ANGELA VICK
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
CITRUS COUNTY, FLORIDA

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STATEMENT OF REASON(S) FOR FILING VALUE ADJUSTMENT BOARD PETITION AFTER DEADLINE

I did not meet the statutory deadline of **September 13, 2022**, for filing a petition due to the reasons(s) stated below.

Pursuant to F.A.C. Rule Chapter 12D-9.015(11), the failure to meet the statutory deadline for filing a petition does not prevent consideration of a petition by the board or special magistrate when the board designee (VAB legal counsel) determines that the petitioner has demonstrated good cause justifying consideration and that the delay will not, in fact, be harmful to the performance of board functions in the taxing process. "Good cause" means the verifiable showing of extraordinary circumstances, as follows:

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. Physical or mental illness, infirmity, or disability that would reasonably affect the petitioner's ability to timely file; or
3. Miscommunication with, or misinformation received from, the board clerk, property appraiser, or their staff regarding the necessity or the proper procedure for filing that would case a reasonable person's attention to be diverted from timely filing; or
4. Any other cause beyond the control of the petitioner that would prevent a reasonably prudent petitioner from timely filing.

The board clerk shall accept but not schedule for hearing a petition submitted after the statutory deadline and shall submit the petition to the VAB legal counsel for good cause consideration when the petition is accompanied by a written explanation for the delay in filing. The VAB legal counsel shall determine whether the petitioner has demonstrated good cause. If the VAB legal counsel determines that good cause has been demonstrated, the board clerk shall schedule the petition for hearing and a notice of hearing will be sent so that it will be received by the petitioner no less than 25 calendar days before the scheduled hearing; if the VAB legal counsel determines that good cause was not demonstrated no hearing will be scheduled.

Reason(s) for filing late:

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_____ _____

Signature of Petitioner Date

Petition Number (to be completed by clerk) _____