

LEE COUNTY VALUE ADJUSTMENT BOARD

GENERAL INSTRUCTIONS/INFORMATION FOR SPECIAL MAGISTRATES

Please plan to arrive at the hearing room at least 15 minutes before the first scheduled hearing time. Parking is available in the lot immediately adjacent to the Lee County Administration East Building.

When you arrive at the hearing room, the hearing clerk should provide you with a key to allow you access to the room for that day only. This key must be returned to the hearing clerk at the conclusion of the day's hearings.

A notebook has been provided with copies of Department of Revenue Uniform Policies and Procedures, Florida Administrative Code 12D-9, the Local Policies and Procedures adopted by the Lee County VAB, the Lee County Special Magistrate User Manual, the Special Magistrate Opening Statement and Overview of Procedures, additional statutory references, Florida Government in the Sunshine information, and various forms that may be needed during a hearing. This notebook will remain available in the hearing room for use by all Special Magistrates.

Copies of the Opening Statement and Overview of Procedures, which meets the minimum DOR requirements, have been printed for distribution to the petitioners and PAO representative.

It is not necessary to read the Opening Statement into the record for each hearing. At the beginning of each hearing, on the record, the Special Magistrate shall ask whether the parties have read and understood the Opening Statement and Overview of Procedures; and shall answer any questions the parties may have.

It is not necessary to swear in witnesses unless specifically requested by one of the parties to do so. This does not prevent Special Magistrates from swearing in witnesses if that is their usual practice.

At the beginning of the hearing, the Special Magistrate must ask, and the PAO representative must state what values or determinations will be defended at the hearing. These values will become the "Before" values on the Axia worksheet. The hearing should then proceed in accordance with the appropriate Florida Statutes and the Florida Administrative Code. If the hearing is legal in nature, the Special Magistrate must consider the validity of any denial notice prior to proceeding with the remainder of the hearing.

Please keep the discussion centered on the subject of the petition. The purpose of the hearing is to listen to the petitioner and PAO representative as they present their evidence. Special Magistrate comments and questions should be relevant to the particular case at hand and to matters already in the record.

In reviewing the evidence presented, the Special Magistrate must state for the record whether and why any specific evidence was considered admissible or inadmissible. A stamp has been provided for use with evidence brought to the hearing, which should be given to the Hearing Clerk to be scanned into the Axia system during or immediately after the hearing. In addition, the Special Magistrate must complete one Form EAH - Evidence Presented/Considered at Hearing, to log evidence presented at each hearing.

All workpapers, notes and other materials created by the Special Magistrate in considering any petition must be provided for the record. These may be scanned by the Hearing Clerk or provided directly to the VAB Clerk upon completion of the corresponding recommendations. Please do not write any notes directly on original copies of evidence.

Display of any Petitioner evidence is the responsibility of the Petitioner or the Special Magistrate. The PAO representative may control display only of his/her own evidence.

If any forms are completed at the hearing (deferral, withdrawal, re-schedule), please be sure that the Hearing Clerk receives a copy of each completed form. Please ensure that the Minutes Office is advised immediately if any petitions are withdrawn at hearing.

During intervals between hearings, the Special Magistrate must refrain from socializing with petitioners, taxpayer representatives, witnesses and/or PAO staff. It would be best if only the Hearing Clerk and/or the Special Magistrate remain in the hearing room during these intervals.

Time has been built into the hearing agenda to allow for a lunch period. If the morning hearings run over and lunch is delayed, you may start the afternoon hearings up to 1/2 hour late. A sign should be posted on the hearing room door indicating that fact: "VAB hearings will resume at _____"

If any questions or problems arise during the hearings which require immediate resolution, please contact the Minutes Office 239-533-2328.