

Local Administrative Procedures Pasco County – 2025

1. The Operation of the Pasco County Value Adjustment Board (VAB) is governed by Rule 12D-9, Florida Administrative Code and Chapter 194, Florida Statutes, which are available at www.pascoclerk.com.
2. Petitions for the VAB may be obtained at www.pascoclerk.com, www.myflorida.com/dor/property, or at the Clerk & Comptroller's Office.
3. All Value Adjustment Board petitions must be filed by mail or in person, either at 8731 Citizens Drive, New Port Richey, FL 34654 or 14236 6th Street, Suite 201, Dade City, FL 33523, or by mail to 14236 6th Street, Suite 201, Dade City, FL 33523. Pasco County does not accept petitions filed electronically. Each petition must be accompanied by the appropriate filing fee. Payment may be made in cash or by in-state check payable to The Office of Nikki Alvarez-Sowles, Esq., Clerk & Comptroller.
4. Hearings may be scheduled in Dade City or in New Port Richey. When possible, the Clerk will schedule hearings on the same side of the County in which the property in question is located.
5. Pasco County prohibits ex-parte communication between parties, VAB Members and Special Magistrates pursuant to Rule 12D-9.017. Should a VAB Member or Special Magistrate recognize that they are the recipient of an ex-parte communication they shall terminate the conversation or review of written material. In the event of a written ex-parte communication the VAB Member or Special Magistrate shall forward the document to the VAB Clerk at vab@pascoclerk.com who will then forward the written communication to the VAB Legal Counsel. In the event of a verbal communication, the VAB Member or Special Magistrate shall reduce the substance of the conversation to writing and provide a copy to the Clerk as above which will be forwarded to VAB Legal Counsel. The Clerk shall place the document or memorandum of conversation in the file and provide a copy to the opposing party or both parties if the communication is from a third party. VAB Members and Special Magistrates with office staff who handle their correspondence shall educate such staff on the ex-parte communication prohibition.
6. A written exception to the Special Magistrate recommendation may be filed by the Petitioner or the Property Appraiser with the VAB Clerk on or before the 10th calendar day from the date of the mailing of the recommended decision. The VAB Clerk is not responsible for providing a copy to the other party.
 - a. In the event the Property Appraiser disagrees with the recommendation and wishes to file an exception, he will:
 - 1) Send a copy of the exception by certified mail and/or receipt of notification as well as a copy of the recommendation to the Petitioner and the Clerk to the Value Adjustment Board,
 - 2) Include with the Petitioner's copy of the exception a notice that the Petitioner has ten (10) calendar days from the date of service of the

exception to file a written response to the exception with the Clerk to the Value Adjustment Board.

- b. In the event the Petitioner disagrees with the recommendation and wishes to file an exception the petitioner will:
 - 1) Send a copy of the exception by certified mail and/or receipt of notification as well as a copy of the recommendation to the Property Appraiser and the Clerk to the Value Adjustment Board,
 - 2) Include with the Property Appraiser's copy of the exception a notice that the Property Appraiser has ten (10) calendar days from the date of service of the exception to file a written response to the exception with the Clerk to the Value Adjustment Board.
 - c. The Value Adjustment Board shall review any exception filed by the Petitioner or the Property Appraiser and determine whether the exception merits further review. The Value Adjustment Board's consideration of the exception will be limited to the factual record prepared at the time of the Special Magistrate hearing and no evidence of a factual matter which was not raised before the Special Magistrate may be introduced. No new testimony or argument will be entertained by the Value Adjustment Board.
7. Petitioners dissatisfied with the Value Adjustment Board's final decision may file an action in the Circuit Court pursuant to Section 194.171, Florida Statutes.