

PASCO COUNTY VALUE ADJUSTMENT BOARD RULES OF PROCEDURE – 2009

CREATION AND COMPOSITION OF THE VALUE ADJUSTMENT BOARD:

- A. The Value Adjustment Board (VAB) is created by F.S. 194.015, and consists of two members from the Pasco County Board of County Commissioners, one member from the Pasco County School Board, one citizen representative appointed by the Board of County Commissioners who owns homesteaded property within the County, and one citizen representative appointed by the School Board who must own a business occupying commercial space within the County.
- B. A member of the Pasco County Commission shall be chair of the Board.
- C. A quorum shall consist of at least three members of the Board; however, the quorum shall consist of at least one member from the School Board, one member from the County Commission, and one of the citizen representatives. The Board shall not meet without a quorum present.
- D. Members of the Board may be temporarily replaced by other members of the respective Boards on appointment by their respective chairs.
- E. The VAB shall hold an annual organizational meeting at which time the public shall be informed of these procedures and Florida Administrative Code Rule 12D-10 and Florida Administrative Code Rule 12D-08-20 through 26. Should the Department of Revenue formally adopt uniform procedures for Value Adjustment Boards, the State procedures shall supercede these procedures to the extent of any conflict.

FUNCTION AND AUTHORITY OF THE VALUE ADJUSTMENT BOARD:

- A. The Board shall appoint Special Magistrates for the purpose of taking testimony and making recommendations to the Board for:
 - 1. Hearing petitions relating to assessments filed pursuant to F.S. 194.011.
 - 2. Hearing complaints relating to homestead exemptions as provided for under F.S. 196.151.
 - 3. Hearing appeals for exemptions denied, or disputes arising from exemptions granted, upon the filing of exemption applications under F.S. 196.011.

4. Hearing appeals concerning ad valorem tax deferrals, classifications.
 5. Reviewing denials of Assessment Limitation Difference "Portability" as provided under F.S. 193.155(8) and F.S. 194.011(6)
- B. The powers, authority, duties and functions of the VAB, in so far as they are appropriate, apply equally to real property and tangible personal property.

DEFINITIONS:

- A. "Agent" means any person who is authorized to represent the taxpayer in a hearing before the Board, including a family member.
- B. "Board or VAB" means the local Value Adjustment Board.
- C. "Clerk" means the clerk of the local Value Adjustment Board.
- D. "Department," unless otherwise designated, means the Department of Revenue.
- E. "Good cause" means the showing of particular extenuating circumstances, as follows:
1. personal, family, or business crisis or emergency at a critical time or for an extended period of time that would cause a reasonable person's attention to be diverted from filing; or,
 2. physical or mental illness, infirmity, or disability that would reasonably affect the taxpayer's ability to timely file; or,
 3. miscommunication with, or misinformation received from, the Clerk or Property Appraiser staff regarding the necessity or the proper procedure for filing; or,
 4. failure to receive a copy of a notice from the Clerk through no fault of the taxpayer (e.g. mailed to the wrong address due to clerical error); or,
 5. any other cause that would prevent a reasonably prudent taxpayer from timely filing.
- F. "Hearing" includes any scheduled hearing relating to a petition before a Value Adjustment Board or Special Magistrate, regardless of whether all parties are physically present.

- G. "Party" means the Property Appraiser, the Property Appraiser's employee, or the appraiser's designee, and the taxpayer or the taxpayer's agent.
- H. "Petitioner" means the taxpayer or the taxpayer as represented by an agent.
- I. "Preponderance of the evidence" is a standard of proof that means greater weight of the evidence or evidence that more likely than not tends to prove a certain proposition.
- J. "Rendered" means the written decision has been signed, dated, and received by the Clerk.
- K. "Service" means providing a document to the taxpayer or the taxpayer's attorney or agent or providing a document to the Property Appraiser.
- L. "Special Magistrate" means, where applicable, a person designated by the Board to hear petitions filed with the Board.
- M. "Taxpayer" means the person or other legal entity in whose name property is assessed including an agent of a timeshare period holder, or a person contesting the assessment of any tax, the payment of which he or she is responsible for under a statute or a person who is responsible for the entire tax payment pursuant to a contract and has the written consent of the property owner.
- N. "Verbatim record" means:
 - 1. the complete, unedited body of material that corresponds word for word to the original source or text.
 - 2. any type of written, photographic, or electronic record, including audio, video, or other electronic media.

PETITIONS:

- A. A petition to the Value Adjustment Board shall:
 - 1. Be in substantially the form prescribed by the Florida Department of Revenue. The preferred form for real property value, exemptions, and classifications is DR-486A, although DR-486 may still be used. The preferred form for tangible personal property is DR-486T, although DR-486 may still be used. The form for Assessment Limitation Difference "Portability" is DR-486 PORT.
 - 2. Describe the property by parcel number, folio number, real estate number or personal property account number.

3. Be certified by the petitioner.
4. State the approximate time anticipated by the petitioner to present and argue the petition.
5. The completed petition shall be filed with the Clerk to the Board.
6. Be received by the Clerk in compliance with the time periods set forth in Florida Statutes.

It is important to understand that the postmark date of the filing deadline is not sufficient. The petition(s) must physically be in the Clerk's office no later than the close of business on the date indicated on the NOTICE OF PROPOSED PROPERTY TAXES (TRIM Notice) or denial of exemption or classification.

7. The petition must be accompanied by the appropriate filing fee. A petition not accompanied by the appropriate filing fee will be considered invalid and rejected.
 - a. No fee is required with respect to an appeal from the disapproval of a homestead exemption under F.S. 196.151.
 - b. For joint petitions filed on behalf of a condominium association, cooperative association, or homeowners association as authorized by F.S. 194.011(3)(e), a single fee shall be calculated and shall not exceed \$5 per parcel after the appropriate filing fee for the first parcel.
 - c. The filing fee is waived with respect to a petitioner who demonstrates at the time of filing, by appropriate certificate issued by the Department of Children and Family Services and submitted with the petition, that the petitioner is then eligible recipient of temporary assistance under chapter 414, Florida Statutes.
8. Commencing July 1, 2009, the Property Appraiser may accept and grant applications for a homestead exemption or exemptions authorized by F.S. 196.081, 196.091 or 196.101 or an application for agricultural classification pursuant after the March 1 deadline upon a showing of good cause for the late filing. Such petition must be filed within 25 days of the sending of the Notice of Proposed Property Tax (TRIM Notice.) Should the Property Appraiser decline to find Good Cause to accept the late filed application the taxpayer may file a petition with the VAB. The petition must be accompanied by a non-refundable \$15 filing fee. The VAB petition must be filed within 25 days of the TRIM notice. If the person is qualified to receive the exemption and demonstrates Good Cause for failing to

make an application by the deadline, the VAB may grant the exemption or classification.

9. The Clerk shall acknowledge receipt of the petitions.

PARTIES:

- A. Petitioners may be represented, at their own expenses, by an attorney or agent and present testimony and other evidence. Should the Taxpayer decide, after the filing of the Petition, to add, remove or change a representative, he may do so by notifying the Clerk in writing, signed by the taxpayer.
- B. The Property Appraiser, or his authorized representatives, may be represented by an attorney in defending his assessment or opposing an exemption and may present testimony and other evidence.
- C. A Condominium Homeowners' Association may appear before the Board to present testimony and evidence regarding the assessment of condominium units which the Association represents.
- D. The individual, agent, or legal entity that signs the petition becomes an agent of the Petitioner for the purpose of service process to obtain personal jurisdiction over the Petitioner for the entire Board proceedings, including any appeals of a Board decision to the Circuit Court by the Property Appraiser pursuant to F.S. 194.036.

NOTICE OF HEARINGS:

- A. Notice of Hearings shall be sent to the Petitioner by the Clerk to the Value Adjustment Board ("VAB"). The notice shall be in writing and delivered by regular mail, so the notice will be received by the Petitioner no less than twenty-five (25) calendar days prior to the day of the scheduled hearing. If mailed 30 days prior to the hearing the notice is presumed to have been received within the time.
- B. A copy of the property record card containing relevant information used in computing the taxpayer's current assessment shall be included by the Clerk to the Board with notice advising the taxpayer of his scheduled hearing, if said card was requested by the taxpayer. Such a request shall be made by checking an appropriate box on the Petition form. F.S. 194.032(2).
- C. The Notice of Hearing shall be in substantially the form as shown on Exhibit "A" to these Rules.

- D. Hearings shall be scheduled by the Board staff before either an appraiser Special Magistrate or an attorney Special Magistrate depending on the nature of the issue(s) raised by the petition.

EVIDENCE EXCHANGE:

- A. Subsequent to the mailing or sending of the Notice of Hearing, and at least fifteen (15) days prior to the scheduled hearing, the petitioner shall provide to the Property Appraiser a list and summary of evidence to be presented at the hearing. The list and summary must be accompanied by copies of documentation to be presented at the hearing. The summary shall be sufficiently detailed as to reasonably inform a party of the general subject matter of the witness' testimony, and the name and address of the witness.
- B. No later than seven (7) days before the hearing, if the Petitioner has provided the information required under paragraph (a), and if requested in writing by the Petitioner, the Property Appraiser shall provide to the Petitioner, with a copy to the Clerk to the VAB, a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the Value Adjustment Board and a summary of evidence to be presented by witnesses. The evidence must contain the property record card if provided by the Clerk. Failure of the Property Appraiser to timely comply with the requirements of this paragraph may result in a rescheduling of the hearing.
- C. If the Petitioner does not provide the information to the Property Appraiser at least fifteen (15) days prior to the hearing pursuant to subsection A above, the Property Appraiser need not provide the information to the Petitioner pursuant to subsection B above.

BY FLORIDA LAW, IF THE EVIDENCE IS NOT RECEIVED AT LEAST FIFTEEN (15) DAYS PRIOR TO THE HEARING, IT MAY PRECLUDE YOU OR YOUR REPRESENTATIVE FROM USING IT AT YOUR HEARING.

- D. The Special Magistrate shall not take any general action regarding compliance with the exchange of evidence requirements, but any action on each petition shall be considered on a case by case basis. Any action shall be based on a consideration of whether there has been a substantial compliance with the exchange requirements and shall be considered at a scheduled hearing and be based on evidence presented at such hearing.
- E. The exchange in subsections A and B above shall be delivered to the Property Appraiser via any of the following prescribed methods:

1. Personal or courier delivery: VAB Information, c/o Property Appraiser, 14236 6th Street, Suite 101, Dade City, Florida;
 2. United States Postal Service (regular mail): VAB Information, c/o Property Appraiser, Post Office Box 401, Dade City, Florida 33526-0401; the evidence must be received no later than fifteen days before the scheduled hearing.
 3. Facsimile: 352-521-4228 (note: limited to documents of less than fifteen (15) pages; Property Appraiser will not reply via facsimile); or
 4. Email: vab@pascogov.com.
- F. At the hearing, the Petitioner and the Property Appraiser shall provide a copy of all documents and evidence for the Special Magistrate's review and for inclusion in the file.

CONDUCT OF HEARINGS:

- A. Petitioners may be represented, at their own expense, by an attorney or agent, but a Petitioner shall not be required to retain the services of an attorney or agent and may represent their own interests. If confidential information was used in the assessment process and may be used at the hearing, an agent must have written authorization from the taxpayer to receive such confidential information.
- B. The Property Appraiser, each Petitioner, and all witnesses shall be required, upon the request of either party, to testify under oath.
- C. If a person refuses to be sworn for any reason whatsoever, the Special Magistrate shall not assign unsworn testimony the same weight or credibility as sworn testimony in its deliberations.
- D. The Property Appraiser, or its authorized representative, may be, but need not be, represented by an attorney in defending the Property Appraiser's assessment or opposing an exemption.
- E. Hearings shall include the right of cross-examination of any witness. Section 194.034(1)(a), Fla. Stat. Rule 12D-10.003(4)(a), F.A.C.
- F. The Special Magistrate shall call the cases on the agenda; however, the Special Magistrate shall not be bound by the order in which the cases appear on the agenda.
- G. A Petitioner shall not be required to wait for more than four hours from the scheduled hearing time. If a petition is not heard in the four hour period of time, the Petitioner may report to the Special Magistrate that he or she intends to leave; and if the Petitioner is not heard immediately, the

petitioner's administrative remedies will be deemed to have been exhausted, and the Petitioner may seek such further relief as Petitioner deems appropriate. If a Petitioner leaves a scheduled meeting for undue delay, without notifying the Special Magistrate, the Special Magistrate is not precluded from considering the petition.

- H. If after notice of hearing a party does not appear, and the petition has not been withdrawn, the hearing shall be conducted and the Special Magistrate shall, based on the evidence available, make recommendations to the Board in the absence of the party.
- I. A verbatim record of the proceedings shall be made by audio recording and shall be retained by the Clerk to the Board for a period of not less than five years. Nothing herein shall be deemed to prohibit any party from providing a court reporter for the proceedings.
- J. No evidence shall be considered by the Special Magistrate except when properly presented during the time scheduled for the Petitioner's hearing or at a time when the petitioner has been given reasonable notice.
- K. Formal rules of evidence shall not apply, but fundamental due process shall be observed and shall govern the proceedings. All relevant evidence shall be admitted if petitioner complied with the disclosure requirements set forth above, and is the type of evidence upon which reasonable and responsible persons would normally rely in the conduct of business affairs regardless of the existence of any common law or statutory rule which might make such evidence inadmissible over objections in a trial in a court of Florida. The Special Magistrate may exclude irrelevant, immaterial or unduly repetitious evidence.
- L. Hearsay evidence may be accepted for the purpose of supplementing or explaining any direct evidence, but such hearsay evidence shall not, in itself, be considered sufficient to support a finding or decision unless the evidence would be admissible, over objections, in civil actions.
- M. The Special Magistrate shall have the authority to ask questions at any time of either party, the witnesses, or staff.
- N. Rescheduled hearing. The Petitioner shall have the right to reschedule a hearing a single time by submitting to the Board staff a written request to reschedule, no less than five calendar days before the day of the originally scheduled hearing. If a transfer/continuance has not been granted by the Board staff pursuant to the authority specifically delegated by the Board, the hearing shall be conducted and a recommendation entered in the absence of the party.
- O. Any non attorney Special Magistrate may request legal opinions from the VAB attorney or the Attorney Special Magistrate who has been

designated, if any, to give such advice. The Special Magistrate shall receive all testimony and evidence and prepare a written request for a legal opinion which shall state the legal issue and include the relevant facts. The Special Magistrate may request that information from the petitioner and Property Appraiser be included with the request.

EX PARTE COMMUNICATION PROHIBITION:

No participant, including the Taxpayer, the Property Appraiser, the Clerk, the Special Magistrate, a member of a Value Adjustment Board, or other person directly or indirectly interested in the proceeding, nor anyone authorized to act on behalf of any participant shall communicate with a member of the Board or the Special Magistrate regarding the issues in the case without the other participant being present or without providing a copy of any written communication to the other participant. Any attempt by the Taxpayer, Taxpayer's agent, or the Property Appraiser to communicate privately with, threaten, or offer any reward to a member of the Board or the Special Magistrate shall be immediately placed on the record by the Board member or Special Magistrate if done during the hearing or shall be memorialized in writing and filed with the Clerk if done before the hearing or after the hearing with the Special Magistrate but before the Board enters its final decision. The ex parte communication shall not be considered by the Board or the Special Magistrate unless all participants have been notified about the ex parte communication, and it relates to the issues in the case, and no participant objects, and all participants have an opportunity during the hearing to cross-examine, object, or otherwise address the communication.

This rule shall not prohibit internal communications among the Clerk, Board, Special Magistrates, and legal counsel to the VAB, regarding internal operations of the VAB and other administrative matters. A Special Magistrate is specifically authorized to communicate with the VAB legal counsel or Clerk on legal matters or other issues regarding a petition.

SPECIAL MAGISTRATES:

- A. The Board shall appoint Special Magistrates for the purpose of taking testimony and making recommendations to the Board on petitions filed pursuant to Chapter 194, Florida Statutes and Rule 12D-10.002, F.A.C.
- B. The Board shall verify the Special Magistrate qualifications prior to their appointment. Special Magistrates shall be selected from a list of those qualified individuals who are willing to serve as Special Magistrates for the Board.
- C. Qualifications for Special Magistrates:
 - 1. Special Magistrates shall not be elected or appointed officials or employees of a taxing authority or of the state.

2. Appraiser Special Magistrate shall be a state certified real estate appraiser with not less than five years experience in real property valuation. A Special Magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser's organization with not less than five years experience in tangible personal property valuation.
 3. Attorney Special Magistrates shall be members of good standing in the Florida Bar with no less than five years experience in the area of ad valorem taxation.
- D. A Special Magistrate shall be prohibited from representing a Petitioner before the Board or before any Special Magistrate in any tax year during which the Special Magistrate serves the Board as a Special Magistrate.
 - E. The Board has no power to fix the original valuation of property for ad valorem tax purposes, or to grant an exemption not authorized by the law.
 - F. The Board has no power to grant relief either by adjustment of the value of a property or by the granting of an exemption on the basis of hardship of a particular Petitioner.

The Board is bound by the same standards as the Property Appraiser in determining values and the granting of exemptions.

PRESUMPTION OF CORRECTNESS AND REMAND:

- A. In any administrative or judicial action in which a Petitioner challenges an ad valorem tax assessment of value, the Property Appraiser's assessment is presumed correct if the Appraiser proves by a preponderance of the evidence that the assessment was arrived at by complying with F.S. 193.011, and any other applicable statutory requirements relating to classified use values or assessment caps, and professionally acceptable appraisal practices, including mass appraisal standards, if appropriate. A Taxpayer who challenges an assessment is entitled to a determination by the Special Magistrate of the appropriateness of the appraisal methodology used in making the assessment.
- B. In a VAB Petition in which an ad valorem tax assessment is challenged, the burden of proof is on Petitioner. If the challenge is to the assessed value of the property, the Petitioner has the burden of proving by a preponderance of the evidence that the assessed value:
 1. Does not represent the just value of the property after taking into account any applicable limits on annual increases in the value of the property;

2. Does not represent the classified use value or fractional value of the property if the property is required to be assessed based on its character or use; or
 3. Is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the property appraiser to comparable property within the same county.
- C. If the Petitioner meets the requirements of Section B above, the presumption provided in Section A is overcome and the Special Magistrate shall establish the assessment if there is competent, substantial evidence of value in the record which cumulatively meets the criteria of F. S. 193.011 and professionally accepted appraisal practices.
- D. If the record lacks such evidence, the matter must be remanded to the Property Appraiser with appropriate directions from the Value Adjustment Board or the court, and the Property Appraiser must comply with those directions. If the revised assessment following remand is challenged, the procedures described above apply.
- E. If the challenge is to the classification or exemption status of the property, there is no presumption of correctness and the Petitioner has the burden of proving by a preponderance of the evidence that the classification or exempt status assigned to the property is incorrect.
- F. It is the express intent of the Legislature that a taxpayer shall never have the burden of proving that the Property Appraiser's assessment is not supported by any reasonable hypothesis of a legal assessment. All cases establishing the every-reasonable-hypothesis standard were expressly rejected by the Legislature on the adoption of chapter 97-85, Laws of Florida. It is the further intent of the Legislature that any cases published since 1997 citing the every-reasonable-hypothesis standard are expressly rejected to the extent that they are interpretative of legislative intent.

DISQUALIFICATION OR RECUSAL OF SPECIAL MAGISTRATES:

If either the Petitioner or the Property Appraiser has a reasonable belief that the Special Magistrate does not possess the statutory requirements in accordance with F.S. 194.035 and 475.611(1)(h) and (i), to conduct a particular proceeding, the basis for that belief shall be included in the record of the proceeding, and the hearing shall go forward. Upon review, if the Board or its attorney determines that they are not satisfied that the Special Magistrate meets the statutory requirements and qualifications, the Board shall appoint a different Special Magistrate to rehear the Petition. Upon review, if

the Board or its attorney determines that the Special Magistrate does meet the statutory requirements and qualifications; such determination shall be issued in writing and placed in the record. Part III of Chapter 112, Florida Statutes, provides standards of conduct for local officials. If the parties to the Petition being heard by Special Magistrates are engaging in conduct to influence the outcome of any hearing in favor of any party by collusion, coercion, threats, or other illegal conduct, such conduct may be reported to the Florida Commission on Ethics. Special Magistrates shall recuse themselves from hearing a petition when they have a conflict of interest or an appearance of a conflict of interest.

RECOMMENDATIONS:

- A. The recommendation of the Special Magistrate to the Board shall be in writing and contain the findings of fact and conclusions of law upon which the recommendation is based and shall conform to the provisions of Florida Administrative Code Rule 12D-10.003(5)(a) and (b). Those rules provide that every decision of the Board must contain specific and detailed findings of fact which shall include both ultimate findings of fact and basic and underlying findings of fact. Each basic and underlying finding must be properly annotated to its supporting evidence. For purposes of the Rules, the following are defined to mean:
1. An ultimate finding is a determination of fact. An ultimate finding is usually expressed in the language of a statutory standard and must be supported by and flow rationally from adequate basic and underlying findings.
 2. Basic and underlying findings are those findings on which the ultimate findings rest and which are supported by evidence. Basic and underlying findings are more detailed than the ultimate findings, but less detailed than a summary of evidence.
 3. Reasons are those clearly stated grounds upon which the Board or Property Appraiser acted. All decisions made shall include the nature of the change made and indicate the just, taxable, and exempt value before and after the change.
 4. The Special Magistrate shall provide copies of the final written recommendation to the Value Adjustment Board within twenty (20) calendar days of the conclusion of the Special Magistrate's docket.

The Special Magistrate shall, within the time frame set forth above, provide the original recommendation to the Clerk to the Value Adjustment Board and shall, at the same time, provide the Property Appraiser's Office with a copy of the recommendation. The Clerk shall provide copies of the recommendation to the Petitioner and at the same time shall provide notice of the VAB meeting to accept the recommended decisions and to certify the tax roll.

VALUE ADJUSTMENT BOARD MEETING TO CERTIFY TAX ROLE:

- A. The Value Adjustment Board shall meet to certify the tax role or parts thereof. All recommendations of the Special Magistrates shall be submitted to the Board for consideration and action by the Board. The Board may act on such recommendations without the necessity of further hearing. The Board may conduct a review of a recommendation upon request by a Petitioner, the Property Appraiser or upon its own motion.
- B. In the event the Property Appraiser disagrees with a recommendation of the Special Magistrate, the Property Appraiser may file a written exception to the recommendation with the Value Adjustment Board utilizing the following procedure:
 - 1. A copy of the exception to the Special Magistrates' recommendation, as well as a copy of the recommendation, shall be mailed to the Petitioner and the Clerk to the Value Adjustment Board by the Property Appraiser.
 - 2. The Property Appraiser shall 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.
 - 3. The Value Adjustment Board shall review any exceptions filed by the Property Appraiser and determine whether the exceptions merit further review. If no further review is deemed warranted, the recommendation of the Special Magistrate shall be upheld.
 - 4. The Value Adjustment Board's consideration of the exceptions will be limited to the factual record prepared at the time of the Special Magistrate hearing, and no evidence of factual matter which was not raised before the Special Magistrate may be introduced. The Value Adjustment Board's review of the exceptions and any response shall be based on the record below and the exceptions and the response, if any, which was filed. **No testimony or argument will be entertained by the Value Adjustment Board.**
 - 5. Upon completion of the hearing the Value Adjustment Board may either uphold the Special Magistrate's recommendation, or the Board may reverse or modify the recommendation as the Board deems appropriate and consistent with all applicable statutes and regulations promulgated by the Department of Revenue. If the Board reverses or modifies the recommendation of the Special Magistrate, the recommendation shall be reduced to writing setting forth the specific reasons for the Board's recommendation.

- C. In the event the Petitioner disagrees with a recommendation of the Special Magistrate, the Petitioner may file a written exception to the recommendation with the Value Adjustment Board utilizing the following procedure:
1. A copy of the exception to the Special Magistrates' recommendation, as well as a copy of the recommendation, shall be mailed to the Property Appraiser and the Clerk to the Value Adjustment Board by the Petitioner.
 2. The Petitioner shall 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.
 3. The Value Adjustment Board shall review any exceptions filed by the Petitioner and determine whether the exceptions merit further review. If no further review is deemed warranted, the recommendation of the Special Magistrate shall be upheld.
 4. The Value Adjustment Board's consideration of the exceptions 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.** The Value Adjustment Board's review of the exceptions and any response shall be based on the record below and the exceptions and response, if any, which was filed. **No testimony or argument will be entertained by the Value Adjustment Board.**
 5. Upon completion of the hearing the Value Adjustment Board may either uphold the Special Magistrate's recommendation, or the Board may reverse or modify the recommendation as the Board deems appropriate and consistent with all applicable statutes and regulations promulgated by the Department of Revenue. If the Board reverses or modifies the recommendation of the Special Magistrate, the recommendation shall be reduced to writing setting forth the specific reasons for the Board's recommendation.
- D. A copy of the VAB final decision shall be provided to the Petitioner within 20 days of the last day the Board is in session.
- E. In the event the Petitioner disagrees with the final decision of the Value Adjustment Board, the Petitioner may seek judicial review in accordance with the requirements of F.S. 194.174.

EXHIBIT A

DR-481
N. 7/09Value Adjustment Board
NOTICE OF HEARING

County _____

| | | |
|------------|---------------|-----------------------|
| Petition # | Petition type | From: |
| To: | | Address: |
| | | Phone _____ Fax _____ |
| | | Email _____ |

| BOX 1 | BOX 2 |
|---|---|
| <input type="checkbox"/> A hearing has been scheduled for <input type="checkbox"/> your petition <input type="checkbox"/> the continuation of your hearing after remand <input type="checkbox"/> Other _____ | <input type="checkbox"/> A good cause hearing has been scheduled for <input type="checkbox"/> your late filed petition <input type="checkbox"/> Other _____ |

If both Box 1 and 2 are checked, your good cause hearing will be immediately followed by a hearing on your petition, if good cause is found.

Hearing address and room:

Hearing date:

Time:

Time reserved:

If blank, contact the VAB clerk for the time reserved.

An assessment on TPP may not be contested until a return required by section 193.052 F.S. has been filed. (s. 194.034, F.S.)

Bring three copies of your evidence, including what you have provided to the property appraiser. Evidence becomes part of the record and will not be returned.

Please arrive 15 minutes before the scheduled hearing time with any witnesses. If you or your witnesses are unable to attend, or you need help finding the hearing room, contact the VAB clerk as soon as possible.

☐ Enclosed is a copy of the property record card.

You have the right to reschedule your hearing one time by submitting a written request to the VAB clerk at the address above at least five calendar days before the originally scheduled hearing. (S.194.032(2), F.S.) All other requests for rescheduling must include a statement of good cause with supporting documents, if possible.

You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing. At the hearing, you have the right to have witnesses sworn.

Signature, deputy clerk _____

Date _____

| | | |
|--|-------|-----|
| For a list of potential magistrates contact | Phone | Web |
| For a copy of the value adjustment board uniform rules of procedure, contact | Phone | Web |

If you are disabled and need accommodations to participate in the hearing you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. If you are hearing or voice impaired, call _____