

## **Notice to Tax Representatives from the Nassau County Value Adjustment Board**

1. Nassau County taxpayers are entitled to the opportunity of being represented by professional tax representatives. Tax representatives who are prepared to demonstrate the merits of their client's position add value to the value adjustment process.
2. Professional tax representatives impair the system when they file petitions but fail to appear at their hearing(s) or fail to withdraw unsupported petitions in a timely manner. Such action places an undue hardship on the process, ultimately harming the property owners for whom the process was originated. The Property Appraiser must prepare for gratuitous hearings and the Value Adjustment Board is burdened with the expense of scheduling hearings and preparation of Special Magistrate's findings.
3. As a professional, you are required to be knowledgeable of the statutes, court decisions and administrative codes that govern the Value Adjustment Board proceedings.
4. Although you are not required to attend your hearing(s), as a professional tax representative, you are strongly encouraged to be a vigorous advocate for your client's rights by being present. Whether you are present or absent the Special Magistrate will review the evidence provided with the petition. However, if you are not present, the Property Appraiser 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.
5. If, after receiving the information you requested from the Property Appraiser, you decide that the assessment is accurate you are professionally obligated to make a timely withdrawal of your petition, in writing, and should conduct yourself accordingly. In cases where a tax representative fails to appear and fails to give prior notice of non-appearance, the Clerk to the VAB shall send a letter to the property owner/taxpayer advising of their representative's non-appearance.