



ORANGE COUNTY VALUE ADJUSTMENT BOARD (VAB)
LOCAL ADMINISTRATIVE PROCEDURES

Dated on ~~June 12~~ August 20, 2026

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 the VAB's electronic filing and case management system, the online service provided on the Comptroller's [VAB Webpage](#). Upon filing, the user will be provided with credentials to access the VAB's electronic filing and case management system. If the transaction/user ID number and passwords provided at the time of filing are misplaced, contact the VAB Clerk at 407-836-5447 or vab@occompt.com.

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 submitted by email or fax.

If unable to file a petition online, 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



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Floor, Suite 450, Orlando, FL 32801

- Courier Service: Orange County Value Adjustment Board, 109 E. Church St. 4th Floor, Suite 450, Orlando, FL 32801

B. Definitions

Definitions. For purposes of these procedures:

1. **"Petitioner"** means the person or entity filing a petition with the VAB.
2. **"Taxpayer"** means the property owner of record or person liable for ad valorem taxation.
3. **"Agent"** means a person authorized to act on behalf of the taxpayer.
4. **"PAO"** means the Property Appraiser's Office.
5. **"VAB Clerk"** means the Clerk of the Value Adjustment Board or designee."



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SECTION I. PETITION FILING (Continued)

C. 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.

Duplicate petitions filed on the same parcel must be resolved before the petition may proceed to 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 a hearing.

Failure to comply with the requirements in these Local Administrative Procedures, including without limitation filing requirements, documentation requirements, and applicable deadlines, may result in the petition not being scheduled for hearing, or removal from the hearing calendar, ~~or other appropriate administrative action~~. The VAB Clerk shall administer these procedures in accordance with Florida law, and any determination made pursuant to this provision shall be subject to applicable law.

D. 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 a hearing.

E. Filing Fees

Filing fee exemptions and waivers are granted 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 e-filed petitions shall be paid by credit card. Petition filing fees for petitions not e-filed shall be paid by cash, check,



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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)

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 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.

F. 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.

G. 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)

H. 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 the Board's designee determines that good cause does not exist or that granting the petition would be injurious to the VAB's function in the taxing process, the petition shall not be scheduled for hearing and shall be denied as untimely.

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 meet all qualifications set forth in Rule 12D-9.009, F.A.C., including being a state-certified real estate appraiser for valuation issues or a member in good standing of The Florida Bar for legal issues, as applicable. Each Special Magistrate shall have at least five



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years of relevant professional experience in the field for which he or she is appointed, shall not be an elected or appointed official or employee of the county, and shall not be an employee or agent of the Property Appraiser or Tax Collector. Special Magistrates shall be independent and impartial, shall receive compensation as established by the VAB, and shall complete all required training prescribed by the Florida Department of Revenue prior to conducting hearings.



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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 commencing 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 calendar 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.

Dates and times for the rescheduling of petitions are limited and will be scheduled based on the availability provided to the VAB Clerk. The VAB Clerk cannot guarantee specific requests. Notices for rescheduled petitions will be sent 15 calendar days before the day of the rescheduled appearance unless the parties agree to an earlier date.

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. The Value Adjustment Board will make reasonable efforts to accommodate requests received after that time.

If any person requires an interpreter during the hearing, that person will be responsible for securing



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an interpreter and all costs associated with hiring one.



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SECTION III.VAB HEARING & OPERATING PROCEDURES (Continued)

C. Evidence Submittals and Presentation of Evidence at Hearing

All evidence exchange procedures shall comply with § 194.032, Fla. Stat., and Rule 12D-9.020, F.A.C. Upon written request by the petitioner, the Property Appraiser must provide its evidence at least 15 days before the hearing. If such request is made, the petitioner shall provide all evidence to be considered at the hearing to the Property Appraiser at least 15 days before the hearing. ~~Failure to comply with these requirements may result in the exclusion of evidence.~~

If the 15th day falls on a Saturday, Sunday, or legal holiday, then all evidence shall be submitted on the previous business day.

The VAB will utilize the VAB's electronic filing and case management system for collecting evidence. If unable to file evidence in a timely manner, petitioners may submit evidence using one of the methods provided by the PAO; however, delays could affect the timeliness of evidence submissions.

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

Petitioners who will not attend the hearing but would like the Special Magistrate to consider evidence at the hearing shall follow all evidence submittal guidelines described under this section. If the petitioner does not use the ~~the~~ VAB's electronic filing and case management system, ~~but solution for evidence submittals to the PAO and~~ timely submits evidence to the PAO using one of the alternate methods provided by the PAO, the petitioner may submit the same evidence to the VAB in the same format provide evidence identical to of the contents provided to the PAO to the VAB using the same format as provided to the PAO no later than 9:00 a.m. at least two non-holiday workdays before the hearing date to allow sufficient time for the VAB Clerk to process and make the evidence available for the hearing.

~~Parties submitting rebuttal evidence must provide the VAB Clerk with a digital copy of such rebuttal evidence no later than 9:00 a.m. at least two non-holiday workdays before the hearing date 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~~



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~~timeframe would not be reasonable under Rules 12D-9.020(1)(c) and~~

Parties submitting rebuttal evidence shall provide the VAB Clerk with a digital copy of the rebuttal evidence no later than 9:00 a.m., at least two non-holiday workdays before the hearing date. This requirement is separate from the evidence exchange requirements between the petitioner and the PAO under Rule 12D-9.020, F.A.C. Rebuttal evidence not specifically requested by the PAO is not precluded. The VAB Clerk is not required to notify either party that rebuttal evidence has been received or uploaded to the VAB's electronic filing and case management system.

~~(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 the VAB's electronic filing and case management system.~~



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Failure to comply with the evidence exchange requirements may result in exclusion of evidence, subject to applicable law.

The VAB Clerk ~~is will~~ not ~~authorized accept to download~~ evidence ~~from submitted on~~ a thumb drive.

SECTION III.VAB HEARING & OPERATING PROCEDURES (Continued)

D. Virtual Hearings

The petitioner and/or PAO may attend virtual hearings at no charge via WebEx from a computer, smart device or telephone. The VAB Clerk will issue an official Notice of Hearing and WebEx Meeting invitation to the petitioner's email address provided at the time of petition filing. The VAB Clerk will forward a WebEx meeting invitation to the general PAO email at vabcal@ocpafil.org.

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)

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. Property taxes become delinquent on April 1 following the tax year pursuant to § 197.333, Fla. Stat.; however, if April 1 falls on a weekend or legal holiday, the delinquency date shall be the next business day. Taxpayers are responsible for confirming the applicable deadline each year. 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