

RESOLUTION NO. 2025-3

A RESOLUTION OF THE LAKE COUNTY VALUE ADJUSTMENT BOARD, ESTABLISHING LOCAL GUIDELINES FOR TELEPHONIC APPEARANCES AT HEARINGS CONSISTENT WITH SECTION 194.032(2)(b), FLORIDA STATUTES, AS AMENDED, PROVIDING FOR REMOTE PARTICIPATION BY PETITIONERS UNDER CERTAIN CONDITIONS.

WHEREAS, section 194.032(2)(b), Florida Statutes, as amended, requires value adjustment boards to allow petitioners to appear at hearings using electronic or other communication equipment; and

WHEREAS, the Lake County Value Adjustment Board (VAB”) desires to comply with the statutory requirement while ensuring due process, transparency, and accessibility in its proceedings;

NOW, THEREFORE, BE IT RESOLVED BY THE LAKE COUNTY VALUE ADJUSTMENT BOARD, AS FOLLOWS:

Section 1. The VAB shall allow petitioners to appear at hearings by telephonic appearance subject to the conditions set forth in this resolution and section 194.032(2)(b), Florida Statutes.

Section 2. Petitioners who wish to appear telephonically must submit a written request to the clerk of the VAB at least ten (10) days prior to the scheduled hearing date and be approved by the special magistrate.

Section 3. Upon receipt of such request, the VAB clerk shall promptly notify the Property Appraiser’s Office (“PAO”) of the petitioner’s intent to appear telephonically.

Section 4. The VAB shall ensure that all equipment and platforms used for telephonic hearings are adequate and functional so as to preserve the integrity and fairness of the hearing process.

Section 5. All hearings conducted telephonically shall remain open to the public.

Section 6. Attached as **Exhibit “1”**, the VAB has established a uniform method for the submission of evidence electronically. This method shall include procedures for verifying receipt and timely submission of evidence by all parties.

Section 7. The VAB Clerk and VAB counsel are authorized and directed to prepare such forms as are consistent with administration of the instant resolution and applicable law.

PASSED AND ADOPTED by the Lake County Value Adjustment Board, this 19 day of August, 2025.

**VALUE ADJUSTMENT BOARD
LAKE COUNTY, FLORIDA**

By: _____

Timothy Morris, Chair

ATTEST:

Gary J. Cooney,

Clerk of the Value Adjustment Board

**APPROVED AS TO FORM AND LEGAL
SUFFICIENCY:**

Aaron B. Thalwitzer,

Attorney to the Value Adjustment Board

Exhibit "1"

Local Procedure 1.0

UNIFORM PROCEDURE FOR SWEARING WITNESSES, RECEIVING AND PRESENTING EVIDENCE SUBMITTED BY A PETITIONER, AND PLACING TESTIMONY ON THE RECORD IN TELEPHONIC APPEARANCES

Pursuant to section 194.032(2)(b), Florida Statutes, and corresponding amendments, the Lake County Value Adjustment Board ("VAB") hereby establishes the following uniform procedure for submitting evidence in connection with telephonic appearances.

1. Method of Submission. Evidence to be offered in telephonic hearings must be submitted in PDF or other widely accessible electronic format. All files must be legible, complete, and submitted in a manner that allows for easy navigation by the VAB, including without limitation special magistrates, the VAB clerk, and the parties. The VAB shall also accept evidence submitted in paper format and the VAB clerk shall upload same to the VAB's case management software, Just Appraised.
2. Evidence Exchange with the Property Appraiser. All evidence must be submitted at least fifteen (15) calendar days before the scheduled hearing date to the Property Appraiser, unless otherwise authorized by the special magistrate in accordance with Rule 12D-9.025(4), F.A.C.
3. Evidence Submission to the VAB. Copies of evidence must be received by the Value Adjustment Board Clerk, either by uploading them through the Lake County VAB online portal, Just Appraised, or by submitting paper copies, no later than five (5) business day prior to the scheduled hearing, in order to allow adequate time for processing.
4. Required Information. All submissions must clearly indicate: (a) the petition number; (b) the petitioner's name; and (c) whether the evidence is being submitted on behalf of the petitioner or the Property Appraiser.
5. Access to Submitted Evidence. The VAB and all parties shall be granted timely access to all submitted evidence in accordance with due process requirements. No party shall be denied access to materials timely submitted by the other party.
6. Failure to Comply. Failure to comply with these procedures may result in the exclusion of evidence or a continuance at the discretion of the special magistrate.
7. Swearing Witnesses. All witnesses, including parties' representatives, participating in remote hearings shall be sworn in by the special magistrate via audio or communication. The oath or affirmation shall be administered in accordance with Florida law and Rule 12D-9.024(1), F.A.C., and the witness shall affirm their identity on the record.
8. Receipt of Petitioner Evidence. Evidence submitted in advance by a petitioner shall be reviewed by the VAB clerk for completeness and adherence to the required format. Evidence presented during the hearing may be admitted at the discretion of the special magistrate and only if due process is preserved and consistent with applicable law.
9. Presentation of Evidence by Parties. Parties may present evidence verbally or by reference to timely submitted documents. All parties must have equal opportunity to view, question, and respond to such evidence during the proceeding.
10. Testimony on the Record. All testimony provided during a remote hearing shall be recorded in the official hearing record. The VAB shall ensure that audio capture methods used by the VAB

are functional and retain a full and accurate record of proceedings. Any witness providing testimony must state their full name for the record before offering statements. This procedure shall be effective as of August 19, 2025 and shall remain in force unless amended or repealed by the Lake County Value Adjustment Board.