

# 2010 Duval County Value Adjustment Board

- The Value Adjustment Board (VAB) is located in Suite 305 (3rd floor), City Hall, St. James Building, 117 West Duval Street, Jacksonville, FL 32202. Telephone: (904) 630-7370; Fax: (904) 630-0576
- For a list of Frequently Asked Questions (FAQ's), Value Adjustment Board and VAB staff contact information, hearing process information, links to applicable statutes, the Department of Revenue ("DOR") rules, and other materials, visit our website:  
<http://www.coj.net/Departments/Regulatory+Boards+and+Commissions/Value+Adjustment+Board/default.htm>
- Also, available on our website are links to DOR forms. The forms include: Hearing Reschedule Request and Petition Withdrawal forms. Reschedule Requests should be written and (in the absence of an emergency) received by the VAB at least 5 days prior to your scheduled hearing date. Petition Withdrawals: We request that you try to give the VAB as much notice as possible, so that we may cancel your hearing and notify other involved persons.
- Remember to bring your evidence to the Special Magistrate hearing (with a copy for the Property Appraiser).
- The VAB does not ordinarily receive evidence *prior* to the Special Magistrate hearing. There are two exceptions to this rule: (1.) If you elect to conduct your hearing by telephone or (2.) If you checked the petition box, "I will not attend the hearing but would like my evidence considered..." In either of the foregoing cases, please mail or deliver your evidence to the VAB in advance of your scheduled Special Magistrate hearing. (Be sure to include your VAB number so we will know to which petition file your evidence belongs!) Your evidence will be given to the Special Magistrate at the beginning of the scheduled hearing.
- You may elect (but are not required) to initiate an exchange of evidence with the Property Appraiser. If you initiate the evidence exchange, your evidence should be submitted to the Property Appraiser's Office (*NOT* the VAB) at least 15 days prior to your scheduled hearing date. If you timely furnish the Property Appraiser your evidence, and if (in writing) you request the Property Appraiser to reciprocate, the Property Appraiser must submit his evidence to you at least 7 days prior to your scheduled hearing date. If you have questions about how to submit your evidence, contact the Property Appraiser's Office:  
  
231 E. Forsyth Street, Jacksonville, FL 32202  
Residential Department: (904) 630-2037  
Commercial Department: (904) 630-2600  
Main Switchboard Line: (904) 630-2020
- The Property Appraiser may request specific evidence from you in writing. If you have knowledge of the requested evidence and deny it to the Property Appraiser, you might not be permitted to use this evidence at your hearing. (See Florida Statutes s. 194.034(d)).

**\* If you do not have access to view our website you may contact our office with questions or to request copies of the forms.**

## **Important Notes:**

### **\*\*Contact with VAB members or Special Magistrates outside of hearings\*\***

Neither the petitioner nor the Property Appraiser should communicate with a VAB member or the Special Magistrate concerning a pending petition, other than “on the record” during a scheduled hearing. Inappropriate contact may result in the recusal of a VAB member or the Special Magistrate, or other measures. All questions and concerns should be directed to VAB staff at (904) 630-7370.

### **\*\*If you decide to appeal a VAB decision\*\***

If a person decides to appeal any decision made by the Value Adjustment Board or one of the Special Magistrates, with respect to any matter of the proceedings, he or she may need to ensure that a verbatim record of the proceedings is made, which record should include the testimony and evidence upon which the appeal is to be based.

### **\*\*Notice Regarding the Timing of VAB Decisions and Tax Bills\*\***

Because property tax bills will be mailed by November 1, a **VAB petitioner may not receive the final VAB decision on the petition until after the property tax bill is mailed.**

If that happens:

1. The property owner may go ahead and pay the full amount of the property tax bill as rendered. The property owner may then receive the discounts for early tax payment allowed by Section 197.162, Florida Statutes. (Those discount equal 4% if taxes are paid in November; 3% in December; 2% in January; and 1% in February). If the VAB subsequently reduces the property’s assessed value, the Tax Collector will ordinarily send the property owner a corrected tax notice within 60 to 90 days. The property owner should receive any refund due for overpaid taxes at about the same time.
2. The property owner may elect to withhold payment of property taxes until receipt of the VAB decision. **IF** the action of the VAB alters the taxpayer’s liability (typically, because the VAB reduces the property tax assessment), then a 4% discount will apply for 30 days after the mailing of the new tax bill. Thereafter, the regular discount periods apply. **HOWEVER**, if the final VAB decision does **NOT** alter the taxpayer’s liability (which is the case if the Property Appraiser prevails), then failure to timely pay property tax may result in loss of some or all of the discounts for early payment. (For further information, refer to sections 197.102(4), 197.162, 197.323 of Florida Statutes and Florida Administrative Code sections 12D-8.021 (2) (c) and 12D-13.005).

The Value Adjustment Board regrets any inconvenience the process may cause.