

VALUE ADJUSTMENT BOARD EVIDENCE

What is evidence?

Evidence is either evidentiary material, testimonial, or anything used to support your petition. Evidentiary material is physical documentation supporting your petition (e.g., written statements, comparable sales information, income and financial statements, appraisal reports, photographs, etc.). Testimonial evidence includes statements you make under oath at the hearing held before the Special Magistrate concerning your petition.

When and to whom must evidence be submitted?

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. Specific information about the exchange of evidence requirements is available at <http://floridarevenue.com/property/Pages/VAB.aspx> in Florida Administrative Code (F.A.C.) 12D-9.020.

In addition to evidence exchanged prior to the hearing, **you must bring three (3) copies of your evidence. One (1) copy will be presented at the hearing to the Property Appraiser, one (1) copy is for the Special Magistrate, and one (1) copy is for the VAB Clerk for simultaneous review.** There is a copy fee if the VAB Clerk is required to make copies of evidence at the hearing (.15 cent per page). Please make sure any confidential information is redacted prior to bringing it to the hearing as the submitted evidence will be maintained in the public record.

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

F.A.C. 12D-9.020(4), by agreement of the parties, the evidence exchanged between the property appraiser and petitioner 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 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. It is the Petitioner's responsibility to contact the Property Appraiser to obtain the correct address for mailing the evidence.

(5) Level of detail on evidence summary: The 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.

Deliver, mail, or e-mail your evidence to the address below:

Hillsborough County Property Appraiser
ATTN: VAB Evidence
601 East Kennedy Blvd., 15th Floor
Tampa, FL 33602-4932
(813) 272-6100

OR

Hillsborough County Property Appraiser
ATTN: Lauren Sumner (Agricultural Evidence)
307 N. Michigan Ave.
Plant City, FL 33563-3400

EVIDENCE@hcpafl.org

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

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

Effective September 1, 2025, Florida Statute 194.011 (4) states that at least 15 days before the hearing, the property appraiser shall 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. Failure of the property appraiser to timely comply with the requirements of this paragraph shall result in a rescheduling of the hearing.

What happens if either party does not comply?

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.

As the trier of fact, 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?

F.A.C. 12D-9.017, no participant, including the petitioner, the property appraiser, the board 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 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.

This is not the full copy of the rules and is not law and cannot be relied upon. All parties should read the actual rules found at <http://floridarevenue.com/property/Pages/VAB.aspx> .