ Print name \_\_\_\_\_ Date

**PART 4. Employee, Attorney, or Licensed Professional Signature**

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

- An employee of \_\_\_\_\_ (taxpayer or an affiliated entity).
- A Florida Bar licensed attorney (Florida Bar number \_\_\_\_\_).
- A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number \_\_\_\_\_).
- A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number \_\_\_\_\_).
- A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number \_\_\_\_\_).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

\_\_\_\_\_ Signature, representative \_\_\_\_\_ Print name \_\_\_\_\_ Date

**PART 5. Unlicensed Representative Signature**

Complete part 5 if you are an authorized representative not listed in part 4 above.

- I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)
- Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR  the taxpayer's authorized signature is in part 3 of this form.
- I am an uncompensated representative filing this petition AND (check one)
- the taxpayer's authorization is attached OR  the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

\_\_\_\_\_ Signature, representative \_\_\_\_\_ Print name \_\_\_\_\_ Date