

## VALUE ADJUSTMENT BOARD (VAB) FREQUENTLY ASKED QUESTIONS

- ✦ [How do I voice my concerns about millage rates at a public hearing?](#)
- ✦ [Who do I contact about a lost or denied exemption/classification or an increased valuation assessment?](#)
- ✦ [Can I resolve my property assessment issues without having to file a petition?](#)
- ✦ [How do I contest my property assessment?](#)
- ✦ [What is the Value Adjustment Board \(VAB\)?](#)
- ✦ [What is the deadline for submitting my petition?](#)
- ✦ [Can I submit my petition by fax or e-mail?](#)
- ✦ [What if my petition is filed late?](#)
- ✦ [Can I petition multiple properties on one petition?](#)
- ✦ [What is evidence and when does it need to be submitted?](#)
- ✦ [What happens after I file a petition?](#)
- ✦ [May I reschedule my hearing?](#)
- ✦ [What if I cannot attend my scheduled hearing?](#)
- ✦ [May I have someone represent me at the hearing?](#)
- ✦ [What can I expect at the hearing?](#)
- ✦ [How will I be notified of the outcome of the hearing?](#)
- ✦ [When does the VAB certify the tax roll?](#)
- ✦ [If my taxes are due before the decision on my VAB petition is final, should I pay them or wait?](#)
- ✦ [What can I do if I disagree with a decision of the VAB?](#)

## **How do I voice my concerns about millage rates at a public hearing?**

The Orange County Board of County Commissioners holds budget public hearings in September of each year. If you would like to voice your concerns regarding proposed millage rates, this is your opportunity. To find out the times and locations of the budget public hearings, you may contact the Comptroller Clerk of the Board of County Commissioners at (407) 836-7300 in August.

## **Who do I contact about a lost or denied exemption/classification or an increased valuation assessment?**

If you have questions regarding lost or denied exemptions/classifications or valuation assessments, contact the Property Appraiser's Office at (407) 836-5044. The VAB Clerk may assist you only with those questions regarding the process for appealing determinations by the Property Appraiser (late filings for exemptions/classifications, denied exemptions/classifications, and assessments).

## **May I resolve my property assessment issues without having to file a petition?**

Pursuant to state law, the Property Appraiser or a member of his staff will meet with you to discuss the assessed value of your property. You may schedule a meeting with a representative of the Property Appraiser by contacting the Property Appraiser's Office at (407) 836-5044.

## **How do I contest my property assessment?**

Whether or not you choose to meet with the Property Appraiser's staff to discuss the assessed value of your property, you may file a petition with the VAB. You may file your petition online at [www.occompt.com](http://www.occompt.com) by selecting the "VAB" link or obtain petition forms from the following locations:

VAB Clerk  
201 South Rosalind Avenue  
4th Floor  
Orlando, Florida 32801  
(407) 836-5447

Property Appraiser's Office  
200 South Orange Avenue  
17th Floor  
Orlando, Florida 32801  
(407) 836-5044

Please fully complete the form and return the form, to the VAB Clerk with the filing fee. A receipt with your petition number will be returned to you for your records.

Filing fee is \$15 per parcel. If properties are determined to be contiguous by the Property Appraiser's Office, the a single joint petition form provided by the Property Appraiser's Office must be submitted with the filing fee of \$15 for first parcel and \$5 for each contiguous parcel. Checks are made payable to Orange County BCC.

## **What is the Value Adjustment Board (VAB)?**

The VAB was created by State law to provide citizens a forum to address complaints regarding the following:

- The Property Appraiser's assessment of property
- The Property Appraiser's denial of an exemption or classification
- The Tax Collector's denial of a tax deferral

The VAB is comprised of two members of the Orange County Board of County Commissioners and one Orange County School Board member and two citizen members. [Florida Statute 194.015](#) The members for the current year are:

- Commissioner Fred Brummer
- Commissioner Scott Boyd
- County Citizen Matthew Boerger
- School Board Member Daryl Flynn
- School Board Citizen John Turner

#### Alternates

- County Mayor Richard Crotty
- Commissioner Tiffany Moore-Russell
- County Citizen David Robinson
- School Board Member Vicky Bell
- School Board Citizen TBD

State law also enables the VAB to hire qualified property appraisers to serve as Special Magistrates regarding real property and tangible personal property, and qualified attorneys to serve as Special Magistrates regarding exemptions and classifications. These Special Magistrates conduct the hearings and make written recommendations on petitions to the VAB. [Florida Statute 194.035\(1\)](#)

#### **What is the deadline for submitting my petition?**

The filing deadline for petitions appealing an exemption denial (homestead, wholly exempt, and agricultural classification) is 30 days from the date of the denial notice by the Property Appraiser's Office. [Florida Statute 194.011\(3\)\(d\)](#)

The filing deadline for all other types of petitions is no later than 5 p.m. on the 25th day following the mailing of the Truth in Millage (TRIM) Notice by the Property Appraiser's Office.

This year's filing deadline is September 18, 2009.

#### **May I submit my petition by fax or e-mail?**

Yes, e-mail to [vab@occompt.com](mailto:vab@occompt.com) or fax to (407) 836-5382; however, you must forward your original petition to the VAB Clerk along with the proper filing fee to complete the filing process. If you are concerned about not meeting the filing deadline, you may send your petition to the VAB Clerk by overnight, express mail VAB Clerk 201 South Rosalind Avenue, 4th Floor, Orlando, Florida 32801

#### **What if my petition is filed late?**

If you miss the filing deadline for submitting your petition, you must show good cause for the late filing. Submit as soon as possible your petition with a letter addressed to the Board

explaining those reasons for the late filing. The VAB Clerk will forward your petition and letter of explanation to the VAB Attorney for consideration. The VAB Attorney will review the information, make a determination on the issue of good cause, and direct the VAB Clerk how to proceed. The VAB Clerk will notify you of the VAB Attorney's determination.

### **May I petition multiple properties on one petition?**

One petition must be filed for each parcel or folio number being petitioned unless the properties meet the criteria for a single, joint petition defined as follows:

- An owner of contiguous, undeveloped parcels of land may file with the Value Adjustment Board a single joint petition if the Property Appraiser determines such parcels are substantially similar in nature. [Florida Statute 194.011\(3\)\(f\)](#) To file such a petition, the petitioner must obtain the written finding by the Property Appraiser confirming that the individual parcels meet criteria for filing a single joint petition and submit said form with the petition to the VAB Clerk.
- A condominium association, cooperative association, or any homeowners' association as defined in s. 723.075, with approval of its board of administration or directors, may file with the Value Adjustment Board a single joint petition on behalf of any association members who own parcels of property which the Property Appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition. The condominium association, cooperative association, or homeowners' association as defined in s. 723.075 shall provide the unit owners with notice of its intent to petition the Value Adjustment Board and shall provide at least 20 days for a unit owner to elect, in writing, that his or her unit not be included in the petition. [Florida Statute 194.011\(3\)\(e\)](#) To file such a petition, the petitioner must obtain the written finding by the Property Appraiser confirming that the individual parcels meet criteria for filing a single joint petition and submit said form with the petition to the VAB Clerk. Contact the Property Appraiser at 407-836-5044 or [ocpavab@ocpafil.org](mailto:ocpavab@ocpafil.org)

### **What is evidence and when does it need to be submitted?**

Evidence is physical documentation supporting your petition (e.g., written statements, comparable sales, income and financial statements, appraisal reports, photographs, etc.). Submission of evidence is pursuant to state law. [Florida Statute 194.011\(4\)\(a\)](#).

[Florida Statute 194.011\(4\)](#) dictates that all evidence **MUST be submitted to the Property Appraiser's Office**. In order to fulfill this requirement as described above, you MUST submit a copy to the Property Appraiser's Office, by mail at Attention: VAB Evidence, 200 South Orange Avenue, Suite 1700, Orlando, FL 32801, or by fax at 407-836-5985, or by email to [ocpavab@ocpafil.org](mailto:ocpavab@ocpafil.org). Pursuant to state law, your evidence must be received at least 15 days before your scheduled hearing.

If you are submitting multiple petitions for adjacent or related properties and the same evidence applies to all those petitions, separate, duplicate copies of all evidence must be submitted for EACH petition FILED.

No later than 7 days before your hearing and if you have requested a copy of the Property Appraiser's evidence in writing, the Property Appraiser shall provide you with a copy of its

documentation to be presented at your hearing with a list and summary of the evidence. [Florida Statute 194.011\(4\)\(b\)](#)

In computing the 15-day period, if the 15th day falls on a Saturday, Sunday, or legal holiday, then computed time ends on the previous business day. If you do not provide the Property Appraiser with your evidence per the schedule above, *and/or you do not request a copy of the Property Appraiser's evidence in writing,* the Property Appraiser is not required to provide you with its evidence in the time prescribed above. [Florida Administrative Code 12D-10.044\(5\)\(c\)](#)

#### **What happens after I file a petition?**

The VAB Clerk will schedule a hearing for each petition filed. You will be notified of the date, time, and location of your hearing by US Postal Service at least 25 days prior to the scheduled hearing date. VAB hearings generally begin in mid-October and continue until all petitions have been considered. [Florida Statute 194.032\(2\)](#)

#### **May I reschedule my hearing?**

Pursuant to [Florida Statute 194.032\(2\)](#), you are permitted to reschedule your hearing date a single time by submitting a written [request to reschedule](#) to the VAB Clerk no less than 5 calendar days before the originally scheduled date of your hearing. If you mail in the written request, you must ensure the written request is received by the VAB Clerk to meet the 5-day deadline. You may also submit your request via e-mail at [vab@occompt.com](mailto:vab@occompt.com) or by fax (407) 836-5382.

#### **What if I cannot attend my scheduled hearing?**

If you are unable to attend the scheduled hearing, the hearing will proceed and the Special Magistrate will consider any evidence presented to the VAB Clerk. Please be advised that you must comply with [Florida Statute 194.011\(4\)](#) and submit a copy of all evidence to the Property Appraiser's Office.

#### **May I have someone represent me at the hearing?**

Yes, but if your representative is someone other than a family member or attorney, the representative must present a [letter of authorization](#) to the VAB Clerk prior to the start of the hearing. The property owner of record must sign the letter. Without an authorization letter, your hearing will be held without input from the representative, and your failure to appear will be considered a "no show."

#### **What can I expect at the hearing?**

You should arrive at the designated hearing site at least fifteen minutes prior to your scheduled hearing time. The VAB Clerk will attempt to schedule hearings at reasonable intervals; however, unforeseen circumstances occasionally occur and hearings last longer than anticipated. If your hearing is delayed, we appreciate your patience.

Your hearing will be conducted by a Special Magistrate who will weigh the evidence presented, make findings of fact and conclusions of law, and recommend to the VAB that

your assessment either be lowered, remain the same, or be remanded to the Property Appraiser for further review. Special Magistrates are experienced certified property appraisers and attorneys appointed by and who report directly to the VAB, not the Property Appraiser. Like you, the petitioner, the Property Appraiser is simply a party to the proceeding.

The Property Appraiser is presumed by law to have correctly assessed your property. By petitioning the Property Appraiser's denial of an exemption, classification, or contesting the assessment of your property, and to be entitled to a revised assessment, you will be required to present evidence that is more convincing than the Property Appraiser's assessment. [Florida Statute 194.301](#) and [Florida Statute 193.011](#)

#### **How will I be notified of the outcome of the hearing?**

At the close of your hearing, the Special Magistrate will take all evidence and testimony presented under advisement. Approximately 3 to 4 business days following the hearing, you may contact the VAB Clerk at 407-836-5447 to request a copy of the Special Magistrate's recommendation. A copy will be either emailed or sent via USPS mail to the petitioner.

Special Magistrates are hired by the VAB to take testimony and make recommendations to the VAB only; final decisions are made by the VAB at its final meeting usually held in April/May of the following year. Written notification of the VAB's final decision will be mailed to the petitioner within 20 days of the final meeting of the VAB.

#### **When does the VAB certify the tax roll?**

The VAB meets in early October each year to complete the first certification of the tax roll. This action allows the Tax Collector to begin collecting taxes on November 1 each year.

The VAB meets again after all VAB hearings have been conducted to consider all Special Magistrates' recommendations and to certify the final tax roll, which includes all changes approved by the VAB.

#### **If my taxes are due before the decision on my VAB petition is final, should I pay them or wait?**

The Tax Collector begins collecting taxes November 1 each year. If your taxes are due and you have filed a petition with the VAB that is pending, you should contact the Orange County Tax Collector's Office, (407) 836-2700, to determine how you should handle your payment of taxes.

#### **What can I do if I disagree with a decision of the VAB?**

In the event you disagree with a decision of the VAB, you may file an action in Circuit Court within 60 days from the date on the decision letter. Such actions are considered *de novo*, or original actions, rather than an appeal of the VAB decision. Petitioners should seek legal counsel for more information [Florida Statute 194 Part II](#).