

## VAB Partial Payment Agreement for Current Taxes

*Our mission is to serve the public with integrity, innovation, fiscal responsibility, and respect.*

### Important Information about Required Payments Before the Delinquency Date to Avoid Denial of Your Petition (Section 194.014, F.S.)

Dear Taxpayer /Representative:

**RE: Value Adjustment Board**

For properties that have a value adjustment board petition, State law requires a partial payment of taxes, and a full payment of non-ad valorem assessments, before the payment delinquency date. The payment delinquency date is normally April 1 following the assessment year under review, but this date can vary. If the required partial payment is not made before the delinquency date, the value adjustment board will deny your petition. The last day to make the partial payment before the delinquency date is generally March 31. Review your tax bill or contact the tax collector to determine your delinquency date.

Petitioners should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the value adjustment board. A partial payment is not required if the value adjustment board makes a final decision on a petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

#### Value Appeals:

For petitions on the value of property (and for petitions about portability), the payment before the delinquency date must include:

- All of the non-ad valorem assessments, and
- A partial payment of at least 75 percent of the ad valorem taxes,
- Less applicable discounts under s. 197.162, F.S.

#### Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment before the delinquency must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.

If you have any questions about your tax payment, please contact Tax Operations at: (352) 264-6968. Additional information is available at: [www.AlachuaCollector.com](http://www.AlachuaCollector.com).

## Frequently Asked Questions

- **Do I have to pay my property taxes if I file a petition with the Value Adjustment Board?** If you have filed a petition challenging the assessed value of your property, you must pay all of the non ad-valorem assessments and pay at least 75% of the ad valorem taxes, less the discount, if applicable, before the taxes become delinquent April 1. (Sees 194.014, Florida Statute for additional information.)

If you have filed a petition challenging the denial of an exemption or classification, you must pay all of the non-ad valorem assessments and the amount of the tax which the taxpayer admits in good faith to owe, less the applicable discount, before the taxes become delinquent. If the Value Adjustment Board determines that the amount of the tax paid is grossly disproportionate to the amount of the tax found to be due, the Tax Collector must collect a penalty of 10% of the deficiency per year from the date the taxes became delinquent.

If the petitioner fails to pay their taxes before they become delinquent on April 1 of the following year in which taxes are assessed, the Value Adjustment Board must deny their petition by written decision by April 20th.

If the Value Adjustment Board determines that the petitioner owes ad valorem taxes in excess of the amount paid, the unpaid amount accrues interest at the rate of 12% per year from the date the taxes became delinquent until the unpaid amount is paid. If the Value Adjustment Board determines that a refund is due, the overpaid amount accrues interest at the rate of 12% per year from the date the taxes became delinquent until the refund is paid. Interest does not accrue on amounts paid in excess of 100% of the current taxes due on the tax notice.

- **If a taxpayer doesn't pay the taxes in the month of November, can a 4% discount be allowed later when the Value Adjustment Board renders its final decision?** Yes, but only if the Value Adjustment Board rules in favor of the taxpayer prior to the taxes becoming delinquent. If the Value Adjustment Board rules in the favor of the Property Appraiser, the taxpayer is not afforded the 4% discount if the tax payment is not made by November 30th (postmarks accepted).
- **Will a discount be allowed after the month of February if a taxpayer hasn't paid the taxes and the Value Adjustment Board denies the challenge?** No. Discounts are honored if a tax payment is made between November and February. No discounts are allowed in March. The taxpayer must pay the taxes in accordance with s. 197.162, Florida Statutes.
- **How will the property owner obtain a corrected tax notice if the Value Adjustment Board approves the challenge?** The Property Appraiser will forward a certificate of correction to the Tax Collector for revision of the tax notice. Discounts will be applied, if applicable, and the corrected notice will be mailed to the property owner.

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