

**COLLIER COUNTY VALUE ADJUSTMENT BOARD
LOCAL TELEPHONIC HEARINGS POLICIES AND PROCEDURES**

The following procedures must be followed in order to participate telephonically in any hearing before the Collier County Value Adjustment Board (VAB). These local policies and procedures do not change, extend or shorten statutory evidence exchange requirements. All parties must comply with statutory evidence exchange requirements, and the local procedures set forth herein are for the production of evidence to VAB Administration only, and only for matters where telephonic hearings have been permitted.

1. A request to participate telephonically must be received by the VAB no later than **THREE (3) BUSINESS DAYS PRIOR TO THE SCHEDULED HEARING DATE** to allow sufficient time for VAB Administration and the appointed special magistrate to make the necessary provisions. The request must be submitted on the local VAB form, available on the VAB link on the Clerk's website at: <https://app.collierclerk.com/board-records-vab/value-adjustment-board> and e-mailed to vabclerk@collierclerk.com; or mailed to Collier County Clerk of the Circuit Court, Board Minutes and Records Department, 3299 Tamiami Trail East, Suite 401, Naples, FL 34112-5746 or Clerk of the Circuit Court, Board Minutes & Records Department, PO Box 413044, Naples, FL 34101-3044; or faxed to (239) 252-8408. **By requesting a telephonic hearing, a party expressly agrees to the following procedures set forth below.**
2. Telephonic hearings will be scheduled only if the telephonic hearing is requested within the time frame set forth herein, **and** the party requesting the telephonic hearing(s) has a valid medical reason that does not allow him/her to be physically present, which medical reason may include quarantine issues due to a state, national or global pandemic.
3. Upon receipt of the request for a telephonic hearing, so long as said request is granted, the VAB Clerk will provide the parties with procedures for telephonic hearings and will provide the party requesting a telephonic hearing with the telephone number to the Hearing Room or Chambers in which the hearing will be held.
 - a) Any and all parties and witnesses must appear in person during a VAB hearing at the time of the scheduled telephonic hearing, unless a specific and timely request is made, in writing to the VAB Clerk, to appear by telephone.
 - b) The party requesting a telephonic hearing shall call the Hearing Room or Chambers at the time designated on their hearing notice. Failure to call the Hearing Room or Chambers at the time designated on the hearing notice will result in a failure to appear and a no-show/denied recommended decision will be issued by the special magistrate.
 - c) Remote parties (parties not personally present in the hearing room) shall not use a speaker phone during the telephonic hearing, as this may interfere with the recording of the hearing; clarity is of the utmost importance.
 - d) If more than one party or witness is participating telephonically, parties shall identify themselves each time they speak so that all parties will know who is addressing the VAB at all times.
 - e) The VAB will conduct all telephonic hearings according to Florida law, Florida Administrative Code Sections 12D-9 and 12D-10 and any other applicable law, rule or legal resource governing telephonic hearings.

- f) If a party requests a telephonic hearing, the party is still required to follow the sections of the Florida Statutes and the Florida Administrative Code which apply to the exchange of evidence. **All Evidence must be MAILED or EMAILED to the VAB Clerk** at the addresses set forth above so that the same is received by the VAB Clerk no later than three (3) business days prior to the telephonic hearing. This requirement is in addition to the requirements set out in the Collier County VAB Local Evidence Policies and Procedures. These policies and procedures require that in the event a taxpayer or taxpayer representative uploads evidence into the Axia system, any such evidence shall be uploaded into the VAB Axia system at least fifteen (15) calendar days prior to the corresponding hearing or a reasonable time prior to the corresponding hearing, if not available fifteen (15) calendar days prior to the corresponding hearing.
- g) The party requesting a telephonic hearing must also specify in their request whether any witnesses will be presenting evidence, and whether said witnesses will be appearing by telephone or in person.

Any and all parties and/or witnesses appearing by telephone for a VAB hearing must be sworn in at the commencement of the hearing by a notary public or other person commissioned to administer an oath. In instances where the remote party is unable to appear before a notary, such as a medical reason as listed above, the remote party will be required to provide identifying information as follows:

- 1) Licensed taxpayer representatives - the licensed taxpayer representative should be prepared to state, for the record, their name, their title (i.e. attorney, CPA, broker, etc.), their business address and license number as identifying information.
- 2) Unlicensed taxpayer representatives - the unlicensed taxpayer representative should be prepared to state, for the record, their name, the name of the company they work for, their title within that company, the business address for the company and the names of the represented taxpayer(s).
- 3) Collier County Property Appraiser Agents - should have someone else from their office appear to assist in providing identifying information, and should be prepared to state, for the record, their name, their title within the Property Appraiser's Office and their business address.
- 4) Taxpayers - should be prepared to state, for the record, their name, their address, their phone number, their date of birth and the last four digits of their social security number.

The identifying information will be made part of the verbatim record but will NOT be made part of the recommended decision or the final decision. The special magistrate will only include information within the recommended decision, that indicates that the special magistrate requested identifying information from the remote party in order to administer an oath, and that the remote party provided the same to the satisfaction of the presiding special magistrate.