

LEON COUNTY VALUE ADJUSTMENT BOARD (VAB) LOCAL ADMINISTRATIVE PROCEDURES

Adopted August 7, 2017¹

SECTION 1: GENERAL PETITION FILING

1. The Leon County Value Adjustment Board (VAB) will utilize the AXIA software system provided by Pioneer Technology Group (PTG), which allows for online petition filing and facilitates the ministerial responsibilities of the VAB Clerk.
2. Petitions will not be accepted without the appropriate filing fee; therefore, the VAB clerk will not accept petitions received by either email or fax.
3. Petitions may be filed as follows:
 - a. **Mailing Address:** Leon County Value Adjustment Board, ATTN: Finance Department, 301 S. Monroe Street, Ste. 100, Tallahassee, FL 32301.
 - b. **In Person at Two Locations:** Pay by debit/credit card, cash, check or money order.
 - (1) Primary location is in the Finance Department at 315 S. Calhoun Street, #750, Tallahassee;
 - (2) Official Records Division, Northeast Branch, 1276 Metropolitan Blvd., Ste. 101, Tallahassee; or
 - (3) Official Records Division, County Courthouse, 301 S. Monroe Street, Ste. 100, Tallahassee.
 - c. **Online by credit card only (Visa/Mastercard/American Express)** at <https://vab.clerk.leon.fl.us/>. Petitioner and property appraiser will refer to Section 2, Contiguous Petition Filing if filing multiple parcel petitions.
4. All fee payments shall be in compliance with VAB Resolution (adopted each year at the VAB organizational meeting). The VAB reserves the right to reject "starter" checks, third-party checks, bank "counter" checks and any other form of payment not in accordance with sound business practice. Date must be current date or no more than 60 days prior to current date. Check/Money Order must be made payable to "Clerk of Courts-VAB", "Clerk of Circuit Courts-VAB", "Leon County Clerk of Courts-VAB", or "Leon County VAB."
5. If an incomplete petition is received (including but not limited to missing fee payments, incorrect or missing parcel ID numbers, petition type, mailing address), the VAB Clerk will notify the petitioner via Clerk's Notice and allow the petitioner an opportunity to complete the petition within 10 calendar days from the date of the notification, or up until the deadline for filing whichever is greater. The petition is timely filed if completed and received by the VAB clerk within the time frame provided in the Clerk's notice. Incomplete petitions will not be scheduled for a hearing until all issues have been

¹ These local administrative procedures will remain in effect unless or until rescinded or modified.

resolved. Incomplete petitions not resolved within 10 calendar days from the date of the clerk's notification, and after the filing deadline, will be administratively withdrawn. The petitioner may re-file upon a showing of good-cause.

6. When duplicate petitions are filed on the same parcel, the VAB Clerk will contact the owner and all agents via Clerk's Notice to resolve the issue. The owner will be given an opportunity to satisfy petition filing requirements within 10 calendar days from the date of the clerk's notification or by the filing deadline whichever is greater. Duplicate petitions not resolved within 10 calendar days from the date of the clerk's notification, and after the filing deadline, will be administratively withdrawn. The petitioner may re-file upon a showing of good cause.
7. If a petition is signed by anyone other than the property owner, and that person is not an agent subject to licensure who has provided the appropriate licensure or Florida Bar number on the petition, then the petition shall be signed by the property owner or shall be accompanied by a written authorization from the property owner at the time of filing that conforms to Part II, Chapter 709, Florida Statutes. If not, the VAB clerk will send a Clerk's Notice to the petitioner allowing 10 calendar days from the date of the notification, or by the filing deadline (whichever is greater), to resolve the issue. Petitions not resolved within 10 calendar days from the date of the notification, and after the filing deadline, will be administratively withdrawn. The petitioner may re-file upon a showing of good cause. Petitions filed on behalf of entities other than natural persons (example: corporations, limited liability corporations, partnerships, trusts) shall be executed by a person duly authorized to file the petition, and shall include the person's title, position or relationship with the entity.
8. For purposes of accepting petitions for appeal of denial of exemptions and/or classifications, if the Property Appraiser sent a denial notice, then the taxpayer has 30 days from that mailing date to file a timely petition. Petitions received after 30 days must provide good cause with filing. If the Property Appraiser did not send a denial or the taxpayer did not receive the denial and isn't aware until the TRIM is received that an exemption or classification is "missing", the taxpayer has 25 days from the TRIM mailing date to timely file a petition.

SECTION 2: CONTIGUOUS PETITION FILING

1. Prior to filing a petition for contiguous parcels, the taxpayer or agent is encouraged to first submit to the Leon County Property Appraiser's Office (PAO) a list of parcels for review. The petitioner can use [DOR Form DR-486MU](#) for this purpose. If the PAO does not make a contiguous parcel determination, or the petitioner chooses not to contact the PAO, the filing fee will be \$15/parcel; for a single, multiple parcel petitions, the fee is \$15 for the first parcel and \$5 for each additional parcel.
2. To file a multiple parcel petition electronically, the petitioner can either submit an Excel spreadsheet file electronically to the VAB Clerk for an Agent Utility Upload utilizing the AXIA software system or send the VAB clerk the petition form and filing fee, along with the contiguous parcel determination if one is obtained. All fee payments must be received prior to processing an electronic file in Axia.

SECTION 3: VAB HEARING & OPERATING PROCEDURES

Hearings are held weekdays, scheduled in blocks of time beginning at either 9 a.m. or at 1 p.m. in the Leon County Courthouse, 301 S. Monroe Street, Tallahassee, FL 32301. Petitioners are told in their hearing notices to report to the information desk in the north rotunda and sign in immediately as petitions are heard on a first-come-first-heard basis.

1. Evidence
 - a. [Fla. Stat. § 194.011](#), and [Chapter 12D-9.020, F.A.C.](#), provide specific guidelines for the exchange of evidence between the petitioner and the PAO. Guidelines are available by visiting www.clerk.leon.fl.us or by contacting the VAB clerk. Evidence submitted to the VAB clerk to present to the magistrate at the time of the hearing may not fulfill statutory requirements for evidence submittal. If the petitioner chooses to participate in evidence exchange or if the PAO has requested the petitioner's evidence, the evidence must be submitted to the PAO at least 15 days prior to the scheduled hearing. The VAB clerk will not forward evidence to the PAO.
 - b. At the hearing, it is the responsibility of each party to provide a copy of the written or documentary evidence the party wants the magistrate to consider. It is not the responsibility of the VAB clerk to provide the magistrate with evidence or copies of documentary evidence except in the case where the petitioner has notified the VAB clerk that he/she will not attend the hearing or where a telephonic hearing is scheduled. In those cases, the following procedures (#2 and #3) apply.
2. Telephonic Hearings - A request to participate in a telephonic hearing should be received by the VAB Clerk no later than 5 days prior to the scheduled hearing date. The request should be submitted in writing to Leon County Value Adjustment Board, ATTN: Finance Department, 301 S. Monroe Street, #100, Tallahassee, FL 32301; or by email at LeonVABClerk@leoncountyfl.gov or by fax at (850) 606-4171. By requesting a telephonic hearing, the petitioner agrees to the following procedures.
 - a. If the petitioner wishes to provide evidence to the magistrate, he/she must follow the evidence guidelines provided in [Fla. Stat. § 194.011\(4\)\(a\)](#). Evidence to be presented to the special magistrate should be provided to the VAB clerk one day prior to the scheduled hearing date via US mail or hand delivery. The VAB clerk will not accept nor make copies of evidence provided electronically.
 - b. All parties and witnesses shall be available at the scheduled hearing time. The petitioner must call the VAB clerk at 850-606-4020 to request the VAB clerk sign in on his/her behalf to reserve a spot in the queue. When it is time for his/her petition to be heard, the VAB clerk will call to provide the petitioner with the number to call in the hearing room.
 - 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 [Chapters 12D-9.026, F.A.C.](#) and [12D-10, F.A.C.](#)

3. Will Not Attend Hearings - A petitioner may indicate on the petition form, or forward a written notification to the VAB Clerk, 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.
 - a. If the petitioner wishes to provide evidence to the magistrate, he/she must follow the evidence guidelines provided in [Fla. Stat. § 194.011\(4\)\(a\)](#). Evidence to be presented to the special magistrate should be provided to the VAB clerk a day prior to the scheduled hearing date via US mail or hand delivery. The VAB clerk will not accept nor make copies of evidence provided electronically.
 - b. If the petitioner has indicated that he or she will not attend, the VAB Clerk will schedule the hearing accordingly. In the event the petitioner has simultaneously requested a time allotment on the petition, the VAB Clerk will contact the petitioner via Clerk's Notice to clarify whether or not they will be attending the hearing. If the petitioner has not responded within 10 calendar days from the date of the notification, the hearing will be scheduled as a *Will Not Attend* hearing, and the hearing will be held at the end of the hearing block in which the petition was scheduled, and after all other petitioners attending in person have completed their hearings. If all other hearings have been canceled on the day the *Will Not Attend* hearing is scheduled, the VAB clerk may reschedule the hearing to another date when the magistrate is scheduled, and notify both parties of the change.
 - c. The Special Magistrate will conduct the hearing according to [12D-9, F.A.C.](#) and [12D-10, F.A.C.](#)
4. No Show Decisions – It is the practice of the VAB clerk to remind petitioners as a courtesy of their upcoming hearings within five days of the scheduled hearing date and time. If a petitioner does not arrive after one hour of his/her scheduled hearing block, and the petitioner has not notified the VAB clerk of his/her delay or inability to attend or provided good cause reason to reschedule, the petitioner is considered to have defaulted, and the magistrate will render a *non-appearance* written recommendation upholding the property appraiser's position. In accordance with [Chapter 12D-9.021\(6\)](#), a petitioner can submit a good cause request to the VAB clerk for not appearing at the scheduled hearing as long as the good cause request is submitted before the VAB renders a final decision. VAB counsel, in conjunction with the VAB clerk, is designated by the Board to make good cause determinations. If good cause is granted, the VAB clerk will reschedule the hearing; otherwise, the magistrate's non-appearance ruling will be acted on by the Board.
5. Communication from the VAB Clerk – The mailing address provided by the petitioner on the petition form will be used for all communication to the petitioner. The 2013 Legislature enacted Chapter 2013-192, Laws of Florida, (HB 247) effective October 1, 2013. Section 4 allows the Value Adjustment Board decision to be sent electronically if selected by the taxpayer. Section 5 provides procedures for the electronic transmission of certain applications and notices. If the petitioner has indicated a preference to be contacted via e-mail, all communication related to the petition, including magistrate recommendations and final board decisions, will be sent to the specified email address when possible. It will be the petitioner's responsibility to update any electronic mailbox filters to allow correspondence from LeonVABClerk@leoncountyfl.gov. Written notification must be provided to the VAB Clerk of any changes in the petitioner's name, address, telephone, or similar contact information contained on the petition that occurs during the VAB process. The need for a letter of authorization from the taxpayer may apply (see section 1, item #7 above). 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.

6. Scheduling Hearings – VAB clerk will set the hearing schedule blocks to allow for at least two full, non-consecutive weeks of hearing. The Board will approve these hearing weeks. The Board authorizes VAB counsel, in conjunction with the VAB clerk to modify these approved hearing days if it becomes necessary in order to comply with [Chapter 12D-9.005](#). Hearings will be held on a first-come-first-heard basis beginning at 9 a.m. or 1 p.m. VAB clerk will schedule as many hearings as possible during the first full week leaving the second full week of hearings for rescheduled hearings as needed. Individual hearing notices shall be sent, as per law, within sufficient time so that the petitioner is notified within 25 calendar days of the date of the hearing. Petitioners advise the VAB clerk on the petition form when they are not available for hearing. In all instances, those dates are considered; however, in instances where a petitioner has indicated he/she is not available on any of the dates scheduled for hearing, VAB clerk will contact the petitioner to advise of the scheduling problem.
7. Rescheduling Hearings – Initial hearing notices will include a list of all days approved for hearings by the Board for the petitioners to select their desired reschedule date. The petitioner will receive a 15-day rescheduled hearing notice unless both parties waive such notice, consistent with [Fla. Stat. §194.032](#). Requests to reschedule hearings shall be sent in writing to the VAB clerk in accordance with [Chapter 12D-9.019](#), Scheduling and Notice of a Hearing. These *written requests can be emailed* or faxed to the VAB clerk or can be submitted online at www.clerk.leon.fl.us.

SECTION 4: SPECIAL MAGISTRATES

1. No party is allowed to pick which magistrate will hear specific petitions; this task is reserved for the VAB clerk and only upon availability of the magistrates and the magistrates' varying qualifications; namely, residential appraiser versus general appraiser or tangible appraiser versus real property appraiser.
2. It is the expectation of the Board that special magistrates will complete their recommendations within 10 days of the hearing and submit them to VAB counsel for review. Once VAB counsel has approved the recommendations as legally sufficient, the VAB clerk is instructed to release the recommendation immediately and simultaneously to both parties.

Special magistrates will maintain an active license throughout the current tax cycle, which is defined as the calendar year in which the magistrate is appointed, and through the subsequent calendar year. Should a selected special magistrate's license expire during the current tax cycle, the magistrate will promptly provide the clerk with a copy of his/her updated license for the record. The clerk will exercise due diligence in ensuring that the magistrates comply with this local policy and that all magistrates are duly licensed at all pertinent times. In instances of non-compliance, the magistrate shall not be allowed to conduct hearings or otherwise participate in decisions affecting taxpayers.

SECTION 5: WITHDRAWAL PROCEDURES

Requests to withdraw petitions must be made in writing to the VAB Clerk. The clerk shall cancel the hearing upon receiving a notice of withdrawal from the petitioner and there shall be no further proceeding on the matter. Withdrawals can be mailed, faxed, or hand delivered to

the address above in Section One, #3. Petitioners may also use the online withdrawal form located on the [Clerk's website](#). A petitioner who decides not to pursue the appeal should use his or her best efforts to notify the VAB clerk in writing of the decision to withdraw.

SECTION 6: CHALLENGING MAGISTRATE RECOMMENDATION BEFORE THE BOARD

The petitioner or the property appraiser may challenge the Special Magistrate recommendation before the Board. In accordance with the local resolution, the challenge is limited to the factual record prepared at the time of the special magistrate hearing and no new evidence of a factual matter may be introduced. Those wishing to challenge the Special Magistrate recommendation should provide written notice to the VAB clerk of the intent to challenge at least five days before the Board meeting and include any legal argument the petitioner intends to present. Documentation the petitioner or property appraiser intends to present to the Board to support legal arguments shall be provided to the VAB clerk at least five days before the Board meeting.

SECTION 7: PROCESSING INVOICES FOR PAYMENT FROM VAB COUNSEL

VAB counsel will submit invoices to the VAB clerk for payment. VAB clerk is authorized to review and approve on behalf of the Board and forward for payment in accordance with the policies and procedures of the Leon County Clerk & Comptroller. VAB budget code is 003-000000-208415-000.

SECTION 8: LOCAL ADMINISTRATIVE FORMS

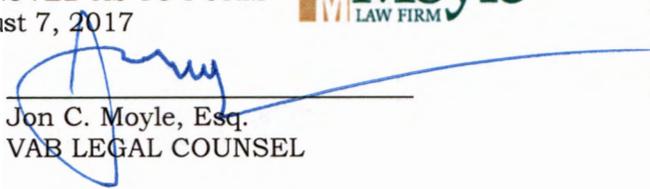
- ▲ [Deferral](#)
- ▲ [Hearing Reschedule Request Form](#): Petitioner may also send an email, fax or letter to the VAB clerk requesting a reschedule date. The request must be in writing; a hearing will not be rescheduled when requested by phone.
- ▲ [Withdrawal Request Form](#): Petitioner may also send an email, fax or letter to the VAB clerk requesting to withdraw his/her petition. The request must be in writing; a hearing will not be canceled when requested by phone.

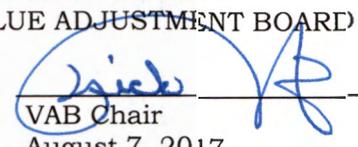
APPROVED AS TO FORM
August 7, 2017



2017 LEON COUNTY
VALUE ADJUSTMENT BOARD



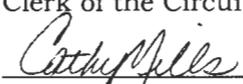
BY: 
Jon C. Moyle, Esq.
VAB LEGAL COUNSEL

BY: 
VAB Chair
August 7, 2017

ATTEST

GWENDOLYN MARSHALL
Clerk of the Circuit Court & Comptroller




By: Deputy Clerk
August 7, 2017
Date