

## **RESOLUTION 2025-02**

### **A RESOLUTION OF THE FLAGLER COUNTY VALUE ADJUSTMENT BOARD ADOPTING THE 2024 LOCAL ADMINISTRATIVE PROCEDURES**

**WHEREAS**, pursuant to Chapter 194, Florida Statutes, there has been established a Value Adjustment Board in Flagler County, Florida; and

**WHEREAS**, in addition to the statutory provision, including but not limited to Chapter 194, Florida Statutes, and administrative rules of the Florida Department of Revenue, as provided in Uniform Rule 12D-09 and Rule 12D-10 of the Administrative Code, certain additional procedures are necessary for the orderly conduct of the affairs of the Flagler County Value Adjustment Board (VAB)

**NOW, THEREFORE, BE IT RESOLVED** that:

#### **SECTION ONE: GENERAL PETITION FILING**

1) Petitions may be filed as follows:

In Person or by Courier to: Flagler County Value Adjustment Board, Kim C. Hammond Justice Center, 1<sup>st</sup> Floor, Records Department, 1769 E. Moody Blvd., Bldg. Bunnell, FL 32110

U.S. Mail to: Flagler County Value Adjustment Board, Kim C. Hammond Justice Center, 1769 E. Moody Blvd., Bldg. 1, Bunnell, FL 32110

Online at: <https://cases.flaglerclerk.com>. Electronic filing instructions can be found online at <https://flaglerclerk.com/vab/> or instructions can be requested by email at [vab@flaglerclerk.com](mailto:vab@flaglerclerk.com).

- 2) All fee payments shall be in compliance with Flagler County VAB Resolution 2025-01.
- 3) Prior to filing a petition for contiguous parcels, the taxpayer or agent must first contact the Flagler County Property Appraiser's Office (PAO); once the PAO has made a contiguous parcel determination and signed petition attachment form DR-486MU, the petitions(s) with the appropriate filing fee(s) may be submitted to the VAB Clerk.
- 4) If an incomplete petition is received (including but not limited to missing filing fee payment, incorrect or missing parcel ID numbers, petition type, mailing address), the VAB Clerk will notify the petitioner via Clerk's Notice and allow the petitioner and opportunity to complete the petition within 10 calendar days from the date notification is sent. The petition is timely filed if completed within the time frame provided in the Clerk's notice. Incomplete petitions not resolved within 10 calendar days from the date notification is sent, and after the filing deadline, the petition will be administratively withdrawn. The petitioner may re-file for good cause.

- 5) If a petition is signed by anyone other than the property owner, and not otherwise signed by the taxpayer, and the authorized agent is not subject to licensure, the petition shall be accompanied by a written authorization at the time of filing.
- 6) The VAB Clerk is hereby authorized to accept electronic signatures on petitions and associated documents. Unless otherwise provided by law, such electronic signatures may be used and shall have the same force and effect as a written signature.

## **SECTION TWO: SPECIAL MAGISTRATES**

- 1) The VAB Clerk may solicit applications from individuals previously serving as Special Magistrates to the VAB and may also contact individuals identified in the Florida Department of Revenue's Special Magistrate list. The VAB Clerk may also notify the appropriate professional associations of the opportunities available for qualified individuals to serve as Special Magistrates.
- 2) Special Magistrates shall meet all the requirements of §194.035, F.S., and preference will be given to those with five years of experience who are designated members of nationally recognized associations.
- 3) All Special Magistrates appointed to serve Flagler County will execute a Letter of Engagement with the Flagler County VAB.

## **SECTION THREE: VAB HEARING & OPERATING PROCEDURES**

- 1) A request to participate in a telephonic hearing must be received by the VAB Clerk no later than 10 days prior to the scheduled hearing date. The request must be submitted in writing to: Flagler County Value Adjustment Board, Kim C. Hammond Justice Center, 1769 E. Moody Blvd, Bldg., 1, Bunnell, FL 32110; or by email at [vab@flaglerclerk.com](mailto:vab@flaglerclerk.com)

By requesting a telephonic hearing, the petitioner agrees to the following procedures:

- a. All parties and witnesses shall be available at the scheduled hearing time.
  - b. When speaking, parties shall identify themselves to ensure that all parties recognize who is addressing the Special Magistrate at all times.
  - c. The Special Magistrate will conduct the telephonic hearing according to **12D-9, F.A.C.** and **12D-10, F.A.C.**
- 2) A petitioner may indicate on the petition form, or forward a written notification to the VAB Clerk, that he or she does not wish to be present and argue the petition before the Special Magistrate but would like to have evidence considered without an appearance.
    - a. If the petitioner has indicated that he or she will not attend, the VAB Clerk will schedule the hearing accordingly. In the event the petitioner has simultaneously requested a time

allotment on the petition, the VAB Clerk will contact the petitioner via Clerk's Notice to clarify whether or not they will be attending the hearing. If the petitioner has not responded within 10 calendar days from the date notification is sent, the hearing will be scheduled as a Will Not Attend hearing and will not be shown as No Show on the hearing date.

- b. The Special Magistrate will conduct the hearing according to Florida Administrative **Code 12D-9, F.A.C.** and **12D-10, F.A.C.**

### 3) Evidence Exchange

- a. Florida Statutes and the Florida administrative Code provide specific guidelines for the exchange of evidence between the petitioner and the PAO. These guidelines are available at <http://dor.myflorida.com/dor/property/vab>. Evidence submitted to the VAB Clerk does not fulfill statutory requirements for evidence submittal. A copy of all evidence must be submitted to the PAO at least 15 days prior to the scheduled telephonic hearing. The VAB Clerk will not forward evidence to the PAO.
- b. A second hard copy of all evidence (identical to what is provided to the PAO) shall be submitted to the Special Magistrate at the scheduled hearing or mailed to the VAB Clerk if the hearing is telephonic. The PAO is under no obligation to present petitioner's evidence to the Special Magistrate.

- 4) The mailing address provided by the petitioner or the petitioner's agent on the petition will be used for all correspondence to the petitioner or petitioner's agent. It will be the Petitioner's responsibility to update any electronic mailbox filters to allow correspondence from [vab@flaglerclerk.com](mailto:vab@flaglerclerk.com). Written notification must be provided to the VAB Clerk of any changes in the taxpayer's 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.
- 5) The VAB Chair is authorized to singularly review, make corrections, and approve the final meeting minutes.

## SECTION FOUR: TIMELINE OF VAB PROCESS

The following outlines the anticipated timeline of the 2025 tax cycle:

- August 7, 2025 – Organizational Meeting of the VAB
- Mid-September – Deadline for filing real property valuation petitions and homestead exemption appeals.
- October and November 2025 – Exemption, Classification, and Valuation hearings before Special Magistrates
- December 2025 or January 2026 – Final meeting of the VAB for final certification of the tax roll and to consider Special Magistrates hearing recommendations.

## SECTION FIVE: MATERIALS

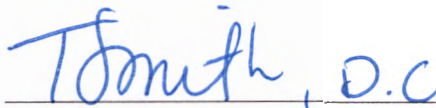
- Uniform Rule Chapter 12D-9 and Chapter 12D-10, Florida Administrative Code, and the current Government-In-The-Sunshine Manual will be provided to VAB Members via weblink.

This resolution shall take effect immediately upon its adoption.

**ADOPTED** this 7th day of August 2025.

ATTEST:

FLAGLER COUNTY  
VALUE ADJUSTMENT BOARD

Handwritten signature of Tom Bexley in blue ink, with the initials "D.C." written at the end.

Tom Bexley, Clerk to the Value  
Adjustment Board

Handwritten signature of Pam Richardson in blue ink.

Pam Richardson  
Chair