

**WAKULLA COUNTY VALUE ADJUSTMENT BOARD (VAB)
LOCAL ADMINISTRATIVE PROCEDURES**

Adopted August 5, 2025

SECTION 1: GENERAL PETITION FILING

1. Petitions will not be accepted without the appropriate filing fee. If a petition is sent via e-mail the petitioner must pay the filing fee via telephone or internet with cash, check, money order, or cashier's check at the same time of filing.
2. Petitions may be filed as follows:
 - a. **Mailing Address:** Wakulla County Value Adjustment Board, Wakulla County Courthouse Annex, 3056 Crawfordville Hwy., Crawfordville, FL. 32327
 - b. **In Person at:** Wakulla County Value Adjustment Board, Wakulla County Courthouse Annex, 3056 Crawfordville Hwy., Crawfordville, FL. 32327
 - c. **E-mailed to:** Kelly Sessor – ksessor@wakullaclerk.com
 - d. **Payment:** Filing fees are payable by cash, check, money order, or cashier's check.
3. All fee payments shall comply with the Wakulla County VAB Resolution (adopted at the VAB organizational meeting). The VAB reserves the right to reject "starter" checks, third-party checks, bank "counter" checks and any other form of payment not in accordance with sound business practice. Date must be current date or no more than 60 days prior to current date. Check/Money Order must be made payable to "Clerk of Courts-VAB", "Clerk of Circuit Courts-VAB", "Wakulla County Clerk of Courts-VAB", or "Wakulla County VAB."
4. If an incomplete petition is received (including but not limited to missing fee payments, 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 an opportunity to complete the petition within 10 calendar days from the date of the notification, or up until the deadline for filing, whichever is greater. The petition is timely filed if completed and received by the VAB clerk within the time frame provided in the Clerk's notice. Incomplete petitions will not be scheduled for a hearing until all issues have been resolved. Incomplete petitions not resolved within 10 calendar days from the date of the clerk's notification, and after the filing deadline, will be administratively withdrawn. The petitioner may re-file upon a showing of good cause.
5. When duplicate petitions are filed on the same parcel, the VAB Clerk will contact the owner and all agents via Clerk's Notice to resolve the issue. The owner will be given an opportunity to satisfy petition filing requirements within 10 calendar days from the date of the clerk's notification or by the filing deadline whichever is greater. Duplicate petitions not resolved within 10 calendar days from the date of the clerk's notification, and after the filing deadline, will be administratively withdrawn. The petitioner may re-file upon a showing of good cause.

6. If a petition is signed by anyone other than the property owner, and that person is not an agent subject to licensure who has provided the appropriate licensure or Florida Bar number on the petition, then the petition shall be signed by the property owner or shall be accompanied by a written authorization from the property owner at the time of filing that conforms to Part II, Chapter 709, Florida Statutes. If not, the VAB clerk will send a Clerk's Notice to the petitioner allowing 10 calendar days from the date of the notification, or by the filing deadline (whichever is greater), to resolve the issue. Petitions not resolved within 10 calendar days from the date of the notification, and after the filing deadline, will be administratively withdrawn. The petitioner may re-file upon a showing of good cause. Petitions filed on behalf of entities other than natural persons (example: corporations, limited liability corporations, partnerships, trusts) shall be executed by a person duly authorized to file the petition, and shall include the person's title, position or relationship with the entity.
7. For purposes of accepting petitions for appeal of denial of exemptions and/or classifications, if the Property Appraiser sent a denial notice, then the taxpayer has 30 days from that mailing date to file a timely petition. Petitions received after 30 days must provide good cause with filing. If the Property Appraiser did not send a denial or the taxpayer did not receive the denial and isn't aware until the TRIM is received that an exemption or classification is "missing", the taxpayer has 25 days from the TRIM mailing date to timely file a petition.

SECTION 2: CONTIGUOUS PETITION FILING

1. Prior to filing a petition for contiguous parcels, the taxpayer or agent is encouraged to first submit to the Wakulla County Property Appraiser's Office (PAO) a list of parcels for review. The petitioner can use DOR Form DR-486MU for this purpose. If the PAO does not make a contiguous parcel determination, or the petitioner chooses not to contact the PAO, the filing fee will be \$50/parcel; for a single, multiple parcel petitions, the fee is \$50 for the first parcel and \$5 for each additional parcel.

SECTION 3: VAB HEARING & OPERATING PROCEDURES

Hearings are held weekdays, scheduled in blocks of time beginning at either 9:00 a.m. or 2:00 p.m. at the BOCC Chambers, 29 Arran Rd., Crawfordville, FL 32327

1. Evidence
 - a. Fla. Stat. § 194.011, and Chapter 12D-9.020, F.A.C., provide specific guidelines for the exchange of evidence between the petitioner and the PAO. Guidelines are available by contacting the VAB clerk. Evidence submitted to the VAB clerk to present to the board at the time of the hearing may not fulfill statutory requirements for evidence submittal. Evidence from both parties must be submitted to the PAO at least 15 days prior to the scheduled hearing. The VAB clerk will not forward evidence to the PAO.
 - b. At the hearing, it is the responsibility of each party to provide a copy of the written or documentary evidence the party wants the VAB to consider. It is not the responsibility of the VAB clerk to provide the board with evidence or copies of documentary evidence except in the case where the petitioner has notified the VAB clerk that he/she will not attend the hearing or where a telephonic or electronic hearing is scheduled. In those cases, the following procedures (#2 and #3) apply.

2. Telephonic or Electronic Hearings – Pursuant to Fla. Stat. § 194.932(2)(b)(4), a county with less than 75,000 people may decide to opt out of providing a hearing using electronic equipment, including, but not limited to, a telephonic hearing. The Wakulla County Value Adjustment Board has considered this matter and decided to opt out of providing the option of an electronic hearing.
3. Will Not Attend Hearings - 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 board but would like to have evidence considered without an appearance.
 - a. If the petitioner wishes to provide evidence to the board, he/she must follow the evidence guidelines provided in Fla. Stat. § 194.011(4)(a). Evidence to be presented to the board should be provided to the VAB clerk a day prior to the scheduled hearing date via US mail or hand delivery. The VAB clerk will not accept nor make copies of evidence provided electronically.
 - b. 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 they will be attending the hearing. If the petitioner has not responded within 10 calendar days from the date of the notification, the hearing will be scheduled as a *Will Not Attend* hearing, and the hearing will be held at the end of the hearing block in which the petition was scheduled, and after all other petitioners attending in person have completed their hearings. If all other hearings have been canceled on the day the *Will Not Attend* hearing is scheduled, the VAB clerk may reschedule the hearing to another date when the board is scheduled and notify both parties of the change.
 - c. The VAB will conduct the hearing according to 12D-9, F.A.C. and 12D-10, F.A.C.
4. No Show Decisions – It is the practice of the VAB clerk to remind petitioners as a courtesy of their upcoming hearings within five days of the scheduled hearing date and time. If a petitioner does not arrive within 15 minutes of his/her scheduled hearing time, and the petitioner has not notified the VAB clerk of his/her delay or inability to attend or provided good cause reason to reschedule, the petitioner is considered to have defaulted, and the board will render a *non-appearance* written recommendation upholding the property appraiser's position. In accordance with Chapter 12D-9.021(6), a petitioner can submit a good cause request to the VAB clerk for not appearing at the scheduled hearing as long as the good cause request is submitted before the VAB renders a final decision. VAB counsel, in conjunction with the VAB clerk, is designated by the Board to make good cause determinations. If good cause is granted, the VAB clerk will reschedule the hearing; otherwise, the magistrate's non-appearance ruling will be acted on by the Board.
5. Communication from the VAB Clerk – The mailing address provided by the petitioner on the petition form will be used for all communication to the petitioner. The Value Adjustment Board decision may be sent electronically if selected by the taxpayer. Section 5 provides procedures for the electronic transmission of certain applications and notices. If the petitioner has indicated a preference to be contacted via e-mail, all communication related to the petition, including final board decisions, will be sent to the specified email address when possible. It will be the petitioner's responsibility to

update any electronic mailbox filters to allow correspondence from the VAB Clerk, ksessor@wakullaclerk.com. Written notification must be provided to the VAB Clerk of any changes in the petitioner's name, address, telephone, or similar contact information contained on the petition that occurs during the VAB process. The need for a letter of authorization from the taxpayer may apply (see section 1, item #7 above). 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.

6. **Scheduling Hearings** – The Board will approve all hearing dates. The Board authorizes VAB counsel, in conjunction with the VAB clerk to modify these approved hearing days if it becomes necessary in order to comply with Chapter 12D-9.005. The VAB clerk will schedule as many hearings as possible during the first hearing day leaving the second hearing day for rescheduled hearings, if needed. Individual hearing notices shall be sent, as per law, within sufficient time so that the petitioner is notified within 25 calendar days of the date of the hearing. Petitioners advise the VAB clerk on the petition form when they are not available for hearing. In all instances, those dates are considered; however, in instances where a petitioner has indicated he/she is not available on any of the dates scheduled for hearing, VAB clerk will contact the petitioner to advise of the scheduling problem.
7. **Rescheduling Hearings** - The VAB Clerk will reschedule the hearing to a date that has been pre-approved by the Board and will send the petitioner a 15-day rescheduled hearing notice unless both parties waive such notice, consistent with Fla. Stat. §194.032. Requests to reschedule hearings shall be sent in writing to the VAB clerk in accordance with Chapter 12D-9.019, Scheduling and Notice of a Hearing. These written requests can be mailed, emailed or faxed to the VAB clerk.

SECTION 4: WITHDRAWAL PROCEDURES

1. Requests to withdraw petitions must be made in writing to the VAB Clerk. The clerk shall cancel the hearing upon receiving a notice of withdrawal from the petitioner and there shall be no further proceeding on the matter. Withdrawals can be mailed, e-mailed, faxed, or hand delivered to the address above in Section One, #2, ksessor@wakullaclerk.com. A petitioner who decides not to pursue the appeal should use his or her best efforts to notify the VAB clerk in writing of the decision to withdraw.

SECTION 5: PROCESSING INVOICES FOR PAYMENT FROM VAB COUNSEL

1. VAB counsel will submit invoices to the VAB clerk for payment. VAB clerk is authorized to review and approve on behalf of the Board and forward to the Clerk's Finance Department for payment.

SECTION 6: WITHDRAWAL OF PETITION

1. Petitioner may also send an email, fax or letter to the VAB clerk requesting to withdraw his/her petition. The request must be in writing; a hearing will not be canceled when requested by phone.

APPROVED AS TO FORM
AUGUST 5, 2025

BY: _____

Jon C. Moyle, Esq.
VAB LEGAL COUNSEL

2025 WAKULLA COUNTY
VALUE ADJUSTMENT BOARD

BY: _____

Value Adjustment Board Chair
AUGUST 5, 2025

ATTEST:

Greg James or Designee
Clerk of the Circuit Court
Wakulla County
August 5, 2025

BY: _____

Clerk or Deputy Clerk

