

Value Adjustment Board

The Value Adjustment Board (VAB) was created to provide citizens with a forum in which to address complaints when they believe the Property Appraiser has overvalued or undervalued their property, improperly denied an exemption of classification, or under certain circumstances a change of ownership, a change of ownership or control, or a qualifying improvement has occurred; or that the Tax Collector improperly denied a tax deferral. The VAB is an independent entity not affiliated with the Property Appraiser or the Tax Collector. Citizens may also institute legal action in circuit court.

Per Florida Statute 194, appeals will be heard before the Value Adjustment Board or their appointed Special Magistrate who will make recommendations to the Value Adjustment Board in order to render a final decision.

The Board consists of the following:

- Two (2) members of the Board of County Commissioners (one of whom shall serve as the Chairman)
- One (1) member of the School Board, elected by the School Board
- Two (2) citizen members, one of whom shall be appointed by the Board of County Commissioners and must own homestead property in Nassau County and the other appointed by the School Board and must own a business occupying commercial space within the School District. The citizen member may not be a member of an employee of any taxing authority, and may not be a person who represents property owners in any administrative or judicial review of property taxes.

The Value Adjustment Board holds meetings as needed. Board members do not receive any compensation for their time and/or travel. Board members are required to file financial disclosure. [Click here to view current members.](#)

For more information regarding the Value Adjustment Board, please contact the Nassau County Clerk of Courts by phone at (904) 548-4663 or via e-mail at vab@nassauclerk.com.

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Criteria

Representative

Two (2) members of the Board of County Commissioners

Justin Taylor
Pat Edwards

One (1) member of the School Board

Gail Cook

Two citizen members (one elected by the Board of County Commissioners and one elected by the School Board)

Dawn Hagel (BOCC appointee)
Nick Deonas (School Board appointee)