

**MONROE COUNTY VALUE ADJUSTMENT BOARD**  
**REPRESENTING YOURSELF BEFORE A SPECIAL MAGISTRATE: QUESTIONS & ANSWERS**

1. **What is a Special Magistrate?** A Special Magistrate is a person who has met the requirements established by Florida law to be able to conduct hearings and make recommendations to the Value Adjustment Board concerning issues involving property values; classifications of property and exemptions to taxation of property; and deferral of property tax payments.
2. **Who selects the Special Magistrate who will conduct the hearing on my Petition?** One or more Special Magistrates are appointed by the Value Adjustment Board to conduct hearings on issues raised in taxpayer's petitions. The Clerk to the Value Adjustment Board assigns petitions to be heard by a Special Magistrate having the experience and background required by Florida law. Neither the Property Appraiser nor the taxpayer can select the Special Magistrate to conduct a hearing on a petition, and the Special Magistrate does not favor one side over the other in hearing the case and making a recommendation to the Value Adjustment Board.
3. **When will a hearing be scheduled and will I be notified?** The Clerk to the Value Adjustment Board will schedule a hearing on your petition after considering the availability of dates and times for hearings; suitable locations for hearings; and the availability of Special Magistrates to conduct the hearing. If you do not receive a Notice of Hearing by November 15<sup>th</sup>, you must contact the Clerk at (305) 295-3130.
4. **What if I am not available when the hearing is scheduled?** You have the one-time right to re-schedule a hearing on your petition, but it is mandatory that to do so, you must contact the Clerk at (305) 295-3130 at least 5 calendar days before the date of the hearing so your hearing can be re-scheduled. The Clerk will set a new date, time, and location for a hearing.
5. **Do I have to be represented by an attorney at the hearing?** That choice is yours to make. You do not have to have an attorney represent you, but you have the right to be represented by an attorney at your expense. You may also have a non-lawyer represent you if you so desire. To have someone represent you, you will have to provide to the Value Adjustment Board Clerk a notarized authorization of the permission for the person to represent you.
6. **How should I prepare for the hearing?** It may be helpful to make a list of all the information which relates to the issue(s) addressed in your petition and which you may want to present to the Special Magistrate. Additionally, you should identify any witnesses you feel have knowledge of your case and whom you want to testify for you at the hearing. If you will be represented by someone at the hearing, you should work closely with that person so you can present the best case possible.
7. **Can I get information from the Property Appraiser concerning my case?** Yes. First, Florida law provides that you may request an informal conference with a representative of the Property Appraiser to discuss your issues(s). At this conference, you and the Property Appraiser's representative may reach an agreement that is satisfactory to both sides, and then your petition can be withdrawn. If you cannot reach an agreement, you can proceed to a hearing before a Special Magistrate. Second, Florida law requires you and the Property Appraiser to "exchange" certain information:
  - At least fifteen 15 days before your scheduled hearing, you must provide to the Property Appraiser a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the Special Magistrate and a summary of evidence to be presented by witnesses. If you do not do this, the Property Appraiser may request that the hearing on your petition be re-scheduled to a later date.
  - At least 7 days before your scheduled hearing, the Property Appraiser must provide you with the same type of information, if requested in writing by the petitioner. If the Property Appraiser does not do this, you may request that the hearing on your petition be re-scheduled to a later date.

Finally, if the Property Appraiser makes a written request to you for certain information of which you have knowledge, either (1) you provide the information requested to the Property Appraiser, or

(2) if you do not provide the information to the Property Appraiser, you cannot use it at the hearing in support of your case.

8. **What if I decide I do not wish to proceed with my hearing?** You may withdraw your petition at any time by contacting the Clerk at (305) 295-3130. If your petition is withdrawn, the decision of the Property Appraiser will stand, unless you initiate a proceeding in the Circuit Court.
9. **What will happen if I do not appear at the hearing?** If you (or your attorney or other representative, if you have selected one) do not appear at the scheduled hearing, your petition will be annotated to the effect that "Petitioner Failed to Attend Hearing" and the recommendation of the Special Magistrate will be based solely upon the evidentiary record at the hearing.
10. **What do I have to do at the hearing?** Florida law states that the value placed on your property by the Property Appraiser is presumed to be correct. You have the burden of overcoming that "presumption of correctness". This is what the law says about your burden of proof:

"Th[e] presumption of correctness is lost if the taxpayer shows by a preponderance of the evidence that either the Property Appraiser has failed to consider properly the criteria in s. 193.011 or if the Property Appraiser's assessment is arbitrarily based on appraisal practices which are different from the appraisal practices generally applied by the Property Appraiser to comparable property within the same class and within the same county. If the presumption of correctness is lost, the taxpayer shall have the burden of proving by a preponderance of evidence that the Appraiser's assessment is in excess of just value. If the presumption of correctness is retained, the taxpayer shall have the burden of proving by clear and convincing evidence that the Appraiser's assessment is in excess of just value.... I the Property Appraiser's assessment is determined to be erroneous, the Value Adjustment Board or the court can establish the assessment if there exists competent, substantial evidence in the record, which cumulatively meets the requirements of s. 193.011. If the record lacks competent, substantial evidence meeting the just value criteria of s. 193.011, the matter shall be remanded to the Property Appraiser with appropriate directions from the Value Adjustment Board or the court." Section 194.301, Florida Statutes.

11. **Can I get a transcript (written record) of the hearing?** The hearing on your petition will be digitally recorded. You can obtain a copy of the recording at your expense, and make arrangements to have it transcribed. The Value Adjustment Board does not employ a court reporter for hearings before the Special Magistrate, and thus cannot provide a written transcript of the hearing. Florida law requires that a verbatim record of the proceedings be made, and this verbatim record is the recording of your hearing.
12. **When will I get a decision from the Special Magistrate?** Generally, the written findings and recommendation of the Special Magistrate will be mailed to you within a week following the hearing. In some cases, you may receive a copy of the written findings and recommendation from the Special Magistrate at the conclusion of the hearing.
13. **Can I appeal the Special Magistrate's Findings and Recommendation?** Yes. The Administrative Rules of the Value Adjustment Board provide that you can appeal the Special Magistrates findings and recommendation by filing with the Clerk a written appeal. The appeal must be filed within 10 days from the date you received a copy of the Special Magistrate's findings and recommendation. If not filed within 10 days, the findings and recommendation of the Special Magistrate will be presumed to be correct.
14. **When will I receive a copy of the Decision of the Value Adjustment Board?** Florida law provides that all decisions of the Value Adjustment Board will be issued not later than 20 calendar days of the last day the Value Adjustment Board is in session.

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To receive a copy of the Administrative Rules of the Value Adjustment Board, you may contact the Clerk at (305) 295-3130, or visit the Clerk's website at [www.clerk-of-the-court.com](http://www.clerk-of-the-court.com). You may also visit the Property Appraiser's website at [www.mcpafl.org](http://www.mcpafl.org).