

CITRUS COUNTY VALUE ADJUSTMENT BOARD

EXPLANATION OF EVIDENCE EXCHANGE

*******DO NOT SUBMIT EVIDENCE TO THE CLERK OF THE VAB*******

An Evidence Exchange Form (Evidence List and Summary) is available for download on the Clerk of Court website, www.clerk.citrus.fl.us. The form is a suggested form only. It is not an official Department of Revenue form. The Department of Revenue does not require the use of this form in connection with any proceedings. The form is intended to provide a convenient format for standardizing and recording the evidence provided by the participants in a VAB hearing. If you have any questions about the form, please call Claudia Kemp at (850) 488-0712.

Question: What is evidence?

Answer: Evidence is physical documentation supporting your petition (e.g. written statements, comparable sales, income and financial statements, appraisal reports, photographs, etc.). Submission of evidence is pursuant to §194.011 (4) (a), Fla. Stat. and the Florida Administrative Code 12D-10.0044.

Question: When does evidence need to be submitted?

Answer: If you have evidence to submit in support of your petition, make **TWO COPIES**.

At least 15 days prior to your scheduled hearing, provide the Property Appraiser with **ONE COPY** of an Evidence List and Summary accompanied by copies of documentation to be presented at the hearing. Per §194.034 (1) (d), Fla. Stat. "...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 writing by the property appraiser of which the petitioner had knowledge and denied to the property appraiser."

The Property Appraiser's address is 210 N. Apopka Ave., Suite 200, Inverness, FL 34450, Fax Number is (352) 341-6515, and Email is ccpaweb@mail.pa.citrus.fl.us

Bring the **SECOND COPY** of your evidence to your hearing to submit to the Special Magistrate. That copy will become part of the record for your hearing.

No later than 7 days before your hearing, if the Property Appraiser receives your documentation and if requested in writing, the Property Appraiser shall provide you with an Evidence List and Summary accompanied by copies of documentation to be presented at the hearing.

NOTE: Original documents and photographs are part of the official record and will not be returned to you.

NOTE: In computing the 15-day period: If the 15th day falls on a Saturday, Sunday, or legal holiday, then computed time ends on the previous business day.

If you do not provide your evidence to the Property Appraiser per the schedule above, the Property Appraiser need not provide you their evidence in the time prescribed above.

If you have submitted multiple petitions for adjacent or related properties and the same evidence applies to all petitions, **separate, duplicate copies of all evidence must be submitted for EACH petition FILED.**

EVIDENCE SUBMITTED AFTER YOUR HEARING WILL NOT BE CONSIDERED BY THE SPECIAL MAGISTRATE OR THE VALUE ADJUSTMENT BOARD