

HILLSBOROUGH COUNTY VALUE ADJUSTMENT BOARD (VAB) 2016 LOCAL ADMINISTRATIVE PROCEDURES

I. CREATION AND COMPOSITION OF THE VAB

Florida Administrative Code 12D-9 and 12D-10 rules supersede the local administrative procedures to the extent of any conflict. A complete copy of the rules can be found at <http://dor.myflorida.com/dor/property/vab> or the Clerk website at www.hillsclerk.com. If you do not have access to a computer for information regarding petition forms, filing deadlines, or the official VAB rules and procedures, contact the VAB Clerk at (813) 276-8100, x 4354, or visit 419 Pierce Street, Room 140, Tampa, Florida, 33602. Paper copies of VAB rules, statutes, or local procedures can be requested; there is a copy fee of .15 cent per page.

When used herein:

“**Clerk**” means the Clerk of the Circuit Court and/or the local VAB Clerk and its staff.

“**DOR**” means the Florida Department of Revenue.

“**AXIA**” references the VAB software application.

II. SPECIAL MAGISTRATE QUALIFICATIONS (12D-9.010)

- State law requires the VAB to appoint Special Magistrates (Magistrate) for the purpose of taking testimony and making recommendations to the Board, which the Board may act upon without further hearing. Florida Statute (F.S.) 194.035(1) and 12D-9.031(2).
- The VAB will annually advertise for and hire qualified applicants to conduct hearings, take testimony, and make recommendations on petitions, as outlined in F.S. 194.035. Hillsborough County prefers all Magistrates to have no less than five years experience. In accordance with 12D-9.012(4)(a) and prior to holding hearings, all Magistrates must complete annual training provided by the DOR.
- The rate of compensation for Magistrates is \$125 per hour for presiding over scheduled hearings, deliberating results, writing findings of fact and conclusions of law, and finalizing recommended decisions. Other than orientation, which is mandatory for local administrative procedure overview, Magistrates are not paid for additional training, mileage, faxes, postage, et cetera. At orientation, special magistrates will be administered the oath of office contained within the Florida Constitution, Article 2, Section 5, Public Officers:
 - *“I do solemnly swear (or affirm) that I will support, protect, and defend the Constitution and Government of the United States and of the State of Florida; that I am duly qualified to hold office under the Constitution of the state; and that I will well and faithfully perform the duties of (title of office) on which I am now about to enter. So help me God.”*
- Special Magistrates residing within Hillsborough County are given priority in scheduling.
- Magistrates should be available to serve throughout the VAB process for the tax year they contracted. A Magistrate serves at the pleasure of the VAB and may be terminated from that appointment upon a ten-day written notice.
- At the conclusion of scheduled hearings, recommended decisions should be completed no later than ten working days unless additional deliberation is required.
- The Board designates Attorney Special Magistrates to consider “good cause” requests to accept late-file petitions or reschedule hearings. Promptly upon receipt, the VAB Clerk shall forward each good cause request to one attorney special magistrate, who will issue a written ruling to grant or deny the request. Appeals will be forwarded to the VAB legal counsel for review.

III. FILING THE PETITION WITH THE VAB ([12D-9.015] [12D-9.016])

- Pursuant to 194.011(3), F.S., petitions may only be filed on forms developed or approved by the DOR. Petitions are available at the VAB Clerk's Office listed above, the Property Appraiser's Office, online at the DOR website <http://dor.myflorida.com/dor/property/forms/index.html#11>, and on the Clerk's website <http://www.hillsclerk.com/publicweb/Forms.aspx>. For convenience, electronic filing is available at the Clerk's website. **All filing fees have been waived for 2016.** Petitions are not accepted by fax or e-mail.
- Exemption and agricultural classification petitions may be filed on or before the 30th day following the mailing of the written notification of denial by the Property Appraiser.
- Deadline dates to file homestead assessment/valuation petitions are determined by F.S. 196.011 and 12D-9.015(10) for petitions appealing an exemption denial and are mailed to taxpayers by the Property Appraiser's Office. The postmark date is considered to be the mailing date of the notice of denial or the Notice of Proposed Property Taxes, commonly known as the TRIM Notice. 12D-17.003(3)(b)
- The owner of contiguous, undeveloped parcels may file with the VAB a single, joint petition accompanied with a written statement from the Property Appraiser, verifying that such parcels are substantially similar in nature, or a separate petition for each parcel will be required. For further instructions related to obtaining the required written statement from the Property Appraiser for contiguous parcels, please e-mail evidence@hcpafl.org or call (813) 272-6100.
- After filing a Petition, all questions regarding the scheduling of the petition for hearings should be addressed to the VAB Clerk at (813) 276-8100, ext. 4354, while all questions relating to value or exemption issues should be directed to the Property Appraiser at (813) 272-6100.
- The Hillsborough County Tax Collector's Office (Tax Collector) begins collecting taxes on November 1 each year; the Tax Collector can be reached at (813) 635-5200 with questions related to tax bills.

IV. LATE-FILED PETITIONS (12D-9.015[11])

- Petitioners who file their petitions after the statutory deadline, in compliance with 12D-9.015(11), may submit a written explanation of good cause and supporting documentation, which will be reviewed by an Attorney Special Magistrate. Petitions will be accepted based on the Magistrate's decision.

V. SCHEDULING AND NOTICING PETITIONS FOR HEARING (194.032[2]) F.S. and 12D-9.019)

- In accordance with the Americans with Disabilities Act, a Petitioner in need of special accommodation to participate in any VAB proceedings should contact the VAB Clerk at (813) 276-8100, ext. 4354, when filing the petition or at least seven days before the scheduled VAB proceedings requiring such accommodation.
- Time Certain hearing times are scheduled in accordance with 12D-9.019(1) and 12D-9.023(2), which declares if the Special Magistrate determines from the petition form that the hearing has been scheduled for less time than the Petitioner requested on the petition, the Special Magistrate must consider whether the hearing should be extended or continued to provide additional time.
- The Notice of Hearing will be deemed received by the Petitioner unless it is returned to the VAB Clerk as undeliverable. If the Petitioner does not receive a Notice of Hearing from the VAB Clerk within four to six weeks after the deadline date printed on the TRIM Notice, the Petitioner must contact the VAB Clerk at (813) 276-8100, ext. 4354.
- The Property Appraiser's Office will provide copies of the Property Record Card (PRC) on their website at <http://www.hcpafl.org/>. The VAB will no longer mail the PRC with the hearing notice, pursuant to 2013 Senate Bill 556.
- A Petitioner must indicate in writing, or select the appropriate box on the DR-486 petition form, their desire to have a petition heard without their attendance. 12D-9.024(9)(b) states a Petitioner who has indicated that he or she does not wish to appear at the hearing, but would like for the Special Magistrate to consider his or her

evidence, shall submit his or her evidence to the Clerk **and** the Property Appraiser before the hearing, in accordance with Rule 12D-9.020, and more specifically described in Rule 12D-9.025(4)(a) and (f).

- House Bill 499, effective July 1, 2016, amended reschedule requirements to state: “The petitioner and the property appraiser may each reschedule the hearing a single time for good cause. As used in this paragraph, the term "good cause" means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing. If the hearing is rescheduled by the petitioner or the property appraiser, the clerk shall notify the petitioner of the rescheduled time of his or her appearance at least 15 calendar days before the day of the rescheduled appearance, unless this notice is waived by both parties.” Reschedule requests with any supporting documentation may be mailed, submitted via e-mail at VAB@hillsclerk.com, or faxed to (813) 272-5044.
- Reschedule requests will be reviewed by an Attorney Special Magistrate. Petitions will be rescheduled by the VAB Clerk based on the Magistrate’s written decision. Appeals will be forwarded to VAB legal counsel for review.
- Dates and times for the rescheduling of petitions are limited and might be inconvenient. The VAB Clerk cannot guarantee specific requests. Notices for rescheduled petitions will be sent 15 calendar days before the day of the rescheduled appearance unless the parties agree to an earlier date.
- Petitioners who have multiple petitions of the same type will be scheduled for one hearing time frame. The Magistrate can extend the hearing, if needed, or direct the VAB Clerk to reschedule the remaining petitions (usually to the next day) with the same Magistrate.

VI. EVIDENCE (194.011[4][a] F.S.)

Referenced in 12D-9.025, the DOR has developed specific evidence rules for presenting relevant and credible evidence. Pursuant to F.S. 194.301, “preponderance of the evidence” is the standard of proof that applies in assessment challenges.

- The Property Appraiser’s Office is under no obligation to provide copies of the Petitioner’s evidence to the VAB Clerk, as the record keeper, or Magistrate to review simultaneously during the hearing. The Petitioner must bring three (3) copies of evidence to the hearing: one each for the Property Appraiser, Magistrate, and Petitioner. Submitted evidence will not be returned; therefore, Petitioners should submit copies instead of originals.
- There is a copy fee if the VAB Clerk is required to make copies of evidence at the hearing (.15 cent per page).
- Rule 12D-9.024(5)(d) states that, the law does not allow the Board or Special Magistrate to review any evidence unless it is presented on the record at the hearing or presented upon agreement of the parties while the record is open; however, the Property Appraiser can continue to receive evidence after the hearing.

VII. SPECIAL MAGISTRATE HEARINGS (12D-9.025)

- VAB hearings are conducted at:

419 Pierce Street, Room 140
Tampa, FL 33602

- Hearings take place as directed by the VAB Clerk, with hearings beginning mid-October and continuing consecutively until all cases are heard. Hearings begin at 8:30 a.m., Monday through Friday.
- Hillsborough County VAB does not allow hearings to be conducted by telephone.
- One Magistrate will preside over each hearing.
- Once a recommendation has been completed, a copy will be e-mailed or sent by U.S. Postal Service. All Petitioners have accessibility for online tracking at <https://hcvab.hillsclerk.com/AxiaWeb2016/>, utilizing the transaction/User ID number and password found on the printed receipt or provided at time of electronic filing. Contact the VAB Clerk at (813) 276-8100, ext. 4354, if the transaction number and/or password are misplaced.

VIII. EX PARTE COMMUNICATION (286.0115 F.S.)

- For those actions of the VAB which are quasi-judicial in nature, to ensure the VAB review process occurs in an atmosphere free of bias or pressure, ex parte communication by **anyone** with Magistrates and/or members of the VAB concerning the merits or details of a Petitioner's appeal are prohibited. All such communication should take place **only** during scheduled hearings or VAB meetings. (This does not preclude discussing procedural or administrative matters with the VAB Attorney, Clerk, or Staff). 12D-9.017. In the event that a Magistrate and/or VAB member receives any written, oral, graphic, or communication of any kind or nature that may directly or indirectly influence the disposition of a quasi-judicial proceeding of the VAB, such ex parte communication shall be:
 - Forwarded to the VAB Clerk if in writing to be included in the record of the VAB proceedings.
 - If by phone or informal conference, be made known by the VAB member or Magistrate and included in the record of the next VAB proceeding.
 - Disregarded by the VAB or the Magistrate unless all parties have been notified about the ex parte communication, and no party objects, and all parties have an opportunity during the hearing or VAB meeting to address the communication.

VAB Legal Counsel shall send a letter to any person attempting to contact a Magistrate or VAB member regarding the merits of a petition outside a hearing or VAB meeting of the prohibition on ex parte communication.

This information does not conflict with, change, expand, suspend, or negate the rules or other provisions of law, and is intended as a guide to the extent indispensable for the efficient operation of the VAB process. For the official in-depth rules and procedures, one should only rely upon the DOR Uniformed Procedures for Value Adjustment Boards provided by the DOR as found on their website and listed on the Clerk's website at <http://www.hillsclerk.com/publicweb/Forms.aspx>.

IX. RECOMMENDATION BY THE SPECIAL MAGISTRATE (12D-9.027 and 12D-9.030)

- The Magistrate will prepare a recommended order for each petition heard unless the petition has been withdrawn. The recommendation will be in writing and contain the findings of fact and conclusions of law on which the recommendation is based and in compliance with the requirements of Sections 194.301, 194.034(2), and 194.035(1), F.S and any other Statutes and Rules as required. The recommended decision shall be duly noted on the form provided by the DOR; the form shall be completed in its entirety and electronically finalized by the Magistrate, whose name will print on the applicable form.
- 12D-9.030(2) dictates that the VAB Clerk shall provide copies of the Magistrate's recommended decision to the Petitioner and the Property Appraiser as soon as practicable and, if known, the date, time, and place of the VAB meeting or how to obtain the date and time of the VAB meeting, if that information is not available when the recommended order is provided.
- VAB Legal Counsel will audit all 2016 recommended decisions.

X. FINAL VAB DECISIONS (12D-9.032)

- The VAB will consider Magistrate recommendations and may accept the recommendations without further hearing. There is an opportunity for public comment at meetings where the Magistrate recommended decisions are considered or are adopted. Individuals wishing to speak will be given 3 minutes each.
- Upon acceptance by the VAB, the recommendation becomes the final decision. The VAB Clerk shall mail a copy of the final order within 20 days of the last VAB meeting in a form determined by the DOR. Upon entry of a final decision, the Petitioner, if dissatisfied, may proceed through the court system. The circuit court has original jurisdiction over all matters relating to property taxation, and the Petitioner should immediately contact an attorney, as very strict time and jurisdictional requirements apply [F.S. (194.171 and 194.036) (12D-9.033)]. The Florida Bar lawyer referral number is 1-800-342-8011.

- Tax refunds and corrected tax bills are the responsibility of the Tax Collector following VAB approval of Special Magistrate recommendations.
- The following impacts VAB petitions:
 - A petitioner before the value adjustment board who challenges the assessed value of property must pay all of the non-ad valorem assessments and make a partial payment of at least 75 percent of the ad valorem taxes, less the applicable discount, before the taxes become delinquent on April 1 of the following year.
 - A petitioner before the value adjustment board who challenges the denial of a classification or exemption, or the assessment based on an argument that the property was not substantially complete as of January 1, must pay all of the non-ad valorem assessments and the amount of the tax which the taxpayer admits in good faith to be owing, less the applicable discount before the taxes become delinquent on April 1 of the following year.
 - The value adjustment board must deny the petition by written decision by April 20 if the petitioner fails to make the payment required. (Section 194.014, Florida Statutes)

XI. COMPLAINTS (12D-9.009[1][f])

Specific written complaints alleging noncompliance with the law by the VAB, Magistrates, VAB Clerk, and the parties should be sent to the VAB Clerk at VAB@hillsclerk.com or 419 Pierce Street, Room 140, Tampa, FL, 33602. The VAB Clerk will forward the complaints to VAB Counsel. A written response will be provided. Routine requests for reconsideration, requests for rescheduling, and pleadings and argument in petitions will be handled pursuant to rules and statutes.

XII. COUNTY CENTER PARKING

The VAB location is 419 Pierce Street, Room 140. There are parking meters in the surrounding area, as well as the Pierce Street parking garage located across the street. (Parking garage entrance is near the corner of Pierce and Jackson Streets.) To assist citizens and to make visits less burdensome, the first hour of parking at the Pierce Street Garage is provided at no cost. Each additional half hour will cost \$.80. (Rates are subject to change.)

XIV. AXIA ONLINE PETITION FILING

Petitioners may log on to <https://hcvab.hillsclerk.com/axiaweb2016/> and click on “Click to Begin Filing a Petition Now”.

Value
Adjustment
Board

Hillsborough County
419 Pierce Street
Room 140
Tampa, Florida 33602
Telephone (813) 276-8100 ext.4354
Email: VAB@hillsclerk.com



FILE A NEW PETITION

1. The taxpayer objects to the Property Appraiser's value assessment of the taxpayer's real or personal property.
2. The taxpayer's application for any of the following exemptions or special use classifications is denied:
 - homestead exemption
 - any other tax exemption as provided by [Chapter 196, Florida Statutes](#) or
 - any special use classification as provided by [Chapter 193, Florida Statutes](#).

[Click to Begin Filing A Petition Now](#)

Read over the “Welcome to the Axia Petition Wizard” page. This information is designed to give a brief overview of how the online petition filing process works and also provides helpful tips. Once the information is reviewed, click on “I Agree and Wish to Continue”.



[I AGREE AND WISH TO CONTINUE](#)

IMPORTANT: To file an exemption or classification VAB petition, Petitioners must first apply and receive a denial from the Property Appraiser's Office. A petition may not need to be filed with the VAB. Petitioners will need the 10-digit folio number, which may be found on the TRIM or by visiting www.hcpafl.org

You are now ready to file your petition!

Step 1

In order to begin filing, enter the property owner's first name followed by last name. As you begin typing, several other names will appear. Just move your cursor to click on the correct owner. Once you have taken this step, most of the petition is completed for you! Review the information to ensure you have selected the correct property.

OR

If not automatically populated, enter the 10-digit folio/parcel number. As you begin entering the number, property names will pop up directly below. When you see the correct property owner's name, click on that name.

NOTE: If the property owner's name does not appear, please double check your entry of the folio number for accuracy. If it is correct, it could be that the parcel is new and the Property Appraiser has not finalized the data on the parcel. Complete the parcel number and proceed to the next step.

PETITION(S) TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING
 Fill out all Required Fields (*)

Owner's Name: * Type the Owner's Name below to perform a lookup:
 CHESTER D. SMITH, DARLA K. SMITH

Parcel Number: * Type the Parcel Number for this property below to perform a lookup:

Property Address: _____
 Property City: _____
 Property State: _____
 Property Zip: _____

Choose the type of property.
 Residential units

You may begin by typing your first name followed by your last name as shown.

Step 2

The remaining fields contain information needed for various mailings to you. It is very important that you ensure your mailing address is correct. We will also need a daytime phone number where you may be reached. An e-mail address is needed to complete the petition online. If you do not have an e-mail address you can create a free e-mail account at www.yahoo.com or www.gmail.com. Please let us know your contact preference. Would you prefer we contact you by U.S. mail or e-mail?

Petitioner Type: _____

Are you a Taxpayer or an Agent:
 TaxPayer Prof license # _____

Petitioner's Name: * CHESTER D. SMITH, DARLA K. SMITH

Mailing Address1: * 1395 SWEET LANE

Mailing Address2: _____

Mailing City: * ORLANDO

Mailing State: * FL

Mailing Zip: * 32802

Phone: * _____
 Phone (other): _____
 Fax: _____
 Email: * _____
 Confirm EMail: * _____

If possible, I prefer to receive information by:
 US mail

Enter your daytime phone number, email address and contact preference.

Step 3

Click on the correct box to select your appeal. If you are filing a portability petition, move on to the portability section underneath this section. **Note:** Selecting multiple boxes will result in multiple petitions.

I wish to appeal my:

(Check all that apply - a separate DR-486 will be generated for each selection)

<input type="checkbox"/> Real Property Value	<input type="checkbox"/> Denial of Agricultural or High-Water Recharge classification	<input type="checkbox"/> Denial of classification
<input type="checkbox"/> Tangible Personal Property Value	<input type="checkbox"/> Disapproval of Affordable or Workforce Rental Housing classification	<input type="checkbox"/> Denial of classification
<input type="checkbox"/> Denial of classification		
<input type="checkbox"/> Denial of request for exemption		

Step 4

Let us know how much time you think you will need to present your evidence to the Magistrate. Also, indicate any dates when you are not available for a VAB hearing.

Step 5

You are now ready to electronically sign your petition. Once you have finished filling out your petition, you must click on the “submit” button on the bottom of the page.

Step 6

Once you have clicked on submit, you will receive a confirmation e-mail shortly after submitting your online petition, with your transaction number and password. After your petition is verified, staff will e-mail the receipt and petition number to you within one week from the submittal date. If you have any questions please, contact the VAB Clerk at (813) 276-8100, ext. 4354.

Your Petitions

If you need to leave this page before finishing, you can go to the home page and log in with the following information to come back here:
Transaction #: 817
Password: NUP4U2

Parcel Number	Petition Form	Petitioner Name
<input type="checkbox"/> edit	DR-486: Real Property Value	

Total Fees Due (\$)

I am ready to submit my petitions.

If you are done adding petitions to this transaction and wish to submit the transaction to the VAB, please click here.
Please note, no payment is required.

 Click Here

Important Note: Should you need to step away and submit your petition at a later time, you will need to write down your User ID and Password provided at the top of the page. Your User ID will be the same as the Transaction ID that is provided to you after completion of the online filing.

You will receive a confirmation e-mail shortly after submitting your online petition with your transaction number and password. If at any time, you would like to track the status of a petition, just log on to <https://hcvab.hillsclerk.com/axiaweb2016/> and enter your transaction number and password and click on Log In. You will then view many items including your petition, hearing dates, the Magistrate’s recommendation, and final decision letters. Let this feature help you track the progress of your petition!

CHECK PETITION STATUS

Transaction #: Password:

[Forgot your password?](#)