

RESOLUTION NO. 2026-3

A RESOLUTION OF THE LAKE COUNTY VALUE
ADJUSTMENT BOARD, PROCEDURES FOR REMOTE
HEARINGS CONSISTENT WITH SECTION 194.032(2)(b),
FLORIDA STATUTES.

WHEREAS, section 194.032(2)(b), Florida Statutes, 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.

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. This method includes procedures for receiving, verifying receipt of, and documenting the timely submission of evidence of all parties.

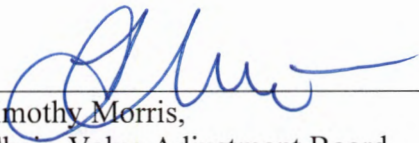
Section 7. The VAB Clerk and VAB counsel are authorized and directed to prepare such forms as are consistent with administration of the instant resolution and applicable law.

Section 8. This Resolution shall become effective upon adoption.

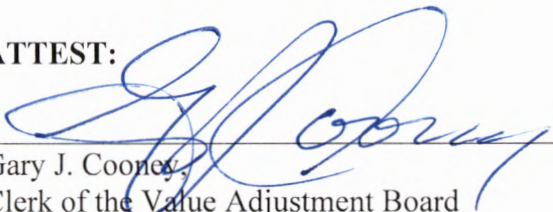
PASSED AND ADOPTED by the Lake County Value Adjustment Board, this 29 day of July, 2026.

**VALUE ADJUSTMENT BOARD
LAKE COUNTY, FLORIDA**

By: _____

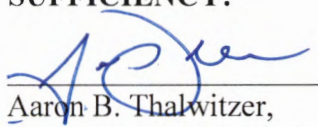

Timothy Morris,
Chair, Value Adjustment Board

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. **Evidence Exchange with the Property Appraiser.** Pursuant to § 194.011(4)(a), Fla. Stat., evidence must be exchanged with the Property Appraiser at least fifteen (15) days before the scheduled hearing date, unless otherwise authorized by the special magistrate in accordance with Rule 12D-9.025(4), F.A.C. If the fifteenth (15th) day falls on a Saturday, Sunday, or legal holiday, the due date will be the previous day that is not a Saturday, Sunday, or legal holiday.
2. **Evidence Submission to the VAB.**
If the petitioner is appearing at the hearing electronically, evidence must be received by the VAB Clerk, either by uploading through the Lake County VAB online portal, Just Appraised, by email to VAB-Clerk@LakeCountyClerkFL.gov, or by submitting paper copies in person or by mail to Lake County VAB, 550 W. Main St., Tavares, FL 32778. Evidence must be submitted by 9:00 a.m. no later than two (2) non-holiday work days prior to the scheduled hearing.
3. **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.
4. **Acceptable Formats.**
All evidence must be submitted in a format that the Board can process, view, print and archive. Preferred formats include PDF documents, standard image files, (JPEG/PNG), or other common file types that do not require specialized software. If a party submits evidence in an unusual or unreadable format, the Clerk will notify the party and may require re-submission in a standard format to ensure the evidence can be opened and retained in the record.
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 shall be addressed by the special magistrate in accordance with applicable law and Rule Chapter 12D-9, F.A.C. and may result in, without limitations, exclusion of evidence at the hearing or a continuance at the discretion of the special magistrate.

7. Swearing in of Witnesses. All witnesses, including parties' representatives, participating in remote hearings shall be sworn in by the special magistrate via audio communication. The oath or affirmation shall be administered in accordance with Florida law and Rule 12D-9.024(1), F.A.C., and the witnesses 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 administrative 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 the date adopted and signed and shall remain in force unless amended or repealed by the Lake County Value Adjustment Board.