

# Osceola County Value Adjustment Board (VAB) Electronic Hearings Procedures and Guidelines

## Contact Information

Osceola County Value Adjustment Board (VAB)

2 Courthouse Square, Suite 2706

Kissimmee, Florida, 34741

Email: [vab@osceolaclerk.org](mailto:vab@osceolaclerk.org)

Phone: (407) 742-2100

Web: <https://osceolaclerk.com/value-adjustment-board/>

- The petitioner must request an electronic hearing at least 5 days before the originally scheduled hearing date unless there is an emergency or extenuating circumstance.
- All electronic hearing requests must be submitted in writing to the VAB Clerk by email or by U.S. Mail. The request must include the name of the petitioner or agent who will be testifying, as well as the telephone number for the VAB Clerk to call. The proper authorization for the petitioner or agent representing the property owner must be on file with the Clerk of the Board.
- The petitioner's evidence must be exchanged with the Property Appraiser at least 15 days before the hearing date.
- Electronic hearings will be held at the Osceola Clerk of the Circuit Court & County Comptroller, Judge Jon B. Morgan Courthouse, 2nd floor, Probate Conference Room, 2 Courthouse Square, Kissimmee, Florida.
- The Special Magistrate will conduct electronic hearings in the same manner as in-person hearings, and these hearings are open to the public.
- All parties and witnesses shall be available at the scheduled hearing time. Osceola County hearings follow a time-block schedule on a first-come, first-served basis. Petitioners appearing in person at the time of the scheduled hearing block will be heard first, which may result in a waiting period.
- Parties should identify themselves throughout the hearing to ensure that everyone is recognized when addressing the Special Magistrate.
- The Special Magistrate will conduct the hearing according to 12D-9 and 12D-10 of the Florida Administrative Code and the Florida Statutes.