



Dana Blickley, CFA

Brevard County Property Appraiser

TPP_22
R: 9/10/2025

To: Value Adjustment Board Petitioners

Re: Request for Evidence

This memorandum should be considered as an official written request from the Property Appraiser for evidentiary material that is intended to be used at the Value Adjustment Board. Such evidentiary material should include, but is not limited to: Copy of any applicable insurance policies showing value of property insured and description of property

- A detailed asset listing [as of January 1 of the current year] to include acquisition date, unadjusted installation cost, and estimated fair market value
- Invoices for asset purchase transaction, including price, date, and pertinent sales information
- Copy of all Federal Income tax schedules [for current year], including depreciation schedules
- Copy of any applicable insurance policies showing value and replacement cost of assets
- Documented opinion(s) of value including appraisals or comparable sales
- Copies of lease agreements for any leased assets
- List of capital improvements completed including cost, construction agreement, or any other documentation that details the work
- Supporting documentation pertaining to additional obsolescence or depreciation, or inutility
- Detailed synopsis of any testimony that will be presented at the Value Adjustment Board hearing along with the names, addresses, and phone numbers of any witness, person to provide testimony, or present any evidence

In addition to the above listed evidence, we are requesting to schedule an onsite inspection of the property to document the condition of equipment by taking photographs. In lieu of an on site inspection, we may consider dated photographs which demonstrate the condition, inutility, or other issues associated with the property. You may email tpp@bcpao.us or call (321) 264-6700 to arrange an inspection, or to submit any documentation.

It is highly recommended that you file your evidence as soon as possible. Pursuant to Florida Statutes Chapter 194.034(1)(h), any evidentiary materials that were requested by the Property Appraiser in writing but were not provided by the petitioner cannot be considered by the Value Adjustment Board.

The petitioner must deliver their evidentiary materials to the Property Appraiser at least fifteen (15) days prior to the hearing.