

VALUE ADJUSTMENT BOARD (VAB) FREQUENTLY ASKED QUESTIONS

[How do I voice my concerns about Orange County millage rates at a Board of County Commissioners 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?](#)

[May I submit my petition by fax or e-mail?](#)

[What if my petition is filed late?](#)

[Can I file one petition for multiple properties?](#)

[What is evidence and when does it need to be submitted to the Property Appraiser's Office?](#)

[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 my taxes or wait for the final decision?](#)

[What can I do if I disagree with a decision of the VAB?](#)

[How do I contact the VAB Clerk's Office?](#)

[How do I contact the Property Appraiser's Office?](#)

✚ How do I voice my concerns about Orange County millage rates at a Board of County Commissioners 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.

This year's Board of County Commissioners budget public hearings are September 9, 2010, at 6 p.m. and September 23, 2010, at 6 p.m.

✚ 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 can 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).

✚ Can I resolve my property assessment issues without having to file a petition?

Pursuant to [Florida Statute 194.011\(2\)](#), upon receiving the request, the Property Appraiser, or a member of his staff, shall confer with the taxpayer regarding the correctness of the assessment. You can schedule a meeting with a representative of the Property Appraiser by contacting the Property Appraiser's Office at (407) 836-5044.

✚ How do I petition 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 by selecting the "Value Adjustment Board" link or obtain petition forms from the following locations:

VAB Clerk
109 E. Church Street, Suite 450
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 the first parcel and \$5 for each contiguous parcel. Checks are made payable to Orange County BCC. For information regarding confirmation of contiguous parcels from the Property Appraiser's Office, call (407) 836-5044.

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 Martin Prague

Alternates

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

State law also enables the VAB to appoint Special Magistrates for the purpose of taking testimony and making recommendations to the Board, which recommendations the Board may act upon without further hearing. [Florida Statute 194.035\(1\)](#)

What is the filing 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 20, 2010.

Can I submit my petition online, by postal service, fax, or email?

Yes, e-mail to 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.

✚ 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 your petition, as soon as possible, with a letter addressed to the VAB explaining the reason for filing late along with the filing fee. 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.

✚ Can I file one petition for multiple properties?

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 a single joint petition with the Value Adjustment Board if the Property Appraiser determines such parcels are substantially similar in nature.

- 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\(3\)\(e\)](#)

- For additional filing instructions pertaining to contiguous parcels, please email the VAB Clerk at vab@occompt.com

✚ What is evidence and when does it need to be submitted to the Property Appraiser's Office?

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, by fax at 407-836-5985, or by email to ocpavab@ocpafll.org. Your evidence must be received in the Property Appraiser's Office 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, 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?

After the filing deadline, 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 or email if designated as your choice, 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 five 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 or by fax (407) 836-5382.

What if I cannot attend my scheduled hearing?

If you are unable to attend the scheduled hearing, and you have not requested to reschedule your hearing, you can contact the VAB Clerk to make arrangements for a telephonic hearing.

If you do not contact the VAB Clerk for a telephonic hearing or request to reschedule your hearing, the hearing will proceed. In order for the Special Magistrate to consider any evidence you have presented to the Property Appraiser's Office, you must provide an identical copy to the VAB Clerk at least two days prior to the hearing. All packets must be sent by US Postal Service or hand delivered. No fax or email copies will be accepted. Please note, this additional copy of evidence will be required if it is your intent to have evidence considered by the Special Magistrate. The Property Appraiser's Office is under no obligation to provide materials to the VAB Clerk or appointed Special Magistrate.

May I have someone represent me at the hearing?

Yes, however, 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 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, please be patient.

Important - You must bring a copy of your evidence to present to the Special Magistrate at your hearing. This evidence packet must be identical to the evidence packet submitted to the Property Appraiser's Office.

Your hearing will be conducted by a Special Magistrate who will consider 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.

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. Once a recommendation has been completed by the Special Magistrate, you, the petitioner, can view the recommendation online. A copy will be either emailed or sent by US Postal Service.

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 of the following year. Written notification of the VAB's final decision will be mailed to the petitioner within 20 days of its final meeting.

When does the VAB certify the tax roll?

The VAB meets in mid-September 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 pending petition with the VAB, you should contact the Orange County Tax Collector's Office, (407) 836-2700, to determine how you should handle your payment.

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](#).

How do I contact the VAB Clerk's Office?

VAB Clerk
109 East Church Street, Suite 450
4th Floor
Orlando, FL 32801

vab@occompt.com

(407) 836-5447

VAB Clerk
Post Office Box 38
Orlando, FL 32802-0038

Website: www.occompt.com

How do I contact the Property Appraiser's Office?

Orange County Property Appraiser
200 South Orange Avenue
Suite 700
Orlando, Florida 32801-3438

ocpavab@ocpafl.org

(407) 836-5044

Website: www.ocpafl.org