



## ORANGE COUNTY VALUE ADJUSTMENT BOARD (VAB) LOCAL ADMINISTRATIVE PROCEDURES

Adopted June 06, 2017

### Important Contact Information

Orange County Value Adjustment Board (VAB)  
201 South Rosalind Avenue – 4<sup>th</sup> Floor - Orlando FL 32801  
PO Box 38 - Orlando FL 32802-0038

Hearing Site Location  
109 E. Church St. – 4<sup>th</sup> Floor, Suite 450 - Orlando, FL 32801

Customer Service  
Phone: 407-836-5447 Fax: 407-836-5382

EMAIL: [vab@occompt.com](mailto:vab@occompt.com)

WEB: Select the "VAB" tab at <http://www.occompt.com>

## SECTION I. PETITION PROCEDURES

### A. Filing the Petition

A petition to the VAB must be filed with the VAB Clerk by the taxpayer or an authorized agent. A petition filed on behalf of the taxpayer by an agent shall be completed in accordance with Florida Statutes and [12D-9, Florida Administrative Code \(F.A.C.\)](#). The petition may be filed on-line using the VAB link at the Clerk's website: <http://vab.occompt.com/2017/>, in person, by mail or by delivery service, and should be either delivered or addressed as follows:

**U.S. Mail:** Orange County Value Adjustment Board, P.O. Box 38, Orlando, FL 32802-0038

**Courier Service:** Orange County Value Adjustment Board, Orange County Administration Center Building, 201 S. Rosalind Avenue, 4th Floor, Orlando, FL 32801

**In Person:** Orange County Value Adjustment Board, Orange County Administration Center Building, 201 S. Rosalind Avenue, 4th Floor, Orlando, Florida 32801

The Orange County VAB will utilize the AXIA software system provided by Pioneer Technology Group (PTG), which allows for online petition filing and facilitates the ministerial responsibilities of the VAB Clerk.

The VAB Clerk will not accept petitions received by either email or fax.

Only petitions for single parcels may be filed online. Those with contiguous parcels must be filed by mail or in person. (Refer to Section I.D. Single-Joint Petitions Contiguous Parcels.)

If an incomplete petition is received (including but not limited to missing fee payments, incorrect or missing parcel ID / tangible personal property (TPP) account numbers, petition type, mailing address), the VAB Clerk will notify the petitioner via Clerk's Notice and allow the petitioner an opportunity to complete the petition within ten (10) calendar days from the date notification is sent. The petition is timely filed if completed within the timeframe provided in the



Clerk's Notice. Incomplete petitions will not be scheduled for a hearing until all issues have been resolved. Incomplete petitions not resolved within ten (10) calendar days from the date notification is sent will receive a final Clerk's Notice indicating the petition will not move forward to hearing. The petitioner may re-file for good-cause.

When duplicate petitions are filed on the same parcel, the VAB Clerk will contact the owner and all agents via Clerk's Notice to resolve the issue. The owner will be given an opportunity to satisfy petition filing requirements within ten (10) calendar days from the date notification is sent. Duplicate petitions not resolved within ten (10) calendar days from the date notification is sent will receive a final Clerk's Notice indicating the petition will not move forward to hearing. The petitioner may re-file for good-cause.

If a petition is signed by anyone other than the property owner, and not otherwise signed by the taxpayer, and the authorized agent is not subject to licensure, the petition shall be accompanied by a written authorization at the time of filing.

## **B. Late Filing of Petitions**

The VAB Clerk will accept late filed petitions in accordance with 12D-9, F.A.C. The petition must be accompanied by a written statement explaining the extenuating circumstances as to why the petitioner was unable to timely file the petition. The Board's designee will review the petition and statement to determine whether good cause exists as to why the petitioner was unable to file the petition on or before the statutory deadline. In addition to the petitioner's written statement, the Board's designee may ask the petitioner to provide supporting documentation.

If the Board's designee finds that good cause does exist for filing the petition after the statutory deadline, the VAB Clerk will schedule the petition for hearing. If good cause is not found, or if it is determined that granting the petition would be injurious to the taxing process, then the petitioner will be notified by the preferred method of contact indicated on the petition.

The petition filing deadline date referenced above means the last date to timely file a petition with the VAB so that it is received by the VAB Clerk either:

- Denial of exemption or classification appeals – Petitions must be received on or before the 30<sup>th</sup> day following the mailing of the denial letter from the PAO **at 5:00 p.m. (11:59 p.m. if filed online).**
- Valuation appeals – Petitions must be received on or before the 25<sup>th</sup> 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).**

## **C. Filing Fees**

Filing fee exemptions and waivers shall be in accordance with [Chapter 194, Florida Statutes](#), and [12D-9, F.A.C.](#) and [12D-10, F.A.C.](#) Fees for electronically filed petitions shall be paid by credit card. Fees for all petitions not filed electronically shall be paid by cash, check, or money order, payable to the Orange County Board of County Commissioners.



All filing fee payments shall be in compliance with the VAB Resolution. There is a \$15 filing fee per parcel. Upon the acceptance and filing of a petition by the VAB Clerk, the accompanying filing fee shall be non-refundable, except when an excessive filing fee has been collected due to an error by the VAB Clerk or through the electronic filing system. Overpayments in excess of ten and no/100 Dollars (\$10.00) due to miscalculation on the part of the petitioner or petitioner's agent shall be refunded. The VAB Clerk shall reference Comptroller's standard procedure for issuing required refunds.

There is no filing fee for an appeal filed from the disapproval of a timely filed application for homestead exemption. Such petitions must be filed by mail/delivery service or in person in order for the fee to be waived.

#### **D. Single-Joint Petitions (Contiguous Parcels)**

Prior to filing a petition for contiguous parcels, the taxpayer or agent must first submit to the Orange County Property Appraiser's Office (PAO) a list of parcels and corresponding values for review. Once the PAO has made a contiguous parcel determination, a CSV Excel spreadsheet file must be submitted electronically to the VAB Clerk at [vab@occompt.com](mailto:vab@occompt.com).

Check the appropriate box for a "joint petition" in Part 2 of the petition form (DR-486), and attach the list of the parcels sent electronically to the VAB clerk. [Form DR-486 MU](#) or electronic correspondence from the PAO, confirming contiguous parcels, shall be used for this purpose. The petition will only be accepted with the PAO's determination of contiguity at the time of petition filing. The filing fee for a single joint petition is \$15.00 plus \$5.00 for each additional parcel included in the petition; e.g. the fee for 3 parcels on a single joint petition would be \$15.00 plus \$10.00 for a total of \$25.00.

### **SECTION II. SPECIAL MAGISTRATES**

All magistrates appointed to serve Orange County will execute an agreement with the VAB.

### **SECTION III. VAB HEARING & OPERATION PROCEDURES**

#### **A. Hearing Hours and Notification**

Hearings are held Monday through Friday beginning at 9:00 a.m. with the last scheduled hearing beginning at approximately 2:30 p.m. each day. Hearings will be conducted in the Magnolia Place Building, 109 E. Church Street, Suite 450 – Fourth Floor, Orlando, Florida, or at the discretion of the VAB Clerk.

The VAB Clerk, at least twenty-five (25) days prior to the scheduled hearing, will provide the petitioner with the Hearing Notice. The Hearing Notice will be sent via the preferred communication method indicated on the petition form.



## **B. Special Accommodations**

If special accommodations, in accordance with the Americans with Disabilities Act, are needed to allow any person to view or participate in any proceedings of the VAB, any such person shall notify the VAB Clerk at (407) 836-7300, either at the time of the filing of the petition or no later than ten (10) days prior to the proceeding at which such accommodation is required.

English: If an interpreter is needed the person needing an interpreter will be responsible for securing an interpreter and all costs associated with hiring an interpreter.

En Espanol: Si un intérprete es necesario la persona que necesita un intérprete será el responsable de obtener un intérprete y todos los costos asociados con contratar a un intérprete.

En Francais: Si un interprète est nécessaire, la personne ayant besoin d'un interprète sera responsable de la sécurisation d'un interprète et tous les coûts associés à l'embauche d'un interprète.

## **C. Presentation of Evidence at Hearing**

Each hearing room is equipped with a 65” monitor wherein the Special Magistrate can display petitioner and PAO evidence presented to the Special Magistrate and that the Special Magistrate has deemed admissible at hearing.

Please be advised the VAB Clerk is not authorized to download evidence from a thumbdrive.

## **D. Telephonic Hearings**

A request to participate in a telephonic hearing must be received by the VAB Clerk no later than two (2) full work days prior to the scheduled hearing date. The Special Magistrate must agree to conduct any telephonic hearing that has been approved by the VAB designee. The request must be submitted in writing to: [vab@occompt.com](mailto:vab@occompt.com); by mail at Orange County Value Adjustment Board, PO Box 38, Orlando, FL 32802-0038; or by fax at (407) 836-5382. By requesting a telephonic hearing, the petitioner agrees to the following procedures.

- a. All parties and witnesses shall be available at the scheduled hearing time.
- b. When speaking, parties shall identify themselves to ensure that all parties recognize who is addressing the Special Magistrate at all times.
- c. The Special Magistrate will conduct the telephonic hearing according to [12D-9, F.A.C.](#) and [12D-10, F.A.C.](#)
- d. Florida Statutes and the Florida Administrative Code provide specific guidelines for the exchange of evidence between the petitioner and the PAO. Guidelines are available by



visiting [www.occompt.com](http://www.occompt.com) and selecting the “VAB” link or by contacting the VAB Clerk. Evidence submitted to the VAB Clerk does not fulfill statutory requirements for evidence submittal. All evidence must be submitted to the PAO at least 15 days prior to the scheduled telephonic hearing. The VAB Clerk will not forward evidence to the PAO.

#### **E. Will Not Attend Hearings**

A petitioner may indicate on the petition form, or forward a written notification to the VAB Clerk, that he or she does not wish to be present and argue the petition before the Special Magistrate, but would like to have evidence considered without an appearance.

- a. If the petitioner has indicated that he or she will not attend, the VAB Clerk will schedule the hearing accordingly. In the event the petitioner has simultaneously requested a time allotment on the petition, the VAB Clerk will contact the petitioner via Clerk’s Notice to clarify whether or not they will be attending the hearing. If the petitioner has not responded within ten (10) calendar days from the date notification is sent, the hearing will be scheduled as a Will Not Attend hearing, and will not be shown as No Show on the hearing date.
- b. The Special Magistrate will conduct the hearing according to [12D-9, F.A.C.](#) and [12D-10, F.A.C.](#)

#### **F. Remanded Petitions**

The VAB Clerk will follow internal procedures to ensure remanded petitions are processed in a timely manner and in compliance with [12D-9, F.A.C.](#)

- a. Special Magistrate shall remand the value assessment within 3-4 days of hearing.
- b. VAB Clerk shall forward to the PAO and petitioner the [DOR-485R](#) with appropriate directions for establishing value.
- c. PAO will produce a written remand review and shall notify the VAB Clerk via email within ten (10) days of receipt of appropriate directions.
- d. If the petitioner notifies the VAB Clerk, within twenty-five (25) days of the date the VAB Clerk sends written remand review, that the results of the PAO’s written review are unacceptable and requests a further hearing on the petition, the VAB Clerk will schedule a continuation hearing.

If the petitioner does not notify the VAB Clerk, within twenty-five (25) days of the date the VAB Clerk sends written remand review, that the results of the PAO’s written remand review are unacceptable and does not request a continuation hearing, or if the petitioner waives a continuation hearing, the Special Magistrate will issue a recommended decision.



## **G. Mailing Address for VAB Correspondence**

The mailing address provided by the petitioner or the petitioner's agent on the petition will be used for all correspondence to the petitioner or petitioner's agent. If the petitioner has indicated a preference to be contacted via e-mail, correspondence related to the petition will be sent to the specified email address when possible. It will be the petitioner's responsibility to update any electronic mailbox filters to allow correspondence from [vab@occompt.com](mailto:vab@occompt.com). Written notification must be provided to the VAB Clerk of any changes in the taxpayer name or agent's name, address, telephone, or similar contact information on the petition that occurs during the VAB process. All notices mailed or emailed to the physical address or email address of record will be considered received upon sending to the physical address or email address indicated on the petition.

## **H. Reschedule Hearing Requests**

The VAB Clerk will follow internal procedures regarding reschedule requests that are provided the day of the scheduled hearing. In the event a petitioner or the property appraiser requests to reschedule a hearing on the day of and/or at the time of the scheduled hearing, the VAB Clerk shall remain in compliance with [Section 194.032\(2\)\(a\), Florida Statutes](#). All parties shall notify the VAB Clerk as well as agree upon a specific date and timeframe prior to the dismissal of all participants.

## **SECTION IV. REQUIRED PARTIAL PAYMENT OF TAXES**

State law requires a partial payment of taxes on properties that have a VAB petition on or before the payment delinquency date. If the required partial payment is not made before the delinquency date, the VAB will deny the VAB petition. The last day to make the partial payment before the delinquency date is generally March 31. If a Special Magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date.

- The VAB Clerk will send notice to all petitioners with granted petitions of this required tax payment.
- The VAB Clerk will contact the Tax Collector's Office to confirm receipt of partial payment of taxes.

## **SECTION V. TIMELINE OF VAB PROCESS**

The following outlines the anticipated timeframes of the 2017 tax cycle:

- June 06, 2017 – 2017 VAB Organizational Meeting
- 30 days following PAO Denial Letter Issuance – Deadline to file a petition with the VAB related to an exemption or classification appeal
- 30 days following PAO Denial Notice Issuance – Deadline to file a petition with the VAB related to a tax deferral appeal



- August 29, 2017 – 2017 VAB Interim Meeting
- September 18, 2017 – Deadline to file a valuation petition with the VAB
- October 2017 through March 2018 – Hearings before Special Magistrates
- April 10, 2018 – 2017 VAB Final Meeting
- April 20, 2018 – VAB must deny a petition by written decision by April 20, if the petitioner has not made tax payments required by Florida law

## **SECTION VI. LOCAL ADMINISTRATIVE FORMS**

- Frequently Asked Questions
- Written Authorization and Power of Attorney Guidelines
- Special Magistrate Agreement