

**POLK COUNTY VALUE ADJUSTMENT BOARD  
RULES OF PROCEDURE - 2009**

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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.

**1. CREATION AND COMPOSITION OF THE VAB**

**1.1** The VAB is created by F. S. 194.015, and consists of two members of the Board of County Commissioners (BoCC), one of whom shall be elected chairman, a member of the school board, a citizen appointed by the BoCC who is the owner of homestead property in Polk County, and a second citizen appointed by the school board who is the owner of commercial property located within the school district.

**1.2** The VAB hearing procedures are governed by F.S. 194.034, Florida Administrative Code 12D-10, and with regard to Transfer of Assessment Limitation Difference, Florida Administrative Code 12DER08-20–12DER08-26. These local procedures have been adopted by the Polk County VAB to facilitate review of ad valorem property tax assessments by the VAB. Should the Department of Revenue formally adopt statewide VAB procedures, they shall supersede these local procedures to the extent of any conflict.

When used herein:

**“BoCC”** means the Polk County Board of County Commissioners.

**“Clerk”** means the Polk County VAB Clerk and its staff.

**“DOR”** means the Florida Department of Revenue.

**“Ex-parte communication”** means any communication about a pending petition between members of the VAB board or a special master and any party or witness either verbally without all parties being present or in writing without immediately providing a copy to all parties.

**“Good Cause”** means the showing of extraordinary circumstances, as follows: (a) personal, family, or business crisis or emergency at a critical time or for an extended period of time that would cause a reasonable person’s attention to be diverted from filing or appearing; or, (b) physical or mental illness, infirmity, or disability that would reasonably affect the taxpayer’s ability to timely file or appear; or, (c) verifiable miscommunication with, or misinformation received from, the clerk, property appraiser, or their staff regarding the necessity or the proper procedure for filing or appearing; or, (d) failure to receive a copy of a notice from the clerk or property appraiser through no fault of the taxpayer (e.g. mailed to the wrong address due to clerical error); or, (e) any other cause that would prevent a