



Petitions must be filed with the clerk to the Value Adjustment Board on or before the deadline specified on your notice of proposed tax.

To: Value Adjustment Board Petitioners

Re: Property Tax Exemption Denial – Request for Evidence

This letter should be considered as an official written request from the Property Appraiser for evidentiary material that you plan to use at the Value Adjustment Board. Such evidentiary material should include, but not be limited to:

- Copy of any applicable insurance policies showing value of property insured and description of property
- Income and expense statements for the prior three years and six months of the current year
- List of capital improvements completed and costs for the last three years
- Documented opinion(s) of value or any appraisals performed within the last three years
- Market derived and supported comparable; rentals rates, vacancy and collection rates, expense rates/ratios, overall capitalization rate, verified qualified comparable sales, and cost information. Surveys including acreage, elevation, mitigation, wetlands, easements, etc.
- Any current photos of subject property
- Copies of all leases associated with the property
- Any and all information pertaining to known or potential environmental contamination
- Last sale transaction, price, date, and pertinent sales information
- Denials of permits (building, DEP, etc.)
- Current or canceled real estate contracts for sale or current or expired real estate listing of the property
- Any affidavits or sworn statements to be submitted to the Board
- Names, addresses, and phone numbers of all individual(s) that will provide testimony or present any evidence to the Value Adjustment Board as to the value, condition, etc. of the property
- Copy of all Federal Income tax schedules, including depreciation schedules
- Detailed synopsis of any testimony that will be presented at the Value Adjustment Board

It is highly recommended that you file your evidence as soon as possible. Pursuant to Florida Statutes Section 194.034(1)(h), F.S. 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 15 days prior to the hearing. Additionally, the petitioner should have a duplicate set of evidentiary material available the day of the hearing.