



SEMINOLE COUNTY VALUE ADJUSTMENT BOARD
LOCAL ADMINISTRATIVE PROCEDURES
RATIFIED JUNE 30, 2026

VAB Clerk Email - VAB@SeminoleClerk.org

VAB Webpage - <https://www.seminoleclerk.org/value-adjustment-board/>

VAB Clerk Phone - (407) 665-7663

The Value Adjustment Board (VAB) adopted procedures set forth below to facilitate the efficient operation of the value adjustment board process, per 12D-9.005(2)(a) F.A.C. However, the [Uniform Policies and Procedures Manual](#) for Value Adjustment Boards produced by the Department of Revenue, Property Tax Oversight program, shall supersede these local procedures to the extent of any conflict.

Questions...

- Relating to filing petitions or the scheduling of hearings: VAB Clerk (407) 665-7663
- Relating to property assessments/exemptions/classifications: Property Appraiser (407) 665-7506
- Relating to taxes and tax bills: Tax Collector (407) 665-1000

SECTION I. PETITION FILING

A. Filing Options

Department of Revenue form DR-486, Petition to the Value Adjustment Board/Request for Hearing, shall be filed with the VAB clerk by the property owner or an authorized agent. Please go to the Seminole County Clerk of Court and Comptroller's website, VAB page (listed above) for important information and instructions for forms and filing. **Petitions will not be accepted via fax or email.**

A taxpayer or their uncompensated representative may file a petition electronically using the online portal developed by *Just Appraised, Inc.* Access to the portal is provided on the VAB webpage **OR** you may file in person, by U.S. mail, or delivery services as follows:

United States Post Office:

Seminole Co. Clerk of Court, Admin-VAB
PO Box 8099
Sanford, FL 32772-8099

FedEx/UPS/Courier/In-person:

Seminole Co. Clerk of Court, Admin-VAB
The Annex – 91 Eslinger Way
Sanford, FL 32773

Authorized agents including licensed attorneys, real estate appraisers, brokers, and CPAs along with compensated representatives **MUST file via the online portal.** Bulk Uploading of petitions is available to file multiple petitions. NOTE: The fee for online payments from Stripe's payment platform is 3.2%, plus a 30-cent charge on top of the percentage total; however, you may still **pay with a check or money order** if you file online. Make checks payable to "Clerk to BCC." (BCC is an acronym for the Board of County Commissioners.)

Prior to filing a single, joint petition for two or more contiguous parcels, condominiums, or tangible personal property accounts, the Department of Revenue form DR-496MU, Attachment to a VAB Petition for Multiple Units, Parcels, and Accounts, must first be submitted to the property appraiser's office for their review and signoff. The petitioner should then file their petition (DR-486) and the attachment (DR-496MU) with the VAB. Joint petitions **cannot be filed online**. Contact the VAB clerk if you require further assistance.

B. Filing Fees

The "Schedule of Fees" as adopted by Resolution of the board provides a detailed explanation of all fees and exemptions and is located on the VAB webpage under "Filing Fees." Most petitions require a \$50.00 non-refundable filing fee. Erroneous overpayments are refundable. No filing fee is required if you are filing by the deadline date to appeal the denial of a homestead exemption or tax deferral, or if accompanied by documentation from DCF stating the recipient is eligible for temporary assistance under Chapter 414, F.S. Portability petitions and late-filed petitions in connection with homestead denials require a \$15.00 filing fee. Checks should be made payable to "Clerk to BCC." (BCC is an acronym for the Board of County Commissioners.)

C. Communication and Notices

The VAB clerk will use the preferred method of contact provided by the petitioner, or the petitioner's agent, indicated on the petition form for correspondence, notices and decisions.

It is the petitioner or agent's responsibility to update any electronic mailbox filters to allow said correspondence from Just Appraised Customer Service (no-reply@justappraised.com) or the VAB clerk (VAB@seminoleclerk.org).

Written notification shall be provided to the VAB clerk of any changes in the taxpayer name or agent name, address, telephone, email or similar contact information on the petition. All notices mailed or emailed to the physical address or email address of record will be considered as "received" upon the date sent by the VAB clerk.

Regardless of the preferred method of contact provided by the petitioner, the VAB clerk may telephone the petitioner or agent, if necessary, in connection with hearing attendance, etc.

D. Incomplete Petitions

A petition to the VAB shall be deemed incomplete if no filing fee is included, if there is an incorrect or missing parcel ID number or tangible personal property account number, a missing petition type or reason, mailing address, phone number, or if required, a Power of Attorney or Letter of Authorization.

Department of Revenue form DR-485WCN, Clerk's Notice, will be issued by the VAB clerk and sent via the preferred communication method indicated on the petition form to notify the petitioner of the missing information, form, or fee. The petitioner shall provide the VAB clerk with the missing information, form, or fee within 10 calendar days from the date of notification. The VAB clerk will

not schedule incomplete petitions for hearing unless all issues have been resolved as specified in the Clerk's Notice.

E. Duplicate Petitions

Department of Revenue form DR-485WCN, Clerk's Notice, will be issued if more than one owner or agent files on the same parcel number or TPP account number. The owner or agent shall contact the VAB clerk within 10 calendar days from the date of notification to resolve the conflict.

Notification will be sent via the preferred communication method indicated on the petition form.

Duplicate petitions not resolved within 20 calendar days from the notice date will not move forward to hearing.

F. Filing Timelines

- Petitions to appeal the denial of an exemption (i.e. Homestead) or classification (i.e. Agriculture) must be received by the VAB clerk on or before the 30th day following the mailing of the property appraiser's denial letter. The denial letters are mailed to taxpayers at the beginning of June. The filing deadline is noted on the denial letter. (Filing via U.S. Mail, courier, or in-person – Due by 5:00 pm; Online – Due by 11:59 pm)
- Petitions to appeal the assessed value of a residential or commercial property, or tangible personal property (business machinery, equipment, furniture) must be received by the VAB clerk on or before the 25th day following the mailing of the property appraiser's Truth in Millage Notice (TRIM). The TRIM notice is a property tax assessment notice mailed to all property owners in August of each year before the final tax bill is issued in November. (Filing via U.S. Mail, courier, or in-person – Due by 5:00 pm; or Online – Due by 11:59 pm)

G. Late-Filed Petitions

The VAB clerk accepts petitions filed after the deadline in accordance with 12D-9, Florida Administrative Code; however, the online portal will not allow the submission of a new petition after the filing deadline. The petition should be mailed to the VAB clerk and **MUST** be accompanied by a written statement explaining the extenuating circumstances as to why the petitioner did not timely file. If there is no written statement, the petition will be returned to the petitioner. In addition to the petitioner's written statement, VAB legal counsel may ask the petitioner to provide supporting documentation. The VAB clerk will exempt any medical extenuating circumstances from public records.

If the VAB attorney determines there is good cause for the late filing, the VAB clerk will upload the petition to the portal and request the petitioner register online. The VAB clerk will then schedule the petition for hearing.

If good cause is not found, or it is determined that granting the petition would be injurious to the taxing process, the petitioner will be notified of the denial, and a hearing will not be scheduled.

SECTION II. EVIDENCE EXCHANGE REQUIREMENTS

To exchange evidence with the property appraiser's office, petitioners **MUST** submit evidence to the property appraiser's office at least 15 days prior to the scheduled hearing date. If day 15 falls on a Saturday, Sunday or legal holiday, then all evidence shall be submitted by the previous business day. You must provide (1) a list of evidence to be presented at the hearing, (2) all documentation to be considered by the magistrate, and (3) a summary of evidence to be presented by any witnesses.

The **online portal by Just Appraised** is utilized for collecting evidence. (Access to the portal is on the Seminole County Clerk of Court and Comptroller's website, VAB page.) If unable to submit evidence via the online portal, petitioners may mail it directly to the property appraiser's office:

Seminole County Property Appraiser
1101 E. 1st Street
Sanford, FL 32771

If evidence was submitted directly to the property appraiser and not uploaded to the online portal, the same evidence must be sent to the VAB clerk in order to provide it to the special magistrate at the start of your hearing. The deadline is by 9:00 a.m. EST at least two business days prior to the hearing. If the day before the hearing falls on a Saturday, Sunday or legal holiday, then all evidence must be received by the previous business day.

Seminole County Clerk of Court
Clerk's Administration - VAB
P.O. Box 8099
Sanford, FL 32772-8099

Parties submitting REBUTTAL evidence **MUST** provide the VAB clerk with a digital copy of such evidence at least one business day before the hearing. If the day before the hearing falls on a Saturday, Sunday or legal holiday, then the rebuttal evidence must be received by the VAB clerk by the previous business day. Only REBUTTAL evidence may be emailed to VAB@seminoleclerk.org. If the rebuttal evidence package is too large to submit via email, contact the VAB clerk who will provide a link for upload. The VAB clerk is not authorized to download evidence from a thumb drive.

All evidence submitted becomes public record. Prior to sending or uploading any evidence, please thoroughly review all information to ensure anything confidential has been redacted, i.e. birth dates, social security numbers, or federal ID numbers.

Any evidence prepared by the property appraiser to present on the record must be provided to the petitioner or the petitioner's representative at least 15 days before the hearing. Evidence will be uploaded to the online portal and an automatically generated email will be sent to the email

address listed on the petition. The notice will also be sent to the physical address of record via USPS Certified Mail, if “Mail” was the preferred communication method indicated on the petition. Evidence will be considered as “received” upon the date sent by the property appraiser.

SECTION III. HEARING AND OPERATING PROCEDURES

A. Hearing Hours and Notification

Hearings are held in Seminole County from the end of October through the end of the year. They are conducted Monday through Friday, beginning no earlier than 8:00 am, with the last hearing scheduled no later than 4:30 pm. The location for in-person hearings may change from year to year, but all will be held in Sanford, Florida.

At least 25 days prior to the scheduled hearing, the VAB clerk will provide the petitioner with Department of Revenue form DR-481, Notice of Hearing. The notice will be sent to the petitioner via the preferred communication method indicated on the petition form.

The Department of Revenue does not recommend or encourage telephonic hearings due to reduced functionality in swearing in witnesses and parties, the potential effect on cross examination, and due to the inability to observe witness answers, comportment, facial expressions, etc.

B. Hearing Reschedules

Petitioners and property appraisers may reschedule a hearing date a single time for “good cause” by submitting a written request to the VAB clerk no less than five (5) calendar days before the originally scheduled date of hearing. The VAB clerk will submit the explanation to the VAB Legal Counsel to make a determination as to whether there is good cause to reschedule the hearing. If good cause has been determined, the VAB clerk will reschedule the hearing and notify the petitioner and property appraiser at least 15 days prior to the rescheduled appearance, unless the notice is waived by both parties. Requests may be emailed to the VAB clerk.

C. Special Accommodations

In accordance with the Americans with Disabilities Act (ADA), the VAB clerk will consider requests for special accommodation. Any person requiring special accommodation to view or participate in any proceedings of the VAB shall notify the VAB clerk at (407) 665-7663, either at the time of filing or no later than ten (10) days prior to the proceeding at which such accommodation is required.

If any person requires an interpreter during the hearing, that person will be responsible for securing an interpreter and all costs associated with it.

SECTION IV. DECISIONS ON APPEALS

A. Recommended Decisions rendered by the Special Magistrate

The special magistrate will prepare a recommended decision for each petition heard unless the petition has been withdrawn. The recommendation will be in writing and contain Findings of Fact and Conclusions of Law upon which the recommendation is based and in compliance with the requirements of Florida statutes. The recommended decision shall be provided on the appropriate Department of Revenue form DR-485 and will be uploaded to the online portal. The decision will also be sent to the petitioner or agent via the preferred communication method indicated on the petition form.

B. Final Decisions adopted by the Value Adjustment Board

Recommended decisions are reviewed by the VAB Legal Counsel for legal sufficiency prior to being presented to the board for adoption. The board members adopt the decisions at their final meeting, which is typically held in the month of March following the tax year in which petitions are filed. A Final Certification form DR-488 for both Real Property and Tangible Personal Property is then provided to the Department of Revenue.

SECTION V. TAXES

Information regarding the required partial payment of taxes by the delinquency date, even if you have a VAB petition pending, is provided on the Seminole County Clerk of Court and Comptroller website, VAB page. Tax refunds and corrected tax bills are the responsibility of the Tax Collector following adoption by the VAB of the special magistrates' recommended decisions at the final meeting of the board, typically held in March.

SECTION VI. EX PARTE COMMUNICATION

No petitioner shall contact a special magistrate or Value Adjustment Board member regarding the merits of a petition outside a hearing or VAB meeting.

SECTION VII. FURTHER PROCEEDINGS

If a petitioner is dissatisfied with the Final Decision, they may proceed through the court system. The Circuit Court has original jurisdiction over all matters relating to property taxation. An action to contest a tax assessment must be brought before the court within 60 days of the Final Meeting of the board at which the recommended decisions are adopted. The VAB clerk shall provide the final decision to the petitioner or the petitioner's representative within 20 days following the Final Meeting.

Further proceedings in Circuit Court and the timing thereof are provided in §194.036 and §194.171 Florida Statutes.

The VAB does not entertain reconsideration requests; however, the petitioner or property appraiser may submit a request for legal review of a special magistrate's recommended decision within 15 days of receiving said decision.

Florida Bar Lawyer Referral Service: 1-800-342-8011