



## **Value Adjustment Board (VAB) Frequently Asked Questions**

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## Value Adjustment Board (VAB) Frequently Asked Questions

### **How do I voice my concerns about Orange County millage rates at a BCC public hearing?**

The Orange County BCC 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.

The BCC budget public hearings will be held on September 8, 2022 and September 22, 2022, at 5:01 p.m. These public hearings will be held in the Orange County Administration Center Building located at 201 S. Rosalind Avenue, 1<sup>st</sup> Floor, Orlando, Florida.

### **Who do I contact about a lost or denied exemption/classification or an increased value assessment?**

If you have questions regarding lost or denied exemptions/classifications or valuation assessments, contact the Property Appraiser's Office (PAO) at (407) 836-5000. The VAB Clerk can assist you only with those questions regarding the process for appealing determinations by the Property Appraiser (denied exemptions/classifications, late filings for exemptions/classifications, and assessments).

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

Pursuant to [Section 194.011\(2\), Florida Statutes](#), upon receiving the request, the PAO or a member of her staff shall confer with the taxpayer regarding the correctness of the assessment. You can schedule a meeting with a representative of the PAO by contacting the PAO at (407) 836-5000.

### **How do I contest my property assessment?**

Whether or not you choose to meet with PAO staff to discuss the assessed value of your property, you may file a petition with the VAB as follows:

**Online:** Property owners may file an online petition by visiting <https://vab.occompt.com/2022>. Only petitions for single parcels may be filed online. Those with contiguous parcels are encouraged to file by U.S. mail or delivery service. *(Refer to Section 1.C. Filing Single-Joint Petitions Contiguous Parcels, Local Administrative Procedures.)*

**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, 4<sup>th</sup> Floor, Orlando, FL 32801

**In Person:** If you are unable to file your petition by one of the above methods, you may file an in-person petition by appointment only by contacting the VAB Clerk at (407) 836-7300.



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**Note:** The VAB does not accept petitions received by email or fax.

### What is the 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
- Qualifying improvement or Change of ownership or control

Pursuant to [Section 194.015, Florida Statutes](#), the VAB is comprised of two members of the Orange County BCC and one Orange County School Board member and two citizen members. The members for the current year are:

- Commissioner Mayra Uribe
- Commissioner Maribel Gomez Cordero
- School Board Member Angie Gallo
- County Citizen Member Robert Caldwell
- School Board Citizen Member Jim Daniels

### Alternates

- Commissioner Nicole Wilson
- Commissioner Christine Moore
- School Board Member Karen Castor Dentel
- School Board Citizen Member Sandra Fatmi-Hall

Pursuant to [Section 194.035\(1\), Florida Statutes](#), 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.

### What is the filing deadline for submitting my petition?

Pursuant to [Section 194.011\(3\)\(d\), Florida Statutes](#), the filing deadline for petitions appealing an exemption (homestead, wholly exempt, etc.) or agricultural classification denial is **30 days from the date of the denial notice sent by the PAO**. Please provide a copy of your denial notice at the time of filing.

The filing deadline for petitions related to valuation issues is no later than 5:00 p.m. (11:59 p.m. if filed online) on the 25th day following the mailing of the Truth in Millage (TRIM) Notice. The 2022 petition filing deadline is **Monday, September 19, 2022**.

Please be sure to monitor the [Comptroller's VAB Webpage](#) for updates regarding this year's petition filing deadline related to valuation issues.



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### What if my petition is filed late?

If you miss the petition filing deadline, you may still file a petition. However, you must show good cause explaining the reasons for the late filing. Submit your petition, as soon as possible, with a letter addressed to the VAB explaining the reason(s) for filing late. Be as detailed as possible in the letter. You must pay the required petition filing fee. The VAB, or designee, will review the reason(s) for missing the petition filing deadline. You will be notified of the outcome.

### Can I file one petition for multiple properties?

One petition must be filed for each parcel or tangible personal property (TPP) account 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 VAB if the Property Appraiser determines such parcels are substantially similar in nature.
- Pursuant to [Section 194.011\(3\)\(e\), Florida Statutes](#), a condominium association, cooperative association, or any homeowners' association as defined in Section 723.075, Florida Statutes, 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 [723.075, Florida Statutes](#), 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.

For additional filing instructions pertaining to contiguous parcels, please email the VAB Clerk at [vab@occompt.com](mailto:vab@occompt.com).



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### **How can I file multiple petitions?**

The Orange County VAB offers licensed or authorized agents a petition-filing feature which will allow the option to file 10 or more contiguous or non-contiguous parcels or Tangible Personal Property (TPP) account numbers by providing a digital file to the VAB Clerk. This filing feature eliminates the need for multiple hard copy (paper) petitions and will allow the VAB Clerk to upload the data file to provide increased efficiency and to ensure accuracy. In addition to the added benefits of convenience and speed, you may monitor the progress of your petitions online.

For additional information pertaining to agent utility uploads, please visit the [Comptroller's VAB Webpage](#) for filing instructions.

### **What happens after I file a petition?**

The VAB Clerk will schedule a hearing for each completed petition filed. You will be notified of the date, time, and location of your hearing at least 25 days prior to the scheduled hearing date. The VAB Clerk will provide you with a hearing notice by either email or U.S. mail depending upon which method you selected when filing your petition. VAB hearings generally begin in early October and continue until all petitions have been considered pursuant to [Section 194.032\(3\), Florida Statutes](#).

### **What happens if my submitted petition is incomplete?**

If an incomplete petition is received, the VAB Clerk will send you a notice. You will have ten calendar days from the date the notification is sent to submit a complete petition. Incomplete petitions will not be scheduled for a hearing until all issues have been resolved. Incomplete petitions not resolved within ten calendar days from the date the notification is sent and after the filing deadline, will not move forward to hearing. You may re-file for good cause.

### **What if I want to withdraw my petition?**

You may withdraw your petition at any time before a final decision has been rendered by completing form DR-485WI/ Withdrawal of Petition and submitting it to the VAB Clerk by email at [vab@occompt.com](mailto:vab@occompt.com), by U.S. mail at Orange County Value Adjustment Board, PO Box 38, Orlando, FL 32802-0038 or by fax at (407) 836-5382. You may also email the Clerk at [vab@occompt.com](mailto:vab@occompt.com) and reference your petition number in the subject and advise you would like to withdraw your petition. The form can be accessed on the Florida Department of Revenue's (DOR) website <https://floridarevenue.com/property/Pages/Forms.aspx#ui-id-21>).



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### May I reschedule my hearing?

Pursuant to [Section 194.032\(2\), Florida Statutes](#), you are permitted to reschedule your hearing date a single time for good cause by submitting a written request to reschedule to the VAB Clerk. As defined in Section 194.032(2)(a), Florida Statutes, the term “good cause” means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing.” You may submit your request by e-mail at [vab@occompt.com](mailto:vab@occompt.com), by U.S. mail at Orange County Value Adjustment Board, PO Box 38, Orlando, FL 32802-0038 or by fax at (407) 836-5382.

If the VAB Clerk reschedules your hearing, the Clerk will notify you of the rescheduled date and time at least 15 calendar days before the hearing date, unless this notice is waived by both parties.

### How may I attend my scheduled hearing?

- 1) **Virtually** – You may attend the hearing virtually via WebEx from your computer, smart device or telephone. In addition to your Hearing Notice, a WebEx Meeting invitation will be sent to the email address provided at the time of petition filing. The invitation will contain instructions on how to ‘Join’ the meeting from your computer or smart device or how to simply dial in using your telephone.

For additional information on how to join a WebEx Meeting, you may visit <https://help.webex.com/en-us/nrbgeodb/Join-a-Webex-Meeting> prior to your scheduled hearing day.

Below is important information pertaining to a virtual hearing.

- a. Florida Statutes and the Florida Administrative Code provide specific guidelines for the exchange of evidence between the petitioner and the PAO. Evidence submitted to the VAB Clerk does not fulfill statutory requirements for submittal. Guidelines are available by visiting the [Comptroller’s VAB Webpage](#) or by contacting the VAB Clerk.
- b. A copy of all evidence to be considered during the VAB hearing must be uploaded to Axia at least 15 days prior to the scheduled hearing. The evidence will be available to the Special Magistrate at the onset of the hearing.

If you are unable to upload your evidence to the online portal, and you are attending your VAB hearing virtually, an identical copy of the evidence provided to the PAO shall be received by the VAB Clerk no later than one full business day prior to the scheduled hearing date. You may submit a copy by U.S. mail to Orange County Value Adjustment Board, PO Box 38, Orlando, FL 32802-0038 or FedEx / UPS, if necessary, to Orange County Value Adjustment Board, 201 S. Rosalind Avenue, 4<sup>th</sup> Floor, Orlando, FL 32801. The evidence will be available to the Special Magistrate at the onset of the hearing.

- c. All parties and witnesses shall be available at the scheduled hearing time.





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d. Parties shall identify themselves upon speaking to ensure that all parties recognize who is addressing the Special Magistrate at all times.

**2) In-Person** – You may attend the hearing in person at the VAB Hearing Site located at the Magnolia Place Building 109 E. Church Street, Suite 450, Orlando, FL 32801. Property Appraiser staff may or may not be physically present at hearing and may choose to attend the hearing virtually.

### What if I cannot attend my scheduled hearing?

**Will Not Attend Hearings** - You may indicate on the petition form, or forward a written notification to the VAB Clerk, that you do not wish to be present and argue the petition before the Special Magistrate but would like to have evidence considered without an appearance.

Below is important information pertaining to a Will Not Attend hearing.

- a. If you indicated that you will not attend, the VAB Clerk will schedule the hearing accordingly. In the event you simultaneously requested a time allotment on the petition, the VAB Clerk will contact you via Clerk's Notice to clarify whether or not you will be attending the hearing. If, within 10 calendar days from the date notification is sent, you have not responded, the hearing will be scheduled as a Will Not Attend hearing, and will not be shown as a "No Show" on the hearing date.
- b. Florida Statutes and the Florida Administrative Code provide specific guidelines for the exchange of evidence between you and the PAO. Evidence submitted to the VAB Clerk does not fulfill statutory requirements for submittal. Guidelines are available by visiting the [Comptroller's VAB Webpage](#) or by contacting the VAB Clerk.
- c. If you indicated that you will not attend the hearing but would like the Special Magistrate to consider your evidence at the hearing, a copy of all evidence to be considered during the VAB hearing must be uploaded to Axia at least 15 days prior to the scheduled hearing. The evidence will be available to the Special Magistrate at the onset of the hearing.

If you are unable to upload your evidence to the online portal, and you will not be attending your VAB hearing virtually or in-person, an identical copy of the evidence provided to the PAO shall be received by the VAB Clerk no later than one full business day prior to the scheduled hearing date. You may submit a copy by U.S. mail to Orange County Value Adjustment Board, PO Box 38, Orlando, FL 32802-0038 or FedEx / UPS, if necessary, to Orange County Value Adjustment Board, 201 S. Rosalind Avenue 4<sup>th</sup> Floor, Orlando, FL 32801. The evidence will be available to the Special Magistrate at the onset of the hearing.



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### **May I have someone represent me at the hearing?**

Yes, someone may represent you at the hearing; however, the representative must provide a letter of authorization or power of attorney to the VAB Clerk prior to the start of the hearing unless he/she is a licensed representative and completed and signed Part 4 of the petition form. The property owner of record must sign the authorization letter. Without an authorization letter or power of attorney, your failure to appear for the hearing will be considered a "No show."

### **What can I expect at the hearing?**

You should join the virtual hearing or arrive at the hearing site at least 15 minutes 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.

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 denial of an exemption, classification, or assessment of your property either be lowered, remain the same, or be remanded to the Property Appraiser for further review. You may request that everyone present be sworn in.

Pursuant to [Section 193.011, Florida Statutes](#) and [Section 194.301, Florida Statutes](#), 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.

### **Where can I park on the day of my hearing?**

Limited on-street metered parking is available on Church Street and on Rosalind Avenue. Public parking is also available in the parking garage across from the County Administration Center, located at the corner of S. Rosalind Avenue and E. Jackson Street. Other public parking may be offered in the parking garage of the Orange County Library, located at 101 E. Central Boulevard. Please note that all current parking rates shall apply.

We understand that parking may take additional time and ask that you keep in mind your scheduled hearing time. If you need additional information, please contact the VAB Clerk at (407) 836-5447.





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### **What happens if I do not attend my hearing after indicating I would be there?**

When you do not appear by the commencement of a scheduled hearing before the Special Magistrate and you have not indicated a desire to have your petition heard without your attendance and a good cause request is not pending, the Special Magistrate will not commence or proceed with the hearing and will produce a recommended decision that the petition be denied. The recommendation will contain a finding of fact that you did not appear at the hearing and did not state good cause, and a conclusion of law that the relief is denied and the decision is being issued in order that any right the petitioner may have to bring an action in circuit court is not impaired.

### **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. The VAB Clerk will provide you with a copy of the recommendation by either email or U.S. mail depending upon which method you selected when filing your petition.

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 March or April of the following year. Written notification of the VAB's final decision will be mailed or emailed to you within 20 days of its final meeting.

### **What can I do if I disagree with the Special Magistrate's recommended decision?**

You may submit a reconsideration request following receipt of the Special Magistrate's recommended decision. It is important that you familiarize yourself with the VAB's adopted Rules of Procedure for Requests for Reconsideration.

### **If my taxes are due before the final decision on my VAB petition, should I pay my taxes?**

A petitioner before the VAB who challenges the assessed value of property must pay all of the non-ad valorem assessments and make a partial payment of at least 75 percent of the ad valorem taxes, less the applicable discount under [Section 197.162, Florida Statutes](#) before the taxes become delinquent.



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A petitioner before the VAB who challenges the denial of a classification or exemption, or the assessment based on an argument that the property was not substantially complete as of January 1, must pay all of the non-ad valorem assessments and the amount of the tax which the taxpayer admits in good faith to be owing, less the applicable discount under [Section 197.162, Florida Statutes](#) before the taxes become delinquent.

Pursuant to [Section 194.014 2\(c\), Florida Statutes](#), if the required partial payment is not made to the Tax Collector's Office prior to the delinquency date, typically April 1, the Board is required to deny the petition by April 20 even if the Special Magistrate has recommended a reduction.

### **When does the VAB certify the tax roll?**

The VAB meets between August and 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.

### **Am I required to attend the VAB meeting where final decisions will be made?**

You are not required to attend the VAB final meeting where the final decisions will be made, however, all meetings are open to the public. The VAB will take public comment during the meeting but it is not required of the petitioner. For more information, please contact the VAB Clerk at (407) 836-5447.

### **What can I do if I disagree with a final decision of the VAB?**

Pursuant to [Chapter 194 Part II, Florida Statutes](#), in the event you disagree with a decision of the VAB, you may file an action in Circuit Court. 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 and the periods for doing so.



## Value Adjustment Board (VAB) Frequently Asked Questions

### How do I contact the VAB Clerk's Office?

VAB Clerk  
201 S. Rosalind Avenue  
4<sup>th</sup> Floor  
Orlando, FL 32801

VAB Clerk  
P.O. Box 38  
Orlando, FL 32802-0038

Phone: (407) 836-5447  
Email: [vab@occompt.com](mailto:vab@occompt.com)  
Website: [Comptroller's VAB Webpage](#)

### How do I contact the Property Appraiser's Office?

Orange County Property Appraiser  
200 South Orange Avenue  
Suite 1700  
Orlando, Florida 32801-3438

Phone: (407) 836-5000  
Email: [ocpavab@ocpaf1.org](mailto:ocpavab@ocpaf1.org)  
Website: [PAO Webpage](#)