

NASSAU COUNTY VALUE ADJUSTMENT BOARD Additional Operating Guidelines – 2008

“The Board shall adopt the recommended decision of the special magistrate unless it determines, after reviewing the entire record, that the special magistrate failed to consider evidence admitted during the hearing or has made an incorrect legal determination. If the board does not adopt the recommended decision, the board’s final decision shall contain an explanation of the basis for rejecting the special magistrate’s recommended decision. All final decisions of the board shall be in writing and shall adopt the recommendations of the special magistrate; or, contain specific findings of fact and conclusions of law for any part of the recommendations of the special magistrate not adopted.” (12D-9.115 of the draft Uniform Rules of Procedures for Hearings Before Value Adjustment Board, adopted on September 9, 2008 by the Nassau County Value Adjustment Board for 2008 proceedings).

The Value Adjustment Board will meet on March 30 and 31 (if needed), 2009 commencing at 9:00 a.m. to consider the Special Magistrates’ recommendations and may act upon the recommendations without further hearing. The Value Adjustment Board may continue hearings on these matters.

Those petitioners, or their representative, who have advised the Clerk’s office in a timely manner that they wish to be heard shall be limited to 15 minutes for the presentation of his or her petition(s). However, if the case involves unusually complex facts or issues, the Board may extend the time limit. The Property Appraiser shall abide by the same time limits for their presentation.

Standards of Conduct (12D-9.108) as outlined in the DOR Uniform Rules and Procedures and as adopted by the Nassau County Value Adjustment Board on September 9, 2008 will apply.

Fundamental due process shall be observed and shall govern the proceedings:

- (1) The Board shall conduct proceedings in an orderly, dignified, and fair manner without bias toward or against any witness.
- (2) The board shall adhere to the schedule of hearings established by the Clerk as closely as possible, without impairing either party’s right to be heard.
- (3) The Board shall adopt the recommended decision of the special magistrate unless it determines, after reviewing the entire record, that the special magistrate failed to consider evidence admitted during the hearing or had made an incorrect legal determination.
- (4) If the Board does not adopt the recommended decision, the Board’s final decision shall contain an explanation of the basis for rejecting the special magistrate’s recommended decision.
- (5) After the Board issues its final decision, further proceedings and the timing thereof are as provided in Sections 194.036 and 194.171, Florida Statutes.

Final decisions shall be submitted on a form and in a format as approved or required by the Department of Revenue.