

RESOLUTION 2026 – 2

A RESOLUTION OF THE LAKE COUNTY VALUE ADJUSTMENT BOARD, ESTABLISHING LOCAL ADMINISTRATIVE PROCEDURES CONSISTENT WITH FLORIDA ADMINISTRATIVE CODE, SECTION 12D-9.

WHEREAS, Florida Administrative Code, Section 12D-9.013(1)(h), provides that at the organizational meeting of the Value Adjustment Board, the board shall discuss, take testimony on, and adopt or ratify with any required revision or amendment any local administrative procedures and forms of the board; and

WHEREAS, Florida Administrative Code, Section 12D-9.013(1)(h), provides that such procedures must be ministerial in nature and not be inconsistent with governing statutes, case law, attorney general opinions, or rules of the department; and

WHEREAS, Florida Administrative Code, Section 12D-9.016(2)(c), provides that any document that is required to be filed, served, provided, or made available may be filed, served, provided or made available electronically, if the board and the board clerk make such resources available, and no party is prejudiced; and

WHEREAS, Florida Administrative Code, Section 12D-9.015(9)(a), provides that if an incomplete petition is received, the board clerk shall notify the petitioner and give the petitioner an opportunity to complete the petition within ten calendar days; and

WHEREAS, Florida Administrative Code, Section 12D-9.015(2)(d), provides that the petition form include a space for the petitioner to indicate on the form that she or he does not wish to be present and argue the petition before the special magistrate but would like to have her or his evidence considered without an appearance; and

WHEREAS, Florida Administrative Code, Section 12D-9.025(4)(d), provides that a petitioner who has indicated that she or he does not wish to appear at the hearing, but would like for the special magistrate to consider her or his evidence, shall submit her or his evidence to the board clerk before the hearing; and

WHEREAS, Florida Administrative Code, Section 12D-9.026(3)(a), provides that any party may request to appear at a hearing before a special magistrate using telephonic or other electronic media; and

WHEREAS, Florida Administrative Code, Section 12D-9.032(6)(a), provides that if, prior to a final decision, any communication is received from a party concerning a board process on a petition or concerning a recommended decision, a copy of the communication shall promptly be furnished to all parties, the board clerk, and the board legal counsel; and

WHEREAS, Florida Administrative Code, Section 12D-9.032(6)(b), provides that the board's legal counsel shall respond to such communication and may advise the board concerning any action the board should take concerning the communication;

NOW THEREFORE, be it resolved by the Value Adjustment Board of Lake County, Florida, that:

Section 1. Electronic Filing. The Value Adjustment Board Clerk will not accept petitions by email or fax, nor will they accept evidence submitted via fax. The Property Appraiser will not accept evidence submitted via fax.

Section 2. Incomplete Petitions. If an incomplete petition is received, the Value Adjustment Board Clerk will send out a notice directing the petitioner on the necessary requirements to complete the petition. The petitioner will have ten calendar days from the date the notice is mailed to submit a completed petition. If the tenth day falls on a weekend, holiday, or another day when the Clerk's Office is closed, the petition will be accepted as timely filed if received on the next immediate business day.

Section 3. Hearing Attendance. A petitioner may submit a notice in writing to the Value Adjustment Board Clerk if she or he no longer wishes to be present at her or his hearing, has decided not to/is unable to reschedule the hearing, and wishes her or his timely-exchanged evidence to be considered in her or his absence. The notice must include the petitioner's name, petition number, and the date and time of the current scheduled hearing, and state that the petitioner no longer wishes to be present but would like for her or his evidence to be considered by the special magistrate in her or his absence. The notice must be received by the Value Adjustment Board Clerk no later than 5 days prior to the scheduled hearing in order to allow adequate processing and preparation.

Section 4. Absent Petitioner Evidence Submission. If a petitioner has notified the Value Adjustment Board Clerk that she or he will not be present at the hearing but would like for her or his evidence to be considered in her or his absence, the petitioner must provide the Value Adjustment Board Clerk with a copy of the timely-exchanged evidence in paper format in person or by mail, or in electronic format by email or by uploading such evidence through petitioner's account in the Lake County VAB online portal, Just Appraised. The Value Adjustment Board Clerk will not accept evidence submitted via fax. Evidence to be submitted must be received by the Value Adjustment Board Clerk no later than 9:00 a.m. at least two (2) non-holiday work days prior to the scheduled hearing.

Section 5. In-Person Evidence Submission. If a party is appearing at their hearing in person, they must bring a copy of their timely-exchanged evidence to the hearing for use by the Special Magistrate.

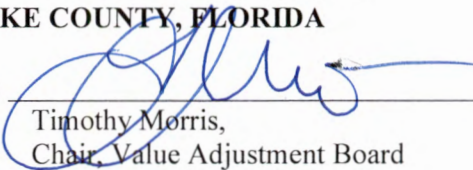
Section 6. Correspondence from Petitioner. Any correspondence received by the Value Adjustment Board Clerk relating to a board process or pertaining to an active petition where the correspondence is neither required paperwork nor evidence shall be distributed to all parties and forwarded to the Value Adjustment Board legal counsel for review and response. If a petitioner wishes for the opportunity for their communication to be put before the Value Adjustment Board, consistent with Rule 12D-9.032, F.A.C., the written communication must be received no later than 14 days prior to the final Value Adjustment Board meeting in order to ensure adequate time for review and response by the legal counsel. The date for the final Value Adjustment Board meeting will be posted on the Clerk of Court's website no later than 14 days prior to the meeting date.

Section 7. Effective Date. This Resolution shall become effective upon adoption.

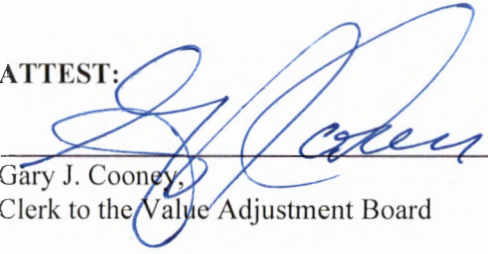
PASSED AND ADOPTED by the Value Adjustment Board of Lake County, Florida in regular session
this 29 day of July, 2026.

**VALUE ADJUSTMENT BOARD
LAKE COUNTY, FLORIDA**

By: _____

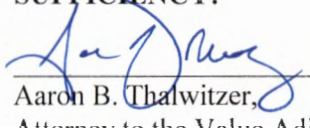

Timothy Morris,
Chair, Value Adjustment Board

ATTEST:



Gary J. Cooney,
Clerk to the Value Adjustment Board

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



Aaron B. Thalwitzer,
Attorney to the Value Adjustment Board