

Frequently Asked Questions Regarding the Value Adjustment Board (VAB)

Is the Value Adjustment Board part of the Property Appraiser's office?

No. The VAB is an independent board established by Florida Statutes (Chapter 194) to hear taxpayer appeals. It is composed of three (3) County Commissioners and two (2) School Board members.

How Do I file a petition?

If you are filing electronically(On Line)

Petitions can be filed electronically at www.bcpa.net or www.broward.org/records/. There is a \$15 filing fee and a convenience fee for the use of a credit card.

If you are filing electronically

Petition forms can be obtained from the Property Appraiser's Office (115 S. Andrews Avenue, Room 111, Fort Lauderdale, Fl. 33301), or you may download them from the Property Appraiser's web site at www.bcpa.net. Forms are free of charge.

After you have completed the petition form, you must bring the completed petition form and filing fee of \$15 either cash, money order, or personal check (payable to "VAB"), to the VAB office at 115 S. Andrews Avenue, Room 120, Fort Lauderdale, Fl. 33301. *Please note that there is an automatic \$25 service fee attached to any returned checks for insufficient funds, per F.S. 125.0105.*

Filings must be mailed or personally delivered, not faxed.

What is the purpose of the \$15.00 filing fee?

The law requires that the filing fee be used to defray the expenses of the VAB.

What if I need help in filling out the petition or other forms?

The VAB staff can help you fill out your petition. Come to the VAB office, Room 120, Governmental Office, or call 954-357-7292. If you need help with other forms required by the Property Appraiser to grant exemptions or classifications, contact either their main office (Room 111, Governmental Center, 954-357-6830) or one of their satellite offices.

If someone is homebound, what should he/she do?

Contact the Property Appraiser's Customer Services Section at 954-357-6830.

Do I need a lawyer to file the petition and attend the VAB hearing?

No. You are not required to use the services of an attorney to file your petition or to represent you at the hearing, although many taxpayers do so. The VAB staff will attempt to assist you in your appeal; however, VAB staff members cannot give legal advice.

Where do I find parking for the hearing?

There is metered parking available near the Governmental Center. The meters generally accept cash and credit cards and have a two hour time limit. There are city parking garages both one block east and west of the Governmental Center off SE and SW 2nd Street, respectively; they provide the best parking alternative.

May I bring a relative or friend to the hearing?

Yes. The hearings are open to the public.

May I tape record the hearing?

Yes. You may also arrange for a court reporter, if you wish. The VAB will, however, digitally record each hearing, and you may purchase a copy of the VAB CD for \$8.00 each.

What if I have a schedule conflict on the date set for the hearing?

Florida Statutes provide for one transfer/rescheduling of a hearing date if the request is made in writing and received by the VAB no less than five (5) days prior to the originally scheduled hearing. Any additional transfer/rescheduling request shall be made prior to the date of the scheduled hearing and shall be granted only upon proof of: (a) death in the petitioner's immediate family; (b) medical conditions which prevent the petitioner's appearance; (c) jury duty; (d) time-certain court appearance; (e) prepaid travel plans; (f) emergency travel; (g) incarceration; (h) military service; or (i) failure of the property appraiser to furnish evidence as required in Section 194.011, Florida Statutes. If a transfer/continuance has not been granted by the Board staff pursuant to the authority specifically delegated by the Board, the hearing shall be conducted and a recommendation entered in the absence of the party. Documentation supporting the request for a change in hearing date is required. VAB staff does not have the authority to change hearing dates for any reason other than those listed above. Transfer requests should be made directly to the VAB, at 954-468-3596.

What if I resolve my VAB issue directly with the Property Appraiser?

If you resolve your issue(s) with the Property Appraiser and have signed a resolve/withdrawn notice given to you by the Property Appraiser, then your hearing will automatically be cancelled.

What if I change my mind and no longer want to pursue the issues(s) and have a hearing?

You must file a written withdrawal notice with the VAB. The forms are available from the VAB office. You may fax the withdrawal notice to the VAB at 954-357-5573, mail it to VAB, 115 S. Andrews Ave., Room 120, Fort Lauderdale, FL 33301, or e-mail a PDF scanned image to VAB@broward.org. If the VAB does not receive a written withdrawal notice of your petition, your hearing will proceed as scheduled.

What if I fail to appear at the hearing?

If you do not appear at the hearing (and you have not properly obtained a rescheduling or filed a written withdrawal notice) then the hearing will proceed as scheduled. The case file will indicate that you were a “no show” and your petition will be denied. However, if you have submitted evidence, the evidence will be considered by the Special Magistrate at the hearing and a decision will be rendered.

What if I am late to the hearing?

Scheduled hearings are heard on a first-come, first-served basis within established time periods. If you realize you are going to miss your entire time period, then you should notify the VAB scheduling clerk immediately at 954-357-7205. The scheduling clerk will attempt to fit you into another time period that day; however, you must understand that the length of “wait time” before you are heard may be longer than usual.

Who will be at the hearing?

The Special Magistrate (who is a hearing officer appointed by the VAB to hear your case) and a representative from the Property Appraiser’s office. The Property Appraiser’s attorney attends some (but not all) hearings. It is rare that other people are present, but the hearings are open to the public and others may be present, but cannot comment or participate.

What will be the procedure followed at the hearing?

The Special Magistrate will introduce the parties and make an introductory statement. All witnesses will be asked to swear or affirm that their testimony will be the truth. Since the petitioner has the burden of proof at the hearing, you will present evidence and testimony first, and the Property Appraiser will be given the opportunity to respond. The Special Magistrate will ask questions, as needed, and will usually render a decision. If for some reason a decision is deferred, you will be notified when the decision is final. All petitioners are mailed a copy of the Special Magistrate’s worksheets within two (2) weeks of the final decision.

How much time will I be allowed to present my case to the Special Magistrate?

The Special Magistrate has the discretion to control the length of the hearing. Usually you are permitted five (5) minutes to present your case and the Property Appraiser will be allowed a similar time to respond.

What kind of evidence and testimony should I assemble for the hearing?

You may present any evidence that reasonably supports the contentions on which you are basing your petition. Among other things, for value, this includes live testimony, appraisals, photographs (color), evidence of comparable sales, surveys, and the like. You must provide the Property Appraiser a list of your evidence and copies at least 15 days prior to the hearing. For exemptions and classifications, the law is more specific as to required documentation. ***For more detailed information, refer to the VAB Informational Booklet, or contact the Property Appraiser's office or an attorney.***

What are the pre-hearing evidence exchange procedures?

- At least fifteen (15) calendar days before the scheduled hearing, you shall provide a list and summary of evidence to be presented at the hearing. The list and summary must be accompanied by copies of documentation to be presented at the hearing. Two copies of all documents are to be filed with the VAB staff in Room 120 and should be accompanied with a self-addressed, stamped envelope for return information from the Property Appraiser's office, unless you wish to return in person to the Property Appraiser's office to pick up the information, which is suggested as the best way to ensure receipt of the Property Appraiser's evidence.
- No later than seven (7) days after the evidence is received, the Property Appraiser shall provide you with a list and summary of evidence with copies of documentation to be presented at the hearing. The information will be mailed to you in the self-addressed, stamped envelope that you provided; you can pick the evidence up, which will ensure receipt of evidence; or if requested, the evidence can be faxed or e-mailed to you. However, if you do not submit any evidence, the Property Appraiser's office need not give any evidence to you.
- All evidence submitted will be retained as official records and will not be returned to you. It is strongly suggested that copies be submitted, rather than originals. You will want to bring a copy (or original) of everything you submitted as evidence and received as evidence with you to your hearing.

Can evidence be faxed or submitted electronically?

Yes, under the following conditions:

- Faxed documents must be limited to no more than 10 pages and must be legible.
- Evidence may be submitted electronically via CD or e-mail attachments; however, documents must be in either WORD or PDF format.

- You may upload your evidence by using your username and password which was given to you via your receipt.

If I discover additional evidence or I think of something after the hearing, may I provide that evidence to the Special Magistrate?

No. Neither VAB members nor the Special Magistrate may discuss your petition with you or the Property Appraiser except during the hearing. Only evidence that is properly presented at the hearing will be considered. Please note that you must exchange evidence with the Property Appraiser prior to the hearing.

When will I receive the VAB decision on my petition?

If your decision was not announced at the hearing, you will receive a copy of the Special Magistrate's worksheet within two (2) weeks of a decision being rendered. Formal decision notices are mailed at the conclusion of the tax cycle.

What should I do if my taxes become payable before I receive the VAB decision (in other words, if I have not received the VAB decision by November and I want to take advantage of the "pay early discount")?

REAL ESTATE TAXES SHOULD BE PAID WHEN DUE! Any real estate tax refunds due to reduced property assessments through the VAB process are not issued until hearings are completed; decisions are approved by the VAB, and files are audited with the Property Appraiser's office and transferred to the Revenue Collection Division where the refunds are processed. For further information, contact the Broward County Revenue Collection Division at 954-765-4697.

When will I receive my refund?

We **cannot** give you a definite date. The Property Appraiser and the VAB are continuously, throughout the tax cycle, auditing files and sending information to the Revenue Collection Division for corrected tax bills. All Special Magistrate recommendations must be approved by the Value Adjustment Board before being submitted to Revenue Collection, so if your case went to a hearing, it will take longer to process. For further information, contact the Broward County Revenue Collection Division at 954-765-4697.

Who may I contact if I have questions about the process?

The VAB staff line is 954-357-7292. The VAB Administrative Coordinator is Lynda Phillips. Her phone number is 954-357-7300, her fax is 954-357-5573, and her e-mail is lphillips@broward.org.