

State of Florida

REFERENCE MATERIALS INCLUDING GUIDELINES

**For Consideration By
Value Adjustment Boards
In Conjunction With
The Uniform Policies and Procedures Manual and
Other Legal Resources Including Statutory Criteria**

**Florida Department of Revenue
Revised November 2021**

Introduction

This set of documents titled “Reference Materials Including Guidelines,” contains:

Taxpayer brochure

Checklists

General description and internet links to:

The Department’s training for value adjustment boards and special magistrates;

The Florida Real Property Appraisal Guidelines;

The Florida Tangible Personal Property Appraisal Guidelines;

The Florida Classified Use Valuation Guidelines for Agricultural Property; and

Florida Attorney General Opinions, Government in the Sunshine Manual, PTO Bulletins and Advisements, and other reference materials.

The items listed above do not have the force or effect of law as do provisions of the constitution, statutes, and duly adopted administrative rules. These reference materials are for consideration, where appropriate, by value adjustment boards and special magistrates in conjunction with the Uniform Policies and Procedures Manual and with the Other Legal Resources Including Statutory Criteria. The Department requests that value adjustment board clerks retain and use the title “Reference Materials Including Guidelines” when placing this set of documents on their websites.

The Department’s guidelines are intended by law as aid and assistance for the production of original assessment rolls by property appraisers. While value adjustment boards and special magistrates are not authorized to produce original assessments, they are authorized to conduct administrative reviews of assessments that include establishing revised assessments when required by law. Therefore, within the scope of their authority, value adjustment boards and special magistrates may consider these guidelines, where appropriate, in the administrative review of assessments produced by property appraisers. These guidelines must be used in conjunction with the Uniform Policies and Procedures Manual and with the Other Legal Resources Including Statutory Criteria.

Statutory Provisions Describing the Department’s Guidelines for Property Appraisers

Section 195.032, Florida Statutes: *“In furtherance of the requirement set out in section 195.002, the Department of Revenue shall establish and promulgate standard measures of value not inconsistent with those standards provided by law, to be used by property appraisers in all counties, including taxing districts, to aid and assist them in arriving at assessments of all property. The standard measures of value shall provide guidelines for the valuation of property and methods for property appraisers to employ in arriving at the just valuation of particular types of property consistent with sections 193.011 and 193.461. The standard measures of value shall assist the property appraiser in the valuation of property and be deemed prima facie correct, but shall not be deemed to establish the just value of any property. However, the presumption of correctness accorded an assessment made by a property appraiser shall not be impugned merely because the standard measures of value do not establish the just value of any property.”*

Section 195.062(1), Florida Statutes: *“Consistent with section 195.032, the standard measures of value shall be adopted in general conformity with the procedures set forth in section 120.54, but shall not have the force or effect of such rules and shall be used only to assist tax officers in the assessment of property as provided by section 195.002.”*

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For Use by Value Adjustment Boards
In Conjunction With the
Uniform Policies and Procedures Manual

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The Department's training for value adjustment boards
and special magistrates;

Florida Attorney General Opinions, Government in the Sunshine Manual,
PTO Bulletins and Advisements, and other reference materials.

Department's Guidelines for Assessment Development

The guidelines are required by law and are intended to be used as aid and assistance in the production of original assessment rolls by property appraisers. The guidelines do not have the force or effect of law. Within the scope of their authority and when appropriate, value adjustment boards and special magistrates may consider these guidelines in the administrative review of assessments.

[Florida Real Property Appraisal Guidelines \(FRPAG\), 2002](https://floridarevenue.com/property/Documents/FLrpg.pdf)

<https://floridarevenue.com/property/Documents/FLrpg.pdf>

[Tangible Personal Property Appraisal Guidelines, 1997](https://floridarevenue.com/property/Pages/Taxpayers_TangiblePersonalProperty.aspx)

https://floridarevenue.com/property/Pages/Taxpayers_TangiblePersonalProperty.aspx

[Classified Use Real Property Guidelines, Standard Assessment Procedures and Standard Measures of Value, Agricultural Guidelines, 1982](https://floridarevenue.com/property/Documents/FLag.pdf)

<https://floridarevenue.com/property/Documents/FLag.pdf>

Department's Training For Value Adjustment Boards And Special Magistrates

Value Adjustment Board Training:

http://floridarevenue.com/property/Pages/VAB_Training.aspx

Information and instructions for receiving the Department's value adjustment board training specified in section 194.035(3), F.S. The Department provides this training to comply with section 194.035, Florida Statutes. The information in this training is not a rule under the laws governing the Florida Administrative Code and does not have the force or effect of law. It contains information about the law, along with the Department's observations, explanations, examples, and recommendations, and its purpose is to assist boards, board attorneys, and special magistrates in performing their duties consistently with Florida law.



Value Adjustment Board (VAB) Checklist Organizational Meeting of the VAB (Rule 12D-9.013, F.A.C.)

This checklist is a guide to help VAB clerks make sure that the VAB performs all the required actions and responsibilities specified in the Florida Department of Revenue’s Rule 12D-9.013, Florida Administrative Code.

The VAB:

- Held at least one organizational meeting before VAB hearings started.
- Gave reasonable notice of every organizational meeting as s. 286.011, F.S., and other provisions of law require, including the:
 - Date, time, and location of the meeting.
 - Purpose of the meeting.
 - Advice that any person who anticipates that he or she will appeal a decision of the VAB should make sure a verbatim record of the proceeding is made (see s. 286.0105, F.S.).

At this organizational meeting, the VAB:

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| <ul style="list-style-type: none"><input type="checkbox"/> Regarding private board legal counsel:<ul style="list-style-type: none"><input type="checkbox"/> Appointed or ratified legal counsel as the first action at the meeting (see s. 194.015, F.S.).<input type="checkbox"/> Introduced every VAB member and VAB clerk staff and provided their contact information.<input type="checkbox"/> Appointed or ratified special magistrates (if the VAB is using them for this year).<input type="checkbox"/> Made available to everyone (VAB-related persons and the public):<ul style="list-style-type: none"><input type="checkbox"/> Rule Chapter 12D-9, F.A.C. (Requirements for Value Adjustment Boards in Administrative Reviews; Uniform Rules of Procedure for Hearings Before Value Adjustment Boards).<input type="checkbox"/> Rule Chapter 12D-10, F.A.C. (Value Adjustment Board).<input type="checkbox"/> All “guidelines” documents adopted by Rule Chapter 12D-51, F.A.C. (Standard Assessment Procedures and Standard Measures of Value; Guidelines).<input type="checkbox"/> Requirements of Florida’s Government in the Sunshine and open government laws and where to find the manual on Government in the Sunshine.<input type="checkbox"/> Chapters 192, 193, 194, and 195 of the Florida Statutes (see s. 194.011, F.S.). | <ul style="list-style-type: none"><input type="checkbox"/> Decided to impose a petition filing fee (of no more than \$15) for the current year by adopting or ratifying a resolution to impose it (see s. 194.013, F.S.).<input type="checkbox"/> Discussed general information on:<ul style="list-style-type: none"><input type="checkbox"/> Florida’s property tax system.<input type="checkbox"/> Roles of participants in this system.<input type="checkbox"/> How taxpayers can participate in this system.<input type="checkbox"/> Property taxpayer rights.<input type="checkbox"/> If it has local administrative procedures and forms:<ul style="list-style-type: none"><input type="checkbox"/> Discussed the new or revised procedures and forms.<input type="checkbox"/> Took testimony on these procedures and forms.<input type="checkbox"/> Adopted or ratified the procedures and forms.<input type="checkbox"/> Made these local procedures and forms available to the public, including on the VAB clerk’s website.<input type="checkbox"/> Announced a tentative schedule for its required activities based on these considerations:<ul style="list-style-type: none"><input type="checkbox"/> The number of petitions filed.<input type="checkbox"/> The possibility that activities might have to be rescheduled.<input type="checkbox"/> The requirement that the VAB continue in session until it has heard all petitions (see s. 194.032, F.S.). |
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Value Adjustment Board (VAB) Checklist

Prehearing

(Rule 12D-9.014, F.A.C.)

06/01/2015

Prehearing Actions That VAB Legal Counsel Must Verify

(see Rule 12D-9.014(1)(a) – (m), F.A.C.)

VAB Structure and Requirements

- The VAB complied with s. 194.015, F.S., in that:
 - The composition of the VAB met the law's requirements.
 - No member represented other government entities or taxpayers in any administrative or judicial review of property taxes.
 - No citizen member was a member or employee of a taxing authority during his or her service on the VAB.
- The VAB appointed legal counsel as provided in and according to the requirements of s. 194.015, F.S.
- The VAB reviewed all VAB and special magistrate procedures and forms to make sure they complied with Chapter 194, F.S., and Rule Chapter 12D-9, F.A.C.

For All VAB Meetings, the VAB

- Provided reasonable notice as s. 286.011, F.S., requires.
- Made sure that it held every meeting as provided by law.

For Any Organizational Meeting, the VAB

- Provided the Florida Department of Revenue's uniform VAB procedures, as adopted in Rule Chapter 12D-9, F.A.C., at the organizational meeting.
- Gave copies of these procedures to VAB members and special magistrates.
- Provided these procedures on the VAB clerk's website, if the clerk had one.

Preparing Special Magistrates or the VAB Members to Hear Petitions

- If the VAB will use special magistrates to hear petitions, the VAB:
 - Verified the qualifications of every special magistrate.
 - Selected every special magistrate:
 - Based solely on proper experience and qualifications.
 - Without influence from the property appraiser or any petitioner.
 - Verified that every special magistrate received the Florida Department of Revenue (DOR) training and provided a certificate.
 - Verified that every special magistrate with less than five years of required experience:
 - Successfully completed DOR's training, including updates.
 - Passed the training exam.
 - Received certification.
- If the county does not use special magistrates:
 - Every VAB member received DOR's training.
 - Or the VAB's legal counsel received DOR's training.

Notification to All Municipalities Affected by Filed VAB Petitions

- The VAB has given notice to the chief executive of every municipality in the county whenever it has taken an appeal about any property in the municipality, as required by s. 193.116, F.S.

General Compliance

- The VAB complied with all other requirements of Chapter 194, F.S., and Rule Chapter 12D-9, F.A.C.

Prehearing Requirements for the VAB Clerk

(see Rule 12D-9.014(1) and (2), F.A.C.)

- I did not allow the holding of any scheduled hearings on petitions until the VAB legal counsel had verified that the VAB had met all requirements of Chapter 194, F.S., and Rule Chapter 12D-9, F.A.C.
- I notified the VAB's legal counsel and the VAB's chair of any actions which the VAB needs to comply with subsection (1) of Rule 12D-9.014, F.A.C.

Taxpayer Brochure
Petitions to the Value Adjustment Board

Value Adjustment Boards

Each county has a value adjustment board (VAB). The VAB has five members: two from the county's board of commissioners, one from the county's school board, and two citizens.

Many counties use special magistrates to conduct hearings and recommend decisions to the VAB. The VAB makes all final decisions. Special magistrates may review property valuation and denials of exemptions, classifications, deferrals, and change of ownership or control determinations.

Before You File a Petition

Request an informal conference with your property appraiser and file an appeal to your VAB if you disagree with the:

- assessment of your property's value.
- denial of an exemption or classification.
- denial of a tax deferral.
- portability decision.
- determination of a change in ownership or control or a qualifying improvement.
- denial of tax abatements under section 197.318, Florida Statutes

You can request a conference, file an appeal, or do both at the same time. Most property appraisers have websites where you can search for records on your property, or you can contact or visit their office.

In hearings before a VAB you may represent yourself, seek assistance from a family member or friend, an attorney, licensed real estate appraiser or broker, certified public accountant or employee of an affiliated entity. (s. 194.034, F.S.)

If someone who is not a licensed professional represents you, you must sign the petition or provide written authorization or power of attorney for your representative.

Florida law sets the deadlines for filing a petition. These deadlines do not change, even if you choose to discuss the issue with your appraiser. The VAB may charge up to \$15 for filing a petition.

VAB Hearing Deadlines	
Days Before the Hearing	
25	VAB notifies taxpayer of hearing time
15	Taxpayer gives evidence to appraiser *See exchange of evidence section.
7	Appraiser gives evidence to taxpayer

How to File Your Petition

You must file the completed petition with the VAB clerk by the deadlines in the table below and pay any filing fee. If you miss the filing deadline, please contact the clerk about the late filing. If your petition is complete, the clerk will acknowledge receiving the petition and send a copy of the petition to the property appraiser.

The petition form and all other VAB forms are available on the department's website:

<http://floridarevenue.com/property/Pages/Forms.aspx>.

Petition forms are also available from the property appraiser or clerk in your county.

Time Frames to File Your Petition

Assessment Appeal: Within 25 days after the property appraiser mails your Notice of Proposed Property Taxes (TRIM notice), usually in mid-August

Exemption or Classification Appeal: Within 30 days after the property appraiser mails the denial notice. The property appraiser must mail all denial notices by July 1.

Tax Deferral Appeal: Within 30 days after the tax collector mails the denial notice

Portability Appeal: Within 25 days after the property appraiser mails your TRIM notice

Change of Ownership or Control Appeal: Within 25 days after the property appraiser mails your TRIM notice.

Paying Your Taxes

Florida law requires the VAB to deny a petition in writing by April 20 if the taxpayer does not make a required payment before the taxes become delinquent. (s. 194.014)(1)(c)

For petitions on the value, including portability, the required payment must include:

- All of the non-ad valorem assessments.
- A partial payment of at least 75 percent of the ad valorem taxes.
- Less applicable discount under section 197.162, Florida Statutes.

For petitions on the denial of an exemption or classification or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments.
- The amount of the tax that the taxpayer admits in good faith to owe.
- Less applicable discounts under section 197.162, Florida Statutes.

After You File Your Petition

You will receive a notice with the date, time, and location of your hearing at least 25 days before your

hearing date. You can reschedule your hearing once for good cause (s. 194.032(2), F.S.) If rescheduled, the clerk will send notice at least 15 days before the rescheduled hearing.

Exchange of Evidence

At least 15 days before your hearing, you must give the property appraiser a list and summary of evidence with copies of documentation that you will present at the hearing.

If you want the property appraiser to give you a list and summary of the evidence and copies of documentation that he or she will present at the hearing, you must ask in writing. The property appraiser must provide the information to you at least seven days before the hearing. If the property appraiser does not provide it, you can ask the clerk to reschedule the hearing to a later date.

You may still be able to present evidence, and the VAB or special magistrate may accept your evidence, even if you did not provide it earlier. Also, if you can show good cause to the clerk for why you couldn't provide the information within the 15-day timeframe but the property appraiser is unwilling to agree to a shorter time for review, the clerk can reschedule the hearing to allow time for the evidence exchange.

If the property appraiser asked you in writing for specific evidence that you had but refused to provide, you cannot use the evidence during the hearing.

The Department of Revenue's website has more information about the value adjustment board and contact information for county officials.

<http://floridarevenue.com/property/Pages/Home.aspx>

At the Hearing

You and the property appraiser will have an opportunity to present evidence. The VAB should follow the hearing schedule as closely as possible to ensure that it hears each party.

You or the property appraiser may ask the VAB to swear in all witnesses at your hearing.

If your hearing has not started within two hours after it was scheduled, you are not required to wait. Tell the chairperson that you are leaving, and the clerk will reschedule your hearing.

After the Hearing

If a special magistrate heard your petition, the magistrate will provide a written recommendation to the clerk. The clerk will send copies to the property appraiser and you.

All meetings of the VAB are open to the public.

The clerk will notify you of the VAB's final decision. The decision notice will explain whether the VAB made any changes. It will list the information that the VAB considered, as well as the legal basis for the decision.

The VAB must issue all final decisions within 20 calendar days of the last day it was in session.

You may file a lawsuit in circuit court if you do not agree with the VAB's decision.

Property Tax Rates

Local Taxing Authorities

Taxing authorities set property tax rates. They may include a city, county, school board, or water management or other special district. They hold advertised public hearings and invite the public to comment on the proposed tax rate.

Deferral of Tax Payments

County Tax Collector

This office sends tax bills, collects payments, approves deferrals, and sells tax certificates on properties with delinquent taxes. They answer questions about payment options and deferrals.

Property Value or Exemptions

County Property Appraiser

Property appraisers establish the value of your property each year as of January 1. They review and apply exemptions, assessment limitations, and classifications that may reduce your property's taxable value.

Appeals

County Value Adjustment Board (VAB)

The VAB hears appeals regarding exemptions, classifications, property assessments, tax deferrals, homestead portability, and change of ownership or control or and qualifying improvement determinations.

Links to Internet Resources

Value Adjustment Board Training:

http://floridarevenue.com/property/Pages/VAB_Training.aspx

Attorney General Opinions: <http://myfloridalegal.com/ago.nsf/Opinions>

Government-in-the-Sunshine Manual:

<http://myfloridalegal.com/sun.nsf/sunmanual>

Value Adjustment Board Bulletins from the Department of Revenue:

<https://revenuелaw.floridarevenue.com/Pages/Browse.aspx#3-18-26>

Value Adjustment Board forms:

<http://floridarevenue.com/property/Pages/Forms.aspx#11>

Taxpayer Guide to Petitions to the Value Adjustment Board:

<http://floridarevenue.com/property/Documents/pt101.pdf>