

# **CITRUS COUNTY VALUE ADJUSTMENT BOARD (VAB) INTERNAL OPERATING PROCEDURES**

**Adopted August 5, 2020 <sup>1</sup>**

Value Adjustment Boards (VAB) may have additional internal procedures, not rules, which do not conflict with, change, suspend, or negate the rules adopted in the Department of Revenue's Uniform Rules of Procedure for Hearings, the Florida Statutes, or case law. FAC12D-9.005(2)(a) and (b).

## **Petition Requirements to File**

A Petitioner appealing determinations of the Property Appraiser may file a petition with the Clerk to the VAB. The Petitioner must ensure that the petition is fully completed before filing it, and the petition must be accompanied by the appropriate, non-refundable filing fee. Incomplete petitions shall not be accepted.

The statutory deadline for accepting petitions for assessed value is twenty-five (25) days after the mailing of TRIM (Truth in Millage) notices in mid-August by the Property Appraiser's office. The VAB Clerk must receive the petition by the 25th day; having the petition postmarked by the 25th day is not sufficient. Petitions must be received by 4:59 PM (EST) of the statutory deadline. All petitions must be filed by mail, email, or in person at the Clerk Annex located at 120 Montgomery Ave, Inverness, Florida or the Crystal River office (opening on Monday, August 17, 2020) located at 1540 N. Meadowcrest Blvd., Crystal River, Florida. The VAB Clerk will not accept petitions via fax.

All filing fees shall be in compliance with the VAB Resolution (adopted each year at the VAB final meeting) and shall be paid to the Clerk of the VAB at the time of filing. Any petition not accompanied by the required filing fee will be deemed incomplete. The Clerk shall notify the Petitioner of any incomplete petition received by the Clerk and give the Petitioner an opportunity to complete the petition within 10 calendar days.

## **Late-Filed Petitions**

Petitioners who file their petitions after the statutory deadline\*, in compliance with 12D-9.015(14), shall submit a written explanation of good cause and supporting documentation, which will be reviewed by the VAB Designee for the VAB. Late-filed petitions will be accepted based on his determination:

- 1) good cause justifying a hearing of the petition, including substantial proof in support of any good cause statement, and
- 2) that the delay in filing the petition will not, in fact, be prejudicial to the performance of the VAB's functions in the taxing process.

If the VAB Designee finds that the Petitioner shows good cause for filing the petition late, the petition will be scheduled for a hearing.

If the VAB Designee finds that the reasons for filing the petition late do not demonstrate good cause, the Petitioner will be notified that their petition will not be scheduled for hearing.

\*Deadline meaning - Petitions not received in the Clerk's Office by 4:59 P.M. on the deadline date of September 8, 2020 will be considered late. The postmarked date will not be considered.

### **Right to Reschedule**

Petitioner and Property Appraiser may each reschedule the hearing one time for ‘good cause’ which means circumstances beyond the control of the person seeking to reschedule the hearing which would reasonably prevent the party from having adequate representation at the hearing. The party with the scheduling conflict submits a written request to the VAB Clerk no fewer than 5 calendar days prior to their original hearing date. The VAB Clerk shall notify the parties at least 15 calendar days prior to the rescheduled hearing date, unless the notice is waived by both parties.

Reschedule requests will be reviewed by the VAB Designee for the VAB and will be rescheduled based on the VAB Designee’s written decision.

Dates and times for the rescheduling are limited and might be inconvenient. The VAB Clerk cannot guarantee specific requests but will do best to accommodate the requests.

### **Withdrawn Petitions**

Petitioners may withdraw their petitions at any time. Petitions that are withdrawn are required to be reported to the VAB Clerk by using form DR-485WI. A copy of the withdrawal form can be obtained from the Clerk’s website or <https://floridarevenue.com/property/Documents/dr485wi.pdf>. They will also be available at hearings. You may mail or email the withdrawal to the VAB Clerk. For all withdrawn or settled petitions, the Special Magistrate shall not produce a recommended decision and the VAB shall not produce a final decision.

### **Telephonic Hearings**

The Citrus VAB permits Petitioners to appear for VAB hearings telephonically. Any Petitioner, who wants to appear telephonically, must notify the VAB Clerk PRIOR to the scheduled hearing date. The request must be submitted in writing to [VAB@citrusclerk.org](mailto:VAB@citrusclerk.org) or by mail. The VAB Clerk shall notify the Special Magistrate and the Property Appraiser’s Office of the request.

If a Petitioner requests a telephonic hearing, the Petitioner is still required to follow the sections of the Florida Statutes and the Florida Administrative Code which apply to the exchange of evidence.

### **Will Not Attend Hearing**

A Petitioner may indicate on the petition, or forward a written notification to the VAB Clerk, that he or she does not wish to appear at the hearing but would like for the Special Magistrate to consider evidence. Evidence must be provided to the VAB Clerk prior to the scheduled hearing date via US mail or hand delivery. The VAB Clerk shall keep the Petitioner’s evidence as part of the petition file and notify the Special Magistrate before or at the hearing that the Petitioner has indicated he or she will not appear at the hearing.

### **Evidence Exchange**

Petitioners have the right to request to exchange evidence with the Property Appraiser. If the Petitioner desires to enter into an evidence exchange with the Property Appraiser, evidence must be submitted no later than fifteen (15) calendar days before the scheduled hearing day, and the Petitioner must specifically request, in writing, that the Property Appraiser supply their evidence to the Petitioner. Specific information regarding the exchange of evidence requirements is available online at: <http://floridarevenue.com/property/pages/vab.aspx> in the Florida Administrative Code (F.A.C.) 12-9.020. The Property Appraiser is also entitled to request

evidence from the Petitioner even if the Petitioner does not request to exchange evidence with the Property Appraiser.

If the Petitioner does not attend the hearing but would like their evidence heard, the Petitioner must provide the VAB Clerk with one copy of evidence for the Special Magistrate at least one day prior the hearing.

**Note:** the VAB Clerk is not responsible for preparing any evidence or information but will only provide to the Special Magistrate the evidence submitted to the Clerk by Petitioner. Any physical documentation and testimonial evidence (the statements that you make under oath at the hearing concerning your petition) that the Petitioner wishes to present to the Special Magistrate must be presented during your scheduled hearing before the Special Magistrate.

### **Accommodation for Special Needs**

In accordance with the Americans with Disabilities Act, a Petitioner in need of special accommodation to view or participate in any hearing or meeting of the VAB, shall contact the VAB Clerk at (352) 341-7095 either at the time of filing the petition or no later than ten (10) business days prior to the scheduled hearing requiring such accommodation.

If an interpreter is needed, the person needing an interpreter will be responsible for securing an interpreter and all costs associated with hiring an interpreter.

### **Ex-Parte Communication Prohibited**

Pursuant to Rule 12D-9.017, ex-parte communication between VAB members, Special Magistrates, and the Property Appraiser's office, outside of scheduled hearings or VAB meetings, is prohibited. Should either party or the Special Magistrate recognize that they are the recipient of an ex-parte communication of issues in the petition, either verbal or written, they shall immediately terminate their oral communication or review of written material. In the event of a written ex-parte communication, either party or the Special Magistrate shall forward the ex parte document to the VAB Clerk at [VAB@citrusclerk.org](mailto:VAB@citrusclerk.org) who will forward it to the VAB Attorney. In the event of an ex parte verbal communication, either party or the Special Magistrate shall provide a detailed, written statement memorializing the conversation to the VAB Clerk as above which will then be forwarded to the VAB Attorney. The VAB Clerk shall maintain a copy of the document or written statement of the conversation and provide a copy to the opposing party or both parties if the communication is from a third party.