



**Clerk of Circuit Court & Comptroller  
Okaloosa County**

**Subject:** Local VAB Procedure      **Document Number:** 3901

**Effective Date:** April 28, 2015      **Revision Date:** August 27, 2020

**F.S. [194.011](#); [194.013](#) and [194.034](#)**

**PROCEDURE:**

1. Accept charges deemed appropriate by Clerk of Court for copies of documents and duplicating audio of meeting.
2. Confirm petitions are to be submitted in person, by U.S. Mail or other mail delivery agency. Fax copies and email copies of petitions are not acceptable.
3. Authorization for Clerk's Office to make decision on Good Cause with consultation of the VAB Attorney.
4. Authorize Clerk to give Good Cause petitioner seven (7) calendar days to submit evidence of good cause.
5. Authorize rescheduling of petitions a single time for good cause as permitted and defined by Florida Statutes to those days approved by the VAB when Special Magistrates will be available.
6. Electronic appearances may be available at the request of a Petitioner or Petitioner's counsel, pursuant to Executive Order Number 20-179, so long as Executive Order 20-179 is in effect at the time of the request. The decision to grant or deny a request for an electronic appearance is at the sole discretion of the Value Adjustment Board.
7. The Okaloosa County Value Adjustment Board currently has no legal authority to enjoin the Property Appraiser from recording a tax lien against the taxpayer's homestead property or to order the Property Appraiser to remove a recorded tax lien. A revocation of (as opposed to a denial of current year) homestead exemption and the imposition of a tax lien by the Property Appraiser is not currently subject to the Value Adjustment Board review.



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However, the Circuit Court does have original jurisdiction over these matters.