

**VALUE ADJUSTMENT BOARD (VAB)**  
**PROCEDURES FOR CONSIDERING AND ADOPTING**  
**RECOMMENDED DECISIONS OF SPECIAL MAGISTRATES**

The function of the Value Adjustment Board (VAB) is to hear appeals from decisions of the Duval County Property Appraiser.

In counties with populations exceeding 75,000 (of which Duval County is one), VAB's must appoint Special Magistrates to hear petitions and provide recommended decisions to the VAB. A Special Magistrate is an impartial hearing officer.

The Special Magistrate recommendations contain findings of fact, conclusions of law and the Special Magistrate's reasons for upholding or overturning the determinations of the property appraiser.

The VAB is authorized to act on the Special Magistrate recommendations without further hearing.

The VAB may rely on the advice of its legal counsel as to whether a recommendation meets the requirements of law.

If the VAB determines that a Special Magistrate recommendation meets the requirement of law, the VAB must adopt the recommendation.

If the VAB determines that a recommendation does *not* meet the requirements of the law, the VAB may:

1. request the advice of legal counsel and take necessary steps to produce a decision that complies with the law; and / or
2. direct a Special magistrate to produce a recommended decision that complies with the law based on, if necessary, a review of the entire record.

The VAB will not hold any further *hearings* on the petitions today. However, prior to voting on the Special Magistrate recommendations, the Board will allow public comments on general VAB matters.

We ask that you fill out and provide the VAB Clerk a Speaker's Request Card. Guideline for Speakers are printed on the back of the cards. Comments will be limited to three minutes per person, not to exceed three minutes per petition. During that time, you may make whatever comments you wish; however, the VAB will ultimately be considering whether the Special Magistrate recommendation complies with applicable law.

After the close of public comments, the VAB will consider and vote on the Special Magistrate recommendations.