



ORANGE COUNTY VALUE ADJUSTMENT BOARD (VAB)
LOCAL ADMINISTRATIVE PROCEDURES

Adopted June 21, 2021

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: [Comptroller's VAB Webpage](#)

SECTION I. PETITION FILING

A. Filing Options

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 their authorized agents are encouraged to file on-line using the VAB link on the Comptroller's VAB Webpage: [2021 Axia Web Portal](#). If unable to file on-line, the taxpayer or authorized agent may file 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

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

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. This filing feature eliminates the need for hard copy (paper) petitions and allows the petitioner to file their petition(s) with increased efficiency and accuracy. In addition to the added benefits of convenience and speed, the petitioner may monitor the progress of their petition(s) and retrieve their records online.



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 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 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 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 10 calendar days from the date notification is sent. Duplicate petitions not resolved within 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. Filing Fees

Filing fee exemptions and waivers shall be in accordance with Chapter 194 and 196, 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 under Section 196.151, F.S., disapproval of homestead tax deferral under Section 197.2425, F.S., and disapproval of additional ad valorem tax exemption for deployed service members under Section 196.173, F.S. .



Such petitions must be filed by mail/delivery service or in person in order for the fee to be waived. The VAB or its designee shall also waive the filing fee with respect to a petition filed by a taxpayer who demonstrates at the time of the filing by submitting with the petition documentation issued by the Department of Children and Families that the petitioner is currently an eligible recipient of temporary assistance under Chapter 414, F.S.

C. Filing 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.

D. Filing Multiple Petitions

The Orange County VAB offers the taxpayer or agents a petition-filing feature which will allow the option to file 10 or more 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.

E. Filing Late 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).

SECTION II. SPECIAL MAGISTRATES

All Special Magistrates appointed to serve Orange County must enter into a service agreement with the VAB. Special Magistrates are independent of the Property Appraiser's Office and the Tax Collector's Office and work directly for the VAB.

SECTION III. VAB HEARING & OPERATION PROCEDURES

A. Hearing Hours and Notification

Hearings are held Monday through Friday beginning at 8:30 a.m. with the last scheduled hearing beginning at approximately 3:30 p.m. each day. 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 25 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 VAB Clerk at (407) 836-7300, 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

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.

If the petitioner indicated that he or she will not attend the hearing but would like the Special Magistrate to consider their 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 the petitioner is unable to upload their evidence to Axia and elects to submit their evidence to the PAO electronically or via U.S. Mail, the evidence may then be provided to the VAB Clerk for the Special Magistrate's consideration 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 4th Floor, Orlando, FL 32801 at least one full work day prior to the scheduled hearing date. The evidence will be available to the Special Magistrate at the onset of the hearing.

All evidence packets submitted to the VAB Clerk must be identical to the contents previously provided to the PAO.

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.

D. Virtual Hearings

The petitioner and/or PAO may attend the hearing virtually at no charge via WebEx from a computer, smart device or telephone. In addition to the 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 a computer or smart device or how to simply dial in using your telephone. All parties and witnesses shall be available at the scheduled hearing time. Parties shall identify themselves upon speaking to ensure that all parties recognize who is addressing the Special Magistrate at all times.

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



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.

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

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, within 10 calendar days from the date notification is mailed, the petitioner has not responded, the hearing will be scheduled as a Will Not Attend hearing.

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 10 days of receipt of appropriate directions.
- d. If the petitioner notifies the VAB Clerk, within 25 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 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. 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 consents with the electronic transmission, the petitioner must send written authorization to vab@occompt.com. When responding, petitioners must provide their name and/or company name, if applicable and confirm that the e-mail address is correct.

I. Good Cause Reschedule Hearing Requests

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, by US 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. 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, all parties shall notify the VAB Clerk as well as agree upon a specific date and timeframe on the record prior to the dismissal of all participants.

SECTION IV. REQUIRED PARTIAL PAYMENT OF TAXES

[Section 194.014, Florida Statutes](#), 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 even if the Special Magistrate has recommended a reduction. The last day to make the partial payment before the delinquency date is generally March 31. Regardless of whether the 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 2021 tax cycle:

- June 21 – 2021 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 20 – 2021 VAB Interim Meeting
- September 17 – 2021 Deadline to file a valuation petition with the VAB
- October 2021 through March 2022 – Hearings before Special Magistrates
- April 15, 2022 - 2021 VAB Final Meeting
- April 20, 2022 – 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

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