

VALUE ADJUSTMENT BOARD



EVIDENCE

What is evidence?

Evidence is either tangible or testimonial. Tangible evidence is physical documentation supporting your petition (e.g., written statements, comparable sales information, income and financial statements, appraisal reports, photographs, etc.). Testimonial evidence includes testimony and statements you may make at the hearing held before the Special Magistrate concerning your petition. The law does not allow the Special Magistrate to review or consider any tangible or testimonial evidence you or the PAO presents unless it is presented at the hearing on the record or presented on the agreement of you and the Property Appraiser while the record is open. Rule 12D-9.020 of the Florida Administrative Code and the Florida Department of Revenue's Uniform Policies and Procedures Manual provides the rules governing the evidence exchanged by the Property Appraiser and you.

When and to whom must tangible evidence be submitted? How may I receive tangible evidence from the Property Appraiser?

All Petitioners shall provide **2 copies** of tangible evidence directly to the Property Appraiser's office (PAO) **at least 15 days** before the hearing with the Special Magistrate. Tangible Evidence must include two identical sets of the following:

1. A list of evidence to be presented at the hearing
2. All documentation to be considered by the value adjustment board
3. A summary of evidence to be presented by witnesses
4. A written request for the property appraiser to provide (item 1 through 3 above) to the petitioner their tangible evidence no later than 7 days before the hearing

If you send original items of tangible evidence instead of copies, those original items become part of the hearing record and will not be returned to you. Florida Statutes § 194.011(4) (a) and Rule 12D-9.034(1).

Note: To calculate the fifteen (15) days, the petitioner 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. If the 15th day is a Saturday, Sunday, or legal holiday, count backwards to the next previous business day.

How may I submit tangible evidence to the Property Appraiser's Office?

Deliver or mail your tangible evidence to the address below:

⇒ Indian River County Property Appraiser's Office
ATTN: VAB Evidence, Property Type _____
County Administration Building B
1800 27th Street
Vero Beach, FL 32960

NOTE: Please include the type of property involved in your petition on the front of the envelope, such as real estate, tangible personal property, commercial, agricultural, etc., to ensure proper handling of your tangible evidence.

If you are submitting multiple petitions for adjacent or related properties and the same tangible evidence applies to all those petitions, please contact the PAO prior to submitting your evidence.

When should I expect to receive copies of the Property Appraiser's Office's tangible evidence?

Per Florida Statutes § 194.011(4) (b) and Rule 12D-9.020(2)(c), you will receive, no less than **7** days prior to the scheduled Special Magistrate hearing, a copy of the Property Appraiser's tangible evidence.

NOTE: You and the Property Appraiser may agree on a method different from the method set forth in the Florida Department of Revenue's rules for the exchange of tangible evidence. Unless you and the Property Appraiser agree otherwise, the Property Appraiser's tangible evidence will be sent to you at the address or location indicated on your petition by regular U.S. Mail.

NOTE: If you do not give the Property Appraiser copies of your tangible evidence at least 15 days prior to your hearing before the Special Magistrate, the PAO is not required to provide you with its evidence. Rule 12D-9.020(3)(a).

When will the Special Magistrate review my tangible evidence?

The Special Magistrate will not accept for consideration tangible evidence or oral testimony, or other evidentiary materials that were requested of you in writing by the Property Appraiser, of which you had knowledge and denied to the Property Appraiser.

The Special Magistrate will not consider or review your tangible evidence or the Property Appraiser's tangible evidence until the time of the hearing. The Special Magistrate will also listen to and consider your testimonial evidence and the PAO's testimonial evidence at the time of the Special Magistrate's hearing. The Special Magistrate is not permitted under the law to speak to you or the PAO about your petition or any of your evidence before the hearing.

At the time of the Special Magistrate hearing, you are responsible for presenting relevant and credible evidence in support of your belief that the PAO's determination is incorrect. The PAO is responsible for presenting relevant and credible evidence in support of its determination.