

**LEE COUNTY VALUE ADJUSTMENT BOARD
LOCAL POLICIES AND PROCEDURES**

Adopted September 30, 2009

**SECTION ONE: MEMBERSHIP OF VALUE ADJUSTMENT BOARD / QUORUM
/ATTORNEY - Shall be in accordance with Florida Statute Chapter 194 and
Florida Administrative Code Sections 12D-9 and 12D-10**

The Lee County Value Adjustment Board (VAB) serves as the decision-making authority when the taxpayer disagrees with the Lee County Property Appraiser concerning property exemptions, classifications, transfer of homestead assessment limitation and value. "Property Appraiser" as stated herein means the Lee County Property Appraiser and personnel, who will defend denials of exemptions and classifications, as well as assessments of market values, or recommend appropriate changes. "VAB Clerk" as stated herein means the Clerk of Circuit Courts, who is the ex-officio Clerk to the Lee County Board of County Commissioners and to the VAB, who provides the following administrative support to the VAB through the Minutes Office: process petitions, schedule hearings, oversee each hearing day's process, maintain VAB records, and schedule all meetings of the Value Adjustment Board. "VAB Designee" as stated herein means the person designated by the VAB to make good cause determinations pursuant to F.A.C. 12D-9. "Petitioner" as stated herein means a property owner or a property owner's authorized representative or agent contesting the assessment of market value or appealing for an exemption, classification or transfer of homestead assessment limitation.

**SECTION TWO: SELECTION AND APPOINTMENT OF SPECIAL
MAGISTRATES**

"Special Magistrate" means the qualified, professionally designated real estate appraisers or attorneys appointed by the VAB to conduct hearings and provide recommendations on the petitions filed with the VAB. The VAB appoints Special Magistrates to conduct the hearings and provide recommendations to the VAB. These Special Magistrates are independent of the Property Appraiser's Office. If a petition concern is not settled by the Property Appraiser's Office, the petition will be scheduled for a Special Magistrate hearing. The VAB does not hear appeals of the Special Magistrates' recommendations.

- A. Advertisement/Notice to Prior Special Magistrates/Department of Revenue List**
The VAB Clerk will, each year during the months of April or May, advertise a Request for Special Magistrate Applicants in one (1) or more newspapers of general circulation in Lee County. Additionally, the VAB Clerk may solicit applications from individuals previously serving as Special Magistrates to the Value Adjustment Board, and may also contact individuals identified in the Florida Department of Revenue's Special Magistrate List. The VAB Clerk may also notify the appropriate professional associations of the opportunities available for qualified individuals to serve as Special Magistrates.

- B. **VAB Clerk to Establish List of Qualified Applicants** - The VAB Clerk will establish a list of qualified individuals who have applied and who are willing to serve as Special Magistrates, and will present the list and supporting application documentation to the VAB at its organizational meeting.
- C. **Appointment of Special Magistrates** - The VAB, each year at its organizational meeting, will appoint one (1) or more Special Magistrates to conduct hearings on petitions filed by taxpayers with the VAB. Special Magistrates will be appointed from the list of qualified applicants established by the VAB Clerk. Individuals appointed to be Special Magistrates will execute a contract with the VAB in such form and content as may be approved by the VAB from time to time.
- D. **Compensation of Special Magistrates** - The compensation of Special Magistrates will be established annually by the VAB at its organizational meeting.
- E. **Expense of Special Magistrates** - The expense of hearings before Special Magistrates and any compensation of Special Magistrates shall be borne three-fifths (3/5) by the Lee County Board of County Commissioners and two-fifths (2/5) by the Lee County School Board.

SECTION THREE: TAXPAYER APPEALS AND PETITION PROCEDURES INFORMATION

- A. **Informational Requests** - Upon receipt of the Truth Required in Millage (TRIM) notice, or receipt of written notice of a denial of an exemption, the taxpayer who has any questions or desires more information concerning the exemption or assessment should contact the Property Appraiser at:

Lee County Property Appraiser's Office
 2480 Thompson Street
 4th Floor
 Fort Myers, Florida 33901
 Tel: (239)-533-6100
 Email: trim@leepa.org

- B. **Informal Conference** - Upon receipt of the Truth Required in Millage (TRIM) notice, or receipt of a written notice of a denial of an exemption, the taxpayer may request an informal conference with a representative of the Property Appraiser to discuss the reasons for the taxpayer's objections or basis for contesting the assessment or denial of exemption. The Taxpayer may contact the Property Appraiser at the following telephone number to request an appointment for the informal conference:

REAL PROPERTY (All Issues): (239) 533-6150
 TANGIBLE PERSONAL PROPERTY: (239) 533-6140
 FAX: (239) 533-6160
 WEB: <http://www.leepa.org>

- C. **Filing the Petition** - A petition to the VAB must be filed with the VAB Clerk by the taxpayer or an authorized agent. Filing may be made on-line at www.leeclerk.org/VAB2009 in person, mail or delivery service, and should be either delivered or addressed as follows:

By U.S. Mail:
Value Adjustment Board Clerk
c/o Minutes Office
P.O. Box 2469
Fort Myers, Florida 33902-2469

OR if:

In Person or by Overnight Delivery
Value Adjustment Board Clerk
c/o Minutes Office
2115 Second Street
2nd Floor, (Room 207)
Fort Myers, Florida 33901

In the event that a joint petition is filed on behalf of a condominium association, the VAB Clerk may reasonably request proof that the statutory requirements pursuant to Florida Statute Section 194.011(3)(e) have been met.

- D. **Filing Fees / Exemptions / Fee Waivers - Shall be in accordance with Florida Statute Chapter 194 and Florida Administrative Code Sections 12D-9 and 12D-10**

Fees for electronically filed petitions shall be paid by credit card. Fees for all petitions not filed electronically shall be paid by cash, check, or money order, payable to the Lee County Clerk of Courts. The VAB reserves the right to reject "starter" checks, third-party checks, bank "counter" checks and any other form of payment not in accordance with sound business practice.

- E. **Filing Fee Non-Refundable** - Upon the acceptance and filing of a petition by the VAB Clerk, the accompanying filing fee shall be non-refundable, except when an excessive filing fee has been collected due to an error by the VAB Clerk or through the electronic filing system. Overpayments in excess of Five and No/100 Dollars (\$5.00) due to miscalculation on the part of the petitioner or petitioner's agent shall be refunded. The VAB Clerk shall develop and utilize a standard procedure for issuing required refunds.

- F. **Late Filing of Petitions** - Petitions received by the VAB Clerk after the Filing Deadline will be considered late filed and may not be heard unless good cause justifying the late filing is established. In order for the late filed petition to be assigned for hearing, the petitioner or petitioner's agent shall be required to show to the VAB Designee
- (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.
- If just cause is found to exist, the petition will be scheduled for a hearing. If no just cause is found to exist for the late filing, no hearing will be scheduled. In either case, the filing fee will be retained.
- G. **Obtaining Forms** - Petition forms may be obtained from the Property Appraiser's Office or may be downloaded from the Property Appraiser's website at <http://www.leepa.org>. or from the Clerk's website www.leeclerk.org Additionally, the forms may be viewed and downloaded from the Florida Department of Revenue's website <http://dor.myflorida.com/dor/property/>. Fill-in forms are available for on-line filing at www.leeclerk.org/VAB2009.
- H. **Acknowledgment of Receipt of Petition / Distribution of Copies of Petition** - The VAB Clerk, upon filing of a petition, shall assign a unique, identifying number to the petition and shall provide the petitioner or petitioner's agent with an acknowledgment that the petition has been filed with the VAB Clerk, including a transaction number and password which may be used to access the online petition record and check on the hearing status at the web address provided on the receipt. A copy of the petition (and any attachments) shall be promptly made available to the Property Appraiser, and an electronic copy of the original petition (and any attachments) shall be retained by the VAB Clerk for official record purposes.
- I. **Uniform Procedures** - Upon the filing of a petition with the VAB Clerk, the VAB Clerk shall notify the petitioner or petitioner's agent about the availability of the **Uniform Rules of Procedure for Hearings before Value Adjustment Boards** as prescribed by the Florida Department of Revenue.
- J. **Accommodation for Special Needs** - If special accommodations, in accordance with the Americans with Disabilities Act, are needed to allow any petitioner, any agent acting on behalf of the petitioner or any witness for the petitioner to participate in any proceedings of the Value Adjustment Board, the petitioner or petitioner's agent shall notify the VAB Clerk at (239) 533-2328, either at the time of the filing of the petition or at least seven (7) days prior to the proceeding at which such accommodation is required.
- K. **Mailing Address for VAB Correspondence** - The mailing address provided on the petition will be used for all correspondence to the petitioner or petitioner's agent. Written notification must be provided to the VAB Clerk of any address change that occurs during the VAB process.