

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 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 2023-143 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 1st** 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 1st. 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 1st filing deadline you must file an application for exemption with the PA's office on or before the 25th 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 1st (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 1st 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 25th 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 25th 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.

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 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. 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), 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 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 1st, 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 1st. 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.