

Value Adjustment Board
VAB Petitions

Who is the Value Adjustment Board (VAB)?

The Value Adjustment Board is comprised of two (2) County Council Members and one (1) School Board Member, and two (2) Citizen Members. One (1) Citizen Member, appointed by the Volusia County Council, who owns homesteaded property in Volusia County and one (1) Citizen Member, appointed by the Volusia County School Board, who owns a commercial business in Volusia County.

Petition Completion Checklist

Online Filing of Petitions

Starting in August 2008, you may file and pay for your petition online. The online site is available through www.volusia.org/vab, where you will see a link to go to the online site. There is information on this site to assist you with the process. After you have filed, you may return to the online site via the above link or go directly to <http://vab.vcgov.org/axia2008>. You will receive a log in and password to return to this site to see the progress and dates of your hearing (if necessary). If you don't want to pay with a credit card (the online site is secure) you may file online and mail in a check (your petition will not be valid until the check is received). **Please be sure the parcel number is put on the check.**

Online petitions may also be filed at all Volusia County Property Appraiser offices. There are computers, set up specifically for this purpose and you may submit your check (with the parcel number written on it) at the same time you are filing. It is no longer necessary to go to the Finance office to remit your check. Property Appraiser offices will not be able to take your credit card, that is an online function only.

Paper Petitions

The following information **MUST** be included on the petition or it will be rejected. Therefore, when processing the petitions, be sure to check each field below.

1. **Parcel Number**
2. **Owner of Record**
3. **Mailing Address** (where all correspondence will be mailed).
4. **Phone Number of Petitioner**
5. **Authorization Form** (both sides required if an agent or tax consultant is representing the owner of record.)
6. **Notarized Signatures** of the owner and designated agent, as appropriate.
7. **Time Limit Estimate.** Presentation times should not exceed 20 minutes.
8. **Exhibits or Attachments** must be submitted in **DUPLICATE** and identified with the property's parcel number and owner of record. (Must be sent in 15 days prior to hearing date if not attached to petition when files).

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Deadlines for Filing Petitions

All petitions must be received before the deadlines established by law. The filing date is the date on which the petition is **ACTUALLY RECEIVED** by the Deputy Clerk of the VAB. It is **NOT** the date when the petition is deposited in the US Mail for delivery to the VAB.

1. **Assessment Petitions** must be received on or before the 25th day following the mailing date of the “Notice of Proposed Taxes” by the Property Appraiser.
2. **Appeal of a Denial of Untimely Filing for Homestead or other Exemptions** must be received on or before the 25th day following the mailing date of the “Notice of Proposed Taxes” by the Property Appraiser.
3. **Appeal of a Denial of Homestead or other Tax Exemption or Special Use Classification** must be received on or before the 30th day following the mailing date of the “Notice of Denial” by the Property Appraiser. (Please attach a copy of Denial).
4. **Appeals of Denials of Homestead Tax Deferrals** must be received within 30 days after the taxpayer’s receipt of the County Tax Collector’s “Notice of Denial”.
5. **Appeals of Denials of Untimely Filing for Agricultural Classification** must be received on or before the 25th day following the mailing date of the “Notice of Proposed Taxes” by the Property Appraiser.

Filing Fees

NOTE: All filing fees are **NON-REFUNDABLE** as of legislative action, which took effect January 1, 2001.

1. **Assessment Petitions** - \$15.00 for each parcel.
2. **Joint Parcels** - \$5.00 for each contiguous undeveloped parcel in the petition. (\$15.00 minimum fee). Associations may file for condominium owners, but must have permission from the owner prior to filing. Each parcel for condominiums will be \$5.00 with a minimum \$15.00 fee.
3. **Appealing a Denial of Homestead, Other Exemptions, or Tax Deferral** (does not include Agricultural Denials) – No Filing Fee.
4. **Appealing a Denial of Agricultural Classification** - \$15.00 per parcel.
5. **Untimely Filing of Homestead or other Exemption or Agricultural Classifications due to the taxpayer’s failure to file the appropriate forms** with the Property Appraiser’s Office prior to the statutory deadline of March 1 of the applicable tax year. - \$15.00 per parcel.

Who Hears the Petitions?

Hearings are conducted by Special Magistrates who are appointed by the Board members of the VAB. Special Magistrates are qualified to hear the issues involved in these cases because of their training and professional credentials. **They do NOT work**

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for the Property Appraiser. All hearings are quasi-judicial, and everyone appearing before the Special Magistrate is required to testify under oath. After hearing the evidence presented by the petitioner and the Property Appraiser, (which should not exceed 20 minutes each), the Special Magistrate will make a recommendation to the VAB Attorney who, after checking all petitions for correctness, will present the findings to the members of the Board. The Board will then act upon the Special Magistrates' recommendations without further notice or hearing.

When are the Hearings Held?

Hearings generally begin in early October and will continue until each petitioner has been heard, usually through November, depending on the number of petitions received. A notice advising the taxpayer of the scheduled hearing date and time will be mailed to them 25 days in advance.

Should the Taxpayer Wait to Pay their Taxes Until After the Board's Decision?

NO. Filing a petition does not excuse the taxpayer from timely payment of taxes.

Taxes should be paid in November in order to receive the full November discount of 4%, regardless of whether or not the taxpayer has received written notification of the outcome of the hearing. If they wait to pay the taxes until after receiving notification and the petition is denied, they will be obligated to pay the amount due as of that date. If the taxes are paid on time, and the petition is granted, a refund will be made for any overpayment.