

INTERNAL OPERATING GUIDELINES VOLUSIA COUNTY VALUE ADJUSTMENT BOARD

*** The Internal Operating Guidelines are to be used as a guideline to help property owners to understand the VAB process. Complete Rules are available and should be consulted at Florida Administrative Code / Rule Chapter 12D-9.**

TABLE OF CONTENTS

1) VALUE ADJUSTMENT BOARD	3
A. Who and What is the Value Adjustment Board	3
B. Definitions and Terms used in the VAB Process	3
C. Statutory Authority	4
2) FUNCTION AND AUTHORITY	4
3) PETITIONS	5
A. Outline of Process	5
B. Filing a Petition	6
4) SPECIAL MAGISTRATE HEARINGS	8
1. Rescheduling Hearings	8
2. Exchange of Evidence	9
3. Conducting the Hearing	11
4. Non-Appearance at the Hearing	12
5. Rules of Evidence	13
6. Standard of Proof	14
7. Telephonic Hearings	16
8. Recommendations to the Board	17
9. Final Decision	18

1. VALUE ADJUSTMENT BOARD

A. Who and What is the Value Adjustment Board

The Volusia County Value Adjustment Board (VAB) and its staff serve as the decision-making authority when the taxpayer disagrees with the Property Appraiser concerning property exemptions, classifications and value. The VAB staff handles petition filing and scheduling of the quasi-judicial hearings.

If your dispute is not settled by an informal conference with the Property Appraiser's Office, you will be scheduled for a hearing. The VAB appoints Special Magistrates – who are all qualified, under F.S. 194.035, to conduct the hearings. These Special Magistrates are not connected or affiliated with the Property Appraiser's Office in any way.

The VAB Board consists of two County Commissioners, one School Board Member and two citizen members. Authority of the Board is governed under Florida Statutes, Chapter 194 and the Florida Administrative Code, Chapter 12D-10. The Volusia County Value Adjustment Board grants or denies the petitions after reviewing the recommendations of the Special Magistrate.

B. Definitions and Terms used in the Value Adjustment Board Process

"Agent" means any person, including a family member of the taxpayer, who is authorized to represent the taxpayer before the board.

"Board" means the local value adjustment board.

"Clerk" means the clerk of the local value adjustment board.

"Department," unless otherwise designated, means the Department of Revenue.

"Hearing" means any hearing relating to a petition before a value adjustment board or special magistrate, regardless of whether the parties are physically present or telephonic or other electronic media is used to conduct the hearing, but shall not include a proceeding to act upon, consider or adopt special magistrates' recommended decisions at which no testimony or comment is taken or heard from a party.

"Petitioner" means the taxpayer or the taxpayer as represented by an agent or attorney.

"Taxpayer" means the person or other legal entity in whose name property is assessed, including an agent of a timeshare period titleholder, and includes exempt owners of property, for purposes of this chapter.

C. STATUTORY AUTHORITY

I CREATION AND COMPOSITION OF THE VALUE ADJUSTMENT BOARD (Chapter 194.015, F.S. and Chapter 12D-10.001, F.A.C.)

- A. The Value Adjustment Board (the "Board") is created by Section 194.015, Florida Statutes, consisting of two members from the Volusia County Council, one member from the Volusia County School Board and two citizen members.
- B. Three of the members shall constitute as a quorum; however, the quorum shall consist of the Member from the School Board, one from the County Council and one Citizen Member. No Board meeting shall take place unless a quorum is present.
- C. Members of the Board may be temporarily replaced by other members of the County Council and School Board on appointment by their respective chairs.
- D. In the event that a member shall fail to attend three (3) consecutive Board meetings or four (4) Board meetings within a one year period, the Board shall send a letter to the member's respective chair requesting the appointment of a new Board member.

II FUNCTION AND AUTHORITY OF THE VALUE ADJUSTMENT BOARD (Chapter 194.032, F.S. and Chapter 12D-10.003, F.A.C.)

- A. The Board shall have the authority to meet for the following purposes:
 - 1. Hearing petitions relating to assessments filed pursuant to F.S. 194.011(3).
 - 2. Hearing complaints relating to homestead exemptions as provided for under F.S. 196.151.
 - 3. Hearing appeals from 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, and classifications.
 - 5. Ex Parte Contacts. For those actions of the Board which are quasi-judicial in nature, to insure that the Board review process shall occur in an atmosphere free of bias or pressure, ex parte contacts by anyone to members of the Board are prohibited.

In the event that a Board member shall receive any written, oral, graphic, or communication of any kind or nature which may directly or indirectly influence the disposition of a quasi judicial proceeding of the Board, such ex parte communication shall be forwarded to the clerk of the Board to be included in the record of the Board proceedings.

- 6. Time. In computing any period of time prescribed or allowed by these rules, the day of the act, event, or default from which the designated period of time begins to run shall not be included. 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 day which is neither a Saturday,

Sunday, nor legal holiday. When the period of time prescribed or allowed herein is less than five days, intermediate Saturdays, Sundays, and legal holidays shall be excluded in the computation. If the fifteenth day before a hearing is a Saturday, Sunday, or legal holiday, the information herein shall be provided no later than the previous business day.

- B. The Board shall have the authority to appoint Special Magistrates for the purpose of taking testimony and making recommendations to the Board.

III PETITIONS

A. OUT LINE OF PROCESS

1. The property owner receives the TRIM Notice.
2. If the property owner objects to the assessment of the property, the property owner may request an informal conference with a representative from the Property Appraiser's Office. At this informal conference, the Property Appraiser, not the VAB, has exclusive control per F.S. 194.011(2).
3. If still dissatisfied, the property owner or legally authorized agent may file a petition with the VAB Clerk by the deadline shown on the TRIM Notice.
4. 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, as described in this section, if the property appraiser asks in writing for 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. See Exchange of Evidence at paragraph D on pages 9 & 10 for a more detailed discussion.
5. No less than 25 calendar days prior to the hearing the Petitioner receives a Notice of Hearing from the VAB Clerk stating the scheduled date and time of the hearing before a VAB Special Magistrate.
6. After the conclusion of the hearing the VAB Special Magistrate will make a more thorough review and render a recommended decision to the VAB.
7. After the commencement of the hearings for the year and during our final board meeting, all magistrate recommendations will go before the board to render a Final Decision. If the Petitioner is dissatisfied with the decision of the Board, the petitioner may file an action in Circuit Court.
8. Information on refunds of property taxes, corrected taxes bills or paying property taxes can be obtained through the Volusia County Tax Collector's Office (386) 736-5938.

B. FILING A PETITION

1. A Property Owner / Petitioner may file a form DR486 as to Exemption, Classification or Valuation Real Property issues. A Petition to the VAB must be completed in all applicable respects and filed in accordance with the statutory deadlines. **The Petitioner must ensure that the Petition is fully completed before filing it.** No Petition will be accepted unless it contains the information set forth below and is filed with the Clerk during the applicable statutory period.

A petition to the Board shall:

- 1.1 Be in substantially the form prescribed by the Florida Department of Revenue, and include the fee as authorized by Chapter 194, Florida Statutes.
 - 1.2 Describe the property by parcel number.
 - 1.3 Be sworn to by the Petitioner.
 - 1.4 State the approximate time anticipated by the petitioner to present and argue the petition.
 - 1.5 Contain a space for the petitioner to indicate on the form that he or she does not wish to be present and argue the petition before the board or special magistrate but would like to have their evidence considered without an appearance.
 - 1.6 Provide information to request as copy of the property record card.
 - 1.7 Such other information and signatures as are relevant to the individual petition as required by Florida Administration Rule 12D-9.015.
2. The completed petition shall be filed with the VAB clerk. Incomplete petitions shall not be accepted. If an incomplete petition is received, the clerk shall notify the petitioner and give the petitioner an opportunity to complete the petition within 10 calendar days. Such completed petition shall be timely if completed and filed within the time frame provided in the clerk's notice.

A petition shall be deemed filed on the day it is actually received in the office of the VAB clerk. In the event that a petition is submitted electronically, it shall be deemed filed on the day it is electronically received by 11:59 p.m.

LATE FILED PETITIONS

3. The board may not extend the time for filing a petition.

- 3.1 The clerk shall accept but not schedule for hearing a petition submitted to the board after the statutory deadline has expired, and shall submit the petition to the board for good cause consideration if the petition is accompanied by a written explanation for the delay in filing. Unless scheduled together or by the same notice, the decision regarding good cause for late filing of the petition must be made before a hearing is scheduled, and the parties shall be notified of such decision. The board is authorized to require good cause hearings before good cause determinations are made.
- 3.2 The board or a board designee, to include the board legal counsel or a special magistrate, shall determine whether the petitioner has demonstrated, in writing, good cause justifying consideration of the petition. If the board or a board designee determines that the petitioner has demonstrated good cause, the clerk shall accept the petition for filing and so notify the petitioner and the property appraiser or the tax collector. If the board or a board designee determines that the petitioner has not demonstrated good cause, the clerk shall notify the petitioner and the property appraiser or tax collector.

MULTIPLE PETITIONS

4. In the event that the Board shall receive multiple petitions relating to the same property the following procedures shall take place:
 - 4.1 The Board shall send a letter to each entity that submitted a petition asking that they resolve the conflict within the next 10 days.
 - 4.2 In the event that the entities fail to satisfactorily resolve the conflict of multiple petitions, the Board shall recognize one of the following entities as the property representative, in the order of priority set forth below:

Taxpayer/owner's petition, no matter when filed; or

The first agent to file in the absence of filing by the taxpayer/owner.

SPECIAL NEEDS

5. In accordance with the Americans with Disabilities Act, a Petitioner in need of a special accommodation to participate in any VAB proceeding should contact the Clerk at (386) 740-5164, either when filing the Petition or at least one week before the scheduled VAB proceeding requiring such accommodation.

QUESTIONS

6. Questions related to exemption status, property values and types of evidence required should be directed to the Property Appraiser at (386) 736-5901. After filing a Petition, all questions related to the hearing process or to hearing schedules and notices should be directed to the Clerk at (386) 740-5164.

REVISIONS

7. The Internal Guidelines may be revised in accordance with changes in the Florida Statutes, or by administrative rules as may be further adopted or interpreted by the Florida Department of Revenue governing the VAB process.

V. SPECIAL MAGISTRATE HEARINGS:

- A. Hearings shall be scheduled by the VAB Clerk or assigned designee.
- B. Notice of Hearings shall be delivered by regular or certified U.S. mail or personal delivery, or in the manner requested by the petitioner on Form DR-486, so that the notice shall be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance.
- C. Rescheduling hearings.
 1. The petitioner may reschedule the hearing without good cause one time by submitting a written request to the clerk of the board no fewer than five (5) calendar days before the scheduled appearance. To calculate the five (5) 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 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.
 2. A petitioner may request a rescheduling of a hearing for good cause by submitting a written request and proof of good cause to the clerk of the board before the scheduled appearance or as soon as practicable. A rescheduling for good cause shall not be treated as the one time rescheduling to which a petitioner has a right upon timely request under Section 194.032(2), Florida Statutes. Reasons for "good cause" that a clerk or board designee may consider in providing for a rescheduling are:
 - 2.1 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
 - 2.2 Physical or mental illness, infirmity, or disability that would reasonably affect the petitioner's ability to timely file; or
 - 2.3 Miscommunication with, or misinformation received from, the board clerk, property appraiser, or their staff regarding the necessity or proper procedure for filing that would cause a reasonable person's attention to be diverted from timely filing; or

2.4 Any other cause beyond the control of the petitioner that would prevent a reasonably prudent petitioner from timely filing.

3. A request to reschedule the hearing made by the petitioner fewer than five calendar days before the scheduled hearing may be made only for an emergency when good cause is shown. Such a request shall be made to the clerk who shall forward the request to the board or a board designee, which includes the clerk, board legal counsel or a special magistrate. (a) If the board or a board designee determines that the request does not show good cause, the request will be denied and the board may proceed with the hearing as scheduled. (b) If the board or a board designee determines that the request demonstrates good cause, the request will be granted. In that event, the clerk will issue a notice of hearing with the new hearing date, which shall be the earliest date that is convenient for all parties.
4. The clerk shall give appropriate notice to the petitioner of the determination as to good cause. Form DR-485WCN is designated and may be used for this purpose. The clerk shall also appropriately notify the property appraiser or tax collector.
5. If a hearing is rescheduled, the deadlines for the exchange of evidence shall be computed from the new hearing date, if time permits.
6. In no event shall a petitioner be required to wait more than a reasonable time from the scheduled time to be heard. The clerk is authorized to find that a reasonable time has elapsed based on other commitments, appointments or hearings of the petitioner, lateness in the day, and other hearings waiting to be heard earlier than the petitioner's hearing with the board or special magistrate. If his or her petition has not been heard within a reasonable time, the petitioner may request to be heard immediately. If the clerk finds a reasonable time has elapsed and petitioner is not heard, the clerk shall find good cause is present and shall reschedule the petitioner's hearing.

D. EXCHANGE OF EVIDENCE.

1. 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, as described in this section, if the property appraiser asks in writing for 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.
2. 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.

If the petitioner chooses to participate in an exchange of evidence with the property appraiser and he or she shows good cause to the 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 clerk is authorized to reschedule the hearing to allow for the exchange of evidence to occur.

No later than seven (7) days before the hearing, if the property appraiser receives the petitioner's documentation and if requested in writing by the petitioner, the property appraiser shall provide the petitioner with a list and summary of evidence to be presented at the hearing accompanied by copies of documentation to be presented by the property appraiser at the hearing. The evidence list must contain the property record card if provided by the clerk. 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 event the period shall run until the end of the next previous day which is neither a Saturday, Sunday, or legal holiday.

3. If the petitioner does not provide the information to the property appraiser at least fifteen (15) days prior to the hearing pursuant to subsection 2 above, the property appraiser need not provide the information to the petitioner.

If the property appraiser does not provide the information within the time required by subsection (2)(c), 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 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 exchange. "Provided" means received by the party not later than the time frame provided in this 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. A property appraiser shall not use at a hearing evidence that was not supplied to the petitioner as required. The normal 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.

6. No petitioner may present for consideration, nor may a board or special magistrate accept for consideration, testimony or other evidentiary materials that were requested of the petitioner in connection with a filed petition in writing by the property appraiser, of which the petitioner had knowledge and denied to the property appraiser. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner by the property appraiser.

E. CONDUCTING THE HEARING.

1. Hearing rooms, office space, computer systems, personnel, and other resources used for any of the board's functions shall be controlled by the board through the clerk of the value adjustment board. The clerk shall perform his or her duties in a manner to avoid the appearance of a conflict of interest. The clerk shall not use the resources of the property appraiser's or tax collector's office and shall not allow the property appraiser or tax collector to control or influence any part of the value adjustment board process.
2. If all parties are present and the petition is not withdrawn or settled, a hearing on the petition shall commence
3. All hearings shall be open to the public.
4. Upon the request of either party, a special magistrate shall swear in all witnesses in that proceeding on the record. Upon such request and if the witness has been sworn in during an earlier hearing, it shall be sufficient for the special magistrate to remind the witness that he or she is still under oath.
5. Before or at the start of the hearing, the board, the board's designee or the special magistrate shall give a short overview verbally or in writing of the rules of procedure and any administrative issues necessary to conduct the hearing.
6. States the board or special magistrate does not work for the property appraiser or tax collector, is independent of the property appraiser or tax collector, and is not influenced by the property appraiser or tax collector; (c) states the hearing will be conducted in an orderly, fair, and unbiased manner; (d) states that the law does not allow the board or special magistrate to review any evidence unless it is presented on the record at the hearing or presented upon agreement of the parties while the record is open; and (e) states that the law requires the board or special magistrate to evaluate the relevance and credibility of the evidence in deciding the results of the petition.

Before or at the start of the hearing, unless waived by the parties, the board or special magistrate shall make an opening statement or provide a brochure or taxpayer information sheet that: (a) states the board or special magistrate is an independent, impartial, and unbiased hearing body or officer, as applicable.

7. After the opening statement, and clarification of any questions with the parties, the board or special magistrate shall proceed with the hearing.

8. NON-APPEARANCE AT THE HEARING.

When a petitioner does not appear by the commencement of a scheduled hearing and the petitioner has not indicated a desire to have their petition heard without their attendance and a good cause is not pending, the special magistrate shall not commence or proceed with the hearing and shall produce a decision or recommended decision as described in section 12D-9.021. If the petitioner makes a good cause request before the decision of the special magistrate the board designee shall rule on the good cause request before determining that the recommended decision should be set aside and that the hearing should be rescheduled, or that the magistrate should issue the recommended decision. If the board designee did not find good cause for the petitioner's failure to appear, the magistrate shall issue a recommended decision. Decisions issued under this subsection shall have a finding of fact that the petitioner did not appear at the hearing and did not state good cause; and a conclusion of law that the relief is denied and the decision is being issued in order that any right the petitioner may have to bring an action in circuit court is not impaired.

9. A petitioner who has indicated that he or she does not wish to appear at the hearing, but would like for the board or special magistrate to consider his or her evidence, shall submit his or her evidence to the board clerk and property appraiser prior to the hearing in accordance with statute. The board clerk shall:

(A.) keep the petitioner's evidence as part of the petition file;

(B.) notify the board or special magistrate before or at the hearing that the petitioner has indicated he or she will not appear at the hearing, but would like for the board or special magistrate to consider his or her evidence at the hearing; and

(C.) provide the evidence to the board or special magistrate at the beginning of the hearing.

10. If the property appraiser or tax collector does not appear by the commencement of a scheduled hearing, the board or special magistrate shall state on the record that the property appraiser or tax collector did not appear at the hearing. Then, the board or special magistrate shall request the petitioner to state for the record whether he or she wants to have the hearing rescheduled or wants to proceed with the hearing without the property appraiser or tax collector. If the petitioner elects to have the hearing rescheduled, the clerk shall reschedule the hearing. If the petitioner elects to proceed with the hearing without the property appraiser or tax collector, the board or special magistrate

shall proceed with the hearing and shall produce a decision or recommended decision.

11. PRESENTATION OF EVIDENCE; WITNESS TESTIMONY; STANDARD OF PROOF

A. The Special Magistrate shall:

1. review the evidence presented by the parties;
2. determine whether the evidence presented is admissible;
3. admit the evidence that is admissible, and identify the evidence presented to indicate that it is admitted or not admitted; and
4. consider the admitted evidence.

B. RULES OF EVIDENCE.

1. Hearings are not controlled by strict rules of evidence and procedure. Formal rules of evidence shall not apply, but fundamental due process shall be observed and shall govern the proceedings.
2. Admissibility:
 - (a) In these rules, the term “admitted evidence” means evidence that has been admitted into the record for consideration by the board or special magistrate.
 - (b) For administrative reviews, “relevant evidence” is evidence that is reasonably related, directly or indirectly, to the statutory criteria that apply to the issue under review. This description means the evidence meets or exceeds a minimum level of relevance necessary to be admitted for consideration, but does not necessarily mean that the evidence has sufficient relevance to legally justify a particular conclusion.
 - (c) Rebuttal evidence is relevant evidence used solely to disprove or contradict the original evidence presented by an opposing party.
 - (d) If the board or special magistrate has a question relating to the admissibility or use of evidence, the board or special magistrate shall consult with board legal counsel. The special magistrate may delay ruling on the question during the hearing and consult with board legal counsel after the hearing.

C. STANDARD OF PROOF.

1. In a board or special magistrate hearing, the petitioner is responsible for presenting relevant and credible evidence in support of his or her belief that the property appraiser's determination is incorrect. The property appraiser is responsible for presenting relevant and credible evidence in support of his or her determination.
2. Preponderance of the evidence is the standard of proof in assessment hearings. Taxpayers no longer have the burden of proving that the property appraiser's assessment is not supported by any reasonable hypothesis of a legal assessment.
3. If a party submits evidence to the clerk prior to the hearing, the board or special magistrate shall not review or consider such evidence prior to the hearing.
4. In order to be reviewed by the board or special magistrate, any evidence filed with the clerk shall be brought to the hearing by the party. These requirements shall not apply where:
 - (a) a petitioner does not appear at a hearing on a "portability" assessment difference transfer petitions in which the previous homestead is the subject of the petition and is located in a county other than the county where the new homestead is located. Requirements specific to hearings on such petitions are set forth in Section 12D-9.028(6), F.A.C.; or
 - (b) a petitioner has indicated that he or she does not wish to appear at the hearing but would like for the board or special magistrate to consider evidence submitted by the petitioner.
5. A petitioner who has indicated that he or she does not wish to appear at the hearing, but would like for the board or special magistrate to consider his or her evidence, shall submit his or her evidence to the board clerk before the hearing. The board clerk shall:
 - (a) keep the petitioner's evidence as part of the petition file;
 - (b) notify the board or special magistrate before or at the hearing that the petitioner has indicated he or she will not appear at the hearing, but would like for the board or special magistrate to consider his or her evidence at the hearing; and
 - (c) provide the evidence to the board or special magistrate at the beginning of the hearing.

(d) The clerk may provide an electronic system for the filing and retrieval of evidence for the convenience of the parties, but such evidence shall not be considered part of the record and shall not be reviewed by the board or special magistrate until presented at a hearing. Any exchange of evidence should occur between the parties and such evidence is not part of the record until presented by the offering party and deemed admissible at the hearing.

6. No petitioner shall present, nor shall the board or special magistrate accept for consideration, testimony or other evidentiary materials that were 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 Section 12D-9.020, F.A.C. and, if provided to the property appraiser less than fifteen (15) days before the hearing, shall be considered timely if the board or special magistrate determines they were provided a reasonable time before the hearing. 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. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner by the property appraiser.
7. A property appraiser shall not present undisclosed evidence that was not supplied to the petitioner as required under the evidence exchange rule, Section 12D-9.020, F.A.C. The normal 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.
8. When testimony is presented at a hearing, each party shall have the right to cross-examine any witness.
9. The following limitations shall apply if the property appraiser seeks to present additional evidence that was unexpectedly discovered and that would increase the assessment.

(a) The board or special magistrate shall ensure that such additional evidence is limited to a correction of a factual error discovered in the physical attributes of the petitioned property; a change in the property appraiser's judgment is not such a correction and shall not justify a increase in the assessment.

(b) A notice of revised proposed assessment shall be made and provided to the petitioner in accordance with the notice provisions set out in Florida Statutes for notices of proposed property taxes.

(c) A new hearing shall be scheduled and notice of the hearing shall be sent to the petitioner along with a copy of the revised property record card, if requested.

9. CONDUCTING A HEARING BY TELEPHONIC MEDIA.

HEARINGS CONDUCTED BY ELECTRONIC MEDIA SHALL OCCUR ONLY UNDER THE CONDITIONS SET FORTH IN SECTION 12D-9.026. Any request for electronic media must be made at least 15 days prior to the hearing date.

(a) The board must approve and have available the necessary equipment and procedures.

(b) The special magistrate, if one is used, must agree in each case to the electronic hearing.

(c) The board must reasonably accommodate parties that have hardship.

(d) For any hearing conducted by electronic media, the board shall ensure that all equipment is adequate and functional for allowing clear communication among the participants and for creating the hearing records required by law. The board procedures shall specify the time period within which a party must request to appear at a hearing by electronic media.

(e) Any party may request to appear at a hearing before a special magistrate, using telephonic or other electronic media. If the board or special magistrate allows a party to appear by telephone, all members of the board in the hearing or the special magistrate must be physically present in the hearing room. Unless required by other provisions of state or federal law, the board clerk need not comply with such a request if telephonic or electronic media are not reasonably available.

(f) The parties must also agree on the methods for swearing witnesses, presenting evidence, and placing testimony on the record. Such methods must comply with the provisions of this rule in Chapter 12D-9.026.

(g) Such hearings must be open to the public either by providing the ability for interested members of the public to join the hearing electronically or to monitor the hearing at the location of the board or special magistrate.

11. RECOMMENDATIONS TO THE BOARD.

(a) For each petition not withdrawn or settled, special magistrates shall produce a written recommended decision that contains findings of fact, conclusions of law, and reasons for upholding or overturning the property appraiser's determination. Each recommended decision shall contain sufficient factual and legal information and reasoning to enable the parties to understand the basis for the decision, and shall otherwise meet the requirements of law. The special magistrate and clerk shall observe the petitioner's right to be sent a timely written recommended decision containing proposed findings of fact and proposed conclusions of law and reasons for upholding or overturning the determination of the property appraiser. After producing a recommended decision, the special magistrate shall provide it to the clerk.

(b) The clerk shall provide copies of the special magistrate's recommended decision to the petitioner and the property appraiser as soon as practicable after receiving the recommended decision, and if the clerk: (a) knows the date, time, and place at which the recommended decision will be considered by the board, the clerk shall include such information when he or she sends the recommended decision to the petitioner and the property appraiser; or (b) does not yet know the date, time, and place at which the recommended decision will be considered by the board, the clerk shall include information on how to find the date, time, and place of the meeting at which the recommended decision will be considered by the board.

(c) Any board or special magistrate work papers, worksheets, notes, or other materials that are made available to a party shall immediately be sent to the other party. Any work papers, worksheets, notes, or other materials created by the board or special magistrates during the course of hearings or during consideration of petitions and evidence, that contain any material prepared in connection with official business, shall be transferred to the clerk and retained as public records. Value adjustment boards or special magistrates using standardized work papers, worksheets, or notes, whether in electronic format or otherwise, must receive prior department approval to ensure that such standardized documents comply with the law.

(d) For the purpose of producing the recommended decisions of special magistrates, the department prescribes the Form DR-485 series, and any electronic equivalent forms approved by the department under Section 195.022, Florida Statutes. The Form DR-485 series is adopted and incorporated by reference in Rule 12D-16.002, Florida

Administrative Code. All recommended decisions of special magistrates, and all forms used for the recommended decisions, must contain the following required elements:(a) findings of fact; (b) conclusions of law; and (c) reasons for upholding or overturning the determination of the property appraiser.

12. BOARD CONSIDERATION OF SPECIAL MAGISTRATES RECOMMENDATIONS.

(a) As used in this section, the terms “findings of fact” and “conclusions of law” include proposed findings of fact and proposed conclusions of law produced by special magistrates in their recommended decisions.

(b) As provided in Sections 194.034(2) and 194.035(1), Florida Statutes, the board shall consider the recommended decisions of special magistrates and may act upon the recommended decisions without further hearing. If the board holds further hearing for such consideration, the clerk shall send notice of the hearing to petitioners. The board shall consider whether the recommended decisions meet the requirements of subsection (1), and may rely on board legal counsel for such determination.

(c) If the board determines that a recommended decision meets the requirements of subsection (1), the board shall adopt the recommended decision. When a recommended decision is adopted and rendered by the board, it becomes final.

(d) If the board determines that a recommended decision does not comply with the requirements of subsection (1), the board shall proceed as follows: (a) The board shall request the advice of board legal counsel to confirm the noncompliance and evaluate further action and shall take the steps necessary for producing a final decision in compliance with subsection (1). (b) The board may direct a special magistrate to produce a recommended decision that complies with subsection (1) based on, if necessary, a review of the entire record. (c) The board shall retain any recommended decisions and all other records of actions under this rule section.

13. FINAL DECISIONS OF THE BOARD.

(a) For each petition not withdrawn or settled, the board shall produce a written final decision that contains findings of fact, conclusions of law, and reasons for upholding or overturning the property appraiser’s determination. Each final decision shall contain sufficient factual and legal information and reasoning to enable the

parties to understand the basis for the decision, and shall otherwise meet the requirements of law.

(b) A final decision of the board shall state the just, assessed, taxable, and exempt value, both before and after board action. Board action shall not include changes made as a result of action by the property appraiser. If the property appraiser has reduced his or her value or granted an exemption, property classification, or "portability" assessment difference transfer, whether before or during the hearing but before board action, the values in the "before" column shall reflect the adjusted figure before board action.

(c) The board's final decision shall advise the taxpayer and property appraiser that further proceedings in circuit court shall be as provided in Section 194.036, Florida Statutes.

(d) Upon issuance of a final decision by the board, the board shall provide it to the clerk and the clerk shall promptly provide notice of the final decision to the parties. Notice of the final decision may be made by providing a copy of the decision.

*** These Internal Operating Guidelines are hereby to be used as a guideline to help property owners to understand the VAB process. Complete Rules are available and should be consulted at Florida Administrative Code / Rule Chapter 12D-9.**