

EVIDENCE

◆ What is evidence?

Evidence is physical documentation supporting your petition (e.g., written statements, comparable sales information, income and financial statements, appraisal reports, photographs, etc.). [Florida Statute 193.011](#) lists the criteria the property appraiser must use in determining your just market value.

◆ When and to whom must evidence be submitted? Why are two copies of evidence needed?

One copy of all evidence to be considered during your VAB hearing must be submitted to the Property Appraiser at least **15** days prior to the scheduled hearing date. If this requirement has not been met, your evidence will not be considered. Original documents and photographs are part of the hearing record and will not be returned to you. [Florida Statute 194.011\(4\)\(a\)](#).

NOTE: If the 15th day falls on a Saturday, Sunday, or legal holiday, then all evidence must be submitted on the previous business day. No exceptions will be made.

A second copy of all evidence to be considered during your VAB hearing must be provided to the Special Magistrate when you arrive at the hearing. Both evidence packets must be identical.

◆ How may I submit evidence to the Property Appraiser?

There are three options available to you:

1. Mail to VAB Evidence, 200 South Orange Avenue, Suite 1700, Orlando, FL 32801-3438.
2. Fax at 407-836-5985
3. Email to ocpavab@ocpafll.org.

If you are submitting multiple petitions for adjacent or related properties and the same evidence applies to all those petitions, separate, duplicate copies of all evidence must be submitted for EACH petition FILED.

◆ How may I receive a copy of the Property Appraiser's evidence?

You may receive copies of evidence the Property Appraiser plans to use at your VAB hearing, by requesting this information in writing when you submit your evidence to the Property Appraiser's Office. [Florida Statute 194.011\(4\)\(b\)](#) Per Florida Statute, you will receive, no less than **7** days prior to your hearing, a copy of the Property Appraiser's evidence.

NOTE: If you do not give the Property Appraiser your evidence *15 days prior* to your hearing, the Property Appraiser's Office is not required to provide you with its evidence.