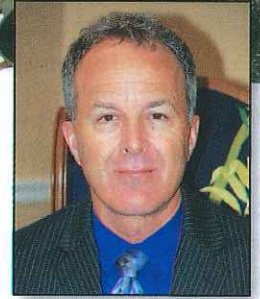


Real Estate Round Table



Property Owners Have Legal Recourse — And Deadlines — When Disputing Proposed Taxes

By Mike Hagen

Once again, the opportunity to challenge Florida property tax assessments is upon us. The process begins in August each year, when Florida's county property appraisers mail TRIM Notices (Notice of Proposed Property Taxes) to the owner of every real estate parcel and tangible property account in each county, providing both the market and taxable values for each parcel.

The TRIM mailing date initiates a 25-day window for an owner to file a Value Adjustment Board (VAB) petition to contest that value. Although the filing deadline varies from county to county, it's usually the first or second week of September each year.

Timely filing preserves one's rights to either informally settle the assessment differences with property appraiser staff or obtain a hearing on the valuation before an impartial hearing officer/appraiser. The appeals process can result in significant tax savings for owners disputing their property's assessed value.

PREPARING FOR AN APPEAL

I firmly believe that the VAB petitioning hearing process is a fair way for owners to dispute tax evaluations. However, in order to prevail, it is critically important to be prepared. Here are a few tips:

CONSIDER AN INFORMAL CONFERENCE WITH PROPERTY APPRAISER STAFF.

Once the TRIM Notices are mailed, property appraiser personnel get extremely busy. While post-TRIM Notices meetings can be productive, they are often very brief due to the property appraiser's increased workload. That's why I prefer meeting with property appraiser personnel *before* TRIM Notices are mailed. That way, they have more time to consider an owner's documentation of over-assessment.

Note: Although 2013 values are available as early as the July 1st tax roll certification date, they aren't likely to appear on property appraisers' websites until late August and probably can only be obtained by calling the appraiser's office.

GET ACQUAINTED WITH THE APPEAL PROCESS OR GET EXPERT ASSISTANCE.

While statutory and administrative rule changes over the last 15 years have leveled the playing field between property appraisers and property owners, the process has also become much more complicated, more deadline-driven and more high-tech. Much of the VAB process now involves web-based programs on LeeClerk.org, which is productive and efficient. But in some of the larger cases, VAB hearings have

begun to resemble mini trials, making the need for experienced property tax representation almost essential.

BE AWARE THAT RESULTS MAY VARY AMONG HEARING OFFICERS.

While one would expect a petition result to be the same no matter which Special Magistrate hears the appeal, that's not always the case. In reality, results can vary considerably, according to which hearing officer presides over a case. That's why, whenever possible, it's usually in the owner's best interest to resolve their case informally with the property appraiser's office, prior to a hearing.

2013 VAB OUTLOOK

This year, I anticipate the total number of VAB petitions filed will approximate 2012's reduced levels, with residential and commercial appeals remaining flat. Also, while preliminary 2013 tax roll estimates for Lee and Collier counties indicate an overall 2% increase in taxable value, this increase will vary widely by area and property strata.

Finally, I predict the battle will continue between owners who justifiably see REO and short sales as reflective of the market value (particularly in the commercial realm) and property appraisers who often disqualify such transactions by relying on questionable

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interpretations of Florida Department of Revenue policies. Using these disparate approaches, the difference in assessed values is substantial.

Based on my extensive experience with the VAB petitioning and hearing process, I believe that it generally works well for owners who challenge tax valuations they find excessive. Beyond helping to keep local property appraisers accountable, the appeal process also ensures that property owners keep what is rightfully theirs.

Mike Hagen is a Fort Myers-based property tax/real estate attorney with The Hagen Law Firm and TaxCuts 1, Inc., a property tax consulting and appeals firm. He was the attorney for the Lee County Property Appraiser's office for many years and now represents property owners across Southwest Florida in valuation and agricultural exemption appeals. For more information, please call (239) 275-0808, e-mail Mike@TaxCuts1.com or visit TaxCuts1.com and MikeHagen.com.

Sheeley Completes Documents For Labelle Facility

GATES, Inc. is poised to begin construction in LaBelle for Clewiston-based Direct Industrial Products.

Sheeley Architects, Inc. designed the project, which is a renovation of two pre-engineered metal buildings totaling approximately 18,000sf. The work includes a new 1,300sf showroom, offices and a conference room, as well as approximately 13,800sf of warehouse space.

Sheeley Architects' Matthew R. Bechtel is the project architect and GATES is the general contractor.

Press Release Deadline for the September/October 2013 Issue is Wednesday, July 31st. Please e-mail press releases to suitelifeeditor@comcast.net

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