



TO: Value Adjustment Board Petitioners
RE: Request for Evidence for Late Filed Exemption Applications

This office has been notified by the Clerk to the Value Adjustment Board that you have filed a petition for consideration of your late filed exemption application. ***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: The law states that if the person is qualified to receive the exemption and *demonstrates particular 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 particular 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 2020 through March 2021 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 in Brevard County, Florida, 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 tax returns, etc.

You must provide copies of your evidence to the Property Appraiser no later than **15 days before your hearing date**. *You should also have a duplicate copy of evidentiary material available the day of your hearing for the Special Magistrate.*

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