

Information about the Value Adjustment Board Process

Helpful Tips: How to Prepare for Your Property Value Hearing



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## GENERAL INFORMATION

This brochure has been created to provide helpful tips and to provide answers to commonly asked questions and may be relied upon only as general information. It is always best to consult an attorney about your legal rights and responsibilities regarding your particular case.

### Overview of Value Adjustment Board (12D-9.004)

The Value Adjustment Board (VAB) consists of the following:

- Two (2) members of the Walton County Board of County Commissioners
- One (1) member of the Walton County School Board
- Two (2) citizen members

The Clerk of the County and Circuit Courts is the Clerk to the VAB. The VAB cannot change an appraised value for any other reason, such as inability to pay.

To assist in the process the VAB has chosen to appoint Special Magistrates, who are qualified real estate appraisers, Personal Property Appraisers, or attorneys, to act as impartial agents in conducting hearings and make recommendations to the VAB on all petitions. Both the VAB and the Special Magistrates are independent of the Property Appraiser and in fact, the Property Appraiser must present their evidence as does the petitioner.

Florida Value Adjustment Boards are governed by Florida Statutes and the Florida Administrative Code (FAC). Florida Value Adjustment Boards are required to follow the Uniform Rules contained in the Florida Administrative Code, which can be found at [12D-9 : Requirements For Value Adjustment Boards in Administrative Reviews; Uniform Rules of Procedure For Hearings Before Value Adjustment Boards - Florida Administrative Rules, Law, Code, Register - FAC, FAR, eRulemaking \(flrules.org\)](#)

The following procedures governing the VAB hearing process have been adopted by the Walton County VAB.

#### I. When and How to File Your VAB Petition

VAB petitions may be obtained at the Walton County Courthouse in the Property Appraiser's office at 571 Highway 90 East, DeFuniak Springs, 32433, or at the South Walton Courthouse Annex at 31 Coastal Centre Boulevard, Santa Rosa Beach, FL 32459 or by calling the Property Appraiser at 850-892-8123 or 850-267-4500. Petitions can also be obtained by contacting the Clerk of Courts Office as listed on the cover of this document, the Clerk of Courts website at:

<https://waltonclerk.com/vab>

or [Florida Dept. of Revenue - Property Tax - Forms \(floridarevenue.com\)](#).

Petitions contesting exemption or classification determinations can be filed as early as March 2<sup>nd</sup>. All petitions, including value petitions, must be filed within 25 days of the mailing of the TRIM notice, making the filing deadline in mid-September. Denial petitions for homestead, agriculture, high water, and historic classification must be filed within 30 days after mailing the denial notice.

- A. Petitions must be received by the filing deadline. The filing date is the date the petition is received by the VAB Clerk NOT the date postmarked; FAC -9.015(10) (filing means received by the clerk during open hours). Petitions mailed prior to the filing deadline, but not received in the Clerk's office until after the deadline are untimely. (Attorney General Opinion 81-43)
- B. Petitions may be emailed to [vabclerkbcc@waltonclerk.com](mailto:vabclerkbcc@waltonclerk.com) or faxed to 850-892-8711. However, the petition is not considered complete without payment. Credit card payment may be made by phone once the petition is received by the clerk's office. Payment must still be submitted by the deadline, or the petition will not be considered timely.
- C. The VAB may not extend the time for filing petitions but may consider a late-filed petition when "the petitioner has demonstrated good cause justifying consideration and that the delay will not be harmful to the performance of board functions in the taxing process"; FAC12D-9.015(11). Petitioners must attach to the petition, a statement of the reasons for the late filing and any documents supporting the statement.

- D. The Board may appoint a designee to make good-cause considerations on late-filed petitions; FAC 12D-9.015(11). The designee shall make a good-cause consideration using the criteria in the above Administrative Code and accept or deny each late-filed petition. For an accepted petition, the VAB Clerk will schedule the late-filed petition and duly notify the petitioner. If it is determined that there is a lack of good cause the petition will be denied, and the petitioner will be notified as well.

## II. Incomplete Petitions

The FAC defines a completed petition as one that provides the required elements displayed above the sworn statement on the department's form and is accompanied by the appropriate filing fee. If an incomplete petition is received either because there are missing elements or the fee is unpaid, the clerk shall notify the petitioner and allow the petitioner to complete the petition or pay the fee within ten (10) calendar days; (FAC 12D9-015(9)).

## III. Fees Charged to file your Petition

- A. There is no fee for timely-filed petitions appealing homestead exemption denials.
- B. All other petitions, including late-filed homestead exemption petitions, must be filed with a NON-REFUNDABLE \$15.00 filing fee. Cash, money orders, credit cards, or checks (made payable to the Walton County Board of County Commissioners) are accepted.
- C. The VAB shall waive the filing fee with respect to a petitioner who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Family Services and submitted with the petition, that the petitioner is an eligible recipient of temporary assistance under chapter 414. Fl. Statute 194.013(2)
- D. If determined by the Property Appraiser, that there is sufficient evidence the applicant was unable to apply for the exemption in a timely manner due to extenuating circumstances, the Property Appraiser may grant the exemption. If the applicant cannot provide sufficient evidence, then he/she may file a petition with the Value Adjustment Board.
- E. Joint petitions – Petitioners filing Form 486MU containing multiple contiguous parcels must first submit, to the Walton County Property Appraiser's Office, a Florida Department of Revenue form, DR-486MU, listing the contiguous parcels. The Property Appraiser's Office must approve the parcels as contiguous before the petition can be considered complete by the clerk's office.
  - 1. Owners of "contiguous, undeveloped parcels" may file a single, joint petition if the Property Appraiser determines such parcels are substantially similar in nature.
  - 2. Condominium, cooperative, or homeowners' associations may file a single joint petition on behalf of any association members who own parcels of property that the "Property Appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition."
  - 3. A single filing fee for joint petitions will be charged. The fee will not exceed \$5.00 per parcel but will be no less than \$15.00 per petition and is to be proportionately paid by affected parcel owners.

## IV. Notices and Advertisements

Notice of hearings shall be posted on the Clerk's website and may be advertised in the local paper of general circulation.

## V. Hearings before Special Magistrates

You will receive notice of your hearing on form DR-481 from the VAB Clerk telling you the time and place that a Special Magistrate will hear your petition.

All hearings are held at the Walton County Courthouse in DeFuniak Springs in the Board of County Commissioner Chambers unless otherwise noted on your hearing notice. The VAB hearing room assigned will be ADA compliant, but for any questions or special needs, contact the VAB Clerk at 850-892-8115 menu option 4.

Parking is available near the main entrance of the courthouse on 5<sup>th</sup> Street.

A. At the hearing

At a Value Adjustment Board hearing, a Special Magistrate takes testimony and weighs evidence from the property owner and the Property Appraiser. After further review of the evidence, the Magistrate will then recommend to the VAB, whether to grant or deny the property owner's request to change the property's assessment value or to have an assessment or classification applied to the property. The Special Magistrate is an expert hired by the Value Adjustment Board who has no ties to the Property Appraiser or the County and can thus make an informed unbiased decision.

All evidence presented becomes the property of the Value Adjustment Board.

This is a summary of the hearing procedure. For detailed provisions and additional information on how hearings are conducted see FAC 12D-9.023.

B. Preparing for a Hearing

Arrive at the hearing equipped with all necessary information about the property: location, construction quality, features of the property, vicinity to surrounding landmarks, etc., and comparable sales for the year leading up to or around the date of assessment. Be aware that the Special Magistrate has no knowledge of your property or surroundings so pictures and descriptions may be critical to understanding your situation. Some individuals with high-value property may wish to have their property independently appraised in order to produce documentation to the Special Magistrate.

Decide what evidence you will present, (i.e., witnesses and documentation, an appraisal dated January 1 of the year being contested) and be ready to give your own testimony. Be sure your witnesses know when and where the hearing is. Make enough copies of the written evidence you wish to present. You will need four (4) copies: one for you to use at the hearing, one for the Special Magistrate, one for the VAB Attorney, and one for the VAB Clerk.

You may want to contact the Property Appraiser's Office for an informal meeting to see if an agreement can be reached concerning the property. The Property Appraiser is required to meet with property owners if requested by the property owner. Although you are not required to meet with the Property Appraiser, such a meeting can help decide what evidence you need in case an agreement cannot be reached.

C. Determining the Market Value for Property

There are three approaches to value: cost, sales comparison, and income. For residential property, market value is usually determined by the sales of like properties that have occurred in the year prior to January 1<sup>st</sup> of the current year. The Notice of Proposed Property Taxes (or TRIM Notice) shows the Property Appraiser's estimate of the market value of your property as of January 1<sup>st</sup>. Property Appraisers use sales data from the prior year. For example, the Property Appraiser would determine annual assessments based on the market value of similar properties in the same or comparable subdivisions between Jan. 2<sup>nd</sup> to the following Jan. 1<sup>st</sup> of the most recent year. If several properties similar to yours sold before the January 1 assessment date, this would be evidence of market value. If you have questions about how the Property Appraiser valued your property, you can meet with the Property Appraiser before the hearing. Remember, the effective date of value is January 1 of the year being contested.

D. No Show – If you do not show up for your hearing

If you fail to show up for your hearing, either in person or by phone, without indicating on the petition that you do not wish to appear and there isn't a good cause request pending, the special magistrate and/or board shall not commence or proceed with the hearing and shall produce a decision or recommended decision in accordance with Florida law. If you indicate on your petition that you do not wish to appear at the hearing but would like the special magistrate to consider your evidence, you shall submit your evidence in accordance with F.A.C. 12D-9.020.

## VI. Evidence to Support Your Petition

- A. What is considered evidence: In VAB hearings, the term evidence usually means the physical documentation supporting your petition (written statements, comparable sales information from the prior year, income and financial statements, appraisal reports dated January 1 of the year being contested, photographs, testimony, and tangible objects, etc.). The Special Magistrate does not know your situation so you must provide a description of your property in addition to supporting documentation. Section 194.0911, F.S. lists the criteria the Property Appraiser must use in arriving at your just market value. NOTE: documents and photographs submitted at the hearing are part of the record and will NOT be returned to you.
- B. Confidential Information: Any evidence submitted that contains personal information such as social security numbers, medical records, and federal tax ID numbers should be removed by the petitioner before submission. Once submitted it becomes public record and cannot be redacted by any clerk (other than the SSN). Clerks are not responsible for confidential information left in the record and it becomes public record.
- C. When to submit evidence: The Walton County Property Appraiser will send each petitioner a letter requesting specific evidence, and the petitioner has the option of whether or not to participate in an exchange of evidence with the Property Appraiser. If the petitioner has the evidence and knowingly refuses to provide it to the Property Appraiser no later than fifteen (15) days before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate at the hearing. You will need to provide your evidence to the Property Appraiser at least 15 days before your scheduled hearing. Do not send your evidence to the VAB Clerk's Office. Evidence is submitted pursuant to section 194.011(4)(a), F.S. and FAC 12D-9.020. NOTE: If the 15<sup>th</sup> day falls on a Saturday, Sunday, or legal holiday, then the time ends on the previous business day. If you do not submit your evidence, the Property Appraiser can ask for the evidence to be excluded at the hearing.
- D. How to submit evidence: Section 194.011(4), F.S. dictates that all evidence MUST be submitted to the Property Appraiser's Office. To fulfill this requirement as described above, you MUST submit a copy to the Property Appraiser's Office at least 15 days before your scheduled hearing.
- E. Special Magistrate's review of the evidence: The Special Magistrate does not see the evidence until you present it at the hearing. You must bring copies of your evidence with you even though you submitted it to the Property Appraiser. If this requirement has not been met, your evidence can not be considered by the Special Magistrate at the hearing.
- F. Submitting copies of evidence at the hearing: You will need to bring 4 copies of your evidence: one copy for the VAB Clerk, one copy for the Special Magistrate, one copy for the VAB Attorney, and one for yourself. Copies submitted at your hearing will be retained for the record and not returned.
- G. How to obtain evidence that the Property Appraiser plans to use at the VAB Hearing: If you want to receive copies of evidence the Property Appraiser plans to use at your VAB hearing, Section 194.011(4)(b), F.S. dictates that you must request this information in writing when you submit your evidence to the Property Appraiser's Office. If you submit a written request to the Property Appraiser's Office, you will receive, no less than 7 days before your hearing, a copy of their evidence. NOTE: If you do not give the Property Appraiser your evidence 15 days before your hearing, the Property Appraiser's Office does not have to provide you with their evidence.
- H. Evidence becomes part of the record: Evidence becomes part of the file and will not be returned to you.

## VII. Conducting a Hearing by Telephone

In-person hearings are preferred; however, upon board approval, telephone hearings may be allowed in the case where exceptional circumstances exist. In the event a telephone hearing is requested, adequate documentation must be provided citing good cause and stating the extenuating circumstances. If the request is approved by the board or the board's appointee, you will be notified of your hearing date and time, which may or may not begin at the actual appointed time due to the length of a petitioner's hearing who appears in person. You will be required to wait for a call for a reasonable amount of time the same as if you were appearing in person. Florida Statute states that no person shall be required to wait more than two (2) hours from the scheduled time. You will be called when the Special Magistrate is ready to hear your petition. If you are unable to be reached at the number you provide, you will be considered a no-show just as if you did not appear in person for your scheduled hearing and the special magistrate will make his ruling based on the evidence, or the lack of evidence, available. It will be the petitioner's responsibility to ensure that evidence is submitted ahead of time if the request for a telephone hearing is granted. Due to the hearing

process being quasi-judicial, it will also be the petitioner's responsibility to engage a Notary Public to attend the hearing alongside the petitioner to verify the petitioner's identity. Documentation showing the current notary status shall be submitted, along with a copy of the notary's photo ID, to the clerk seven (7) days before the scheduled hearing.

#### VIII. Rescheduling Your Hearing

Rescheduling requests should be made in writing directly to the VAB Clerk. A petitioner is entitled to one request to reschedule the hearing without showing good cause. The request must be written and received by the Clerk no less than FIVE days before the originally scheduled hearing, Fl. Statute 194.032(2).

Additional requests to reschedule may be made only for an emergency when good cause is shown. Documentation supporting an additional rescheduling request is required. The request must be written and given to the Clerk who will forward it to the designee who shall make the good cause consideration. See FL Admin. Code Rule 12D-9.019(3)(b) for the full rescheduling procedure.

#### IX. Withdrawal of your Petition

Petitioners may withdraw their petitions at any time. Petitions that are withdrawn are required to be reported to the VAB Clerk by using form DR-485WI. A copy of the withdrawal form can also be obtained from the Property Appraiser, VAB Clerk, or the DOR's website: [VALUE ADJUSTMENT BOARD WITHDRAWAL OF PETITION \(floridarevenue.com\)](http://valueadjustmentboard.floridarevenue.com)

#### X. Recommended Decision by the Special Magistrate

The Special Magistrate will review all evidence and testimony and make a recommendation to the Value Adjustment Board.

- A. For each petition not withdrawn or settled, special magistrates shall produce a written recommended decision that contains proposed findings of fact, proposed conclusions of law, and reasons for upholding or overturning the Property Appraiser's determination using Form DR-485.
- B. The VAB Clerk shall provide a copy of the special magistrate's recommended decision to the petitioner, property appraiser, and VAB Counsel, as soon as practicable.
- C. VAB Attorney shall review the recommended decisions to ensure compliance with Sections 194.301, 194.034(2), and 194.035(1), F.S.
  1. If said recommendation complies it shall be forwarded to the VAB for final adoption.
  2. If said recommendation is not compliant it shall be returned to the special magistrate with further direction to ensure that it contains the required findings of fact and conclusions of law.

#### XI. Final Hearing

For each petition not withdrawn or settled, the board shall produce a written final decision that contains findings of fact, conclusions of law, and reasons for upholding or overturning the Property Appraiser's determination or adopting the special magistrate's recommended decision. The final hearing is a public hearing.

- A. The Board shall hold a final hearing to consider the recommended decision of the special magistrate and may act upon the recommended decisions without further hearing.
- B. Provide the opportunity for public comment. A petitioner may voice an objection to a board process on a petition or recommendation; however, the final hearing is not to receive or review additional evidence or testimony.
- C. The Board shall issue all final decisions within 20 calendar days of the last day the Board is in session on form DR-485V.

Further Judicial Proceedings (12D-9.033): Any taxpayer may bring an action to contest a tax assessment pursuant to Fl. Statute 194.171. The Circuit Court proceeding shall be de novo, and the burden of proof shall be upon the party initiating the action (Fl. Statute 194.036).

Public Information: The Florida Statutes are available in any branch of the Walton County Public Library and at [www.flsenate.gov/statutes](http://www.flsenate.gov/statutes). Chapters 193, 194, and 196 might be helpful. Chapter 12D-10 of The Florida Administrative Code also pertains to the VAB process; the Web address is <https://www.flrules.org/Default.asp>