

CLERK TO THE VALUE ADJUSTMENT BOARD

Escambia County Governmental Complex
221 Palafox Place ♦ Suite 130 ♦ Pensacola, Florida 32502-5843
8:00 a.m.-5:00 p.m. Monday-Friday
www.escambiaclerk.com

GENERAL INFORMATION

The Value Adjustment Board (VAB) meets annually to review Petitions relating to appeals of homestead, widow(er) and disability exemptions, denial of agricultural (greenbelt) classifications, and challenges to the Property Appraiser's assessed value of real estate or tangible personal property. Hearings are conducted by Special Magistrates, who are qualified real estate appraisers, personal property appraisers, or attorneys, selected by the VAB to make recommendations on Petitions. Under Florida Law, the Property Appraiser's assessment is presumed correct; however, a taxpayer who challenges an assessment is entitled to a determination by the VAB or court of the appropriateness of the appraisal methodology used in making the assessment (Florida Statute 194.301[1]).

The VAB, which is governed by Chapter 194, Florida Statutes, and Rule 12D-10, Florida Administrative Code, consists of two County Commissioners, one District School Board Member, and two citizens, one appointed by the Board of County Commissioners and one appointed by the District School Board.

The Clerk of the Circuit Court and Comptroller is the Clerk to the VAB and provides information and forms pertaining to the process by which a property owner can, through a petition and hearing procedure, challenge the valuation, exemption, or classification assigned to the property (see Uniform Policies and Procedures).

Petitions must be received by the filing deadline in the Office of the Clerk to the VAB. There is a \$15 **non-refundable** filing fee, which helps defray the expenses associated with VAB functions. Petition forms are available at the Florida Department of Revenue's website, www.myflorida.com/dor/forms, the Clerk's website, www.escambiaclerk.com, or in the Property Appraiser's Office, Third Floor, Escambia County Governmental Complex, 221 Palafox Place.

Petitions should be submitted to:

Honorable Ernie Lee Magaha
Clerk of the Circuit Court and Comptroller
Clerk to the Value Adjustment Board
221 Palafox Place, Suite 130
Pensacola, Florida 32502-5843

PLEASE MAKE CHECKS PAYABLE TO CLERK OF THE CIRCUIT COURT