

# **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.**

**Nassau County Value Adjustment Board**  
**John A. Crawford, Clerk to the VAB**

What is the Value Adjustment Board (VAB)? The VAB was created to provide citizens with a forum in which to address complaints when their property is improperly denied an exemption or classification, under certain circumstances regarding a change in ownership or control or a qualifying improvement; 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.

Each Florida county has a VAB, which consists of five members: two appointed from the Board of County Commissioners, one appointed from the School Board, and two citizens: one appointed by the Board of County Commissioners who owns homestead property and one appointed by the School Board who owns a business that occupies commercial space located in the school district of Nassau County.

Pursuant to *Florida Statutes*, many county VABs hire qualified special magistrates to conduct hearings and recommend decisions to the VAB, but it is the VAB that makes all final decisions.

The Nassau County Clerk of Court is also the VAB Clerk. He or his designee plays a ministerial role in this process with such duties as receiving and processing petitions, scheduling and coordinating hearings, maintaining all records in the process, and providing assistance to the public, board members, VAB attorney, and special magistrates.

For the convenience of online filing of value petitions, the VAB Clerk has implemented a software service that will be activated upon the Property Appraiser's mailing of the Truth in Millage (TRIM) notices to taxpayers, which occurs in mid-August. In the meantime, to obtain more comprehensive information regarding the VAB hearing process, you may access the Clerk's website at [www.nassauclerk.com](http://www.nassauclerk.com), click on Clerk's Office, then click on Board of County Commissioners Services, to obtain local administrative procedures. There is also a link to the Florida Department of Revenue Taxpayer Oversight Program website to access the statewide Uniform Policies and Procedures manual, detailed reference material, and official forms used in the process.

Additional questions regarding the VAB may be directed to [VAB@nassauclerk.com](mailto:VAB@nassauclerk.com) or by calling 904-548-4660.

**Deadline to file timely petitions to the Value Adjustment Board for 2023 is as follows:**

**Filing by mail: Must be received in the Clerk's office no later than **September 12, 2023**, at 5:00 p.m.**

**Filing in person: Must be received in the Clerk's office no later than **September 12, 2023**, at 5:00 p.m.**

**Filing online: Must be posted online no later than **September 12, 2023**, at midnight.**

**Additional Information:**

What is the VAB?

VAB General Information and Important Notes 2023

Notice to Tax Reps.

Resolution - Filing Fees

VAB Approved Local Forms and Procedures

File Online Here

(beginning 8/18/23)

**Frequently Used VAB filing forms:**

DR-486 - Petition to the VAB - Request for Hearing  
Plus Info Sheet to Attach to DR486 Petition

DR-486PORT - Petition to the VAB - Transfer of Homestead  
Assessment Difference - Request for Hearing)  
Plus Info Sheet to Attach to DR486PORT Petition

DR-486MU - Attachment to Single Joint Petition for Multiple  
Units Filing

DR-485WI - Withdrawal of Petition

**DOR Policies and Procedures for VABs:**

PT-101 VAB Petition Guide for Taxpayers

Uniform Policies and Procedures for Value Adjustment Boards

Other Legal Resources Including Statutory Criteria

Reference Material Including Guidelines

Complete List of VAB Forms

Summary of Florida Statutes Chapter 194.014

**Special Magistrate**

Special Magistrate Notice of Criteria

Special Magistrate Application form

**VAB Meeting and Hearing Schedule:**

Notice of Organizational Meeting - August 14, 2023

Notice of Final VAB Meeting - To be determined

# VALUE ADJUSTMENT BOARD - Calendar of Events 2023

By 10<sup>th</sup> of each month forward invoices and labor time tracking forms to Anna in Finance to process.

Week of	Done	Activity (subject to change due to length of hearing process)
Feb/Mar.		Box and move past years' VAB files and prepare 2023 files. Prepare next year's calendar of events. March 1 – prepare for intake of AG and HX (and any newly added types) petitions for 2023. Track proposed legislation. Prepare 2023 files and Master Petition File for tracking and cross-reference purposes.
April		Track proposed Legislative changes. Prepare tentative budget.
May		Memo to Robert M. Foster Judicial Center re: Exemptions & Classification instructions (and any newly added types to these lists). Track proposed legislative changes. Update admin procedures as needed; confer with VAB attorney. Review SM contracts for any needed updates and ensure they wish to serve 2023. Prepare SM selection checklist and ads for special magistrates 2023. Update email contact lists for distribution. PTG Axia Annual User's Conference, Lake Mary, FL. Prepare notes from the conference and To Do lists. Consider Axia in-house training.
JUNE		Evaluate and order supplies. Distribute ads for SMs for publication. (Clerk and County websites; local newspapers; Fla Bar Newsletter and local Appraisers Institute announcement). Prepare for intake of SM applications; vet as needed. Consult VAB Attorney as needed. Update DOR procedures, internal forms, and local forms and procedures pursuant to any legislative and DOR changes that become law July 1 <sup>st</sup> . Track DOR changes for 2023. Update <b>General Info and Important Notes</b> and other forms as needed. Update <b>Internal Procedures Manual</b> for 2023 and forms. Review other Counties procedures; Review legislative changes; DOR form changes; website info. PTG Axia – work with IT for updating software.
Mid-JUNE		Draft <b>Org. Mtg. notice and timeline</b> for newspaper ad (Notice to News Leader due ____ to run ____ [Only if there are DOR changes]. Post with County Manager's office for distribution.). Process SM applications. Prepare 2022 expenditure report and 2022 proposed expenditures. Draft Org. Mtg. agenda for VAB Attorney review. Draft tentative hearing schedule according to new rules.
End of JUNE		Upload revised DOR Uniform Rules of Procedure onto CDs and make sufficient copies for Org Mtg and hearings. Prepare/assemble Org Mtg agenda and backup. Reserve conference room for hearings and get SM dates for availability.

June 30		Final day for EX and Class timely filed petitions. <b>Deadline to receive SM applications. Review qualifications and forward to VAB Atty. Update contact list. Follow up on Proofs of Publication.</b>
JULY		Agenda back up to VAB Attorney for review. Once TRIM notices ready, IT to get database from PAO for uploading to Axia; Review procedures with staff and Robert M. Foster Judicial Center. Post notice and distribute to VAB: Test Axia site; advise any discrepancies. <b>Prepare Attorney's agenda detail. Distribute agenda packets to board members. Reserve conference room for hearing dates.</b>
END JULY		<b>Update website; Axia Petition Wizard, DOR links and copies of forms. Prepare meeting minutes.</b>
August 14, 2023		<b>VAB Organizational Meeting</b>
AUGUST		Post approved local procedures and forms online. Prepare list of PAO/Clerk Axia concerns for VAB Atty and discuss with PA. Prepare Excel spreadsheet. Prepare Public Information Service Announcement for media publication): "What is the VAB?" Reserve conference room for hearing. Post PSA in Notice boxes and distribute to PA, Robert M. Foster Judicial Center, Recording Department for information purposes. Send to local news media. PA to send out TRIM notices (8/15/23) Follow up with VAB Attorney regarding MS Orientation. Send Orientation book to VAB Attorney for her review.
AUG 15, 2023		PA issues TRIM Notices; Open Axia for valuation online filing.
		<b>Process petitions.</b> Process petitions; Draft Pre-hearing checklists. Prepare Ex and Ag hearing notices (and any other types enacted by law). Prepare legal notice for hearing dates. Send to Newspaper two weeks prior to start of hearing.
SEPT		Process petitions and prepare hearing schedule in Axia; mail out hearing notice packets. For EX and AGs; process late filed petitions ( <b>Deadline is 9/12/23 if TRIM mailed out on 8/18/23</b> ). <b>September, 2023</b> send out Ex/AG hearing notices. Process petitions and begin mailing out Value hearing notice packets.; Process late filed petitions, reschedules, withdrawals and resolved petitions. Initial certification.
OCTOBER		Prepare hearing schedule and process hearing notices and withdrawals/resolved petition. Process evidence post hearing. Prepare notification for municipalities. Prepare Hearing Notices for Value and TPP hearings. Correspond with petitioners and attorney as needed. Process reschedules. Attend and record hearings as needed; ensure forms/files are adequate in hearing room.
NOVEMBER		Commence value and TPP hearings. Attend and record hearings as needed. Process evidence post hearing.

		Process withdrawn/resolved petitions.
DECEMBER		<p>Value and TPP hearings continue.</p> <p>Following Attorney audit of SM recommendations, distribute to PA and petitioner with appeal instructions.</p> <p>Schedule, notice and prepare for final VAB meeting.</p> <p>Prepare SM evaluation sheets and prepare agenda for final meeting.</p> <p>Prepare options for VAB Attorney search. Prepare timeline for final meeting.</p>
JANUARY 2024		<p>Value and TPP hearings continue.</p> <p>Prepare notice, agenda and backup for final meeting of VAB for 2023 (__/__/2023); including legal ad and summary stats reports.</p>
FEBRUARY 2024		<p>Final VAB meeting for 2023 (__/__/23)</p> <p>Prepare and distribute final decisions. Prepare meeting minutes. Publish legal ad and copy DOR. Confer with VAB Attorney regarding proposed DOR changes.</p> <p>Distribute tear sheets and proofs of publication: PA, Tax Collector, Finance and OMB; and DOR. Close out year end. Draft calendar for 2023 VAB process.</p>

NASSAU COUNTY VALUE ADJUSTMENT BOARD 2023-24  
Clerk Services/BOCC Time Tracking –

DATE	ACTIVITY	TIME SPENT
October 2023		
November		
December		
January 2024		
February		
March		
April		
May		
June		
July		
August		
September		



**THE BOARD OF COUNTY COMMISSIONERS  
NASSAU COUNTY, FLORIDA  
CITIZEN MEMBER QUALIFICATIONS DECLARATION**

The citizen member appointed by the Board of County Commissioners must be the following:

1. One who owns homestead property in Nassau County.
2. Citizen member must not be:
  - a. A member or employee of any taxing authority in this state; or,
  - b. A person who represents property owners, property appraisers, tax collectors, or taxing authorities in any administrative or judicial review of property taxes.
3. Citizen member shall be appointed in a manner to avoid conflicts of interest or the appearance of conflicts of interest.
  - a. When the citizen member of the VAB appointed by the governing body of the County is no longer an owner of homesteaded property within the County, the governing body shall appoint a replacement.

The undersigned confirms compliance of the Department of Revenue requirements listed above.

Witness

Appointee

\_\_\_\_\_

\_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**SCHOOL BOARD  
NASSAU COUNTY, FLORIDA  
CITIZEN MEMBER QUALIFICATIONS DECLARATION**

The citizen member appointed by the Nassau County School Board must be the following:

1. One who owns a business that occupies commercial space located within the school district appointed by the School Board of Nassau County.
2. This person must, during the entire course of service, own a commercial enterprise, occupation, profession, or trade conducted from a commercial space located within the school district and need not be a sole owner.
3. Citizen member must not be:
  - a. A member or employee of any taxing authority in this state; or,
  - b. A person who represents property owners, property appraisers, tax collectors, or taxing authorities in any administrative or judicial review of property taxes.
4. Citizen member shall be appointed in a manner to avoid conflicts of interest or the appearance of conflicts of interest.
  - a. When the citizen member of the VAB appointed by the School Board is no longer an owner of a business occupying commercial space located within the school district, the School Board must appoint a replacement.

The undersigned confirms compliance of the Department of Revenue requirements listed above.

Witness

Appointee

\_\_\_\_\_

\_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**NASSAU COUNTY CLERK OF COURT**

**VALUE ADJUSTMENT BOARD**

**Administrative Procedures Manual**



**The Value Adjustment Board (VAB) provides an independent forum for property owners to appeal their property assessment or denial of an exemption, classification, tax deferral, or a change of ownership under s.193.155(3), a change of ownership or control under s.193.1554(5) or s.193.1555(5), or a qualifying improvement under s.193.1555(5) has occurred. The VAB must protect the public trust by providing and ensuring fair and impartial hearings for petitioning taxpayers. Special Magistrates are appointed by the VAB to serve as representatives of the VAB at hearings where taxpayer petitions are considered. The Clerk's office has a ministerial role only in this process.**

**NASSAU COUNTY VALUE ADJUSTMENT BOARD  
ADMINISTRATIVE PROCEDURES MANUAL  
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**Value Adjustment Board –Administrative Procedures – 2023**  
**(2023 Deadline to file is 9/9/23 based on TRIM notices released 8/15/23.**

**General –**

Update **Calendar of Events** (Form NCVAB 04 and Supplement 1) and follow general timeline.

Post on the Clerk's **website** the link to the DOR's website for approved petition forms, and Uniform Rules of Procedure; Fee Resolution, and access to online filing (update PTG's Axia as needed). Prepare any internal operating guidelines, including creating verbatim record, parking provisions, ADA compliance, hearing room, electronic hearing procedures, etc. Update the website and links annually using the current year information.

The deadline to file for Exemptions and Classifications is **March 1<sup>st</sup>** of each year. Although the major categories are Homestead, Seniors 65 and older, Disabled First Responder Discount, low income, veteran discount, Non-Profit and Agriculture there are many categories, each with specific requirements.

**I. Exemptions/Classifications**

**Denial of Exemptions by PA**

Taxpayers who timely **filed Homestead Exemption** applications that were considered by the Property Appraiser's office and denied, will receive written notice of denial from the Property Appraiser by July 1<sup>st</sup>. Those taxpayers who wish to appeal the Exemption denial to the VAB may file a petition with the Clerk's office (FS196.151). No filing fee required if filed within 30 days of the Property Appraiser's written notice of denial (12D-9.015(7)(b) and (FS 194.011(3)(d)(1)). Taxpayer will need to provide a copy of the application and dated notice of denial from the PAO. If filed after the 30<sup>th</sup> day, taxpayer will be required to pay the non-refundable \$15 filing fee.

**Late filed Homestead exemptions** - If you missed the March 1 filing deadline you must file an application for exemption with the Property Appraiser's office on or before the 25<sup>th</sup> day following the mailing of the TRIM notices (FS 196.011(8)) and file a petition to the VAB with the Clerk's office.

Upon receipt of sufficient evidence, the Property Appraiser may grant the exemption should the Property Appraiser judge that the evidence demonstrates circumstances sufficient to warrant granting the exemption. If the Property Appraiser denies the late file application, a petition to the VAB may be filed with the Clerk's office, during the taxable year on or before the 25<sup>th</sup> day following the mailing of the TRIM notices, requesting that the exemption be granted. In most cases there is a non-refundable \$15 filing fee for each exemption (subject to FS 194.013) (See Section III Filing Fees). If the VAB determines that the person is qualified to receive the exemption and demonstrates particular extenuating circumstances, the VAB (or their designee) may grant the exemption for the current year. If denied by the VAB taxpayer may file with the circuit court within **15 days** of date of refusal by the VAB (196.151).

**Classification Petitions**

Taxpayers who filed Classification applications that were considered by the Property Appraiser's office and **denied**, will receive written notice of denial from the Property Appraiser by July 1<sup>st</sup> (193.461). Those taxpayers who wish to appeal the Classification denial to the VAB may file a

petition to the VAB with the Clerk's office along with a non-refundable \$15 filing fee and a copy of the date-stamped application that was filed with the PAO and denial letter.

Applications filed with the PA after March 1<sup>st</sup> are considered **Late Filed Classification applications**. Taxpayer may file application with the Property Appraiser and may file a petition to the VAB via the Clerk's office. Petition must include a copy of the application filed with the PA, date-stamped received by the PAO, and a written statement as to why the application is being filed late. The taxpayer will also need to provide a non-refundable filing fee in the amount of \$15 (cash or check with proper identification made payable to the Clerk of Court). Late filed Ag applications (filed after March 1) will be reviewed by the PA for approval or denial. If approved the Clerk's office will be notified and the petition will not be set for hearing. If the PA denies the late file application or takes no action, prepare for hearing where the SM will first be asked by the PA to determine if extenuating circumstances exist (SM can review documentation in Axia) and then consider the PAO's recommendation for denial. If extenuating circumstances are granted by the SM, the SM will then hear the petition and make a recommendation for approval or denial to the VAB.

**Late file Classification petition** - If a taxpayer does not file a petition timely (i.e., on or before the 25<sup>th</sup> day following the mailing of the TRIM notice due 9/13/21), a taxpayer may file a petition with the Clerk's office, include a non-refundable \$15 filing fee, include a copy of the application filed with the PAO, and include a written statement as to why the petition is being filed late (FS193.461 & 194.011). The VAB Attorney, as the VAB's designee, will make a written determination (preferably by email) as to whether "**good cause**" should be granted for the late filed petition. If denied, it will not be set for hearing. If good cause is granted, the petition may be set for hearing. If the taxpayer is deemed qualified and demonstrates extenuating circumstances, the Property Appraiser **or** the VAB may grant the classification.

Filing Timeline: Petitions related to **valuation** issues may be filed at any time during the taxable year on or before the 25<sup>th</sup> day following the mailing of the TRIM notice (FS 193.461). With respect to issues involving the **denial of exemption, denial of agricultural classification application, denial of historic property used for commercial or certain nonprofit purposes classification applications** taxpayers may file petition with the VAB on or before the 30<sup>th</sup> day following the mailing of the PA's written notice of **denial**, which is issued on or before July 1 of the year for which the application was filed. With respect to other issues, see 12D-9.015(10) (e-g). Petitioners filing **multiple parcels** (such as condominium association) or **multiple tangible personal property** (TPP) accounts may file with the VAB a **single joint petition** if the PA first determines that the multiple parcels or TPP accounts are substantially similar in nature. (FS194.011(3)) Agent may contact Clerk's office for further details.

Appeals include determinations that a change of ownership under s.193.155(3), a change of ownership or control under s.193.1554(5), or s. 193.1555(5), or a qualifying improvement under s.193.1555(5) has occurred.

## **II. Petition Filing:**

The DOR approved forms may be obtained from the Property Appraiser's Office, DOR website, Historic Courthouse, Clerk Services/BOCC (RMFJC) or DOR link from the Clerk's website. The **completed** petition shall be filed with the Clerk of the VAB who shall acknowledge receipt and promptly furnish a copy to the PA. Petitioners may file a single petition for more than one purpose (i.e., value and homestead) and pay a single filing fee. Petitioners with any questions

should seek legal counsel. Clerk staff should not refer questions regarding hearings or procedures to the PAO. You may provide the petitioner with a copy of 12D-9.002 of the FAC (pg.5 regarding Informal Conference Procedures). If the petitioner checks the box seeking a copy of the Property Record Card, the Property Appraiser shall be in compliance by providing access online or sending a copy.

Create an Excel spreadsheet with pertinent summary information and update as needed. (Forms NCVAB 16).

**Incomplete** petitions shall be accepted by the Clerk, but not processed until completed. Clerk to send Clerk Notice to petitioner that the petition is incomplete and allow taxpayer an opportunity to complete the petition time certain (10 days) to respond. If filed timely, follow standard procedures and send copy to PA. If the petition is not completed within the time specified, send Clerk Notice to petitioner and copy PA that the petition shall not be set for hearing.

**Assessed Value** – All properties where value is petitioned – may be filed at any time during the tax year on or before 25<sup>th</sup> day (9/9/23) following mailing of TRIM notices (8/15/23).

Petitioners may file in person, by mail, or **online** (value only) accessing the link on the Clerk's website: <http://axia.nassauclerk.com>. Online petition filing is available once TRIM notices are sent out by the PAO. Online petition filing fees shall be paid via credit card (Master Card, Visa, Discover or American express). A 3.5% non-refundable credit card processing fee is automatically applied. The petitioner has the option to create a password in order to follow his/her particular petition throughout the review and approval process. (See PTG Axia User's Guide for processing procedures listed under separate folder.) Petitioners filing in person may pay by cash or check, with proper ID, made payable to the Nassau County Clerk of Court. Petitioners filing by mail may pay by check, with proper ID, made payable to the Nassau County Clerk of Court, or money order.

**Late Filed:** Petitions received after the deadline (9/9/23) will be marked as "untimely filed" in the upper right hand corner. Petitioners must include a written statement showing justification for late filing upon which the VAB Attorney, as designee of the Board, will determine whether or not "good cause" should be granted. Clerk will not send copy of petition to PA or set for hearing until determination is made. The attorney will respond in writing (preferably by email); send Clerk Notice to petitioner indicating the decision and copy the PA. 12D-9.-15(11) (a-e)

Note that failure to meet the statutory deadline for filing a petition does not prevent consideration of such a petition by the board or special magistrate when the Attorney (as designee of the Board) determines that the petitioner has demonstrated good cause justification and that the delay will not be harmful to the performance of board functions in the taxing process. (12D-9.015(11) (a).

**Portability forms (PX)** are available upon request at the Clerk's office and on the DOR website. (See 12D-9.028)

- Form DR-486PORT Transfer of Homestead Assessment Difference – Request for Hearing; plus, DOR tax payment info sheet.
- Form DR486XCO – Cross County Notice of Appeal and Petition, Transfer of Homestead Assessment Difference

- Form DR-490Port: Notice of Denial of Transfer of Homestead Assessment Difference

12D-9.028 **Portability** – Petitioner to file in county of new homestead to petition either a denial of transfer or the amount of transfer. Clerk to complete Form DR-486XCO and send along with a copy of petition (DR-486PORT) to the previous county where homestead is located (via certified mail), which shall hear the petition. Once heard, that county’s clerk will forward decision to new homestead county. The VAB shall consider the previous county’s decision.

**Representatives/Agents** – 12D-9.019 & FS s.194.011(3) & FS s.194.034(1)(a),(b),or (c)

A petition to the VAB must be signed by the taxpayer or be accompanied by the taxpayer’s written authorization or POA, except those filed on behalf of the taxpayer by an employee, affiliated entity, or licensed representatives including attorney licensed in Florida, real estate appraiser, real estate broker or CPA. These individuals must provide proper ID and certify under penalty of perjury that they have authorization. A petition filed by someone on behalf of a taxpayer not described above must be signed by the taxpayer or accompanied by a written authorization from the taxpayer. Authorization is valid for single petitioner for a single assessment year and must identify the parcels. When duplicate petitions are filed on the same property, the clerk shall contact all petitioners to resolve the issue.

**III. Filing Fees:**

Checks in the amount of \$15 (per single petition) should be made payable to the Nassau County Clerk of Courts. Filing fees are non-refundable. File petition in person at the Historic Courthouse or Clerk Services/BOCC at the RFMJC via cash or check (with proper ID); staff receipts the money. Clerk Services/BOCC will make file folder, receipt money, and enter petition into Excel spreadsheet. Beginning mid-August Clerk Services/BOCC will enter the petition into the Axia program which will automatically assign petition numbers. (See PTG Axia Software User’s Guide under separate cover.) Staff provides a copy of the petition to the petitioner and forwards a copy to the Property Appraiser’s Office.

There should be one petition for each parcel being filed unless the PA determines otherwise. However, not everyone acquires a pre-determination. To address petitions being filed for more than one parcel pursuant to FS 194.011(3)(e) (condo and/or HOA) or (f) (contiguous undeveloped property determined by PA to be similar in nature) Supervisor will contact the PA for determination and calculate appropriate fee. Clerk to consider petition “incomplete” until PAO makes determination and fee is established.

Fee Exemptions: No filing fee is required with respect to an appeal from the disapproval of homestead exemption (194.013 & 196.151) if filed within 30 days of the date of the Property Appraiser’s written notice of denial (no later than July 1<sup>st</sup>) or from denial of homestead tax deferral (197.253) or with respect to a taxpayer with certificate issued by Dept. of Children and Family Services (Ch. 414).

**IV. Receipt of Petition/File Preparation:**

Clerk prepares expandable files for types of cases (Assessed Value, Ag Classification, Exemption, Portability, change in ownership and/or control or a qualifying improvement) as well as files for Requests to Reschedule, Withdrawn/Resolved petitions, Organizational Meeting, etc. (See list of file names under 2023 VAB Administration.)



**\*\*If the taxpayer requests to be notified by mail prepare one mailing label for the petitioner and agent, if applicable, including green certified mail forms and one standard envelope, BOCC labels for green cards.) In addition to copy of petition for PAO, make one copy of each petition and any backup (paper clipped separately) in preparation for various mailings. Note any variations/instructions to be addressed at time of scheduling and noticing hearings.**

Prepare daily Closeout Report in Axia and tender a copy of the report along with all monies received to Finance. Clerk to record on Excel spreadsheet and update as needed for monitoring purposes.

## **V. Uniform Rules of Procedure**

Uniform policies and procedures and forms prepared and approved by the Department of Revenue and acknowledged by the VAB are to be made available to the public. There is a link on the Clerk's website to the DOR's website for this purpose. The VAB may also adopt and post internal operating procedures (to address presentation time limits, hearing rooms, parking, ADA, etc.) that do not conflict with the adopted rules.

## **VI. Organizational Meeting**

The BOCC will appoint two board members (one as Chair), one citizen who owns Homestead property, and alternate(s), as needed. The School Board will appoint one board member, one citizen who owns a commercial business, and alternates as needed. Citizen members must sign a declaration of compliance with Florida Statutes (Form NCVAB 06 and 07). The VAB cannot meet until all appointees are in place. VAB Attorney must attend all meetings. Quorum is one County Commissioner, one School Board member and one citizen appointee. Schedule the dates with the assistance of the VAB Chair and attorney and assuring a quorum is available.

Clerk to prepare (legal or display) ad for news media for publication two weeks prior to scheduled meeting (local procedure-optional); and prepare notice to meet legal requirements and send to designated person in the County Manager's office for notification process pursuant to 286.011 FS. Copy notice to parties listed on the Outlook distribution list and to IT for posting on website.

VAB shall hold an organizational meeting(s) to acknowledge the uniform rules of procedures as prepared and adopted by the DOR, and such other directives as described in 12D-9.013, including announcing the tentative hearing schedule, which shall not commence until after approval of assessment roll by DOR and after tentative budget adopted (FS194.032) except specific exceptions found in the Rule. Once the DOR provides updated Uniform Procedures Manuals, including reference material, make several hard copies as needed as well as perhaps 15 CDs to meet requirements for availability to public at the meeting and providing to petitioners during the hearing process. Local rules, procedures and forms are to be adopted as well. The VAB is authorized to use other additional or alternate means of notification directed to the general public or specific taxpayers as it may determine. See Hearing Checklist (Form NCVAB 15). Prepare agenda and back up for VAB attorney review. Distribute agenda and back up one week prior to the meeting to VAB members, Attorney, and Property Appraiser.

Recording Clerk to post directional/informational signs at the entrance to the James S. Page Governmental Complex and at the entrance to the hearing room for the public. Prepare Procedures for Commencement of Hearing (NCVAB27a) for petitioner and SM to sign at hearing, copies of SM Opening Statement (NCVAB26 or NCVAB26a) and other forms as

needed. Place sign in sheet at podium; record and transcribe minutes of this meeting. Peel and stick identification tags are available when needed (such as for identifying individuals as part of a large group). (See Pre-Hearing Section, page 10) See *FS196.194 for publication guidelines as it relates to Exemptions*.

The board shall appoint separate legal counsel (12D-9.009 -.010).

Clerk to reserve use of the Board Conference Room with the County Attorney's Legal Assistant based on the hearing schedule as presented at the Org Meeting.

## **VII. Special Magistrate**

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 FS. The VAB, through the Clerk or VAB Attorney, shall verify their qualifications. With a current population of more than 75,000 citizens, the VAB will follow DOR guidelines which provide that the Clerk of the VAB shall annually notify such individuals or their professional associations to make known to them opportunities to serve exist. Applications for special magistrate services may be posted on the Clerk's website. (*Follow Procedures Supplement II and Summary Checklist for SM Selection Process*).

Upon selection of successful candidates by the VAB at the Organizational Meeting, the attorney will notify and prepare the appropriate contracts for signature and return to the Clerk for processing. Attorney will hold individual orientation sessions. Clerk may email outcome announcement to unsuccessful candidates.

DOR shall provide and conduct training for special magistrates and attorney at least once each state fiscal year in at least five locations throughout the state. Attorney and SM to provide to the Clerk DOR's certification of completion.

SM to provide at the start of the hearings a written statement or taxpayer information sheet (to be made available at the podium) as described in 12D-9.024. SM shall also follow the hearing guidelines to ensure compliance with laws and procedures.

At the conclusion of the hearings, the SM shall submit a timesheet along with his/her invoice for payment. Clerk to review and initial prior to submitting to Finance for payment.

## **VIII. Hearing Schedule and Notices (Legal notice to newspaper)**

Clerk to ensure through legal counsel that the VAB meets all requirements before holding hearings. Clerk to prepare hearing schedule based on number of petitions received and other guidelines as outlined in 12D-9.019 and present tentative hearing schedule to VAB at Organizational meeting.

FS194.032 – Hearings shall commence between 30 and 60 days after the TRIM notices are mailed ([8/15/23](#)) and after approval of assessment roll by DOR and after the tentative budget is adopted by the BOCC. This is for hearing exemptions, classifications. At the Board's discretion, valuation hearings may commence immediately thereafter or be set to start in January if the Board agrees to give the PAO more time to hold informal conferences with petitioners in a to attempt to resolve the matter prior to hearing.

Prior to preparing schedule, Clerk to request PAO to advise any particular grouping to be heard together (such as to accommodate expert witnesses, attorney, etc.). If no reply, use own judgment.

Once all petitions are entered for the tax cycle, Clerk to advise VAB chair if tentative hearing schedule is insufficient to allow proper scheduling.

Follow pre-hearing checklist as outlined in 12D-9.014.

Using the schedule of hearing dates as presented to the VAB during the Organizational Meeting, assign appropriate SM, after checking availability; prepare and post notice (send the notice to designated person in County Manager's office for posting). The name of the SM assigned to hearings is not divulged to the petitioner or the Property Appraiser prior to commencement of the hearing; neither the petitioner nor the Property Appraiser is allowed to choose a SM.

Clerk prepares a **schedule of appearances** divided into five to fifteen minute intervals (depending upon the total number of petitions filed) and notifies each petitioner (or agent with copy to owner) via petitioner's preferred method of notification (certified mail, email or fax) of the hearing time no less than 25 calendar days prior to the date of the scheduled appearance. Petitioners shall not wait more than two hours [See s. 194.032(2)(b), FS]. Notice to include how to access DOR rules of procedures (on Clerk's website), internal operating guidelines, if any. Notice to include data as outlined in 12D-9.019. Because of the number of petitions resolved/withdrawn prior to hearing, experience allows setting the schedule at five minute intervals.

Notices mailed 30 days prior to hearing date are deemed to have met the requirement (see schedule). Clerk e-mails updated copy of agendas to PAO as needed. Send agenda to SM several days prior to hearing to ensure there are no conflicts of interest. Board agenda books are no longer required since the petitions and all backup have been entered into the Axia system and the parties have access via computer. However, Clerk to prepare one set for emergency situations.

Clerk to provide written notification to CEO of municipalities of any appeals within the municipality, per FS193.116 and 12D-9.014(1)(m); representatives shall be given the opportunity to be heard at the hearing. Because of the frequent number of reschedules/withdrawn petitions, include wording in the notice for the entity to contact Clerk's office for any updates a day or so prior to hearing.

Update Excel spreadsheet as needed.

Prepare and post meeting notice pursuant to FS286.011.

### **Evidence Exchange**

FS194.011(4)(a) Nassau PAO will send generic form letter request for evidence to petitioners. At least 15 days before the hearing the petitioner shall provide to the Property Appraiser a list of evidence to be presented at the hearing, including rebuttal, together with copies of all documentation to be considered by the Value Adjustment Board and a summary of evidence to be presented by witnesses. The fifteen (15) days shall not include the day of the hearing. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which

event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

FS194.011(4)(b) No later than 7 days before the hearing, if the petitioner has provided the information required under paragraph (a), and if requested in writing by the petitioner, the Property Appraiser shall provide to the petitioner a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the Value Adjustment Board, including the Property Record Card, and a summary of evidence to be presented by witnesses. Failure of the Property Appraiser to timely comply with the requirements of this paragraph shall result in a rescheduling of the hearing.

12D-9.016(3) When a party files a document with the Board, other than the petition, that party shall serve copies of the document to all parties in the proceeding. When a document is filed that does not clearly indicate it has been provided to the other party, the board clerk, board legal counsel, board members and/or special magistrates shall inform the party of the requirement to provide to every party or shall exercise care to ensure that a copy is provided to every party, and that no ex-parte communication occurs.

**Confidential Information** (AGO 2005-38, 2001-74, FS193.074, FS213.053, PTO 10-07)

Occasionally a petitioner may file confidential information which may include items such as tax returns, profit and loss statements, trade secrets, etc. An AGO issued in April 2010 has been interpreted to mean that the AG's office views evidence offered at a hearing to be public record with very limited exceptions. The clerk should, however, continue to note receipt of sensitive, confidential-type information so as to inform the taxpayer of any public records request for that information. Therefore, when these documents are scanned, mark them as "sensitive" before uploading them as evidence in Axia. Likewise, mark on the petition packet that it contains sensitive information to avoid accidentally providing it during a public records request without first informing the petitioner.

**IX. Hearings –**

The recording clerk shall not allow the holding of scheduled hearings until the board legal counsel has verified that all requirements in Chapter 194 FS, and department rules were met. The recording clerk shall notify the board legal counsel and the board chair of any action needed to comply with this rule.

**Pre-Hearing** – For each hearing date, the recording clerk will post directional/informational signs at the entrance to the James S. Page Governmental Complex and at the entrance to the hearing room for the public.

Because the hearings are held off-site, have available for distribution and reference the following forms: agenda and hearing files; SM checklist; opening statement; Procedures for Commencement of a Hearing, withdrawal forms; copy of legal meeting notice; VAB and SM contact sheet; requests to continue/defer, reschedule and remand forms; agent authorization forms; voting conflict form; General Information & Important Notes; DOR Rules of Procedures; and blank name tags (for use when there is a large number of participants).

Set up recording device and open Axia. Have petitioner read and sign Procedures for Commencement of a Hearing (CVAB27a). SM will sign at the conclusion of the hearing and return signed form to Clerk.

When the special magistrate and recording clerk are ready to commence the hearing, both the petitioner and the PAO staff should be escorted into the hearing room at the same time. For the sake of appearances, the special magistrate should not engage in conversation with either party **before or after** the hearing unless both parties are present, even if it is unrelated to the issue at hand. Both parties should exit the hearing room together just as they arrived.

**Hearings** – SM calls the meeting to order. Following the Special Magistrate’s reading of opening statement and guidelines (NCVAB26), the SM or the Clerk states: “Today is (Day, Month, Year). It is (time). We are here on Petition No. \_\_\_\_\_, Parcel Number(s) \_\_\_\_\_. Petitioner is (name). If you intend to speak at today’s hearing, please state your name and address for the record.” Clerk will swear in participants if requested to do so.

PAO and Petitioner to present three copies of evidence clearly identified as “Exhibit \_\_\_\_”. Clerk to attend and record all hearings and follow checklist. The SM or clerk shall swear in the parties if needed. At the beginning of each hearing the SM will request the PA to announce the TRIM value; RE-TRIM value, if appropriate, and/or proposed REVISED VALUE. On separate sheets, the SM and Clerk to record values on hearing check list. Clerk to mark each exhibit submitted by the PA and petitioner by identifying the submitting party, date, and initials. At the conclusion of each hearing, the Clerk to scan the evidence from both sides into Axia. Clerk to preserve all evidence as required by law.

**Hearing via Electronic Media** – 12D-9.026 –Board must approve at Organizational meeting the procedures to be followed (adopted procedures will be stated in the General Information and Important Notes, Form NCVAB09). Advise SM when petitioner makes written request for telephonic hearings; SM to be in agreement for use of telephonic hearings. Procedures to specify (1) time period within which to request to appear, (2) all other parties must be present, (3) agree on method of swearing in, presenting evidence, and placing testimony on record. (See prepared info sheet.)

12D-9.024(9)(a)(2) Petitioner may indicate on the petition form that he/she does not wish to be present at the hearing but would like consideration of evidence submitted. If so, follow directions as outlined. Petitioner may also wish to submit a written request to the VAB Clerk at least 48 hours in advance of the hearing date, along with a copy of his/her evidence, indicating that his/her evidence should be considered in his/her absence, and he/she is waiving his/her right to speak in person.

**Reschedules** – s. 194.032 FS – Petitioner and Property Appraiser may each reschedule the hearing one time for “good cause” which means circumstances beyond the control of the person seeking to reschedule the hearing which would reasonably prevent the party from having adequate representation at the hearing. The Clerk shall notify the parties at least 15 calendar days prior to the rescheduled hearing date, unless the notice is waived by both parties. The VAB request the party with a scheduling conflict submit a written request to the Clerk’s office no fewer than 5 calendar days prior to their original hearing date.

**No Shows** – 12D-9.021(6) If petitioner does not show up for hearing and has not indicated on the petition to proceed without his/her presence and a good cause request is not pending, the SM shall not commence the hearing and shall produce a recommendation. If petitioner makes good cause request before the decision is issued, the Attorney shall rule on the good cause request

before determining that the recommendation should be set aside and the hearing should be rescheduled.

**Remanded** decisions – As outlined in 12D-9.029, SM will complete Remand Notice form and the Clerk shall provide the form concurrently to the petitioner (via regular or certified mail, hand delivered or email) along with DOR Rule 12D-9.029, and copy the form to SM and PAO. PAO to complete review and respond to the Clerk for distribution to all parties. Clerk to schedule continuation hearing providing 30 days' written notice, unless the petitioner notifies the clerk that the results of the PAO's written decision are acceptable and the petitioner waives the right to further hearing. SM shall proceed under 12D-9.029(2). Copies of all evidence shall remain with the Clerk during remand review. In lieu of remand, the SM may postpone conclusion of the hearing upon mutual agreement of the parties (12D-9.025).

**Continuation** of Hearing – In lieu of a remand, the SM may prefer to continue the hearing to a date specific. As outlined in 12D-9.025(6), the parties may leave the record open to allow collection and submission of additional relevant evidence for the SM's consideration. In such instance, the parties shall sign the Deferral of Decision by Special Magistrate form to acknowledge the SM's specific directions and set a date to reconvene if needed.

**Withdraws/Settled** (12D-9.021) — Form DR485WI is prescribed, however, other written or electronic means may be used. DR485WI shall indicate the reason (1) petitioner agrees with determination of PAO or (2) petitioner and PAO have reached a settlement; or (3) petitioner does not agree with decision of PAO but no longer wishes to pursue a remedy through the VAB; or (4) other specified reason. The Clerk shall provide copy of notice to PAO and cancel the hearing upon receipt of notice; no further proceeding is required. (By checking #1 or #2 on the Withdrawal Notice, petition is deemed to be resolved by the PAO; by checking #3 or #4, petition is deemed withdrawn and so recorded in Axia and on the Excel spreadsheets.)

If no notice is filed, but acknowledged at hearing, the SM shall so state and the hearing shall not proceed and no decision shall be issued. The Clerk shall list and report all withdrawals, settlements, acknowledgements of correctness as withdrawn or settled petitions.

**Acknowledged as Correct/Settled** [12D-9.021 (4)] If parties do not file a notice of withdrawal or notice of acknowledgement but indicate the same at the hearing, the board or special magistrate shall so state on the hearing record and shall not proceed with the hearing and shall not issue a decision. If a petition is withdrawn or acknowledged as correct as state above, or settlement is reached and filed by the parties at any time before a recommended decision or final board decision is issued, the board, special magistrate or clerk need not issue such decision. The board clerk shall list and report all withdrawals, settlements, acknowledgements of correctness as withdrawn or settled petitions. Settled petitions shall include those acknowledged as correct by the property appraiser.

## **X. SM Recommendations/Final Review**

12D-9.030 Initial SM recommendations shall be **audited** by the Attorney with assistance of the Clerk. Once finalized, the Clerk shall provide copies of SM's recommended decisions to taxpayer (format as requested) and simultaneously to the PAO as soon as practical after receiving the recommended decision. Include a notice of the date, time, location at which the recommended decisions will be considered by the VAB, if known, and any internal procedures.



Special Magistrates shall receive evidence, preserve all testimony and include in the recommendations to the VAB the findings of fact and conclusions of law. SM shall transmit all documents – including any work papers, worksheets, and notes - to the Clerk along with his/her recommendations.

Update Excel spreadsheets as needed.

## **XI. Final VAB Review Meeting/Final Decisions**

12D-9.031 Schedule VAB meeting to convene for final approval and take general comments on VAB matters. More than one meeting may be required depending upon the timeline of hearings and timely receipt of SM recommendations. This is not an opportunity for re-hearings. Prepare Consent agenda of petitions and Excel spreadsheet as backup for the SM's recommendations for Final Review by the full VAB and notice according to FS286.011. Also acknowledge pre-hearing checklist as outlined in 12D9-014.

Deputy Clerk to prepare agenda, prepare and distribute notice of meeting, prepare sign in sheet, record and transcribe minutes.

Once approved and verified by Attorney and staff, send out decision forms with final findings (within 20 days) via regular mail or as requested by petitioner/agent. Upon issuance of the decisions, the Clerk shall, on a form provided by the DOR (now computerized), notify via first class mail – or format as requested - each taxpayer of the decision of the VAB. Copy PAO.

12D-9.032 Final Decisions shall be in writing and contain specific and detailed findings of fact and conclusions of law; explain the nature of any change made and indicate the just, assessed, taxable and exempt value before and after the change, if any; and advise the taxpayer and PA that further proceedings in circuit court shall be as provided in FS194.036. Clerk to provide copies of the Notice of Final Decision to all parties.

The clerk shall maintain the verbatim record (audio/CD) of the hearing and any exhibits admitted during the hearing for a period of four years after the final decision is rendered and no appeal is filed; five years if an appeal is filed. 12D-9.034(4) Parties may request records be retained until final disposition of any subsequent judicial proceeding related to the property.

PA to check the list and check dollar amounts for DOR Record of Decision forms.

The VAB Clerk must keep an electronic record of the VAB proceedings, preserve proof of any documentary evidence, and maintain a detailed listing of each case where no decision is rendered, such as when the petition is withdrawn or acknowledged as correct by the PA for a period of time no less than four years.

Finalize Excel spreadsheet summary info for reporting purposes.

## **XII. Appeal Procedures**

Appeal procedures are outlined on local form NCVAB13 [12D-9.031]. Petitioners may also appeal to Circuit Court.

### **XIII. Complaints**

Specific written complaints alleging non-compliance with the law and/or DOR rules by the VAB, special magistrates, VAB Clerk, and the parties should be directed to the VAB Clerk at [VAB@nassauclerk.com](mailto:VAB@nassauclerk.com) or mail to Clerk Services/BOCC, 76347 Veterans Way, Suite 456, Yulee, Florida 32097. The VAB Clerk will forward the complaint to VAB Legal Counsel. A written response will be provided. The VAB Chairman will be consulted when necessary and may place specific complaints regarding the VAB process on the next VAB meeting agenda. VAB Legal Counsel shall send a copy of the complaint and response to the DOR. This section does not refer to routine requests for reconsideration of reschedules, and pleadings and argument in petitions, which will be handled pursuant to existing rules and Florida Statutes. [12D-9.009(1)(f)]

### **XIV. Notice Responsibilities**

**Certification of Assessment Rolls**, FS193.1142 and 12D-9.037. Utilizing the summary information on the Excel spreadsheets, prepare on DOR form. The PA may assist with preparation of the form summarizing the number of petitions heard and determinations, as well as a summary form indicating final dollar amounts. The Clerk will obtain the VAB signatures on these forms and distribute accordingly in a timely fashion. Provide certification to DOR on Form 488 that procedures were followed prior to publishing Notice of Tax Impact.

Make public notice of findings and results as outlined in FS 194.037. Concluding the VAB hearings, the clerk is required to provide public notice of the **Tax Impact** of the VAB. PA may assist in completing the appropriate form as set forth in Fla. Admin Code. Clerk to post display ad in NC Record and run one time; get five proofs of publication and tear sheets (OMB/DOR, Finance, PA, Clerk). In the notice, the Clerk is required to use the form contained in the revised rule and cannot add or delete language. OMB will provide a copy to the DOR within 30 days.

When a petition is resolved by the PA and withdrawn by the petitioner prior to the VAB hearing, any reduction in the assessed value is not included in the appropriate columns (Reduction in County Taxable Value due to board action or Shift in Taxes due to board action) of the Tax Impact Notice (DR529), which reports the net change in taxable value from the PA's initial roll resulting from the VAB's decisions. Publish no later than 90 days after receipt of the extended rolls.

### **XV. Retention Schedule**

The State of Florida General Records Schedule GS11 for Clerks of Court, Item #16, approves the following retention and disposal actions:

This record series consists of files created by the Clerk pursuant to Chapters 194 and 196, FS. See also, Florida Administrative Regulation Section 12D-10.003(4)(a). This series may include the petition, audio recordings of hearings and/or notes, recommendation of the SM, record of decision, notice of adjustment or disapproval, and supporting documents. For minutes of the VAB meetings, see GS1, State and Local Government Records, Item #32, Minutes.

#### **Retention:**

1. Record copy: No Appeal Filed. Four years after final decision provided no appeal is filed in circuit court.
2. Record copy: Appeal Filed. Five years from final action if an appeal is filed in circuit



court.

3. At parties' request, until the end of judicial proceeding.

4. Duplicates: Retain until obsolete, superseded or administrative value is lost.

At the conclusion of the current year tax cycle, begin packing files from the previous year for Records Storage Center.

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The administrative procedures are intended to be used as a guideline. In all cases Florida Statutes and the Florida Administrative Code supersede.

5/9/22 HN  
(Internal)

**Nassau County Value Adjustment Board**  
**Procedures Supplement 1 - Calendar of Events**

Work on the VAB process begins in March of each year. Key dates are outlined in the previous year's calendar (Form NCVAB 04) and based upon Florida Statute and DOR requirements. Some highlights are listed below. Update as needed noting that deadlines will depend upon when the PAO sends out the TRIM notices usually in mid-August.

*March* - Deadline for property owners to file Exemptions and Classification applications with the Property Appraiser's office.

*April* - Prepare budget, files and order supplies.

*June* - Advertise for Special Magistrates.

*June* - The PAO will mail out denial notices for Exemptions and Classifications no later than June 30<sup>th</sup>. Update policies and practices to comply with any legislative and/or DOR administrative changes. Initial update of website.

*July* - Create tentative hearing schedule and VAB meeting dates pursuant to FS194.032(1)(a), number of petitions received and PAO and SM available dates; suggest holding first hearing to address exemptions and/or classification issues on the 60<sup>th</sup> day after the mailing of the TRIM notices by the PAO. Advertise, prepare agenda and backup for Organizational Meeting(s).

*August* - Update website. PAO will mail out TRIM notices mid-August. Establish deadline to file timely petitions based upon TRIM mailing date. Submit "What is the VAB?" Press release to news media to inform the public of the general VAB process.

*September* - Prepare for intake of petitions.

*October - February* - VAB hearing process: hearings, process withdrawals/resolves, process recommendations, prepare for VAB meeting(s) for final decisions; certification of tax role.

**Nassau County Value Adjustment Board (VAB)**  
**Procedures Supplement II – Special Magistrates (SM)**  
**FS 194.035 and Fla. Administration Code Rule 12D-9.010**

The Florida Department of Revenue, through a link on the website, provides a list of attorneys and appraisers who have served Florida counties during the VAB process. Counties with a population of 75,000 or less may choose SMs from the DOR list of attorneys/appraisers currently serving in Florida who may be willing to serve Nassau County.

However, as of 2014, Nassau County appears to have exceeded the 75,000 population threshold. Therefore, for counties with a population of more than 75,000, Clerk shall advertise for SMs beginning late May or early June with 21 to 30 day deadline to submit applications (coordinate timing with VAB Organizational meeting date). Plan to have all applications and applicants vetted within two weeks of that meeting.

**Advertise:**

1. The SM application form was drafted for statewide use for ease of the SMs to apply in more than one county. It should be posted on the Clerk's website for easy access along with the Public Notice for SMs (NCVAB 11a).
2. Advertise in the local newspaper: (See prior year)
3. Send applications to prior year's magistrates, particularly those that were highly evaluated.
4. APPRAISERS: Typically, because of the small number of hearings held each year, Nassau does not need more than two Appraiser Magistrates. Contact the Northeast Florida Appraisal Institute ([JaxAI@bellsouth.net](mailto:JaxAI@bellsouth.net)); send a copy of the ad and request they distribute to the regional membership. Prepare mass email to those serving as SMs in surrounding counties.
  - a. If additional candidates are needed you may search [www.appraisalinstitute.org](http://www.appraisalinstitute.org) for local appraisers, MAI designation is helpful, and send targeted notices.
  - b. If needed, you may also download a list of licensed appraisers in Florida at [www.myfloridalicense.com](http://www.myfloridalicense.com). The list does not come with email addresses, so the notices will need to be mailed. Sort the list by city and then edit it to only include Nassau and surrounding area. Keeping in mind

mailing costs, cut the list down to a manageable number, sort it by name to remove duplicates, sort by firm to consolidate even further and remove any addresses that are government agencies as they are not eligible to participate.

c. OR - Use the FDOR for the current list of individuals who served the previous year under:  
(<http://dor.myflorida.com/dor/property/vab/pdf/masters.pdf>)  
(VAB Attorney has opined that AGO 2012-17 is an opinion and not law.)

5. ATTORNEY: Typically, Nassau does not need more than one Attorney Magistrate. If the local ad does not yield a sufficient number of candidates you may:

a. Advertise in the *Florida Bar News*: (see prior year)

b. Or, download a list of attorneys for this specific region from the Florida Bar Association website: [www.floridabar.org](http://www.floridabar.org). Use the expanded search and send individual letters to targeted local attorneys in tax law specialty areas. Prepare mass email to those serving in surrounding counties.

#### **Receipt of Applications:**

As applications and resumes are received, prepare a summary matrix and begin vetting the applicants to ensure licensing and qualifications as per statutes. The VAB must verify a special magistrate's qualifications before appointing and contracting to serve. If resumes are received without the supplemental application, send an application and ask that they complete the form and return it to this office. Organize the qualified applications for presentation to the VAB at the Organizational meeting.

- a. Confirm active license through the Department of Business and Professional Regulation website. Check for complaints too.
- b. Confirm Florida Bar membership through the Florida Bar website.
- c. Check application to ensure applicant has completed required number of years' experience.

The number and types of petitions received will determine the number of SMs needed. Typically, Nassau County has relied on one attorney magistrate, one primary appraiser (qualified to hear

residential and commercial valuation and TPP) and one backup candidate.

**Notifying Successful Applicants:**

The VAB Attorney will notify, prepare and process contracts based upon the Board's directives and negotiate rates if needed.

The Clerk will then notify all unsuccessful applicants of the outcome.

**Required DOR Training:**

Prior to conducting any VAB hearings, the magistrates must complete the DOR online training. Individuals who are otherwise qualified and have at least three years, but less than five years, of relevant experience and who want to be considered for appointment as a special magistrate must complete this training and the exam. This training is updated each year. The link above must be changed to reflect the current year's training site. Ideally, DOR has the training ready in time for applicants to complete it and attach the completion certificate to their applications. If it is not available, attempt to obtain the completion certificate prior to the VAB organizational meeting. Where one does not exist, the VAB must be aware that any subsequent appointments will be contingent upon completion of this training and receipt of the completion certificate.

**Magistrate Orientation:**

The VAB Attorney will ensure the special magistrates are fully trained as required by law and in local procedures.

**Nassau County Value Adjustment Board**  
**John A. Crawford, Clerk to VAB**  
**76347 Veterans Way, Suite 456**  
**Yulee, Florida 32097**

**General Information and Important Notes 2023 –**

Pursuant to Section 195.022, FS, petitions may only be filed on forms developed or approved by the Florida Department of Revenue (FDOR). Petitioners may obtain forms at [www.nassauclerk.com](http://www.nassauclerk.com) and use the link to the Clerk's Office and then the link to Board of County Commissioners Services or to the DOR website. Forms are also available at the Clerk's office located at the Robert M. Foster Justice Center, 76345 Veterans Way, Clerk Services Department, Suite 456, Yulee, Florida; or the Property Appraiser's office located at 96135 Nassau Place, Yulee, Florida. Beginning mid-August petitioners may also file value petitions online at <http://axia.nassauclerk.com> and pay by credit card.

- a. Resolution 2022-149 adopted by the Value Adjustment Board (VAB), authorizes the VAB Clerk to collect a **non-refundable \$15 filing fee** for each parcel of real or personal property subject to petition(s). Petitions filed electronically must be paid by credit card and are subject to a convenience fee of 3.5 percent. Petitions filed by individuals in person may pay by cash or check, with proper ID, made payable to the Nassau County Clerk of Court. Individuals filing by mail may pay by check, with proper ID, made payable to the Nassau County Clerk of Court or money order.
- b. Pursuant to FS 194.011(3)(e), the Property Appraiser (PA) must first make a determination that **developed parcels (such as condominiums)** are substantially similar with respect to location, proximity to amenities, number of rooms, living area and condition. Once determined, petitioner may file single joint petition to the VAB. The filing fee is \$15 for the petition and first parcel and \$5 for each additional parcel. (Agents may contact Clerk's office for further details.)
- c. Pursuant to FS 194.011(3)(g) an owner of **multiple tangible personal property accounts** may file with the VAB a single joint petition if the PA first determines that the TPP accounts are substantially similar in nature. Once determined, petitioner may file single joint petition to the VAB. The filing fee is \$15 for the petition and first parcel and \$5 for each additional parcel. (Agents may contact Clerk's office for further details.)
- d. Pursuant to FS 194.011(3)(f), the owner of **contiguous, undeveloped parcels** may file a single joint petition if the PA determines that such parcels are substantially similar in nature. The filing fee is \$15 for the petition and first parcel and \$5 for each additional parcel. (Agents may contact the Clerk's office for further details.)
- e. No filing fee shall be charged for an appeal from the disapproval of a timely filed application for **homestead exemption** or for the denial of a tax deferral. **Late filed exemptions and classification** petitions are subject to a \$15 filing fee per parcel.

## 2. Exemptions/Classifications

The deadline to file for Exemptions and Classifications is **March 1<sup>st</sup>** of each year. Although the major categories are Homestead, Seniors Homestead, Disabled First Responders Homestead, Non-Profit and Agriculture there are many categories, each with specific requirements.

### a. Denial of Exemptions by PA

Taxpayers who timely filed **Homestead Exemption** applications that were considered by the PA's office and denied, will receive written notice of denial from the PA by July 1<sup>st</sup>. Those taxpayers who wish to appeal the Exemption denial to the VAB may file a petition with the Clerk's office. No filing fee required if filed within 30 days [FS 194.013 & FAC 12D-9.015(7)(b)] of the PA's written notice of denial.

### b. Late filed Homestead exemptions - If you missed the March 1<sup>st</sup> filing deadline you must file an application for exemption with the PA's office on or before the 25<sup>th</sup> day following the mailing of the TRIM notices.

Upon receipt of sufficient evidence, the PA may grant the exemption should the PA judge that the evidence demonstrates circumstances sufficient to warrant granting the exemption. If the PA denies the late file application, a petition to the VAB may be filed with the Clerk's office requesting that the exemption be granted. Petition should include a written statement as to why it is being filed late. In most cases there is a non-refundable \$15 filing fee for each exemption (subject to FS 194.013). If the VAB determines that the petitioner is qualified to receive the exemption and demonstrates particular extenuating circumstances, the VAB (or their designee) may grant the exemption for the current year. If denied by the VAB, taxpayer may file with the circuit court within **15 days** of date of refusal by the VAB.

### c. Portability - To address denial of transfer of homestead assessment difference from previous homestead county to new homestead county, or disagree with the amount of assessment difference, or filed late with the PA for the transfer of homestead assessment difference, petitioner may file in county of new homestead to petition either a denial of transfer or the amount of transfer. For cross-county filing, Clerk to complete Form DR 486XCO and send along with a copy of petition (DR-486PORT) to the previous county where homestead was located (via certified mail), which shall hear the petition. Once heard, that county's clerk will forward decision to new homestead county. The Nassau VAB shall consider the previous county's decision (12D-9.028).

If both properties are located within Nassau County the petitioner may petition the VAB the decision of the property appraiser refusing to allow the transfer of an assessment difference, and the SM shall review the application and evidence presented to the property appraiser upon which the petitioner based the claim and shall hear the petition on behalf of his or her right to such assessment. Such petition shall be heard by an Attorney Special Magistrate.

### d. Classification Petitions

Taxpayers who filed Classification applications that were considered by the PA's office and **denied**, will receive written notice of denial from the PA by July 1<sup>st</sup> (FS 193.461). Those taxpayers who wish to appeal the Classification denial to the VAB may file a petition to the VAB with the Clerk's office along with a non-refundable \$15 filing fee;

include a copy of the date-stamped application that was filed with the PA and a copy of the denial letter from the PA.

Classification applications filed with the PA after March 1<sup>st</sup> are considered **Late Filed Classification**. Taxpayer may file application with the PA and may file petition to the VAB with the Clerk's office. Petition must include a copy of the application filed with the PA, date-stamped received by the PAO, and a written statement as to why the application is being filed late. The taxpayer will also need to provide a non-refundable filing fee in the amount of \$15 (cash or check made payable to the Clerk of Court). Late filed Ag applications (filed after March 1st) will be reviewed by the PA for approval or denial. If approved the Clerk's office will be notified and it will not be set for hearing. If the PA denies the late filed application or takes no action, the petition will be set for hearing where the SM will first be asked by the PA to determine if extenuating circumstances exist and then consider the PAO's recommendation. If extenuating circumstances are granted by the SM, the SM will then hear the petition and make a recommendation for approval or denial to the VAB.

e. **Late Filed Classification petitions** – If a taxpayer does not file a petition timely (i.e., on or before the 25<sup>th</sup> day following the mailing of the TRIM notice), a taxpayer may file a petition with the Clerk's office, include a non-refundable \$15 filing fee, include a copy of the application filed with the PAO, and include a written statement as to why the petition and/or application is being filed late. The VAB Attorney, as the VAB's designee, will make a written determination (preferably by email) as to whether “**good cause**” should be granted for the late filed **petition**. If denied, it will not be set for hearing. If good cause is granted, the petition may be set for hearing. If the taxpayer is deemed qualified and demonstrates extenuating circumstances, the PA or the VAB may grant the classification.

f. **Other** – Petitioners may also file an appeal when a change in ownership under s.193.155(3), a change of ownership or control under s.193.1554(5) or s. 193.1555(5), or a qualifying improvement under s.193.1555(5) has occurred.

3. Petitions related to **valuation** issues may be filed at any time during the taxable year on or before the 25<sup>th</sup> day following the mailing of the TRIM notice.

#### 4. **Filing Petitions**

Petitions must be received in the office of the Clerk of Courts by 5:00 PM on the filing deadline (9/9/23). Petitions mailed prior to the filing deadline, but not received in the Clerk's office until after the deadline are untimely and considered late-filed. (AGO 81-43).

a. The VAB may not extend the time for filing petitions but may consider a **late-filed**, complete petition when the petitioner has demonstrated “good cause” justifying consideration [12D-9.015(14)]. Petitioners must attach to the petition a statement of the reason(s) for the late filing and any documents supporting the statement.

b. The VAB may appoint a designee to make “**good cause**” determinations on late-filed petitions (12D-9.015(14)(d)). The designee shall make a good cause determination using the criteria referenced above and accept or deny each late filed petition. For an accepted petition, the VAB Clerk will schedule the late filed petition for hearing and duly notify



the petitioner. If it is determined that there is a lack of good cause, the petition will be denied, not scheduled for hearing, and the petitioner will be notified accordingly.

- c. The Florida Administrative Code defines a completed petition as one that provides the required elements displayed on the petition form and is accompanied by the appropriate filing fee. If an **incomplete petition** is received because there are missing elements displayed on the DOR form, the clerk will notify the petitioner and give the petitioner an opportunity to complete the petition within ten (10) calendar days. (FAC12D-9.015(9). If no payment is received, the petition will be returned to the applicant along with a Clerk Notice explaining why it was not accepted.
- d. **Mailing Address for VAB correspondence** - The mailing address provided by the petitioner or the petitioner's agent 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 whenever possible. It will be the petitioner's responsibility to update any mailing address information to allow correspondence from the VAB Clerk. Written notification must be provided to the VAB Clerk of any changes in the taxpayer name or representative/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.

## 5. **Informal Conference**

Any taxpayer who objects to the assessment placed on his or her property, including the assessment of homestead property at less than just value, shall have the right to request an informal conference with the PA. The PA or a member of his staff shall confer with the taxpayer regarding the correctness of the assessment. At the conference, the taxpayer shall present facts that he or she considers supportive of changing the assessment and the PA or his representative shall present facts that the PA considers to be supportive of the assessment. The request for an informal conference is not a prerequisite to administrative or judicial review of property assessment. Requesting or participating in an informal conference does not extend the petition filing deadline. A taxpayer may file a petition while seeking an informal conference in order to preserve his or her right to an administrative hearing.

## 6. **Evidence Exchange**

FS194.011(4)(a) At least 15 days before the hearing the petitioner shall provide to the PA a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the Value Adjustment Board and a summary of evidence to be presented by witnesses. The fifteen (15) days shall not include the day of the hearing. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

FS194.011(4)(b) No later than seven (7) days before the hearing, if the petitioner has provided the information required as outlined above, and if requested in writing by the petitioner, the PA shall provide to the petitioner a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the Value Adjustment Board and a summary of evidence to be presented by witnesses. The evidence list must contain the property record card if provided by the PA. Failure of the PA to timely comply with the requirements of this paragraph shall result in a rescheduling of the hearing.

FS194.035(1), an appraisal report cannot be submitted as evidence or considered by any special magistrate if the appraisal was performed by a person serving as a special magistrate in the same county for the same tax year.

- a. **Three** copies of the **evidence** you exchanged with the PA's office should be submitted at the hearing in an 8.5" x 11" scannable format and each exhibit clearly marked as exhibit 1, 2, 3, etc. [Ref. 12D-9.016(2)(d)].

## 7. Non-Attendance at Hearing

A petitioner may indicate on the petition form, or forward a written notification to the VAB Clerk at least 48 hours in advance, 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. Whether you are present or absent the Special Magistrate will review the evidence provided with the petition. However, if you are not present, the PA 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. The evidence exchange rule still applies in that the petitioner must submit all evidence to the PAO at least 15 days prior to the scheduled hearing date. The VAB Clerk will schedule the hearing accordingly.

- a. A duplicate copy of all evidence shall be submitted to the Clerk's office no later than noon the day prior to the scheduled hearing date. Evidence may be submitted to the VAB Clerk by e-mail, fax, US Mail, or hand-delivered. The VAB Clerk will present the petitioner's evidence to the Special Magistrate at the hearing. The PAO is under no obligation to present petitioner's evidence to the Special Magistrate.
- b. The Special Magistrate will conduct the hearing according to 12D-9 FAC and 12D-10 FAC.

12D-9.016(3) When a party files a document with the Board, other than the petition, that party shall serve copies of the document to all parties in the proceeding. When a document is filed that does not clearly indicate it has been provided to the other party, the board clerk, board legal counsel, board members and special magistrates shall inform the party of the requirement to provide to every party or shall exercise care to ensure that a copy is provided to every party, and that no ex-parte communication occurs.

12D-9.021(6) If petitioner does not show up for hearing and has not indicated on the petition to proceed without his/her presence and a good cause request is not pending, the SM shall not commence the hearing and shall produce a recommendation. If petitioner makes good cause request before the decision is issued, the Attorney shall rule on the good cause request before determining that the recommendation should be set aside and the hearing should be rescheduled.

## 8. Special Magistrates

- a. Nassau County, the VAB utilizes **Special Magistrates** to conduct VAB hearings, take testimony, and make recommendations on petitions, as outlined in Section 194.035 FS. 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 with no less than three years of such experience and must complete the training including any updated modules and examinations by the Department. In accordance with Rule 12D-9.012(4)(a) & (b) and prior to holding hearings, all special magistrates must complete annual training provided by the FDOR.

- b. Neither the petitioner nor the PA 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's staff at 904-548-4660; or e-mail to [VAB@nassauclerk.com](mailto:VAB@nassauclerk.com).

## 9. Hearing Schedule

The hearing schedule is determined by the VAB Clerk based upon Special Magistrate and hearing room availability. You will receive no less than 25 days advance notice of your **hearing date** on form DR481 from the VAB Clerk advising you the date, time and location that the Special Magistrate will hear your petition. Hearings are held in the James S. Page Governmental Complex in Yulee unless otherwise noted on the Hearing Notice. The VAB hearing room assigned will be **ADA compliant**, but for any questions or special needs please contact the VAB Clerk at 904-548-4660. Hearings are conducted in the manner prescribed by the adopted FDOR Uniform Policies and Procedures manual, which rules shall include the right of cross-examination of any witness. (See FS194.034(1)(a))

- a. At the VAB hearing, a special magistrate takes testimony and weighs evidence from the property owner or authorized agent and the PA and makes a written recommendation to the VAB as to whether to grant or deny the property owner's request to change the property's assessment value or to have an assessment or classification applied to the property. Special Magistrates are experts hired by the VAB who have no ties to the PA's office or the County and can thus make an informed, unbiased decision.
- b. The VAB Clerk has the duty to preserve all evidence presented at the hearing. It shall be the duty of the Special Magistrates to retain all documentary evidence presented by the Petitioner and the PA's office and deliver it to the VAB Clerk. The Special Magistrate is responsible for all evidence until it is physically delivered to the VAB Clerk.
- c. This is a summary of the hearing procedures. For detailed provisions and additional information please refer to FAC 12D-9.023.
  - i. Additionally, for the sake of appearances, the Special Magistrate shall not engage in conversation with either the petitioner or the PA representatives before or after the hearing unless both parties are present, even if it is unrelated to the issue at hand. Both parties should exit the hearing room together just as they arrived.
  - ii. The name of the Special Magistrate assigned to hearings is not divulged to the petitioner or the PAO prior to commencement of the hearing; neither the petitioner nor the PA is allowed to choose a Special Magistrate.

**10. Rescheduling RS 194.032 (2)(a)**

Petitioner and Property Appraiser may each reschedule the hearing one time for “good cause” which means circumstances beyond the control of the person seeking to reschedule the hearing which would reasonably prevent the party from having adequate representation at the hearing. The Clerk shall notify the parties at least 15 calendar days prior to the rescheduled hearing date, unless the notice is waived by both parties. The Clerk requests at least five day advance notice of such rescheduling.

**11. Withdrawals**

Petitioners may **withdraw** their petition at any time. Petitioners may complete form DR-485WI for this purpose and submit it to the VAB Clerk. Copies of the form can be obtained from the VAB Clerk, the PA, the Clerk’s website [www.nassauclerk.com](http://www.nassauclerk.com) or the link to the FDOR website. Complete the form and return it to the VAB Clerk at: (1) Robert M. Foster Justice Center, 76347 Veteran’s Way, Yulee, FL,32097, or (2) email to [VAB@nassauclerk.com](mailto:VAB@nassauclerk.com). Upon receipt, the VAB Clerk shall cancel the hearing. For withdrawals and settled petitions, the Special Magistrate shall not produce a recommended decision and the VAB shall not produce a final decision.

**12. Telephonic Hearings**

Any petitioner may request to participate via telephonic media. The VAB Clerk requests at least five days advance notice, in writing, prior to the scheduled hearing date and the VAB Clerk shall seek approval from the Special Magistrate or the Value Adjustment Board. In emergency situations, as determined by the VAB Attorney, and where it shall not negatively impact the non-moving party, permission may be granted with less than five days’ notice. In the case of Special Magistrate hearings, methods for swearing in witnesses, presenting evidence and placing testimony on the record must comply with provisions of *Florida Statutes* and *Florida Administrative Code (12D-9.026)*. By requesting a telephonic hearing, the petitioner agrees to the following local procedures:

- a. In all cases a land-line telephone should be utilized; no cell phones. The land line phone number shall be provided to the VAB Clerk at least 24 hours prior to the hearing.
- b. All parties and witnesses shall be available at the scheduled hearing time.
- c. When speaking, parties shall identify themselves to ensure that all parties recognize who is addressing the Special Magistrate at all times.
- d. The Special Magistrate will conduct the telephonic hearing according to 12D-9. FAC and 12D-10 FAC.
- e. *Florida Statutes* and the Florida Administrative Code provide specific guidelines for the exchange of evidence between the petitioner and the PA. Guidelines are listed under Item 6 above. Evidence must be submitted to the PA at least 15 days prior to the scheduled telephonic hearing. The VAB Clerk will not forward evidence to the PA.
- f. A duplicate copy of all evidence shall be submitted to the Clerk’s office no later than noon the day prior to the scheduled hearing date. Evidence may be submitted to the VAB Clerk by e-mail ([VAB@nassauclerk.com](mailto:VAB@nassauclerk.com)), fax, US Mail, or hand-delivered. The VAB Clerk will present the petitioner’s evidence to the Special Magistrate at the hearing.

**12. Remand Petitions**

The VAB Clerk will follow adopted local procedures to ensure remanded petitions are processed in a timely manner and in compliance with rule 12D-9.029 FAC.

- a. Special Magistrate shall issue a remand of the value assessment and notify the VAB Clerk.
- b. VAB Clerk shall immediately forward the Special Magistrate's remand instructions for establishing value to the PA and copy the petitioner on the appropriate DOR form along with a copy of remand instructions outlined in rule 12D-9.029 FAC.
- c. PA will produce a written remand review and shall respond to the VAB Clerk within fifteen (15) business days of receipt of Special Magistrate's remand directions. VAB Clerk shall immediately forward the response to the petitioner and the special magistrate.
- d. If the petitioner does not agree with the PA's response, the petitioner has 25 days from receipt of the response to notify the VAB Clerk who shall in turn schedule a continuation hearing providing 25 days advance notice.
- e. If the petitioner does not notify the VAB Clerk within 25 days of receipt of the PA's written response and/or does not request a continuation hearing, or if the petitioner waives a continuation hearing, the Special Magistrate will issue a recommended decision.

13. **Deferral of Decision/Continuation of Hearing**

In lieu of a remand, the SM may prefer to continue the hearing to a date specific. As outlined in 12D-9.025(6), the parties may leave the record open to allow collection and submission of additional relevant evidence for the SM's consideration. In such instance, the parties shall sign the Deferral of Decision by Special Magistrate form (NCVAB 28) to acknowledge the SM's specific directions and set a date to reconvene if needed.

14. **Appeals to Circuit Court**

If a person decides to **appeal** any decision made by the VAB or one of the Special Magistrates, with respect to any matter of the proceedings, he or she may need to ensure that an electronic verbatim record of the proceedings is made, which record should include the testimony and evidence upon which the appeal is to be based. The Clerk's office records all hearings.

- a. Any taxpayer may bring an action to contest a tax assessment pursuant to FS 194.171. The Circuit Court proceeding shall be de novo, and the burden of proof shall be upon the party initiating the action (FS 194.036).

15. **Complaints**

Specific written complaints alleging non-compliance with the law and/or DOR rules by the VAB, Special Magistrates, VAB Clerk and the parties should be directed to the VAB Clerk at [VAB@nassauclerk.com](mailto:VAB@nassauclerk.com) or mail to Clerk Services/BOCC, 76347 Veterans Way, Suite 456, Yulee, Florida 32097. The VAB Clerk will forward the complaint to the VAB attorney. A written response will be provided. The VAB Chairman will be consulted when necessary and may place specific complaints regarding the VAB process on the next VAB meeting agenda. Routine requests for reconsideration, requests for reschedules and pleadings and argument in petitions will be handled pursuant to current rules and *Florida Statutes*. 12D-9.009(1)(f)

16. Because **property tax bills** will be mailed by November 1<sup>st</sup>, a petitioner may not receive the final VAB decision on the petition until after the property tax bill is mailed. If this happens, you may contact the Tax Collector's office at 491-7407 to discuss your payment options. FS194.014 requires a petitioner challenging the assessed value of property before the VAB to pay a specified percentage of the taxes by April 1<sup>st</sup>. If not paid, the VAB Clerk is required to cancel the hearing.

17. **Accommodations**

- a. Free **parking** is available at the governmental complex.
- b. Individuals with **disabilities** needing reasonable accommodation in order to participate in the program or activity should contact (904) 548-4660 or Florida Relay Service at 1-800-955-8770(v) or 1-800-955-8771(TDD) at least seventy-two hours in advance to request such accommodation

18. All hearings are **open to the public**.

19. **Final Decisions**

The Nassau County VAB members adopted a policy on September 7, 2010 to not reconsider factual determinations made by special magistrates, but to consider only legal arguments when acting on the recommendations of Special Magistrates.

- a. A **written exception for consideration of legal appeal** to the Special Magistrate's recommendation may be filed by the Petitioner or the PA on or before the tenth calendar day following the date of the mailing of the recommended decision. (See appeal of legal procedures [form NCVAB 13] under separate listing or contact the VAB Clerk for more details.)

Once approved by the VAB, the final findings will be distributed by the Clerk via regular mail or as requested by petitioner/agent within twenty (20) days.

20. **Records**

The VAB Clerk shall maintain a **record** of the proceedings. The record shall consist of the electronic verbatim record of the proceeding and the preserved evidence and listings for a proof of any documentary evidence presented.

VAB/general information 2021  
NCVAB 09 Revised 6/10/20

This information is offered in conjunction with FDOR Form PT-101, R.10/10.

Local Administrative procedures as described above have been adopted by the Nassau County VAB to facilitate its administrative review of ad valorem property tax assessments. However, the Uniform Rules shall supersede these local administrative procedures to the extent of any conflict.

This information has been compiled to provide helpful tips and to provide answers to frequently asked questions, and may be relied upon only as general information. It is always best to consult an attorney about your legal rights and responsibilities regarding your particular case.

# NASSAU COUNTY VALUE ADJUSTMENT BOARD

## PUBLIC NOTICE

### APPLICANTS FOR SPECIAL MAGISTRATES APPRAISER SPECIAL MAGISTRATE ATTORNEY SPECIAL MAGISTRATE

OPPORTUNITIES now exist for appraisers and attorneys who meet the following criteria to serve as **APPRAISER SPECIAL MAGISTRATE** or **ATTORNEY SPECIAL MAGISTRATE** for the **VALUE ADJUSTMENT BOARD, NASSAU COUNTY, FLORIDA**.

1. No special magistrate may be an appointed or elected official or employee of Nassau County.
2. A special magistrate must not be an elected or appointed official or employee of a taxing jurisdiction or of the State.
3. No special magistrate may represent a taxpayer before the Board in any tax year during which he or she serves as a special magistrate.
4. **Appraiser** special magistrates hear all assessed value petitions (tangible, residential, commercial, industrial). An appraiser special magistrate appointed to hear issues regarding the valuation of real estate shall be a state certified real estate appraiser with not less than five years' experience in real property valuation and having received training provided by the Department OR with no less than three years of such experience and having completed training and taken the exam provided by the Department. A special magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraisers' organization with not less than five years' experience in tangible personal property valuation or with no less than three years of such experience and having completed training and taken the exam provided by the Department.
5. **Attorney** special magistrate hears all appeals related to exemptions, Classification, and portability transfer petitions and determinations that a change of ownership, a change of ownership or control, or a qualifying improvement has occurred. An attorney special magistrate must be a member of The Florida Bar with no less than five years' experience in the area of ad valorem taxation and having received training provided by the Department OR with no less than three years of such experience and having completed training and taken the exam provided by the Department.
6. Appraiser and Attorney special magistrates will be paid at a negotiated rate and may be required to conduct morning and/or afternoon sessions. Up to 2 hours of travel time may be reimbursed.
7. All special magistrates shall attend or receive an annual training program provided by the Department. Special magistrates substituting two years of experience must show that they have completed the training by taking a written examination provided by the department. A special magistrate must receive or complete any required training prior to holding hearings.

8. The duties and requirements summarized above with respect to special magistrates are more fully set forth in *Florida Statutes* Section 194.035 and Florida Department of Revenue Administrative Code Rule 12D-9.010.

Application forms are available on the Clerk's website. Qualified individuals wishing to serve may file an application on or before **4:00 p.m. on June 30, 2023** stating their qualifications.

Clerk Services/BOCC/VAB  
76347 Veterans Way  
Yulee, FL 32097  
Email: [VAB@nassauclerk.com](mailto:VAB@nassauclerk.com)  
Website: [www.nassauclerk.com](http://www.nassauclerk.com)

Questions may be directed to VAB Clerk 904-548-4666.



## **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.

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.

**NASSAU COUNTY**  
**2023 VALUE ADJUSTMENT BOARD**

Teresa Prince, the Nassau County Florida 2023 Value Adjustment Board attorney, by and through the undersigned hereby certifies the following:

1. The firm has verified that all requirements in Chapter 194, Florida Statutes, and Florida Department of Revenue rules were met as follows:

(a) The composition of the Board is as provided by law;

(b) Board legal counsel has been appointed as provided by Law;

(c) Board legal counsel meets the requirements of Section 194.015, Florida Statutes.

(d) No Board members represent other government entities or taxpayers in any administrative or judicial review of property taxes, and citizen members are not members or employees of a taxing authority, during their membership on the Board.

(e) The county uses special magistrates;

(f) The organizational meeting, as well as any other Board meetings, were noticed in accordance with Section 286.011, Florida Statutes, and was held in accordance with law;

(g) The Florida Department of Revenue's Uniform Value Adjustment Board procedures and rules (including Florida Administrative Code, Rule 12D-9), were made available at the organizational meeting and copies were provided to special magistrates and Board members;

(h) The Florida Department of Revenue's uniform policies and procedures manual is available on the existing website of the Board clerk through a link to the Florida Department of Revenue's webpage;

(i) The qualifications of special magistrates were verified, including that special magistrates received the department's training, and that special magistrates with less than five years of required experience successfully completed the department's training including any updated modules and an examination, and were certified;

(j) The selection of special magistrates was based solely on proper experience and qualifications and neither the property appraiser nor any petitioners influenced the selection of special magistrates;

(k) All procedures and forms of the Board or special magistrate are in compliance with Chapter 194, Florida Statutes, and Florida Administrative Code, Rule 12D-9;

(l) The Board is otherwise in compliance with Chapter 194, Florida Statutes, and the Florida Administrative Code, Rule 12D-9; and

(m) Notice has been given to the Chief Executive Officer of each municipality as provided in Section 193.116, Florida Statutes.

So certified this 14<sup>th</sup> day of August, 2023.

Tomassetti and Prince

By: \_\_\_\_\_  
Teresa Prince

# VALUE ADJUSTMENT BOARD 2023

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>VALUE ADJUSTMENT BOARD</b>				<b>2023</b>								
2			PIN No.										
3	Petition No.	Petitioner Name and Address		Date Filed w/ Clerk	Hearing Time Req't Tele Conf	Type/ DOR Use	PRC	City/ Town Notify	SM Hearing Notice	SM Hearing Date	Re-Schedule 1	Re-Schedule 2, etc.	Final Decision/ Comments
4	2023-00001												
5	2023-00002												
6	2023-00003												
7	2023-00004												
8	2023-00005												
9	2023-00006												
10	2023-00007												
11	2023-00008												
12	2023-00009												
13	2023-00010												
14	2023-00011												
15	2023-00012												
16	2023-00013												
17	2023-00014												
18	2023-00015												
19	2023-00016												
20	2023-00017												
21	2023-00018												
22	2023-00019												
23	2023-00020												
24	2023-00021												
25	2023-00022												
26	2023-00023												
27	2023-00024												
28	2023-00025												
29	2023-00026												
30	2023-00027												
31	2023-00028												
32	2023-00029												
33	2023-00030												

VALUE ADJUSTMENT BOARD 2023

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	VALUE ADJUSTMENT BOARD				2023								
2			PIN No.										
3	Petition No.	Petitioner Name and Address		Date Filed w/ Clerk	Hearing Time Req't Tele Conf	Type/ DOR Use	PRC	City/ Town Notify	SM Hearing Notice	SM Hearing Date	Re-Schedule 1	Re-Schedule 2, etc.	Final Decision/ Comments
34	2023-00031												
35	2023-00032												
36	2023-00033												
37	2023-00034												
38	2023-00035												
39	2023-00036												
40	2023-00037												
41	2023-00038												
42	2023-00039												
43	2023-00040												
44	2023-00041												
45	2023-00042												
46	2023-00043												
47	2023-00044												
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49	2023-00046												
50	2023-00047												
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54	2023-00051												
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56	2023-00053												
57	2023-00054												
58	2023-00055												
59	2023-00056												
60	2023-00057												
61	2023-00058												
62	2023-00059												
63	2023-00060												

# VALUE ADJUSTMENT BOARD 2023

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>VALUE ADJUSTMENT BOARD</b>				<b>2023</b>								
2			PIN No.										
3	<b>Petition No.</b>	<b>Petitioner Name and Address</b>		<b>Date Filed w/ Clerk</b>	<b>Hearing Time Req't Tele Conf</b>	<b>Type/ DOR Use</b>	<b>PRC</b>	<b>City/ Town Notify</b>	<b>SM Hearing Notice</b>	<b>SM Hearing Date</b>	<b>Re-Schedule 1</b>	<b>Re-Schedule 2, etc.</b>	<b>Final Decision/ Comments</b>
64	2023-00061												
65	2023-00062												
66	2023-00063												
67	2023-00064												
68	2023-00065												
69	2023-00066												
70	2023-00067												
71	2023-00068												
72	2023-00069												
73	2023-00070												
74	2023-00071												
75	2023-00072												
76	2023-00073												
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84	2023-00081												
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87	2023-00084												
88	2023-00085												
89	2023-00086												
90	2023-00087												
91	2023-00088												
92	2023-00089												
93	2023-00090												



VALUE ADJUSTMENT BOARD 2023

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	VALUE ADJUSTMENT BOARD				2023								
2			PIN No.										
3	Petition No.	Petitioner Name and Address		Date Filed w/ Clerk	Hearing Time Req't Tele Conf	Type/ DOR Use	PRC	City/ Town Notify	SM Hearing Notice	SM Hearing Date	Re-Schedule 1	Re-Schedule 2, etc.	Final Decision/ Comments
94	2023-00091												
95	2023-00092												
96	2023-00093												
97	2023-00094												
98	2023-00095												
99	2023-00096												
100	2023-00097												
101	2023-00098												
102	2023-00099												
103	2023-00100												
104	2023-00101												
105	2023-00102												
106	2023-00103												
107	2023-00104												
108	2023-00105												
109	2023-00106												
110	2023-00107												
111	2023-00108												
112	2023-00109												
113	2023-00110												
114	2023-00111												

Pursuant to F.S. 193.116(1), you are hereby notified that the attached listing shows real property parcels and/or tangible personal property accounts that are located within the limits of your jurisdiction whose owners have filed petitions to the Value Adjustment Board (VAB) concerning their 2023 property tax exemptions, classifications or valuations.

The Special Magistrates appointed by the VAB will conduct hearings concerning petitions related to these issues at the Robert M. Foster Justice Center, Clerk's Small Conference Room, located in Clerk's Administration, 76347 Veterans Way, Yulee, Florida 32097.

The respective hearing date and time for each of the parcels/accounts is identified on the attached list.

If you wish to provide testimony either in support of or in opposition to the petition, you or a representative may do so at the hearing. If you plan to attend, we suggest that you contact the VAB Clerk at 904-548-4660 on the day before the scheduled hearing date to determine if a request to reschedule the hearing has been received or if it has been withdrawn/resolved prior to hearing.

If you have any questions concerning this notice, please contact this office.

Value Adjustment Board  
Schedule of Hearings - 2023  
Value Petitions

\_\_\_\_ Notice & Signs Posted  
\_\_\_\_ SM Assigned  
\_\_\_\_ Forms Available  
\_\_\_\_ Notify Municipalities

\_\_\_\_ SM Statement  
\_\_\_\_ CC Agenda to SM  
\_\_\_\_ CC Agenda to PAO  
\_\_\_\_ Pre-Hearing Checklist

VAB APPLICATION	Petitioner Name	PIN No.	Time Requested	Date Notice of Hearing Mailed	Hearing Date Reschedule	Comments	Recom'd Mailed Request to be heard VAB	Final Decision Mailed
9:30 a.m.								
9:45 a.m.								
10:00 a.m.								
10:15 a.m.								
10:30 a.m.								
10:45 a.m.								
11:00 a.m.								
11:15 a.m.								
11:30 a.m.								
Lunch Break								
1:00 a.m.								
1:15 p.m.								
1:30 p.m.								
1:45 p.m.								
2:00 p.m.								
2:15 p.m.								

2:30 p.m.								
2:45 p.m.								
3:00 p.m.								
3:15 p.m.								
3:30 p.m.								
3:45 p.m.								
4:00 p.m.								

Location \_\_\_\_\_  
Posted \_\_\_\_\_  
Removed \_\_\_\_\_

## **PUBLIC MEETING NOTICE**

An organizational meeting of the **Nassau County Value Adjustment Board** for 2023 will be held on **Monday, August 14, 2023 at 4:00 p.m.** in the Commission Chambers, James S. Page Governmental Complex, 96135 Nassau Place, Yulee, Florida.

The organizational meeting will be for the purpose of making available the uniform rules of procedure and other pertinent information for petitions to be heard by the Value Adjustment Board; and fulfill other duties as prescribed by *Florida Statutes* and Florida Administrative Code. The meeting may be continued.

The public is invited to attend the meeting to obtain a copy of the uniform rules of procedure and other information and to ask any questions regarding petitions and procedures to be made to the Value Adjustment Board.

The public is invited to be present and be heard. If a person decides to appeal any decision made by the Board, agency or commission with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

Individuals with disabilities requiring accommodations in order to participate in this program or activity should contact (904) 548-4660 or Florida Relay Service at 1-800-955-8770 (v) or 1-800-955-8771 (TDD) at least seventy-two hours in advance to request such accommodation.

VALUE ADJUSTMENT BOARD  
NASSAU COUNTY, FLORIDA

/S/ KLYNT A. FARMER  
Its: Chairman

ATTEST:

JOHN A. CRAWFORD  
Its: Ex-Officio Clerk

Location \_\_\_\_\_  
Posted \_\_\_\_\_  
Removed \_\_\_\_\_

## NOTICE

NOTICE IS HEREBY GIVEN, pursuant to Florida Statutes 196.194, that Special Magistrates for the **Value Adjustment Board for Nassau County, Florida (VAB)**, will commence hearings on \_\_\_\_\_ at \_\_\_\_\_ a.m., or as soon thereafter as the matter may be heard. The purpose is to hear and make recommendations to the Value Adjustment Board for denial of Agricultural classification and the following types of exemptions: **(Insert types)**. The VAB is also scheduled to commence hearings regarding appeals seeking review and adjustment of the Market or Classified Use Value of real property and/or tangible personal property and **(Other types)** or Agricultural classifications brought before them as follows: **[insert dates]** Said hearings will held at the Robert M. Foster Justice Center, Clerk's Training Room, Room No. 1-042, 76347 Veterans Way, Yulee, Florida 32097.

Lists are maintained by the office of A. Michael Hickox, Property Appraiser for Nassau County, of all applicants for exemption who have had their applications for exemption wholly or partially approved or denied, as well as applicants seeking review and adjustment of Market or Classified Use Value of real property. Exemptions included on said lists are as follows:

- Homestead – all categories (FS 193.703, FS 196.031, FS 196.075, FS 196.082; FS 196.173, FS 196.202);
- A change of ownership under FS.193.155(3); a change of ownership or control under FS.193.1554(5) or FSs. 193.1555(5), or a qualifying improvement under FSs.193.1555(5) has occurred.
- Disability – all categories (FS 196.081, FS 196.082, FS 196.091, FS 196.101, FS 196.202; FS 196.24);
- Widow's and widower's exemptions (FS 196.081, FS 196.024, FS 196.102, FS 196.202);
- Licensed child care facility in enterprise zone (FS 196.095);
- Tangible personal property (FS 196.183);
- Institutional – charitable, religious, scientific, literary, educational (FS 196.196, FS 196.1961, FS 196.197, FS 196.1975, FS 196.1977, FS 196.1978, FS 196.198, FS 196.1983, FS 196.1985, FS 196.1986, FS 196.1987, FS 196.1999, FS 196.2001 and FS 196.2002);
- Government property (FS 196.1993, FS 196.199);
- Parcels granted economic development (FS196.1995);
- Historic property (FS 196.1961, FS 196.1997, FS 196.1998);
- Land dedicated in perpetuity for conservation purposes (FS 196.26);
- Disabled First Responder Discount (FS196.102).
- Deployed Service Members (FS 196.173)

Said lists are available to the public in the office of the Property Appraiser, James S. Page Governmental Complex, 96135 Nassau Place, Suite 4, Yulee, Florida, between the hours of 9:00 AM and 5:00 PM, Monday through Friday, except legal holidays.

The public is invited to be present. If a person decides to appeal any decision made by the Board, agency or commission with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

Individuals with disabilities needing reasonable accommodation in order to participate in this proceeding should contact (904) 548-4660, or if hearing impaired, 1-800-955-8770 (v) or 1-800-955-8771 (TDD), Florida Relay Service. A 72-hour advance notice is needed in order to accommodate such requests.

DATED THIS \_\_\_\_ day of \_\_\_\_\_, 2023.

John A. Crawford, Ex-Officio Clerk  
Value Adjustment Board, Nassau County, Florida



**JOHN A. CRAWFORD**  
Ex-Officio Clerk  
Nassau County, Florida

Clerk Services/BOCC - **Value Adjustment Board**  
76347 Veterans Way, Suite 456  
Yulee, Florida 32097  
904-548-4660 phone  
904-548-4669 - fax

**Rescheduled**  
**NOTICE OF HEARING SUPPLEMENT**  
**VALUE ADJUSTMENT BOARD**  
**NASSAU COUNTY, FLORIDA**

**Hearing Date:** **January 13, 2023 at 10:00 a.m.**

**Location:** **Robert M. Foster Justice Center,  
Clerk's Administration Small Conference Room,  
76347 Veterans Way, Yulee, Florida 32097.**

**RE:** **Petition No. 2023 – 077**

This notice is to inform you of your scheduled appearance before a Special Magistrate appointed by the Nassau County Value Adjustment Board to hear the above-referenced petition(s).

Your petition(s) is scheduled to be heard on the date, time, and location stated above. The Property Appraiser may have legal counsel present at the hearing, and the taxpayer should prepare accordingly.

Pursuant to *194.032 (2)(a) Florida Statute*, the petitioner and the property appraiser may reschedule the hearing one time for "good cause," which means circumstances beyond the control of the person seeking to reschedule the hearing which would reasonably prevent the party from having adequate representation at the hearing. We request that the party with a scheduling conflict submit a written request to the Clerk's office no fewer than five calendar days prior to their original hearing date.

If you are unable to attend your scheduled hearing date, you may consider the following options:

1. Authorize someone to represent you in which case you may need to provide written authorization to the VAB Clerk at least 48 hours in advance of the hearing date. –OR–
2. You may submit a written request to the VAB Clerk at least 48 hours in advance of the hearing date, along with a copy of your evidence, indicating that your evidence should be considered in your absence and you are waiving your right to speak in person. –OR–
3. Request a telephonic hearing (procedures outlined in the General Information and Important Notes supplement) in writing to the VAB Clerk at least five calendar days prior to the hearing date. –OR–
4. Reschedule for "good cause" if you qualify.

Pursuant to FAC Rule 12D-9.021(6-8), if the petitioner does not show up for the hearing and has not indicated on the petition to proceed without their presence and a good cause request is not pending, the special magistrate shall not commence the hearing and shall produce a recommendation that the relief is denied. If the petitioner makes a good cause request before the decision is issued, the Attorney shall rule on the good cause request before determining that the recommendation should be set aside and the hearing should be rescheduled.

According to *Florida Statutes* 194.034(1)(d-e and g-h) and FAC Rule 12D-9.020, all evidentiary materials are to be submitted to the **Property Appraiser** no later than 15 calendar days prior to the hearing date; otherwise, it may preclude you or your representative from using it at your hearing. Also, if you submit evidence, you have the right to submit a written request to the Property Appraiser for a copy of their evidence that will be used at the hearing, which they are required to provide to you within seven calendar days of the hearing. You must request this information in writing. **Additionally, please remember that you must bring three (3) copies of any evidence you exchanged with the Property Appraiser to the hearing.**

Once the special magistrate issues his recommendation and it is reviewed by the VAB attorney for compliance with *Florida Statutes*, you and the Property Appraiser will receive copies. You will then be notified as to when the Value Adjustment Board will meet to make a final determination. Once the final decision is made, the VAB Clerk will have 20 calendar days to provide you and the Property Appraiser with a copy for your records.

If you decide to appeal any decision made by the Value Adjustment Board with respect to any matter considered at your hearing, you will need a record of the proceedings, and for such purposes, you may need to ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which the appeal is to be based.

If your petition(s) has been resolved with the Property Appraiser's Office and meets with your satisfaction, or if you decide to withdraw the petition from further consideration at any time during the process, you must submit your signed withdrawal form to the VAB Clerk.

Please feel free to contact our office if you have any questions or need further assistance. A copy of the General Information and Important Notes is also included in this packet. Detailed information relating to the Value Adjustment Board process may be found on the Clerk's website at [www.nassauclerk.com](http://www.nassauclerk.com). You may also contact my staff via email at [VAB@nassauclerk.com](mailto:VAB@nassauclerk.com).

*In accordance with the Americans with Disabilities Act, a petitioner in need of special accommodations to participate in any VAB proceeding should notify the VAB Clerk either when filing the petition or at least 72 hours prior to the scheduled VAB hearing.*

YOU ARE ADVISED THAT THE PROCEEDINGS BEFORE THE SPECIAL MAGISTRATE WILL BE RECORDED BY AN ELECTRONIC AUDIO SYSTEM BY THE VAB CLERK. A PARTY MAY ALSO ARRANGE IN ADVANCE FOR THE SERVICES OF OR PROVIDE FOR A COURT REPORTER TO PREPARE A WRITTEN TRANSCRIPT OF THE PROCEEDINGS AT THAT PARTY'S EXPENSE.

VAB 2022Hearing Schedule/Hearing Notice Cover Letter



VALUE ADJUSTMENT BOARD  
NASSAU COUNTY, FLORIDA  
CLERK SERVICES/BOCC/VAB  
76347 Veterans Way  
Yulee, FL 32097  
904-548-4660

REQUEST FOR HEARING TO BE RESCHEDULED

Petition No. \_\_\_\_\_

(PROPERTY OWNER OR PROPERTY APPRAISER MAY RESCHEDULE ONE TIME FOR GOOD CAUSE)

Parcel ID Number: \_\_\_\_\_

Property Street Address: \_\_\_\_\_

Owner/Agent Name: \_\_\_\_\_

I am \_\_\_ property owner or \_\_\_ agent for the owner.

\_\_\_ I am representing the property appraiser.

Mailing Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Email Address: \_\_\_\_\_

Original Hearing Date: \_\_\_\_\_ Original Hearing Time: \_\_\_\_\_

\_\_\_ I would like to reschedule my hearing to the alternate hearing date which appears on the hearing notice. VAB Clerk to advise new hearing time.

Please state "good cause" reason(s) for request: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

s. 194.032 (2)(a) FS – Petitioner and Property Appraiser may each reschedule the hearing one time for "good cause" which means circumstances beyond the control of the person seeking to reschedule the hearing which would reasonably prevent the party from having adequate representation at the hearing. The VAB requests the party with a scheduling conflict submit a written request to the Clerk's office no fewer than 5 calendar days prior to their original hearing date. Legal counsel as the Board's designee shall determine whether good cause exists in order to proceed. Please submit requests to reschedule to the VAB Clerk via email at [vab@nassauclerk.com](mailto:vab@nassauclerk.com) or mail or hand deliver to the address stated above.

**NASSAU COUNTY VALUE ADJUSTMENT BOARD  
ORGANIZATIONAL MEETING  
JULY 28, 2023, 4:00 P.M.**

<b>SPEAKER NAME AND ADDRESS</b>	<b>TOPIC</b>

**NASSAU COUNTY  
VALUE ADJUSTMENT BOARD  
HEARINGS BEFORE SPECIAL MAGISTRATES**

**OPENING STATEMENT  
PURSUANT TO FLORIDA ADMINISTRATIVE CODE CHAPTER 12D-9.024(5)**

1. The special magistrates are independent, impartial, and unbiased hearing officers.
2. The special magistrate does not work for the property appraiser or tax collector; is independent of the property appraiser or tax collector, and is not influenced by the property appraiser or tax collector.
3. The hearing will be conducted in an orderly, fair and unbiased manner.
4. The law does not allow the special magistrate to review any evidence unless it is presented on the record at the hearing or presented upon agreement of the parties while the record is open.
5. The law requires the special magistrate to evaluate the relevance and credibility of the evidence in deciding the results of the petition.
6. The special magistrate shall ask the parties if they have any questions regarding the overview of the procedures for the hearing.

NASSAU COUNTY VALUE ADJUSTMENT BOARD  
SPECIAL MAGISTRATE HEARINGS  
HEARING DATE October , 2023

Time	Petition No.	Petitioner	Time Allotted/ Phone Conf.	Swear In	PAO Evidence	Axia Scanned	Petitioner Evidence	Axia Scanned	TRIM Before Value	RE-TRIM Value	PROPOSED REVISED VALUE	PA establishes a presumption of correctness of assessment	Status	Comments

Revised: 4/10  
R:Clerk Services BOCC/Drafts/VAB2021/Hearings & Petitions/SM Checklist

At hearing PAO and Petitioner to present 3 copies of evidence clearly identified as “Exhibit \_”; at end of hearing Clerk to scan SM’s copy into Axia and return to SM.  
Once recommendation rendered, SM to return original documents to Clerk’s office.

## Nassau County Valve Adjustment Board

### 12D-9.024 Procedures for Commencement of a Hearing

- (1) If all parties are present and the petition is not withdrawn or settled, a hearing on the petition shall commence.
- (2) The hearing shall be open to the public.
- (3) Upon the request of either party, a special magistrate shall swear in all witnesses in that proceeding on the record. Upon such request and if the witness has been sworn in during an earlier hearing, it shall be sufficient for the special magistrate to remind the witness that he or she is still under oath.
- (4) Before or at the start of the hearing, the board, the board's designee or the special magistrate shall give a short overview verbally or in writing of the rules of procedure and any administrative issues necessary to conduct the hearing.
- (5) Before or at the start of the hearing, unless waived by the parties, the board or special magistrate shall make an opening statement or provide a brochure or taxpayer information sheet that:
  - (a) States the board or special magistrate is an independent, impartial, and unbiased hearing body or officer, as applicable;
  - (b) States the board or special magistrate does not work for the property appraiser or tax collector, is independent of the property appraiser or tax collector, and is not influenced by the property appraiser or tax collector;
  - (c) States the hearing will be conducted in an orderly, fair, and unbiased manner;
  - (d) States that the law does not allow the board or special magistrate to review any evidence unless it is presented on the record at the hearing or presented upon agreement of the parties while the record is open; and
  - (e) States that the law requires the board or special magistrate to evaluate the relevance and credibility of the evidence in deciding the results of the petition.
- (6) The board or special magistrate shall ask the parties if they have any questions regarding the verbal or written overview of the procedures for the hearing.
- (7) After the opening statement, and clarification of any questions with the parties, the board or special magistrate shall proceed with the hearing. The property appraiser shall indicate for the record his or her determination of just value, classified use value, tax exemption, property classification, or "portability" assessment difference, or deferral or penalties. Under subsection 194.301(1), F.S., in a hearing on just, classified use, or assessed value, the first issue to be considered is whether the property appraiser establishes a presumption of correctness for the assessment. The property appraiser shall present evidence on the issue first.
- (8) If at any point in a hearing or proceeding the petitioner withdraws the petition or the parties agree to settlement, the petition becomes a withdrawn or settled petition and the hearing or proceeding shall end. The board or special magistrate shall state or note for the record that the petition is withdrawn or settled, shall not proceed with the hearing, shall not consider the petition, and shall not produce a decision or recommend a decision.
- (9) (a) If the petitioner does not appear by the commencement of a scheduled hearing, the board or special magistrate shall not commence the hearing and shall proceed under the requirements set forth in subsection 12D-9.021(6), F.A.C., unless:

## Nassau County Valve Adjustment Board

1. The petition is on a “portability” assessment difference transfer in which the previous homestead is the subject of the petition and is located in a county other than the county where the new homestead is located. Requirements specific to hearings on such petitions are set forth in subsections 12D-9.028(6), F.A.C.; or
2. The petitioner has indicated that he or she does not wish to appear at the hearing, but would like for the board or special magistrate to consider evidence submitted by the petitioner.

(b) A petitioner who has indicated that he or she does not wish to appear at the hearing, but would like for the board or special magistrate to consider his or her evidence, shall submit his or her evidence to the board clerk and property appraiser before the hearing.

The board clerk shall:

1. Keep the petitioner’s evidence as part of the petition file;
  2. Notify the board or special magistrate before or at the hearing that the petitioner has indicated he or she will not appear at the hearing, but would like for the board or special magistrate to consider his or her evidence at the hearing; and
  3. Give the evidence to the board or special magistrate at the beginning of the hearing.
- (10) If the property appraiser or tax collector does not appear by the commencement of a scheduled hearing, except a good cause hearing, the board or special magistrate shall state on the record that the property appraiser or tax collector did not appear at the hearing. Then, the board or special magistrate shall request the petitioner to state for the record whether he or she wants to have the hearing rescheduled or wants to proceed with the hearing without the property appraiser or tax collector. If the petitioner elects to have the hearing rescheduled, the board clerk shall reschedule the hearing. If the petitioner elects to proceed with the hearing without the property appraiser or tax collector, the board or special magistrate shall proceed with the hearing and shall produce a decision or recommended decision.
- (11) In any hearing conducted without one of the parties present, the board or special magistrate must take into consideration the inability of the opposing party to cross-examine the non-appearing party in determining the sufficiency of the evidence of the non-appearing party.

Hearing date: \_\_\_\_\_

Petitioner \_\_\_\_\_ Petition No. \_\_\_\_\_

\_\_\_ Petitioner acknowledged reading the statement – OR – \_\_\_ Petitioner waived reading the statement.

Petitioner/Representative Signature \_\_\_\_\_

Presiding Special Magistrate \_\_\_\_\_

The undersigned affirms that the referenced hearing was held in accordance with DOR Rule 12D-9.021.

\_\_\_\_\_  
Name

\_\_\_\_\_  
Date

**NASSAU COUNTY VALUE ADJUSTMENT BOARD  
CONTINUATION HEARING  
DEFERRAL OF DECISION BY SPECIAL MAGISTRATE**

SPECIAL MAGISTRATE: \_\_\_\_\_ HEARING DATE: \_\_\_\_\_

Petition Number: \_\_\_\_\_ Parcel Number: \_\_\_\_\_ RECONVENE DATE (Optional): \_\_\_\_\_

Petitioner/Agent Name: \_\_\_\_\_ Signature: \_\_\_\_\_

Property Appraiser/Representative: \_\_\_\_\_ Signature: \_\_\_\_\_

In accordance with the provisions of F.A.C. Rule 12D-9.025(6), the parties to this petition have agreed to leave the hearing record open to allow for collection and submission of additional relevant and credible evidence for consideration by the Special Magistrate, with copies to be provided simultaneously to the VAB Clerk for the Special Magistrate and to the other party. The parties have further agreed that the Special Magistrate is authorized to consider such evidence without further hearing unless either party seeks to present additional evidence that was unexpectedly discovered and such evidence would affect the value of the assessment.

Additional Evidence to be submitted by Petitioner:

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Deadline for submittal by Petitioner: \_\_\_\_\_

Additional Evidence to be submitted by Property Appraiser:

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Deadline for submittal by Property Appraiser: \_\_\_\_\_

Send Information to VAB Clerk for Special Magistrate at [vab@nassauclerk.com](mailto:vab@nassauclerk.com)

Send information to Petitioner/Agent at: \_\_\_\_\_

Send information to Property Appraiser at: \_\_\_\_\_

\_\_\_\_\_  
Special Magistrate Signature

Copies of this form to be provided to VAB Clerk, Petitioner/Agent, Property Appraiser Representative and Special Magistrate.

The Special Magistrate's recommended decision is attached. The VAB Attorney has reviewed the recommendation and found it to be in compliance with *Florida Statutes*. When the Value Adjustment Board sets its final meeting to consider the Special Magistrate's recommendations, the meeting will be noticed to the public and a copy of the notice will be sent to you. Once the final decision is made, the VAB clerk will have 20 days to provide you and the Property Appraiser with a copy for your records.

Details of the VAB process can be found on the Clerk's website at [www.nassauclerk.com](http://www.nassauclerk.com), click Clerk's Office, then click on Board of County Commissioners Services. There is also a link to the Florida Department of Revenue website for additional information including policies and procedures and reference material.

In the interim, please let me know if you have any questions.

Heather Nazworth  
Chief Deputy Clerk Services/BOCC  
Nassau County Clerk of Courts  
904-548-4666  
hnazworth@nassauclerk.com





**JOHN A. CRAWFORD**  
Ex-Officio Clerk  
Nassau County, Florida

Clerk Services/BOCC - Value Adjustment Board  
76347 Veterans Way, Suite 456  
Yulee, Florida 32097  
904-548-4660 - phone  
904-548-4669 - fax

## NOTICE OF RECOMMENDED DECISION

### [PETITIONER INFORMATION]

A copy of the Special Magistrate's recommended decision is attached.

The Department of Revenue, Rule Chapter 12D-9.031, Florida Administrative Code, outlines the administrative review process to be followed by the Board. A complete copy of the Rule may be found by way of a link to the Department of Revenue (DOR) website through the Clerk's website at [www.nassauclerk.com](http://www.nassauclerk.com).

Also attached is a summary of *Florida Statutes* Chapter 194.014 regarding the payment of taxes.

The Value Adjustment Board will meet to consider the Special Magistrates' recommendations and may act upon the recommendations without further hearing. You will be advised when the Board sets a date for this purpose. The Board will not hold any further *hearings* on the petitions. This is a public meeting, and you are invited to attend; however, this is **not** a rehearing or an opportunity to present additional evidence.

**Prior to voting on the Special Magistrate's recommended decisions, the Board will allow public comments on general VAB matters. If you wish to speak to the Board at the meeting, please contact my office at 904-548-4666 to speak with VAB Clerk ([vab@nassauclerk.com](mailto:vab@nassauclerk.com)) by email or fax your request to 904-548-4669. You may also sign in at the podium prior to the meeting. Comments will be limited to three minutes per person. During that time, you may make whatever comments you wish; however, the issue the Board will ultimately be considered is whether the Special Magistrate recommended decision complies with applicable law. Resolution 2002-028, adopted by the Board of County Commissioners, will be adhered to related to the conduct of participants (copy enclosed). After the close of public comments, the Board will consider and vote on the Special Magistrate's decisions.**

The final written decision of the Board will be mailed to you within 20 days of the final decision.

Should you have any questions in the interim, please contact my office at the contact information listed above. Persons with disabilities requiring accommodations in order to attend this meeting should contact (904) 548-4660 or Florida Relay Service at 1-800-955-8770 (V) or 1-800-955-8771 (TDD) at least seventy-two hours in advance to request such accommodations. Free parking is available.

Enclosures

VAB 2023 SM Recomd Cover let

Nassau County VAB 2023

Petition No.	SM	Petitioner	Hearing Date	Recommend Rec'd	Audited	Released	Notice Mailed	To VAB Final

VAB 2022 Recommendation Tracking Chart

Location: \_\_\_\_\_  
Posted: \_\_\_\_\_  
Removed: \_\_\_\_\_

**NOTICE OF FINAL MEETING  
NASSAU COUNTY VALUE ADJUSTMENT BOARD**

NOTICE IS HEREBY GIVEN that the Value Adjustment Board for Nassau County, Florida, will meet \_\_\_\_\_, \_\_\_\_\_, 2023, at \_\_\_\_\_ p.m. to review recommendations of the appointed Special Magistrate on petitions duly filed with the Value Adjustment Board for 2023, render final determination on said petitions without further hearing, and finalize the 2023 tax cycle. The Board may discuss any other matters that may come before the Board and/or may continue consideration of these matters. Public comment will be taken on general VAB matters. This meeting will be held in the Commission Chambers at the James S. Page Governmental Complex, 96135 Nassau Place, Yulee, Florida.

The Uniform Rules of Procedure as prepared by the Department of Revenue are available on the Clerk's website at [www.nassauclerk.com](http://www.nassauclerk.com).

THE PUBLIC IS INVITED TO BE PRESENT AND BE HEARD. IF A PERSON DECIDES TO APPEAL ANY DECISION MADE BY THE BOARD, AGENCY OR COMMISSION WITH RESPECT TO ANY MATTER CONSIDERED AT SUCH MEETING OR HEARING, HE WILL NEED A RECORD OF THE PROCEEDINGS, AND THAT, FOR SUCH PURPOSE, MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

PERSONS WITH DISABILITIES REQUIRING ACCOMMODATIONS IN ORDER TO PARTICIPATE IN THIS PROGRAM OR ACTIVITY SHOULD CONTACT THE OFFICE OF THE EX-OFFICIO CLERK TO THE BOARD OF COUNTY COMMISSIONERS AT (904) 548-4660 OR FLORIDA RELAY SERVICE AT 1-800-955-8770 (V) OR 1-800-955-8771 (TDD) AT LEAST SEVENTY-TWO HOURS IN ADVANCE TO REQUEST SUCH ACCOMMODATION.

VALUE ADJUSTMENT BOARD  
NASSAU COUNTY, FLORIDA  
Klynt A. Farmer, CHAIR

JOHN A. CRAWFORD  
EX-OFFICIO CLERK  
VALUE ADJUSTMENT BOARD  
NASSAU COUNTY, FLORIDA

Nassau County Value Adjustment Board  
\_\_\_\_\_, \_\_\_\_\_, 2023, \_\_\_\_\_ p.m.

Board Members	Roll Call	Approve Notes of Mtg held _____	SM Rec'd 2023-	SM Rec'd	Sm rec'd	SM rec'd	SM rec'd	Proposed Legisla- tive Review	Continue To _____

Others Present:

## NOTICE

TO: \_\_\_\_\_

DATE: \_\_\_\_\_

\_\_\_\_\_

RUN DATE: \_\_\_\_\_

INVOICE: Nassau County Clerk of Courts  
Robert M. Foster Justice Center  
76347 Veterans Way, Suite 456  
Yulee, Florida 32097

Attention: Heather Nazworth, Clerk Services/BOCC

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## ADVERTISEMENT

Please publish the attached notice one time as a **Display Ad** within the **BODY** of the publication on the date described above. The ad should be a **quarter page** size ad. The headline shall be in a type no smaller than 18 points and shall state, **“TAX IMPACT OF VALUE ADJUSTMENT BOARD.”** The ad shall **NOT** be placed in the Legal Ad section.

Please send **Bill and five (5) tear sheets and five (5) Proofs of Publication** to my attention at the address stated above.

Thank you.

Phone: 904.548.4660

Fax: 904.548.4669

Please call **Heather Nazworth** with any questions or confirmations. Thanks.

## NASSAU COUNTY VALUE ADJUSTMENT BOARD –

### In conjunction with DOR Uniform Policies and Procedures (12D-9.026)

#### Telephonic Participation -

Any petitioner may request to participate via telephonic media. The Clerk requests at least five days advance notice, in writing, before the scheduled hearing date, and the Clerk shall seek approval from the Special Magistrate or the Value Adjustment Board. In emergencies, as determined by the VAB attorney, and where it shall not negatively impact the non-moving party, permission may be granted with less than five days' notice. In the case of Special Magistrate hearings, methods for swearing in witnesses, presenting evidence, and placing testimony on the record must comply with provisions of *Florida Statutes* and Florida Administrative Code. By requesting a telephonic hearing, the petitioner agrees to the following local procedures:

- a. In all cases, a landline telephone should be utilized; no cell phones. The landline phone number shall be provided to the VAB Clerk at least 24 hours prior to the hearing.
- b. All parties and witnesses shall be available at the scheduled hearing time.
- c. When speaking, parties shall identify themselves to ensure that all parties recognize who is addressing the Special Magistrate at all times.
- d. The Special Magistrate will conduct the telephonic hearing according to 12D-9. FAC and 12D-10 FAC.
- e. The petitioner shall have present a Notary to provide an affidavit that the participating individuals are present and swear in those participants if needed. The notary shall email the signed affidavit to the Clerk's staff to commence the proceedings.
- f. *Florida Statutes* and the Florida Administrative Code provide specific guidelines for the exchange of evidence between the petitioner and the PA. Guidelines are listed under Item 6 in the General Information and Important Notes supplement. Evidence must be submitted to the PA 15 days before the scheduled telephonic hearing. The VAB Clerk will not forward evidence to the PA.
- g. A duplicate copy of all evidence shall be submitted to the Clerk's office no later than noon the day before the scheduled hearing date. Evidence may be submitted to the VAB Clerk by email (VAB@nassauclerk.com), fax, US Mail, or hand-delivered. The VAB Clerk will present the petitioner's evidence to the Special Magistrate at the hearing.
- h. Any rebuttal documents shall be submitted via email to the Clerk, who will, in turn, provide them to the Special Magistrate during the hearing.

## Special Magistrate Performance Review

### MAGISTRATE INFORMATION

Name:

Job Title: \_\_\_\_\_ Special Magistrate

#### Petitions Analysis

Petitions Heard

Number of Parcels Heard

Granted

Denied

Remanded

#### Cost Analysis

Petitions Heard

Total Amount Invoiced for Services

Cost Per Petition

### RATINGS

1 = Does Not Meet Expectations    2= Meets Expectations    3 = Exceeds Expectations

#### Job Knowledge

☐

☐

☐

Details the overall knowledge the magistrate displays and how well knowledge is applied. This category includes, but is not limited to the application of DOR rules and level of proficiency in the Axia program.

*Comments:*

#### Work Quality

☐

☐

☐

Details the overall quality of work produced by the magistrate. This category includes, but is not limited to, worksheet corrections and ability to conduct VAB hearings.

*Comments:*

#### Timeliness

☐

☐

☐

Details the overall timeliness in which worksheets are completed. Current procedural rule dictates worksheets are made available to petitioners within 1 week of hearing.

*Comments:*

**Attendance/Punctuality**



Details the overall level of the magistrate's attendance and dependability.

*Comments:*

**Overall Rating** (*average the ratings numbers above*)

**EVALUATION**

ADDITIONAL COMMENTS:

**VERIFICATION OF REVIEW**

*Special Magistrate review is reflective of work performed from October { } through March { }. Data has been tallied and verified by the Deputy Clerk to the VAB this \_\_\_\_\_ day of \_\_\_\_\_.*

Deputy Clerk: \_\_\_\_\_

VAB Attorney: \_\_\_\_\_ Date of Review: \_\_\_\_\_



Florida Department of Revenue, Uniform Policies and Procedures for Value Adjustment Boards,  
Policy 12D9.013: Organizational Meeting of the Value Adjustment Board.

The board shall annually hold one or more organizational meetings, at least one of which shall meet the requirements of this section. The board shall hold this organizational meeting prior to the holding of value adjustment board hearings. The board shall provide reasonable notice of each organizational meeting and such notice shall include the date, time, location, purpose of the meeting, and information required by Section 286.0105, Florida Statutes. At one organizational meeting the board shall:

- Introduce the members of the board and provide contact information;
- Introduce the board clerk or any designee of the board clerk and provide the board clerk's contact information;
- Appoint or ratify the private board legal counsel. At the meeting at which board counsel is appointed, this item shall be the first order of business;
- Appoint or ratify special magistrates, if the board will be using them for that year;
- Make available to the public, special magistrates and board members, Rule Chapter 12D-9, FAC, containing the uniform rules of procedure for hearings before value adjustment boards and special magistrates (if applicable), and the associated forms that have been adopted by the department;
- Make available to the public, special magistrates and board members, Rule Chapter 12D-10, FAC, containing the rules applicable to the requirements for hearings and decisions;
- Make available to the public, special magistrates and board members the requirements of Florida's Government in the Sunshine/open government laws including information on where to obtain the current Government-In-The-Sunshine manual;
- Discuss, take testimony on and adopt or ratify with any required revision or amendment any local administrative procedures and forms of the board. Such procedures must be ministerial in nature and not be inconsistent with governing statutes, case law, attorney general opinions or rules of the department. All local administrative procedures and forms of the board or special magistrates shall be made available to the public and shall be accessible on the board clerk's website; if any;
- Discuss general information on Florida's property tax system, respective roles within the system, taxpayer opportunities to participate in the system, and property taxpayer rights;
- Make available to the public, special magistrates and board members, Rules 12D-51.001, 51.002, 51.003, FAC and Chapters 192 through 195, FS., as reference information containing guidelines and statutes applicable to assessments and assessment administration;
- Adopt or ratify by resolution any filing fee for petitions for that year, in an amount not to exceed \$15;<sup>1</sup> and
- For purposes of this rule, making available to the public means, in addition to having copies at the meeting, the board may refer to a website containing copies of such documents.
- The board shall announce the tentative schedule for the value adjustment board taking into consideration the number of petitions filed, the possibility of the need to reschedule and the requirement that the board stay in session until all petitions have been heard.
- The Board may hold additional meetings for the purpose of addressing administrative matters.

The Nassau County Value Adjustment Board held its organizational meeting on August 14, 2023 at 4:00 p.m. in the County Commissioners Chambers located at the James S. Page Governmental Complex, Yulee, Florida. The preceding requirements were satisfied.

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VAB Chairman

Attest:

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John A. Crawford, Clerk VAB

By: Heather Nazworth, Deputy Clerk

NCVAB38

8/15/2023 3:27 PM

<sup>1</sup> Copies of all resolutions and local policies approved by the VAB will be posted on the Clerk's public website.

**Failure to Appear (VALUE) - Statement for the Record**

This is Special Magistrate \_\_\_\_\_, regarding hearing for VAB petition no. \_\_\_\_\_, parcel no. \_\_\_\_\_. It is (time). The hearing was scheduled for (time). The petitioner \_\_\_\_\_ failed to appear.

Section 194.301(2) Florida Statutes provides the petitioner as the party initiating the VAB challenge has the burden of proving by a preponderance of evidence that the assessment does not represent just value. By failing to appear, the petitioner has failed to carry the burden of proof. Accordingly, the property appraiser's assessment is upheld.

## SWEARING IN STATEMENT

(Please raise your right hand)

“Do you swear or affirm that the testimony you are about to give in this matter is the truth, the whole truth and nothing but the truth, so help you God?”

\_\_\_\_\_  
Petition No.

\_\_\_\_\_  
Petitioner

STATE OF FLORIDA

COUNTY OF \_\_\_\_\_

The foregoing statement was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 2023, by \_\_\_\_\_ who is personally known \_\_\_\_\_ OR produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
Notary Public

My Commission Expires: \_\_\_\_\_



**JOHN A. CRAWFORD**  
Ex-Officio Clerk  
Nassau County, Florida

Clerk Services/BOCC - **Value Adjustment Board**  
76347 Veterans Way, Suite 456  
Yulee, Florida 32097  
904-548-4660 phone

## NOTICE OF PUBLIC MEETING

**Meeting Date:** Wednesday, February 2023, 10:00 a.m.

**Location:** Commission Chambers  
James S. Page Governmental Complex  
96135 Nassau Place, Yulee, FL 32097

A copy of the Special Magistrate's recommended decision is attached.

The Department of Revenue, Rule Chapter 12D-9.031, Florida Administrative Code, outlines the administrative review process to be followed by the Board. A complete copy of the Rule may be found by way of a link to the Department of Revenue (DOR) website through the Clerk's website at [www.nassauclerk.com](http://www.nassauclerk.com).

Also attached is a summary of *Florida Statutes* Chapter 194.014 regarding payment of taxes.

The Value Adjustment Board will meet to consider the Special Magistrates' recommendations and may act upon the recommendations without further hearing. The Board has set February 2023 at 10:00 a.m. for this purpose and may continue the meeting, if needed. The Board will not hold any further *hearings* on the petitions. This is a public meeting and you are invited to attend; however, this is **not** a re-hearing or an opportunity to present additional evidence.

**Prior to voting on the Special Magistrate recommended decisions, the Board will allow public comments on general VAB matters. If you wish to speak to the Board at the meeting, please contact my office at 904-548-4666 to speak with Heather Nazworth ([hnazworth@nassauclerk.com](mailto:hnazworth@nassauclerk.com)). You may also sign in at the podium prior to the meeting. Comments will be limited to three minutes per person. During that time, you may make whatever comments you wish; however, the issue the Board will ultimately be considering is whether the Special Magistrate recommended decision complies with applicable law. Resolution 2002-028, adopted by the Board of County Commissioners, will be adhered to related to conduct of participants (copy enclosed). After the close of public comments, the Board will consider and vote on the Special Magistrate decisions.**

The final written decision of the Board will be mailed to you within 20 days of the final decision.

Should you have any questions in the interim, please contact my office at the contact information listed above. Persons with disabilities requiring accommodations in order to attend this meeting should contact (904) 548-4660 or Florida Relay Service at 1-800-955-8770 (V) or 1-800-955-8771 (TDD) at least seventy-two hours in advance to request such accommodations. Free parking is available.

/Enclosures

NCVAB41 SM Recom Cover let

# SPECIAL MAGISTRATE TIME AND BILLING SHEET

Date: \_\_\_\_\_ Invoice No.: \_\_\_\_\_

Name: \_\_\_\_\_ Total Amount Due: \_\_\_\_\_

W-9 form must be on file with Clerk's Office.

Submit Invoice to: Nassau County Clerk to VAB  
Robert M. Foster Justice Center  
76347 Veterans Way, Suite 456  
Yulee, Florida 32097  
[VAB@nassauclerk.com](mailto:VAB@nassauclerk.com)

Invoices must be submitted no later than 30 calendar days after the corresponding hearing date.

Invoices will not be paid until all recommendations for the listed hearing dates are completed.

Make check payable to: \_\_\_\_\_

Address: \_\_\_\_\_

Daytime phone number: \_\_\_\_\_ Email: \_\_\_\_\_

If the total hours to "prepare recommendations" is greater than two hours spent at hearing, please provide explanation.

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For your own records, you should keep a log of daily time spent; but you do not need to submit it with the invoice unless hours of prep exceed two hours.

Line #	Petition No. Heard	Task	# of Parcels	# Hours	# Hours @ hourly rate
1		Conduct VAB Hearing			
2		Research/Preparation of VAB Recommendation			
3		Decision: Granted, Denied, Continued, Remanded			
4		Total			

Line #	Petition No. Heard	Task	# of Parcels	# Hours	# Hours @ hourly rate
1		Conduct VAB Hearing			
2		Research/Preparation of VAB Recommendation			
3		Decision: Granted, Denied, Continued, Remanded			
4		Total			

Line #	Petition No. Heard	Task	# of Parcels	# Hours	# Hours @ hourly rate
1		Conduct VAB Hearing			
2		Research/Preparation of VAB Recommendation			
3		Decision: Granted, Denied, Continued, Remanded			
4		Total			

Line #	Petition No. Heard	Task	# of Parcels	# Hours	# Hours @ hourly rate
1		Conduct VAB Hearing			
2		Research/Preparation of VAB Recommendation			
3		Decision: Granted, Denied, Continued, Remanded			
4		Total			

Line #	Petition No. Heard	Task	# of Parcels	# Hours	# Hours @ Hourly rate
1		Conduct VAB Hearing			
2		Research/Preparation of VAB Recommendation			
3		Decision: Granted, Denied, Continued, Remanded			
4		Total			

## Reimbursement of Travel Expenses

Date of Hearing	Actual Travel Time Not to Exceed 2 Hours of Hourly Rate	Total

**Special Magistrate Certification:**

I hereby certify that the information contained in this invoice is true and accurate.

\_\_\_\_\_  
Special Magistrate Signature

\_\_\_\_\_  
Date Signed

**VAB Clerk has reviewed this invoice and finds no discrepancies.**

\_\_\_\_\_  
VAB Clerk

\_\_\_\_\_  
Date

Special Magistrate: \_\_\_\_\_ # Hearings Held: \_\_\_\_\_

On (Date of Service): \_\_\_\_\_ Total Amount Including Travel Due:

\_\_\_\_\_

NASSAU COUNTY

**WRITTEN CONSENT TO TRANSMIT VALUE ADJUSTMENT BOARD (VAB)  
ELECTRONIC RECORD**

**E-MAIL CONSENT**

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 you prefer to receive the Decision of the VAB electronically, you must verify your 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.

**NOTICE:** Under Florida law, e-mail addresses are public records. By consenting to communicate with this office electronically, your e-mail address will be released in response to any applicable public records request.

If you agree with the terms of this authorization, you may respond affirmatively to this email. When responding, please provide your name and verify that this e-mail address is correct for tax cycle 2023.