

VALUE ADJUSTMENT BOARD EVIDENCE

What is evidence?

Evidence is either evidentiary material, testimonial, or anything used to support your petition. To discover more information as to how assessments are determined and for information regarding evidence and the evidence exchange process, please check Florida Statutes Chapter 193 through Chapter 197. You may also review the Florida Department of Revenue website at: <http://floridarevenue.com/property/Pages/VAB.aspx> . For additional reference materials, please review Florida Administrative code, Rule Chapter 12D-9; Rule Chapter 12D-10; and Rule Chapter 12D-16.

Note: the Clerk is not responsible for providing information of this type as these are legal matters and each petition may vary in required evidence criteria. Physical documentation and testimonial evidence (the statements that you make under oath at the hearing concerning your petition) are the types of evidence that will be presented during your scheduled hearing before the VAB Special Magistrate.

When and to whom must evidence be submitted?

If the petitioner chooses to participate in an evidence exchange with the Property Appraiser, at least fifteen (15) days before the hearing, the Petitioner shall provide the Property Appraiser with a list and summary of evidence to be presented at the hearing, accompanied by copies of documentation to be presented at the hearing. The level of detail on the evidence exchange summary, pursuant to subsection (2) of 12D-9.020, shall be sufficiently detailed as to reasonably inform the party of the general subject matter of the witness' testimony and the name and address of the witness(es). In Collier County, if not filed electronically online, one needs to provide two (2) copies to the Property Appraiser (one for the Property Appraiser and one for the VAB). Specific information regarding the exchange of evidence requirements is available online at: <http://floridarevenue.com/property/pages/vab.aspx> in the Florida Administrative Code (F.A.C.) 12-9.020 .

In addition to evidence exchanged prior to the hearing, please bring a copy of the evidence that was submitted to the Property Appraiser for personal use. If the second (2nd) copy was not supplied to the Property Appraiser during the evidence exchange, one will need to be provided to the VAB for the Special Magistrate/record copy.

How may evidence be submitted to the Property Appraiser's Office?

F.A.C. 12D-9.020(4), the evidence in subsection (2) shall be exchanged by regular or certified U.S. Mail delivery, personal delivery, overnight mail, FAX, email or online (logged into the online VAB Management software). Collier County has used AXIA for the property tax appeal software since 2011. "Provided" means received by the party not later than the time frame provided in the rule section. Please confirm receipt of the evidence by the Property Appraiser's Office. If requested in writing by the Petitioner, the Property Appraiser shall provide their evidence to the Petitioner.

Deliver, mail, fax or email your evidence to the address below:

Collier County Property Appraiser
Attn: VAB Evidence
3950 Radio Road
Naples, FL 34104
(239) 252-8141 PHONE
(239) 252-2071 FAX
EMAIL: VAB@collierappraiser.com

NOTE: Please remember to include the property type involved in your petition on the front of the envelope or email subject line (real property, tangible, homestead, etc.) and/or the Petition number assigned to your petition by the VAB Clerk's office. This will ensure the proper handling of the evidence for your hearing.

When should I expect to receive copies of the PAO Evidence?

Per Florida Administrative Code (F.A.C.) 12D-9.020(2)(a), **IF** the Property Appraiser receives the Petitioner's evidentiary documentation as described in paragraph (1)(a), and **IF** requested in writing by the Petitioner, the Property Appraiser **SHALL**, no later than seven (7) days before the hearing, provide to the petitioner a list of evidence to be presented at the hearing: a summary of evidence to be presented by witnesses, and copies of all documentation to be presented by the Property Appraiser at the hearing. The evidence list must contain the current property record card. There is no specific form or format required at this time for the Petitioner's written request. (b) To calculate the seven (7) days, the Property Appraiser **SHALL** use calendar days and **SHALL NOT** include the day of the hearing in the calculation, and shall

count backwards from the day of the hearing. The last day of the period so computed shall be included unless it is a Saturday, Sunday, or legal holiday, in which case the period shall run until the end of the next previous day, which is neither a Saturday, Sunday, or legal holiday.

(3)(a) If the Petitioner DOES NOT provide the information to the Property Appraiser described in paragraph (1)(a), the Property Appraiser need not provide the information to the Petitioner as described in subsection (2)(b) If the Property Appraiser DOES NOT provide the information to the Petitioner within the time required by paragraph (2)(b), the hearing shall be rescheduled to allow the petitioner additional time to review the Property Appraiser's evidence.

What happens if either party does not comply?

Florida Administrative Code (F.A.C.) 12D-9.020(6), neither the Board nor the Special Magistrate shall take any general action regarding compliance with this section, 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 noncompliance with this section, and shall be taken at a scheduled hearing and based on evidence presented at such hearing. "General action" means a prearranged course of conduct not based on evidence received in a specific case at a scheduled hearing on a petition.

A Property Appraiser shall not use at a hearing evidence that was not supplied to the Petitioner as required. The remedy for such noncompliance shall be a rescheduling of the hearing to allow the Petitioner an opportunity to review the information of the Property Appraiser.

No Petitioner may present for consideration, nor may a Board or Special Magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the Petitioner in writing by the Property Appraiser in connection with a filed petition, of which the Petitioner had knowledge and denied to the Property Appraiser. Such evidentiary materials shall be considered timely if provided to the Property Appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in this section. If provided to the Property Appraiser less than fifteen (15) days before the hearing, such materials shall be considered timely if the Board or Special Magistrate determines they were provided a reasonable time before the hearing, as described in paragraph 12D-9.025(4)(f), F.A.C. A Petitioner's ability to introduce the evidence, requested of the Petitioner in writing by the Property Appraiser, is lost if not provided to the Property Appraiser, as described in this paragraph of the rule. This provision does not preclude rebuttal evidence that was not specifically requested of the Petitioner by the Property Appraiser.

The Board or Special Magistrate may independently rule on the admissibility and use of evidence. If the Board or Special Magistrate has any questions relating to the admissibility and use of evidence, the Board or Special Magistrate should consult with the Board Legal Counsel. The basis for any ruling on admissibility of evidence must be reflected in the record.

When will the Special Magistrate review my evidence?

Florida Administrative Code (F.A.C.) 12D-9.017, no participant, including the Petitioner, the Property Appraiser, the Board Clerk, the Special Magistrate, a member of the Value Adjustment Board (VAB), or other person directly or indirectly interested in the proceeding, nor anyone authorized to act on behalf of any party, shall communicate with a member of the Board or the Special Magistrate regarding the issues in the case without the other party being present or without providing a copy of any written communication to the other party. F.A.C. 12D-9.025(4)(a), no evidence shall be considered by the Board or Special Magistrate except when presented and admitted during the time scheduled for the Petitioner's hearing, or at a time when the Petitioner has been given reasonable notice.

For a full copy of the rules: <http://floridarevenue.com/property/pages/vab.aspx> .