

To: Property Appraisers, Tax Collectors, Clerks of the Court, Value Adjustment Board Clerks, Board of County Commissioners, Taxing Authorities and Interested Parties
From: James McAdams
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Bulletin: PTO 13-10

**FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX INFORMATIONAL BULLETIN**

Value Adjustment Board; Exchange of Evidence

The 2013 Legislature enacted Chapter 2013-109, Laws of Florida, (SB 556) effective July 1, 2013. Section 8 requires the property appraiser to provide the property record card to the petitioner when the value adjustment board petition is received from the clerk regardless of whether the petitioner initiates evidence exchange.

Section 8. Paragraph (a) of subsection (2) of section 194.032, Florida Statutes, is amended to read (words ~~stricken~~ are deletions; words underlined are additions):

194.032 Hearing purposes; timetable.—

(2)(a) The clerk of the governing body of the county shall prepare a schedule of appearances before the board based on petitions timely filed with him or her. The clerk shall notify each petitioner of the scheduled time of his or her appearance at least 25 calendar days before the day of the scheduled appearance. The notice must ~~shall~~ indicate whether the petition has been scheduled to be heard at a particular time or during a block of time. If the petition has been scheduled to be heard within a block of time, the beginning and ending of that block of time must ~~shall~~ be indicated on the notice; however, as provided in paragraph (b), a petitioner may not be required to wait for more than a reasonable time, not to exceed 2 hours, after the beginning of the block of time. If the petitioner checked the appropriate box on the petition form to request a copy of the property record card containing relevant information used in computing the current assessment, the property appraiser must provide the copy to the petitioner upon receipt of the petition from the clerk regardless of whether the petitioner initiates evidence exchange, unless the property record card is available online from the property appraiser ~~clerk shall provide the copy of the card along with the notice.~~ Upon receipt of the notice, the petitioner may reschedule the hearing a single time by submitting to the clerk a written request to reschedule, at least 5 calendar days before the day of the originally scheduled hearing.

The full text of the changes can be accessed at: <http://laws.flrules.org/2013/109>.

This bulletin is provided by the Department of Revenue for your general information. If you wish to discuss this matter, you may send your questions to DORPTO@dor.state.fl.us.