



**To:** Value Adjustment Board Petitioners

**Re:** Request for Evidence for Late Filed Exemption Applications

This memorandum is the Property Appraiser's formal request for you to provide us with all evidence you plan to use at your hearing.

**Request for evidence.** The law states that if the person is qualified to receive the exemption and *demonstrates extenuating circumstances* judged by the Property Appraiser or the Value Adjustment Board to warrant granting the exemption, the Property Appraiser or the Value Adjustment Board may grant the exemption. Accordingly, please provide the following evidence:

- Any evidence that *demonstrates your extenuating circumstances*, including but not limited to: doctor's notes, letters from the post office, letters from your employer, military orders, etc.
- Copies of utility bills (water, electric, telephone, cable, etc.) from December 2022 through present date or a letter from the utility provider that provides account holder's name, dates of service, and consumption.
- Any documents that prove your permanent residency address related to homestead exemption in question, including but not limited to, correspondence from other jurisdictions confirming the cancellation of benefits based on permanent residency, confirmation of your child's enrollment in a Brevard County School, Federal or state income tax returns, etc.

You must provide copies of all evidence for the year in question to this office no later than 15 days prior to your hearing date. You should also have a duplicate copy of evidentiary material available the day of your hearing for the Special Magistrate.

You may request copies of all Property Appraiser evidence to be provided to you no later than seven days before the Board hearing. However, if you fail to provide your evidence to this office 15 days prior to the hearing, the Property Appraiser is not required to provide with our evidence.