

HELPFUL INFORMATION FOR TAXPAYERS SEEKING TO SUBMIT A LATE FILING PETITION (GOOD CAUSE) WITH THE VALUE ADJUSTMENT BOARD

All Good Cause/Late Filing paperwork MUST be filed in the VAB office by no later than 5 PM on December 1, 2008

Listed below are the five general reasons the Broward County Value Adjustment Board (VAB) would find -- pursuant to Florida law -- that a taxpayer has made a sufficient showing of good cause to late file a petition after the **September 19, 2008, filing deadline**. "Good cause" means the showing of particular extenuating circumstances in complying with the law. The VAB reviews the application for good cause to determine whether the taxpayer has demonstrated good cause justifying consideration and that the delay in filing the petition will not be prejudicial to the performance of the County's taxing process. The review shall be limited to the written request. In the event good cause is determined, the Board may simultaneously approve the recommendation of the Property Appraiser or a hearing shall be scheduled for a special magistrate hearing in compliance with the Value Adjustment Board Rules of Procedure.

It is strongly suggested that you indicate one of the reasons below as your reason for late filing on page two of the DR-486A Form. Additionally, while you are not required to submit supporting paperwork verifying your good cause explanation, the VAB may deny good cause if verifying documentation is not submitted.

Reasons for late filing acceptable for the granting of good cause include:

- Personal, family, or business crisis or emergency at a critical time or for an extended period of time that would cause a reasonable person's attention to be diverted from filing (death in family, hospitalization, etc.).
- Physical or mental illness, infirmity, or disability that would reasonably affect the taxpayer's ability to timely file.
- Miscommunication with, or misinformation received from, the VAB clerk, property appraiser staff, or an agent regarding the necessity or the proper procedure for filing.
- Failure to receive a copy of a notice from the Property Appraiser through no fault of the taxpayer (e.g., mailed to the wrong address due to clerical error).
- Any other causes that would prevent a reasonably prudent taxpayer from timely filing. Please attach explanation (along with the documentation).

Submit completed petition/good cause application, \$15 payment (payable to "Broward County") and any additional documentation to: **Broward County Value Adjustment Board, 115 South Andrews Avenue, Room 120, Fort Lauderdale, Florida 33301.**

For more information, please contact the VAB at 954.357.7292 or vab@broward.org