

Q4. What should I know about submitting documentation to VAB?

Any request to the VAB is required in writing and each page should be marked with the corresponding petition number. All documentation submitted to the VAB will become public record and will not be returned to you.

Q5. Who Hears My Petition?

Hearings are conducted by Special Magistrates who are appointed by VAB Board Members. Magistrates are qualified because of their training and professional credentials to hear the issues involved in these cases. They do not work for the Property Appraiser. All hearings are quasi-judicial.

Q6. Who is the Value Adjustment Board?

Composition of the Board (Section 194.015 F.S.) consists of the following 5 total members: 2 Members of the County's Governing Board, 1 School Board Member, and 2 Citizen Members.

Q7. When Will My Hearing be Held?

Hearings generally begin in early October and will continue each day until each petitioner has been heard. A notice advising you of your scheduled hearing date and time will be mailed to you twenty-five (25) days in advance.

Q8. When will I know the Board's decision?

After your hearing, the magistrate will conduct a more thorough review of the evidence file and will make a recommendation to the Board. Once the Magistrate finalizes said recommendation, you will be provided with a copy. Please note

that you will not receive the Final Decision until all hearings have commenced for the year and the Final Board Meeting occurs, which usually takes place in March, or later and solely depends on the number of petitions being heard for the year.

Q9. What if I disagree with the Board's decision?

You may file a claim with the Circuit Court if you do not agree with the decision of the Board. See [Fla. Stat. § 194.171\(2\)](#) and [Fla. Stat. § 194.171\(6\)](#).

You should seek the advice of legal council to assist you with filing a claim within said statutory time frame as follows: fifteen (15) days (for Exemption Denials) or sixty (60) days (for Value Denials) **of the date the Board rendered its final decision.** Failure to file the complaint within the appropriate time frame may result in the court dismissing the complaint for lack of jurisdiction.

Q10. Do I need to be present for my hearing?

Per Chapter 12D-9, Florida Administrative Code. When a petitioner does not appear by the commencement of a schedule hearing and the petitioner has not indicated a desire to have their petition heard without their attendance and a good cause request is not pending, the magistrate shall not commence or proceed with the hearing. If the petitioner does not make a good cause request before the decision is issued, the magistrate shall issue a decision with a **(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.



**VALUE
ADJUSTMENT
BOARD
(VAB)**

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The 2011 Legislature enacted Chapter 2011-181, Laws of Florida, effective July 1, 2011, and shall apply to petitions filed with the value adjustment boards on or after July 1, 2011 (HB 281). Section 1 creates Section 194.014, Florida Statutes, requiring the denial of a petition by the value adjustment board if a petitioner does not pay a certain amount of taxes due before those taxes become delinquent. Section 3 amends Section 197.162, Florida Statutes, to allow a 4% discount for 30 days after the mailing of a tax notice resulting for the action of a value adjustment board when a corrected tax notice is issued before the taxes become delinquent.

Petition Completion Checklist. Petitions which are not fully completed and filed with the appropriate Non-Refundable filing fee will be deemed incomplete and returned to you.

Late Filed Petitions. A late filed petition must be accompanied by a written explanation for the delay in filing. Any petition that is filed beyond the deadline is considered to be a "Good Cause" petition. Good Cause is identified by the Department of Revenue, Chapter 12D-9, as the verifiable showing of extraordinary circumstances. You will be required to provide good cause documentation, if you file a late petition.

Non refundable filing fees. There is a non-refundable \$15 filing fee for each separate parcel submitted for appeal to the VAB. The filing fee can be paid with one check or debit/credit card transaction. Joint assessment petitions require a \$15 for the first parcel, plus an additional \$5 per parcel filing fees for each contiguous undeveloped (adjoining) parcels in the petition.

Deadline for filing a petition. All petitions must be received before the deadlines established by law (FS 194.011(d)), which is 25 days following the mailing of the Trim Notice by the Property Appraiser. The filing date is the date in which the petition is actually received by the Clerk of the VAB. It is not the date when the petition is deposited in the US mail for delivery. To be considered timely, the petition must be received by the Deputy Clerk before 5 p.m. on the day of the filing deadlines which are as follows:

- Assessment petitions: 25 days following the mailing of the Notice of Proposed Property Taxes (TRIM) mailed by the Property Appraiser's Office.
- Appeals of Denials of homestead or other tax exemptions and special use classifications mailed by the Property Appraiser's Office should be filed on or before the 30th day following the mailing of the denial.
- If you receive an **amended trim notice** and choose to file a petition, the VAB Clerk will need a copy of the amended trim notice at the time your petition is filed, as the deadline date will be different than the original deadline.

NOTE: IF YOU HAVE NOT RECEIVED NOTIFICATION OF YOUR HEARING BY NOVEMBER 1, IT IS YOUR RESPONSIBILITY TO NOTIFY THE DEPUTY CLERK AT 386-740-5164.

Q & A's

Q1. What should I do first? Taxpayers may contact the Property Appraiser's office for an informal conference if they disagree with the assessment of their property per Section 194.011(2), FL Statute. However, there is no

requirement to have an informal conference before you file a petition with the VAB.

Q2. Where Do I file a petition? Petitions may be mailed, hand delivered, or filed online at <https://vab.vcgov.org/axia2011/> You must have a valid email address to file online and a convenience fee of \$1.99 will be charged to complete this online filing.

Q3. Why is Supporting Evidence so important? Unless the evidence proves that the property appraiser's assessment is incorrect, the assessment stands. (Section 193.011, F.S., and Section 194.301, F.S.), as amended by Chapter 2009-121, Laws of Florida (House Bill 521). Also see [Florida Statute 194](#) and [Chapter 12D-9](#) for more information.

If you choose to participate in the evidence exchange with the property appraiser, **at least fifteen (15) days** before the hearing, you shall provide the property appraiser a list and summary of evidence along with the documentation to be presented at the hearing. **No later than seven (7) days before the hearing**, if the property appraiser has received your evidence and if requested in writing by the petitioner, the PAO shall provide you with their evidence. If you choose **NOT** to participate in the evidence exchange, you may still present evidence for consideration.

However, if the Property Appraiser asks, in writing, for your evidence and you refuse to provide it to them in a reasonable time before the hearing, the evidence cannot be presented nor accepted for consideration by the board or special magistrate.