

**PETITION TO VALUE ADJUSTMENT BOARD
Transfer of Homestead Assessment Difference
INSTRUCTIONS**

The property appraiser in the county where the new homestead is located must:

- Determine if the applicant qualifies for the assessment difference transfer by July 1.
 - If the applicant qualifies for the transfer, the assessed value of the new homestead property as limited by the assessment difference transfer will be included in the Notice of Proposed Property Taxes.
 - If the applicant does not qualify for the transfer, the property appraiser must notify the applicant by personal delivery or registered mail of the denial, including the reasons for denying the transfer.
- Notify the applicant by July 1 if the information from the property appraiser of the prior homestead is not sufficient to identify the property or determine how much of an assessment difference can be transferred.

The petitioner must:

- Complete and sign the petition.
- File the petition with the clerk of the value adjustment board in the county of the new homestead, with any applicable fees.
- File by the 25th day after the Notice of Proposed Property Taxes was mailed. (Section 200.065, Florida Statutes)

The county clerk or the clerk of the value adjustment board will:

- Complete the bottom part of the form when the petition is filed.
- Give the petitioner a signed copy.
- Send a copy to the property appraiser in the county of the new homestead.
- Send a copy of the petition to the clerk of the value adjustment board in the prior county, if the petitioner is appealing an action of a property appraiser on their prior homestead in a different county. Do not set a hearing in the new county until the value adjustment board in the prior county has sent its decision to the value adjustment board in the new county and to the petitioner. The value adjustment board of the prior county cannot charge an additional filing fee.