



**SUPPLEMENTAL NOTIFICATION  
TO PETITIONS TO THE VALUE ADJUSTMENT BOARD  
NEW REQUIRED EXCHANGE OF EVIDENCE PROCEDURES  
EFFECTIVE SEPTEMBER 1, 2025**

**IMPORTANT NOTICE about your petition.** This is important notice of new procedures effective **September 1, 2025**. You are being sent this notice because of a recent form change that you may not have received. There is a change in the law after you filed your petition. Please read this information.

**For hearings AFTER September 1, 2025 follow these procedures**

**Exchange of Evidence REQUIREMENTS EFFECTIVE September 1, 2025**

Legislation **effective September 1, 2025** makes it mandatory for the property appraiser to provide the property appraiser's evidence to the petitioner at least 15 days before the hearing. Florida Statutes now require both the petitioner and the property appraiser to provide their evidence to each other, without any preconditions.

Petitioners **MUST** submit, to the property appraiser, the petitioner's list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. This includes documents to be used as evidence that the property appraiser specifically requested in writing from the petitioner. Due to the new statutory provisions effective September 1, 2025, any inconsistent provisions in Rules 12D-9.020 and 12D-9.025, Florida Administrative Code, will **NOT** be effective on September 1, 2025, and thereafter.

To calculate the fifteen (15) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing as day 1. The last day of the fifteen (15) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.