

1. What is the Value Adjustment Board?

The Value Adjustment Board (VAB) is an independent board created by Chapter 194, Florida Statutes, to hear Property Owner's appeals regarding property tax issues. The board consists of:

- Two (2) members of the Lake County Board of County Commissioners
- One (1) member of the Lake County School Board
- One (1) citizen member appointed by the County Commission
- One (1) citizen member appointed by the School Board.

The Clerk of the Circuit Court is the Clerk of the VAB. The VAB as a panel considers and renders a decision on all appeals of property assessed values, classifications and exemptions. The VAB has no jurisdiction or control over taxes or tax rates established by taxing authorities. The VAB's primary function is to hear evidence as to whether or not properties, petitioned for their consideration, are assessed at their just (market) value and/or whether tax exemptions or agricultural classifications should be approved. The VAB cannot change your assessed value or grant an exemption or classification based on personal hardship.

The VAB appoints special magistrates who are qualified real estate appraisers, personal property appraisers, or attorneys to conduct hearings and make recommendations to the VAB on all petitions. The primary issue for an Appraiser Special Magistrate to decide is whether or not the assessed value of the petitioned property exceeds its actual market value as of **January 1st** of the relevant tax year. The primary issues to be determined by Attorney Special Magistrates are whether exemptions or agricultural classifications should be granted based on the evidence presented.

The VAB and the Special Magistrates are independent of the Property Appraiser's Office; in fact, the Property Appraiser is another party before the VAB or the Special Magistrate, just as the petitioner (taxpayer).

2. How do I appeal my property taxes?

To contest the Property Appraiser's denial of your application for tax exemption or agricultural classification, a petition must be filed with the VAB no later than 30 days following the mailing of the Property Appraiser's denial notice. **The deadline for the 2010 tax year is July 30, 2010 at 5:00 pm.**

To contest the assessed value of your property, a petition must be filed with the VAB no later than 25 days following the mailing of the Property Appraiser's Truth-in-Millage-Act (TRIM) Notice. The TRIM Notice is usually mailed during the middle of August.

Petition forms can be downloaded by clicking the link, "Petition to the Value Adjustment Board-Request for Hearing". A filing fee of \$15.00 per parcel of property is required when the petition is filed with the VAB. A fee of \$5.00 is required for each contiguous parcel. Fees are non-refundable.

3. How do I file my petition?

Petitions can be filed by mail or in person at the Board Support Office located in the Lake County Administration Building, 315 West Main Street, Suite 346, Tavares, Florida 32778.

4. Is there any way to resolve my property tax issue without having to file an appeal with the VAB?

Yes. You may request an informal conference with a representative from the Property Appraiser's Office to discuss the issue. If it is determined that an error was made by the Property Appraiser's Office, the error can be corrected without filing a petition with the VAB. However, if it is determined that no such error was made, and it is a difference of opinion as to what the market and/or assessed value of your property should be, then you should file a petition with the VAB.

5. Where will my VAB hearing be held?

VAB hearings are generally held at the Lake County Administration Building, 315 West Main Street, Tavares, Florida. You will receive a written notice in advance from the Clerk with the date, time, and place of the hearing that has been scheduled for you.

6. What happens at the hearing?

At the hearing you (the petitioner) may present evidence in support of your case. An appearance by the petitioner at the hearing is generally required; however, a petitioner who has indicated that they do not wish to appear at the hearing, but would like for the Special Magistrate to consider their evidence, shall submit their evidence to the Clerk and the Property Appraiser before the hearing. The appeal will be determined by the special magistrate based on the merits of the evidence presented. Hearings before the special magistrate are informal. An authorized attorney or professional agent may represent a petitioner at this hearing, but such representation is not required.

At the hearing, the special magistrate will ask the petitioner to present evidence and testimony to support the appeal. After input from all parties, the special magistrate will make a written recommendation to the VAB; and the VAB will mail the petitioner a written copy of this recommendation within 20 days thereafter. The VAB will also mail to the petitioner a final "Record of Decision Notice" after it officially adopts the special magistrate's recommendation and certifies the assessment.

7. Am I required to submit any supporting documentary evidence to the VAB and/or Property Appraiser prior to the day of my hearing?

When a party files a document with the Clerk, other than the petition, that party shall serve copies of the document to all parties in the proceeding. The petitioner has the option to participate in an exchange of evidence with the Property Appraiser. If the petitioner chooses not to participate in the evidence exchange, the petitioner may still present evidence for consideration by the Special Magistrate; however, if the Property Appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has evidence and knowingly refuses to provide it to the Property Appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration. If the petitioner chooses to participate in an exchange of evidence with the Property Appraiser, at least fifteen (15) calendar days before the hearing the petitioner shall provide the Property Appraiser with a list and summary of evidence to be presented at the hearing accompanied by copies of documentation to be presented at the hearing.

8. Can my VAB hearing be rescheduled to another date?

Yes. The petitioner may reschedule the hearing without good cause one time by submitting a written request to the Clerk no fewer than five (5) calendar days before the scheduled appearance.