



ORANGE COUNTY VALUE ADJUSTMENT BOARD (VAB) LOCAL ADMINISTRATIVE PROCEDURES

Adopted June 12, 2020 and Revised August 21, 2020

Important Contact Information

Orange County Value Adjustment Board (VAB)
201 South Rosalind Avenue – 4th Floor – Orlando, FL 32801
PO Box 38 - Orlando FL 32802-0038
Hearing Site Location
109 E. Church St. – 4th Floor, Suite 450 - Orlando, FL 32801
Customer Service
Phone: 407-836-5447 Fax: 407-836-5382
EMAIL: vab@occompt.com
WEB: Select the "VAB" tab at: [Comptroller Webpage](#)

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 \(F.A.C.\)](#). Taxpayers or authorized agents are encouraged to file petition(s) using the free online petition portal <http://vab.occompt.com/2020/>. If any petitioners are unable to file online, they may file one of the following ways:

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

FedEx / UPS Delivery: Orange County Value Adjustment Board, Orange County Administration Center Building, 201 S. Rosalind Avenue, 4th Floor, Orlando, FL 32801

In-Person (By Appointment Only): Orange County Clerk of the Board Office, Orange County Administration Center Building, 201 S. Rosalind Avenue, Orlando, Florida 32801

You may contact the Clerk of the Board Office at (407) 836-7300 or ClerkofBCC@occompt.com for in-person petition filing by appointment only.

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, FedEx / UPS Delivery or in person by appointment only (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 number, 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 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 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 calendar days from the date notification is sent. Duplicate petitions not resolved within ten 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 30th 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 25th 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 Chapters 194, 196 and 414, 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 or the disapproval of additional ad valorem tax exemption for deployed service members. If a taxpayer or an authorized agent files a petition online for one of these denial types, the petitioner must submit the petition and select the following option from the payment window: "I'm ready to submit my petitions and send a check by mail." Such petitions may also be filed by mail/delivery service or in person, by appointment only, 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.

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 approximately 8:30 a.m. with the last scheduled hearing beginning at approximately 3:30 p.m. each day. Per the Office of the Governor Executive Order Number 20-179, VABs "...may utilize communications media technology, such as telephonic and video conferencing, as provided in Section 120.54(5)(b)2, Florida Statutes," in order to conduct hearings. Virtual meetings will be in effect until the Executive Order expires or the Governor extends the Executive Order. If the determination is made that physical, in person hearings may resume, hearings will be conducted in the Magnolia Place Building, 109 E. Church Street, Suite 450, 4th Floor, Orlando, Florida or at the discretion of the VAB Clerk.

The VAB Clerk, at least twenty-five days prior to the scheduled hearing, will provide the petitioner with the Hearing Notice and simultaneously notify the property appraiser. The Hearing Notice will be sent to the petitioner 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 Clerk of the Board Office at (407) 836-7300 or ClerkofBCC@occompt.com, either at the time of the filing of the petition or no later than ten 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 usted requiere la asistencia de un intérprete usted será responsable de obtener esos servicios y de asumir todos los costos asociados.



C. Presentation of Evidence at Hearing

Beginning October 2020, VAB hearings will be conducted virtually until Executive Order 20-179 expires or the Governor extends the Order. Parties must ensure they have a copy of all evidence exchanged for their personal reference during the hearing. Copies of all evidence exchanged will be available to the Special Magistrate at the onset of the hearing in the Axia system.

The projection of evidence at hearing is done when physical, in person hearings are conducted at the Magnolia Place Building, 109 E. Church Street, Suite 450 4th Floor, Orlando, Florida. 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 thumb drive or a Compact Disc.

D. Telephonic Hearings

Beginning October 2020, VAB hearings will be conducted virtually until Executive Order 20-179 expires or the Governor extends the Order. The below procedures apply when physical, in person hearings are conducted at the Magnolia Place Building, 109 E. Church Street, Suite 450 4th Floor, Orlando, Florida.

A request to participate in a telephonic hearing must be received by the VAB Clerk no later than two full work days prior to the scheduled hearing date to allow adequate time to obtain the necessary approvals. Upon request of a telephonic hearing, the VAB Clerk shall contact the Special Magistrate and inform them of the request. The Special Magistrate must agree to conduct a telephonic hearing. Once the VAB Clerk has received agreement from all parties to conduct a telephonic hearing, the Clerk will notify the petitioner at that time. The request must be submitted in writing to: 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.

If a request is received less than two full work days prior to the scheduled hearing date, the request must be accompanied by a written statement explaining the extenuating circumstances as to why the petitioner was unable to timely request the telephonic hearing. The Board's designee will review the request to determine whether good cause exists as to why the petitioner was unable to request the telephonic hearing timely. 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, the VAB Clerk shall contact the Special Magistrate and inform them of the request. If good cause is not found, or if it is



determined that granting the request would be injurious to the hearing process, then the petitioner will be notified by the preferred method of contact indicated on the petition.

- 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 F.A.C. provide specific guidelines for the exchange of evidence between the petitioner and the PAO. Guidelines are available by visiting the [Comptroller Webpage](#) 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 fifteen days prior to the scheduled telephonic hearing. The VAB Clerk will not forward evidence to the PAO.
- e. A copy of all evidence to be considered during the VAB hearing must be provided to the VAB Clerk no later than one full work day prior to the scheduled hearing date. The evidence will be provided to the Special Magistrate at the onset of the hearing. All evidence packets submitted to the PAO and VAB Clerk must be identical. You may submit your evidence by US Mail to Orange County Value Adjustment Board, P.O. Box 38, Orlando, FL 32802-0038 or FedEx, if necessary, to Orange County Value Adjustment Board, 201 S. Rosalind Avenue, 4th Floor, Orlando, FL 32801.

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 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. If the petitioner has indicated that he or she will not attend the hearing but would like the Special Magistrate to consider their evidence at the hearing, a second copy of all evidence to be considered during the VAB hearing must be provided to the VAB Clerk no later than one full work day prior to the scheduled hearing date (if the petitioner did not previously upload its evidence through the online petition portal). Florida Statutes and the F.A.C.



provide specific guidelines for the exchange of evidence between the petitioner and the PAO. Guidelines are available by visiting 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 submittal. Evidence submitted to the PAO and VAB Clerk must be identical. The evidence will be provided to the Special Magistrate at the onset of the hearing. Evidence may be submitted by US Mail to Orange County Value Adjustment Board, PO Box 38, Orlando, FL 32802-0038 or FedEx, if necessary, to Orange County Value Adjustment Board, 201 S. Rosalind Avenue 4th Floor, Orlando, FL 32801.

- c. 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 72 hours after the conclusion of the 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 days of receipt of appropriate directions.
- d. If the petitioner notifies the VAB Clerk, within twenty-five days of the date the VAB Clerk sends the 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 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. 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. Electronic Transmission Consent Form

Pursuant to [Section 192.048, Florida Statutes](#), the VAB Clerk is authorized to transmit the Decision of the VAB electronically rather than by regular U.S. mail. Electronic transmission is authorized when the recipient consents in writing to receive the document electronically. If the petitioner prefers to receive the Decision of the VAB electronically, the petitioner must verify their e-mail address and send an affirmative response to the VAB Clerk. If the document is returned as undeliverable, the VAB Clerk will send the document by regular mail as required by law. Documents sent pursuant to this section comply with the same timing and form requirements as if the documents were sent by regular mail.

The VAB Clerk will provide the Electronic Transmission Consent notice to the petitioner at the time of filing the petition. If the Clerk does not receive a response from the petitioner verifying that the e-mail address is correct, and that he/she consents to receiving the Decision of the VAB electronically, the Clerk will provide a second notice to the petitioner at the time of their scheduled hearing. Pursuant to Section 192.048, Florida Statutes, the petitioner will renew the consent and verification requirements every 5 years.

If the petitioner agrees with the terms of the authorization, the petitioner may send their written authorization to vab@occompt.com. When responding, the petitioner must provide their name and confirm that the e-mail address is correct for the current tax cycle.

I. Good Cause Reschedule Hearing Requests

The VAB Clerk will follow internal procedures regarding good cause 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 2020 tax cycle:

- June 12 – 2020 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 21 – 2020 VAB Interim Meeting
- September 18 – 2020 Deadline to file a valuation petition with the VAB
- October 2020 through April 2021 – Hearings before Special Magistrates
- April 16, 2021 - 2020 VAB Final Meeting
- April 20, 2021 – VAB must deny a petition by written decision by April 20 if the petitioner has not made tax payments required by Florida law
- Second 2020 VAB Final Meeting – To Be Determined

SECTION VI. LOCAL ADMINISTRATIVE FORMS

- Electronic Transmission Consent
- Special Magistrate Agreement
- Written Authorization and Power of Attorney Guidelines