

Nassau County Value Adjustment Board  
Appeal of Legal Procedures

A written exception for consideration of legal appeal (procedural due process matters) to the Special Magistrate's recommendation may be filed by the Petitioner or the Property Appraiser on or before the tenth calendar day following the date of the mailing of the recommended decision.

1. In the event the Property Appraiser disagrees with the recommendation and wishes to file an exception for consideration of legal appeal, he/she will:
  - a. Send a written exception for consideration of legal appeal along with a copy of the recommendation to the Petitioner and the Clerk to the Value Adjustment Board.
  - b. The written exception for consideration of legal appeal (procedural due process matters) must include a statement that the Petitioner has ten calendar days from the date of service of the exception to file a written response to the exception with the Clerk to the Value Adjustment Board.
2. In the event the Petitioner disagrees with the recommendation and wishes to file a written exception for consideration of legal appeal the petitioner will:
  - a. Send a written exception for consideration of legal appeal (procedural due process matters) along with a copy of the recommendation to the Property Appraiser and the Clerk to the Value Adjustment Board.
  - b. The written exception for consideration of legal appeal (procedural due process matters) must include a statement that the Property Appraiser has ten calendar days from the date of service of the exception to file a written response to the exception with the Clerk to the Value Adjustment Board.
3. The Value Adjustment Attorney shall review any exception for consideration of legal appeal filed by the Petitioner or the Property Appraiser and provide a written recommendation to the Value Adjustment Board. The Value Adjustment Board shall consider exceptions at its next regularly scheduled meeting unless the Chair determines a special meeting should be convened. At the Value Adjustment Hearing, the Appellee shall have three (3) minutes to outline the basis for the appeal. The non-appealing party may be granted three (3) minutes to rebut. No new evidence may be submitted by either party. Pursuant to Rule 12D-9.031(3), if the Value Adjustment Board finds the recommendation complies with applicable law, it shall adopt the recommendation. If the Value Adjustment Board determines the recommendation does not meet with applicable law, then the Value Adjustment Board may appoint a different Special Magistrate to produce a decision which complies with applicable law based on a review of the existing record. The Value Adjustment Board's Attorney, the Value Adjustment Board and the Special Magistrate's consideration of the exception will be limited to the factual record prepared at the time of the Special Magistrate hearing and no evidence of a factual

matter which was not raised before the Special Magistrate may be introduced. No new testimony or argument will be entertained by the Value Adjustment Board or their designees. The Value Adjustment Board may vote to grant the appeal and designate a different magistrate to review the existing record and render a decision in compliance with applicable law. If the appeal is granted, the Magistrate shall review the record and render a decision within forty-five (45) days of receipt of the record. No further appeals to the Value Adjustment Board may be submitted by either party. Any aggrieved party may appeal to the Circuit Court. The Value Adjustment Board may deny the appeal and approve the Special Magistrate's recommendation without further hearing. If the Special Magistrate's decision is upheld, the decision will be distributed via regular mail or as requested by petitioner/agent within 20 days.