



**INDIAN RIVER COUNTY
VALUE ADJUSTMENT BOARD
LOCAL POLICIES AND PROCEDURES**

Adopted on August 16, 2023

INDIAN RIVER COUNTY VALUE ADJUSTMENT BOARD LOCAL POLICIES AND PROCEDURES

Ryan L. Butler – Clerk of Circuit Clerk and Comptroller
Michelle Napier, Esq. - Value Adjustment Board Attorney

INDIAN RIVER COUNTY VALUE ADJUSTMENT BOARD MEMBERS

Commissioner Joseph E. Flescher – District 2 (Chairman)
Citizen Homesteaded Property Owner Member – Rick Wykoff (Vice Chairman)
Commissioner Joseph H. Earman – District 3
Citizen Business Member – Augustine (Gus) Curren
School Board Member – Jacqueline Rosario, District 2
School Board Member (Alternate) - Dr. Peggy Jones, District 3

ONLINE SERVICES

ONLINE PETITION FILING: <https://VAB.indian-river.org>

EMAIL: AXIA@clerk.indian-river.org

VAB FORMS, RULES, & ADDITIONAL INFORMATION:
<http://dor.myflorida.com/dor/property/vab>

FLORIDA STATUTES CHAPTER 194.011:
<http://www.leg.state.fl.us/Statutes/>

CONTACT INFORMATION

Terri Collins-Lister, Supervisor
Clerk to the Board and VAB
County Administration Building “A”
1801 27th Street
Vero Beach, FL 32960
(772) 226-1432 Fax: (772) 978-1857
Email: tlister@clerk.indian-river.org

Value Adjustment Board Important Dates

January 1	The assessment date for real and tangible personal property. [F.S. 192.042]
March 1	By March 1 st , apply for exemption, property classification, and portability. [F.S. 196.011(1); 193.052(2); 193.155(8)(h)]
March 31	Last day to make a partial payment of last year's taxes. If a taxpayer has a pending VAB petition and has not paid their taxes, the petition will be dismissed. [F.S. 194.014(1)]
July 1	The Property Appraiser notifies taxpayers in writing of denials of exemptions, classifications, and portability transfer. The taxpayer has 30 days to file with the VAB to appeal a denial of exemption or classification. [F.S. 196.193(5)(a); 196.151; 193.155(8)(l); 193.461; 194.011(3)(d); 193.461(3)(a)]
August	The Property Appraiser mails the proposed taxes (TRIM Notice) to the taxpayer. [F.S. 200.065(2)(b)]
August/September	The taxpayer can request an informal conference with the property appraiser (often after the TRIM notice) and file with the Clerk of the VAB by the 25 th day after the TRIM Notice was mailed. [F.S. 194.011]

- At least 25 days before a hearing, the VAB will notify the petitioner of his or her scheduled time of the hearing. [F.S. 194.032(2)]
- At least 15 days before the hearing, the taxpayer gives the property appraiser a list and summary of evidence and copies of documents to be presented at the hearing. [F.S. 194.011(4)(a)]
- At least 7 days before the hearing, the property appraiser will give the taxpayer list and summary of evidence and copies of documents to be presented at the hearing, if the petitioner asked in writing. [F.S. 194.011(4)(b)]
- Before the hearing, the taxpayer and/or the property appraiser may reschedule the hearing a single time for good cause. [F.S. 194.032(2)]
- The VAB will issue a written decision and send the decision to the petitioner by 20 days after the last day the Board is in session. [F.S. 194.034(2)]
- A taxpayer can appeal a VAB decision about homestead exemption or tax deferral to the Circuit Court of the County up to 15 days after a final decision has been rendered. [F.S. 196.151;197.2425]
- A taxpayer can appeal a VAB decision about assessment value and portability denial to the Circuit Court of the County. [F.S. 193.155(3)(a); 193.155(8)(l); 194.171(2)]

The Value Adjustment Board Process

The Truth in Millage Notices (TRIM) are mailed out in mid-August to property owners of their proposed assessments

If the Property Owner objects to the assessment of their property, the property owner may request an informal conference with a representative from the Property Appraiser's Office per F.S. 194.011(2)

If the Property Owner is still in disagreement, the property owner or authorized agent may file a petition with the Value Adjustment Board by the deadline shown on the TRIM Notice

No less than 25 calendar days prior to the hearing the Petitioner receives a Notice of Hearing from the VAB Clerk stating the scheduled date and time of the hearing before a VAB Special Magistrate.

Exchange of Evidence
See F.S.194.011 (4) (A),
F.A.C. 12D-9.020, 12D-9.025 & 12D-9.025

After the conclusion of the hearing, the VAB Special Magistrate will make a more thorough review and render a recommended decision to the VAB.

After the commencement of the hearings for the year, all the Special Magistrate recommendations will go before the VAB to render a Final Decision. If the Petitioner is dissatisfied with the decision of the Board, the petitioner has 60 days to file an action in Circuit Court and 15 days for Homestead exemption or tax deferral.

The Indian River County Value Adjustment Board (VAB) is the administrative review authority when the taxpayer disagrees with the property appraiser concerning property exemptions, classifications and valuations. The authority of the Board is governed under Florida Statutes Chapter 194 and Florida Administrative Code Chapter 12D-9.

If your dispute is not settled by an informal conference with the Property Appraiser's Office, you may file a petition for a hearing before a Special Magistrate. The VAB appoints Special Magistrates – who are all qualified, under F.S. 194.035, to conduct the hearings. These Special Magistrates are not connected or affiliated with the Property Appraiser's Office in any way.

The Value Adjustment Board consists of the following five members: two (2) County Commissioners, one (1) School Board Member and two (2) Citizen Members. The Value Adjustment Board usually meets twice a year: Organizational Meeting and Final Meeting.

All VAB Meetings are open to the public, noticed in Treasure Coast Newspapers and the [Value Adjustment Board – Indian River Clerk of the Circuit Court & Comptroller](#) website and located in the Indian River County Administration Building “A”, Conference Room A1-102 (across from the Commission Chambers), unless otherwise noted.

1. PETITION FILING [F.A.C. 12D-9.015 and 12D-9.016]

Petitions must be filed within 25 days after the Property Appraiser mails your Notice of Proposed Property Taxes (TRIM Notice), usually in mid-August. Deadline date can be found on your TRIM Notice or website at <https://vab.indian-river.org>.

- Filing by mail including: Petitions must be received in the Clerk's Office **no later than 5:00 p.m. on the deadline. Note: Postmarks are not sufficient**
 - Filing in person: Petitions must be received in the Clerk's Office **no later than 5:00 p.m. on the deadline.**
 - Filing online: must be posted online **by midnight on the deadline.**
 - Petitions filed after the deadline will require a *****“Good Cause”** Explanation.
- 1) The Indian River County Value Adjustment Board adopted a Resolution imposing a filing fee of \$15.00 for each separate, non-contiguous parcel of property, real or personal, covered by a petition filed pursuant to Section 194.011, Florida Statutes, and subject to appeal.
 - 2) Filing fees may be paid by check, money order, or cash. Checks are payable to the Indian River County Value Adjustment Board. Petitions also may be filed electronically at <https://VAB.indian-river.org>; however, the credit card processor (nCourt) charges an additional 3.5 percent convenience fee (.35) per transaction. Petitions are not accepted by fax or email. All filing fees shall be paid to the Clerk of the VAB at the time of filing. Any petition not accompanied by the required filing fee will be deemed incomplete. The Clerk shall notify the petitioner and give the petitioner an opportunity to complete the petition within 10 calendar

days. If the petitioner does not satisfy the payment requirement at the time, the petition will be deemed incomplete and will not be scheduled for a hearing.

- 3) 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.
- 4) Exemption and agricultural classification petitions may be filed on or before the 30th day following the mailing of the written notification of denial by the Property Appraiser. The postmark date is considered to be the mailing date of the notice of denial or the Notice of Proposed Property Taxes, commonly known as the TRIM Notice. F.A.C. 12D-17.003(3)(b).
- 5) Any petition filed after the statutory deadline for petition filing (25 days after the mailing of the TRIM Notice, as set forth in Section 194.011(3), Florida Statutes, may be reviewed to determine whether the petitioner has demonstrated a good cause justifying the late filing. Fee payments filed with late-filed petitions are non-refundable.
- 6) No filing fee will be required by a taxpayer who demonstrates at the time of filing:
 - a. they are receiving assistance under Chapter 414, Florida Statutes
 - b. disapproval of a timely filed application for homestead exemption under Section 196.151, Florida Statutes
 - c. disapproval of homestead tax deferral under Section 197.2425, Florida Statutes
- 7) An owner of contiguous, undeveloped parcels or multiple tangible personal property accounts may file with the VAB, a single-joint petition if the Property Appraiser determines such parcels or accounts are substantially similar in nature. A condominium association, cooperative association, or any homeowners' association as defined in Section 723.075, Florida Statutes, with approval of its board of administration or directors, may file with the VAB, a single-joint petition on behalf of any association members who own parcels of property which the Property Appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area and condition. Contiguous parcel or account petitions must be accompanied with a written statement from the Property Appraiser verifying the parcels or accounts are contiguous prior to the petition deadline, or the petition will be deemed incomplete. You must **deliver or mail form DR486MU to the Property Appraiser's Office** for a **determination** that your parcels or accounts are either similar in nature, contiguous undeveloped parcels, or multiple parcels that are part of a condominium, homeowners, or cooperative association (see note below), before you file a single joint petition. The Property Appraiser's Office mailing address is 1800 27th Street, Bldg. B, Vero Beach, Florida 32960 or by phone at (772) 226-1469 in order to obtain the required written statement from the Property Appraiser. Your electronic list must be in an Excel spreadsheet with folio numbers only in one column, and only assessed values in another column. **After you receive the property appraiser's determination** that the parcels are substantially similar in nature, you are allowed to file your single joint petition with the Value Adjustment Board. **Complete Form DR-486 for each group of parcels**, as determined by the Property Appraiser, **with a completed Form DR-486MU** that has been signed by a Property Appraiser's Office staff member. **Note:** Condominiums, cooperative, or homeowners' associations, as agents, should attach a copy of

the Board of Administration or Directors' Resolution authorizing this filing. The VAB requires the multiple parcel or account petitions be submitted to the VAB Clerk three (3) business days prior to the deadline unless it's a late-filed Good Cause Petition granted by the VAB Attorney. For single-joint petitions, a filing fee in the amount of \$15.00 for the petition, plus a fee of \$5.00 for each parcel or account included in the petition, will be imposed. All Petitioners will receive a transaction number and a password to view the status and documents in their case using the online Axia Case Management System. Petitioners filing online should log back in to verify a petition number has been assigned or contact the VAB Clerk at 772-226-1916 or axia@clerk.indian-river.org.

IMPORTANT

For properties that have a value adjustment board petition, State Law requires a partial payment of taxes, and a full payment of non-ad valorem assessments, before the payment delinquency date. If the required partial payment is not made before the delinquency date, the value adjustment board will deny your petition. The last day to make the partial payment before the delinquency date is generally March 31. Review your tax bill or contact the tax collector to determine your delinquency date.

2. LATE-FILED PETITIONS [F.A.C. 12D-9.015(14)]

Petitioner or petitioner's agent who file petitions after the statutory deadline, in compliance with F.A.C. 12D-9.015(14), shall be required to submit a statement and supporting documentation to 1) good cause justifying a hearing of the petition, including substantial proof, reasonably requested by the VAB Designee, in support of any good cause statement, and 2) that the delay in filing the petition will not, in fact, be prejudicial to the performance of the VAB's functions in the taxing process, will be submitted to the Value Adjustment Board Attorney for good cause review.

"Good cause" means the verifiable showing of extraordinary circumstances, as follows:

1. 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
2. Physical or mental illness, infirmity, or disability that would reasonably affect the petitioner's ability to timely file, or
3. Miscommunication with, or misinformation received from, the board clerk, property appraiser, or their staff regarding the necessity or the proper procedure for filing that would cause a reasonable person's attention to be diverted from timely filing, or
4. Any other cause beyond the control of the petitioner that would prevent a reasonably prudent petitioner from timely filing.

The VAB Attorney will review all information submitted for late filed good cause consideration and will determine if Petitioner had good cause to file their petition(s) after the Filing Deadline Date. Petitions will be granted or denied based on the VAB Attorney's decision. If good cause is found to exist, the petition will be scheduled for a hearing and a hearing notice will be provided in accordance with Florida Statutes and Florida Administrative Code. If good cause is not found to

exist for the late filed petition, no hearing will be scheduled, and the Petitioner will be notified that the petition has been rejected. In either case, the filing fee will be retained. **The rejection of a late filed petition does not prevent a Petitioner from seeking relief through the Circuit Court.**

- **REPRESENTATION OF THE TAXPAYER [F.A.C. 12D-9.018]**

A taxpayer has the right, at the taxpayer's own expense, to be represented by a person described below. The individual, agent, or legal entity that signs the petition becomes the agent of the taxpayer for the purpose of serving process to obtain jurisdiction over the taxpayer for the entire value adjustment board proceedings, including any appeals of a board decision by the Property Appraiser or Tax Collector.

- The agent need not be a licensed individual or person with specific qualifications and may be any person, including a family member, authorized by the taxpayer to represent them before the Value Adjustment Board.
- An employee of the taxpayer or of an affiliated entity or a licensed or certified professional listed in paragraph 12D-9.018(3)(a), F.A.C., who the taxpayer has authorized to file a petition and represent the taxpayer and who certifies under penalty of perjury that he or she has the taxpayer's authorization to file a petition on the taxpayer's behalf and represent the taxpayer, may sign and file such a petition that is not signed by the taxpayer and that is not accompanied by the taxpayer's written authorization represent the taxpayer.
- An uncompensated person, who has a taxpayer's signed written authorization to represent the taxpayer, is authorized to sign and file a petition on the taxpayer's behalf if, at the time the petition is filed, such person provides a copy of the taxpayer's written authorization to the board clerk with the petition or the taxpayer's signed written authorization is contained on the petition form. This written authorization is valid only for representing a single taxpayer in a single assessment year and must identify the units, parcels, or accounts for which the person is authorized to represent the taxpayer.
- A compensated person, who is not an employee of the taxpayer or of an affiliated entity and who is not acting as a licensed or certified professional listed in paragraph 12D-9.018(3)(a), F.A.C., may sign and file a petition on the taxpayer's behalf if the taxpayer has authorized such person by power of attorney. If the petition is not signed by the taxpayer, such person must provide a copy of the power of attorney to the board clerk at the time the petition is filed. This power of attorney is valid only for representing a single taxpayer in a single assessment year, and must identify the units, parcels, or accounts for which the person is authorized to represent the taxpayer.
- A petition filed by an unlicensed agent must also be signed by the taxpayer or accompanied by a written authorization from the taxpayer.
- A petition filed by a licensed agent does not need written authorization from the taxpayer, but must provide their license number on their petition. The term "licensed" refers to holding a license or certification under Chapter 475, Part I or Part II, F.S., being an:

- a. An attorney who is a member of the Florida Bar
- b. A real estate appraiser licensed or certified under Chapter 475, Part II, F.S.,
- c. A real estate broker licensed under Chapter 475, Part I, F.S.
- d. A certified public accountant licensed under Chapter 473, F.S.

- **EXCHANGE OF EVIDENCE [F.S.194.011 (4) (A), F.A.C. 12D-9.020, 12D-9.025 & 12D-9.025]**

All evidence submittals, and exchange of evidence procedures, shall comply with Florida Statutes and the Florida Administrative Code. All evidence to be considered during the VAB hearing shall be submitted to the PAO at least 15 days prior to the scheduled hearing date. If the 15th day falls on a Saturday, Sunday, or legal holiday, then all evidence shall be submitted on the previous business day.

Petitioners requesting to exchange evidence with the PAO prior to the scheduled hearing shall adhere to evidence submittal requirements by providing evidence at least 15 days prior to the hearing and making the exchange request in writing. Petitioners who will not attend the hearing, but would like the Special Magistrate to consider evidence at the hearing, shall follow all evidence submittal guidelines described under this section. By agreement of the parties the evidence exchanged under this rule section shall be delivered by regular or certified U.S. mail, personal delivery, overnight mail, or email. The petitioner and property appraiser may agree to a different timing and method of exchange. "Provided" means received by the party not later than the time frame provided in this rule section. If either party does not designate a desired manner for receiving information in the evidence exchange, the information shall be provided by U.S. mail.

F.A.C. 12D-9.024(5)(d) states that the law does not allow the Special Magistrate to review any evidence unless it is presented on the record at the hearing or presented upon agreement of the parties while the record is open.

- The Property Appraiser's Office is under no obligation to provide copies of the Petitioner's evidence to the VAB Clerk, as the record keeper, or to the Magistrate to review simultaneously during the hearing.
- All hearings will be conducted in-person unless otherwise requested. For all in-person hearings, the petitioner must bring three (3) copies of evidence to the hearing: one each for the Property Appraiser, Magistrate, and Petitioner. Submitted evidence will not be returned; therefore, Petitioners should submit copies instead of originals.
- If a telephonic or virtual hearing is requested, the Petitioner must email the VAB Clerk a duplicate pdf copy of the evidence that was submitted to the Property Appraiser to axia@clerk.indian-river.com, mail, or deliver a copy to Value Adjustment Board, 1801 27th Street, Vero Beach, Florida 32960 ten (10) days prior to the hearing. Each page of the evidence should be numbered for easy reference during testimony.
- There is a .15-cent-per-page or 20-cent double-sided copy fee, if the VAB Clerk is required to

make copies of evidence

- Parties submitting rebuttal evidence must provide the VAB Clerk with a digital copy of such rebuttal evidence at least one business day before the hearing. The VAB Clerk is not required to notify either party that rebuttal evidence has been received or uploaded to Axia.
- The VAB Clerk is not authorized to download evidence from a thumb drive.
- No petitioner may present for consideration, nor may a board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser.
- A petitioner's ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner by the property appraiser.
- The Special Magistrate may independently rule on the admissibility and use of evidence. If the special magistrate has any questions relating to the admissibility and use of evidence, the board or special magistrate should consult with the board legal counsel. The basis for any ruling on admissibility of evidence must be reflected in the record.

- **HEARINGS [F.A.C. 12 D-9.025]**

Hearings take place beginning mid-October and continuing consecutively until all petitions are heard. Hearings will be conducted Monday through Friday and begin as early as 8:30 a.m. with the last scheduled hearing beginning at approximately 3:30 p.m. In-person hearings confirmed by the VAB Clerk will be conducted in the Indian River County Administration Building "A", 1801 27th Street, Vero Beach, FL in Conference Room A-102 or at the discretion of the VAB Clerk. At least 25 days prior to the scheduled hearing, the VAB Clerk will provide the petitioner with an official Notice of Hearing and simultaneously notify the property appraiser of the hearing date. The Hearing Notice will be sent to the petitioner via the preferred communication method indicated on the petition form.

Telephone Hearing

A request to participate telephonically must be received by the VAB Clerk no later than seven (7) days prior to the scheduled hearing date. The VAB Clerk will provide the call-in information seven days prior to the hearing and will require a contact person, phone number and email address in the event a prior hearing may run over allotted time or there is a technical issue. If a petitioner requests a telephonic hearing, the petitioner is still required to follow the sections of the Florida Statutes and the Florida Administrative Code which apply to the exchange of evidence, as well as any and all local policies with regards to evidence as stated hereinabove. A copy of all evidence to be considered during the VAB hearing must be provided to the VAB Clerk no later than ten (10) days prior to the scheduled hearing date. The evidence will be provided to the Special Magistrate at the

onset of the hearing. All evidence packets submitted to the Property Appraiser and the VAB Clerk must be identical, and each page should be numbered for easy reference during testimony.

The following telephonic procedures are as follows:

- All parties and witnesses shall be available at the scheduled hearing time.
- When speaking, parties shall identify themselves to ensure that all parties recognize who is addressing the Special Magistrate at all times.
- The Special Magistrate will conduct the telephonic hearing according to F.A.C. 12D-9 and 12D-10.

Virtual Hearing

The petitioner may attend virtual hearings through Zoom Videoconference from a computer, smart device or telephone. The VAB clerk will issue an official Notice of Hearing and a Zoom Videoconference meeting invitation to the petitioner's email address provided seven (7) days prior to the hearing. A copy of all evidence to be considered during the VAB hearing must be provided to the VAB Clerk seven days prior to the scheduled hearing date. The petitioner is still required to follow the sections of the Florida Statutes and the Florida Administrative Code which apply to the exchange of evidence, as well as any and all local policies with regards to evidence as stated hereinabove. The evidence will be provided to the Special Magistrate at the onset of the hearing. All evidence packets submitted to the Property Appraiser and the VAB Clerk must be identical, and each page should be numbered for easy reference during testimony.

If you do not appear as scheduled for your hearing, and you have not notified the VAB Clerk of your delay or inability to attend, and you have not submitted a good cause reason to reschedule your hearing, you will be deemed to have voluntarily not appeared or considered a "no show", and the magistrate will then render a non-appearance ruling in the PAO's favor as required by F.A.C. Chapter 12D-9.021.

- All VAB hearings are electronically recorded. A verbatim transcript of the audio recording is the responsibility of the petitioner or appealing party to directly contact a legal transcriptionist of their choosing.

- 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.

- **RESCHEDULING A HEARING**

Pursuant to F.S. 194.032(2), you are permitted to reschedule your hearing date a *single* time for Good Cause by submitting a written request to reschedule to the VAB Clerk no less than five (5) calendar days before the originally scheduled date of your hearing. Good Cause Hearing reschedule requests will be reviewed by the VAB Attorney. Petitions will be rescheduled by the VAB Clerk based on the VAB Attorney's decision. Appeals will be forwarded to the VAB Attorney for review.

- **ACCOMMODATION FOR SPECIAL NEEDS**

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 Value Adjustment Board, any such person shall notify the VAB Clerk at (772) 226-1916 either at the time of the filing of the petition or no later than ten (10) business days prior to the proceeding at which such accommodation is required.

- **RECOMMENDATION BY THE SPECIAL MAGISTRATE [F.A.C. 12D-9.027 and 12D-9.030]**

- The Magistrate will prepare a recommended order for each petition heard unless the petition has been withdrawn. The recommendation will be in writing and contain the findings of fact and conclusions of law on which the recommendation is based and in compliance with the requirements of F.S. 194.301, 194.034(2), and 194.035(1) and any other statutes and rules as required. The recommended decision shall be duly noted on the form provided by the DOR; the form shall be completed in its entirety and electronically finalized by the Magistrate, whose name will print on the applicable form.

- VAB Legal Counsel reviews all recommended decisions. Once the legal counsel reviews the recommended decisions for legal sufficiency, the VAB Clerk shall provide copies of the Magistrate's recommended decision to the Petitioner and the Property Appraiser as soon as practicable and, if known, the date, time, and place of the VAB meeting or how to obtain the date and time of the VAB meeting, if that information is not available when the recommended order is provided. [F.A.C. 12D-9.030(2)]

- **FINAL VAB DECISIONS [F.A.C. 12D-9.032]**

After hearings are completed and the VAB Attorney has reviewed the Special Magistrate's recommendations for legal sufficiency, the VAB at their Final Meeting will consider the Special Magistrate's recommendations and may accept the recommendations without further hearing. There is an opportunity for public comment at the meeting where the Special Magistrate recommended decisions are considered or adopted. Upon acceptance by the VAB, the recommendation becomes the final decision. The VAB Clerk shall email or mail by U.S. Postal Service, the final decision within 20 days of the Final VAB meeting. All Petitioners have accessibility for online tracking at <https://vab.indian-river.com/AxiaWeb2023>, utilizing the transaction/User ID number and password found on the printed receipt or provided at time of electronic filing. Contact the VAB Clerk at (772) 226-1916, if the transaction number and/or password are misplaced.

Upon entry of a final decision, the Petitioner, if dissatisfied, may proceed through the court system. The circuit court has original jurisdiction over all matters relating to property taxation, and the Petitioner should immediately contact an attorney, as very strict time and jurisdictional requirements apply (F.S. 194.171 and 194.036 and F.A.C.12D-9.033).

- **Payment of Taxes/Refund following VAB approval of Special Magistrate Recommendations**

Information in regard to payment of taxes/refund claims after the VAB process Tax refunds and corrected tax bills are the responsibility of the Tax Collector following VAB approval of Special Magistrate recommendations.