

# WHAT NOW???

You have just completed the Special Magistrate hearing on your VAB petition. What should you expect and when should you expect it?

## WHAT?

- 1.) The Special Magistrate will consider the evidence presented at your hearing and will prepare a written Recommended Decision to the Value Adjustment Board (VAB). The Recommended Decision will contain detailed findings of fact, conclusions of law and the reasons the Special Magistrate upholds or overturns the Property Appraiser.
- 2.) The Special Magistrate turns the Recommended Decision in to VAB staff, who log it in. Staff then gives the Recommended Decision to the VAB attorney to review for “legal form”; that is, whether the Recommended Decision appears “on its face” to comply with applicable law.
- 3.) Once the VAB attorney approves the Recommended Decision as to form, it is returned to VAB staff to be mailed out to you. A copy is also provided to the Property Appraiser.
- 4.) The VAB meets monthly to consider whether to accept the Recommended Decisions as Final Decisions of the VAB. The VAB may (and usually does) act on the Recommended Decisions without further hearing.

## WHEN?

- Approximately two (2) weeks after your Special Magistrate hearing the Special Magistrate will turn in to VAB staff the written Recommended Decision.
- Approximately three (3) weeks after your Special Magistrate hearing.
- Approximately four (4) weeks after your Special Magistrate hearing.
- The VAB meeting date at which your Recommended Decision will be considered by the VAB is written toward the bottom of your Recommended Decision “cover sheet” (officially known as DOR Form DR-485V).

If you have questions, you may contact the VAB staff at: (904) 630-7370  
You may also fax (904) 630-0576 or email us at: VAB@coj.net