



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

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



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



Mailing Address:

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Fort Myers, Florida 33901-3074

Telephone: (239) 533-6140 -- (866) 673-2868 (Anyw here in continental US, Canada and all FL except 239 area code)

Facsimile: (239) 533-6289 -- **Website:** www.leepa.org -- **Email:** TPP@leepa.org

Dear Property Owner:

In accordance with Florida Statute 193.052 a Tangible Personal Property Return (DR-405) **must** be filed for the current year in order for your petition to be valid.

To provide a proper evaluation of your petitioned property, please submit the following additional information at least fifteen (15) days prior to the hearing:

1. Tangible Personal Property acquisition/disposition information including: date of transaction, purchase/sale price, copy of invoices, bill of sale, etc. and /or copy of closing statement if you purchased/sold assets from an existing business.
2. An inventory of all assets in your business/rental property on January 1, the assessment date.
3. General ledger and journal showing dates of acquisition and installation prices of the Tangible Personal Property.
4. Financial statements for the previous three (3) years including: income statements, balance sheets, and cash flow statements for each individual location or site.
5. Prior year Federal Income Tax Returns and depreciation schedules for the business and/or individual.
6. Information regarding leasehold improvements to the real property at your business location, including dates of installation and original costs.
7. Copies of any leasing agreements and the terms of the lease.
8. Insurance policies covering the Tangible Personal Property.
9. A list of all evidence to be submitted or testified to at the Value Adjustment Board hearing, together with all documents, reports, notes, depreciation schedules, accounting records, etc., and a summary of evidence to be presented by witnesses concerning any adjustment to the property assessment. Also include, all rebuttal evidence you will submit at the Value Adjustment Board hearing to contradict or disprove the evidence presented by the Property Appraiser regarding the assessed value of the subject property.
10. The names of each witness to be called to testify with a summary of their testimony.
11. Appraisal reports made on the subject property and appraisal reports valuing the subject property as of the January 1st assessment date.

Note: Failure to provide the requested documents and information shall preclude the Value Adjustment Board or Special Magistrate from considering the information, pursuant to F.S. 194.034(1)(d) which states "Notwithstanding the provisions of this Subsection, no petitioner may present for consideration, nor may a board or special magistrate accept for consideration, testimony or other evidentiary materials that were requested of the petitioner in writing by the property appraiser of which the petitioner had knowledge and denied to the property appraiser."

Evidence must be provided to the Property Appraiser's Office no later than 15 days before the hearing. For further information on the evidence exchange process see F.S. 194.011(4).

When replying, please include the Account Number and Petition.

Mailing addresses for submission of evidence (copy to Property Appraiser and a copy to the Value Adjustment Board):

Lee County Property Appraiser's Office

P.O. Box 1546

Fort Myers, FL 33902-1546

Email address: TPP@leepa.org

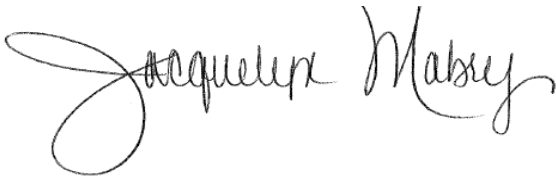
Value Adjustment Board

P.O. Box 2469

Fort Myers, FL 33902-2469

Email address: InfoVAB@LeeClerk.org

Respectfully,



Jacquelyn Mabry, CFE

TPP Specialist/Trainer

Lee County Property Appraiser's Office

Direct Line: (239) 533-6198

Fax: (239) 533-6298

Email: mabryj@leepa.org



PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

DR-486
R. 12/09

Rule 12D-16.002
Florida Administrative Code

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	Date received
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer name		Agent	
Mailing address for notices		Parcel ID and physical address or TPP account #	
Phone	Fax	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"/> Send me a copy of the real property record card or tangible property worksheet with my hearing notice.			
<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 special magistrate ruling will occur under the same statutory guidelines as if you were present.			
Type of property: <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 <small>Check one. If more than one, file a separate petition.</small>			
<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"/> Tangible personal property value. A return required by s. 193.052 must have been filed. (S. 194.034, F.S.)			
<input type="checkbox"/> Check here if this is a joint petition. Attach a list of parcels with property appraiser's determination that parcels are substantially similar. (S. 194.011(3)(e) and (f), F.S.)			
Enter the time 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, provide the time needed for the entire group.			
<input type="checkbox"/> There are specific dates I or my witnesses will not be available to attend. I have attached a list of the 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 request the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.			
PART 3. Certification			
Under penalties of perjury, I declare that I am the owner of the property described in this petition or the authorized agent of the owner for purposes of filing this petition and for purposes of becoming agent for service of process under s. 194.011(3)(g), F.S., and that I have read this petition and the facts stated in it are true.			
Signature, taxpayer		Print name	Date
Signature, agent		Professional license number or FBN	
A petition filed by an unlicensed agent must be signed by the taxpayer or include written authorization from the taxpayer.			
<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.			

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.