



**PETITION TO THE VALUE ADJUSTMENT BOARD
REQUEST FOR HEARING**
Section 194.011, Florida Statutes

DR-486
R. 04/18
Rule 12D-16.002
F.A.C.
Eff. 04/18

FILED FOR RECORD
2020 NOV 16 AM 11:56
CLERK OF THE COUNTY PROPERTY APPRAISER
MANATEE COUNTY, FLORIDA

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use Form DR-486PORT. For deferral or penalties, use DR-486DP.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition # 2020VB37	County MANATEE	Tax year 2020	Date received 11/16/20
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer name Manasota Matters Inc		Representative Nicholas Hernandez	
Mailing address 5940 Cypress Cir Bradenton, FL 34202		Parcel ID and physical address or TPP account # 4406500001 1207 18TH ST W Bradenton, FL 34205	
Phone (850) 322-5597		Email manasotamatters@gmail.com	
The standard way to receive information is by US mail. If possible, I prefer to receive information by <input checked="" type="checkbox"/> email <input type="checkbox"/> fax.			
<input checked="" type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.			
<input type="checkbox"/> I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)			
Type of Property <input checked="" type="checkbox"/> Res. 1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic, commercial or nonprofit <input type="checkbox"/> Commercial <input type="checkbox"/> Res. 5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> Vacant lots and acreage <input type="checkbox"/> Business machinery, equipment			
PART 2. Reason for Petition Check one. If more than one, file a separate petition.			
<input type="checkbox"/> Real property value		<input type="checkbox"/> Denial of exemption Select or enter type:	
<input checked="" type="checkbox"/> Denial of classification 501(c)3 Charitable		<input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)	
<input type="checkbox"/> Parent/grandparent reduction		<input type="checkbox"/> Qualifying improvement (s. 193.155(5), F.S.) or change of ownership or control (s. 193.155(3), 193.155(4), or 193.155(5), F.S.)	
<input type="checkbox"/> Property was not substantially complete on January 1			
<input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))			
<input type="checkbox"/> Check here if this is a joint petition. Attach a list of parcels or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)			
<input type="checkbox"/> 90 Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels or accounts, provide the time needed for the entire group.			
<input type="checkbox"/> My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.			
You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.			
You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.			

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

Vicki Tessmer

From: Manasota Matters Inc. <ManasotaMatters@gmail.com>
Sent: Monday, November 16, 2020 11:51 AM
To: Value Adjustment Board
Subject: VAB Hearing Request
Attachments: VAB Packet 61st.pdf; VAB Packet 18th.pdf; VAB Packet 51st.pdf

Please see the three requests for a hearing to contest the denial of the tax exemption for the 3 properties in Manatee county that are owned by Manasota Matters Inc. The requests are after the July 24th, 2020 deadline because we never received notice of the denial. We were completely unaware of the denial of the charitable exemption until we received the proposed tax bills in September. We immediately contacted Scott Tussing and have been in constant contact with him to make sure he had all of the required documentation he received. I am filing the petition today as on Friday 11/13/2020 I received the below email from Scott Tussing at the manatee Property Appraiser's Office in response to an email I sent the day before asking if he was done reviewing my documentation for exemption yet.

"Nicholas,

I have not been able to finish working on the information that you had submitted. I will be out of the office for the next two weeks. That will put the date close to the end of the 60 day filing period, which is December 8, 2020. Our office is not able to change the status of the Manasota Matters properties to receive a 2020 property tax exemption."

Even with the current COVID pandemic closing down a majority of government buildings to the public to include the Properties Appraiser's Office, we have made the best efforts possible to provide all requested documents to the PAO in a timely fashion.

Nicholas Hernandez
CFO- Manasota Matters Inc
850-322-5597

Angelina Coloneso
Clerk of Circuit Court of the Circuit and County Courts
Manatee County Florida

Receipt #:	C 868597	Case #:	2020VB000637AX	Outstanding Balance:	\$ 0.00
Posting Date:	11/16/2020	Citation #:			
Validn Time:	02:03 PM	Workstation:	acordova		
Party Name:	MANASOTA MATTERS INC NICHOLAS HERNANDEZ				

Account Number	Account Description	Detail Amount
001000000207900	VALUE ADJUSTMENT BOARD	\$15.00

Comments:

	\$	15.00	Mfc	29615131
TOTAL TENDERED:	\$	15.00		
Cash Refund:	\$	0.00		
TOTAL PAID:	\$	15.00		

20201117

**ORDER DENYING VALUE ADJUSTMENT BOARD
LATE-FILED PETITION REQUEST**

Petitioner: Manasota Matters, inc.
Address: 5940 Cypress Circle
Bradenton, Florida 34202

Special Magistrate: Rinky S. Parwani
Date of Decision: November 17, 2020
Petition(s): 637, 638, 639

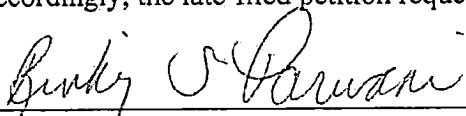
This petition involves the issue of "late filing" of the petition to the Value Adjustment Board. The Special Magistrate considered the late-filed petition request and any supporting correspondence and information provided by Petitioner. The requisite legal standard of review for a petition filed after the statutory deadline is whether the Petitioner demonstrated good cause justifying consideration and that the delay will not, in fact, be harmful to the performance of the board functions in the taxing process. Good cause means as follows: (a) personal, family, or business crisis or emergency at a critical time or for an extended period of time that would cause a reasonable person's attention to be diverted from filing, (b) physical or mental illness, infirmity, or disability that would reasonably affect the petitioner's ability to timely file, (c) miscommunication with, or misinformation received from, the VAB Clerk, property appraiser, or their staff regarding the necessity or the proper procedure for filing that would cause a reasonable person's attention to be diverted from timely filing, (d) or any other cause beyond the control of the petitioner that would prevent a reasonably prudent petitioner from timely filing. Special Magistrate sets forth below the Findings of Fact and Conclusions of Law.

FINDINGS OF FACTS:

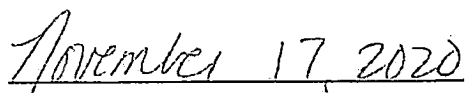
The late-filed petition request was filed on November 16, 2020. The statutory deadline for filing the petition to the Value Adjustment Board was July 24, 2020. The Petitioner stated that they never received notice of the denial. Petitioner states they were completely unaware of the denial until September when the proposed tax bills were received. The Petitioner waited from September until November to file the Petition even though the Petitioner was aware of the denial. Petitioner did not show a verifiable showing of extraordinary circumstances to warrant granting the late-filed petition.

CONCLUSIONS OF LAW:

This order does not reach the question of the petition's merits. The threshold question to answer is whether a verifiable showing of extraordinary circumstance exists, that would warrant granting the late-filed petition. If the answer is affirmative, the petition proceeds to hearing on the merits before a Special Magistrate. If the answer is negative, this order ends the administrative review. The burden of proof is on the taxpayer, and there was not sufficient evidence to carry that burden in this matter. Petitioner did not show a verifiable showing of extraordinary circumstances, and accordingly, the late-filed petition request is DENIED.



SPECIAL MAGISTRATE



DATE

Jane Burroughs

From: Manasota Matters Inc. <ManasotaMatters@gmail.com>
Sent: Wednesday, November 18, 2020 12:30 PM
To: Value Adjustment Board
Subject: Re: Petitions 2020VB637, 638, 639 Attorney Special Magistrate Order

I am requesting an appeal to the denial of the petition for tax exemption. I never received notification as required by Florida statute. After I learned of the denial when I received my tax Bill I immediately contacted Scott Tussing with the Manatee County Property Appraiser's Office via phone and email. I have multiple emails back and forth between me and Mr. Tussing in which he stated that he was just missing some information and he could process the exemption if he received the required info. In September I provided him the required information within a day of his request. Mr Tussing took 1 month to get back to me that he reviewed the documents and would also like additional documents. I then provided him the documents within the week. He again said he would be able to process the exemption after review of the documents. I was still never sent a denial or request for more information. I emailed Scott Tussing on November 12th , 2020 of the status of the exemption and he stated that the Property Appraiser would not be able to process the exemption. I filed the petition within 1 day of receiving the denial from Scott Tussing. The lack of receipt of an actual denial letter and then the communications back and forth with Scott Tussing with the Manatee PAO clearly meets (c) of the guidelines that the late request was due to a miscommunication with the PAO. If Mr Tussing would have told me in September to file a petition , I would have immediately done it.

On Wed, Nov 18, 2020 at 12:03 PM Value Adjustment Board <vab@manateeclerk.com> wrote:

Vicki Tessmer
Supervisor, Board Records, Tax Deeds, and VAB
For Angelina "Angel" Colonnese
Clerk of the Circuit Court and Comptroller of Manatee County
www.manateeclerk.com
vicki.tessmer@manateeclerk.com

Case Summaries

Case # 6 - Nicholas Hernandez - Petitions # 2020-VB 637,638,639

Facts

Petitioner files 3 petitions seeking tax exemptions due July 24, 2020, however he filed his petitions late. Petitioner argues that he never received notice that the petitions were denied and didn't know until September 2020 that the charitable exemptions were denied. The petition was eventually filed on November 13, 2020, way beyond the date to file.

The Magistrate denied the request for late filing; not seeing good cause for the delay. No extenuating circumstances were shown and no filing was made from September to November. Failing to find good cause, the petitions were denied.

Petitioner also argues that Scott Tussing of the Property Appraiser's office requested documentation after the decision to deny was issued and led Petitioner to believe he was reviewing the case after submittals from the Petitioner. Ultimately, Petitioner claims that Scott Tussing told him the Property Appraiser would not be able to process the exemption request.