



Clerk of Circuit Court & Comptroller
Nassau County, FL
76347 Veterans Way,
Yulee, FL 32097
www.nassauclerk.com

Contact: Candy Bowen
904-548-4664
cbowen@nassauclerk.com

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NASSAU COUNTY VALUE ADJUSTMENT BOARD PLAYS ROLE IN PROPERTY TAX DISPUTES

In the next few weeks, homeowners will receive notifications of the property appraiser's assessment of their homes' values or the exemptions, discounts, or deferrals homeowners are entitled to claim when paying property taxes. When property owners and the appraiser's estimates do not agree, citizens can turn to the Value Adjustment Board (VAB), a forum created to review disputes.

The VAB reviews claims regarding:

- Overvalued or undervalued assessments
- Denied exemptions or classifications, under certain circumstances regarding a change of ownership or control or a qualifying improvement
- Disabled first responder discount
- Tax deferral denied by the Tax Collector

The VAB is an independent entity, not affiliated with the Property Appraiser or the Tax Collector. It is a process citizens can take before instituting legal action in circuit court.

Each Florida county has a VAB that consists of five members: two appointed from the Board of County Commissioners, one selected from the School Board, and two citizens: one appointed by the Board of County Commissioners who owns homestead property and one chosen by the School Board from business owners operating within the school district.

In accordance with *Florida Statutes*, the VAB makes the final decision, but Nassau County may hire special magistrates to conduct hearings and recommend decisions.

The Nassau County Clerk of Court is also the VAB Clerk. He or his designee plays an administrative role in receiving and processing petitions, scheduling and coordinating hearings, maintaining all records in the process, and providing assistance to the public, board members, VAB attorney, and special magistrates.

Learn more about filing a VAB Petition by visiting www.nassauclerk.com, then click Clerk's Office, Board of County Commissioners Services, and VAB Petition Guide for Taxpayers, or call (904) 548-4662.