

# NASSAU COUNTY VALUE ADJUSTMENT BOARD

## WHAT IS THE VAB?

### 1. CREATION AND COMPOSITION OF THE VALUE ADJUSTMENT BOARD

The Value Adjustment Board (“VAB”) was created to provide citizens a forum in which to address complaints when they believe the Property Appraiser has overvalued or undervalued their property, improperly denied an exemption or classification, or under certain circumstances, a change of ownership, a change of ownership or control, or a qualifying improvement has occurred; disabled first responder discount; or that the Tax Collector improperly denied a tax deferral. The VAB is an independent entity not affiliated with the Property Appraiser or the Tax Collector. Citizens may also institute legal action in circuit court.

The VAB consists of:

- a. Two members of the Nassau County Board of County Commissioners (BOCC), one of whom shall be the elected Chairperson;
- b. A Nassau County School Board Member elected by the School Board;
- c. A BOCC Citizen Appointee who owns homestead property located in Nassau County; and
- d. A School Board Citizen Appointee who owns a business that occupies commercial space located within the school district of Nassau County.

In 2010, the Florida Department of Revenue (DOR) adopted statewide uniform rules of procedure for hearings. A copy of the most current uniform Policies and Procedures Manual for VABs may be found on the DOR website, which is linked to the Nassau County Clerk of Court’s website: [www.nassauclerk.com](http://www.nassauclerk.com)

### 2. VAB CLERK

The VAB Clerk, who is the Nassau County Clerk of Court or his designee, is responsible for making petition forms available to the public, receiving and acknowledging completed petitions, scheduling hearings and meetings, processing written requests for rescheduling of hearings, communicating with Petitioners and the Property Appraiser, making copies of rules and forms used in the VAB process available to the public, preparing agendas and minutes for the VAB, attending VAB hearings and providing assistance to the public, Board Members and Special Magistrates as necessary in the performance of their duties.

The VAB Clerk has implemented Pioneer Technology Group's Axia Petition Wizard, an online service that allows for convenient online filing of value petitions. The service will be activated upon the Property Appraiser's mailing of TRIM notices to taxpayers which occurs in mid-August. At that time, the service can be accessed at [www.nassauclerk.com](http://www.nassauclerk.com); click on I want to and then click on "File VAB Petition Online." Any questions may be directed to VAB@nassauclerk.com or call 904-548-4660.

### **3. THE VAB ATTORNEY**

The primary role of the VAB Attorney shall be to advise the VAB on all aspects of the VAB review process to ensure that all actions were taken by the VAB and its Appointees meet the requirements of the law in a manner that will promote and maintain a high level of public trust and confidence in the administrative review process. The VAB Attorney is not an advocate for either party in a VAB proceeding but instead ensures that the proceedings are fair and consistent with the law. The VAB Attorney shall advise the VAB of the actions necessary for compliance with the law.

The VAB Attorney is also available to provide legal advice to Special Magistrates to assist in the performance of their duties. The VAB Attorney shall also review and respond to written complaints alleging noncompliance with the law by the VAB, Special Magistrates, the VAB Clerk, and the Parties.

In Nassau County, the VAB Attorney is the Designee of the VAB who will make determinations of "good cause" related to late-filed petitions and rescheduling hearings.

### **4. SPECIAL MAGISTRATES**

In Nassau County, the VAB utilizes Special Magistrates to conduct VAB hearings, take testimony and make recommendations on petitions as outlined in Section 194.035, *Florida Statutes*. In Nassau County, all Special Magistrates will have no less than five years of experience as either a State Certified Appraiser, Member of the Florida Bar, or Member of a nationally recognized Appraiser's organization, as applicable, or three years of experience and completion of required training and examination. In accordance with Rule 12D-9.012(5) and prior to holding hearings, all Special Magistrates must complete annual training provided by the Florida Department of Revenue.

**Neither the petitioner nor the Property Appraiser should communicate with a VAB member or the Special Magistrate concerning a pending petition other than "on the record" during a scheduled hearing. Inappropriate contact may result in the recusal of the VAB member or the Special Magistrate or other measures. All questions and concerns should be directed to VAB Clerk Staff at 904-548-4660.**

### **5. FOR MORE DETAILS, PLEASE SEE LOCAL ADMINISTRATIVE RULES LISTED UNDER SEPARATE COVER at [www.nassauclerk.com](http://www.nassauclerk.com), click on Clerk's Office, then click on Board of County Commissioners Services.**