



Value Adjustment Board
Filing A Single Joint Petition for
Contiguous Undeveloped Parcels,
Multiple Parcels Part of an Association, or
Multiple Tangible Personal Property Accounts
(s. 194.011(3)(e) or (3)(f), F.S.)

PAPER FORM FILING:

⇒ You must **deliver or mail form DR486MU to the Property Appraiser's Office** for a **determination** that your parcels are contiguous undeveloped parcels; multiple parcels that are part of a condominium, homeowners, or cooperative association (see note below); or multiple tangible personal property accounts, before you file a single joint petition. The Property Appraiser's Office mailing address is 1800 27th Street, Bldg. B, Vero Beach, Florida 32960.

After you receive the property appraiser's determination that the parcels or tangible accounts are substantially similar in nature, you are allowed to file your single joint petition with the Value Adjustment Board.

⇒ **Complete Form DR-486** for each group of parcels, or tangible accounts as determined by the Property Appraiser, **with** a completed **Form DR-486MU** that has been signed by a Property Appraiser's Office staff member.

Note: Condominiums, cooperative, or homeowners' associations, as agents, should attach a copy of the Board of Administration or Directors' Resolution authorizing this filing.

ELECTRONIC FORM FILING:

⇒ **To submit your list electronically** contact the Property Appraiser's Office for an e-mail address (772-567-8000). Your electronic list must be in an Excel spreadsheet with folio numbers only in one column, and only assessed values in another column.

Note: The Property Appraiser's Office staff will not file petitions on your behalf, and the Value Adjustment Board is not permitted to process a single joint petition for contiguous undeveloped parcels, multiple parcels part of an association, or multiple tangible personal property accounts without receipt of the Property Appraiser's determination.

⇒ **The fee** for the first contiguous or multiple parcel, or multiple tangible personal property accounts is \$15 and subsequent parcels or tangible account items are \$5 each.