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CLERK OF THE CIRCUIT COURT & COMPTROLLER
PALM BEACH COUNTY

Palm Beach County - Value Adjustment Board Local Administrative Procedures

Adopted 10.8.2024.

PALM BEACH COUNTY VALUE ADJUSTMENT BOARD (VAB)

301 North Olive Avenue

West Palm Beach, Florida 33401

PH: 561-355-6289 Fax: 561-355-1653

Email: VAB@mypalmbeachclerk.com

Hearing Room Location: Governmental Center
301 North Olive Avenue, Room 104
West Palm Beach, Florida 33401

Website: [Value Adjustment Board \(VAB\) | Clerk of the Circuit Court & Comptroller,
Palm Beach County \(mypalmbeachclerk.com\)](http://Value Adjustment Board (VAB) | Clerk of the Circuit Court & Comptroller, Palm Beach County (mypalmbeachclerk.com))

SECTION I. PETITION FILING

A. Filing Options

A petition to the VAB must be filed with the VAB Clerk by the taxpayer or an authorized agent. A petition filed on behalf of the taxpayer by an agent shall be completed in accordance with Florida Statutes and Chapter 12D-9, Florida Administrative Code (F.A.C.). If a petition is signed by anyone other than the property owner and not otherwise signed by the taxpayer, and the authorized agent is not subject to licensure, the petition shall be accompanied by a written authorization at the time of filing. Taxpayers or their authorized agents are encouraged to file on-line using the VAB link on the Clerk's VAB Webpage: 2024 Axia Web Portal. If unable to file on-line, the taxpayer or authorized agent may file by mail or by delivery service, and should be either delivered or addressed as follows:

U.S. Mail: Palm Beach County Value Adjustment Board, PO Box 4036, West Palm Beach, FL 33402

FedEx / UPS / Courier or In Person: Palm Beach County Value Adjustment Board, 301 North Olive Avenue, Room 203, West Palm Beach, Florida 33401

The Palm Beach County VAB will utilize the AXIA software system provided by Pioneer Technology Group (PTG), which allows for online petition filing and facilitates the ministerial responsibilities of the VAB Clerk. This filing feature eliminates the need for hard copy (paper) petitions and allows the petitioner to file their petition(s) with increased efficiency and accuracy. In addition to the benefits of convenience and speed, petitioners may monitor the progress of petition(s) and retrieve records online.

Only petitions for single parcels may be filed online. Those with contiguous parcels must be filed by mail or in person (refer to Section I.D. Single-Joint Petitions Contiguous Parcels).

If a submitted petition is incomplete (for reasons including but not limited to missing fee

payments; incorrect or missing parcel ID number or tangible personal property (TPP) account number; incorrect petition type; incorrect or missing mailing address), the VAB Clerk will notify the petitioner via Clerk's Notice and allow the petitioner an opportunity to complete the petition within 10 calendar days from the date notification is sent. The petition is timely filed if completed within the timeframe provided in the Clerk's Notice. Incomplete petitions will not be scheduled for a hearing until all issues have been resolved. Incomplete petitions not resolved within 10 calendar days from the date notification is sent will receive a final Clerk's Notice indicating the petition will not move forward to hearing. If required items are submitted after the petition filing deadline has passed, VAB counsel may approve processing of the petition if the petitioner provides evidence of "good cause" for the late submission.

When duplicate petitions are filed on the same parcel, the VAB Clerk will contact the filers of the petition to resolve the issue. The petitioners will be given an opportunity to satisfy petition filing requirements within 10 calendar days from the date notification is sent. Duplicate petitions not resolved within 10 calendar days from the date notification is sent will receive a final Clerk's Notice indicating the petition will not move forward to hearing. If required items are submitted after the petition filing deadline has passed, VAB counsel may approve processing of the petition if the petitioner provides evidence of "good cause" for the late submission.

B. Petitioner's Contact Information

The mailing address provided by the petitioner or the petitioner's agent on the petition will be used for all correspondence to the petitioner or petitioner's agent. If the petitioner has indicated a preference to be contacted via email, correspondence related to the petition will be sent to the specified email address when possible. It will be the petitioner's responsibility to update any electronic mailbox filters to allow correspondence from **vab@mypalmbeachclerk.com**. Written notification must be provided to the VAB Clerk of any changes in the taxpayer name or agent's name, address, telephone, or similar contact information on the petition that occurs during the VAB process. All notices mailed or emailed to the physical address or email address of record will be considered received upon sending to the physical address or email address indicated on the petition.

C. Filing Fees

Filing fee exemptions and waivers shall be in accordance with Chapter 194 and 196, Florida Statutes and 12D-9, F.A.C. and 12D-10, F.A.C. Fees for electronically filed petitions shall be paid by credit card. Fees for all petitions not filed electronically shall be paid by cash, check, or money order, payable to the Board of County Commissioners, Palm Beach County (B.O.C.C).

All filing fee payments shall be in compliance with the VAB Resolution. There is a \$15 filing fee per parcel. Upon the acceptance and filing of a petition by the VAB Clerk, the accompanying filing fee shall be non-refundable, except when an excessive filing fee has been collected due to an error by the VAB Clerk or through the electronic filing system. Overpayments in excess of ten Dollars (\$10.00) due to miscalculation on the part of the petitioner or petitioner's agent shall be refunded. The VAB Clerk shall reference Clerk's standard procedure for issuing required refunds.

There is no filing fee for an appeal filed from the disapproval of a timely filed application for homestead exemption under Section 196.151, F.S., disapproval of homestead tax deferral under Section 197.2425, F.S., and disapproval of additional ad valorem tax exemption for deployed service members under Section 196.173, F.S.

Such petitions must be filed by mail/delivery service or in person in order for the fee to be waived. The VAB or its designee shall also waive the filing fee with respect to a petition filed by a taxpayer who demonstrates at the time of the filing, by submitting with the petition documentation issued by the Department of Children and Families, that the petitioner is currently an eligible recipient of temporary assistance under Chapter 414, F.S.

D. Filing Single-Joint Petitions (Contiguous Parcels)

Prior to filing a petition for contiguous parcels, the taxpayer or agent must first submit to the Palm Beach County Property Appraiser's Office (PAO) a list of parcels and corresponding values for review. Once the PAO has made a contiguous parcel determination, the petitions must be submitted to the VAB Clerk.

Check the appropriate box for a "joint petition" in Part 2 of the petition form (DR-86) and attach the list of the parcels to the VAB Clerk. Form DR-486MU or electronic correspondence from the PAO, confirming contiguous parcels, shall be used for this purpose. The petition will only be accepted with the PAO's determination of contiguity at the time of petition filing. The filing fee for a single joint petition is \$15.00 plus \$5.00 for each additional parcel included in the petition, e.g., the fee for three parcels on a single joint petition would be \$15.00 plus \$10.00 for a total of \$25.00.

E. Filing Multiple Petitions (Agent Uploads)

The Palm Beach County VAB offers the taxpayer or agents a petition-filing feature which will allow the option to file 10 or more non-contiguous parcels or Tangible Personal Property (TPP) account numbers by providing a digital file to the VAB Clerk. This filing feature eliminates the need for multiple hard copy (paper) petitions and will allow the VAB Clerk to upload the data file to increase efficiency and ensure accuracy. In addition to the benefits of convenience and speed, this feature allows petitioners to monitor the progress of petitions online.

For additional information and instructions on uploading digital files, please visit the Clerk's VAB webpage.

F. Filing Late Petitions

The VAB Clerk will accept late-filed petitions after the statutory deadline in accordance with 12D-9, F.A.C. The petition must be accompanied by a written statement explaining the extenuating circumstances as to why the petitioner was unable to timely file the petition. The Board's legal counsel will review the petition and statement to determine whether good cause exists as to why the petitioner was unable to file the petition on or before the statutory deadline. In addition to the petitioner's written statement, the Board's legal counsel may ask the petitioner to provide supporting documentation.

If the Board’s legal counsel finds that good cause does exist for filing the petition after the statutory deadline, the VAB Clerk will schedule the petition for hearing. If good cause is not found, or if it is determined that granting the petition would be injurious to the taxing process, then the petitioner will be notified by the preferred method of contact indicated on the petition.

The petition filing deadline date referenced above means the last date to timely file a petition with the VAB so that it is received by the VAB Clerk either:

- Denial of exemption or classification appeals – Petitions must be received on or before the 30th day following the mailing of the denial letter from the PAO at 5:00p.m. (11:59p.m. if filed online).
- Valuation appeals – Petitions must be received on or before the 25th day following the mailing of the Truth in Millage Notice (TRIM) from the PAO at 5:00 p.m. (11:59 p.m. if filed online).

SECTION II. HEARING NOTIFICATION/EVIDENCE

A. Hearing Notification

The VAB Clerk, at least 25 days prior to the scheduled hearing, will provide the petitioner with the Hearing Notice and simultaneously notify the PAO. The Hearing Notice will be sent to the petitioner via the preferred communication method indicated on the petition form. Should the preferred method not be selected on the form, the Notice will be sent via U.S Mail to the mailing address on the form.

B. Evidence Exchange

Florida Statutes and the Florida Administrative Code provide specific requirements for the exchange of evidence between the petitioner and the PAO. Evidence submitted to the VAB Clerk does not fulfill statutory requirements for submittal. The requirements are available by visiting the DOR’s website at FloridaRevenue.com.

A copy of all evidence to be considered during the VAB hearing must be uploaded to Axia at least 15 days prior to the scheduled hearing.

C. “Good Cause” Requests to Reschedule Hearings

Pursuant to Section 194.032(2), Florida Statutes, a petitioner is permitted to reschedule a hearing date a single time for good cause by submitting a written request to reschedule to the VAB Clerk. As defined in Section 194.032(2)(a), Florida Statutes, “The term ‘good cause’ means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing.” A petitioner may submit the request by email to vab@mypalmbeachclerk.com or by U.S. mail to Palm Beach County Value Adjustment Board, PO Box 4036, West Palm Beach, FL 33401 or by fax to (561) 355-1653.

If the VAB reschedules a hearing, the VAB Clerk will notify the petitioner of the rescheduled date and time at least 15 calendar days before the hearing date, unless this notice is waived by both parties.

If a petitioner or the PAO requests to reschedule a hearing on the day of and/or at the time of the scheduled hearing, all parties shall notify the VAB Clerk and agree on the record to a specific date and timeframe prior to the dismissal of all participants.

If a petitioner requests to reschedule on the day of the hearing, they do so with the understanding that if the VAB Legal Counsel denies the request, the hearing will move forward as a 'No Show.'

SECTION III. SPECIAL MAGISTRATES

All special magistrates appointed to serve Palm Beach County must enter into a service agreement with the VAB. Special magistrates are independent of the PAO's Office and the Tax Collector's Office and work directly for the VAB.

SECTION IV. VAB HEARING & OPERATION PROCEDURES

A. Hearing Hours and Notification

Hearings are normally held Monday through Friday beginning at 8:30 a.m. with the last scheduled hearing beginning at approximately 4:00p.m. each day. Hearings will be conducted at the Governmental Center, 301 North Olive Avenue, First Floor, Room 104, West Palm Beach, Florida, 33401, or at the discretion of the VAB Clerk.

B. Special Accommodations

If special accommodations, in accordance with the Americans with Disabilities Act, are needed to allow any person to view or participate in any proceedings of the VAB, any such person shall notify the VAB Clerk at (561) 355-6289 or VAB@mypalmbeachclerk.com, either at the time of the filing of the petition or no later than 10 days prior to the proceeding at which such accommodation is required.

English: If an interpreter is needed, the person needing an interpreter will be responsible for securing an interpreter and all costs associated with hiring an interpreter.

En Espanol: Si usted requiere la asistencia de un intérprete usted será responsable de obtener esos servicios y de asumir todos los costos asociad

C. Presentation of Evidence at Hearing

Each hearing room is equipped with a TV monitor on which the special magistrate can display petitioner and PAO evidence which the special magistrate has deemed admissible.

The VAB Clerk is not authorized to download evidence from a thumb drive or any personal external devices or open links whether in an email or a document.

D. Hearings

All VAB hearings for the 2024 tax cycle will be conducted telephonically; however, within 10 days of receipt of a Notice of Hearing, petitioners may contact the VAB by phone at 561-355-6289 or email at VAB@mypalmbeachclerk.com to request an in-person hearing. See Rule 12D-9.026, F.A.C. Absent such a request, hearings will proceed telephonically.

E. Will Not Attend Hearings

A petitioner may indicate on the petition form or forward a written notification to the VAB Clerk that the petitioner does not wish to attend the hearing but would like the special magistrate to consider the petitioner's evidence without the petitioner attending the hearing.

This box should be checked ONLY if the petitioner does NOT plan to attend the hearing (telephonically or in person), but would like the special magistrate to consider the petitioner's evidence without the petitioner attending the hearing. In other words, the hearing will be conducted without the petitioner's participation, but the petitioner's evidence will be considered.

F. Remanded Petitions

The VAB Clerk will follow internal procedures to ensure remanded petitions are processed in a timely manner and in compliance with 12D-9.029, F.A.C.

G. Requests for Reconsideration

- 1. Requests for Reconsideration.** In each VAB proceeding, the Property Appraiser and petitioner (collectively, "parties") may each file one request for reconsideration per recommendation and one response to each request for reconsideration. Additional submissions shall not be considered. Evidence not offered at a hearing before a special magistrate shall not be included or referenced in any submission. A response is not required, however, the lack of a substantive response, in whole or in part, shall give rise to an inference that the request for reconsideration, to the extent legally sufficient on its face, is meritorious.
- 2. Timing of Requests.** Requests for reconsideration must be received by the VAB clerk not later than 15 days after each party receives notice that a recommendation has been filed or a copy of a recommendation.
- 3. Timing of Responses.** Responses to requests for reconsideration must be received by the VAB clerk not later than 15 days after a request for reconsideration is received.
- 4. Review of Requests.** After the VAB receives a response to a request for reconsideration or the time for a response expires, VAB counsel shall issue an opinion on the request for reconsideration, determine the parties' compliance with these procedures, and recommend consequences for failure to comply with same. VAB counsel may grant a

request for reconsideration without further VAB approval, and in that case, the VAB clerk shall, without need of further approval from the VAB, proceed as directed by VAB counsel's opinion, including without limitation by noticing a re-hearing before a special magistrate or directing the special magistrate to revise the applicable recommended decision in accordance with VAB counsel's opinion. If VAB counsel recommends denying a request for reconsideration, the VAB shall consider such request.

5. **End of Tax Cycle Deadline.** All requests for reconsideration, regardless of when a recommendation is received by the parties, must be received by the VAB clerk at least 10 days before the Adoption Meeting. If more than one Adoption Meeting is scheduled, then this deadline shall be calculated based upon the date of the first adoption meeting (the "Adoption Meeting Date"). The VAB clerk shall have discretion to accept requests for reconsideration from parties who did not receive a recommendation until less than 15 days from Adoption Meeting Date. In considering whether to accept such requests for reconsideration, the VAB clerk shall consider all relevant factors, including the request's effect on the functioning of the VAB in the taxation process, the ability of the VAB clerk and VAB counsel to process such requests and responses, and the complexity of the request for reconsideration.
6. **Adoption Meeting.** At the VAB's Adoption Meeting, or at such other meetings as the VAB may hold, the VAB shall consider all requests for reconsideration.
7. **Untimely Requests and Responses.** Untimely requests for reconsideration and responses shall not be accepted by the VAB.
8. **Due Process.** At all stages of the reconsideration process, fundamental due process shall be observed and shall govern the proceedings. As such, these procedures shall be implemented and interpreted to effectuate this requirement.
9. **Calculation of Time.** When calculating time for all time periods specified in this rule, (a) begin counting from the next day that is not a Saturday, Sunday, or legal holiday; (b) count every day, including intermediate Saturdays, Sundays, and legal holidays; and (c) include the last day of the period, but if the last day is a Saturday, Sunday, or legal holiday, the period continues to run until the end of the next day that is not a Saturday, Sunday, or legal holiday.
10. **Requests to Strike.** The VAB may strike requests for reconsideration and responses which are unsupported by then existing law or fact. The parties, VAB clerk, VAB counsel, the Board, or any Board member may within 10 days of receiving the unsupported request or response, request the striking of a request or response, to which the other party may respond within 10 days.

Definitions

- a. **"Adoption Meeting" defined.** "Adoption Meeting" means a meeting at which the VAB considers adopting recommendations for a given tax cycle under Rule 12D-9.031, F.A.C.
- b. **"Last Day" defined.** Unless a different time is set by a statute, rule, or for good cause by VAB counsel, the last day ends at midnight.

- c. **"Next Day" defined.** The "next day" is determined by continuing to count forward when the period is measured after an event and backward when measured before an event.
- d. **"Legal Holiday" defined.** "Legal holiday" means (a) the day set aside by section 110.117, Florida Statutes, for observing New Year's Day, Martin Luther King, Jr.'s Birthday, Memorial Day, Independence Day, Labor Day, Veterans' Day, Thanksgiving Day, the Friday after Thanksgiving Day, or Christmas Day, and (b) any day designated as a holiday by the Value Adjustment Board.
- e. **"Request for reconsideration" defined.** "Request for reconsideration" means a request for reconsideration of a recommendation which complies with these procedures and applicable law.

SECTION IV. REQUIRED PARTIAL PAYMENT OF TAXES

Section 194.014, Florida Statutes, requires a partial payment of taxes on properties that have a VAB petition on or before the payment delinquency date. If the required partial payment is not made before the delinquency date, the VAB will deny the VAB petition even if the special magistrate has recommended a reduction. The last day to make the partial payment before the delinquency date is generally March 31. Regardless of whether the special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date.

The VAB Clerk will also contact the Tax Collector's Office to confirm receipt of petitioner's partial payment of taxes.

SECTION V. SEQUENCE OF VAB PROCESS

The following outlines the general timeframe for a tax cycle. For specific dates, refer to the VAB Clerk website.

- **30 days after PAO issues Denial Notice:** deadline to file a VAB petition appealing a denial of exemption or classification or denial of a tax deferral.
- **30 days after Tax Collector issues Denial Notice:** deadline to file a VAB petition appealing a tax deferral.
- **August:** VAB Organizational Meeting.
- **September:** Deadline to file a VAB petition appealing just value.
- **October through February:** Hearings before Special Magistrate.
- **March:** Adoption Meeting.
- **VAB Final Meeting** – Typically at the end of March, but subject to change
- **April:** Should the Final Meeting not take place prior to April, the VAB must deny all petitions by written decision if the petitioner has not made tax payments required by Florida law.