

Bill Jeter, attorney for the Duval County Value Adjustment Board spoke to the members of the Northeast Florida Chapter of the Appraisal Institute on September 17, 2009 on "Review of New Legislative Changes" occurring in the Administrative Review of Property for ad valorem tax purposes. As of October 19th, 2009 Value Adjustment Board Hearings will commence.

New Statutes are being proposed by the Florida Department of Revenue (see DOR website for 12D-9 Administrative Code). The Florida Administrative Code outlines the procedures to be followed in compliance with F.S. chapter 194. There is a later administrative code 12D-10 that is still being revised, go with 12D-9 for 2009.

New forms are to be used as published by DOR like DR 486 (request for a hearing form) that doesn't require the petitioner to declare what they think their property is worth. The petitioner only has to show that the assessed value exceeds "Just values" with a preponderance of evidence they do not have to state a value opinion of their own.

F.S. 193.011 lays out the ten (10) requirements for the property appraiser to present to support assessed valuations. The Value Adjustment Board is made up 5 members, (2 citizens. 2 council members (John Cresembeni), and a school board representative (Vicky Drake).

Specific Changes this year (2009)

1. HB 179 (7-09) Late filing individuals filing for homestead exemptions do not have to file with the VAB reducing the traffic.
2. The property appraiser can use image technology (google earth) as a basis for their assessment. The tax payer can request a physical inspection, if it is to their advantage.
3. Last year there were 2500 petitions filed with the VAB, this year there were 6000. There are approximately 140 employees in the Property Appraisers Office. The property appraiser can be required to meet with the petitioner.
4. There is required special magistrate training (see this on the DOR web site)
5. There is a special Magistrate Meeting at City Hall on 9-29-09.
6. HB 521 (7-09) Changes part III F.S. 194.031. In the past there was a presumption of correctness in the Property Appraisers Assessment but now a property appraisal can rebut this presumption of correctness by showing a mistake in the measurement of the property or by showing that the property is assessed differently than other properties. This amendment to 194.031 says that the County Property Appraiser must demonstrate that he/she has addressed each factor called for in F.S. 193.011 and that he/she has applied professional appraisal practices i.e. the three approaches to value if applicable.
There is no requirement that the petitioner has to rebut each approach to value, it may be that only a small part is challenged, such as the gross building area

measurement or a individual approach to value and that may be sufficient to rebut the presumption of correctness.

7. Sales after the cutoff date of January 1st each year may be utilized to support an opinion of value. The petitioner must be able to show how such sales are relevant to the assessed value of the property. Obviously the more time that elapses the less relevance that these post cutoff date sales would have.
8. This year (2009) the mandatory evidence exchange is still required with 15 days before the hearing being the required submittal date for the petitioner and 7 days before the hearing being the exchange date for the property appraiser. The County Property Appraiser can request in writing specific data that will be submitted by the petitioner, the County Appraiser can't just request that all evidence be submitted in advance that will be used at the hearing.
9. The Special Master has the latitude to render an independent opinion of value not just pick the value being proposed by the County Appraiser or the petitioner. **(This gets a little sticky for the Special Master, a Certified Appraiser who must also be in compliance with USPAP but somehow the VAB is holding that this is an administrative review, not an opinion of value according to USPAP). Maybe this could be considered a jurisdictional exception? Or that the recorded meeting constitutes the file that the opinion of value is based?**
10. The county property appraiser can exclude any evidence such as foreclosure sales which do not reflect market value. The petitioner can now argue that foreclosures represent the market. The preponderance of evidence wins the day.
11. A copy of all evidence and a list of people appearing at the hearing is still required to be submitted to the VAB. The hearing would generally be limited to this evidence that is submitted. The Special magistrate does have some latitude on this issue however. If a homeowner brings interior photos of the property that were not previously submitted the special magistrate can accept this evidence.