

**SANTA ROSA COUNTY VALUE ADJUSTMENT BOARD  
POLICIES AND PROCEDURES FOR 2009**

**I. CREATION AND COMPOSITION OF THE VALUE ADJUSTMENT BOARD**

- A. The Value Adjustment Board (the "Board") is created by F.S. 194.015, which shall consist of two members of the governing body of the county as elected from the membership of the board of said governing body, one of whom shall be elected chairperson, and one member of the school board as elected from the membership of the school board, and two citizen members, one of whom shall be appointed by the governing body of the county and must own homestead property within the county and one of whom must be appointed by the school board and must own a business occupying commercial space located within the school district. A citizen member may not be a member or an employee of any taxing authority, and may not be a person who represents property owners in any administrative or judicial review of property taxes.
- B. A Chairman and Vice-Chairman of the Board will be nominated at the first official meeting held each year. The Vice-Chairman shall serve as the Chairman of the Board in the event the Chairman is not present or unable to attend.
- C. Any three members shall constitute a quorum of the board, except that each quorum must include at least one member of said governing board, at least one member of the school board, and at least one citizen member. No meeting of the board shall take place unless a quorum is present.
- D. Members of the Board may be temporarily replaced by other members of the respective Boards on appointment by their respective chairs.

**II. FUNCTION AND AUTHORITY OF THE VALUE ADJUSTMENT BOARD**

- A. The Board shall have the authority to meet for the following purposes:
  - 1. To set deadlines for the Clerk to the Board for accepting late filed homestead petitions.
  - 2. For decisions involving the selection, qualifications, and payments made to special magistrates.
  - 3. Final approval of special magistrate recommendations regarding petitions and hearings.
  - 4. Certification of the tax roll.

- B. The Board shall appoint special magistrates for the purpose of taking testimony and making recommendations to the Board, which recommendations the Board may act upon without further hearing.

### III. PETITIONS

#### A. A petition to the Value Adjustment Board shall:

1. Be in the form prescribed by the Florida Department of Revenue (Forms DR-486, DR-486T, or DR486A). These forms can be downloaded from the internet at [www.myflorida.com](http://www.myflorida.com) under “get forms.”
2. Describe the property by parcel number or personal property account number. A petition will be filed for each parcel number except for condominium parcels (if the Property Appraiser determines the units are substantially similar and contiguous) and undeveloped parcels (if the Property Appraiser determines such parcels are substantially similar and contiguous).
3. The completed petition shall be filed with the Clerk to the Board. Filing fees must accompany the petition in order for the petition to be accepted and considered valid. A completed petition consists of (at minimum) the following information: (a) Name, address, and telephone number of petitioner, (b) Parcel number or personal property account number. Incomplete petitions will not be accepted and considered not valid. In the event an incomplete petition is received by the Clerk to the Board and the deadline for filing petitions has not arrived, the petitioner will be contacted first by telephone and then by regular mail to be made aware of the incomplete petition.
4. All filing fees imposed under this section shall be paid to the clerk of the value adjustment board at the time of filing. If such fees are not paid at that time, the petition will be deemed invalid and shall be rejected.
5. Be received by the Clerk to the Board located within Board Support Services no later than 4:30 p.m. (CDT) of the filing deadline. All petitions shall be filed in compliance with the time periods set forth in Florida Statutes and be filed in compliance with the filing requirements set forth in F.S. 193.052, as related specifically to tangible personal property. The Board may direct the Clerk to the Board to reject and return all untimely filed petitions or those petitions deemed invalid or incomplete.
6. All petitions submitted shall consist of original signatures and must be notarized (when appropriate) to be considered acceptable and valid. Fax and electronic petitions are not considered valid and are deemed unacceptable.

- B. The individual, agent, or legal entity that signs the petition becomes an agent of the taxpayer for the purpose of serving process to obtain personal jurisdiction over the taxpayer for the entire Board proceedings, including any appeals to a Board decision by the Property Appraiser pursuant to F.S. 194.036.

IV. THE VALUE PROCESS

- A. Truth in Millage Notices, which are **proposed** tax bills and are also referred to as TRIM Notices, are mailed to all Santa Rosa County taxpayers in mid-August. Upon receipt of this notice, any taxpayer wishing to appeal the assessed market value of his/her property as assigned by the PAO (Property Appraiser's Office) may do so by filing a petition with the VAB, and paying the appropriate fee, within 25 days of mailing of the TRIM notice by the PAO.

A petition to the VAB must be completed and filing fee shall be filed in accordance with the approved deadline set by the VAB. The petitioner must ensure that the petition is fully completed before filing. No petition shall be accepted unless it is completed and filed with the clerk during the required filing period.

Petitioner will receive a Notice of Hearing stating the scheduled date and time of hearing. If the petitioner does not receive a notice of hearing from the VAB, the petitioner should contact the VAB through Board Support Services at 850-983-1928. The Notice of Hearing may be faxed or emailed to the Petitioner and will serve as adequate notification to the Petitioner if an email address or fax number is provided on the petition filed with the Clerk in the office of Board Support Services.

If dissatisfied with the ruling, the petitioner may file an action in Circuit Court. Such action must be filed according to the requirements of Florida Statute 194.171. Filing in circuit court can be done in lieu of any VAB action.

V. SPECIAL MAGISTRATES

- A. Pursuant to Section 194.035, Florida Statutes, the Board shall appoint special magistrates for the purpose of taking testimony and making recommendations to the Board on petitions filed pursuant to Florida Statutes, Chapter 194.
- B. Special magistrates shall be selected from a list of qualified individuals willing to serve as special magistrates for the Board.
  - 1. The Clerk to the Board shall take the necessary steps to inform qualified individuals of the availability of such opportunities.

2. Invitations will be sent to individuals using lists obtained by the Department of Revenue, business contacts, and governmental agencies.
  3. Individuals who respond to invitations will be screened by the Deputy Clerk to the Board and Private Counsel for the Board for qualifications; a recommendation will be made to the Value Adjustment Board. The ultimate decision with regards to the selection of the special magistrate and payment for services rendered will be at the discretion of the Value Adjustment Board.
- C. Qualifications for Special Magistrates:
1. Special magistrates shall not be elected or appointed officials or employees of a taxing authority or of the State.
  2. Appraiser special magistrates shall be State certified real estate appraisers with not less than five years experience in real property valuation. A special magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser's organization with not less than five years experience in tangible personal property valuation.
  3. Attorney special magistrates shall be members of good standing in the Florida Bar with not less than five years experience in the area of ad valorem taxation.
- D. A special magistrate shall be prohibited from representing a taxpayer before the value adjustment board or any special magistrate in any tax year during which he or she served that board as a special magistrate.
- E. Special magistrates shall be compensated at a rate set and approved by the Board.
- F. The expense of hearings before special magistrates and any compensation of special magistrates shall be borne three-fifths by the Board of County Commissioners and two-fifths by the School Board.
- G. The value adjustment board shall ensure that the selection of special magistrates is based solely upon the experience and qualifications of the special magistrate and is not influenced by the property appraiser.

VI. SPECIAL MAGISTRATE HEARINGS

- A. Hearings shall be scheduled by the Clerk to the Board staff before either an appraiser special magistrate or an attorney special magistrate depending on the nature of the issue(s) raised by the petition.

In accordance with the Americans with Disabilities Act, a petitioner in need of special accommodations to participate in any VAB proceeding should notify the Clerk either when filing the petition or at least one week before the scheduled VAB hearing. Please call 850-983-1928 or 850-983-1832.

- B. Some waiting should be expected, so you may wish to bring a book, magazine, or something else to occupy your time while you wait. For this reason, we discourage bringing children to the hearings
- C. Notice of hearing shall be sent out by the Clerk to the Board along with a property record card if requested. The notice shall be in writing and delivered by certified mail or email, to the taxpayer no less than 25 calendar days prior to the day of the scheduled hearing. The Clerk to the Board will have prima facie complied with the requirements of this section if the notice was deposited in the U.S. mail 25 days prior to the day of such scheduled appearance or delivered via email (with confirmation) within 25 days prior to the day of such scheduled appearance.

Your notice will provide all pertinent information: date, time, location, as well as information on how to submit evidence. Evidence is any documentation that will support, prove or substantiate your case. You should consider this hearing as your day in court. If you come to your hearing unprepared, you will not be given the opportunity to have your case rescheduled. If you cannot attend your hearing, you have several options:

- 1. Authorize someone to represent you. Your representative must provide a signed and dated letter from you granting them permission to represent you, even if he/she is a member of your immediate family.
  - 2. Submit a letter along with your evidence indicating that your evidence should be considered in your absence, and you are waiving your right to speak in person.
- D. Petitions may be represented by an attorney or agent, but a petitioner shall not be required to retain the services of an attorney or agent and may represent his own interests. If someone other than the taxpayer or an attorney appears on behalf of the petitioner, such person shall provide, prior to the onset of the hearing, authorization in writing from the taxpayer evidencing such person's authority to appear on the taxpayer's behalf.
- E. The Property Appraiser, or authorized representative, may be, but need not be, represented by an attorney in defending the Property Appraiser's assessment or opposing an exemption and may present testimony and other evidence.
- F. The property appraiser, each petitioner, and all witnesses shall be required, upon the request of either party, to testify under oath as administered by the chairperson

of the board. Hearings shall be conducted in the manner prescribed by rules of the department, which rules shall include the right of cross-examination of any witness.

- G. A petitioner shall not be required to wait for more than four hours from the scheduled hearing time. If a petition is not heard in the four-hour period of time, the petitioner may report to the special magistrate that he or she intends to leave; and if the petitioner is not heard immediately, the petitioner's administrative remedies will be deemed to have been exhausted, and the petitioner may seek such further relief as petitioner deems appropriate. If a petitioner leaves a scheduled meeting for undue delay, the special magistrate is not precluded from considering the petition.
- H. If after notice of hearing a party does not appear, the hearing may be conducted and the special magistrate may, based on the evidence submitted, make recommendations to the Board in the absence of the party.
- I. A verbatim record of the proceedings shall be made by tape recording and shall be retained by the Clerk to the Board for a period of not less than four years. In addition, the Clerk shall retain and index to the verbatim record all documentary evidence. Nothing herein shall be deemed to prohibit any party from providing a court reporter for the proceedings.
- J. Subsequent to the mailing or sending of the Notice of Hearing, and at least 15 days before the scheduled hearing, the petitioner shall provide to the Property Appraiser a list and summary of evidence to be presented at the hearing. The list and summary must be accompanied by copies of documentation to be presented at the hearing.
- K. No later than 7 days before the hearing, if the petitioner has provided the information required under subsection (I) 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 special magistrate 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 rescheduled hearing.
- L. If the taxpayer does not provide the information to the Property Appraiser at least 15 days prior to the hearing pursuant to subsection (I) above, the Property Appraiser need not provide the information to the taxpayer pursuant to subsection (J) above.
- M. If the Property Appraiser does not provide the information within the time required by subsection (J) above, the clerk shall reschedule the petitioner's hearing.

- N. The exchange in subsections (I) and (J) above shall be delivered by regular or certified U.S. mail, personal delivery, overnight mail, fax or e-mail. It shall be sufficient if at least 3 fax or e-mail attempts are made to such address. If more than 1 fax number is provided, 3 attempts must be made for each number to satisfy the requirement. The information shall be sent to the address listed on the petition form; however, it may be submitted by an e-mail address or fax number if given.
- O. In computing any period of time prescribed or allowed by these rules, the day of the act, event, or default from which the designated period of time begins to run shall not be included. The last day of the period so computed 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 day which is neither a Saturday, Sunday, or legal holiday. If the 15<sup>th</sup> day before a hearing is a Saturday, Sunday, or legal holiday, the information herein shall be provided no later than the previous business day.
- P. The summary pursuant to subsections (I) and (J) shall be sufficiently detailed as to reasonably inform a party of the general subject matter of the witness' testimony, and the name and address of the witness.
- Q. The special magistrate shall not take any general action regarding compliance with the exchange of evidence requirements, but any action on each petition shall be considered on a case-by-case basis. Any action shall be based on consideration of whether there has been a substantial noncompliance with this section, and shall be taken at a scheduled hearing and based on evidence presented at such hearing. "General action" means a prearranged course of conduct not based on evidence received in a specific case at a scheduled hearing on a petition. A Property Appraiser shall not appear at the hearing and use undisclosed evidence that was not supplied to the petitioner as required. The normal remedy for such noncompliance shall be a rescheduling of hearing to allow the petitioner an opportunity to review the information of the Property Appraiser.
- R. No evidence shall be considered by the special magistrate except when properly presented during the time scheduled for the petitioner's hearing or at a time when the petitioner has been given reasonable notice. Documents and testimony derived from those documents shall be excluded from consideration by the special magistrate if the documents were not timely exchanged pursuant to these Rules and the provisions of Chapter 194, Florida Statutes.
- S. The petitioner shall have the right to reschedule a hearing a single time by submitting to the Clerk to the Board staff a written request to reschedule, no less than 5 calendar days before the day of the originally scheduled hearing. This reschedule day will be at the discretion of the Clerk to the Board and not the petitioner.

- T. The special magistrate may request legal opinions from private counsel hired by the VAB. The special magistrate shall receive all testimony and evidence and prepare a written request for a legal opinion, which shall state the legal issue and include the relevant facts. The special magistrate may request that information from the petitioner and Property Appraiser is included within the request as may be necessary for clarification of the issues.
- U. All recommendations of the special magistrates shall be submitted to the Board for consideration and action. The Board may act on such recommendations without the necessity of further hearing. The clerk, upon issuance of the decisions, shall, on a form provided by the Department of Revenue, notify by first-class mail each taxpayer, the property appraiser, and the department of the decision of the board.
- V. The VAB recommends that the petitioner be present at the scheduled hearing or have another person represent them. Representation by another person requires a signed authorization letter from the petitioner. In the event a petitioner fails to attend a hearing, the VAB shall hold the hearing and make a decision based on any evidence in the file, and any and all evidence and testimony presented by the PAO.

If you fail to appear for your hearing, the VAB will consider any evidence you may have submitted, pursuant to the submission of evidence as discussed on page 9, and make a recommendation accordingly. If no evidence has been submitted and you do not appear, your petition will be denied for lack of evidence due to your failure to appear.

- W. The VAB procedures are quasi-judicial in nature, and as such, the petitioner and/or agent are not permitted to directly contact members of the value adjustment board or special magistrates regarding the petitioned case. Contact must be made through Board Support Services at 850-983-1928.

## VII. EVIDENCE

### A. BURDEN OF PROOF:

In a challenge of assessed value, the property appraiser's assessment is presumed correct if the appraiser proved by a preponderance of the evidence that the assessment was arrived at by complying with the following statute (193.011), any other applicable statutory requirements relating to classified use values or assessment caps, and professionally accepted appraisal practices.

The burden of proof is on the party initiating the challenge, who must establish by a preponderance of the evidence that the assessed value:

1. Does not represent the just value of the property after taking into account any applicable limits on annual increases in the value of the property;
2. Does not represent the classified use value or fractional value of the property if the property is required to be assessed based on its character or use; or
3. Is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the property appraiser to comparable property.

193.011 **Factors to consider in deriving just valuation.** In arriving at the just valuation as required under s. 4, Art VII of the State Constitution, the property appraiser shall take into consideration the following factors:

1. The present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase, in cash or the immediate equivalent thereof in a transaction at arm's length;
2. The highest and best use to which the property can be expected to be put in the immediate future and the present use of the property, taking into consideration any applicable judicial limitation, local or state land use regulation, or historic preservation ordinance, and considering any moratorium imposed by the executive order, law, ordinance, regulation, resolution, or proclamation adopted by any governmental body or agency or the Governor when the moratorium or judicial limitation prohibits or restricts the development or improvement of property as otherwise authorized by applicable law. The applicable governmental body or agency or the Governor shall notify the property appraiser in writing of any executive order, ordinance, regulation, resolution, or proclamation it adopts imposing any such limitation, regulation, or moratorium;
3. The location of said property;
4. The quantity of size of said property;
5. The cost of said property and the present replacement value of any improvements thereon;
6. The condition of said property;
7. The income from said property; and
8. The net proceeds of the sale of the property, as received by the seller, after deduction of all of the usual and reasonable fees and

costs of the sale, including the costs and expenses of financing, and allowance for conventional or atypical terms of financing arrangements. Then the net proceeds of the sale of any property are utilized, directly or indirectly, in the determination of just valuation of realty of the sold parcel or any other parcel under the provisions of this section, the property appraiser, for the purposes of such determination, shall exclude any portion of such net proceeds attributable to payments for household furnishings or other items of personal property.

## B. SUBMISSION OF EVIDENCE

The petitioner, after filing the petition, should collect all necessary supporting evidence. The petitioner is responsible for gathering all evidence necessary to overcome the PAO's presumption of correctness and to support the petitioner's estimate of market value. Evidence may be submitted early. You do not need to wait until you receive a hearing notice. Evidence may not be presented at the hearing that has not been timely exchanged between the petitioner and VAB Clerk/PAO.

- At least 15 calendar days before the scheduled hearing, the petitioner shall provide a list and summary of evidence to be presented at the hearing. The list and summary must be accompanied by copies of documentation to be presented at the hearing. Two copies of all documents are to be filed, with the Santa Rosa County Clerks Office. One set will be forwarded to the Property Appraisers Office.
- No later than seven days after the evidence is received, the Property Appraiser shall provide the petitioner with a list and summary of evidence with copies of documentation to be presented at the hearing. The information will be mailed to the petitioner in the self-addressed, stamped envelope that the petitioner provided; the petitioner can pick the evidence up, which will ensure receipt of evidence; if requested; the evidence can be faxed or e-mailed to the petitioner. However, if the petitioner does not submit any evidence, the PAO need not give any evidence to the taxpayer.
- All evidence submitted will be retained as official records and will not be returned to the petitioner. It is strongly suggested that copies be submitted, rather than originals.
- Evidence may be faxed or submitted via CD or e-mail attachments; however, documents must be in either WORD or PDF format.

VIII. PROCEDURES FOR REMAND BY SPECIAL MAGISTRATE

- A. In the event that the Property Appraiser's assessment is determined to be erroneous pursuant to the provisions of F.S. 194.301, and the record lacks competent, substantial evidence meeting the just value criteria of F.S. 193.011, the matter shall be remanded to the Property Appraiser by the special magistrate.
- B. The remand shall include appropriate and specific direction from the special magistrate.
- C. The Property Appraiser shall conduct a review of the assessment and, within 15 calendar days of the remand by the special magistrate, shall notify the special magistrate, in writing, of the results.

IX. FINAL NOTICES AND NOTICE OF TAX IMPACT

- A. Final notices and a copy of the special magistrates' recommendations shall be sent to each petitioner within 20 days after the final meeting of the VAB.
- B. The Clerk to the Board staff shall process the Notice of Tax Impact and publish it in the newspaper in compliance with the provisions of Section 195.027, Florida Statutes. A copy of the Notice and proof of publication shall be sent to the Department of Revenue and to the County's Budget Department.