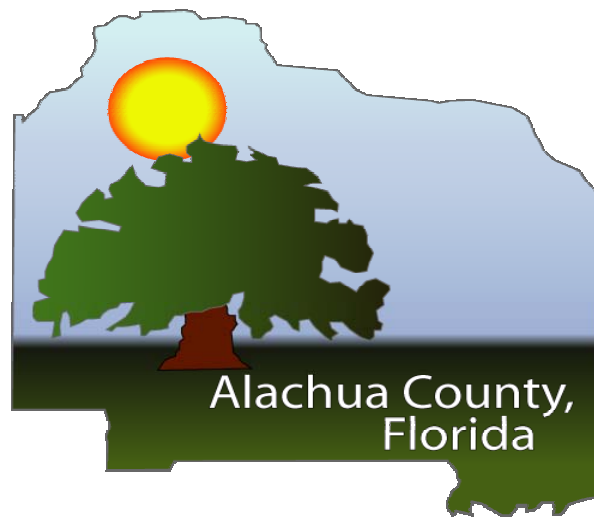


ALACHUA COUNTY VALUE ADJUSTMENT BOARD

Process and Procedures 2007



VALUE ADJUSTMENT BOARD

County Commissioner – Chair – Lee Pinkoson
School Board Member – Vice Chair – Wes Eubank
County Commissioner – Paula M. DeLaney
County Commissioner – Rodney J. Long
School Board Member – Tina Pinkoson
School Board Member Alternate – Ginger Childs

Clerk to the VAB – J.K. “Buddy” Irby
Property Appraiser – Edward Crapo, CFA, ASA
County Attorney/VAB – Dave Wagner

I. Overview of the Value Adjustment Board

The Alachua County Value Adjustment Board (VAB) serves as the decision-making authority when the taxpayer disagrees with the Alachua County Property Appraiser concerning property exemptions, classifications, and value. The VAB Clerk's staff handles petition filing and scheduling of quasi-judicial hearings to settle disputes and late filings regarding such exemptions, classifications, and value.

If the petition is not settled by the Property Appraiser's office, the petition will be set for hearing. The VAB appoints Special Magistrates—qualified, professionally-designated real estate appraisers and attorneys—to conduct the hearings. These Special Magistrates are not government employees and are not connected with the Property Appraiser's office in any way.

The VAB is an independent appeals board that has initial jurisdiction over challenges to property values, denials of exemptions, denials of classifications, and other similar matters. *The Board renders a final decision after considering a Special Magistrate's recommended order.* [§§ 194.034\(2\) and 194.035\(1\), Florida Statutes \(2006\)](#).

- A. The VAB must consist of three members from the Alachua County Commission and two members from the Alachua County School Board. See [§ 194.015, Fla. Stat. \(2006\)](#).
- B. The chair of the Board must be a member of the Alachua County Commission.
- C. A quorum consists of at least three members of the Board; however, the quorum must include at least one member from both the School Board and the County Commission.
- D. The Alachua County Clerk of the Circuit Court is the Clerk of the Value Adjustment Board.

II. Petition Filing

The deadline to pre-file for exemptions and classifications with the Property Appraiser is March 1st of each year. The categories for exemption and classifications are Homestead, Seniors Homestead, Agriculture, Disability, and other exemptions, i.e. charitable, scientific, religious, literary, educational, and governmental purposes.

The petition process begins March 2nd. A late petition may be acquired at the Property Appraiser's office, 12 South East 1st Street, 1st Floor, Administration Building, or online at <http://www.clerk-alachua-fl.org/Clerk/vab.html>.

III. Petition Requirements

A petition to the VAB shall:

1. Be substantially in the form prescribed by the Florida Department of Revenue;
2. Describe the property by parcel number, folio number, real estate number or personal property account number;
3. Be sworn by the petitioner;
4. State the approximate time anticipated by the petitioner to present and argue the petition;
5. Include the petitioner's estimate of fair market value as of January 1 of the current year if the petition concerns value; and
6. Be filed with the Clerk of the VAB.

Incomplete petitions shall not be accepted. A petition will be considered incomplete if it fails to meet any of the requirements set forth in paragraphs 1 through 5 above. In the event that the Clerk of the VAB has received an incomplete petition, the petition will be returned to the petitioner with a notation that the petition may not be accepted in its incomplete form.

IV. Filing Categories

1. Appeal of the Property Appraiser's Denial of Exemption, Classification, or Deferral - The Property Appraiser annually sends a Notice of Denial of Exemption, Classification or Deferral to each affected taxpayer. (See [2007 Calendar](#) for date of mailed denial notices.) After the notice is received, any taxpayer may ask the Property Appraiser to confer concerning the denial. The taxpayer may file a petition appealing the denial decision with the VAB on or before the 30th day following the mailing of the denial notice. The postmark date is considered to be the mailing date of the denial notice. Fla. Admin. Code R. 12D-10.004(1)(b).
2. Late Filing with Extenuating Circumstances – Beginning on March 2nd, petitions relating to late filed applications for homestead exemption, disability, seniors homestead exemption, agricultural, and other exemptions, i.e. charitable, scientific, religious, literary, educational and governmental purposes may be submitted.
3. Petition to change Assessed Value of Real or Personal Property – In August of each year (See [2007 Calendar](#)), Alachua County property owners receive a “Notice of Proposed Property Taxes” showing, as to each property, the prior year

taxes, the current year taxes with and without budget changes, and the “market” and “assessed” values for the current year. Property owners may file petitions with the VAB within 25 days following the Property Appraiser’s mailing of “Notice of Proposed Property Taxes” if they feel the proposed “assessed” or “market” values are incorrect. Prior to filing a VAB petition, a taxpayer may review the proposed assessment with the Property Appraiser’s Office at an informal meeting.

V. Fees

With the exception of timely petitions appealing homestead exemption denials, for which no petition fee is charged. [§194.013\(1\), Fla. Stat. \(2006\)](#), all petitions must be accompanied by a NON-REFUNDABLE \$15 filing fee. No petitions will be accepted unless accompanied by the proper filing fee. [§ 194.013\(3\), Fla. Stat. \(2006\)](#). Cash, money orders, checks (made payable to the Clerk of Court) and credit cards (with a \$2.50 convenience fee) are accepted.

The VAB shall waive the filing fee with respect to a petitioner who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Family Services and submitted with the petition, that the petitioner is an eligible recipient of temporary assistance under chapter 414, Florida Statutes. [§ 194.013\(2\), Fla. Stat. \(2006\)](#).

VI. Time for Filing Petitions

A late petition can be filed from March 2nd through the mid-September deadline for value petitions. Value petitions must be filed within 25 days of the mailing of the TRIM notices, which occurs in mid-August of each year and determines the filing deadline to be in mid-September. This becomes the filing deadline for all exemption, classification and value petitions. See the [2007 Calendar](#) for exact dates.

1. Petitions must be received by the filing deadline. The date that the petition actually is received by the VAB Clerk is the “Filing Date”. Thus, petitions mailed prior to the filing deadline, but not received until after that date are untimely. Attorney General Opinion 081-43.
2. The VAB may not extend the time for filing petitions but may consider an untimely-filed petition when “the petitioner has demonstrated good cause justifying consideration.” Fla. Admin. Code R. 12D-10.003(8).
3. The VAB Clerk is required to note the fact that the petition was untimely filed and bring it to the attention of the VAB. (FL Administrative Code 12D-10.004)

VII. Who may file a petition to the Value Adjustment Board?

1. The taxpayer, an attorney, or an agent of the taxpayer, a condominium association, cooperative association, or any homeowner's association as defined in [section 723.075, Florida Statutes \(2006\)](#), with approval of its board of directors, may file a petition. [§§ 194.011\(1\), \(3\)\(e\), \(g\) and 194.034\(1\)\(a\), Fla. Stat. \(2006\)](#)
2. Owners of "contiguous, undeveloped parcels" may file a single, joint petition if the "Property Appraiser determines such parcels are substantially similar in nature." [§ 194.011\(3\)\(f\), Fla. Stat. \(2006\)](#).
3. Condominium, cooperative, or homeowners' associations may file a single joint petition on behalf of any association members who own parcels of property that the "Property Appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition." [§ 194.011\(3\)\(e\), Fla. Stat. \(2006\)](#).
4. A single filing fee for joint petitions should be charged. The fee will not exceed \$5 per parcel, and is to be proportionately paid by affected parcel owners. The fee will be calculated as the cost of the Special Magistrate for the time involved in the hearing. [§ 194.013\(1\), Fla. Stat. \(2006\)](#).
5. Agents and Representatives: A petitioner represented by an agent (or attorney) must submit a current letter with the petition informing the VAB that the agent is authorized to represent the petitioner. If there is a change of agents after a petition has been filed, the petitioner must submit a letter reflecting the change.

VIII. Special Magistrates

The VAB annually selects Special Magistrates from a list of qualified individuals who are willing to serve. The qualifications necessary to serve as a Special Magistrate are set forth in [section 194.035, Florida Statutes \(2006\)](#). These qualifications are:

1. Special Magistrates may not be an elected or appointed official or an employee of Alachua County.
2. Attorney Special Magistrates to hear issues of exemptions and classifications shall be a member of The Florida Bar with not less than five (5) years experience in the area of ad valorem taxation.
3. Appraiser Special Magistrates to hear issues regarding the valuation of real estate shall be a state certified real estate appraiser with not less than 5 years experience in real property valuation.

4. Appraiser Special Magistrates to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser's organization with not less than five (5) years experience in tangible personal property valuation.
5. Special Magistrates need not be a resident of Alachua County.
6. Special Magistrates may not represent a person before the Value Adjustment Board in any tax year during which he/she serves as a Special Magistrate.

The Special Magistrate's role is to render a fair and impartial recommendation as to whether a petitioner has overcome the Property Appraiser's legal presumption of correctness, and if applicable, to determine whether the petitioner's estimate of the property's market value has been supported. A further role of the Special Magistrate is to administer a fair and impartial hearing. The Special Magistrate must act professionally at all times and treat the Petitioner and the Property Appraiser professionally.

IX. The Hearing

A. Scheduling

1. The Clerk will schedule a hearing on the petition before a Special Magistrate appointed by the VAB. The Notice of Hearing will be mailed to the petitioner thirty (30) days prior to the scheduled hearing. The Notice of Hearing shall be considered received by the petitioner unless returned to the Clerk as undeliverable.
2. [Section 194.032\(2\) Florida Statutes \(2006\)](#) provides for one transfer or rescheduling of a hearing date if the request is made in writing and received by the Clerk no less than five days prior to the originally scheduled hearing. Any additional transfer or rescheduling shall be made only upon proof of:
 - a. failure of the Property Appraiser to furnish evidence
 - b. death in the petitioner's immediate family
 - c. medical problems which prevent the petitioner's appearance
 - d. jury duty
 - e. time-certain court appearance
 - f. prepaid travel plans
 - g. incarceration.

Staff does not have the authority to change hearing dates for any reason other than those listed above. Documentation supporting the request for a change in hearing date is required. Rescheduling requests should be made directly to the Deputy Clerk, at (352)-374-3605.

B. Attendance

The VAB recommends that the petitioner be present at the scheduled hearing or have another person represent them. Representation by another person requires a signed authorization letter from the petitioner. In the event that the petitioner fails to attend a hearing, the Special Magistrate shall hold the hearing and make a recommendation based on any evidence and testimony presented by the Property Appraiser.

If the petitioner fails to appear for the hearing the Special Magistrate will consider any evidence that the petitioner has submitted pursuant to [section 194.011\(4\)\(a\), Florida Statutes \(2006\)](#), and make a recommendation accordingly. If no evidence has been submitted and the Petitioner fails to appear, the petition will be denied for lack of evidence due to the Petitioner's failure to appear.

In accordance with the Americans with Disabilities Act, a petitioner in need of a special accommodation to participate in any VAB proceeding should notify the Clerk either when filing the petition or at least one week before the scheduled VAB hearing. Please call (352) 374-3605.

The VAB procedures are quasi-judicial in nature, and as such, the petitioner and/or agent are not permitted to directly contact members of the Value Adjustment Board or the Special Magistrate regarding the petitioned case. Contact must be made through the VAB clerk, (352) 374-3605, or the County Attorney at (352) 374-5218.

C. Evidence

The petitioner is responsible for gathering all evidence necessary to overcome the Property Appraiser's presumption of correctness and/or to support the petitioner's estimate of market value. Evidence may be submitted early, however, evidence may not be presented at the hearing that has not been timely exchanged between the petitioner and the Property Appraiser.

1. At least 15 calendar days before the scheduled hearing, the petitioner shall provide a list and a summary of evidence to be presented at the hearing. The list and the summary must be accompanied by copies of documentation to be presented at the hearing. [§ 194.011\(4\)\(a\), Fla. Stat. \(2006\)](#). All documents are to be filed with the Clerk to the VAB.

2. No later than seven days after the evidence is received, the Property Appraiser shall provide the petitioner with a list and summary of evidence with copies of documentation to be presented at the hearing.

3. If the petitioner does not submit any evidence, the Property Appraiser does not need to give any evidence to the taxpayer.

4. All evidence submitted will be retained as official records and will not be returned to the petitioner. It is strongly suggested that copies be submitted, rather than originals.

D. Hearing Process

During the hearing, the Petitioner and the Property Appraiser's staff will each be given the opportunity to present testimony and evidence to the Special Magistrate regarding the petition. In addition, the Special Magistrate may ask questions of either party. Following the conclusion of the hearing, the Special Magistrate will prepare a recommendation to the VAB. In preparing the recommendation, the Special Magistrate may only consider testimony and evidence presented during the hearing. In formulating recommendations, the Special Magistrate is bound by the same legal requirements that the VAB must consider in making its decision on the petition.

E. Petitioners may request a copy of the Special Magistrate's recommendation from the Clerk.

X. Request for Oral Argument

Either the Petitioner or the Property Appraiser may request that the VAB hear oral argument before rendering a written decision based on a Special Magistrate's recommended order pursuant to the following procedure.

A. Time for Filing Request for Oral Argument

A request for oral argument must be received by the Clerk within five calendar days prior to the date of the VAB meeting scheduled to render a final decision on a special magistrate's recommended order. Any request attempted to be filed late will not be accepted by the Clerk for filing and will be returned to the person signing the request for oral argument.

B. Requirements for Request for Oral Argument; Attachments Prohibited

A request that the VAB hear oral argument shall be in writing and shall be signed by either the taxpayer or the taxpayer's authorized agent if the petitioner is filing the request for oral argument, or by a representative of the Property Appraiser's Office if the Property Appraiser is filing the request for oral argument. The request shall not contain any reference to, or attachment of, any evidence or testimony not received into the hearing record by the Special Magistrate. The petitioner making the request for oral argument shall deliver the request to the Clerk and deliver a copy to the Property Appraiser.

C. Oral Argument

The Clerk shall time and date stamp the request for oral argument and attach it to the file. Generally, oral argument on behalf of the Property Appraiser or the taxpayer may be heard by the VAB as part of the review proceedings. The VAB will establish the amount of time each side is allotted to make oral argument, if the VAB hears oral argument. With regard to the request for oral argument:

1. The VAB may review the record provided by the Petitioner and the Property Appraiser before them, hear oral argument, and make a decision.
2. The VAB may decide to make its decision based on the materials presented without hearing oral presentations, deny the request for oral argument, and render a written decision based on the record presented on the petition.
3. The VAB may refer the case back to the Special Magistrate for further action.
4. During the review process, the VAB may consider only evidence presented for the Special Magistrate and may not accept or consider additional evidence.

XI. Parties Not to Communicate with VAB Members or Special Magistrate

Neither the taxpayer nor the Property Appraiser, nor anyone on behalf of the taxpayer or the Property Appraiser, shall communicate in any way with any member of the VAB or the Special Magistrate when the hearing is not being conducted, concerning any aspect of the matter until such time as the VAB has made its final determination in the matter. Any attempted communication in violation of this rule shall be immediately reported to the County Attorney. The County Attorney shall, at the next meeting of the VAB, cause the public record of the meeting to contain the information concerning the communication, and ask the VAB to whom such communication was made to disclose the content of the hearing communication.

XII. Decisions by the Value Adjustment Board

A. Distribution of Record

The Clerk shall attach the record compiled at the hearing, including the recommendation of the Special Magistrate, and the request for oral argument, if any, and forward one copy of the record to each VAB member and the County Attorney.

B. Record to be Reviewed but Not Discussed

Each member of the VAB shall review the record forwarded by the Clerk. Such review is for familiarization with the record's contents prior to the date at which the VAB is to render a decision or consider a request for oral argument.

C. Value Adjustment Board to Consider Recommendations and Make Decision

Following receipt of the Special Magistrate recommendations, the VAB will meet to consider the recommendations. The VAB may either accept, reject or modify the Special Magistrate's recommendation or, in the case of valuation petitions, remand the matter to the Special Magistrate for further review. The VAB's decision must contain findings of fact and conclusions of law. The Clerk will mail the Record of Decision to the Petitioner within 20 days of the VAB's last meeting, [§ 194.034\(2\), Fla. Stat. \(2006\)](#), showing service on the Petitioner.

D. Appeals

If a taxpayer disagrees with a decision of the VAB, an appeal may be initiated by filing suit in the Circuit Court. [§ 194.171\(2\), Fla. Stat. \(2006\)](#).

XIII. Tax Impact Notice

- A. After hearing all petitions, complaints, appeals and disputes, the clerk shall make public notice of the findings and results of the VAB pursuant to the guidelines set forth in [section 194.037\(1\) & \(2\), Florida Statutes \(2006\)](#).
- B. The form of the notice, including appropriate narrative and column descriptions, shall be prescribed by department rule and shall be brief and non-technical to minimize confusion for the average taxpayer.