2014 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.aspx

- Also, available on our website are links to DOR forms. The forms include: Hearing Reschedule Request and Petition Withdrawal forms. Reschedule Requests should be submitted in writing 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 Special Magistrate and 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 are required to initiate a pre-hearing exchange of evidence with the Property Appraiser. Your evidence should be submitted to the Property Appraiser's Office (*NOT* the VAB) at least 15 days prior to your scheduled Special Magistrate 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. (See Florida Statutes s. 194.011(4)(a)). If you have questions about how to exchange 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
  Customer Service/Homestead: (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

You may not receive your VAB decision before your taxes become due. Your taxes must, nevertheless, be paid on time.

Taxpayers who file Value Adjustment Board petitions in 2014 must make sure that they pay their taxes before they become delinquent. Fla. Stat. 194.014, which took effect on July 1, 2011, requires taxpayers who file VAB petitions to pay all non ad valorem taxes and at least 75% of their ad valorem taxes before they become delinquent. Likewise, taxpayers who challenge the denial of an exemption or classification or a determination that their improvements were substantially complete must pay all non ad valorem taxes and the amount of ad valorem taxes that they admit in good faith to owe. In Florida, property taxes become delinquent if not paid by April 1st of the next year. Thus, if a taxpayer fails to pay their 2014 taxes by April 1, 2015, the VAB is required to **automatically deny** their petition on that property.

There is some good news: The new statute also provides that, if a petitioner is entitled to a refund due to the granting of their VAB petition, the amount of taxes overpaid will accrue interest at the rate of 12% per year from the date the taxes would have become delinquent.

The VAB does not collect taxes. If you are making a VAB payment pursuant to F.S. 194.014, of less than 100% due, you must first contact the Tax Collectors office at taxcollector@coj.net or (904) 630-1916 option 4.

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