

2020 Duval County VAB Special Magistrate Hearing Options

*****Attention all Duval County Value Adjustment Board Petitioners/Tax Representatives*****

Due to the COVID-19 pandemic in Duval County, the Value Adjustment Board Special Magistrate hearings will be offered in three options for the 2020 tax year.

1. Telephonic hearings will continue to be offered and encouraged for all parties. The Special Magistrate will be present in a hearing room located in the VAB office. VAB staff will call the petitioner or their representative as well as the Property Appraiser representative on a conference call in the hearing room at the scheduled hearing time on the scheduled hearing date. Both parties will submit their evidence to the VAB office at least two business days prior to the scheduled hearing date for the Special Magistrate to be given at the start of the hearing. All parties will be sworn in if desired and the hearing will take place telephonically.
2. A "will not appear" option will continue to be offered for petitioners or their representative. This option would allow you to submit a hard copy via US Mail/FedEx/UPS, etc. (no faxes or emails) of your evidence for the Special Magistrate to our office at least two business days prior to your scheduled hearing. The Special Magistrate would conduct the hearing in accordance with applicable law and rules (with the Property Appraiser's attendance via telephone) and review your evidence and make a decision without you being present.
3. The last option would be to appear in person. You may choose to appear in person for your Special Magistrate hearing, although you will be required to wear a mask and gloves in City Hall and the VAB office. You would also be required to notify our office at least 72 hours prior to your scheduled hearing date so that staff can schedule a large conference room in order to space all parties out for the required social distancing of at least 6 feet apart.

*****Please contact VAB staff at (904) 255-5124 or at VAB@coj.net with any questions. Thank you for your understanding and cooperation.*****

2020 Special Magistrate Application
Value Adjustment Board
Duval County, Florida

Please type. If more space is needed, you may attach additional sheets.

PLEASE NOTE: Florida Statutes Section 194.035 requires the Value Adjustment Board to verify the Special Magistrate's qualifications before appointing the Special Magistrate. You will be required, as a condition of employment, to sign a written contract approved by the Value Adjustment Board.

1.

Name:	Tax ID#:
Home Address:	Home phone:
Business Address:	Business phone:
Cell Phone:	Fax:
Email:	

2. Select all Special Magistrate positions for which you are applying:

<input type="checkbox"/> Attorney – Exemptions, Classifications, Portability, Change of Ownership or Control, Qualifying Improvement	<input type="checkbox"/> Tangible Personal Property
<input type="checkbox"/> Real Estate-Commercial	<input type="checkbox"/> Real Estate-Residential

3. Are you an elected or appointed official or employee of Duval County or of a taxing jurisdiction or of the State of Florida?

4. During the 2020 tax year, have you or do you intend to represent anyone before the Duval County Value Adjustment Board in any administrative review of property taxes?

5. If you are currently a member of the Florida Bar, or a state certified Real Estate Appraiser pursuant to Chapter 475, Florida Statutes, please provide the following information and attach a photocopy of your current license or certificate for our records:

License or Certificate Type:	
License or certificate number:	
Date licensed or certified:	

6. **Tangible Personal Property applicants only:** please list each nationally recognized appraiser's organization in which you are currently a designated member. Attach supporting documentation to verify each designation listed.

Organization:	Designation:	Date Received:	Membership Number:

7. **Tangible Personal Property applicants only:** Please list any requirements including experience and education necessary to obtain each designation listed in response to question 6, above. Provide contact information for the listed appraiser's organization(s).

8. **Appraiser applicants only:** State number of years of experience you have in valuation of the following property types:

Residential Property:	
Commercial Property:	
Tangible Property:	

9. **Attorney applicants only:** State number of years of experience you have in the area of ad valorem taxation:

10. **All applicants:** List any and all experience and additional information which qualifies you to serve as a Special Magistrate for the Value Adjustment Board.

11. **All applicants:** Attach a recent writing sample indicating your ability to convey written information.

12. A. If you have previously served as a Special Magistrate, please provide:

County:	Dates served:

12. B. If applicable, please explain why you no longer serve as a Special Magistrate in any or all of the above counties:

13. List each instance in which you have been dismissed, terminated or denied special magistrate appointment to any Value Adjustment Board for poor or improper performance.

14. List any and all instances you have been fined, reprimanded, placed on probation, suspended, disciplined, disbarred or otherwise prevented from providing professional services by the Florida Real Estate Appraisal Board, the Florida Bar, or any professional regulatory agency.
15. List any personal or business relationship you have ever had with any officer or employee of the Duval County Property Appraiser, the Duval County Tax Collector or the Duval County Value Adjustment Board.
16. Are you willing to attend a **mandatory orientation session** and meetings as directed from time to time by the Value Adjustment Board staff and Attorney?
17. Do you agree to provide the VAB, **on or prior to Friday, September 4, 2020** the certificate indicating you have *received* the most current Florida Department of Revenue VAB Special Magistrate training program? Note: If you have less than 5 years experience in the area of ad valorem taxation (for attorneys) real estate valuation (for appraisers) or tangible personal property valuation (for TPP Special Magistrates) attach a certificate that you have *completed* the DOR training (which includes passing all required examinations). Note: You must, in all events, have at least 3 years experience.

The undersigned certifies that the information in this application is true and complete as of the date signed and authorizes the Value Adjustment Board to obtain information from other sources to verify each item contained herein. The undersigned also certifies that he or she has read and meets all qualifications specified in Florida Statutes s. 194.035 and Rule 12D-9.010, Florida Administrative Code.

Print Name

Signature

Date Signed

2020
DUVAL COUNTY VALUE ADJUSTMENT BOARD
PROFESSIONAL SERVICES AGREEMENT FOR SPECIAL MAGISTRATE

THIS AGREEMENT is entered into this ____ day of _____, 2020 (the "Effective Date"), between the Duval County Value Adjustment Board (hereinafter, "VAB") and _____ (hereinafter, "Special Magistrate").

WITNESSETH:

WHEREAS, the VAB desires to employ a Special Magistrate, pursuant to Subsection 194.035(1), Florida Statutes, and Rule 12D-9.010, Florida Administrative Code (F.A.C.), to take testimony and make recommendations regarding VAB matters required to be heard by a Special Magistrate; and,

WHEREAS, Special Magistrate is desirous of obtaining such employment in accordance with the terms and conditions set forth below; and,

WHEREAS, Special Magistrate confirms and ratifies as true, complete and correct, all representations, information and data contained in and furnished with the 2020 Special Magistrate application previously submitted by Special Magistrate to the VAB.

NOW THEREFORE, in consideration of the mutual promises and covenants contained herein, the parties hereto do mutually agree as follows:

1. Term: Unless sooner terminated as provided below, this agreement is effective, from and after the effective date, for so long as the 2020 VAB remains in session (or is reconvened) as set forth in Florida Statutes section 194.032(3).
2. Representations and Warranties: By executing this Agreement, Special Magistrate makes the following express representations, covenants and warranties to VAB:
 - a. Special Magistrate is professionally qualified to act as Special Magistrate and meets all the applicable requirements contained in Section 194.035. Florida Statutes and Rule 12D-9.010, F.A.C.;
 - b. Special Magistrate shall maintain all necessary licenses, permits or other authorizations necessary until Special Magistrate's duties hereunder have been fully satisfied;
 - c. Special Magistrate is not an elected or appointed official or employee of Duval County, the State of Florida or a taxing jurisdiction;

- d. Special Magistrate will not represent a person before the VAB nor prepare an appraisal intended for use in a VAB proceeding in any tax year during any year in which Special Magistrate serves the VAB as a Special Magistrate;
 - e. Special Magistrate will timely and properly, and to the satisfaction of the VAB, perform and complete, on a continuing and ongoing basis for the duration of this Agreement, any and all prerequisites, conditions, requirements, courses of study, test and certification requirements of Florida Statutes, the Florida Department of Revenue and the VAB, as the same may be, from time to time published or promulgated.
3. Duties of Special Magistrate: During the term of this Agreement, Special Magistrate shall:
- a. Verify and document his or her qualifications to the VAB on a continuing basis, as and when requested to do so;
 - b. Be familiar with, and knowledgeable of, applicable provisions of Florida Statutes, Florida Administrative Code, case law, Florida Department of Revenue (hereafter, "DOR") Manuals and directives and VAB directives as they pertain to Special Magistrate's duties and responsibilities;
 - c. Attend (***without compensation***, unless compensation is approved in writing, in advance, by the VAB Clerk) such training sessions as may be required by the VAB, Florida Statutes and the DOR;
 - d. Take testimony and properly conduct VAB hearings pursuant to petitions challenging the Property Appraiser's determinations and any other appropriate VAB matters referred by the VAB to Special Magistrate;
 - e. Make and provide the VAB a verbatim record of the proceedings, utilizing equipment to be furnished by the VAB, and preserve and provide the VAB any documentary and other evidence presented at the hearing;
 - f.
 - i.) Within 14 days of conducting each respective hearing, prepare and send electronically to the VAB Staff at VAB@coj.net recommended decisions containing findings of fact, conclusions of law, reasons underlying each ruling and recommendations, all in the manner and form required by applicable statutes, the DOR and the VAB;
 - ii.) Within 7 days of being requested to revise or correct an error in a recommended decision, prepare and send electronically to VAB Staff at VAB@coj.net the revised or corrected recommended decision containing findings of fact, conclusions of law, reasons underlying each ruling and recommendations, all in the manner and form required by applicable statutes, the DOR and the VAB.

NOTE: See liquidated damages provision in paragraph 8, below, for damages in the event recommended decisions, corrections or revisions are not timely completed and delivered within the deadlines described in sub-paragraphs i.) and ii);

- g. Appear before the VAB from time to time, as requested, to present reports, explain recommendations, answer questions and provide information to the VAB;
- h. Submit invoices to the VAB, on a form approved by VAB, at intervals **no less frequently than every two weeks**, itemizing payment requests for services properly rendered and costs due. Special Magistrate's invoice shall describe with particularity each service rendered, the date thereof, the time expended, and the person(s) rendering such service. Each such invoice shall be accompanied by such documentation or data in support of costs for which payment is sought as the VAB may require. Each invoice shall bear the signature of Special Magistrate, which signature shall constitute Special Magistrate's representation to the VAB that the services indicated in the invoice have reached the level stated, have been properly and timely performed, that the costs included in the invoice have been reasonably incurred in accordance with this agreement, that all obligations to Special Magistrate for the time periods covered by prior invoices have been paid in full, and that the amount requested is currently due and owing, there being no reason known to Special Magistrate that payment of any portion thereof should be withheld. Submission of Special Magistrate's invoice for payment shall also constitute Special Magistrate's representation to the VAB that, upon receipt by the Special Magistrate of the amount invoiced, all obligations of Special Magistrate to others, including Special Magistrate's consultants, if any, incurred in connection with the Agreement, will be paid in full. Special Magistrate shall submit invoices to the VAB at the following address:

Duval County Value Adjustment Board
C/O Heather Pelegrin
City Hall at St. James
117 West Duval Street, Suite 305
Jacksonville, Florida 32202
VAB@coj.net

- i. Prior to receipt of any payment from VAB, Special Magistrate shall provide VAB any and all Federal Income Tax withholding information (including, without limitation, Federal Tax Identification Numbers and W-9 forms) required by law, and Special Magistrate shall comply with all VAB requests for information required by applicable income tax law or regulation.

- j. Travel, lodging and food expense (if any) incurred by the Special Magistrate in connection with performing this Agreement will be the cost and responsibility of the Special Magistrate, unless agreed by the VAB Clerk, in writing, in advance. Special Magistrate acknowledges that it is not the current policy of the VAB to reimburse travel, lodging or food expenses.
- 4. Duties of the VAB:
 - a. Provide legal counsel, scheduling assistance, hearing space, forms, office supplies and equipment to record the proceedings before the VAB;
 - b. Pay Special Magistrate a fee of \$110.00 per hour for those hours when Special Magistrate attends VAB meetings or conducts hearings in Jacksonville, Duval County, **excluding, however,** "down time" between hearings, unless Special Magistrate utilizes such time to prepare recommended decisions. (VAB will provide computers, CD's and internet access for Special Magistrate use between hearings.);
 - c. Pay Special Magistrate a fee of \$110.00 per hour for time spent analyzing petitions, preparing recommended decisions, and conducting telephone conferences, **excluding, however:**
 - (i.) Any typographical, clerical, spelling grammatical or other reasonably avoidable errors, which shall be corrected by Special Magistrate without further charge to VAB;
 - (ii.) Any time expended by Special Magistrate in excess of three (3) post-hearing hours for a residential petition or in excess of four (4) post-hearing hours for a commercial or Tangible Personal Property (TPP) petition, unless (prior to expending such excess time) Special Magistrate has first obtained from the VAB Clerk, Cheryl L. Brown (VAB@coj.net), written approval to expend such excess time.
 - d. The VAB shall pay Special Magistrate all sums properly invoiced under the provisions of this Agreement. Payments shall be made to the Special Magistrate at the address appearing in paragraph six (6) of this Agreement, or at such other address of which the Special Magistrate shall notify the VAB in writing.
- 5. Termination: The VAB may terminate the agreement at any time, with or without cause.

6. Notices: Any notice, request or demand from either party to the other party shall be in writing and sent to a party at his or her email address, mailing address or facsimile number set forth below. Each notice shall be deemed to have been duly given and received:
- (a) As of the date and time the same are personally delivered with a receipted copy.
 - (b) If given by facsimile or email, when the facsimile or email is transmitted to the party's facsimile number or email address specified below and confirmation of complete receipt is received by that transmitting party during normal business hours or the next business day if not confirmed during normal business hours.
 - (c) If delivered by United States Mail, three (3) days after depositing with the United States Postal Service, postage prepaid by certified mail, return receipt requested.
 - (d) If given by a nationally recognized overnight delivery service, one (1) day after deposit with such delivery service.

For purposes of notice, Special Magistrate and VAB representative are:

Special Magistrate: _____

Mailing Address: _____

Facsimile Number: _____

Email: _____

VAB: Value Adjustment Board
C/O Heather Pelegrin
117 West Duval Street, Suite 305
Jacksonville, Florida 32202
Facsimile Number: (904) 630-0576
VAB@coj.net

A copy of any notice, request or correspondence (except invoices) to the Value Adjustment Board must also be sent to:

William H. Jeter, Jr.
williamh.jeter@comcast.net

7. Nonexclusive: This is a non-exclusive agreement with Special Magistrate. VAB reserves the right to enter into contracts with other persons for the provision of the same or similar services.

8. Liquidated Damages:
- a. Special Magistrate agrees to complete and deliver each recommended decision and any requested corrections or revisions thereto by the deadlines specified in paragraph 3. f., above. Special Magistrate acknowledges that failure to complete and deliver the respective recommended decisions within either deadline set forth may result in substantial damages to the VAB and Duval County, for all of which damages Special Magistrate shall be liable.
 - b. Special Magistrate acknowledges and agrees that ***time is of the essence of this agreement*** and that if a recommended decision and, if any, requested corrections or revisions thereto are not submitted by the dates specified in paragraph 3. f., above, VAB and Duval County will suffer damages which are difficult, if not impossible, to accurately quantify. Accordingly, if Special Magistrate fails to timely complete and deliver any recommended decision, or any requested corrections or revisions to a recommended decision, within the respective deadlines required by this agreement, Special Magistrate shall be liable to VAB for liquidated damages for delay as provided herein.
 - c. For unexcused delay in the completion and delivery of any recommended decision or of any requested correction or revision to a recommended decision, Special Magistrate shall pay VAB the sum of \$100.00 per day for every calendar day of unexcused delay beyond the deadline. Any sums due and payable hereunder by Special Magistrate shall be payable, not as a penalty, but as liquidated damages representing an estimate of delay damages likely to be sustained by VAB, estimated at the time of executing this agreement. Both parties agree the liquidated damages are reasonable in amount. Special Magistrate agrees that VAB may, but is not required to deduct liquidated damages from payments due under this agreement.
9. Records: No later than the deadline for submitting a recommended decision to the VAB, Special Magistrate will provide VAB all original documents, evidence, notes and worksheets received at the hearing or used by Special Magistrate to prepare the recommended decision and corrections, or revisions, if any. For at least five (5) years from the date hereof, Special Magistrate shall retain and make available to VAB, upon VAB request, copies of all Special Magistrate records relating to this agreement and the work performed hereunder. Special Magistrate agrees that VAB reserves the right to require an extended retention time for any file or files. Furthermore, Special Magistrate will make any records relating to this agreement available to any person, state, federal or regulatory

authority who may lawfully wish to review, inspect or copy these records.

10. **Billable Hours Not Guaranteed by VAB; Special Magistrate Hearings Subject to Cancellation:** Special Magistrate acknowledges and agrees that Special Magistrate hearings (and the Special Magistrate billings that might be thereby generated) are, with little or no prior notice to Special Magistrate, subject to cancellation, postponement and other delays due, among other reasons, to rescheduling permitted by DOR Rules, petition settlement and petition withdrawals. Special Magistrate understands and agrees that such cancellations, postponements or delays may not result in compensation to the Special Magistrate.
11. **Permits:** Special Magistrate will obtain and pay for all necessary permits, permit application fees, licenses or any fees required for the performance of his or her professional duties.
12. **Laws & Regulations:** Special Magistrate will comply with all laws, ordinances, regulations and requirements applicable to the work required, by this agreement. Special Magistrate is presumed to be (and agrees to be) familiar with all state and local laws, ordinances, code rules and regulations that may in any way affect the work outlined in this agreement.
13. **Waiver of Jury Trial:** VAB and Special Magistrate each hereby waive and disclaim any right to trial by jury in regard to any and all claims and controversies that may arise from or be related to this agreement.
14. **Assignment of Interest:** Neither party may assign or transfer any interest in this agreement without prior written consent of the other party.
15. **Successors and Assigns:** The VAB and Special Magistrate each bind the other and their respective successors and assigns in all of the terms, conditions, covenants, and provisions of this agreement.
16. **Conflict of Interest:** Special Magistrate warrants that neither Special Magistrate nor any of Special Magistrate's employees have any financial or personal interest that conflicts with the execution of this agreement. Special Magistrate shall notify the VAB of any conflict of interest due to any other clients, contracts, business or property interests.

17. Third Party Beneficiaries: This agreement does not create any relationship with, or any rights in favor of, any third party.
18. Severability: If any provision of this agreement is declared void by a court of law, all other provisions will remain in full force and effect.
19. Non-Waiver: The failure of any party to exercise any right in this agreement shall not be considered a waiver of such right.
20. Governing Law and Venue: This agreement is governed in accordance with the laws of the State of Florida. Venue shall be in Duval County.
21. Attachments: Exhibits, if any, attached to this agreement are incorporated into and made part of this agreement by reference.
22. Amendments: The parties may amend this agreement only by mutual written agreement signed by all parties hereto.
23. Captions and Section Headings: Captions and section headings used herein are for convenience only and shall not be used in construing this agreement.
24. Construction: This agreement shall not be construed more strictly against one party than against the other merely by virtue of the fact that the agreement may have been prepared by one of the parties. It is recognized that both parties have had the opportunity to contribute to the preparation of this agreement.
25. Entire Agreement: This agreement constitutes the entire agreement and supersedes all prior written or oral agreements, understanding, or representations.
26. Time of essence: ***Time is of the essence of this Agreement.***

IN WITNESS WHEREOF, the undersigned parties have signed this agreement effective the date and year first above written.

Special Magistrate

Hon. Joyce Morgan, Chair

Cheryl L. Brown, VAB Clerk

THE FOREGOING AGREEMENT, consisting of nine (9) pages, including this one, has been reviewed by the VAB Attorney and approved as to form.

VAB Attorney

Date

Duval County Value Adjustment Board

- The Value Adjustment Board (VAB) is located in Suite 305 (3rd floor), City Hall, St. James Building, 117 West Duval Street, Jacksonville, FL 32202.
Telephone: (904) 255-5124 Fax: (904) 630-0576
- For a list of Frequently Asked Questions (FAQ's), Value Adjustment Board and VAB staff contact information, hearing process information, links to applicable statutes, the Department of Revenue ("DOR") rules, and other materials, visit our website:
<http://www.coj.net/Departments/Regulatory-Boards-and-Commissions/Value-Adjustment-Board.aspx>
- Also, available on our website are links to DOR forms. The forms include: Hearing Reschedule Request and Petition Withdrawal forms. Reschedule Requests: You can reschedule your hearing once for Good Cause (s. 194.032(2), F.S. **see note on reverse page). If rescheduled, the clerk will send notice at least 15 days before the rescheduled hearing. Petition Withdrawals: We request that you try to give the VAB as much notice as possible, so that we may cancel your hearing and notify other involved persons.
- Remember to bring 3 copies of your evidence to the Special Magistrate hearing.
- The VAB does not ordinarily receive evidence *prior* to the Special Magistrate hearing. There are two exceptions to this rule: (1.) If you elect to conduct your hearing by telephone or (2.) If you checked the petition box, "I will not attend the hearing but would like my evidence considered..." In either of the foregoing cases please mail or deliver your evidence to the VAB in advance of your scheduled Special Magistrate hearing. (Be sure to include your VAB number so we will know to which petition file your evidence belongs.) Your evidence will be given to the Special Magistrate at the beginning of the scheduled hearing.
- You are required to initiate a pre-hearing exchange of evidence with the Property Appraiser. Your evidence should be submitted to the Property Appraiser's Office (*NOT* the VAB) at least 15 days prior to your scheduled Special Magistrate hearing date. If you timely furnish the Property Appraiser your evidence, and if (in writing) you request the Property Appraiser to reciprocate, the Property Appraiser must submit his evidence to you at least 7 days prior to your scheduled hearing date. (See Florida Statutes s. 194.011(4)(a)). If you have questions about how to exchange your evidence, contact the Property Appraiser's Office:

231 E. Forsyth Street, Jacksonville, FL 32202
Residential Department: (904) 630-2037
Commercial Department: (904) 630-2600
Customer Service/Homestead: (904) 630-2020
- The Property Appraiser may request specific evidence from you in writing. If you have knowledge of the requested evidence and deny it to the Property Appraiser, you might not be permitted to use this evidence at your hearing. (See Florida Statutes s. 194.034(d)).

*** If you do not have access to view our website you may contact our office with questions or to request copies of the forms.**

Important Notes:

****DO NOT contact VAB members or Special Magistrates outside of hearings****

Neither the petitioner nor the Property Appraiser should communicate with a VAB member or the Special Magistrate concerning a pending petition, other than "on the record" during a scheduled hearing. Inappropriate contact may result in the recusal of a VAB member or the Special Magistrate, or other measures. All questions and concerns should be directed to VAB staff at (904) 255-5124.

****If you decide to appeal a VAB decision****

If a person decides to appeal any decision made by the Value Adjustment Board or one of the Special Magistrates, with respect to any matter of the proceedings, he or she may need to ensure that a verbatim record of the proceedings is made, which record should include the testimony and evidence upon which the appeal is to be based.

****You MUST pay your taxes on time****

You may not receive your VAB decision before your taxes become due. Your taxes must, nevertheless, be paid on time.

Taxpayers who file Value Adjustment Board petitions must make sure that they pay their taxes before they become delinquent. Fla. Stat. 194.014, which took effect on July 1, 2011, requires taxpayers who file VAB petitions to pay all non ad valorem taxes and at least 75% of their ad valorem taxes before they become delinquent. Likewise, taxpayers who challenge the denial of an exemption or classification or a determination that their improvements were substantially complete must pay all non ad valorem taxes and the amount of ad valorem taxes that they admit in good faith to owe. In Florida, property taxes become delinquent if they are not paid prior to April 1st of the next year. Thus, if a taxpayer fails to pay their taxes by March 31st, the VAB is required to automatically deny their petition on that property.

There is some good news: The statute also provides that, if a petitioner is entitled to a refund due to the granting of their VAB petition, the amount of taxes overpaid will accrue interest at an annual percentage rate equal to the bank prime loan rate on July 1, or the first business day thereafter if July 1 is a Saturday, Sunday, or legal holiday, of the tax year, beginning on the date the taxes became delinquent pursuant to s. 197.333 until a refund is paid.

The VAB does not collect taxes. If you are making a VAB payment pursuant to F.S. 194.014, of less than 100% due, you must first contact the Tax Collectors office at taxcollector@coj.net or (904) 630-1916 option 4.

****Rescheduling your Special Magistrate Hearing****

****You may reschedule your Special Magistrate hearing one single time for "Good Cause."** Good Cause to reschedule a hearing is defined by Florida Statute 194.032(2). 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. If the hearing is rescheduled by the petitioner or the property appraiser, the clerk shall notify the petitioner of the rescheduled time of his or her appearance at least 15 calendar days before the day of the rescheduled appearance, unless this notice is waived by both parties.



DUVAL COUNTY VALUE ADJUSTMENT BOARD

117 W. Duval Street, Suite 305

Jacksonville, FL 32202

Office: (904) 255-5124

Fax: (904) 630-0576

VAB@coj.net

***IMPORTANT CHANGE TO HEARING
RESCHEDULE RULE***

TO: All VAB Petitioners

RE: Special Magistrate Hearings

PLEASE NOTE:

The law pertaining to rescheduling Special Magistrate Hearings with the VAB has changed.¹

Effective July 1, 2016, the VAB Petitioner and the Property Appraiser may each reschedule the Special Magistrate hearing a single time for Good Cause. "Good Cause" is defined by statute as: "circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevents the party from having adequate representation at the hearing."

If the Special Magistrate hearing is rescheduled by the Petitioner or the Property Appraiser, the VAB Clerk will notify the Petitioner of the rescheduled time of his or her appearance at least 15 calendar days before the day of the rescheduled appearance, unless this notice is waived by both parties.

You may contact VAB Staff with any questions you may have at the number listed above on this letter.

Thank you,
VAB Staff

¹ Please refer to HB 499 passed by the Florida Legislature on March 9, 2016, amending Florida Statutes section 194.032(2)(a).

WHAT NOW???

You have just completed the Special Magistrate hearing on your VAB petition. What should you expect and when should you expect it?

WHAT?

- 1.) The Special Magistrate will consider the evidence presented at your hearing and will prepare a written Recommended Decision to the Value Adjustment Board (VAB). The Recommended Decision will contain detailed findings of fact, conclusions of law and the reasons the Special Magistrate upholds or overturns the Property Appraiser.
- 2.) The Special Magistrate turns the Recommended Decision in to VAB staff, who log it in. Staff then gives the Recommended Decision to the VAB attorney to review for "legal form"; that is, whether the Recommended Decision appears "on its face" to comply with applicable law.
- 3.) Once the VAB attorney approves the Recommended Decision as to form, it is returned to VAB staff to be mailed out to you. A copy is also provided to the Property Appraiser.
- 4.) The VAB meets monthly to consider whether to accept the Recommended Decisions as Final Decisions of the VAB. The VAB may (and usually does) act on the Recommended Decisions without further hearing.

WHEN?

Approximately two (2) weeks after your Special Magistrate hearing the Special Magistrate will turn in to VAB staff the written Recommended Decision.

Approximately three (3) weeks after your Special Magistrate hearing.

Approximately four (4) weeks after your Special Magistrate hearing.

The VAB meeting date at which your Recommended Decision will be considered by the VAB is written toward the bottom of your Recommended Decision "cover sheet" (officially known as DOR Form DR-485V).

If you have questions, you may contact the VAB staff at: (904) 255-5124
You may also fax (904) 630-0576 or email us at: VAB@coj.net

Procedures “Script” for Special Magistrate Hearing

(NOTE: Please refer to DOR’s VAB 2020 Training Module 4
as your “Primary Source” of information on this subject.)

Special Magistrate turns on Recorder, by pressing the “Record” button, before making *any* statement. (Recorder should remain on throughout the hearing. Avoid going “off the record.” If you *must* suspend the recording during a hearing, press the “Pause” button. To continue the hearing, press “Record” again.)

Special Magistrate shall state the following to open the Hearing:

This is a hearing on VAB petition # _____.
The parcel number is: _____. The subject
property address is: _____.
Today is: _____, and the time is: _____.

Will each person here provide his or her name and address, and the reason you are here? (Go around room for this information.)

Are all parties to the petition present? And the petition is neither withdrawn nor settled?

Then the hearing on the petition shall commence. This hearing is open to the public.

According to the petition, _____ minutes are needed by the petitioner to present the case. The VAB Clerk has reserved _____ minutes total for this hearing. That time will be divided equally between the Petitioner and the Property Appraiser. The VAB has a responsibility to other petitioners who are waiting to try to stay on schedule.

Does either party wish to have the witnesses sworn?

(If so, the special magistrate shall swear in all witnesses in that proceeding on the record.)

Sample Oath:

“Raise your right hand, please, and answer audibly. Do you swear or affirm that the testimony you present in this hearing will be the truth, the whole truth, and nothing but the truth?”

(Note: If the witness has been sworn in at an earlier hearing, it is sufficient for the special magistrate to remind the witness that he or she is still under oath.)

Unless waived by the parties, the Special Magistrate shall make an opening statement as follows:

1. I am a special magistrate. A special magistrate is an independent, impartial, and unbiased hearing officer;
2. I do not work for the property appraiser or tax collector. I am independent of the property appraiser or tax collector, and I am not influenced by the property appraiser or tax collector;
3. The hearing will be conducted in an orderly, fair, and unbiased manner;
4. The law does not allow the Board or special magistrate to review any evidence unless it is presented on the record at this hearing or presented upon agreement of the parties while the record is open; and
5. The law requires me, as special magistrate, to evaluate the relevance and credibility of the evidence in deciding the results of the petition.
6. Does anyone have any questions, so far, regarding my overview or the procedures for the hearing? (The special magistrate then addresses any questions from the parties.)

The Property Appraiser will now state for the record the TRIM determination of:

- A.) just value,
- B.) assessed value,
- C.) classified use value,
- D.) tax exemption,
- E.) property classification, or "portability" assessment difference.

The Property Appraiser will next state whether the Property Appraiser has made any value changes in any of the above categories since TRIM Notices were sent.

(Note to Special Magistrate: You will later insert the respective foregoing information in the "Value from TRIM Notice" and the "Before Board Action" columns of the DR-485 cover sheet.)

In a hearing on just, classified use, or assessed value, the first issue to be considered is whether the Property Appraiser establishes a presumption of correctness for the assessment. The Property Appraiser will present evidence on this issue first.

(Note to Special Magistrate: s. 194.031(1), FS requires: "The value of property must be determined by an appraisal methodology that complies with the criteria of s. 193.011 and professionally accepted appraisal practices." You should consistently refer to the VAB "Factors Work Sheet" and consistently undertake to

require the Property Appraiser to address all value factors and the appraisal methodology for each parcel.)

The property appraiser or tax collector is responsible for presenting relevant and credible evidence in support of his or her determination; and

The petitioner is responsible for presenting relevant and credible evidence in support of his or her belief that the property appraiser's or tax collector's determination is incorrect.

Note to Special Magistrate: When all evidence and summations (argument) have been presented, the Special Magistrate provides the petitioner a copy of the VAB's "What Now Statement" and states "on the record" that he/she is doing so.

The Special Magistrate shall then state:

"The hearing on VAB petition # _____ is now adjourned."

(Note: Do **not** allow further discussion after adjournment is announced. Turn off recorder by hitting the "STOP" button at this time

Notes: (Refer to DOR's current VAB Training and the authorities cited in that training for your primary sources of information!!)

- 1.) The Petitioner is not required to estimate a specific value for the subject property.
- 2.) Each party is entitled to cross examine the other's witnesses.
- 3.) If neither party objects to the other's evidence, the Special Magistrate need not initiate an inquiry into whether evidence was properly exchanged or produced.
- 4.) Special Magistrate hearings are not controlled by strict rules of evidence and procedure. Formal rules of evidence shall not apply, but fundamental Due Process shall be observed and shall govern the proceedings.
- 5.) The parties are required to provide evidence to one another within certain time limits preceding the hearing (the "evidence exchange"). There are exceptions to the time limit requirements. (See Rule 12D-9.020 and consult with VAB legal counsel in event of an evidentiary dispute.)
- 6.) No petitioner shall present for consideration, nor shall the 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. See F.S. s.194.034(1)(d) and Rule 12D-9.025(4)(f)1., F.A.C.

- 7.) If a petitioner has acted in good faith and not denied evidence to the property appraiser prior to the hearing, as provided by Section 194.034(1)(d), F.S., but wishes to submit evidence at the hearing which is of a nature that would require investigation or verification by the property appraiser, then the special magistrate may allow the hearing to be recessed and, if necessary, rescheduled so that the property appraiser may review such evidence. See Rule 12D-9.025(4)(f)1., F.A.C.
- 8.) In the event of evidentiary or other disputes, call on VAB legal counsel for assistance.
- 9.) As each piece of evidence is presented, state for the record what is being received, audibly assign an exhibit number to the evidence, and then mark the evidence as either "Petitioner's Exhibit ____" or Property Appraiser's Exhibit ____", as appropriate. (The Special Magistrate must organize and deliver all evidence to the VAB Clerk along with the recommended decision.)
- 10.) **During the hearing, the Special Magistrate is authorized to question either party, the witnesses or VAB Staff.** The Special magistrate shall not show bias for or against either party or a witness. The Special Magistrate shall limit the content of any question asked of a party or witness to matters reasonably related, directly or indirectly, to matters already in the record.
- 11.) The Special Magistrate is not required to make, at any time during a hearing, any oral or written finding, conclusion, decision, or reason for decision. Call the VAB attorney if you have any question or concern.
- 12.) **Ending the Hearing on Time:** Unless the Special Magistrate determines that additional time is necessary, the Special Magistrate shall conclude all hearings at the end of the time scheduled for the hearing. If the Special Magistrate determines that the amount of additional time needed to conclude the hearing would not unreasonably disrupt other hearings, the Special Magistrate is authorized to proceed with conclusion of the hearing. If the Special Magistrate determines that the amount of additional time needed to conclude the hearing *would* unreasonably disrupt other hearings, shall so state on the record and shall notify the VAB Staff to continue the conclusion of the hearing to a time as scheduled and noticed by the VAB Staff.

FS ss. 194.301(1) AND 193.011

194.301 Challenge to ad valorem tax assessment.—

(1) In any administrative or judicial action in which a taxpayer challenges an ad valorem tax assessment of value, the property appraiser's assessment is presumed correct if the appraiser proves by a preponderance of the evidence that the assessment was arrived at by complying with s. 193.011, any other applicable statutory requirements relating to classified use values or assessment caps, and professionally accepted appraisal practices, including mass appraisal standards, if appropriate. However, a taxpayer who challenges an assessment is entitled to a determination by the value adjustment board or court of the appropriateness of the appraisal methodology used in making the assessment. **The value of property must be determined by an appraisal methodology that complies with the criteria of s. 193.011 and professionally accepted appraisal practices.** The provisions of this subsection preempt any prior case law that is inconsistent with this subsection.

193.011 Factors to consider in deriving just valuation.—

In arriving at just valuation as required under s. 4, Art. VII of the State Constitution, the property appraiser shall take into consideration the following factors:

- (1) The **present cash value** of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase, in cash or the immediate equivalent thereof in a transaction at arm's length;
- (2) The **highest and best use** to which the property can be expected to be put in the **immediate future** and the **present use** of the property, taking into consideration the legally permissible use of the property, including any applicable judicial limitation, local or state land use regulation, or historic preservation ordinance, and any zoning changes, concurrency requirements, and permits necessary to achieve the highest and best use, and considering any moratorium imposed by executive order, law, ordinance, regulation, resolution, or proclamation adopted by any governmental body or agency or the Governor when the moratorium or judicial limitation prohibits or restricts the development or improvement of property as otherwise authorized by applicable law. The applicable governmental body or agency or the Governor shall notify the property appraiser in writing of any executive order, ordinance, regulation, resolution, or proclamation it adopts imposing any such limitation, regulation, or moratorium;
- (3) The **location** of said property;
- (4) The **quantity or size** of said property;
- (5) The **cost** of said property and the present **replacement value** of any improvements thereon;
- (6) The **condition** of said property;
- (7) The **income** from said property; and
- (8) The net proceeds of the sale of the property, as received by the seller, after deduction of all of the usual and reasonable fees and **costs of the sale**, including the costs and expenses of financing, and allowance for unconventional or atypical terms of financing arrangements. When the net proceeds of the sale of any property are utilized, directly or indirectly, in the determination of just valuation of realty of the sold parcel or any other parcel under the provisions of this section, the property appraiser, for the purposes of such determination, shall exclude any portion of such net proceeds attributable to payments for household furnishings or other items of personal property.

**In Arriving at Just Valuation, the Following Factors
Must be Taken Into Consideration:**

Section 193.011 Factors.

1. Present cash value of the property:

2. A) Highest and best use to which the property can be expected to be put in the immediate future:

B) The present use of the property:

3. Location of the property:

4. Quantity or size of the property:

5. A) Cost of the property:

B) Present replacement value of any improvements thereon:

6. Condition of the property:

7. Income from the property:

8. Net proceeds of the sale of the property (Costs of Sale):

**Appropriateness of the Appraisal Methodology Used in Making
the Assessment:**

Duval County Value Adjustment Board
117 West Duval Street, Suite 305
Jacksonville, FL 32202
Telephone: (904) 255-5124
Fax: (904) 630-0576

STIPULATION FOR CONTINUANCE HEARING

The following stipulation is entered into by:

Petitioner/Agent Name

Property Appraiser Name

Mailing Address

AND

231 East Forsyth Street
Jacksonville, FL 32202

City, State & Zip Code

VAB Petition Number: _____

Parcel/Real Estate Number: _____

Property Address: _____

The hearing on the above petition(s) is continued and will reconvene on:

Date: _____

Time: _____

Minutes Reserved: _____

The hearing will take place at City Hall, 117 West Duval Street, 3rd Floor, Suite 305, Jacksonville, FL 32202.

Dated: _____

Petitioner/Agent Signature

Property Appraiser Rep Signature

Special Magistrate Signature

VAB Staff Signature:

VALUE ADJUSTMENT BOARD (VAB)
PROCEDURES FOR CONSIDERING AND ADOPTING
RECOMMENDED DECISIONS OF SPECIAL MAGISTRATES

The function of the Value Adjustment Board (VAB) is to hear appeals from decisions of the Duval County Property Appraiser.

In counties with populations exceeding 75,000 (of which Duval County is one), VAB's must appoint Special Magistrates to hear petitions and provide recommended decisions to the VAB. A Special Magistrate is an impartial hearing officer.

The Special Magistrate recommendations contain findings of fact, conclusions of law and the Special Magistrate's reasons for upholding or overturning the determinations of the property appraiser.

The VAB is authorized to act on the Special Magistrate recommendations without further hearing.

The VAB may rely on the advice of its legal counsel as to whether a recommendation meets the requirements of law.

If the VAB determines that a Special Magistrate recommendation meets the requirement of law, the VAB must adopt the recommendation.

If the VAB determines that a recommendation does *not* meet the requirements of the law, the VAB may:

1. request the advice of legal counsel and take necessary steps to produce a decision that complies with the law; and / or
2. direct a Special magistrate to produce a recommended decision that complies with the law based on, if necessary, a review of the entire record.

The VAB will not hold any further *hearings* on the petitions today. However, prior to voting on the Special Magistrate recommendations, the Board will allow public comments on general VAB matters.

We ask that you fill out and provide the VAB Clerk a Speaker's Request Card. Guideline for Speakers are printed on the back of the cards. Comments will be limited to three minutes per person, not to exceed three minutes per petition. During that time, you may make whatever comments you wish; however, the VAB will ultimately be considering whether the Special Magistrate recommendation complies with applicable law.

After the close of public comments, the VAB will consider and vote on the Special Magistrate recommendations.

**SPEAKER'S REQUEST CARD
VALUE ADJUSTMENT BOARD (VAB)**

Please print and complete items 1 and 2 below for Public Comments Section of VAB Agenda:

NAME: _____ DATE: _____

ADDRESS: _____ PHONE: _____

REPRESENTING: _____ EMAIL: _____

1. VAB PETITION NUMBER: _____

2. SUBJECT OF COMMENTS: _____

**SPEAKING TIME IS LIMITED TO THREE (3) MINUTES PER SPEAKER
NO SPEAKER MAY GIVE OR TRANSFER HIS /HER TIME TO SPEAK TO
ANOTHER PERSON**

(Please read the reverse side for instructions on speaking before the VAB.)

PUBLIC COMMENT: Comments from the public given during the public comments times of the VAB meeting shall be limited to three minutes per person or petition; and no person shall be allowed to give or transfer his/her time to speak to another person.

ADDRESSING THE VAB: Persons filing with the VAB Clerk written requests to be heard shall be heard prior to other persons appearing at the VAB meeting. Each person addressing the VAB shall, when called, proceed to the place assigned for speaking, give his/her name, address and, as appropriate, VAB petition number, and shall limit his/her address to three minutes, unless a lesser time is fixed for all speakers by the VAB Chair, or further time is granted by the VAB. All remarks shall be addressed to the VAB as a body and not to any member thereof. No person other than a VAB member or the person having the floor shall be permitted to enter into any discussion, either directly or through a VAB member without permission from the VAB Chair. All questions to the VAB shall be directed through the VAB Chair.

DISRUPTION OF VAB MEETING: Any person making personal, impertinent or slanderous remarks or who shall become boisterous while the VAB meeting is in session, may be barred by the VAB Chair from further audience before the VAB. The VAB Chair may call upon City all security personnel or appropriate law enforcement officers to enforce this rule.

Duval County Value Adjustment Board

117 West Duval Street, Suite 305
Jacksonville, FL 32202
Phone (904) 255-5124 Fax (904) 630-0576

**Value Adjustment Board
INVOICE**

INVOICE #001
DATE: JULY 29, 2020

SEND PAYMENT TO:

[Name]
[Company Name]
[Street Address]
[City, ST & Zip Code]
[Phone #]

FOR:

Value Adjustment Board
Special Magistrate Services

DESCRIPTION	HOURS	RATE	AMOUNT
10/14/2020 – Hearings for VAB #'s 1, 2 & 3; 9:00 am – 4:00 pm	6	\$110.00/hour	\$660.00
10/15/2020 – Review & Write up for recommendation for VAB # 1	3	\$110.00/hour	\$330.00
10/15/2020 – Review & Write up for recommendation for VAB # 2	3	\$110.00/hour	\$330.00
10/15/2020 – Review & Write up for recommendation for VAB # 3	3	\$110.00/hour	\$330.00
TOTAL			\$1,650.00

Make all checks payable to: Special Magistrate Name/Company/Address

Thank you for your business!



DUVAL COUNTY VALUE ADJUSTMENT BOARD

117 West Duval Street, Suite 305

Jacksonville, FL 32202

Phone: (904) 255-5124 Fax: (904) 630-0576

Website: <http://www.coj.net/departments/regulatory-boards-and-commissions/value-adjustment-board.aspx>

NOTICE OF POSSIBLE VAB PETITION DISMISSAL

March ??, 2021

Dear Duval County Taxpayer/Agent:

This letter is just a friendly reminder about the law that is in effect regarding the payment of your property taxes. You are receiving this letter because you or your clients currently have a pending petition before the 2020 Duval County Value Adjustment Board. If you are an agent, please pass this reminder on to your clients. Please read below and feel free to contact our office at (904) 255-5124 should you have any questions or concerns.

You may not receive your VAB decision before your taxes become due. Your taxes must, nevertheless, be paid on time.

Taxpayers who file Value Adjustment Board petitions must now make sure that they pay their taxes before they become delinquent. Florida Statute 194.014, which took effect on July 1, 2011, requires taxpayers who file VAB petitions to pay all non-ad valorem taxes and at least 75% of their ad valorem taxes before they become delinquent. Likewise, taxpayers who challenge the denial of an exemption or classification or a determination that their improvements were substantially complete must pay all non-ad valorem taxes and the amount of ad valorem taxes that they admit in good faith to owe. In Florida, property taxes become delinquent on April 1st of the following year in which they were assessed. **Thus, if a taxpayer fails to pay at least 75% of their taxes by the due date, usually March 31, of the following year in which they were assessed, the VAB is required to automatically deny their petition on that property.**

There is some good news: The statute also provides that, if a petitioner is entitled to a refund due to the granting of their VAB petition, the amount of taxes overpaid will accrue interest at an annual percentage rate equal to the bank prime loan rate on July 1, or the first business day thereafter if July 1 is a Saturday, Sunday, or legal holiday, of the tax year, beginning on the date the taxes became delinquent pursuant to s. 197.333 until a refund is paid.

For more information on this new law please visit the link below:

http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0194/Sections/0194.014.html

****The VAB does not collect taxes. If you are making a VAB payment pursuant to F.S. 194.014, of less than 100% due, you must first contact the Tax Collectors office at taxcollector@coj.net or (904) 630-1916 option 4.**

Thank you,
VAB Staff