

11/13/2018

Pet # 2018-VB-44

Petition to VAR:

I petition that you reconsider your denial and I would very ~~and~~ much like to appear at the 01/31/19 meeting to present my case.

Thank you.

Nikitas Petrakopoulos



DECISION OF THE VALUE ADJUSTMENT BOARD
EXEMPTION, CLASSIFICATION, OR
ASSESSMENT DIFFERENCE TRANSFER PETITION
 County MANATEE

DR-485XC
 R. 11/12
 Rule 12D-16.002
 Florida Administrative Code
 Effective 11/12
 TC

The actions below were taken on your petition.

These actions are a recommendation only, not final

If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), and 196.151, Florida Statutes.)

Petition # 2018-VB-44	Parcel ID 1545109909
Petitioner name <u>Nikitas Petrakopoulos</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain: _____	Property address 3102 38 th Terrace East Bradenton, FL 34208

Decision Summary Denied your petition Granted your petition Granted your petition in part

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after Board Action
1. Just value, required	\$239,483	\$239,483	\$239,483
2. Assessed or classified use value,* if applicable	\$239,483	\$239,483	\$239,483
3. Exempt value,* enter "0" if none	0	0	0
4. Taxable value,* required	\$239,483	\$239,483	\$239,483

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Exemption, Classification, or Assessment Difference Transfer



<input type="checkbox"/> Homestead	<input type="checkbox"/> Widow/w	<input type="checkbox"/> Blind	<input type="checkbox"/> Totally and permanently disabled veteran
<input type="checkbox"/> Low-income senior	<input type="checkbox"/> Disabled	<input type="checkbox"/> Disabled veteran	<input type="checkbox"/> Use classification, specify _____
<input type="checkbox"/> Parent/grandparent assessment reduction	<input type="checkbox"/> Deployed military	<input type="checkbox"/> Use exemption, specify _____	<input type="checkbox"/> Other, specify _____
<input type="checkbox"/> Transfer of homestead assessment difference			

Reasons for Decision

Findings of Fact
 See attached.

Conclusions of Law
 See attached.

Recommended Decision of Special Magistrate The finding and conclusions above are recommendations.

	Andrea M. Johnson	10-22-2018
Signature, special magistrate	Print name	Date
	Vicki Lessmer	10/22/18
Signature, VAB clerk or special representative	Print name	Date Mailed

The board will consider the recommended decision on **January 31, 2019 at 10:00 A.m.**
 Address Manatee County Administration Bldg, BOCC Chambers, 1st floor, 1112 Manatee Ave W, Bradenton, FL 34205

Pursuant to Resolution R-18-129, UNLESS you submit a written objection to this Recommendation within 15 days from the date mailed above, there will be **no** further opportunity for comment on your petition. If you do submit an objection, you will be given **five (5) minutes** to summarize why you believe the Special Magistrate's Recommendation is incorrect. You may **not** present any new evidence which was not raised before the Special Magistrate.

For a copy of the Value Adjustment Board uniform rules of procedure, contact:	Phone:941.741.4058	Web: www.manateeclerk.com
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If you are disabled and need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the Value Adjustment Board at the number above within two days of receiving this notice. If you are hearing or voice impaired, call 711.

Petition No.: 2018-VB-44
Petitioner: Nikitas L. Petrakopoulos

Findings of Fact:

This petition involves the late filing of a homestead exemption. The Petitioner did not appear at the hearing. Scott Tussing and Faith Danke appeared on behalf of the Property Appraiser. The Special Magistrate swore in the parties and received into evidence certain documents set forth in the Evidence Log(s) and as recited during the hearing. The Property Appraiser submitted sworn testimony in support of its position. The Special Magistrate finds the testimony and evidence submitted was credible, relevant, and admissible except as otherwise set forth below.

The property was purchased by Petitioner on May 24, 2017. On July 14, 2017, a New Owner Packet, which explains the homestead application process and March 1 filing deadline, along with providing information to apply with the Property Appraiser, was sent to Petitioner. A press release was also run by the Property Appraiser near the March 1 filing deadline to advise taxpayers of the upcoming deadline. Petitioner did not attend the hearing or otherwise submit evidence of any extenuating circumstances to justify the late filing.

Conclusions of Law:

Every person who owns and resides on real property in Florida on January 1 and makes the property their permanent residence is eligible to receive a homestead exemption provided a timely application is received. *See*, § 196.011, Fla. Stat. Unless extenuating circumstances can be shown, the failure to file a homestead application by March 1 waives the exemption privilege for that year. *See*, § 196.011(1)(a), Fla. Stat. Petitioner's application seeking the homestead exemption was not timely filed; so the burden was on Petitioner to prove by a preponderance of the evidence that extenuating circumstances exist for the late filing. *See*, § 196.011(8), Fla. Stat. Neither the statute nor the caselaw define the term "extenuating circumstances," so the term must be applied to each specific case according to the facts.¹

The Manatee County Property Appraiser provides the New Owner Packet and press release as a courtesy to taxpayers. There is no requirement that the property appraiser advise taxpayers of the obligation to apply for the homestead exemption and this is not contained within the Taxpayer Bill of Rights. *See*, § 192.0105, Fla. Stat. In fact, exemptions from taxation are special grants from the Legislature and are to be strictly construed against the taxpayer. *See, State v. Dickinson*, 286 So. 2d 529 (Fla. 1973). Any ambiguity must be resolved against the taxpayer who must prove entitlement to the claimed exemption. *See, National Center for Construction Education and Research, Ltd. v. Crapo*, 248 So. 2d 1256, 1257-1258 (Fla. 1st DCA 2018). Moreover, persons owning property in Florida are deemed with knowledge of relevant statutory provisions affecting the control or disposition of the

¹ While "extenuating circumstances" is not defined under the statute, the term "extraordinary circumstances" is defined in Florida Administrative Code 12D-9.015(14) for purposes of the late filing of a petition to the value adjustment board. While that Rule is not at issue herein, Petitioner would still not meet the standard under that Rule as it relates to extenuating circumstances to justify the late filing of an application for homestead exemption.

property. *See, Markham v. Moriarty*, 575 So. 2d 1307, 1310 (Fla. 4th DCA 1991). Thus, Petitioner is charged with the knowledge of the March 1, 2018 filing deadline. *Id.*

No evidence presented by the Petitioner would constitute an extenuating circumstance. There are no circumstances that significantly diverted attention from the date of purchase to the date of filing that constitute extenuating circumstances. Unfortunately, there is no authority permitting the granting of an exemption based upon the hardship of a particular taxpayer. *See*, Rule 12D-10.003(1), Fla. Admin. Code. Petitioner failed to prove by a preponderance of the evidence that extenuating circumstances exist to justify the late filing. In accordance with section 196.011(1)(a), Florida Statutes, Petitioner waived the privilege for 2018 by not filing timely.

Recommended Decision:
Petition DENIED.