

Okaloosa County Value Adjustment Board
Local Procedures

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. Authorize the Clerk to the VAB with consultation of the VAB Attorney to make decisions on Good Cause requests. In the absence of the VAB Attorney, confer with the VAB Chairman.
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. Telephone hearings are not allowed unless petitioner submits evidence-based Good Cause for being unable to be present on any of the days set aside for hearings.
7. The Okaloosa County Value Adjustment Board currently has no legal authority to 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. However, the Circuit Court does have original jurisdiction over these matters.

ADOPTED in regular session this 21st day of July, 2025.

VALUE ADJUSTMENT BOARD
OKALOOSA COUNTY, FLORIDA

CHAIRMAN