### Agenda Topics—Tuesday, February 6, 2018

**CALL TO ORDER, OPENING REMARKS, MEETING PROCEDURES**

Moderator 5 minutes

**NEW BUSINESS:**
Discussion of the following proposed amended rules:

- Rule 12D-9.020, F.A.C., Exchange of Evidence
- Rule 12D-16.002, F.A.C., Index to Forms
  - DR-486, Petition to the Value Adjustment Board – Request for Hearing
  - DR-486PORT, Petition to the Value Adjustment Board-Transfer of Homestead Assessment Difference – Request for Hearing

All Interested Parties Not limited

**CLOSING COMMENTS**

Moderator 5 minutes

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Please submit comments and questions regarding this hearing to [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).
Instructions for Attending

You can join this meeting by:

- Attending in person or

- Using your computer for a Webinar broadcast (a “virtual meeting”).
  - To attend the virtual meeting, you must register on the Internet before the meeting. Register with the following link before the meeting: https://register.gotowebinar.com/register/5279425314931132419.
  - Enter your name and contact information and click Register at the bottom of the screen.
  - Once you register, a link with instructions to attend the meeting will be sent to the email address you provided. Your registration ID link is unique to your email address.
  - IMPORTANT: Save this email electronically. The link is complex. If you save the email, you can open it and click on the link on the day of the meeting.
  - To register additional attendees, complete a separate registration at the link above.

- Attendees using the Webinar broadcast have three options:
  1. Telephone with AUDIO PIN allows you to speak at the meeting. (All calls are muted. If you want to ask a question or make a comment, email your request to DORPTO@floridarevenue.com and wait your turn to speak.)
  2. Telephone with NO AUDIO PIN – Listen Only. Email your questions or comments to DORPTO@floridarevenue.com. In the subject line, use “February 6, 2018 Public Hearing.” All emails will be read aloud and entered into the transcript.
  3. A computer with microphone and speakers allows you to speak at the meeting. Raise your hand using the Webinar Control and wait your turn.

For Technical Support:
If you have problems accessing the registration, contact Anthony Jackson by email at Anthony.Jackson@floridarevenue.com or by phone at 850-617-8878.

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser 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 at the hearing.

2. 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. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(b) A petitioner's noncompliance with paragraph (1)(a) does not affect the petitioner’s right to receive a copy of the current property record card from the property appraiser as described in Section 194.032(2)(a), F.S.

(c) A petitioner's noncompliance with paragraph (1)(a) does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. The petitioner has the option of
participating in an exchange of evidence with the property appraiser. If the petitioner chooses not to participate in the evidence exchange, the petitioner may still present evidence for consideration by the board or the special magistrate. However, under Section 194.034(1)(h), F.S., as described in this section, if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

(2)(a) If the petitioner chooses to participate in an exchange of evidence 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. 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.

(b) If the petitioner chooses to participate in an exchange of evidence with the property appraiser and he or she shows good cause to the board clerk for not being able to meet the fifteen (15) day requirement and the property appraiser is unwilling to agree to a different timing of the exchange, the board clerk is authorized to reschedule the hearing to allow for the exchange of evidence to occur.
(2)(a) No later than seven (7) days before the hearing, if the property appraiser receives the petitioner’s 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 with a list and summary of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and accompanied by 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 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. (d) The last day of the period so computed shall be included unless it is a Saturday, Sunday, or legal holiday, in which event 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 as described in paragraph (1)(a), to the property appraiser at least fifteen (15) days prior to the hearing pursuant to paragraph (2)(a), the property appraiser need not provide the information to the petitioner as described in subsection (2), to the petitioner pursuant to paragraph (2)(c).

(b) If the property appraiser does not provide the information to the petitioner within the time required by paragraph (2)(b)(e), the hearing shall be rescheduled to allow the petitioner additional time to review the property appraiser’s evidence.

(4) By agreement of the parties the evidence exchanged under this rule section in subsection (2) shall be delivered by regular or certified U.S. mail, personal delivery, overnight mail, FAX or email. The petitioner and property appraiser may agree to a different timing and method of delivery.
exchange. “Provided” means received by the party not later than the time frame provided in this rule section. If either party does not designate a desired manner for receiving information in the evidence exchange, the information shall be provided by U.S. mail. The property appraiser shall provide the information at the address listed on the petition form for the petitioner.

(5) Level of detail on evidence summaries: summary: The summaries of evidence to be presented by witnesses for the petitioner and the property appraiser under this rule section summary pursuant to subsection (2) 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.

(6) through (9) No change.

12D-16.002 Index to Forms.

(1) The following paragraphs list the forms adopted by the Department of Revenue. A copy of these forms may be obtained from the Department’s website at http://floridarevenue.com/property/, or by writing to: Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. The Department of Revenue adopts, and incorporates by reference in this rule, the following forms and instructions:

<table>
<thead>
<tr>
<th>Form Number</th>
<th>Form Title</th>
<th>Effective Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>(2)</td>
<td>through (25)</td>
<td>No change.</td>
</tr>
<tr>
<td>(26)(a)</td>
<td>DR-486 Petition to The Value Adjustment Board – Request for Hearing (r. xx/xx 01/17)</td>
<td>xx/xx 01/17</td>
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<tr>
<td>(26)(b)</td>
<td>through (26)(d)</td>
<td>No change.</td>
</tr>
<tr>
<td>(26)(c)</td>
<td>DR-486PORT Petition to The Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing (r. xx/xx 01/17)</td>
<td>xx/xx 01/17</td>
</tr>
</tbody>
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Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 92.525, 95.18, 136.03, 192.001(18), 192.0105,
PETITION TO THE VALUE ADJUSTMENT BOARD
REQUEST FOR HEARING
Section 194.011, Florida Statutes

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use Form DR-486PORT. For deferral or penalties, use DR-486DP.

<table>
<thead>
<tr>
<th>COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)</th>
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<tbody>
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<td>Petition #</td>
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<th>COMPLETED BY THE PETITIONER</th>
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<tr>
<td><strong>PART 1. Taxpayer Information</strong></td>
</tr>
<tr>
<td>Taxpayer name</td>
</tr>
<tr>
<td>Mailing address for notices</td>
</tr>
<tr>
<td>Phone</td>
</tr>
</tbody>
</table>

The standard way to receive information is by US mail. If possible, I prefer to receive information by ☐ email ☐ fax.

☐ I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

☐ I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)

**Type of Property**
- Res. 1-4 units
- Industrial and miscellaneous
- Commercial
- Res. 5+ units
- Agricultural or classified use
- High-water recharge
- Historic, commercial or nonprofit
- Vacant lots and acreage
- Business machinery, equipment

**PART 2. Reason for Petition**
Check one. If more than one, file a separate petition.

☐ Real property value
☐ Denial of classification
☐ Parent/grandparent reduction
☐ Property was not substantially complete on January 1
☐ Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))
☐ Denial of exemption
☐ Denial for late filing of exemption or classification (Include a date-stamped copy of application.)
☐ Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)

☐ Check here if this is a joint petition. Attach a list of parcels or accounts with the property appraiser’s determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)

☐ Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels or accounts, provide the time needed for the entire group.

☐ My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.

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 and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer’s written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). Please complete one of the signatures below.
PART 3. Taxpayer Signature

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form. Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

☐ I authorize the person I appoint in part 5 to have access to any confidential information related to this petition. Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

_________________________________________  __________________________  __________
Signature, taxpayer  Print name  Date

PART 4. Employee, Attorney, or Licensed Professional Signature

Complete part 4 if you are the taxpayer’s or an affiliated entity’s employee or you are one of the following licensed representatives.

I am (check any box that applies):
☐ An employee of ________________________________ (taxpayer or an affiliated entity).
☐ A Florida Bar licensed attorney (Florida Bar number ________________).
☐ A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number ________________).
☐ A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number ________________).
☐ A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number ________________).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer’s behalf, and I declare that I am the owner’s authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

_________________________________________  __________________________  __________
Signature, representative  Print name  Date

PART 5. Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

☐ I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)
☐ Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer’s authorized signature OR ☐ the taxpayer’s authorized signature is in part 3 of this form.

☐ I am an uncompensated representative filing this petition AND (check one)
☐ the taxpayer’s authorization is attached OR ☐ the taxpayer’s authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner’s authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

_________________________________________  __________________________  __________
Signature, representative  Print name  Date
Informal Conference with Property Appraiser

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the assessment. To request a conference, contact your county property appraiser.

PART 1. Taxpayer Information

If you will not attend the hearing but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present. The information in this section will be used by the VAB clerk to contact you regarding this petition.

PART 2. Petition Information and Hearing

Provide the time you think you will need on page 1. The VAB is not bound by the requested time.

Exchange of Evidence Rule 12D-9.020(1)(a)-(c), F.A.C.:

1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser 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 at the hearing.

2. 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. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

   (b) A petitioner’s noncompliance with paragraph (1)(a) does not affect the petitioner’s right to receive a copy of the current property record card from the property appraiser as described in Section 194.032(2)(a), F.S.

   (c) A petitioner’s noncompliance with paragraph (1)(a) does not authorize a value adjustment board or special magistrate to exclude the petitioner’s evidence. However, under Section 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

If you provide this evidence and make a written request for the property appraiser’s evidence, the property appraiser must give you his or her evidence at least seven days before the hearing.

At the hearing, you have the right to have witnesses sworn.

ADDITIONAL INFORMATION

Required Partial Payment of Taxes (Section 194.014, F.S.)

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate’s recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate’s recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

Value Appeals:

For petitions on the value of property and portability, the payment must include:

* All of the non-ad valorem assessments, and
* A partial payment of at least 75 percent of the ad valorem taxes,
* Less applicable discounts under s. 197.162, F.S.

Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

* All of the non-ad valorem assessments, and
* The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
* Less applicable discounts under s. 197.162, F.S.
PETITION TO THE VALUE ADJUSTMENT BOARD
TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE
REQUEST FOR HEARING

This petition does not authorize the consideration or adjustment of the just, assessed, or taxable value of the previous homestead.

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

COMPLETED BY THE CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

<table>
<thead>
<tr>
<th>Petition #</th>
<th>County</th>
<th>Tax year 20__</th>
<th>Date received</th>
</tr>
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</table>

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name

Representative

Mailing address

Email

for notices

Phone

The standard way to receive information is by US mail. If possible, I prefer to receive information by ☐ email ☐ fax.

☐ I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

☐ I will not attend the hearing but would like my evidence considered. In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.

PART 2. Reason for Petition

Check all that apply.

☐ I was denied the transfer of the assessment difference from my previous homestead to my new homestead.

☐ I disagree with the assessment difference calculated by the property appraiser for transfer to my new homestead.

☐ I believe the amount that should be transferred is: $ ______________________

☐ I filed late with the property appraiser for the transfer of my homestead assessment difference. Late-filed homestead assessment difference petitions must include a copy of the application filed with, and date-stamped by, the property appraiser.

☐ My previous homestead is in a different county. I am appealing action of the property appraiser in that county.

☐ Enter the time (in minutes) you will need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time.

☐ There are specific dates my witnesses or I will not be available to attend. I have attached a list of dates.

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 and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

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PART 3. Taxpayer Signature
Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form.

Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

- I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.

Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

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PART 4. Employee, Attorney, or Licensed Professional Signature
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I am (check any box that applies):

- An employee of __________________________ (taxpayer or an affiliated entity).
- A Florida Bar licensed attorney (Florida Bar number ________________).
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Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer’s behalf, and I declare that I am the owner’s authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

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PART 1. Taxpayer Information

If you will not attend the hearing but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The information in this section will be used by the VAB clerk to contact you regarding this petition.

PART 2. Petition Information and Hearing

Provide the time you think you will need on page 1. The VAB is not bound by the requested time.

Exchange of Evidence Rule 12D-9.020(1)(a)-(c), F.A.C.:

1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser 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 at the hearing.

2. 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. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(b) A petitioner’s noncompliance with paragraph (1)(a) does not affect the petitioner’s right to receive a copy of the current property record card from the property appraiser as described in Section 194.032(2)(a), F.S.

(c) A petitioner’s noncompliance with paragraph (1)(a) does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under Section 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

If you provide this evidence and make a written request for the property appraiser’s evidence, the property appraiser must give you his or her evidence at least seven days before the hearing. At the hearing, you have the right to have witnesses sworn.

ADDITIONAL INFORMATION

Required Partial Payment of Taxes (Section 194.014, F.S.)

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate’s recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate’s recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

Value Appeals:

For petitions on the value of property and portability, the payment must include:

* All of the non-ad valorem assessments, and
* A partial payment of at least 75 percent of the ad valorem taxes,
* Less applicable discounts under s. 197.162,
  F.S.

Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

* All of the non-ad valorem assessments, and
* The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
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  F.S.