

This is intended as a summary of the Department of Revenue's Draft Rules of Procedure for the Value Adjustment Board process. The complete set of rules can be found on the Clerk's website as well. Once the Department of Revenue finalizes the rules, this summary is subject to change accordingly.

VALUE ADJUSTMENT BOARD – SUMMARY OF FILING PROCEDURES 2010

The deadline to file for Exemptions and Classifications is March 1st of each year. Although the major categories are Homestead, Seniors Homestead and Agriculture there are many categories, each with specific requirements.

Denial of Exemption

Taxpayers who filed Exemption applications that were considered by the Property Appraiser's office and denied, will receive written notice of denial from the Property Appraiser by June 30. Those taxpayers who wish to **appeal the Exemption denial** to the Value Adjustment Board may file a petition with the Clerk's office. **The petition must be filed by July 30th at 5:00 p.m. EST.**

Late Filed Exemptions

Effective July 1, 2009, if you missed the March 1 filing deadline you must file a late file application for **exemption** with the Property Appraiser's Office on or before the 25th day following the mailing of the TRIM notices (FS 194.011). 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 Value Adjustment Board may be filed with the Clerk's office, during the taxable year on or before the 25th 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 petition (subject to FS 194.013). If the Value Adjustment Board determines that the person is qualified to receive the exemption and demonstrates particular extenuating circumstances, the Value Adjustment Board may grant the exemption for the current year.

Classification Petitions

If you missed the March 1 filing deadline, you will need (1) to file an application with the Property Appraiser's office, obtain a date stamped copy of the application **and** (2) file a petition to the Value Adjustment Board with the Clerk's office, along with the date stamped copy of the application to the Property Appraiser's office, and a \$15 non-refundable filing fee. The Property Appraiser's Office will review the request and if the person is qualified and demonstrates particular extenuating circumstances to warrant same, the Property Appraiser or the Value Adjustment Board may grant the request. If denied by the Property Appraiser, the taxpayer may then file a petition to the Value Adjustment Board for the **denial** of Classification; and if filed within 30 days of the date of the Property Appraiser's written notice of denial, the filing fee is waived.

All Value Adjustment Board (VAB) petitions and filing fees relating to issues of **valuation**, and such other categories including tangible personal property, etc. must be filed with the Clerk of Courts on or before the 25th day following mailing of the Notice of Proposed Taxes (TRIM Notices). With respect to an issue involving the **denial** of an exemption, an agricultural or high-water recharge classification application, an application for classification as historic property used for commercial or certain nonprofit purposes, petitions must be filed during the taxable year on or before the 30th day following the mailing of the **denial notice** by the Property Appraiser.

Approved DOR forms for filing petitions before the Value Adjustment Board may be obtained from the Property Appraiser's office, the Clerk's office (Clerk Services/BOCC), Historic Courthouse, the Clerk's website at www.nassauclerk.com or the DOR website at www.myflorida.com/dor/property/vabwb/vabrules.html.

The **completed** petition shall be filed with the Clerk of the VAB who shall acknowledge receipt thereof and promptly furnish a copy to the Property Appraiser. Petitioners with any questions should seek legal counsel.

Incomplete petitions – The Clerk shall notify the petitioner in writing and provide an opportunity to complete the petition within ten calendar days.

The **filing fee** per petition is \$15, subject to Florida Statutes Chapter 194.013. When paying in person at the Historic Courthouse or at the Judicial Annex (2nd floor Clerk Services), check or cash is acceptable. Checks should be made payable to the Nassau County Board of County Commissioners. Petitions filed at the Historic Courthouse will be receipted, copy to petitioner; and the petition forwarded to Clerk Services/BOCC. Clerk Services/BOCC will input the petition into a computerized system which will automatically assign a petition number. If filed at the Historic Courthouse, a copy of the petition showing petition number will be mailed to the petitioner upon entering it into the software program.

NEW FEATURE - Petitioners may file in person, by mail, or **online** accessing the link on the Clerk's website: www.nassauclerk.com/axiaweb2010. Online petition filing fees shall be paid via credit card (Master Card, Visa, Discover or American Express). A \$5.00 non-refundable credit card processing fee is automatically applied. The petitioner has the option to create a password in order to follow along his/her particular petition throughout the review and approval process.

There should be one petition filed for each parcel unless the PAO determines otherwise. However, not everyone acquires a pre-determination. Clerk Services/BOCC will contact PAO for individual determination and appropriate fee.

Petitions received after the deadline must include a written explanation for the delay. The Clerk shall submit the petition and written statement to the Board or their designee for **good cause** consideration. Decisions regarding good cause must be made before a hearing is scheduled. VAB is not authorized to set and publish deadline for late filed petitions so that good cause determinations can be made.

See the Department of Revenue (DOR) Rules and Procedures adopted by the VAB for complete details.