



## OFFICE OF COMPTROLLER

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**ORANGE  
COUNTY  
FLORIDA**

**MARTHA O. HAYNIE, CPA**  
County Comptroller as  
Clerk of the Value Adjustment Board  
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### **WHAT'S NEXT?**

Now that you have filed your petition with the Value Adjustment Board (VAB) you may begin to prepare for the next step.

#### **After Filing Your VAB Petition**

The VAB Clerk will notify the Property Appraiser's Office (PAO) of your petition.

#### **Preparing For Your VAB Hearing**

You should now begin gathering your evidence or proof that the PAO has erred. According to [Florida Statute 194.301](#) the PAO is assumed to be correct in its assessment of your property. [Florida Statute 193.011](#) lists the factors the PAO must consider in deriving just valuation. You should use the same criteria while developing your evidence.

Your VAB petition will be scheduled for a hearing and you will receive a Notice of Hearing from the VAB at least 25 days prior to your scheduled hearing date. The following documents will be provided with the Notice of Hearing to help you prepare for your hearing.

- Presumption of Correctness – Florida laws regarding your assessment.
- Evidence Information – Instructions telling you when and where to send your evidence.
- Florida Administrative Code Uniform Procedure – detailed information regarding the process of the VAB hearings and exchange of evidence.

To view all VAB forms and other important, relevant information, go to <http://vab.occompt.com/2009>

#### **Submitting Your Evidence for Your VAB Hearing**

You must provide a copy of your evidence to the PAO no later than 15 days prior to your scheduled hearing date. If the 15th day falls on a Saturday, Sunday, or legal

holiday, then the time ends on the previous business day. Along with your evidence, you must provide the following:

- A list and summary of each document being provided as evidence.
- A list of witnesses (if applicable).
- A written request to receive the Property Appraiser's evidence intended to be used at your hearing.

The PAO is under no obligation to provide your evidence to the Special Magistrate. If you are unable to attend your hearing, and you have notified the VAB Clerk in advance; you should provide an exact copy of your evidence (provided to the PAO 15 days prior to your hearing) to the VAB Clerk. Evidence to the VAB Clerk can be submitted by email to [vab@occompt.com](mailto:vab@occompt.com) (PDF or TXT file only please), fax 407-836-5382, or postal service to VAB Clerk, P.O. Box 38, Orlando, FL 32802-0038. Evidence provided to the VAB Clerk, without providing your evidence to the PAO 15 days prior to your hearing, does not meet Florida law requirement.

### **Rescheduling Your VAB Hearing**

You are allowed to request a reschedule of your hearing date one time. No later than 5 days prior to your scheduled hearing date, you must submit your request in writing to the VAB Clerk. The request can be sent via email at [vab@occompt.com](mailto:vab@occompt.com), fax 407-836-5382, or postal service to VAB Clerk, P.O. Box 38, Orlando, FL 32802-0038 (mail must be received in the office no later than the 5 days prior to the scheduled hearing).

### **Day of Hearing**

Hearings will be held at 109 E. Church Street, Fourth Floor, Orlando, FL 32801. The informal hearings will be conducted in a small room with a Special Magistrate and PAO representative. Since the hearings are audio recorded, we ask that children be left with your childcare provider.

Multiple petitioners are scheduled for hearings on the same date and time as you are scheduled. When you arrive at the hearing location, you will be asked to sign in with your petition number and then asked to take a seat. Petitioners are called into the hearing room based first on their scheduled time and then on arrival time. (i.e., if you are scheduled at 10 a.m. but arrive at 9 a.m. and another petitioner is scheduled at 9:30 a.m. and arrives at 9:25 a.m., the 9:30 scheduled hearing will be heard before the 10 a.m. scheduled hearing).

### **Recommendations**

Recommendations are typically available within a week following your hearing. You may check the status of your petition online at <http://vab.occompt.com/2009>.

If you have any other questions or concerns, please contact Christina Santos, VAB Specialist at 407-836-7308 or Katie Smith, VAB Supervisor at 407-836-5447.