

POLK COUNTY VALUE ADJUSTMENT BOARD

INTERNAL OPERATING PROCEDURES 2016

All properties in Florida are subject to real and tangible property taxes, unless expressly exempt or immune from taxation. The Value Adjustment Board (VAB) was created to provide citizens a forum to address complaints when they believe the Property Appraiser overvalued their property or improperly denied an exemption or classification or that the Tax Collector improperly denied a tax deferral. Citizens may also institute legal action in circuit court without filing a VAB petition.

1. FILING A PETITION WITH THE VAB

The cost of filing a petition with the VAB is \$15 per petition, plus additional \$5 per parcel for petitions containing contiguous parcels. All filing fees are nonrefundable and a petition will not be considered “filed” unless the filing fee is received with the petition. Petition fees must be paid by cash or check when filing by mail or in person. If filing online, the petition fee may be paid by credit card; however, a convenience fee of 3.5% will be charged in addition to the petition fee.

Filing fees are waived for the following:

- Petitions regarding the denial of a timely filed application for Homestead Exemption under Section 196.151, F.S.
- Petitions regarding denial of tax deferrals under Section 197.2425, F.S.
- Petitions from taxpayers who demonstrate at the time of filing, by appropriate certificate or other documentation issued by the Department of Children and Families and submitted with the petition, that the petitioner is then an eligible recipient of temporary assistance under Chapter 414, F.S.

If filing by mail, send to: Polk County Value Adjustment Board, P.O. Box 988, Bartow, FL 33831; Attention Alison Holland, VAB Clerk.

If filing in person, go to: Polk County Value Adjustment Board, Neil Combee Administration Building, 330 West Church Street, Room 342, Bartow, Florida.

If filing online, use the following link: <http://ori2.polk-county.net/axiaweb2016/>. Only petitions for single parcels may be filed online. Those with contiguous parcels must be filed by mail or in person.

Petitions that are emailed or faxed will not be accepted.

Any questions regarding petitions should be directed to Alison Holland at (863)534-6502.

2. SPECIAL MAGISTRATES

Special Magistrates shall meet all the requirements of Florida Statute 194.035 and preference will be given to those with 5 years of experience who are designated members of nationally recognized associations, and applicants who are familiar with Axia.

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Prior to holding hearings, Special Magistrates shall provide a certification of completion of the Department of Revenue (DOR) VAB training for 2016.

Special Magistrates shall complete their recommendations for each hearing over which they preside within 20 business days after the date of each hearing.

Special Magistrates may invoice periodically as desired. However, the final bill for the 2016 Value Adjustment Board term should be submitted no later than 30 business days after the last hearing date. All invoices should be itemized by hearing date and show hours at hearing separately from hours preparing recommendations.

3. EX PARTE COMMUNICATION PROHIBITED

RULE 12D-9.017(1) (a)

No participant, including the petitioner, the Property Appraiser, the Board Clerk the Special Magistrate, a member of the Value Adjustment board, or other person directly or indirectly interested in the proceeding, nor anyone authorized to act on behalf of any party shall communicate with a member of the Board or the Special Magistrate regarding the issues in the case without the other party being present or without providing a copy of any written communication to the other party.

RULE 12D-9.017(3)

The ex parte communication shall not be considered by the Board or the Special Magistrate unless all parties have been notified about the ex parte communication, and no party objects, and all parties have been notified about the ex parte communication, and no party objects, and all parties have an opportunity during the hearing to cross-examine, object, or otherwise address the communication.

Should a VAB member or Special Magistrate recognize that they are the recipient of an ex parte communication, they shall terminate the conversation or review of written ex parte communication, the VAB member or Special Magistrate shall forward the document to the VAB clerk at vab@polk-county.net. In the event of a verbal communication, the VAB member or Special Magistrate shall reduce the substance of the conversation to writing and provide a copy to the Clerk as above. The Clerk shall place the document or memorandum of conversation in the file and provide a copy to the opposing party or both parties if the communication is from a third party. VAB members and Special Magistrates with office staff who handle their correspondence shall educate such staff on the ex parte communication prohibition.

4. TIMELINE OF THE VAB PROCESS

In the spring the Clerk advertises for Special Magistrates, who are hired by the VAB to conduct hearings and make recommendations upon which the VAB will take action.

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The VAB usually meets in May or June to select Special Magistrates and approve VAB internal procedures and policies. The VAB shall hold an organizational meeting and shall make Florida Administrative Code Rule 12D-9 and 12D-10 and these local procedures available to taxpayers on the Clerk's website www.polkcountyclerk.net.

The Property Appraiser mails to property owners the denial letter regarding exemption and classification requests by July 1; property owners have 30 days from the date of the Property Appraiser's denial letter to file a petition with the VAB appealing the denial.

The Property Appraiser mails TRIM notices, containing the valuations of property, in August. Property owners have 25 days from the date of the Property Appraiser's notice to file a petition with the VAB contesting that valuation.

Florida Administrative Code Rule 12D-9 and 12D-10 provides information regarding the scheduling of VAB hearings, evidence exchange with the Property Appraiser, rescheduling hearings, missed deadlines, and other procedural matters. Copies of these rules are available at <http://dor.myflorida.com/dor/property/vab/pdf/vabupmanual.pdf>, and on the Clerk's website.

Hearings are held before the Special Magistrate on weekdays between 9:00 a.m. and 5:00 p.m. in the Neil Combee Administration Building, 330 West Church Street, Bartow, Florida. All hearing rooms in the Neil Combee Administration Building meet the requirements of the Americans with Disability Act (ADA). Parking is available in any of the parking lots surrounding the Neil Combee Building. If a telephone hearing is desired, arrangements must be made in advance by contacting Alison Holland at (863)534-6502.

After all hearings have been conducted; the VAB meets to act on Special Magistrate recommendations without further hearings, and to certify the tax roll. Petitioners will receive a copy of the Special Magistrate's recommended decision prior to the VAB meeting. That notice will provide the date of the meeting, if known. Petitioners can check the Clerk's website <http://www.polkcountyclerk.net> for the final meeting date or call the Clerk at (863)534-6502.

Tax refunds and corrected tax bills will be distributed by the Tax Collector's Office following approval of Special Magistrate recommendations by the VAB.

The Clerk will mail petitioners the final decision regarding their petitions within 20 days of the final VAB public meeting.

The next step, for property owners who feel they did not get results through the VAB process is to file a case in circuit court.

Petitioners should consult an Attorney for the time frame for filing a law suit in circuit court.