



**TO:** Value Adjustment Board Petitioners  
**RE:** Property Tax Exemption Denial – Request for Evidence

---

This office has been notified by the Clerk to the Value Adjustment Board that you have filed a petition disputing the denial of your property tax exemption. ***This memorandum is the Property Appraiser’s formal request for you to provide us with any and all evidence you plan to use at your hearing.***

**REQUEST FOR EVIDENCE:** Please provide us with the following evidence:

- Copies of utility bills (water, electric, telephone, cable, etc.) from December 2020 through March 2021 or a letter from the utility provider that includes account holder’s names, dates of service, and consumption
- For Homestead Exemption petitioners, any documents that prove your permanent residency in Brevard County, Florida, including, but not limited to, official correspondence from any other jurisdictions confirming the cancellation of benefits based on permanent residency, confirmation of your child’s enrollment in a Brevard County school, copies of Federal or out-of-state tax returns, post office records, employment records, military orders, etc.
- For non-profit petitioners, all documents that memorialize the ownership and use of the property as of January 1, 2021
- Any other evidence that the petitioner deems pertinent

You must provide copies of your evidence to the Property Appraiser at least **15 days before your hearing date. You should also have a duplicate set of evidentiary material available the day of your hearing to provide to the Special Magistrate.**

If you want the Property Appraiser to provide you with our evidence, you must request this in writing. *The Property Appraiser will provide you with copies of our evidence at least 7 days before the hearing. However, if you do not first provide your evidence to the Property Appraiser at least 15 days before the hearing, the Property Appraiser is not required to provide you with our evidence.*