

Q3. Who is the Board and Where can I locate Board Meeting Information?

Composition of the board consists of the following 5 members: 2 Members of the County's Governing Board, 1 School Board Member, and 2 Citizen Members, *(Section 194.015 F.S.)*. The board clerk shall ensure public notice of and access to all hearings and meetings. This requirement of notice may be satisfied by making such notices available on the clerk's website www.volusia.org/vab/. All hearings and meetings are open to the public, *(12D-9.007(8) F.A.C.)*.

Q4. Who hears my petition? The VAB appoints Special Magistrates to conduct hearings, *(Section 12D-9.010 F.A.C.)*.

Q5. When will my Hearing be held? A notice of hearing will be provided to you at least twenty-five (25) days in advance, *(12D-9.019(3)(a) F.A.C.)*.

Q6. Do I need to attend my Hearing? When a petitioner does not appear by the commencement of a scheduled hearing and has not indicated a desire to have their petition heard without their attendance **at least 5 days prior** to the hearing; the magistrate shall not proceed with the hearing and shall issue a decision with **(a)** A finding of fact that the petitioner did not appear at the hearing and did not state good cause. **(b)** A conclusion of law that

the relief is denied and the decision is being issued that any right the petitioner may have to bring an action in circuit court is not impaired, *(Section 12D-9.021 F.A.C.)*.

Q7. May I reschedule my hearing?

A petitioner may reschedule one time without good cause by submitting written request no less than 5 days prior to the hearing, *(12D-9.019(4)(a) F.A.C.)*.

Q8. When will I know the decision?

After each hearing the magistrate will consider the evidence further and will make a recommendation to the board; you will be provided a copy of the recommendation as soon as it becomes available *(12D-9.025(9) F.A.C.)*. You will also receive the Board's Final Decision within 20 days of the VAB Final Board Meeting *(12D-9.032 F.A.C.)*.

Q9. What if I disagree with the Decision?

You may file a claim with the Circuit Court if you disagree with the **Final Decision** of the Board within 15 days (for exemptions) and 60 days (for valuation) from the date of recusal, *(Section 196.151, Section 194.171 F.S.)*.

Q10. Where can I get more information?

The VAB <http://www.volusia.org/vab/> website and the Department of Revenue <http://dor.myflorida.com/dor/property/vab/> website are great resource tools.



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Pursuant to **Section 194.014 F.S.** the VAB is required to deny any petition of those who have not made the required partial payment of taxes before the delinquency date (April 1) as follows:

Value Appeals: for petitions on the value of property, the required payment must include: all of the non-ad valorem assessments and a partial payment of at least 75 percent of the ad valorem taxes, less applicable discounts under Section 197.162, F.S.

Other Assessment Appeals: for petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include: all of the non-ad valorem assessment and the amount of the ad valorem taxes the taxpayer admits in good faith to owe, less applicable discounts under Section 197.162, F.S.

Non-Refundable Petition Filing Fees:

There is a non-refundable \$15 filing fee for each separate parcel submitted to the VAB. Contiguous petitions require a \$15 filing fee for the first parcel plus an additional \$5 per for each contiguous undeveloped parcel, **(Section 194.013 F.S.)** In addition, online filed petitions are subject to a convenience fee based upon the \$\$ amount of filing (average \$1.60).

Timely Filed Petitions: A valuation petition may be filed at any time during the taxable year on or before the 25th day following the mailing of notice of proposed property tax. **Petitions filed beyond the statutory deadline** are considered to be “Good Cause” (Late) Petitions and must include verifiable written explanation for the delay in filing. All late filed petitions are subject to review and determination of the Good Cause Designee. **(Section 194.011 F.S.), (12D-9.015(11) F.A.C.)**

Denial Petitions: Petitions involving a denial of an exemption, classification, high-water recharge, historic, tax deferral, or penalties imposed for filing incorrect information are statutorily required to be filed on or before the 30th day following the mailing of the notification in writing of the denial or penalty, **(Section 12D-9.015(10) F.A.C.)**

A timely petition must be received by the Deputy Clerk on or before 5 p.m. the day of the statutory deadline established by law; it is not the date the petition was deposited in the US mail for delivery **(Section 12D-9.016 F.A.C.)**. Documents received by the VAB after the close of business day shall be acknowledged as filed the next regular business day.

QUESTION - AND - ANSWER SECTION

Q1. Where do I begin? Any taxpayer who objects to the assessment placed on his or her property has the right to request an informal conference with the property appraiser. The request for an informal conference is not a prerequisite to the filing of a petition. A taxpayer may request an informal conference with the property appraiser at any time during the year, **(Section 194.011 F.S.)**. Petitions may be mailed, hand delivered, or filed online at <https://vab.vcgov.org/axia2013/>.

Q2. Why is Supporting Evidence important? Specific rules of evidence apply in a board or special magistrate hearing as the petitioner is responsible for presenting relevant and credible evidence in support of his or her belief that the property appraiser’s determination is incorrect. **(Section 12D-9.025 F.A.C.)**. “Preponderance of the Evidence” is the standard of proof that applies. No evidence shall be considered by the board or magistrate except when presented and admitted in accordance with statutory guidelines. **(Section 193.011 F.S., Section 194.301, F.S. and House Bill 521)**.