

VOLUSIA COUNTY VALUE ADJUSTMENT BOARD

LOCAL ADMINISTRATIVE PROCEDURES

June 1, 2026

The Volusia County Value Adjustment Board (VAB) hereby adopts the following Local Administrative Procedures to facilitate fair, orderly, and efficient administration in accordance with applicable law. These procedures are intended to provide guidance regarding petition filing requirements, hearing processes, administrative operations, and related forms utilized by the Board in carrying out its statutory duties and responsibilities.

Prior to adoption or amendment, local administrative procedures and forms shall be presented to the Board for discussion and consideration. The Board may receive testimony regarding proposed procedures and forms and shall adopt or ratify such procedures and forms through official Board action. Approved procedures and forms shall be made available to the public, including publication on the VAB Clerk's website.

These Local Administrative Procedures are intended to supplement, and not replace, applicable provisions of Florida Statutes, Florida Administrative Code, Department of Revenue rules, and other controlling authority. In the event of any conflict between these Local Administrative Procedures and governing law, the applicable law shall control and supersede these procedures.

SECTION I. PETITION FILING

A. Filing Options

Petitions shall be filed with the Clerk to the Value Adjustment Board by the property owner or authorized agent in accordance with Chapter 194, Florida Statutes, and Rule 12D-9, F.A.C. Petition filing methods and instructions shall be published by the VAB Clerk.

The VAB Clerk will not accept petitions received by email or fax. If unable to file a petition online, the taxpayer or authorized agent may file in person, by mail, or by delivery service. Specific mailing and delivery addresses shall be published on the VAB Clerk's website.

B. Incomplete and Duplicate Petitions

When an incomplete petition is received, the VAB Clerk shall issue a Clerk's Notice, Form DR-485WCN, identifying the deficiency. Pursuant to Rule 12D-9.015(12), F.A.C., the petitioner shall complete the petition within ten (10) calendar days from the date of notification. The VAB Clerk will not schedule incomplete petitions for a hearing unless all deficiencies identified in the Clerk's Notice have been resolved. No exceptions will be made.

Duplicate petitions involving the same property shall be identified and resolved prior to hearing scheduling whenever possible. In the event the Clerk receives multiple petitions relating to the same property, the following procedures shall apply:

- The VAB Clerk shall issue a Clerk’s Notice, Form DR-485WCN, to each entity that submitted a petition relating to the same property and request that the conflict be resolved within ten (10) calendar days from the date of the notice.
- If the parties fail to satisfactorily resolve the conflict within the specified timeframe, the Board shall recognize a property representative according to the following order of priority:
 - A petition filed directly by the taxpayer/property owner, regardless of the date filed; or
 - In the absence of a petition filed by the taxpayer/property owner, the first authorized agent to file a petition on behalf of the taxpayer.

Any remaining duplicate petitions may be administratively closed by the VAB Clerk upon completion of the duplicate petition review process. The VAB Clerk shall issue a final Clerk’s Notice, Form DR-485WCN, to each entity involved.

C. Letters of Authorization

Pursuant to Rule 12D-9.015(9), F.A.C., a petition filed by a compensated or uncompensated representative who is not a licensed or certified professional must be accompanied by a Letter of Authorization (LOA) or power of attorney at the time of filing. If an LOA is missing, the VAB Clerk will issue a Clerk’s Notice, Form DR-485WCN. The petitioner shall submit the required authorization document within ten (10) calendar days from the date of notification, or the petition will not move forward to a hearing. The VAB Clerk will make no exceptions.

D. Filing Fees

Filing fees shall be assessed and collected in accordance with Rule 12D-9.015(7), F.A.C., and applicable Board resolution. All payment intake shall be processed by the Treasury and Billing Department.

Petition filing fees for electronically filed petitions shall be paid by credit card. Any credit card payment will incur a processing fee. Petition filing fees for petitions not filed electronically shall be paid by cash, check, or money order payable to Volusia County Value Adjustment Board.

Filing fees are non-refundable except when an excessive filing fee has been collected. The VAB Clerk will process any refund for overpayment within ten (10) business days.

E. Single-Joint Petitions (Contiguous Parcels)

Single-joint petitions for contiguous parcels shall comply with applicable statutory requirements and any Property Appraiser documentation requirements. Prior to filing, the petitioner shall submit for review by the PAO a list of parcels and corresponding values.

Once the PAO has made a determination, the petitioner shall submit the petition to the VAB Clerk along with the PAO’s determination affirming contiguous parcels using Form DR-486 MU or electronic correspondence from the PAO.

All required documents shall be filed with the VAB Clerk prior to the petition filing deadline. Applicable filing fees apply to single-joint petitions (first parcel fee, plus \$5.00 for each additional parcel).

F. Filing Timelines and Late-Filed Petitions (Good Cause Designee)

The petition filing deadline is the last date to file a petition with the VAB. Timelines for timely filed petitions are as follows:

- Denial of exemption or classification appeals: Petitions shall be received on or before the 30th day following the mailing of the denial letter from the PAO at 5:00 p.m. (11:59 p.m. if filed online). The petitioner shall provide a copy of the denial with the petition filing.
- Valuation appeals: Petitions shall be received on or before the 25th day following the mailing of the Truth in Millage Notice (TRIM) from the PAO at 5:00 p.m. (11:59 p.m. if filed online).

Late-filed petitions shall be accepted and processed in accordance with Rule 12D-9.015(14), F.A.C. The petition shall be accompanied by a written explanation identifying the extenuating circumstances as to why the petitioner was unable to file timely. Good cause is defined as set forth in Rule 12D-9.015(14)(a), F.A.C.

Pursuant to Rule 12D-9.015, F.A.C., the Board shall appoint a designee (the VAB attorney or Special Magistrate) to determine whether a petitioner has demonstrated, in writing, good cause justifying consideration of a late-filed petition. Consistent with historical practice of the Volusia County Value Adjustment Board, the VAB Attorney serves as the Board's designated representative for purposes of reviewing and making good-cause determinations unless otherwise directed by Board action.

Upon receipt of a late-filed petition, the VAB Clerk shall forward the petition and supporting materials to the Board Designee for review and determination.

If the Board Designee determines that good cause exists:

- The VAB Clerk shall accept the petition for filing.
- The VAB Clerk shall notify the petitioner and the Property Appraiser or Tax Collector, as applicable.

If the Board Designee determines that good cause has not been demonstrated, or if no written explanation accompanies the petition:

- The VAB Clerk shall notify the petitioner and the Property Appraiser or Tax Collector.
- The petition shall not proceed unless otherwise directed by the Board.

SECTION II. SPECIAL MAGISTRATES

A. Executed Agreements

All Special Magistrates appointed to serve Volusia County shall enter into a service agreement with the VAB. Special Magistrates shall be independent of the Property Appraiser's Office and the Tax Collector's Office and work directly for the VAB.

B. Required Experience

Special Magistrates shall have no less than five (5) years' experience as a State Certified Appraiser, Member of the Florida Bar, or Member of a nationally recognized Appraiser's Organization, as applicable to the type of petition being heard.

C. Required Annual Training

In accordance with Rule 12D-9.012(5), F.A.C., and prior to holding hearings, all Special Magistrates shall complete annual training provided by the Florida Department of Revenue (FDOR). Proof of completion shall be submitted to the VAB Clerk prior to scheduling hearings.

SECTION III. VAB HEARING & OPERATING PROCEDURES

A. Petition Hearing Hours and Notification

Petition hearings are open to the public. Any person who anticipates they will appeal a decision of the VAB should ensure a verbatim record of the proceeding is made (see s. 286.0105, F.S.).

The Clerk shall notify each party of the scheduled time of his or her appearance at least 25 calendar days before the day of the scheduled appearance.

Hearings are conducted Monday through Friday, beginning at 8:30 a.m., with the last scheduled hearing commencing at approximately 3:30 p.m.

In-person hearings shall be held at the Thomas C. Kelly Administration Center, 123 West Indiana Avenue, Suite 301 (County Manager's Office), DeLand, Florida 32720. This location will also be published on the VAB Clerk's website. Hearing schedules are intended to provide administrative flexibility and may be modified as necessary during normal business hours to accommodate petition volume, scheduling demands, and operational needs.

Electronic hearings shall be conducted through a virtual meeting platform; participating parties will be provided the electronic link and access instructions prior to the scheduled hearing date.

B. Rescheduling a Petition Hearing

Each party may reschedule a hearing a single time for good cause in accordance with Section 194.032(2)(a), Florida Statutes, and Rule 12D-9.019(4), F.A.C. Reschedule requests must be submitted in writing to the VAB Clerk before the scheduled appearance, or as soon as practicable. Good cause is defined in Section 194.032(2)(a), F.S., as circumstances beyond the control of the person seeking to reschedule which reasonably prevent adequate representation at the hearing.

If good cause is found, the Clerk will reschedule the hearing and notify each party of the rescheduled time of his or her appearance at least 15 calendar days before the day of the rescheduled appearance, unless this notice is waived by both parties.

C. Americans with Disabilities Act (ADA) Accommodations

In accordance with the Americans with Disabilities Act, the VAB will consider accommodation requests. Anyone who requires an auxiliary aid or service for effective communication, or a modification of policies or procedures to participate in a program, service, or activity of the County, should contact the County's ADA Title II Coordinator at (386) 248-1760 as soon as possible but no later than two (2) business days before the scheduled hearing or meeting.

D. Evidence Submittals and Presentation of Evidence at Hearing

Pursuant to Chapter 2025-208 (HB 7031), effective September 1, 2025, the exchange of evidence is mandatory for all parties. Both the petitioner and the Property Appraiser are required to provide their evidence to each other at least 15 calendar days before the scheduled hearing date, without preconditions. The VAB establishes the following local procedures for submitting and managing evidence, which supplement the mandatory requirements of Rule 12D-9.020, F.A.C.

All evidence submitted electronically to the VAB must be in PDF format. All files must be legible and complete. All submissions must clearly identify: (a) the parcel number; (b) the petition number; and (c) the identity of the submitting party (petitioner or Property Appraiser). Evidence shall be uploaded to the VAB's Axia case management system in accordance with the instructions published by the VAB Clerk.

When submitting evidence for multiple petitions involving adjacent or related properties where the same evidence applies, the parties may submit a single evidence packet. A cover letter identifying each parcel number and petition number to which the evidence applies must be included.

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Rebuttal Evidence: Rebuttal evidence is relevant evidence used solely to disprove or contradict the original evidence presented by an opposing party. As the trier of fact, the board or special magistrate may independently rule on the admissibility and use of evidence. If the board or special magistrate has any questions relating to the admissibility and use of evidence, the board or special magistrate should consult with board legal counsel.

Parties submitting rebuttal evidence must provide the VAB Clerk with a digital copy of such rebuttal evidence at least one business day (defined as a full 24-hour period, excluding weekends and legal holidays) prior to the noticed hearing time. The VAB Clerk is not required to notify either party that rebuttal evidence has been received, rebuttal evidence will be uploaded to Axia.

Parties may present evidence verbally by reference to timely submitted documents. All parties must have equal opportunity to view, question, and respond to such evidence during the proceeding.

To the extent any part of this procedure is inconsistent with applicable law, including without limitation the Florida Statutes, DOR rules, and binding case law, the applicable law shall control.

E. Electronic Hearings

The VAB shall allow petitioners to appear at hearings by electronic means (such as Teams or other approved platform). All testimony during a remote hearing shall be recorded in the official hearing record. The VAB shall ensure its audio and video systems are functional and retain a full and accurate record of proceedings. Any witness providing testimony must state their full name for the record before offering statements.

Pursuant to Chapter 2025-208 (HB 7031), effective January 1, 2026, the VAB shall offer remote hearings and allow petitioners to appear using electronic or other communication equipment upon a written request made at least 10 calendar days before the date of the hearing, as required by law for counties with a population of 75,000 or more. The day-count for the 10-day request period excludes the hearing day and counts backwards; if the last day falls on a Saturday, Sunday, or legal holiday, the deadline is the preceding business day.

All testimony during a remote hearing shall be recorded in the official hearing record. The VAB shall ensure that its audio and video capture methods are functional and retain a full and accurate record of the proceedings. Any witness providing testimony must state their full name for the record before offering statements.

All electronic hearings shall remain open to the public. Public access shall be provided through either a publicly available electronic link or an in-person viewing location at a designated site. Members of the public shall not interfere with or disrupt any hearing while it is in session.

F. Contact Information for VAB Correspondence

The VAB Clerk will use the preferred contact method listed on the petition for all correspondence. The VAB Clerk will use the mailing address provided by the petitioner, or the petitioner's agent, on the petition.

It shall be the petitioner's responsibility to update any electronic mailbox filters to allow correspondence from the VAB Clerk's designated email address. Written notification shall be provided to the VAB Clerk of any changes in the taxpayer name, agent's name, address, telephone, or similar contact information that occur during the VAB process. All notices mailed or emailed to the physical or email address of record will be considered received upon sending.

SECTION IV. REQUIRED PARTIAL PAYMENT OF TAXES

Section 194.014, Florida Statutes, requires a taxpayer with a pending petition to make a partial payment of taxes on or before the payment delinquency date (generally March 31). Failure to make the required partial payment will result in denial of the petition regardless of any Special Magistrate recommendation. Petitioners are responsible for monitoring and meeting this statutory deadline.

SECTION V. LOCAL ADMINISTRATIVE FORMS AND PROCEDURES

The following form is hereby adopted as part of these Local Administrative Procedures and is incorporated herein by reference:

1. Public Participation Form (Attachment A)

Note: The Agreement for Legal Services and Special Magistrate Service Agreements are not adopted as local administrative forms under this section. Those agreements are addressed under separate agenda items: the Agreement for Legal Services is considered under Agenda Item 1, Ratification of Legal Counsel; and Special Magistrate Service Agreements are considered under Agenda Item 12, Appointment of Special Magistrates.

Public Participation Procedures

Public participation presentations shall be limited to three (3) minutes per speaker. Any petitioner requesting action by the Board must submit a written request accompanied by a summary of the presentation topic or requested action.

The VAB Attorney shall provide legal guidance regarding any requested Board action arising from matters presented during public comments.

The Public Participation Request Form must be submitted to the VAB Clerk no later than ten (10) calendar days prior to the scheduled Board meeting. If the filing deadline falls on a weekend or legal holiday, the submission deadline shall be extended to the next business day.

Requests submitted after the established deadline may still be presented during the public comment period; however, no Board action shall be taken on late-submitted requests.

SECTION VI. SPECIAL MAGISTRATE RECOMMENDATIONS

The Clerk will issue the Special Magistrate's Recommendation and notify the parties of the Final Board Meeting. Pursuant to Rule 12D-9.031, F.A.C., the Board will review each recommendation and, if it complies with applicable law, will adopt it as the Board's final decision.

The Final Board Meeting is open to the public. Petition parties are not required to attend; however, each party has the right to address the Board during the public comment period (3 minutes per speaker). The Final Board Meeting is not a new hearing; evidence not submitted during the original petition hearing is not permitted. Any individual intending to appeal a VAB decision must ensure a verbatim record of the proceedings is created, as required by Section 286.0105, Florida Statutes.

Petition parties wishing to address the Board must complete the Public Participation Form and submit it to the VAB Clerk no later than ten (10) calendar days before the meeting date. The Clerk must notify all parties of the proceeding immediately upon receipt of such notice.

SECTION VII. FINAL BOARD DECISIONS

Pursuant to Rule 12D-9.032, F.A.C., a Final Decision will be issued within twenty (20) days following the Final Board Meeting. Final Decisions will be transmitted to the parties and filed with the VAB Clerk in accordance with applicable law.

Volusia VAB 2026

Adopted by the Volusia County Value Adjustment Board and hereby incorporated into the official record this 1st day of June, 2026.

VAB Chairman Certification of Adoption:

Signature: _____

Printed Name: _____

Date: _____

Volusia VAB 2026