

## **Short Overview of the Pasco County Value Adjustment Board**

**Rule 12D-9.024(4)**

The Pasco County Value Adjustment Board is established by state law to hear petitions contesting the Pasco County Property Appraiser's decisions regarding the value of property or the denial of exemptions or classifications. The Value Adjustment Board employs Special Magistrates with special training in the law or appraisals to hear the petitions pursuant to Rule 12D-9.010.

Hearings before the Special Magistrate are informal. Petitioners (taxpayers) may represent themselves or be represented by an attorney or agent. At the request of either party, the parties and witnesses are sworn in. Each party may cross-examine the other party and their witnesses.

There may be an evidence exchange between the Property Appraiser and the Petitioner before the hearing. (See Rule 12D-9.020, Florida Administrative Code.) The Value Adjustment Board does not participate in that evidence exchange and all evidence must be presented to the Property Appraiser and Special Magistrate in accordance with the rules. The Special Magistrate may consider only evidence submitted at the hearing. A Value Adjustment Board Clerk attends the hearing and is responsible for recording the hearing and preserving the evidence.

Generally, if a Petitioner fails to appear at a hearing, the petition is denied. However, if the Petitioner provides evidence to the Value Adjustment Board Clerk and requests in writing that the hearing be held and evidence considered in the absence of the Petitioner, a hearing will take place and the evidence will be considered. The procedures in Rule 12D-9.019, Florida Administrative Code, must be followed regarding rescheduling a hearing.

At the conclusion of the hearing, the Special Magistrate will prepare a written recommended decision. A copy of that recommended decision is mailed to the Parties. The recommended decision will provide the date of the Value Adjustment Board meeting where the Board will consider for adoption the recommended decision or explain how to obtain that date if a date has not yet been set. The Board may adopt the recommended decision without additional hearing.

Also included with the recommended decision will be local rules on how to request additional review by the Value Adjustment Board. The Parties may address the Value Adjustment Board at its meetings during public comment.

Petitioners dissatisfied with the Value Adjustment Board's final decision may file an action in the Circuit Court pursuant to Section 194.171, Florida Statutes.

## **Links to Resources on the Internet**

Pasco County Value Adjustment Board Clerk  
[vab@pascoclerk.com](mailto:vab@pascoclerk.com)

Pasco County Internal Operating Procedures  
[www.pascoclerk.com](http://www.pascoclerk.com)

If you wish to obtain printed copies of the DOR Uniform Policies and Procedures or the Pasco County Internal Operating Procedures, please contact the Value Adjustment Board Clerk at [vab@pascoclerk.com](mailto:vab@pascoclerk.com) or by calling (352) 521-4347. Please note, there is a .15 per page copy charge.

### **Department of Revenue's Rules for Value Adjustment Boards on the internet at:**

\* Rule Chapter 12D-9, F.A.C., at:  
<http://floridarevenue.com/property/Pages/VAB.aspx>

\* Rule Chapter 12D-10, F.A.C., at:  
<http://floridarevenue.com/property/Pages/VAB.aspx>

Department of Revenue's Forms for Value Adjustment Board on the Internet at:  
<http://floridarevenue.com/property/Pages/Forms.aspx#ui-id-21>

Value Adjustment Board Bulletins from the Department of Revenue on the internet at:  
<http://floridarevenue.com/property/Pages/Cofficial.aspx>

Department of Revenue's Value Adjustment Board Process Calendar on the internet at:  
<http://floridarevenue.com/property/Pages/Forms.aspx#ui-id-21>

Government-in-the-Sunshine Manual on the internet at:  
[http://myfloridalegal.com/webfiles.nsf/WF/MNOS-B9QQ79/\\$file/SunshineManual.pdf](http://myfloridalegal.com/webfiles.nsf/WF/MNOS-B9QQ79/$file/SunshineManual.pdf)

Recent Attorney General Opinions Relating to the VAB Process on the internet at:  
<http://myfloridalegal.com/ago.nsf/Opinions>

Attorney general opinions on the internet at:  
<http://myfloridalegal.com/ago.nsf/Opinions>

Florida Statutes on the internet at:  
<http://www.leg.state.fl.us/statutes/>

Standard Assessment Procedures and Standard Measures of Value; Guidelines at:  
<http://www.flrules.org/gateway/ChapterHome.asp?Chapter=12D-51>

Standard Assessment Procedures and Standard Measures of Value; Guidelines at:  
[http://www.leg.state.fl.us/statutes/index.cfm?App\\_mode=Display\\_Index&Title\\_Request=XIV#TitleXIV](http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Index&Title_Request=XIV#TitleXIV)