

## **Notice to Tax Representatives from the Nassau County Value Adjustment Board**

1. Nassau County taxpayers are entitled to the opportunity of being represented by professional tax representatives. Tax representatives who are prepared to demonstrate the merits of their client's position add value to the value adjustment process.
2. Professional tax representatives impair the system when they file petitions but fail to appear at their hearing(s) or fail to withdraw unsupported petitions in a timely manner. Such action places an undue hardship on the process, ultimately harming the property owners for whom the process was originated. The Property Appraiser must prepare for gratuitous hearings and the Value Adjustment Board is burdened with the expense of scheduling hearings and preparation of Special Magistrate's findings.
3. As a professional, you are required to be knowledgeable of the statutes, court decisions and administrative codes that govern the Value Adjustment Board proceedings.
4. If filing pursuant to s. 194.011(3)(e), FS, regarding condo associations, cooperative associations or homeowners' associations, please submit a list of parcels in Word or Excel format, via email or other electronic means, for easy upload into the processing program. First provide the list of parcels to the Property Appraiser who will determine those parcels that are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition that may be filed on each single joint petition. The filing fee will be calculated pursuant to s. 194.013 (1) FS and will be based upon the number of petitions and associated parcels at the time of filing with the Clerk's office. Pursuant to s. 194.034 (6) FS, each included parcel shall be considered by the board as a separate petition. Such separate petitions shall be heard consecutively by the appointed special magistrate.
5. If filing pursuant to s. 194.011(3)(f), FS, regarding contiguous, undeveloped parcels, please provide a list of parcels in Word or Excel format, via email or other electronic means, for easy upload into the processing program. First provide the list of parcels to the Property Appraiser who will determine those parcels that are substantially similar in nature, such as conservation lots, pond, interior, etc. that may be filed on each single joint petition. The filing fee will be charged pursuant to s. 194.013(1), FS, and will be based upon the number of petitions and associated parcels at the time of filing petition(s) with the Clerk's office.
6. Although you are not required to attend your hearing(s), as a professional tax representative, you are strongly encouraged to be a vigorous advocate for your client's rights by being present. If you do not attend, you must indicate your client's desire to have their petition heard without attendance. If neither you nor your client appear and your client has not indicated the desire to be heard without attendance, then the Clerk to the Value Adjustment Board will consider the matter a "No Show" and relief will be denied. If your client attends or filed the prior notice, then the Special Magistrate will review the evidence provided with the petition. However, if you are not present, the Property Appraiser is deprived of the right to cross-examine your testimony and documentary evidence. Further, the Special Magistrate cannot obtain from you clarification or amplification of evidence that may support your petition.
7. If, after receiving the information you requested from the Property Appraiser, you decide that the assessment is accurate you are professionally obligated to make a timely withdrawal of your petition, in writing, and should conduct yourself accordingly. In cases where a tax representative fails to appear and fails to give prior notice of non-appearance, the Clerk to the Value Adjustment Board will consider this a "No Show" and shall send a letter to the property owner/taxpayer advising of their representative's non-appearance. If your client is not present and has not filed prior notice of non-appearance then, the relief requested will be denied.