Hardee County
FLORIDA

AGENDA

Value Adjustment Board

PETITION HEARINGS

January 26, 2026, at 8:30 AM

COMMISSION CHAMBERS, 412 WEST ORANGE STREET, ROOM 102, WAUCHULA, FL 33873

BOARD MEMBERS

District II Commissioner Noey A. Flores, Chair
District III Commissioner Donald Chancey, Jr.
District II School Board Member Andrew N. Smith
Citizen - Homestead Owner Christy Page
Citizen - Commercial Owner Thomas Trevino

Clerk Victoria L. Rogers
Value Adjustment Board Attorney Rinky Parwani
Deputy Clerk Laura Barker
Deputy Clerk Jessica Santibanez

1. INVOCATION, FOLLOWED BY THE PLEDGE OF ALLEGIANCE

Invocation by Commissioner Chancey.

2. CALL TO ORDER

3. PUBLIC COMMENT

Chair to call for general public comment for non-agenda items

4. APPROVAL OF AGENDA

Motion to approve the agenda as presented.

5. APPROVAL OF MINUTES

6. AFFIDAVIT OF PUBLICATION

Deputy Clerk to announce the proof of publication information for the Value Adjustment Board Hearings was advertised in *The Herald-Advocate* on January 15, 2026,
and posted on the Clerk of Courts' website (www.hardeeclerk.com).

A. Proof of Publication by The Herald-Advocate on January 15, 2026

7. VERIFICATION OF WRITTEN OR ORAL COMMUNICATION

Deputy Clerk: Has any Value Adjustment Board Member received any oral or written communication regarding the petition(s) under discussion? If so, please disclose the substance of the communication and identify the person making the communication.

8. ANNOUNCEMENT OF APPROVED, WITHDRAWN, OR SETTLED VALUE ADJUSTMENT BOARD PETITION(S)

Deputy Clerk to announce the following petitions were withdrawn, settled, or approved:

252025VB003AXMX County Manor at Bowling Green LLC - Withdrawal

252025VB004AXMX Globel Tel Link (Gores Technology Group) - Withdrawal
252025VB006AXMX Sineath Y Seng - Withdrawal
252025VB007AXMX Stenstrom Road Senior Village Associates, LTD - Withdrawal
252025VB008AXMX Miami Valley Ready Mix of Florida - Withdrawal
252025VB009AXMX Miami Valley Ready Mix of Florida - Withdrawal
252025VB073AXMX Charles Tai - Withdrawal
252025VB075AXMX Charles Tai - Withdrawal
252025VB080AXMX Earl G Grindstaff and Karen Y Grindstaff - Withdrawal
252025VB000005VBAXMX Florida Property Tax Professionals - Withdrawal
252025VB000002VBAXMX Pivotal Tax Solutions - Withdrawal

9. ADMINISTRATION OF THE OATH OF WITNESS

Deputy Clerk to administer the oath of witness to those wishing to testify.

10. HEARING PROCEDURES AND TAXPAYER OVERIEW

Value Adjustment Board Attorney Parwani to review the following:

A. The rules of procedure and any administrative issues necessary to conduct the hearing

B. Opening statement:

1.) The Board is an independent, impartial, and unbiased hearing body

2.) The Board does not work for the property appraiser or tax collector, is independent of the property appraiser or tax collector, and is not influenced by the property appraiser or tax collector

3.) The hearing will be conducted in an orderly, fair, and unbiased manner

4.) The law does not allow the Board to review any evidence unless it is presented on the record at the hearing or presented upon agreement of the parties while the record is open

5.) The law requires the Board to evaluate the relevance and credibility of the evidence in deciding the results of the petition

6.) The Board shall ask the parties if they have any questions regarding verbal or written overview of the procedures for the hearing

11. VALUE ADJUSTMENT BOARD ATTORNEY REVIEW THE BOARD PREHEARING CHECKLIST AND VERIFICATION OF FLORIDA STATUTE CHAPTER 194

1. The Value Adjustment Board was established to create an informal process for the taxpayers to contest property values, classifications, and exemptions
2. The Value Adjustment Board being comprised of two commissioners, one school board member, and two citizens members to hear petitions filed by taxpayers
3. Discussion of general information - Florida's property tax system, respective roles within the tax system, taxpayer opportunities to participate in the tax system, and property taxpayers' rights

A. Florida Statute 194

12. APPOINTMENTS

A. 252025VB001AXMX:

Denial of Classification for Agriculture - Kevin and Melinda Woods

Motion to approve property owner's Petition 252025VB001AXMX or deny property owner's Petition 252025VB001AXMX by upholding the property Appraiser's denial of classification.

Call for public comment.

B. 252025VB010AXMX:

Commercial Real Property Value Petition for Bowling Hospitality LLC - Representative Randie York c/o O'Connor and Associates
1. Hardee County Property Appraiser Presentation
2. Petitioner's Representative Presentation

Motion to approve property owner's Petition 252025VB010AXMX or deny property owner's Petition
252025VB010AXMX by upholding the Property Appraiser's established value.

13. RECESS

Board meeting to be recessed until the next schedule petition hearings.

AGENDA ITEM NO. 6.A

Hardee County
FLORIDA

Item Cover Page

VALUE ADJUSTMENT BOARD AGENDA ITEM REPORT

DATE: January 26, 2026

SUBMITTED BY: Laura Barker, Clerk of Courts

ITEM TYPE: Affidavit of Publication

AGENDA SECTION: **AFFIDAVIT OF PUBLICATION**

SUBJECT: Proof of Publication by The Herald-Advocate on January 15, 2026

SUGGESTED ACTION:

ATTACHMENTS:
Proof of Publication 01-15-2026.pdf

AFFIDAVIT OF PUBLICATION

The Herald-Advocate

Published Weekly at Wauchula, Florida

STATE OF FLORIDA,
COUNTY OF HARDEE

Before the undersigned authority personally appeared Ken Lee who on oath says he is the Secretary of The Herald-Advocate, a newspaper published at Wauchula, in Hardee County, Florida; that the attached copy of advertisement, being a Notice in the matter of Value Adjustment Board Meeting in the _____ Court, was published in said newspaper in the issues of January 15, 2026

Affiant further says that the said Herald-Advocate is a newspaper published at Wauchula, in said Hardee County, Florida, and that the said newspaper has heretofore been continuously published in said Hardee County, Florida, each week and has been entered as periodicals matter at the post office in Wauchula, in said Hardee County, Florida, for a period of one year next preceding the publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.
Affiant further says the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Ken Lee

Sworn to and subscribed before me this 15 day of January A.D. 2026.

Michael R Kelly
Notary Public

My Commission Expires Nov. 9, 2029.

HARDEE CLERK TO BOARD
JAN 22 PM 3:59

MICHAEL R. KELLY
MY COMMISSION # HH 727009
EXPIRES: November 9, 2029

NOTICE
VALUE ADJUSTMENT BOARD MEETING

The Hardee County Value Adjustment Board, consisting of two County Commissioners, one School Board Member, and two citizens members, will hold Value Adjustment Board Hearings on Monday, January 26, 2026, Tuesday, January 27, 2026, Tuesday, February 10, 2026, and Wednesday, February 11, 2026, beginning at 8:30 a.m.

The Value Adjustment Board will meet to conduct public hearings for the Value Adjustment Board Petitions.

A list of all applicants for exemption and classification, who have had their applications for exemption or classification wholly or partially approved, and a list of all applicants for exemption and classification who have had their applications for exemption or classification denied, are available for public inspection between the hours of 8:00 a.m. and 4:00 p.m., at the Hardee County Property Appraiser's Office, 110 W. Oak Street, Room 103, Wauchula, Florida 33873

The types of exemptions and classifications included in the above referenced list are as follows: Homestead, "Senior" Homestead, Widows, Widowers, Disability, Non-Profit Religious, Literary, Scientific, Charitable, Agriculture, and Value.

This is a Disabled-Accessible facility. Any disabled person needing to make special arrangements should contract the County Manager's Office at least forty-eight (48) hours prior to the public hearing.

This notice is published in compliance with Florida Statute Chapter 196.194, 286.011, and 286.0105.

Pursuant to Florida Statute 286.0105, if a person decides to appeal any decision made by the Board with respect to any matter considered at such meeting, he or she may need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is based.

Interested parties may appear at the public hearing and be heard.

For more information, please call the Hardee County Clerk of Courts' Office, Value Adjustment Board Clerk at 863-773-4174 ext. 7295.

For more information, please call or email the Value Adjustment Board Clerk at (863)773-4174 ext. 7295 or clerkminutes@hardeeclerk.com.

Victoria L. Rogers, Ex-Officio Clerk,
Hardee County Value Adjustment Board

1:15c

AGENDA ITEM NO. 11.A

Item Cover Page

VALUE ADJUSTMENT BOARD AGENDA ITEM REPORT

DATE:	January 26, 2026
SUBMITTED BY:	Laura Barker, Clerk of Courts
ITEM TYPE:	Action Item
AGENDA SECTION:	**VALUE ADJUSTMENT BOARD ATTORNEY REVIEW THE BOARD PREHEARING CHECKLIST AND VERIFICATION OF FLORIDA STATUTE CHAPTER 194**
SUBJECT:	Florida Statute 194

SUGGESTED ACTION:

ATTACHMENTS:
FL St Chapter 194.pdf

CHAPTER 194
ADMINISTRATIVE AND JUDICIAL REVIEW OF PROPERTY TAXES

PART I
ADMINISTRATIVE REVIEW
(ss. 194.011-194.037)

PART II
JUDICIAL REVIEW
(ss. 194.171-194.231)

PART III
ASSESSMENT: PRESUMPTION OF CORRECTNESS
(ss. 194.301, 194.3015)

PART I
ADMINISTRATIVE REVIEW

194.011 Assessment notice; objections to assessments.
194.013 Filing fees for petitions; disposition; waiver.
194.014 Partial payment of ad valorem taxes; proceedings before value adjustment board.
194.015 Value adjustment board.
194.032 Hearing purposes; timetable.
194.034 Hearing procedures; rules.
194.035 Special magistrates; property evaluators.
194.036 Appeals.
194.037 Disclosure of tax impact.

194.011 Assessment notice; objections to assessments.—

(1) Each taxpayer whose property is subject to real or tangible personal ad valorem taxes shall be notified of the assessment of each taxable item of such property, as provided in s. 200.069.

(2) Any taxpayer who objects to the assessment placed on any property taxable to him or her, including the assessment of homestead property at less than just value under s. 193.155(8), may request the property appraiser to informally confer with the taxpayer. Upon receiving the request, the property appraiser, or a member of his or her staff, shall confer with the taxpayer regarding the correctness of the assessment. At this informal conference, the taxpayer shall present those facts considered by the taxpayer to be supportive of the taxpayer's claim for a change in the assessment of the property appraiser. The property appraiser or his or her representative at this conference shall present those facts considered by the property appraiser to be supportive of the correctness of

the assessment. However, nothing herein shall be construed to be a prerequisite to administrative or judicial review of property assessments.

(3) A petition to the value adjustment board must be in substantially the form prescribed by the department. Notwithstanding s. 195.022, a county officer may not refuse to accept a form provided by the department for this purpose if the taxpayer chooses to use it. A petition to the value adjustment board must be signed by the taxpayer or be accompanied at the time of filing by the taxpayer's written authorization or power of attorney, unless the person filing the petition is listed in s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a petition with a value adjustment board without the taxpayer's signature or written authorization by certifying under penalty of perjury that he or she has authorization to file the petition on behalf of the taxpayer. If a taxpayer notifies the value adjustment board that a petition has been filed for the taxpayer's property without his or her consent, the value adjustment board may require the person filing the petition to provide written authorization from the taxpayer authorizing the person to proceed with the appeal before a hearing is held. If the value adjustment board finds that a person listed in s. 194.034(1)(a) willfully and knowingly filed a petition that was not authorized by the taxpayer, the value adjustment board shall require such person to provide the taxpayer's written authorization for representation to the value adjustment board clerk before any petition filed by that person is heard, for 1 year after imposition of such requirement by the value adjustment board. A power of attorney or written authorization is valid for 1 assessment year, and a new power of attorney or written authorization by the taxpayer is required for each subsequent assessment year. A petition shall also describe the property by parcel number and shall be filed as follows:

(a) The clerk of the value adjustment board and the property appraiser shall have available and shall distribute forms prescribed by the Department of Revenue on which the petition shall be made. Such petition shall be sworn to by the petitioner.

(b) The completed petition shall be filed with the clerk of the value adjustment board of the county, who shall acknowledge receipt thereof and promptly furnish a copy thereof to the property appraiser.

(c) The petition shall state the approximate time anticipated by the taxpayer to present and argue his or her petition before the board.

(d) The petition may be filed, as to valuation issues, at any time during the taxable year on or before the 25th day following the mailing of notice by the property appraiser as provided in subsection (1). With respect to an issue involving the denial of an exemption, an agricultural or high-water recharge classification application, an application for classification as historic property used for commercial or certain nonprofit purposes, or a deferral, the petition must be filed at any time during the taxable year on or before the 30th day following the mailing of the notice by the property appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173, or s. 196.193 or notice by the tax collector under s. 197.2425.

(e)1. A condominium association as defined in s. 718.103, a cooperative association as defined in s. 719.103, or any homeowners' association as defined in s. 723.075, with approval of its board of administration or directors, may file with the value adjustment board a single joint petition on behalf of any association members who own units or parcels of property which the property appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition. The condominium association, cooperative association, or homeowners' association as defined in s. 723.075 shall provide the unit or parcel owners with notice of its intent to petition the value adjustment board. The notice must include a statement that by not opting out of the petition, the unit or parcel owner agrees that the association shall also represent the unit or parcel owner in any related proceedings, without the unit or parcel owners being named or joined as parties. Such notice must be hand delivered or sent by certified mail, return receipt requested, except that such notice may be electronically transmitted to a unit or parcel owner who has expressly consented in writing to receiving such notices by electronic transmission. If the association is a condominium association or cooperative association, the notice must also be posted conspicuously on the condominium or cooperative property in the same manner as notices of board meetings under ss. 718.112(2) and 719.106(1). Such notice must provide at least 14 days for a unit or parcel owner to elect, in writing, that his or her unit or parcel not be included in the petition.

2. A condominium association as defined in s. 718.103 or a cooperative association as defined in s. 719.103 which has filed a single joint petition under this subsection has the right to seek judicial review or appeal a decision on the single joint petition and continue to represent the unit or parcel owners throughout any related proceedings. If the property appraiser seeks judicial review or appeals a decision on the single joint petition, the association shall defend the unit or parcel owners throughout any such related proceedings. The property appraiser is not required to name the individual unit or parcel owners as defendants in such proceedings. This subparagraph is intended to clarify existing law and applies to cases pending on July 1, 2021.

(f) An owner of contiguous, undeveloped parcels may file with the value adjustment board a single joint petition if the property appraiser determines such parcels are substantially similar in nature.

(g) An owner of multiple tangible personal property accounts may file with the value adjustment board a single joint petition if the property appraiser determines that the tangible personal property accounts are substantially similar in nature.

(h) The individual, agent, or legal entity that signs the petition becomes an agent of the taxpayer for the purpose of serving process to obtain personal jurisdiction over the taxpayer for the entire value adjustment board proceedings, including any appeals of a board decision by the property appraiser pursuant to s. 194.036. This paragraph does not authorize the individual, agent, or legal entity to receive or access the taxpayer's confidential information without written authorization from the taxpayer.

(4)(a) At least 15 days before the hearing the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses.

(b) At least 15 days before the hearing, the property appraiser shall provide to the petitioner a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses. The evidence list must contain the property appraiser's property record card. Failure of the property appraiser to timely comply with the requirements of this paragraph shall result in a rescheduling of the hearing.

(5)(a) The department shall by rule prescribe uniform procedures for hearings before the value adjustment board which include requiring:

1. Procedures for the exchange of information and evidence by the property appraiser and the petitioner consistent with subsection (4) and s. 194.032.

2. That the value adjustment board hold an organizational meeting for the purpose of making these procedures available to petitioners.

(b) The department shall develop a uniform policies and procedures manual that shall be used by value adjustment boards, special magistrates, and taxpayers in proceedings before value adjustment boards. The manual shall be made available, at a minimum, on the department's website and on the existing websites of the clerks of circuit courts.

(6) The following provisions apply to petitions to the value adjustment board concerning the assessment of homestead property at less than just value under s. 193.155(8):

(a) If the taxpayer does not agree with the amount of the assessment limitation difference for which the taxpayer qualifies as stated by the property appraiser in the county where the previous homestead property was located, or if the property appraiser in that county has not stated that the taxpayer qualifies to transfer any assessment limitation difference, upon the taxpayer filing a petition to the value adjustment board in the county where the new homestead property is located, the value adjustment board in that county shall, upon receiving the appeal, send a notice to the value adjustment board in the county where the previous homestead was located, which shall reconvene if it has already adjourned.

(b) Such notice operates as a petition in, and creates an appeal to, the value adjustment board in the county where the previous homestead was located of all issues surrounding the previous assessment differential for the taxpayer involved. However, the taxpayer may not petition to have the just, assessed, or taxable value of the previous homestead changed.

(c) The value adjustment board in the county where the previous homestead was located shall set the petition for hearing and notify the taxpayer, the property appraiser in the county where the previous homestead was located, the property appraiser in the county where the new homestead is located, and the value adjustment board in that county, and shall hear the appeal. Such appeal shall be heard by an attorney special magistrate if the value adjustment board in the county where the previous homestead was located uses special magistrates. The taxpayer may attend such hearing and present evidence, but need not do so. The value adjustment board in the county where the previous homestead was located shall issue a decision and send a copy of the decision to the value adjustment board in the county where the new homestead is located.

(d) In hearing the appeal in the county where the new homestead is located, that value adjustment board shall consider the decision of the value adjustment board in the county where the previous homestead was located on the issues pertaining to the previous homestead and on the amount of any assessment reduction for which the taxpayer qualifies. The value adjustment board in the county where the new homestead is located may not hold its hearing until it has received the decision from the value adjustment board in the county where the previous homestead was located.

(e) In any circuit court proceeding to review the decision of the value adjustment board in the county where the new homestead is located, the court may also review the decision of the value adjustment board in the county where the previous homestead was located.

History.—s. 25, ch. 4322, 1895; GS 525; s. 1, ch. 5605, 1907; ss. 23, 66, ch. 5596, 1907; RGS 723, 724; CGL 929, 930; s. 1, ch. 67-415; ss. 1, 2, ch. 69-55; s. 1, ch. 69-140; ss. 21, 35, ch. 69-106; s. 25, ch. 70-243; s. 34, ch. 71-355; s. 11, ch. 73-172; s. 5, ch. 76-133; s. 1, ch. 76-234; s. 1, ch. 77-102; s. 1, ch. 77-174; s. 2, ch. 78-354; s. 36, ch. 80-274; s. 13, ch. 82-208; ss. 8, 55, 80, ch. 82-226; s. 209, ch. 85-342; s. 1, ch. 86-175; s. 1, ch. 88-146; s. 143, ch. 91-112; s. 1, ch. 92-32; s. 977, ch. 95-147; s. 6, ch. 95-404; s. 4, ch. 96-204; s. 3, ch. 97-117; s. 2, ch. 2002-18; s. 1, ch. 2004-349; s. 7, ch. 2008-173; s. 3, ch. 2008-197; s. 2, ch. 2011-93; s. 54, ch. 2011-151; s. 1, ch. 2015-115; s. 8, ch. 2016-128; s. 1, ch. 2021-209; s. 7, ch. 2025-208.

Note.—Former s. 193.25.

194.013 Filing fees for petitions; disposition; waiver.—

(1) If required by resolution of the value adjustment board, a petition filed pursuant to s. 194.011 shall be accompanied by a filing fee to be paid to the clerk of the value adjustment board in an amount determined by the board not to exceed $50 for each separate parcel of property, real or personal, covered by the petition and subject to appeal. However, such filing fee may not be required with respect to an appeal from the disapproval of homestead exemption under s. 196.151 or from the denial of tax deferral under s. 197.2425. Only a single filing fee shall be charged under this section as to any particular parcel of real property or tangible personal property account despite the existence of multiple issues and hearings pertaining to such parcel or account. For joint petitions filed pursuant to s. 194.011(3)(e), (f), or (g), a single filing fee shall be charged. Such fee shall be calculated as the cost of the special magistrate for the time involved in hearing the joint petition and shall not exceed $5 per parcel of real property or tangible property account. Such fee is to be proportionately paid by affected parcel owners.

(2) The value adjustment board shall waive the filing fee with respect to a petition filed by a taxpayer who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Families and submitted with the petition, that the petitioner is then an eligible recipient of temporary assistance under chapter 414.

(3) All filing fees imposed under this section shall be paid to the clerk of the value adjustment board at the time of filing. If such fees are not paid at that time, the petition shall be deemed invalid and shall be rejected.

(4) All filing fees collected by the clerk shall be allocated and utilized to defray, to the extent possible, the costs incurred in connection with the administration and operation of the value adjustment board.

History.—s. 19, ch. 83-204; s. 210, ch. 85-342; s. 2, ch. 86-175; s. 4, ch. 86-300; s. 2, ch. 88-146; s. 144, ch. 91-112; s. 55, ch. 96-175; s. 18, ch. 99-8; s. 3, ch. 2000-262; s. 70, ch. 2004-11; s. 55, ch. 2011-151; s. 41, ch. 2014-19; s. 2, ch. 2015-115; s. 8, ch. 2025-208.

194.014 Partial payment of ad valorem taxes; proceedings before value adjustment board.—

(1)(a) A petitioner before the value adjustment board who challenges the assessed value of property must pay all of the non-ad valorem assessments and make a partial payment of at least 75 percent of the ad valorem taxes,

less the applicable discount under s. 197.162, before the taxes become delinquent pursuant to s. 197.333.

(b)1. A petitioner before the value adjustment board who challenges the denial of a classification or exemption, or the assessment based on an argument that the property was not substantially complete as of January 1, must pay all of the non-ad valorem assessments and the amount of the tax which the taxpayer admits in good faith to be owing, less the applicable discount under s. 197.162, before the taxes become delinquent pursuant to s. 197.333.

2. If the value adjustment board determines that the amount of the tax that the taxpayer has admitted to be owing pursuant to this paragraph is grossly disproportionate to the amount of the tax found to be due and that the taxpayer's admission was not made in good faith, the tax collector must collect a penalty at the rate of 10 percent of the deficiency per year from the date the taxes became delinquent pursuant to s. 197.333.

(c) The value adjustment board must deny the petition by written decision by April 20 if the petitioner fails to make the payment required by this subsection. The clerk, upon issuance of the decision, shall, on a form provided by the Department of Revenue, notify by first-class mail each taxpayer, the property appraiser, and the department of the decision of the board.

(2) If the value adjustment board or the property appraiser determines that the petitioner owes ad valorem taxes in excess of the amount paid, the unpaid amount accrues interest at an annual percentage rate equal to the bank prime loan rate on July 1, or the first business day thereafter if July 1 is a Saturday, Sunday, or legal holiday, of the year, beginning on the date the taxes became delinquent pursuant to s. 197.333 until the unpaid amount is paid. If the value adjustment board or the property appraiser determines that a refund is due, the overpaid amount accrues interest at an annual percentage rate equal to the bank prime loan rate on July 1, or the first business day thereafter if July 1 is a Saturday, Sunday, or legal holiday, of the tax year, beginning on the date the taxes would have become delinquent pursuant to s. 197.333 until a refund is paid. Interest on an overpayment related to a petition shall be funded proportionately by each taxing authority that was overpaid. Interest does not accrue on amounts paid in excess of 100 percent of the current taxes due as provided on the tax notice issued pursuant to s. 197.322. For purposes of this subsection, the term "bank prime loan rate" means the average predominant prime rate quoted by commercial banks to large businesses as published by the Board of Governors of the Federal Reserve System.

(3) This section does not apply to petitions for ad valorem tax deferrals pursuant to chapter 197.

History.—s. 1, ch. 2011-181; s. 9, ch. 2016-128; s. 9, ch. 2025-208.

194.015 Value adjustment board.—There is hereby created a value adjustment board for each county, which shall consist of two members of the governing body of the county as elected from the membership of the board of said governing body, one of whom shall be elected chairperson, and one member of the school board as elected from the membership of the school board, and two citizen members, one of whom shall be appointed by the governing body of the county and must own homestead property within the county and one of whom must be appointed by the school board and must own a business occupying commercial space located within the school district. A citizen member may not be a member or an employee of any taxing authority, and may not be a person who represents property owners in any administrative or judicial review of property taxes. The members of the board may be temporarily replaced by other members of the respective boards on appointment by their respective chairpersons. Any three members shall constitute a quorum of the board, except that each quorum must include at least one member of said governing board, at least one member of the school board, and at least one citizen member and no meeting of the board shall take place unless a quorum is present. Members of the board may receive such per diem compensation as is allowed by law for state employees if both bodies elect to allow such compensation. The clerk of the governing body of the county shall be the clerk of the value adjustment board. The board shall appoint private counsel who has practiced law for over 5 years and who shall receive such compensation as may be established by the board. The private counsel may not represent the property appraiser, the tax collector, any taxing authority, or any property owner in any administrative or judicial review of property taxes. No meeting of the board shall take place unless counsel to the board is present. Two-fifths of the expenses of the board shall be borne by the district school board and three-fifths by the district county commission.

History.—s. 2, ch. 69-140; s. 1, ch. 69-300; s. 26, ch. 70-243; s. 22, ch. 73-172; s. 5, ch. 74-234; s. 1, ch. 75-77; s. 6, ch. 76-133; s. 2, ch. 76-234; s. 1, ch. 77-69; s. 145, ch. 91-112; s. 978, ch. 95-147; s. 4, ch. 2008-197.

194.032 Hearing purposes; timetable.—

(1)(a) The value adjustment board shall meet not earlier than 30 days and not later than 60 days after the mailing of the notice provided in s. 194.011(1); however, no board hearing shall be held before approval of all or any part of the assessment rolls by the Department of Revenue. The board shall meet for the following purposes:

1. Hearing petitions relating to assessments filed pursuant to s. 194.011(3).
2. Hearing complaints relating to homestead exemptions as provided for under s. 196.151.
3. Hearing appeals from exemptions denied, or disputes arising from exemptions granted, upon the filing of exemption applications under s. 196.011.
4. Hearing appeals concerning ad valorem tax deferrals and classifications.
5. Hearing appeals from determinations that a change of ownership under s. 193.155(3), a change of ownership or control under s. 193.1554(5) or s. 193.1555(5), or a qualifying improvement under s. 193.1555(5) has occurred.

(b) Notwithstanding the provisions of paragraph (a), the value adjustment board may meet prior to the approval of the assessment rolls by the Department of Revenue, but not earlier than July 1, to hear appeals pertaining to the denial by the property appraiser of exemptions, tax refunds under s. 197.319, agricultural and high-water recharge classifications, classifications as historic property used for commercial or certain nonprofit purposes, and deferrals under subparagraphs (a)2., 3., and 4. In such event, however, the board may not certify any assessments under s. 193.122 until the Department of Revenue has approved the assessments in accordance with s. 193.1142 and all hearings have been held with respect to the particular parcel under appeal.

(c) In no event may a hearing be held pursuant to this subsection relative to valuation issues prior to completion of the hearings required under s. 200.065(2)(c).

(2)(a) The clerk of the governing body of the county shall prepare a schedule of appearances before the board based on petitions timely filed with him or her. The clerk shall notify each petitioner of the scheduled time of his or her appearance at least 25 calendar days before the day of the scheduled appearance. The notice must indicate whether the petition has been scheduled to be heard at a particular time or during a block of time. If the petition has been scheduled to be heard within a block of time, the beginning and ending of that block of time must be indicated on the notice; however, as provided in paragraph (c), a petitioner may not be required to wait for more than a reasonable time, not to exceed 2 hours, after the beginning of the block of time. The notice must also provide information for the petitioner to appear at the hearing using electronic or other communication equipment if the county has not opted out as provided in paragraph (b). 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 initiates 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. The petitioner and the property appraiser may each reschedule the hearing a single time for good cause. As used in this paragraph, the term “good cause” means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing. If the hearing is rescheduled by the petitioner or the property appraiser, the clerk shall notify the petitioner of the rescheduled time of his or her appearance at least 15 calendar days before the day of the rescheduled appearance, unless this notice is waived by both parties.

(b)1. The value adjustment board must allow the petitioner to appear at a hearing using electronic or other communication equipment if a petitioner submits a written request to appear in such manner at least 10 calendar days before the date of the hearing. The clerk must ensure that all parties are notified of such written request.

2. The board must ensure that the equipment is adequate and functional for allowing clear communication among the participants and for creating the hearing records required by law. The hearing must be open to the public either by providing the ability for interested members of the public to join the hearing electronically or to monitor the hearing at the location of the board. The board must establish a uniform method for swearing

witnesses; receiving evidence submitted by a petitioner and presenting evidence, before, during, or after the hearing; and placing testimony on the record.

3. The petitioner must submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived.

4. Counties having a population of less than 75,000 may opt out of providing a hearing using electronic or other communication equipment under this paragraph. In any county in which the board has opted out under this subparagraph, the clerk shall promptly notify any petitioner requesting a hearing using electronic or other communication equipment of such opt out.

(c) A petitioner may not be required to wait for more than a reasonable time, not to exceed 2 hours, after the scheduled time for the hearing to commence. If the hearing is not commenced within that time, the petitioner may inform the chairperson of the meeting that he or she intends to leave. If the petitioner leaves, the clerk shall reschedule the hearing, and the rescheduling is not considered to be a request to reschedule as provided in paragraph (a).

(d) Failure on three occasions with respect to any single tax year to convene at the scheduled time of meetings of the board is grounds for removal from office by the Governor for neglect of duties.

(3) The board shall remain in session from day to day until all petitions, complaints, appeals, and disputes are heard. If all or any part of an assessment roll has been disapproved by the department pursuant to s. 193.1142, the board shall reconvene to hear petitions, complaints, or appeals and disputes filed upon the finally approved roll or part of a roll.

History.—s. 4, ch. 69-140; ss. 21, 35, ch. 69-106; s. 27, ch. 70-243; s. 12, ch. 73-172; s. 6, ch. 74-234; s. 7, ch. 76-133; s. 3, ch. 76-234; s. 1, ch. 77-174; s. 13, ch. 77-301; ss. 1, 9, 37, ch. 80-274; s. 5, ch. 81-308; ss. 14, 16, ch. 82-208; ss. 9, 11, 23, 26, 80, ch. 82-226; ss. 20, 21, 22, 23, 24, 25, ch. 83-204; s. 146, ch. 91-112; s. 979, ch. 95-147; s. 5, ch. 96-204; s. 4, ch. 97-117; s. 2, ch. 98-52; s. 3, ch. 2002-18; s. 2, ch. 2004-349; s. 11, ch. 2012-193; s. 8, ch. 2013-109; s. 10, ch. 2016-128; s. 14, ch. 2018-118; s. 35, ch. 2022-5; s. 4, ch. 2022-97; s. 2, ch. 2022-272; s. 21, ch. 2024-3; s. 10, ch. 2025-208.

194.034 Hearing procedures; rules.—

(1)(a) Petitioners before the board may be represented by an employee of the taxpayer or an affiliated entity, an attorney who is a member of The Florida Bar, a real estate appraiser licensed under chapter 475, a real estate broker licensed under chapter 475, or a certified public accountant licensed under chapter 473, retained by the taxpayer. Such person may present testimony and other evidence.

(b) A petitioner before the board may also be represented by a person with a power of attorney to act on the taxpayer's behalf. Such person may present testimony and other evidence. The power of attorney must conform to the requirements of part II of chapter 709, is valid only to represent a single petitioner in a single assessment year, and must identify the parcels for which the taxpayer has granted the person the authority to represent the taxpayer. The Department of Revenue shall adopt a form that meets the requirements of this paragraph. However, a petitioner is not required to use the department's form to grant the power of attorney.

(c) A petitioner before the board may also be represented by a person with written authorization to act on the taxpayer's behalf, for which such person receives no compensation. Such person may present testimony and other evidence. The written authorization is valid only to represent a single petitioner in a single assessment year and must identify the parcels for which the taxpayer authorizes the person to represent the taxpayer. The Department of Revenue shall adopt a form that meets the requirements of this paragraph. However, a petitioner is not required to use the department's form to grant the authorization.

(d) The property appraiser or his or her authorized representatives may be represented by an attorney in defending the property appraiser's assessment or opposing an exemption and may present testimony and other evidence.

(e) The property appraiser, each petitioner, and all witnesses shall be required, upon the request of either party, to testify under oath as administered by the chair of the board. Hearings shall be conducted in the manner prescribed by rules of the department, which rules shall include the right of cross-examination of any witness.

(f) Nothing herein shall preclude an aggrieved taxpayer from contesting his or her assessment in the manner provided by s. 194.171, regardless of whether he or she has initiated an action pursuant to s. 194.011.

(g) The rules shall provide that no evidence shall be considered by the board except when presented during the time scheduled for the petitioner's hearing or at a time when the petitioner has been given reasonable notice; that a verbatim record of the proceedings shall be made, and proof of any documentary evidence presented shall be preserved and made available to the Department of Revenue, if requested; and that further judicial proceedings shall be as provided in s. 194.036.

(h) Notwithstanding the provisions of this subsection, a petitioner may not present for consideration, and a board or special magistrate may not 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 but denied to the property appraiser.

(i) Chapter 120 does not apply to hearings of the value adjustment board.

(j) An assessment may not be contested unless a return as required by s. 193.052 was timely filed. For purposes of this paragraph, the term "timely filed" means filed by the deadline established in s. 193.062 or before the expiration of any extension granted under s. 193.063. If notice is mailed pursuant to s. 193.073(1)(a), a complete return must be submitted under s. 193.073(1)(a) for the assessment to be contested.

(2) In each case, except if the complaint is withdrawn by the petitioner or if the complaint is acknowledged as correct by the property appraiser, the value adjustment board shall render a written decision. All such decisions shall be issued within 20 calendar days after the last day the board is in session under s. 194.032. The decision of the board must contain findings of fact and conclusions of law and must include reasons for upholding or overturning the determination of the property appraiser. Findings of fact must be based on admitted evidence or a lack thereof. If a special magistrate has been appointed, the recommendations of the special magistrate shall be considered by the board. The clerk, upon issuance of a decision, shall, on a form provided by the Department of Revenue, notify each taxpayer and the property appraiser of the decision of the board. This notification shall be by first-class mail or by electronic means if selected by the taxpayer on the originally filed petition. If requested by the Department of Revenue, the clerk shall provide to the department a copy of the decision or information relating to the tax impact of the findings and results of the board as described in s. 194.037 in the manner and form requested.

(3) Appearance before an advisory board or agency created by the county may not be required as a prerequisite condition to appearing before the value adjustment board.

(4) A condominium homeowners' association may appear before the board to present testimony and evidence regarding the assessment of condominium units which the association represents. Such testimony and evidence shall be considered by the board with respect to hearing petitions filed by individual condominium unit owners, unless the owner requests otherwise.

(5) For the purposes of review of a petition, the board may consider assessments among comparable properties within homogeneous areas or neighborhoods.

(6) For purposes of hearing joint petitions filed pursuant to s. 194.011(3)(e), each included parcel shall be considered by the board as a separate petition. Such separate petitions shall be heard consecutively by the board. If a special magistrate is appointed, such separate petitions shall all be assigned to the same special magistrate.

History.—s. 21, ch. 83-204; s. 12, ch. 83-216; s. 3, ch. 86-175; s. 147, ch. 91-112; s. 2, ch. 92-32; s. 980, ch. 95-147; s. 71, ch. 2004-11; s. 2, ch. 2011-181; s. 12, ch. 2012-193; s. 4, ch. 2013-192; s. 11, ch. 2016-128.

194.035 Special magistrates; property evaluators.—

(1) In counties having a population of more than 75,000, the board shall appoint special magistrates for the purpose of taking testimony and making recommendations to the board, which recommendations the board may act upon without further hearing. These special magistrates may not be elected or appointed officials or employees of the county but shall be selected from a list of those qualified individuals who are willing to serve as special magistrates. Employees and elected or appointed officials of a taxing jurisdiction or of the state may not serve as special magistrates. The clerk of the board shall annually notify such individuals or their professional associations to make known to them that opportunities to serve as special magistrates exist. The Department of Revenue shall provide a list of qualified special magistrates to any county with a population of 75,000 or less. Subject to

appropriation, the department shall reimburse counties with a population of 75,000 or less for payments made to special magistrates appointed for the purpose of taking testimony and making recommendations to the value adjustment board pursuant to this section. The department shall establish a reasonable range for payments per case to special magistrates based on such payments in other counties. Requests for reimbursement of payments outside this range shall be justified by the county. If the total of all requests for reimbursement in any year exceeds the amount available pursuant to this section, payments to all counties shall be prorated accordingly. If a county having a population less than 75,000 does not appoint a special magistrate to hear each petition, the person or persons designated to hear petitions before the value adjustment board or the attorney appointed to advise the value adjustment board shall attend the training provided pursuant to subsection (3), regardless of whether the person would otherwise be required to attend, but shall not be required to pay the tuition fee specified in subsection (3). A special magistrate appointed to hear issues of exemptions, classifications, and determinations that a change of ownership, a change of ownership or control, or a qualifying improvement has occurred shall be a member of The Florida Bar with no less than 5 years' experience in the area of ad valorem taxation. A special magistrate appointed to hear issues regarding the valuation of real estate shall be a state certified real estate appraiser with not less than 5 years' experience in real property valuation. A special magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser's organization with not less than 5 years' experience in tangible personal property valuation. A special magistrate need not be a resident of the county in which he or she serves. A special magistrate may not represent a person before the board in any tax year during which he or she has served that board as a special magistrate. An appraisal may not be submitted as evidence to a value adjustment board in any year that the person who performed the appraisal serves as a special magistrate to that value adjustment board. Before appointing a special magistrate, a value adjustment board shall verify the special magistrate's qualifications. The value adjustment board shall ensure that the selection of special magistrates is based solely upon the experience and qualifications of the special magistrate and is not influenced by the property appraiser. The special magistrate shall accurately and completely preserve all testimony and, in making recommendations to the value adjustment board, shall include proposed findings of fact, conclusions of law, and reasons for upholding or overturning the determination of the property appraiser. The expense of hearings before magistrates and any compensation of special magistrates shall be borne three-fifths by the board of county commissioners and two-fifths by the school board. When appointing special magistrates or when scheduling special magistrates for specific hearings, the board, the board attorney, and the board clerk may not consider the dollar amount or percentage of any assessment reductions recommended by any special magistrate in the current year or in any previous year.

(2) The value adjustment board of each county may employ qualified property appraisers or evaluators to appear before the value adjustment board at that meeting of the board which is held for the purpose of hearing complaints. Such property appraisers or evaluators shall present testimony as to the just value of any property the value of which is contested before the board and shall submit to examination by the board, the taxpayer, and the property appraiser.

(3) The department shall provide and conduct training for special magistrates at least once each state fiscal year in at least five locations throughout the state. Such training shall emphasize the department's standard measures of value, including the guidelines for real and tangible personal property. Notwithstanding subsection (1), a person who has 3 years of relevant experience and who has completed the training provided by the department under this subsection may be appointed as a special magistrate. The training shall be open to the public. The department shall charge tuition fees to any person attending this training in an amount sufficient to fund the department's costs to conduct all aspects of the training. The department shall deposit the fees collected into the Certification Program Trust Fund pursuant to s. 195.002(2).

History.—s. 22, ch. 83-204; s. 148, ch. 91-112; s. 981, ch. 95-147; s. 4, ch. 2002-18; s. 72, ch. 2004-11; s. 5, ch. 2008-197; s. 12, ch. 2016-128; s. 4, ch. 2020-10.

194.036 Appeals.—Appeals of the decisions of the board shall be as follows:

(1) If the property appraiser disagrees with the decision of the board, he or she may appeal the decision to the circuit court if one or more of the following criteria are met:

(a) The property appraiser determines and affirmatively asserts in any legal proceeding that there is a specific constitutional or statutory violation, or a specific violation of administrative rules, in the decision of the board, except that nothing herein shall authorize the property appraiser to institute any suit to challenge the validity of any portion of the constitution or of any duly enacted legislative act of this state.

(b) There is a variance from the property appraiser's assessed value in excess of the following: 20 percent variance from any assessment of $250,000 or less; 15 percent variance from any assessment in excess of $250,000 but not in excess of $1 million; 10 percent variance from any assessment in excess of $1 million but not in excess of $2.5 million; or 5 percent variance from any assessment in excess of $2.5 million.

(c) There is an assertion by the property appraiser to the Department of Revenue that there exists a consistent and continuous violation of the intent of the law or administrative rules by the value adjustment board in its decisions. The property appraiser shall notify the department of those portions of the tax roll for which the assertion is made. The department shall thereupon notify the clerk of the board who shall, within 15 days of the notification by the department, send the written decisions of the board to the department. Within 30 days of the receipt of the decisions by the department, the department shall notify the property appraiser of its decision relative to further judicial proceedings. If the department finds upon investigation that a consistent and continuous violation of the intent of the law or administrative rules by the board has occurred, it shall so inform the property appraiser, who may thereupon bring suit in circuit court against the value adjustment board for injunctive relief to prohibit continuation of the violation of the law or administrative rules and for a mandatory injunction to restore the tax roll to its just value in such amount as determined by judicial proceeding. However, when a final judicial decision is rendered as a result of an appeal filed pursuant to this paragraph which alters or changes an assessment of a parcel of property of any taxpayer not a party to such procedure, such taxpayer shall have 60 days from the date of the final judicial decision to file an action to contest such altered or changed assessment pursuant to s. 194.171(1), and the provisions of s. 194.171(2) shall not bar such action.

(2) Any taxpayer may bring an action to contest a tax assessment pursuant to s. 194.171.

(3) The circuit court proceeding shall be de novo, and the burden of proof shall be upon the party initiating the action.

History.—s. 23, ch. 83-204; s. 149, ch. 91-112; s. 982, ch. 95-147; s. 5, ch. 2023-157.

194.037 Disclosure of tax impact.—

(1) After hearing all petitions, complaints, appeals, and disputes, the clerk shall make public notice of the findings and results of the board as provided in chapter 50. If published in the print edition of a newspaper, the notice must be in at least a quarter-page size advertisement of a standard size or tabloid size newspaper, and the headline shall be in a type no smaller than 18 point. The advertisement shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear. The advertisement shall be published in a newspaper in the county. The newspaper selected shall be one of general interest and readership in the community pursuant to chapter 50. For all advertisements published pursuant to this section, the headline shall read: TAX IMPACT OF VALUE ADJUSTMENT BOARD. The public notice shall list the members of the value adjustment board and the taxing authorities to which they are elected. The form shall show, in columnar form, for each of the property classes listed under subsection (2), the following information, with appropriate column totals:

(a) In the first column, the number of parcels for which the board granted exemptions that had been denied or that had not been acted upon by the property appraiser.

(b) In the second column, the number of parcels for which petitions were filed concerning a property tax exemption.

(c) In the third column, the number of parcels for which the board considered the petition and reduced the assessment from that made by the property appraiser on the initial assessment roll.

(d) In the fourth column, the number of parcels for which petitions were filed but not considered by the board because such petitions were withdrawn or settled prior to the board's consideration.

(e) In the fifth column, the number of parcels for which petitions were filed requesting a change in assessed value, including requested changes in assessment classification.

(f) In the sixth column, the net change in taxable value from the property appraiser's initial roll which results from board decisions.

(g) In the seventh column, the net shift in taxes to parcels not granted relief by the board. The shift shall be computed as the amount shown in column 6 multiplied by the applicable millage rates adopted by the taxing authorities in hearings held pursuant to s. 200.065(2)(d) or adopted by vote of the electors pursuant to s. 9(b) or s. 12, Art. VII of the State Constitution, but without adjustment as authorized pursuant to s. 200.065(6). If for any taxing authority the hearing has not been completed at the time the notice required herein is prepared, the millage rate used shall be that adopted in the hearing held pursuant to s. 200.065(2)(c).

(2) There must be a line entry in each of the columns described in subsection (1), for each of the following property classes:

(a) Improved residential property, which must be identified as "Residential."

(b) Improved commercial property, which must be identified as "Commercial."

(c) Improved industrial property, utility property, leasehold interests, subsurface rights, and other property not properly attributable to other classes listed in this section, which must be identified as "Industrial and Misc."

(d) Agricultural property, which must be identified as "Agricultural."

(e) High-water recharge property, which must be identified as "High-Water Recharge."

(f) Historic property used for commercial or certain nonprofit purposes, which shall be identified as "Historic Commercial or Nonprofit."

(g) Tangible personal property, which must be identified as "Business Machinery and Equipment."

(h) Vacant land and nonagricultural acreage, which must be identified as "Vacant Lots and Acreage."

(3) The form of the notice, including appropriate narrative and column descriptions, shall be prescribed by department rule and shall be brief and nontechnical to minimize confusion for the average taxpayer.

History.—s. 24, ch. 83-204; s. 150, ch. 91-112; s. 6, ch. 96-204; s. 5, ch. 97-117; s. 6, ch. 2007-321; s. 6, ch. 2008-197; s. 19, ch. 2021-17; s. 8, ch. 2024-158.

PART II
JUDICIAL REVIEW

194.171 Circuit court to have original jurisdiction in tax cases.
194.181 Parties to a tax suit.
194.192 Costs; interest on unpaid taxes; penalty.
194.211 Injunction against tax sales.
194.231 Parties in suits relating to distribution, etc., of funds to counties, etc.

194.171 Circuit court to have original jurisdiction in tax cases.—

(1) The circuit courts have original jurisdiction at law of all matters relating to property taxation. Venue is in the county where the property is located, except that venue shall be in Leon County when the property is assessed pursuant to s. 193.085(4).

[1](2)(a) No action shall be brought to contest a tax assessment after 60 days from the date the assessment being contested is certified for collection under s. 193.122(2), or after 60 days from the date a decision is rendered concerning such assessment by the value adjustment board if a petition contesting the assessment had not received final action by the value adjustment board prior to extension of the roll under s. 197.323.

(b) Notwithstanding paragraph (a), the taxpayer that received a final action by the value adjustment board may bring an action within 30 days after recertification by the property appraiser under s. 193.122(3) if the roll was extended pursuant to s. 197.323.

(3) Before an action to contest a tax assessment may be brought, the taxpayer shall pay to the collector not less than the amount of the tax which the taxpayer admits in good faith to be owing. The collector shall issue a receipt for the payment, and the receipt shall be filed with the complaint. Notwithstanding the provisions of chapter 197, payment of the taxes the taxpayer admits to be due and owing and the timely filing of an action pursuant to this section shall suspend all procedures for the collection of taxes prior to final disposition of the action.

(4) Payment of a tax shall not be deemed an admission that the tax was due and shall not prejudice the right to bring a timely action as provided in subsection (2) to challenge such tax and seek a refund.

(5) No action to contest a tax assessment may be maintained, and any such action shall be dismissed, unless all taxes on the property assessed in years after the action is brought, which the taxpayer in good faith admits to be owing, are paid before they become delinquent.

(6) The requirements of subsections (2), (3), and (5) are jurisdictional. No court shall have jurisdiction in such cases until after the requirements of both subsections (2) and (3) have been met. A court shall lose jurisdiction of a case when the taxpayer has failed to comply with the requirements of subsection (5).

History.—s. 1, ch. 8586, 1921; CGL 1038; s. 2, ch. 29737, 1955; s. 1, ch. 67-538; ss. 1, 2, ch. 69-55; s. 8, ch. 69-102; s. 6, ch. 69-140; ss. 30, 31, ch. 70-243; s. 1, ch. 72-239; s. 6, ch. 74-234; s. 17, ch. 82-226; s. 7, ch. 83-204; s. 56, ch. 83-217; s. 211, ch. 85-342; s. 3, ch. 88-146; s. 151, ch. 91-112; s. 32, ch. 94-353; s. 1470, ch. 95-147; s. 11, ch. 2025-208.

[1]**Note.**—Section 12, ch. 2025-208, provides that "[t]he amendments made by this act to s. 194.171, Florida Statutes, first apply to the 2026 tax roll."

Note.—Former ss. 192.21, 194.151, 196.01.

194.181 Parties to a tax suit.—

(1) The plaintiff in any tax suit shall be:

(a) The taxpayer or other person contesting the assessment of any tax, the payment of which he or she is responsible for under a statute or a person who is responsible for the entire tax payment pursuant to a contract and has the written consent of the property owner, or the condominium association, cooperative association, or homeowners' association as defined in s. 723.075 which operates the units subject to the assessment; or

(b) The property appraiser pursuant to s. 194.036.

(2)(a) In any case brought by a taxpayer or a condominium or cooperative association, as defined in ss. 718.103 and 719.103, respectively, on behalf of some or all unit or parcel owners, contesting the assessment of any property, the county property appraiser is a party defendant.

(b) Other than as provided in paragraph (c), in any case brought by the property appraiser under s. 194.036(1)(a) or (b), the taxpayer is a party defendant.

(c)1. In any case brought by the property appraiser under s. 194.036(1)(a) or (b) relating to a value adjustment board decision on a single joint petition filed by a condominium or cooperative association under s. 194.011(3), the association is the only required party defendant. The individual unit or parcel owners are not required to be named as parties.

2. The condominium or cooperative association must provide unit or parcel owners with notice of the property appraiser's complaint and advise the unit or parcel owners that they may elect to:

a. Retain their own counsel to defend the appeal for their units or parcels;

b. Choose not to defend the appeal; or

c. Be represented by the association.

3. The notice required in subparagraph 2. must be hand delivered or sent by certified mail, return receipt requested, except that such notice may be electronically transmitted to a unit or parcel owner who has expressly consented in writing to receiving such notices through electronic transmission. Additionally, the notice must be posted conspicuously on the condominium or cooperative property, if applicable, in the same manner as notices of board meetings under ss. 718.112(2) and 719.106(1). The association must provide at least 14 days for a unit or parcel owner to respond to the notice. Any unit or parcel owner who does not respond to the association's notice will be represented by the association.

4. If requested by a unit or parcel owner, the tax collector shall accept payment of the estimated amount in controversy, as determined by the tax collector, as to that unit or parcel, whereupon the unit or parcel shall be released from any lis pendens and the unit or parcel owner may elect to remain in or be dismissed from the action.

(d) In any case brought by the property appraiser under s. 194.036(1)(c), the value adjustment board is a party defendant.

(3) In any suit involving the collection of any tax on property, as well as questions relating to tax certificates or applications for tax deeds, the tax collector charged under the law with collecting such tax shall be the defendant.

(4) In any suit involving a tax other than an ad valorem tax on property, the tax collector charged under the law with collecting such tax shall be defendant. However, this section does not apply in any instance wherein general law provides for some other person to be the party defendant.

(5) In any suit in which the assessment of any tax, or the collection of any tax, tax certificate, or tax deed is contested on the ground that it is contrary to the State Constitution, the official of the state government responsible for overall supervision of the assessment and collection of such tax shall be made a party defendant of such suit. Any such suit shall be brought in that county having venue under s. 194.171 or, when that section is inapplicable, in the Circuit Court of Leon County, and the attorney for the defendant county officer shall upon request represent the state official in any such suit or proceeding, for which he or she shall receive no additional compensation.

(6) In any suit in which the validity of any statute or regulation found in, or issued pursuant to, chapters 192-197, inclusive, is contested, the public officer affected may be a party plaintiff.

History.—s. 3, ch. 8586, 1921; CGL 1040; ss. 1, 2, ch. 69-55; s. 7, ch. 69-140; s. 32, ch. 70-243; s. 1, ch. 73-74; s. 9, ch. 76-133; s. 4, ch. 76-234; s. 1, ch. 77-174; s. 27, ch. 83-204; s. 4, ch. 88-146; s. 152, ch. 91-112; s. 983, ch. 95-147; s. 7, ch. 2004-349; s. 2, ch. 2021-209.

Note.—Former s. 196.03.

194.192 Costs; interest on unpaid taxes; penalty.—

(1) In any suit involving the assessment or collection of any tax, the court shall assess all costs.

(2) If the court finds that the amount of tax owed by the taxpayer is greater than the amount the taxpayer has in good faith admitted and paid, it shall enter judgment against the taxpayer for the deficiency and for interest on the deficiency at the rate of 12 percent per year from the date the tax became delinquent. If it finds that the amount of tax which the taxpayer has admitted to be owing is grossly disproportionate to the amount of tax found to be due and that the taxpayer's admission was not made in good faith, the court shall also assess a penalty at the rate of 10 percent of the deficiency per year from the date the tax became delinquent.

History.—s. 8, ch. 69-140; s. 33, ch. 70-243; s. 35, ch. 71-355; s. 2, ch. 72-239; s. 18, ch. 82-226; s. 4, ch. 96-397.

194.211 Injunction against tax sales.—In any tax suit, the court may issue injunctions to restrain the sale of real or personal property for any tax which shall appear to be contrary to law or equity, and in no case shall any complaint be dismissed because the tax assessment complained of, or the injunction asked for, involves personal property only.

History.—s. 2, ch. 8586, 1921; CGL 1039; ss. 1, 2, ch. 69-55; s. 34, ch. 70-243.

Note.—Former s. 196.02.

194.231 Parties in suits relating to distribution, etc., of funds to counties, etc.—

(1) No court shall hereafter enter any interlocutory or final order, decree, or judgment in any case involving the validity or constitutionality of any law relating to the distribution, apportionment, or allocation of any state excise or other taxes equally to the several counties in this state under such law, until it shall be made to appear of record in the case that the party to the cause seeking such order, decree, or judgment has duly served upon the chairperson of the board of county commissioners or the chairperson of the school board of each of the counties of this state or upon both such chairpersons of said boards, depending upon whether one or both of said boards has an interest in the subject matter, written notice of the pendency of the case and thereafter of all hearings of all applications or motions for such orders, decrees of judgments in such cases, at least 5 days before all hearings.

(2) Such notice shall state the time, place and date of each such hearing and adjournments thereof, and shall be accompanied by copy of the complaint and petition, motion or application for any such order, decree, or

judgment and the exhibits thereto attached, if any; and upon such service such boards of such counties having an interest in the subject matter of the case shall forthwith be and become parties to the cause, and shall be by order of the court properly aligned as parties plaintiff or defendant.

History.—s. 1, ch. 19029, 1939; CGL 1940 Supp. 1279(110-f); s. 2, ch. 29737, 1955; ss. 1, 2, ch. 69-55; s. 1, ch. 69-300; s. 984, ch. 95-147.

Note.—Former s. 196.13.

PART III
ASSESSMENT:
PRESUMPTION OF CORRECTNESS

194.301 Challenge to ad valorem tax assessment.
194.3015 Burden of proof.

194.301 Challenge to ad valorem tax assessment.—

(1) In any administrative or judicial action in which a taxpayer challenges an ad valorem tax assessment of value, the property appraiser's assessment is presumed correct if the appraiser proves by a preponderance of the evidence that the assessment was arrived at by complying with s. 193.011, any other applicable statutory requirements relating to classified use values or assessment caps, and professionally accepted appraisal practices, including mass appraisal standards, if appropriate. However, a taxpayer who challenges an assessment is entitled to a determination by the value adjustment board or court of the appropriateness of the appraisal methodology used in making the assessment. The value of property must be determined by an appraisal methodology that complies with the criteria of s. 193.011 and professionally accepted appraisal practices. The provisions of this subsection preempt any prior case law that is inconsistent with this subsection.

(2) In an administrative or judicial action in which an ad valorem tax assessment is challenged, the burden of proof is on the party initiating the challenge.

(a) If the challenge is to the assessed value of the property, the party initiating the challenge has the burden of proving by a preponderance of the evidence that the assessed value:

1. Does not represent the just value of the property after taking into account any applicable limits on annual increases in the value of the property;

2. Does not represent the classified use value or fractional value of the property if the property is required to be assessed based on its character or use; or

3. Is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the property appraiser to comparable property within the same county.

(b) If the party challenging the assessment satisfies the requirements of paragraph (a), the presumption provided in subsection (1) is overcome, and the value adjustment board or the court shall establish the assessment if there is competent, substantial evidence of value in the record which cumulatively meets the criteria of s. 193.011 and professionally accepted appraisal practices. If the record lacks such evidence, the matter must be remanded to the property appraiser with appropriate directions from the value adjustment board or the court, and the property appraiser must comply with those directions.

(c) If the revised assessment following remand is challenged, the procedures described in this section apply.

(d) If the challenge is to the classification or exemption status of the property, there is no presumption of correctness, and the party initiating the challenge has the burden of proving by a preponderance of the evidence that the classification or exempt status assigned to the property is incorrect.

History.—s. 1, ch. 97-85; s. 1, ch. 2009-121.

194.3015 Burden of proof.—

(1) It is the express intent of the Legislature that a taxpayer shall never have the burden of proving that the property appraiser's assessment is not supported by any reasonable hypothesis of a legal assessment. All cases establishing the every-reasonable-hypothesis standard were expressly rejected by the Legislature on the adoption of chapter 97-85, Laws of Florida. It is the further intent of the Legislature that any cases published since 1997

citing the every-reasonable-hypothesis standard are expressly rejected to the extent that they are interpretative of legislative intent.

(2) This section is intended to clarify existing law and apply retroactively.

History.—s. 2, ch. 2009-121.

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AGENDA ITEM NO. 12.A

Hardee County
FLORIDA

Item Cover Page

VALUE ADJUSTMENT BOARD AGENDA ITEM REPORT

DATE: January 26, 2026

SUBMITTED BY: Laura Barker, Clerk of Courts

ITEM TYPE: Appointment

AGENDA SECTION: **APPOINTMENTS**

SUBJECT: **252025VB001AXMX:**

Denial of Classification for Agriculture - Kevin and Melinda Woods

SUGGESTED ACTION:

Motion to approve property owner's Petition 252025VB001AXMX or deny property owner's Petition 252025VB001AXMX by upholding the property Appraiser's denial of classification.

Call for public comment.

ATTACHMENTS:
252025VB001 VAB Packet to Petitioner.pdf

FLORIDA DEPARTMENT OF REVENUE

VALUE ADJUSTMENT BOARD
NOTICE OF HEARING
Section 194.032, Florida Statutes

DR-481
R. 08/25
Rule 12D-16.002
F.A.C.
Provisional

County Hardee		Petition # 252025VB001	Petition type AGRICULTURE
Petitioner name KEVIN AND MELINDA WOODS		VAB contact LAURA BARKER	
Address	4675 E MAIN STREET WAUCHULA, FLORIDA 33873	Address	417 WEST MAIN STREET, STE 214 WAUCHULA, FLORIDA 33873
Parcel number, account number, or legal address	03-34-26-0000-00770-0000	Phone 863-773-4174 , EXT 7295	
		Email clerkminutes@hardeeclerk.com	

☒ A hearing has been scheduled for

- ☒ your petition
- ☐ the continuation of your hearing after remand
- ☐ other _____

YOUR HEARING INFORMATION

Hearing date	JANUARY 26, 2026	Hearing address and room 412 WEST ORANGE STREET ROOM 102 WAUCHULA, FLORIDA 33873
Time (if block of time, beginning and end times)	8:30 AM TO 9:00 AM	
Time reserved	30 MINUTES	

Bring 3 copies of your evidence, in addition to what you have provided to the property appraiser. Evidence becomes part of the record and will not be returned.

Please arrive 15 minutes before the scheduled hearing time or start of block of time with any witnesses. If you or your witnesses are unable to attend, or you need help finding the hearing room, contact the VAB clerk as soon as possible.

You have the right to reschedule your hearing one time for good cause as defined in section 194.032(2)(a), F.S. As defined in that section, "good cause" means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing.

NEW REQUIRED PROCEDURE for hearings AFTER September 1, 2025: YOU MUST EXCHANGE EVIDENCE WITH THE PROPERTY APPRAISER AT LEAST 15 DAYS BEFORE THE HEARING. You must submit your evidence directly to the property appraiser. Your evidence is due by 1/11/26 at 5:00 PM. At the hearing, you have the right to have witnesses sworn.

HARDEE COUNTY SEAL

Laura L. Barker
Signature, deputy clerk

12/16/2025
Date

For a list of potential magistrates	Phone n/a	Web n/a
For a copy of the value adjustment board uniform rules of procedure	Phone 863-773-4174, ext 7295	Web clerkminutes@hardeeclerk.com

If you are disabled and need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. If you are hearing or voice impaired, call 863-534-4686.

FLORIDA

PETITION TO THE VALUE ADJUSTMENT BOARD
REQUEST FOR HEARING

Section 194.011, Florida Statutes

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 the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition # 2025VB001	County Hardee	Tax year 2025	Date received 7/9/2025

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name Kevin Woods / Melinda Woods	Representative
Mailing address for notices 4675 E Main St Wauchula FL 33873	Parcel ID and physical address or TPP account # 03 34-360000-006770-0000
Phone 603-348-4002 - 603-312-7326	Email melindacyc76@gmail.com

The standard way to receive information is by US mail. If possible, I prefer to receive information by ☒ email ☐ fax.

☐ 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.

☐ 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.)

Type of Property
☐ Res. 1-4 units ☐ Industrial and miscellaneous ☐ High-water recharge ☐ Historic, commercial or nonprofit
☐ Commercial ☐ Res. 5+ units ☒ Agricultural or classified use ☐ Vacant lots and acreage ☐ Business machinery, equipment

PART 2. Reason for Petition Check one. If more than one, file a separate petition.

☐ Real property value (check one): ☐ decrease ☐ increase
☒ Denial of classification
☐ Parent/grandparent reduction
☐ Property was not substantially complete on January 1
☐ Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))
☐ Refund of taxes for catastrophic event
☐ Denial of exemption Select or enter type:
Choose an item._____
☐ Denial for late filing of exemption or classification (Include a date-stamped copy of application.)
☐ 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.)

☐ Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)

30 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 units, parcels, or accounts, provide the time needed for the entire group.

☐ 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.**

25

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	Melinda Woods Print name	7/9/25 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. Park Attorney at law avon park fl.

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

DR-490
R. 01/23
Rule 12D-16.002,
F.A.C.
Effective 01/23

FLORIDA

NOTICE OF DISAPPROVAL OF APPLICATION FOR PROPERTY TAX EXEMPTION OR CLASSIFICATION BY THE COUNTY PROPERTY APPRAISER

To:	County Hardee County
WOODS KEVIN 4675 E MAIN ST WAUCHULA, FL 33873	Parcel ID or property description 03-34-26-0000-00770-0000

YOUR APPLICATION FOR THE ITEM(S) BELOW WAS DENIED

EXEMPTION DENIED

☐ Homestead – up to $50,000	☐ Total and permanent disability (quadriplegics)
☐ Additional homestead – age 65 and older	☐ Total and permanent disability (paraplegic, hemiplegic, wheelchair required for mobility, legally blind)
☐ Widowed - $5,000 ☐ Blind - $5,000	☐ Veteran's service-connected (total and permanent disability)
☐ Disabled - $5,000 ☐ Disabled veteran - $5,000	☐ Disabled veteran discount
☐ Deployed military	

☐ Other exemptions, explain:

CLASSIFICATION DENIED ☑ Agricultural ☐ High-water recharge ☐ Historic ☐ Conservation

OTHER DENIAL ☐ describe:

THIS DENIAL IS ☑ Total ☐ Partial If partial, explain.

REASON FOR DENIAL OR PARTIAL DENIAL

On January 1 of the tax year, you did not:

☐ Make the property claimed as homestead your permanent residence. (ss. 196.012 and 196.031, F.S.)	☐ Meet income requirements for additional homestead, age 65 and older. (s. 196.075, F.S.)
☐ Have legal or beneficial title to your property.	☑ Use the property for the specified purpose. (Ch. 193, F.S.)

☑ Meet other statutory requirements, specifically:
F.S. 193.461 ONLY SMALL FENCED IN AREA BEING USED FOR CATTLE. MAJORITY OF PARCEL UNUSED AT THE MOMENT

If you disagree with this denial, the Florida Property Taxpayer's Bill of Rights recognizes your right to an informal conference with the local property appraiser. You may also file an appeal (petition) with the county value adjustment board, according to sections 196.011 and 196.193, Florida Statutes. Petitions to the value adjustment board involving denials of exemptions or classifications are due by the 30th day after the mailing of this notice, whether or not you schedule an informal conference with the property appraiser.

Kathy L Crawford — Signature, property appraiser or deputy

June 27, 2025 — Date

CONTACTS

Property Appraiser	Value Adjustment Board
Web site www.hardeepa.com Phone 863/773-2198 Email j.judah@hardeepa.com	Web site www.hardeeclerk.com Phone 863/773-4174 Email clerkminutes@hardeeclerk.com

AGENDA ITEM NO. 12.B

Hardee County
FLORIDA

Item Cover Page

VALUE ADJUSTMENT BOARD AGENDA ITEM REPORT

DATE:	January 26, 2026
SUBMITTED BY:	Laura Barker, Clerk of Courts
ITEM TYPE:	Action Item
AGENDA SECTION:	**APPOINTMENTS**
SUBJECT:	**252025VB010AXMX:** Commercial Real Property Value Petition for Bowling Hospitality LLC - Representative Randie York c/o O'Connor and Associates
SUGGESTED ACTION:	1. Hardee County Property Appraiser Presentation 2. Petitioner's Representative Presentation Motion to approve property owner's Petition 252025VB010AXMX or deny property owner's Petition 252025VB010AXMX by upholding the Property Appraiser's established value.

ATTACHMENTS:
252025VB010 Packet.pdf
POWER OF ATTORNEY -HARDEE COUNTY VALUE BOARD-2026-REEPAL MEHTA.pdf

FLORIDA DEPARTMENT OF REVENUE

PETITION TO THE VALUE ADJUSTMENT BOARD
REQUEST FOR HEARING

Section 194.011, Florida Statutes

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 the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition #	County Hardee	Tax year 2025	Date received

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name Bowling Hospitality Llc	Representative RANDIE YORK C/O O'CONNOR AND ASS
Mailing address for notices 2200 NORTH LOOP WEST 310 HOUSTON, TX 77018	Parcel ID and physical address or TPP account # 21-33-25-0200-00001-000B / 2727 N Us Hwy 17, Bowling Green, FL, 33834
Phone 832-662-5820	Email OCONNORAPPEAL@POCONNOR.COM

The standard way to receive information is by US mail. If possible, I prefer to receive information by ☑ email ☐ fax.

☐ 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.

☐ 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.)

Type of Property
☑ Commercial ☐ Res. 1-4 units ☐ Res. 5+ units ☐ Industrial and miscellaneous ☐ Agricultural or classified use ☐ High-water recharge ☐ Vacant lots and acreage ☐ Historic, commercial or nonprofit ☐ Business machinery, equipment

PART 2. Reason for Petition Check one. If more than one, file a separate petition.

☑ Real property value (check one): ☑ decrease ☐ increase
☐ Denial of classification
☐ Parent/grandparent reduction
☐ Property was not substantially complete on January 1
☐ Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))
☐ Refund of taxes for catastrophic event
☐ Denial of exemption Select or enter type: _____
☐ Denial for late filing of exemption or classification (Include a date-stamped copy of application.)
☐ 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.)

☐ Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)

15 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 units, parcels, or accounts, provide the time needed for the entire group.

☑ My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.

IMPORTANT NOTE: NEW PROCEDURES FOR EVIDENCE EXCHANGE are effective September 1, 2025. See part 2 below, Petition Information and Hearing. At the hearing, you have the right to have witnesses sworn. You have the right 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.**

252025VB010AXMX FILED 09/09/2025 1:45 PM
Bowling Hospitality LLC
HARDEE COUNTY CLERK OF COURTS
L. BARKER, D.C

29

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
Randie York	RANDIE YORK	09/09/2025

Dates I will not be able to attend:
09/10/2025, 09/15/2025, 09/24/2025

FLORIDA DEPARTMENT OF REVENUE

VALUE ADJUSTMENT BOARD
NOTICE OF HEARING
Section 194.032, Florida Statutes

DR-481
R. 08/25
Rule 12D-16.002
F.A.C.
Provisional

County HARDEE	Petition # 252025VB010	Petition type VALUE	
Petitioner name RANDIE YORK		VAB contact LAURA BARKER	
Address	2200 NORTH LOOP WEST 310 HOUSTON, TX 77018	Address	417 WEST MAIN STREET STE 214 WAUCHULA, FLORIDA 33873
Parcel number, account number, or legal address	21-33-25-0200-00001-000B 2727 N US HWY 17 BOWLING GREEN, FLORIDA 33834	Phone 863-773-4174, EXT 7295 Email clerkminutes@hardeeclerk.com	

☐ A hearing has been scheduled for

☒ your petition
☐ the continuation of your hearing after remand
☐ other _____

YOUR HEARING INFORMATION

Hearing date	JANUARY 26, 2026	Hearing address and room 412 WEST ORANGE STREET ROOM 102 WAUCHULA, FLORIDA 33873
Time (if block of time, beginning and end times)	10:00 AM	
Time reserved	15	

Bring 3 copies of your evidence, in addition to what you have provided to the property appraiser. Evidence becomes part of the record and will not be returned.

Please arrive 15 minutes before the scheduled hearing time or start of block of time with any witnesses. If you or your witnesses are unable to attend, or you need help finding the hearing room, contact the VAB clerk as soon as possible.

You have the right to reschedule your hearing one time for good cause as defined in section 194.032(2)(a), F.S. As defined in that section, "good cause" means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing.

NEW REQUIRED PROCEDURE for hearings AFTER September 1, 2025: YOU MUST EXCHANGE EVIDENCE WITH THE PROPERTY APPRAISER AT LEAST 15 DAYS BEFORE THE HEARING. You must submit your evidence directly to the property appraiser. Your evidence is due by 01/11/26 at 5:00 PM. At the hearing, you have the right to have witnesses sworn.

HARDEE COUNTY CLERK OF CIRCUIT COURT

Laura L. Barker
Signature, deputy clerk

12/22/2025
Date

For a list of potential magistrates	Phone N/A Web N/A
For a copy of the value adjustment board uniform rules of procedure	Phone 863-773-4174 Web clerkminutes@hardeeclerk.com

If you are disabled and need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. If you are hearing or voice impaired, call 863-534-4686.

FLORIDA DEPARTMENT OF REVENUE

VALUE ADJUSTMENT BOARD
CLERK'S NOTICE

Hardee County

DR-485WCN
R. 01/17
Rule 12D-16.002
F.A.C.
Eff. 01/17
TC

To Bowling Hospitality LLC c/o Randie York O'Connor and Assoc. 2200 North Loop West 310 Houston, Tx 77018	From Laura Barker, Deputy CLerk Clerk, Value Adjustment Board Address 417 West Main Street, Ste 214 Wauchula, Florida 33873
Petition # 252025VB010AXMX	Phone 863-773-4174, ext 7295
Representative # Randie York oconnorappeal@poconnor.com	Email clerkminutes@hardeeclerk.com

This notice will inform the parties of the following action taken on the petition.

☐ You have 10 days to complete the petition and return it to the value adjustment board. (Rule 12D-9.015(12), F.A.C.)

☐ The petition will not be set for hearing because it was not completed and filed as specified in the previous clerk's notice. (Rule 12D-9.015(12), F.A.C.)

☐ The board found good cause for your failure to file your petition on time. The clerk will schedule a hearing by separate notice (Rule 12D-9.015(14), F.A.C.)

☐ The board did not find good cause for your failure to file your petition on time. Your petition will not be scheduled for hearing. (Rule 12D-9.015(14), F.A.C.)

☐ Your petition was returned. There was no filing fee included with the petition.

☐ We received duplicate petitions for this property. The VAB is trying to resolve this issue. Please contact the clerk when you receive this notice.

☐ The property appraiser has produced a revised assessment after remand (attached). If you do not agree with the revised assessment, you have the right to present additional evidence at a continuation hearing. You must notify the VAB clerk and request a continuation hearing within 25 days of the date of this notice. (Rule 12D-9.029, F.A.C.)

☐ The board found good cause to reschedule your hearing. Your new hearing date will be sent to you.

☐ The board did not find good cause to reschedule your hearing. Your hearing will be held on _____ at _____.

☒ Other, specify

Please sign, and notorize POA and return to clerkminutes@hardeeclerk.com

Certificate of Service

I certify a true copy was served by US mail or the method requested on the petitioner's form on:

☒ petitioner oconnorappeal@poconnor.com

☒ other K.Crawford@hardeepa.com

☒ A copy was provided to the property appraiser.

HARDEE COUNTY SIGILLUM CUIQUE CLERK OF THE CIRCUIT COURT

Laura K Barker
Signature, deputy clerk

12/30/25
Date

FLORIDA DEPARTMENT OF REVENUE

DR-486POA
R. 12/20
Rule 12D-16.002
F.A.C.
Eff. 12/20

POWER OF ATTORNEY FOR REPRESENTATION BEFORE THE VALUE ADJUSTMENT BOARD

Section 194.034(1)(b), Florida Statutes

You may use this form to grant power of attorney for representation in value adjustment board proceedings. This form or other power of attorney accompanies the petition at the time of filing.

COMPLETED BY PETITIONER

I, _____ (name), appoint _____ (name) as my attorney-in-fact to present evidence and testimony and act on my behalf in any lawful way before the _____ County Value Adjustment Board.

This power of attorney is effective immediately and is valid only for one assessment year.
This power of attorney is limited to the 20__ assessment year concerning the parcel(s) or account(s) below.

☐ I authorize the person I appointed above to have access to confidential information related to the following parcel(s) or account(s).

Parcel ID/Account #		Parcel ID/Account #	
Parcel ID/Account #		Parcel ID/Account #	
Parcel ID/Account #		Parcel ID/Account #	
Parcel ID/Account #		Parcel ID/Account #	

This power of attorney is further limited as follows:

_____ Signature of taxpayer/owner

_____ Print name

_____ Date

_____ Witness signature

_____ Witness signature

State of Florida
County of _____

The foregoing instrument was acknowledged before me by means of ___ physical presence or ___ online notarization on this _____ day of _____ (year), by _____ (name), who signed in the presence of the witnesses.

Personally known_____ OR
Produced identification _____
Type of identification produced _____

_____ Signature of Notary Public

_____ Print, Type, or Stamp Commissioned Name of Notary Public

FLORIDA DEPARTMENT OF REVENUE

VALUE ADJUSTMENT BOARD
NOTICE OF HEARING
Section 194.032, Florida Statutes

DR-481
R. 08/25
Rule 12D-16.002
F.A.C.
Provisional

County HARDEE	Petition # 252025VB010	Petition type VALUE	
Petitioner name RANDIE YORK		VAB contact LAURA BARKER	
Address	2200 NORTH LOOP WEST 310 HOUSTON, TX 77018	Address	417 WEST MAIN STREET STE 214 WAUCHULA, FLORIDA 33873
Parcel number, account number, or legal address	21-33-25-0200-00001-000B 2727 N US HWY 17 BOWLING GREEN, FLORIDA 33834	Phone 863-773-4174, EXT 7295	
		Email clerkminutes@hardeeclerk.com	

☐ A hearing has been scheduled for

☒ your petition
☐ the continuation of your hearing after remand
☐ other _____

YOUR HEARING INFORMATION

Hearing date	JANUARY 26, 2026	Hearing address and room 412 WEST ORANGE STREET ROOM 102 WAUCHULA, FLORIDA 33873
Time (if block of time, beginning and end times)	10:00 AM	
Time reserved	15	

Bring 3 copies of your evidence, in addition to what you have provided to the property appraiser. Evidence becomes part of the record and will not be returned.

Please arrive 15 minutes before the scheduled hearing time or start of block of time with any witnesses. If you or your witnesses are unable to attend, or you need help finding the hearing room, contact the VAB clerk as soon as possible.

You have the right to reschedule your hearing one time for good cause as defined in section 194.032(2)(a), F.S. As defined in that section, "good cause" means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing.

NEW REQUIRED PROCEDURE for hearings AFTER September 1, 2025: YOU MUST EXCHANGE EVIDENCE WITH THE PROPERTY APPRAISER AT LEAST 15 DAYS BEFORE THE HEARING. You must submit your evidence directly to the property appraiser. Your evidence is due by 01/11/26 at 5:00 PM. At the hearing, you have the right to have witnesses sworn.

Laura L. Barker
Signature, deputy clerk

12/22/2025
Date

For a list of potential magistrates	Phone N/A Web N/A
For a copy of the value adjustment board uniform rules of procedure	Phone 863-773-4174 Web clerkminutes@hardeeclerk.com

If you are disabled and need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. If you are hearing or voice impaired, call 863-534-4686.

FLORIDA DEPARTMENT OF REVENUE

PETITION TO THE VALUE ADJUSTMENT BOARD
REQUEST FOR HEARING

Section 194.011, Florida Statutes

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 the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition #	County Hardee	Tax year 2025	Date received

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name Bowling Hospitality Llc	Representative RANDIE YORK C/O O'CONNOR AND ASS
Mailing address for notices 2200 NORTH LOOP WEST 310 HOUSTON, TX 77018	Parcel ID and physical address or TPP account # 21-33-25-0200-00001-000B / 2727 N Us Hwy 17, Bowling Green, FL, 33834
Phone 832-662-5820	Email OCONNORAPPEAL@POCONNOR.COM

The standard way to receive information is by US mail. If possible, I prefer to receive information by ☑ email ☐ fax.

☐ 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.

☐ 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.)

Type of Property
☑ Commercial ☐ Res. 1-4 units ☐ Res. 5+ units ☐ Industrial and miscellaneous ☐ Agricultural or classified use ☐ High-water recharge ☐ Vacant lots and acreage ☐ Historic, commercial or nonprofit ☐ Business machinery, equipment

PART 2. Reason for Petition Check one. If more than one, file a separate petition.

☑ Real property value (check one): ☑ decrease ☐ increase
☐ Denial of classification
☐ Parent/grandparent reduction
☐ Property was not substantially complete on January 1
☐ Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))
☐ Refund of taxes for catastrophic event
☐ Denial of exemption Select or enter type: _____
☐ Denial for late filing of exemption or classification (Include a date-stamped copy of application.)
☐ 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.)

☐ Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)

15 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 units, parcels, or accounts, provide the time needed for the entire group.

☑ My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.

IMPORTANT NOTE: NEW PROCEDURES FOR EVIDENCE EXCHANGE are effective September 1, 2025. See part 2 below, Petition Information and Hearing. At the hearing, you have the right to have witnesses sworn. You have the right 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.**

252025VB010AXMX FILED 09/09/2025 1:45 PM
Bowling Hospitality LLC
HARDEE COUNTY CLERK OF COURTS
L. BARKER, D.C

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
Randie York	RANDIE YORK	09/09/2025

Dates I will not be able to attend:
09/10/2025, 09/15/2025, 09/24/2025

DR-486POA
R. 12/20
Rule 12D-16.002
F.A.C.
Eff. 12/20

FLORIDA

POWER OF ATTORNEY FOR REPRESENTATION BEFORE THE VALUE ADJUSTMENT BOARD

Section 194.034(1)(b), Florida Statutes

You may use this form to grant power of attorney for representation in value adjustment board proceedings. This form or other power of attorney accompanies the petition at the time of filing.

COMPLETED BY PETITIONER

I, Reepal inesh Mehta (name), appoint O'Connor & Associates (name) as my attorney-in-fact to present evidence and testimony and act on my behalf in any lawful way before the Hardee - FL County Value Adjustment Board.

This power of attorney is effective immediately and is valid only for one assessment year.

This power of attorney is limited to the 2025 assessment year concerning the parcel(s) or account(s) below.

☑ I authorize the person I appointed above to have access to confidential information related to the following parcel(s) or account(s):

Parcel ID/Account #	21-33-25-0200-00001-000B	Parcel ID/Account #	
Parcel ID/Account #		Parcel ID/Account #	
Parcel ID/Account #		Parcel ID/Account #	

This power of attorney is further limited as follows:

Signature of taxpayer/owner	Reepal inesh Mehta Print name	09/08/2025 7:27 PM Date
Witness signature	Witness signature	

State of Florida

County of Hardee - FL

The foregoing instrument was acknowledged before me by means of ____ physical presence or ____ online notarization on this ____ day of ____ (year), by Reepal inesh Mehta (name), who signed in the presence of the witnesses.

Personally known ____ OR

Produced identification ____

Type of identification produced ____

Signed From IP: 66.42.26.223

Signature of Notary Public

Print, Type, or Stamp Commissioned Name of Notary Public

DR-486POA
R. 12/20
Rule 12D-16.002
F.A.C.
Eff. 12/20

FLORIDA

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Parcel ID/Account #		Parcel ID/Account #	
Parcel ID/Account #		Parcel ID/Account #	

This power of attorney is further limited as follows:

Signature of taxpayer/owner	Reepal inesh Mehta Print name	09/08/2025 7:27 PM Date
Witness signature	Witness signature	

State of Florida

County of Hardee - FL

The foregoing instrument was acknowledged before me by means of X physical presence or ____ online notarization on this 10th day of January (year), 2026 by Reepal inesh Mehta (name), who signed in the presence of the witnesses.

Personally known ____ OR

Produced identification FL DL

Type of identification produced FL DL

Signed From IP: 66.42.26.223

Signature of Notary Public

Mandi Chance
Print, Type, or Stamp Commissioned Name of Notary Public

NOTARY PUBLIC
MANDI CHANCE
Notary Public, State of Florida
Commission# HH 265362
My comm. expires June 18, 2026