

Information about the Value Adjustment Board Process 2010

Helpful Tips: How to Prepare for Your Property Value Hearing



Walton County Clerk of Court

DeFuniak Springs Office
571 US Highway 90 E
DeFuniak Springs, FL 32433
Phone (850) 892-8115
Fax: (850) 892-8711
cordori@co.walton.fl.us
Dori Cordle, VAB Clerk
8:00 a.m. to 4:30 p.m.
Central Time

South Walton Office
25220 Highway 331 South
Santa Rosa Beach, FL 32459
Phone (850) 850-3066
Fax (850) 267-1335
8:00 a.m. to 4:30 p.m.
Central Time

GENERAL INFORMATION

This brochure has been created to provide helpful tips and to provide answers to commonly asked questions, and may be relied upon only as general information. It is always best to consult an attorney about your legal rights and responsibilities regarding your particular case.

Overview of Value Adjustment Board (12D-9.004)

The Value Adjustment Board (VAB) consists of the following:

- Two (2) members of the Walton County Board of County Commissioners
- One (1) member of the Walton County School Board
- Two (2) citizen members

The Clerk of the county and Circuit Courts is the Clerk to the VAB. The VAB as a panel considers and renders a decision on all appeal petitions relating to property assessments, classifications and exemptions. The VAB has no jurisdiction or control over taxes or tax rates established by taxing authorities. The VAB's one and only function is to hear evidence as to whether or not properties, petitioned for their consideration, are appraised at their fair market value and determine if an agricultural classification or exemption should be approved. The VAB cannot change an appraised value for any other reason, such as inability to pay.

To assist in the process the VAB has chosen to appoint Special Magistrates, who are qualified real estate appraisers, Personal Property Appraisers or attorneys, to act as impartial agents in conducting hearings and make recommendations to the VAB on all petitions. Both the VAB and the Special Magistrates are independent of the Property Appraiser and in fact, the Property Appraiser must present their evidence as does the petitioner.

Florida Value Adjustment Boards are governed by Florida Statutes and the Florida Administrative Code (FAC). Florida Value Adjustment Boards are required to follow the Uniform Rules contained in the Florida Administrative Code, which can be found at <http://dor.myflorida.com/dor/property/vab>. Value Adjustment Boards may have additional internal operating procedures, not rules, which do not conflict with, change, suspend, or negate the rules adopted in this chapter, the Florida Statutes, or case law. FAC12D-9.005(2)(a) and (b).

The following procedures governing the VAB hearing process have been adopted by the Walton County VAB.

When and How to File Your VAB Petition

VAB petitions may be found at the Walton County Courthouse in the Property Appraiser's office at 571 Highway 90 East, DeFuniak Springs, 32433 or at the South Walton Courthouse Annex at 31 Coastal Centre Boulevard, Santa Rosa Beach, FL 32459 or by calling the Property Appraiser at 850-892-8123 or 850-267-4500. Petitions can also be obtained by contacting the Clerk of Courts Office as listed on the cover of this document, the Clerk of Courts website at www.clerkofcourts.co.walton.fl.us under public records, or at <http://dor.myflorida.com/dor/property/forms/index.html#11>.

Petitions contesting exemption or classification determinations can be filed as early as March 2nd. All petitions, including value petitions, must be filed within 25 days of the mailing of the TRIM notice, making the filing deadline in mid-September. Denial petitions for homestead, agriculture, high water and historic classification must be filed within 30 days after mailing of the denial notice.

1. Petitions must be received by the filing deadline. The filing date is the date the petition is received in by the VAB Clerk NOT the date postmarked; FAC12D-9.015(10) (filing means received by clerk during open hours). Petitions mailed prior to the filing deadline, but not received in the Clerk's office until after the deadline are untimely. Attorney General Opinion 81-43.
2. Petitions may be emailed to cordori@co.walton.fl.us or faxed to 850-892-8711. However, the petition is not considered complete without payment. We do not have the ability to receive credit card payments at this time. Payment must still be submitted by the deadline or the petition will not be considered timely.
3. The VAB may not extend the time for filing petitions but may consider a late-filed petition when "the petitioner has demonstrated good cause justifying consideration"; FAC12D-9.015(11). Petitioners must attach to the petition, a statement of the reasons for the late filing and any documents supporting the statement.
4. The Board will appoint a designee to make good-cause considerations on late-filed petitions; FAC 12D-9.015(11). The designee shall make a good-cause consideration using the criteria in the above Administrative Code and accept or deny each late-filed petition. For an accepted petition, the VAB Clerk will schedule the late-filed petition and duly notify the petitioner. If it is determined that there is a lack of good cause the petition will be denied and the petitioner will be notified as well.

Incomplete Petitions

The FAC defines a completed petition as one that provides the required elements displayed above the sworn statement and is accompanied by the appropriate filing fee. If an incomplete petition is received either because there are missing elements or the fee is unpaid, the clerk shall notify the petitioner and give the petitioner an opportunity to complete the petition or pay the fee within ten (10) calendar days; (FAC 12D9-015(9)).

Fees Charged to file your Petition

1. There is no fee for timely-filed petitions appealing homestead exemption denials.
2. All other petitions, including late-filed homestead exemption petitions, must be filed with a NON-REFUNDABLE \$15.00 filing fee. Cash, money orders, or checks (made payable to the Walton County Clerk of Courts) are accepted.
3. The VAB shall waive the filing fee with respect to a petitioner who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Family Services and submitted with the petition, that the petitioner is an eligible recipient of temporary assistance under chapter 414. Fl. Statute 194.013(2)

4. If determined, by the Property Appraiser, that there is sufficient evidence the applicant was unable to apply for the exemption in a timely manner due to extenuating circumstances, the Property Appraiser may grant the exemption. If the applicant cannot provide sufficient evidence then he/she may file a petition with the Value Adjustment Board.
5. Joint petitions – the Property Appraiser will provide a Letter of Determination to include with the petition if the parcels meet the requirements.
 - a. Owners of “contiguous, undeveloped parcels” may file a single, joint petition if the Property Appraiser determines such parcels are substantially similar in nature.
 - b. Condominium, cooperative, or homeowners’ associations may file a single joint petition on behalf of any association members who own parcels of property that the “Property Appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition.”
 - c. A single filing fee for joint petitions will be charged. The fee will not exceed \$5.00 per parcel but will be no less than \$15.00 per petition, and is to be proportionately paid by affected parcel owners.

Hearings before Special Magistrates

You will receive a notice of your hearing on form DR-481 from the VAB Clerk telling you the time and place that a Special Magistrate will hear your petition.

All hearings are held at the Walton County Courthouse in DeFuniak Springs in the Board of County Commissioner Chambers unless otherwise noted on your hearing notice. The VAB hearing room assigned will be ADA compliant, but for any questions or special needs, contact the VAB Clerk at 850-892-8115.

Parking is available near the main entrance of the courthouse on 5th Street.

What happens at the hearing?

At a Value Adjustment Board hearing, a Special Magistrate takes testimony and weighs evidence from the property owner and the Property Appraiser and recommends whether to grant or deny the property owner’s request to change the property’s assessment value or to have an assessment or classification applied to the property. The Special Magistrate will make a recommendation to the VAB. The Special Magistrate is an expert hired by the Value Adjustment Board who has no ties to the Property Appraiser or the County and can thus make an informed unbiased decision.

All evidence presented becomes property of the Value Adjustment Board.

This is a summary of the hearing procedure. For detailed provisions and additional information on how hearings are conducted see FAC 12D-9.023.

How Do I Prepare for a Hearing?

Arrive at the hearing equipped with all necessary information about the property: location, construction quality, features of the property, vicinity to surrounding landmarks, etc. and comparable sales for the year leading up to or around the date of assessment. Be aware that the

Special Magistrate has no knowledge of your property or surroundings so pictures and description may be critical to understanding your situation. Some individuals with high-value property may wish to have their property independently appraised in order to produce documentation to the Special Magistrate.

Decide what evidence you will present, such as witnesses and be ready to give your own testimony. Be sure your witnesses know when and where the hearing is. Make enough copies of the written evidence you wish to present. You will need three (3) copies: one for you to use at the hearing, one for the Special Magistrate, and one for the VAB Clerk,

You may want to contact the Property Appraiser's Office for an informal meeting to see if an agreement can be reached with regard to the property. The Property Appraiser is required to meet with property owners if requested by the property owner. Although you are not required to meet with the Property Appraiser, such a meeting can be helpful in deciding what evidence you need in case an agreement cannot be reached.

How is the Market Value for My Property Determined?

There are three approaches to value: cost, sales comparison and income. For residential property, market value is usually determined by the sales of like properties that have occurred in the year prior to January 1st of the current year. The Notice of Proposed Property Taxes (or TRIM Notice) shows the Property Appraiser's estimate of the market value of your property as of January 1st. Property Appraisers use sales data from the prior year. For example, the Property Appraiser would determine 2010 assessments based on the market value of similar properties in the same or comparable subdivisions between Jan. 2, 2009, and Jan. 1, 2010. If a number of properties similar to yours sold before the January 1 assessment date, this would be evidence of market value. If you have questions about how the Property Appraiser valued your property, you can meet with the Property Appraiser before the hearing.

Evidence to Support Your Petition

1. **What is evidence?** In VAB hearings, the term evidence usually means the physical documentation supporting your petition (written statements, comparable sales information, income and financial statements, appraisal reports, photographs, testimony, and tangible objects etc.). The Special Magistrate has no knowledge of your situation so you must provide a description of your property in addition to supporting documentation. Section 194.0911, F.S. lists the criteria the Property Appraiser must use in arriving at your just market value. NOTE: documents and photographs submitted at the hearing are part of the record and will NOT be returned to you.
2. **When does evidence need to be submitted?** The Walton County Property Appraiser will send each petitioner a letter requesting specific evidence and the petitioner has the option of whether or not you choose to participate in an exchange of evidence with the Property Appraiser. If the petitioner has the evidence and knowingly refuses to provide it to the Property Appraiser no later than fifteen (15) days before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate at the hearing. You will need to provide your evidence to the Property Appraiser at least 15 days before your scheduled hearing. **Do not send your evidence to**

the VAB Clerk's Office. Evidence is submitted pursuant to section 194.011(4)(a), F.S. and FAC 12D-9.020. NOTE: If the 15th day falls on a Saturday, Sunday, or legal holiday, then the time ends on the previous business day. If you do not submit your evidence, the Property Appraiser can ask for the evidence to be excluded at the hearing.

3. **How can I submit my evidence?** Section 194.011(4), F.S. 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 at least 15 days before your scheduled hearing. Send only copies to the Property Appraiser since you will need to bring your originals with you to the hearing along with two (2) additional copies.
4. **When does the Special Magistrate see the evidence I submitted?** The Special Magistrate does not see the evidence until you present it at the hearing. You must bring copies of your evidence with you even though you submitted it to the Property Appraiser. If this requirement has not been met, your evidence can not be considered by the Special Magistrate at the hearing.
5. **How many copies of my evidence do I need to provide at the hearing?** You will need to bring 3 copies of your evidence. You will need one copy for the VAB Clerk, one copy for the Special Magistrate and one for yourself if you want your own copy for use at the hearing. Copies submitted at your hearing will be retained for the record and not returned.
6. **How do I make a request to receive a copy of the evidence the Property Appraiser plans to use at my VAB Hearing?** If you want to receive copies of evidence the Property Appraiser plans to use at your VAB hearing, Section 194.011(4)(b), F.S. dictates that you must request this information in writing when you submit your evidence to the Property Appraiser's Office. If you submit a written request to the Property Appraiser's Office, you will receive, no less than 7 days prior to your hearing, a copy of their evidence. NOTE: If you do not give the Property Appraiser your evidence 15 days prior to your hearing, the Property Appraiser's Office does not have to provide you with their evidence.
7. **What happens with my evidence once my VAB Hearing is over?** The evidence becomes part of the file and will not be returned to you.

Conducting a Hearing by Electronic Media

Hearings conducted by way of electronic communications must be approved by the VAB Board and agreed upon by the Special Magistrate. You will be notified of your hearing date and time, which may or may not begin at the actual appointed time due to the length of a petitioner's hearing who appears in person for their hearings. You will be required to wait for a call for a reasonable period of time the same as if you were appearing in person. Fla. Statute states that no person shall be required to wait more than 4 hours from the scheduled time. You will be called when the Special Magistrate is ready to hear your petition and be given a number in which to call back in and be connected into the hearing room for your hearing to begin. If you are unable to be reached at the number you provide, you will be considered a no show just as if you did not appear in person for your scheduled hearing and the Special Magistrate will make his ruling based on the evidence or the lack of evidence available. It will be your responsibility to ensure that your evidence is submitted ahead of time if you are conducting your hearing via electronic media.

Rescheduling Your Hearing

Rescheduling requests should be made in writing directly to the VAB Clerk. A petitioner is entitled to one request to reschedule the hearing without showing good cause. The request must be written and received by the Clerk no less than FIVE days prior to the originally scheduled hearing, Fl. Statute 194.032(2).

Additional requests to reschedule may be made only for an emergency when good cause is shown. Documentation supporting an additional rescheduling request is required. The request must be written and given to the Clerk who will forward it to the designee who shall make the good cause consideration. See Fl Admin. Code Rule 12D-9.019⁽³⁾(b) for the full rescheduling procedure.

Withdrawal of your Petition

Petitioners may withdraw their petitions at any time. Petitions that are withdrawn are required to be reported to the VAB Clerk by using for DR-485WI. A copy of the withdrawal form can also be obtained from the Property Appraiser, VAB Clerk, or the DOR's website as listed above.

FINAL DECISION (12D-9.032(4))

The Special Magistrate will review all the information and make his or her recommendation to the Value Adjustment Board. The Clerk to the VAB will send you a written copy of the Special Magistrate's recommendation and the date and time the Board will meet to make a final decision. After the Board meets to rule on the Special Magistrate's recommendations, you will receive the final decision on your petition.

1) For each petition not withdrawn or settled, the board shall produce a written final decision that contains findings of fact, conclusions of law, and reasons for upholding or overturning the Property Appraiser's determination.

2) The Board shall issue all final decisions within 20 calendar days of the last day the Board is in session on form DR-485V.

FURTHER JUDICIAL PROCEEDINGS (12D-9.033)

Any taxpayer may bring an action to contest a tax assessment pursuant to Fl. Statute 194.171. The Circuit Court proceeding shall be de novo, and the burden of proof shall be upon the party initiating the action (Fl. Statute 194.036)

PUBLIC INFORMATION

The Florida Statutes are available in any branch of the Walton County Public Library and also at www.flsenate.gov/statutes. Chapter 193, 194, and 196 might be helpful. Chapter 12D-10 of The Florida Administrative Code also pertains to the VAB process; the Web address is <https://www.flrules.org/Default.asp>