

MEMORANDUM

To: The Miami-Dade County VAB Community
From: Miami-Dade County VAB Attorney Rafael E. Millares, Esq.
Date: August 31, 2026
Subject: **VAB Telephonic Hearing Procedures**

INTRODUCTION

The purpose of this memo is to comply with Florida Statute Section 194.032 and to provide the Miami-Dade County Value Adjustment Board (hereinafter “VAB”) community with guidance regarding our telephonic VAB hearing procedures.¹

Unless otherwise notified, all VAB hearings henceforth will be conducted telephonically.

This memorandum replaces and supersedes all previous VAB telephonic hearing procedure memoranda.

This memorandum is effective immediately.

PROCEDURES

- 1) The scheduling and noticing of VAB hearings will proceed as per Florida law. Expect to conduct your VAB hearing telephonically.²
- 2) So as to not provide an unfair advantage to one side or the other, both parties must appear telephonically. The only people physically in the VAB hearing room during a telephonic hearing will be the Special Magistrate and a VAB clerk. The assigned VAB clerk will call and conference in both parties at the time of the hearing using the phone numbers that the parties have provided to the VAB.³ If hearings are running late, a party may have to wait by the phone beyond their hearing time waiting for the VAB clerk to call them. We thank everyone in advance for their patience and understanding should such a situation occur.
- 3) If a party does not answer their phone at first, the VAB clerk shall make one additional attempt at calling them. If they do not pick up the phone during these two initial attempts, the case will be passed and a third attempt to call the party will be made shortly thereafter. If the party does not pick up during the third phone call attempt, they will be marked as a “no-show”.

¹ We are obliged to use the discretion afforded us by DOR Rule 12D-9.005(2) F.A.C. to update the VAB’s internal operating procedures regarding telephonic hearings in the interest of maintaining VAB efficiency, uniformity and integrity.

² Telephonic hearings are the VAB’s “default” setting, as they have been for years, in compliance with Florida Statute Section 194.032.

³ If you need to update your phone number with the VAB, please do so as soon as possible.

- 4) Separate and apart from the evidence exchange process between the parties;⁴ whatever evidence the parties would like to present to the special magistrate at the hearing, in an attempt to have that evidence “admitted” and considered by the special magistrate, must be uploaded into the VAB’s computer system (AXIA) by 9:00 am EST two (2) non-holiday workdays before the VAB hearing is scheduled to take place. To determine the AXIA upload deadline, count two (2) non-holiday workdays backward from the hearing date.⁵ Examples:

- If your hearing is scheduled on a Friday, you must upload by 9am EST of the previous Wednesday.
- If your hearing is scheduled on a Thursday, you must upload by 9am EST of the previous Tuesday.
- If your hearing is scheduled on a Wednesday, you must upload by 9am EST of the previous Monday
- If your hearing is scheduled on a Tuesday, you must upload by 9am EST of the previous Friday
- If your hearing is scheduled on a Monday, you must upload by 9am EST of the previous Thursday.

NOTE: The AXIA upload deadline can never land on a Saturday, Sunday or legal holiday. Should that ever happen, the upload deadline will shift to the previous non-holiday workday.

- 5) A party’s evidence packet (that is uploaded/scanned into AXIA) must be in pdf. format and must have a cover page on it with the following information written legibly: petition number(s)⁶, folio number(s), the party’s name, which party it is/is submitting (PAO or Petitioner) and the phone number they wish to be called on. Additionally, if a party plans on having witnesses testify during the hearing, they must include the witness’ name and phone number on the cover page (if that witness will not be testifying from the party’s office/location).
- 6) NOTE: The words “agenda number” will no longer be used by the VAB. AXIA uses the words “petition number” instead of “agenda number” so we have changed our nomenclature accordingly. Please get into the practice of referencing “petition numbers” instead of “agenda numbers.”
- 7) Please see Exhibit “A” for more granular/technical procedures on how to upload documents into AXIA. The AXIA document upload process is fairly intuitive but if you require additional help or guidance please feel free to contact the VAB office at (305) 375-5641. It will no longer be necessary for you to number each page of the evidence that you upload into AXIA because it automatically numbers the pages for you when you upload the documents into AXIA.⁷ These page numbers may be helpful if you wish to highlight a particular page of evidence for the Special Magistrate during the VAB hearing. E.g. “Your honor, I would like to draw your

⁴ The evidence exchange process happens outside of the purview of the VAB and shall continue to take place exclusively between the Miami-Dade County Property Appraiser’s Office and the Petitioner, in the same manner that it has for years. Again, the evidence exchange between a petitioner and the PAO is a separate process from the uploading of evidence into the VAB’s AXIA computer system. Petitioners must participate in both of these processes, separately.

⁵ As per Rule 12D-9.019 F.A.C.

⁶ The words “agenda number” will no longer be used by the VAB. AXIA uses the words “petition number” instead of “agenda number” so we have changed our nomenclature accordingly. Please get into the practice of referencing “petition numbers” instead of “agenda numbers.”

⁷ It bears repeating that the upload documents must be in pdf format.

attention to page 25 of my evidence packet because it contains a comparable sale that I feel is highly relevant and probative to the issues before you.”

- 8) Any evidentiary objections may be made at the time of the hearing to the Special Magistrate as per usual but we implore all of you to please operate at the highest levels of integrity regarding your evidence packets.⁸
- 9) The order of presentation memorandum issued on January 9, 2017⁹ will be strictly enforced during these telephonic hearings. Interrupting the other party or talking over the other party will not be tolerated. The Special Magistrate will let each party know when it is their turn to speak in order to maintain an orderly and efficient telephonic hearing.
- 10) The Special Magistrate will endeavor to allow the parties to cross examine each other and witnesses (if they wish to), within the confines of an orderly telephonic hearing process.
- 11) The Special Magistrates will make sure to read the approved VAB Opening Statement on the record for each hearing, unless its reading is waived by the parties.¹⁰
- 12) The Special Magistrate will swear in everyone on the call. This includes representatives and witnesses.¹¹
- 13) If a petitioner requests an in-person hearing, the VAB will honor that petitioner’s request, as long as that petitioner has (1) otherwise timely complied with Florida law, (2) has complied with all applicable decorum/ethics rules, (3) is not attempting to weaponize VAB procedures/rules/Florida law and (4) has otherwise timely complied with all evidence exchange and evidence upload rules.

⁸ Although the vast majority of folks that appear before this VAB behave with integrity, some are prone to employ evidentiary “tactics” or shenanigans designed to gain an advantage at the hearing. Either side may report bad behavior to the VAB attorney. There will be zero tolerance for such behavior. If the VAB attorney becomes aware of such behavior, and if he feels that it is warranted, that party’s entire evidence package may be excluded.

⁹ See Exhibit “B” (without its original exhibits).

¹⁰ The phone inside of the VAB hearing room will be placed near the existing microphones. Each room’s audio/visual recording systems will be on during the hearings and will pick up each party’s telephonic voices.

¹¹ If you wish to have a witness testify during the hearing, that witness should be with you at your office or wherever you plan on receiving the VAB’s call. If that proves to be impossible, please provide the VAB with the witness’ phone number and information and we will conference that person into the call.