

Duval County Value Adjustment Board

Local Procedure for Deferral Requests

- 1. Purpose and Authority.** These procedures are adopted to ensure the fair, efficient, and uniform handling of Deferral Requests. Although no statute or Department of Revenue rule expressly governs deferral requests, the Value Adjustment Board possesses inherent authority to prepare, render, and defer or reconsider action on recommended decisions prior to final Board action.
- 2. Procedure for Deferral Requests, Responses, and Opinions**
 - 2.1. Deferral Requests.** In each VAB proceeding, the Property Appraiser's Office and the petitioner may each file one Deferral Request per recommended decision, and one response to a Deferral Request filed by the opposing party. No additional submissions shall be accepted unless expressly requested in writing by the Clerk or VAB Counsel. Failure to file a substantive response may give rise to an inference that the Deferral Request, if legally sufficient on its face, is meritorious.
 - 2.2. Substance.** Deferral Requests and responses:
 - (a) Shall not include or reference evidence not offered before the Special Magistrate;
 - (b) Shall specifically identify alleged erroneous findings of fact or conclusions of law;
 - (c) Shall identify the legal authority allegedly violated; and
 - (d) Shall state the relief requested.Failure to comply may result in exclusion of part or all of the submission.
 - 2.3. Notice and Service.** All Deferral Requests and responses shall be submitted to the Clerk and served on the opposing party in the manner designated by the Clerk. Submissions are not deemed received unless service requirements are satisfied. Responsibility for proper service rests solely with the filing party.
 - 2.4. Form.** Deferral Requests and responses shall be submitted in writing by email or U.S. Mail, consistent with the party's designated method of contact. Legal authorities may be attached, but no new evidence shall be included.
 - 2.5. No Oral Deferral Requests.** The VAB shall accept only written Deferral Requests and responses. Oral communications regarding deferral requests shall not be considered.
 - 2.6. Timing of Deferral Requests.** Deferral Requests must be received by the Clerk no later than fifteen (15) calendar days after the party receives notice that the recommended decision has been filed.

- 2.7. Timing of Responses.** Responses must be received by the Clerk no later than fifteen (15) calendar days after receipt of the Deferral Request.
- 2.8. Statutory Deadline Constraints.** Deferral Requests must be received with sufficient time for the VAB to comply with all applicable statutory and rule-based deadlines, including deadlines requiring the denial of petitions for failure to timely pay taxes or assessments. The VAB Clerk may decline to accept a Deferral Request that is received so late in the tax cycle that processing the request would interfere with the Board's ability to meet mandatory deadlines or perform required actions in the taxing process. In making this determination, the VAB Clerk may consider the remaining time in the tax cycle, the nature of the petition, the status of required tax payments, and the administrative feasibility of completing the Deferral Request process before applicable deadlines. Nothing in these procedures shall be construed to require the Board to delay action or extend consideration of a recommended decision beyond the time reasonably necessary to meet statutory obligations.
- 2.9. Untimely Filings.** Untimely Deferral Requests or responses shall not be accepted.
- 2.10. Record.** All Deferral Requests, responses, VAB Counsel opinions, and related correspondence shall be included in the official record of the petition.
- 2.11. Effect of Filing.** The timely filing of a Deferral Request shall have the effect of removing the associated recommended decision from consideration by the VAB until the Deferral Request process has concluded in accordance with these procedures. During the pendency of a Deferral Request, the Board shall not adopt, reject, or modify the recommended decision. Board consideration of the recommended decision shall resume only after issuance of VAB Counsel's opinion and, if applicable, the filing of any revised recommended decision, or upon expiration of the Deferral Request process without further action.
- 3. VAB Counsel Opinion and Revised Recommendation.** After briefing closes, VAB Counsel shall issue a written opinion addressing the Deferral Request. The Special Magistrate shall revise the recommended decision, if at all, consistent with that opinion. No further deferral requests directed to the opinion or revised recommendation shall be accepted.
- 4. Administrative Discretion.** To the extent reasonably necessary to comply with deadlines imposed by statute, rule, or the requirements of the taxing process, the VAB delegates to the VAB Clerk and VAB Counsel the discretion to abbreviate the time periods set forth in these procedures, particularly toward the end of the tax cycle, when statutory and administrative deadlines may constrain the Board's ability to complete its work in an orderly manner. In exercising such discretion, the VAB Clerk and VAB Counsel shall consider due process, the ability of the parties to respond, and the need to avoid disruption to the performance of the Board's duties. Any abbreviation of deadlines shall be limited to what is reasonably necessary and shall not expand or modify the substantive rights of the parties.
- 5. Due Process.** At all stages, fundamental due process shall govern and these procedures shall be interpreted and applied to effectuate that requirement.