

12D-10.0044 Uniform Procedures for Hearings; Procedures for Information and Evidence Exchange Between the Petitioner and Property Appraiser, Consistent with Section 194.032, F.S.; Organizational Meeting; Uniform Procedures to be Available to Petitioners.

(1) The value adjustment board must accept Forms DR-486 and DR-486T, regardless that the value adjustment board uses another such form, as permitted under Section 195.022, F.S.

(2) Subsequent to the mailing or sending of the hearing notice, and at least 15 days before the scheduled hearing, the petitioner shall provide the property appraiser with a list and summary of evidence to be presented at the hearing. The list and summary must be accompanied by copies of documentation to be presented at the hearing.

(3) No later than 7 days before the hearing, if the property appraiser receives the petitioner's documentation and if requested in writing by the petitioner, the property appraiser shall provide the petitioner with a list and summary of evidence to be presented at the hearing. The list and summary must be accompanied by copies of documentation to be presented at the hearing. The evidence list must contain the property record card if provided by the clerk.

(4)(a) If the taxpayer does not provide the information to the property appraiser at least 15 days prior to the hearing pursuant to subsection (2), the property appraiser need not provide the information to the taxpayer pursuant to subsection (3).

(b) If the property appraiser does not provide the information within the time required by subsection (3), the hearing shall be rescheduled.

(5)(a) The exchange in subsections (2) and (3) shall be delivered by regular or certified U.S. mail, personal delivery, overnight mail, FAX or email. It shall be sufficient if at least three FAX or email attempts are made to such address. If more than one FAX number is provided, three (3) attempts must be made for each number to satisfy this requirement. The taxpayer and property appraiser may agree to a different timing and method of exchange. "Provided" means made available in the manner designated by the property appraiser or by the petitioner in his/her submission of information, as via email, facsimile, U.S. mail, or at the property appraiser's office for pick up. If the petitioner does not designate his/her desired manner for receiving the property appraiser's information, the information shall be provided by the property appraiser by depositing it in the U.S. mail.

(b) The information shall be sent to the address listed on the petition form; however, it may be submitted to an email or FAX address if given.

(c) In computing any period of time prescribed or allowed by these rules, the day of the act, event, or default from which the designated period of time begins to run shall not be included. The last day of the period so computed shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next day which is neither a Saturday, Sunday, or legal holiday. If the fifteenth day before a hearing is a Saturday, Sunday, or legal holiday, the information under subsection (2) shall be provided no later than the previous business day.

(6) Level of detail on evidence summary: The summary pursuant to subsections (2) and (3) 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.

(7) Hearing procedures: 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 appear at the hearing and use undisclosed evidence that was not supplied to the petitioner as required. The normal 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.

(8) The petitioner may reschedule the hearing one time by submitting a written request to the clerk of the board no less than 5 calendar days before the scheduled appearance.

(9) This rule provides procedures for information and evidence exchange between the petitioner and property appraiser, consistent with Section 194.032, F.S., subject to the provisions of Section 194.034(1)(d), F.S., and subsection 12D-10.003(4), F.A.C., relating to a request by a property appraiser for information from the petitioner in connection with a filed petition, which information need not be provided earlier than fifteen (15) days prior to a scheduled hearing pursuant to subsections (2) and (5).

(10) The value adjustment board shall hold an organizational meeting and must make the uniform procedures available to petitioners. Such procedures shall be available a reasonable time following the organizational meeting and shall be available a reasonable time before the commencement of hearings in conformance with this rule. The Board shall be deemed to have complied if it causes petitioners to be notified in writing, along with or as part of the notice of hearing, of the existence and availability of its procedures and include notice as to the exchange of information contained in this rule. The Board is authorized to use other additional or alternative means of notification directed to the general public or specific taxpayers, as it may determine.

(11) Such procedures shall be available in time to permit parties to comply with them, and such procedures, and the provisions of this rule, shall apply to petitions heard on and after January 1, 2003.