



ORANGE COUNTY VALUE ADJUSTMENT BOARD (VAB)
LOCAL ADMINISTRATIVE PROCEDURES
Dated August 20, 2025

Orange County Value Adjustment Board (VAB)
201 South Rosalind Avenue – 4th Floor – Orlando, FL 32801
PO Box 38 - Orlando FL 32802-0038

Hearing Site Location
109 E. Church St. – 4th Floor, Suite 450 - Orlando, FL 32801

Customer Service
Phone: 407-836-5447 Fax: 407-836-5382
EMAIL: vab@occompt.com
WEB: [Comptroller's VAB Webpage](#)

The VAB adopted the Local Administrative Procedures set forth below to facilitate its administrative review of ad valorem property tax assessments. However, the Department of Revenue Uniform Rules shall supersede these local administrative procedures to the extent of any conflict.

SECTION I. PETITION FILING

A. Filing Options

A petition to the VAB shall be filed with the VAB Clerk by the taxpayer or an authorized agent. A petition filed by an agent on behalf of the taxpayer shall be completed in accordance with [Florida Statutes](#) and [12D-9, Florida Administrative Code \(F.A.C.\)](#).

Taxpayers, or their authorized agents, may file an electronic petition using AXIA, the online service provided on the Comptroller's [VAB Webpage](#). Single-joint petitions with contiguous parcels shall be filed by mail or in person (refer to Section I.E. Single-Joint Petitions Contiguous Parcels). The VAB Clerk will not accept petitions received by either email or fax.

If unable to file a petition on-line, the taxpayer, or authorized agent, may file in person, by mail or delivery service as follows:

- U.S. Mail: Orange County Value Adjustment Board, P.O. Box 38, Orlando, FL 32802-0038
- In Person, FedEx / UPS: Orange County Value Adjustment Board, 109 E. Church St. 4th Floor Suite 450, Orlando, FL 32801
- Courier Service: Orange County Value Adjustment Board, 109 E. Church St. 4th Floor Suite 450, Orlando, FL 32801



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SECTION I. PETITION FILING (Continued)

B. Incomplete and Duplicate Petitions

Incomplete petitions timely filed shall be completed to move forward to a hearing. Incomplete petitions include those missing fee payments, incorrect or missing parcel ID / tangible personal property (TPP) account number, petition type, mailing address, and / or a letter of authorization. The VAB Clerk will issue a Clerk's Notice to notify the petitioner of the missing information. The petitioner shall complete the petition within 10 calendar days from the date of notification. The VAB Clerk will not schedule incomplete petitions for a hearing unless all issues have been resolved as specified in the Clerk's Notice. No exceptions will be made to move forward with a hearing.

Duplicate petitions timely filed on the same parcel received shall be resolved to move forward to a hearing. The VAB Clerk will issue a Clerk's Notice to notify the property owner and petitioners of the duplicate petition filing. The owner shall satisfy petition-filing requirements within 10 calendar days from the date of notification. Duplicate petitions not resolved within 10 calendar days from the notice date will not move forward to hearing. The VAB Clerk will make no exceptions to move forward with a hearing.

C. Letters of Authorization

A petition signed by anyone other than the property owner, and not otherwise signed by the taxpayer, or an agent subject to licensure, will require a Letter of Authorization (LOA) at the time of petition filing. The VAB Clerk will issue a Clerk's Notice to notify the petitioner of the missing document. The petitioner shall submit the LOA within 10 calendar days from the date of notification or the petition will not move forward to hearing. The VAB Clerk will make no exceptions to move forward with a hearing.

D. Filing Fees

Filing fee exemptions, and waivers granted, are in accordance with [Chapter 194 and 196, Florida Statutes](#), and [Rule 12D-9, F.A.C.](#) and [Rule 12D-10, F.A.C.](#) Petition filing fees for electronically filed petitions shall be paid by credit card. Petition filing fees for petitions not filed electronically shall be paid by cash, check, or money order and should be made payable to the Orange County Board of County Commissioners.



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SECTION I. PETITION FILING (Continued)

D. Filing Fees (Continued)

There is a \$15 filing fee per property parcel unless filing for a single-joint petition approved by the Property Appraiser's Office (PAO). See Section I.E. Filing fees are 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. The VAB Clerk will issue a refund for overpayments in excess of 10.00.

E. Single-Joint Petitions (Contiguous Parcels)

Prior to filing a single-joint petition for contiguous parcels, the petitioner shall submit for review by the PAO a list of parcels and corresponding values. Once the PAO has made a determination, the petitioner shall submit an electronic CSV Excel spreadsheet file to the VAB Clerk. Petitioners shall demonstrate the PAO's determination affirming contiguous parcels using [Form DR-486 MU](#) or electronic correspondence from the PAO.

In addition to the digital file of parcels, and PAO determination, the petitioner shall mail to the VAB Clerk a signed petition and list of all contiguous parcels included on the listing of parcels. All required documents shall be filed with the VAB Clerk prior to the petition filing deadline.

The filing fee for a single joint petition is \$15.00 for the first parcel plus \$5.00 for each additional parcel. Petitioners shall remit payment for all filing fees prior to the petition filing deadline.

F. Agent Utility Uploads

Petitioners may e-file more than 10 petitions by providing a digital file to the VAB Clerk. In addition to the digital file of parcels, the petitioner shall mail to the VAB Clerk a signed petition and list of all parcels included on digital file. All required documents shall be filed with the VAB Clerk prior to the petition filing deadline.

The VAB Clerk will provide additional information pertaining to agent utility uploads on the [Comptroller's VAB Webpage](#).



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SECTION I. PETITION FILING (Continued)

G. Filing Timelines

The petition filing deadline date is the last date to file a petition with the VAB: Timelines for timely filed petitions are as follows:

- Denial of exemption or classification appeals – Petitions shall be received on or before the 30th day following the mailing of the denial letter from the PAO at 5:00 p.m. (11:59 p.m. if filed online).
- Valuation appeals – Petitions shall be received on or before the 25th day following the mailing of the Truth in Millage Notice (TRIM) from the PAO at 5:00 p.m. (11:59 p.m. if filed online).

The VAB Clerk will accept late-filed petitions in accordance with [12D-9, F.A.C.](#) The petition shall be accompanied by a written statement explaining the extenuating circumstances as to why the petitioner was unable to timely file the petition. In addition to the petitioner's written statement, the Board's designee may ask the petitioner to provide supporting documentation. The VAB Clerk will exempt any medical extenuating circumstances from public records.

If the Board's designee finds that good cause does exist, the VAB Clerk will schedule the petition for a hearing. If good cause is not found, or it is determined that granting the petition would be injurious to the taxing process, the petitioner will be notified of the denial for a future hearing.

SECTION II. SPECIAL MAGISTRATES

A. Executed Agreements

All Special Magistrates appointed to serve Orange County shall enter into a service agreement with the VAB. Special Magistrates shall be independent of the Property Appraiser's Office and the Tax Collector's Office and work directly for the VAB.

B. Required Experience

Special Magistrates shall have no less than five years' experience as State Certified Appraiser, Member of the Florida Bar or Member of a nationally recognized Appraiser's Organization.



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SECTION II. SPECIAL MAGISTRATES (Continued)

C. Required Annual Training

In accordance with [Rule 12D-9.012\(5\), F.A.C.](#) and prior to holding hearings, all Special Magistrates shall complete annual training provided by the Florida Department of Revenue (FDOR).

SECTION III. VAB HEARING & OPERATING PROCEDURES

A. Hearing Hours and Notification

Hearings will be conducted Monday through Friday beginning at 8:30 a.m. with the last scheduled hearing beginning at approximately 4:30 p.m. In-person hearings confirmed by the VAB Clerk will be conducted in the Magnolia Place Building, 109 E. Church Street, Suite 450 – 4th Floor, Orlando, FL 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.

B. Special Accommodations

In accordance with the Americans with Disabilities Act, the VAB Clerk will consider special accommodation requests. Any person requiring a special accommodation to view or participate in any proceedings of the VAB shall notify the VAB Clerk at (407) 836-5447, either at the time of the filing of the petition or no later than ten days prior to the proceeding at which such accommodation is required.

If any person requires an interpreter during the hearing, the person requiring an interpreter will be responsible for securing an interpreter and all costs associated with hiring an interpreter.



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SECTION III. VAB HEARING & OPERATING PROCEDURES (Continued)

C. Evidence Submittals and Presentation of Evidence at Hearing

Pursuant to section 194.032(2)(b), Florida Statutes, Rule 12D-9, Florida Administrative Code, and corresponding amendments, the VAB establishes the following uniform procedure for submitting evidence.

All evidence submittals, and exchange of evidence procedures, shall comply with Florida Statutes and the Florida Administrative Code. All evidence submitted electronically must be in PDF format. All files must be legible and complete.

All evidence must be submitted at least 15 calendar days before the scheduled hearing date, unless otherwise authorized by the Special Magistrate in accordance with Rule 12D-9.025(4), F.A.C. If the fifteenth day falls on a Saturday, Sunday, or legal holiday, the deadline is the previous business day.

The VAB will utilize the AXIA automated solution for collecting evidence. If unable to timely file evidence using Axia, petitioners may timely submit evidence using one of the methods provided by the PAO; however, delays could affect the timeliness of evidence submittals.

All submissions must clearly indicate: (a) the parcel, petition, and/or account number; (b) the petitioner's name; and (c) whether the evidence is being submitted on behalf of the petitioner or the PAO. The VAB and all parties shall be granted timely access to all submitted evidence in accordance with due process requirements. No party shall be denied access to materials timely submitted by the other party.

Failure to comply with these procedures may result in the exclusion of evidence or a continuance at the discretion of the Special Magistrate.

When submitting multiple petitions for adjacent or related properties where the same evidence applies, the parties may submit a single evidence packet for all applicable petitions. A cover letter identifying each parcel, petition, and/or account number to which the evidence applies must be included.

Petitioners who will not attend the hearing but wish the Special Magistrate to consider their evidence must follow all submission requirements. If the petitioner does not submit evidence to the PAO through the Axia solution but instead uses one of the PAO's alternate approved methods, the petitioner may submit to the VAB identical evidence in the same format provided to the PAO.



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SECTION III. VAB HEARING & OPERATING PROCEDURES (Continued)

C. Evidence Submittals and Presentation of Evidence at Hearing (Continued)

Evidence presented during the hearing may be admitted at the discretion of the Special Magistrate if due process is preserved and applicable law is followed

Parties submitting rebuttal evidence must provide the VAB Clerk with a digital copy of such rebuttal evidence at least one business (defined as a full 24-hour period, excluding weekends and legal holidays, prior to the noticed hearing time) before the hearing, except where providing such rebuttal evidence in such timeframe would not be reasonable under Rules 12D-9.020(1)(c) and (8) and 12D-9.025(4)(a) and (f)1., F.A.C., in which case the foregoing rules shall control. 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.

Parties may present evidence verbally, by reference to timely submitted documents. All parties must have equal opportunity to view, question, and respond to such evidence during the proceeding.

To the extent any part of this procedure is inconsistent with applicable law, including without limitation the Florida Statutes, DOR rules, and binding case law, the applicable law shall control

D. Electronic Hearing

The VAB shall allow petitioners to appear at hearings by Webex or other electronic means, subject to section 194.032(2)(b), Florida Statutes.

The VAB Clerk will notify the PAO of the petitioner's intent to appear and will electronically forward a WebEx meeting invitation to the general PAO email at vabcal@ocpafll.org. The VAB shall ensure that all equipment and platforms used for electronic hearings are adequate and functional to preserve the integrity and fairness of the hearing process.

All testimony during a remote hearing shall be recorded in the official hearing record. The VAB shall ensure that its audio capture methods are functional and retain a full and accurate record of the proceedings. Any witness providing testimony must state their full name for the record before offering statements.



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SECTION III. VAB HEARING & OPERATING PROCEDURES (Continued)

D. Electronic Hearings (Continued)

All hearings conducted electronically shall remain open to the public. Public access shall be provided either by offering a public electronic link or by maintaining an in-person monitoring location at a designated site.

E. Contact Information for VAB Correspondence

The VAB Clerk will use the preferred method of contact provided by the petitioner, or the petitioner's agent, on the petition for all correspondence. The VAB Clerk will use the mailing address provided by the petitioner, or the petitioner's agent, on the petition.

It will be the petitioner's responsibility to update any electronic mailbox filters to allow correspondence from vab@occompt.com. Written notification shall be provided to the VAB Clerk of any changes in the taxpayer name or agent's name, address, telephone, or similar contact information on the petition that occurs during the VAB process. All notices mailed or emailed to the physical address or email address of record will be considered received upon sending to the physical address or email address indicated on the petition.

Regardless of the preferred method of contact provided by the petitioner, on occasion, the VAB Clerk may call the petitioner at the telephone number provided to confirm hearing attendance options.

F. Electronic Transmission Consent Form (ETC)

Pursuant to [Section 192.048, Florida Statutes](#), the VAB Clerk is authorized to transmit the Final Decision of the VAB electronically rather than by regular U.S. mail. Electronic transmission is authorized when the recipient consents in writing to receive the document electronically. If the petitioner consents with the electronic transmission, the petitioner shall send written authorization to vab@occompt.com. When responding, petitioners shall provide their name and/or company name, if applicable and confirm that the e-mail address is correct.



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SECTION III. VAB HEARING & OPERATING PROCEDURES (Continued)

F. Electronic Transmission Consent Form (ETC) (Continued)

The VAB Clerk will provide the ETC notice to the petitioner at the time of petition filing. If the Clerk does not receive a response from the petitioner verifying that the e-mail address is correct, and that he/she consents to receiving the Decision of the VAB electronically, the Clerk will provide a second notice to the petitioner at the time of their scheduled hearing. Failure to respond by the petitioner will result in Final Decisions mailed to the petitioner via U.S. mail.

Pursuant to Section 192.048, Florida Statutes, the petitioner will renew the consent and verification requirements every 5 years.

SECTION IV. REQUIRED PARTIAL PAYMENT OF TAXES

[Section 194.014, Florida Statutes](#), requires the taxpayer who has a pending petition make a partial payment on or before the payment delinquency date. If the required partial payment is not made before the delinquency date, the VAB will deny the VAB petition even if the Special Magistrate has recommended a reduction. The last day to make the partial payment before the delinquency date is generally March 31. Regardless of whether the Special Magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date.

The VAB Clerk will send notice to all petitioners with granted petitions of this required tax payment.

SECTION V. LOCAL ADMINISTRATIVE FORMS

Electronic Transmission Consent

Special Magistrate Agreement

Written Authorization and Power of Attorney Guidelines