



## **ORANGE COUNTY VALUE ADJUSTMENT BOARD (VAB) WRITTEN AUTHORIZATION OR POWER OF ATTORNEY GUIDELINES**

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A petition to the VAB must be signed by the taxpayer, an employee of the taxpayer or an affiliated entity, a licensed agent, or include written authorization from the taxpayer. When providing written authorization from the taxpayer, please provide the following information in the letter to the VAB Clerk.

- Petition number(s) and/or Transaction number(s) filed on behalf of a single taxpayer (if you are providing this authorization at the time of petition submittal, a petition or transaction number will not yet be assigned)
- Parcel ID number(s)
- Tangible Personal Property (TPP) account number(s)
- Physical property address(es)
- Name of authorized person and a statement that this person is authorized to act on behalf of the taxpayer as agent and given full permission to represent the taxpayer in filing petition(s) and attending hearings.
- A statement that this authorization will remain in effect until the end of the current VAB cycle. The written authorization is valid only for a single assessment year.
- Valid email or mailing address for all notices concerning this petition. All correspondence will be sent according to the method indicated on the petition form, unless the VAB Clerk is informed otherwise.
- Taxpayer's printed name, telephone number, and email address (if available)
- Taxpayer's signature

**Written authorization or Power of Attorney may be submitted to the VAB Clerk via email at [vab@occompt.com](mailto:vab@occompt.com), by U.S. mail at Clerk of the VAB, P.O. Box 38, Orlando, FL 32802, hand delivered to Value Adjustment Board, 109 E. Church St., 4th Floor Suite 450, Orlando, or by fax at 407-836-5382.**

**IMPORTANT – UPON RECEIPT OF A VALID WRITTEN AUTHORIZATION OR POWER OF ATTORNEY AND IF IN COMPLIANCE WITH FLORIDA STATUTES, DEPARTMENT OF REVENUE (DOR) RULES AND ORANGE COUNTY LOCAL ADMINISTRATIVE PROCEDURES, THE PETITION WILL BE SCHEDULED FOR A HEARING.**