

Value Adjustment Board AGENDA November 25, 2025 2:00 PM

Administration Building, 4th Floor, BCC Meeting Room, 477 Houston Street, Green Cove Springs, FL 32043

I. Welcome

II. Approval of Minutes

Value Adjustment Board Meeting Minutes July 29, 2025.

III. Electronic Appearances at the Value Adjustment Board

1. Value Adjustment Board must offer Appearance Options:

- If default is telephone Hearings: must also allow in-person and audiovisual (AV) appearances.
- If default is AV hearings: must also allow **in-person** appearances.

2. **Notify Petitioners:**

• Must inform petitioners of right to choose in-person or AV.

3. **Use of Telephone Hearings:**

• Only when petitioner **does not** request in-person or AV.

4. Public access:

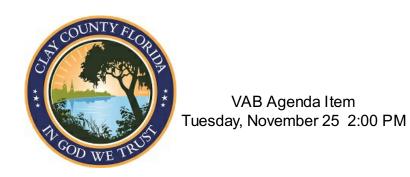
- Must provide means for public to observe electronic hearings.
 - Default Telephone Hearings: must allow public to request to attend and post hearing schedule.
 - Default Electronic Hearings: must post log-in info, link, and passwords so public can attend.

5. Technology and Records:

- Equipment must provide clear communication among participants.
- Must create and preserve required hearing records.
- Must allow petitioners to submit/transmit evidence in formats that can be processed, viewed, printed, and archived.

IV. Adjournment

In accordance with the Americans with Disabilities Act, any person needing accommodations to participate in this matter should contact Clay County Risk Management by mail at P.O. Box 1366, Green Cove Springs, Florida 32043, or by telephone at (904) 679-8596, no later than three (3) days prior to the hearing or proceeding for which this notice has been given. Deaf and hard-of-hearing persons can access the telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).



ATTACHMENTS:

Description

Value Adjustment Board Meeting Minutes July 29, 2025.



Value Adjustment Board Meeting Minutes

July 29, 2025 1:30 PM Administration Building 4th Floor, BCC Meeting Room 477 Houston Street Green Cove Springs, FL 32043

I. Call to Order

Present: Commissioner District 4 Betsy Condon, Chairman

Commissioner District 2 Alexandra Compere, Vice-Chairman

School Board Member Michele Hanson

Joseph Wiggins

Absent: Richard Klinzman

Staff Present: Clay County Clerk of Court and Comptroller Tara S. Green

Chief Administrative Officer, Rick Dingle

Clerk to the Board/VAB Specialist, Christine M. Blanchett

Chairman Betsy Condon called the meeting to order at 1:31 pm.

II. Consideration of appointment of Attorney to represent the Value Adjustment Board.

Item Two (2) can be seen at www.claycountygov.com/government/clay-county-tv-and-video-archive/Value Adjustment Board/July 29, 2025, beginning at 0:16 and ending at 1:42. Below is a summary of the discussion and the vote for this agenda item.

Chairman Betsy Condon opened the floor to discuss the appointment of the Value Adjustment Board Attorney and provided details and information regarding Mr. Aaron Thalwitzer, who served as the VAB attorney last year.

Joe Wiggins made a motion for approval to appoint Aaron Thalwitzer as the VAB Attorney, seconded by Michele Hanson, which carried 4-0.

III. Introduction of the Value Adjustment Board Members and Board Clerk

Item Three (3) can be seen at www.claycountygov.com/government/clay-county-tv-and-video-archive/Value Adjustment Board/July 29, 2025, beginning at 1:44 and ending at 3:54. Below is a summary of the discussion.

Tara S. Green, Clerk of Court and Comptroller, addressed the Board to provide information regarding the process and procedures for the VAB and to introduce the

Value Adjustment Board Members and Board Clerk as required and recognized Clay County Property Appraiser Tracy Drake. All information provided is attached to the agenda.

Value Adjustment Board Members and Clerk:

- Chairman Commissioner Betsy Condon
- Vice-Chairman Commissioner Alexandra Compere
- BCC Citizens Member Richard Klinzman Absent
- School Board Member Michele Hanson
- School Board Citizen Member Joe Wiggins
- Clerk to the VAB Clerk of Court and Comptroller Tara S. Green
- Clerk Board Records Department Manager Rick Dingle
- Deputy Clerk to the VAB Christine M. Blanchett

Clerk and Comptroller Green also recognized Clay County Property Appraiser Tracy Drake.

IV. Selection of Special Magistrates for the Value Adjustment Board.

Item Four (4) can be seen at www.claycountygov.com/government/clay-county-tv-and-video-archive/Value Adjustment Board/July 29, 2025, beginning at 3:55 and ending at 7:08. Below is a summary of the discussion and vote for this agenda item.

Tara S. Green, Clerk of Court and Comptroller, addressed the Board to provide details and information regarding the selection of the Special Magistrates.

Special Magistrates attached Contracts:

- James Toro Real Property
- Alexander Ruden TPP
- Paul Sanders Exemptions

Joe Wiggins made a motion for approval to appoint the above-mentioned Special Magistrates, seconded by Vice-Chairman Alexandra Compere. There were clarifications and discussions regarding the difference in hourly rate for the Special Magistrates. The motion carried 4-0.

V. Adoption of the Resolution for the Filing Fee for Petitions.

Item Five (5) can be seen at www.claycountygov.com/government/clay-county-tv-and-video-archive/Value Adjustment Board/July 29, 2025, beginning at 7:09 and ending at 15:58. Below is a summary of the discussion and vote for this agenda item.

Tara S. Green, Clerk of Court and Comptroller, addressed the Board to provide details and information regarding the filing fee for the upcoming VAB session, the change in rate during the last legislative session, process changes, and recommendations for adopting a new fee.

There were questions and discussions regarding the current filing fee - \$15.00, the new rate change - up to \$50.00, electronically filing vs paper form fee difference, location of petitioners, number of petitions filed to date, additional fee card for using a credit card, workload, and reconciling payments.

Following the discussion, Michele Hanson made a motion for approval for the filing fee to be \$35.00 for electronic filing - \$50.00 for paper form, seconded by Chairman Betsy Condon. There was a brief discussion regarding revisiting the fee next year and the fee for petitions filed prior to the meeting. The motion carried 4-0.

VI. Adoption of Clay County Value Adjustment Board Local Administrative Procedures.

Item Six (6) can be seen at www.claycountygov.com/government/clay-county-tv-and-video-archive/Value Adjustment Board/July 29, 2025, beginning at 15:59 and ending at 17:43. Below is a summary of the discussion and vote for this agenda item.

Aaron Thalwitzer, Attorney for the Value Adjustment Board, provided a brief overview of the recommended changes to the Local Administrative Procedures considered for adoption.

There was a brief discussion to clarify the changes made.

Vice-Chairman Alexandra Compere made a motion for approval to adopt the Local Administrative Procedure as recommended, seconded by Joe Wiggins, which carried 4-0.

VII. Approval of Initial Certifications of the Value Adjustment Board for the 2025 Real Property and Tangible Personal Property Ad Valorem Tax Rolls.

Item Seven (7) can be seen at www.claycountygov.com/government/clay-county-tv-and-video-archive/Value Adjustment Board/July 29, 2025, beginning at 17:45 and ending at 20:04. Below is a summary of the discussion and vote for this agenda item.

Tracy Drake, Clay County Property Appraiser, addressed the Board to provide details and information for the requested approval for the Initial Certification for the VAB, which captures the value prior to the process.

Michele Hanson made a motion for approval to adopt the Initial Certification for Real Property and Tangible Personal Property, seconded by Joe Wiggins, which carried 4-0.

VIII.Acknowledgment and Approval of the Resolution Directing the Property Appraiser to Extend and Certify the 2025 Real Property and Tangible Personal Property Ad Valorem Tax Rolls.

Item Eight (8) can be seen at www.claycountygov.com/government/clay-county-tv-

and-video-archive/Value Adjustment Board/July 29, 2025, beginning at 20:05 and ending at 21:59. Below is a summary of the discussion and vote for this agenda item.

Tracy Drake, Clay County Property Appraiser, addressed the Board to provide details and information for the Resolution to extend the tax rolls.

Vice-Chairman Alexandra Compere made a motion for approval, seconded by Michele Hanson, which carried 4-0.

IX. Discussion Regarding the Process for Filing Petitions and Making Payments Electronically.

Item Nine (9) can be seen at www.claycountygov.com/government/clay-county-tv-and-video-archive/Value Adjustment Board/July 29, 2025, beginning at 22:05 and ending at 22:58. Below is a summary of the discussion.

Tara S. Green, Clerk of Court and Comptroller, addressed the Board to provide details and information on options for filing petitions and payment methods.

There were questions and discussions regarding accepted forms of payment.

X. Discussion for Holding Hearings Utilizing Telephonic or Electronic Means.

Item Ten (10) can be seen at www.claycountygov.com/government/clay-county-tv-and-video-archive/Value Adjustment Board/July 29, 2025, beginning at 22:59 and ending at 30:29. Below is a summary of the discussion and vote for this agenda item.

Aaron Thalwitzer, Attorney for the Value Adjustment Board, addressed the Board to provide details and information regarding the law that changed with HB7031 for holding hearings using telephonic or electronic means.

There were questions and discussions to clarify the procedures and Resolution, effective date of the change - January 1, 2026, and to clarify the motion for adopting the Resolution and procedures.

Michele Hanson made a motion for approval as discussed, seconded by Joe Wiggins, which carried 4-0.

- XI. Statutory Requirement: Role of VAB and Discussion regarding Florida's property tax system, the roles of the Property Appraiser, Tax Collection, Clerk and Petitioner, opportunities for taxpayers to participate in the system, property tax rights.
 - Compliance with statutory requirement special magistrates and board members, Rule 12D-9, F.A.C., containing uniform rules and procedures for hearings before value adjustment boards and special magistrates (if applicable), and the associated form that have been adopted by the department. Materials located online at: www.clayclerk.com/value-adjustment-board/links.

- Compliance with statutory requirement special magistrates and board members, Rule Chapter 12D-10, F.A.C., containing the rules have been adopted by the department. Materials located online at: www.clayclerk.com/valueadjustmentboard/links.
- Compliance with statutory requirement special magistrates and board members the requirements of Florida's Government in the Sunshine/Open Government laws including information on where to obtain the Government-In-The Sunshine manual; Materials located online at: www.clayclerk.com/value-adjustment-board/links.
- Compliance with statutory requirements special magistrates and board members, Rules 12D-51,001, 12D-51.002 and 12D-51.003, F.A.C., and chapter 192 through 195, F.S., as reference information containing the guidelines and statues applicable to assessments and assessment administration; Materials located online at: www.clayclerk.com/valueadjustment-board/links.

Item Eleven (11) can be seen at www.claycountygov.com/government/clay-county-tv-and-video-archive/Value Adjustment Board/July 29, 2025, beginning at 30:30 and ending at 51:25. Below is a summary of the discussion.

Tracy Drake, Clay County Property Appraiser, addressed the Board to provide an overview and details regarding the role of all parties involved in the VAB process and recommendation for scheduling hearings.

There were questions and discussion regarding holding hearings telephonically/electronically and clarification for the common reason that petitions are filed and for hearings held on filed petitions, commercial vs. residential petitions, and the responsibility of providing property tax information to new homeowners, possible solutions to notify buyers of proposed property taxes and issues for homeowners who are unaware of the actual tax assessment.

Tara S. Green, Clerk of Court and Comptroller, addressed the Board to provide details and information regarding the statutory requirements that the VAB make available to the public, certain materials as mentioned above. The materials can be found at www.clayclerk.com/value-adjustment-board/links.

XII. Statutory Requirement: Discussion regarding the tentative schedule for the Value Adjustment Board taking into consideration the number of petitions filed, the possibility of the need to reschedule, and the requirement that the Board stay in session until all petitions have been heard.

Item Twelve (12) can be seen at www.claycountygov.com/government/clay-county-tv-and-video-archive/Value Adjustment Board/July 29, 2025, beginning at 51:28 and ending at 1:03. Below is a summary of the discussion.

Tara S. Green, Clerk of Court and Comptroller, addressed the Board to provide details and information regarding the tentative schedule for VAB hearings to be held.

There were questions and discussions regarding dates, recommendation for a timeline to complete the session - April 1, 2025, and attendance of the hearings.

Following all discussions there was a consensus for January 20 through January 30, 2025, to be the dates for VAB hearings.

Property Appraiser Drake addressed the Board to discuss a petitioner's requested 180-minute time for a hearing and the Board's recommendation for a reasonable time for the hearing.

There were comments and discussions regarding the policy established by the BoCC, the usual time requested by petitioners - 15 minutes, and discretion by the Special Magistrate for time to hear a petition.

XIII.Adjournment

Ex Officio Clerk of the Board

Hearing no further business, Chairman Betsy Condon adjourned the meeting at 2:34 pm.

| Attest: | |
|--|---------------------------|
| | |
| Tara S. Green | |
| Clay County Clerk of Court and Comptroller | Chairman or Vice-Chairman |



VAB Agenda Item Tuesday, November 25 2:00 PM

ATTACHMENTS:

Description

- Florida DOR Bulletin
- Electronic Appearances Loacl Procedures Update

FLORIDA DEPARTMENT OF REVENUE VALUE ADJUSTMENT BOARD OVERSIGHT INFORMATIONAL BULLETIN

To: Value Adjustment Board Attorneys **From:** Steve Keller, Office of General Counsel

Date: November 4, 2025

This bulletin provides information about the status of rule amendments and new forms for implementing chapter 2025-208, section 10, Laws of Florida, providing for **Electronic Appearances at the Value Adjustment Board,** which will be **effective January 1, 2026**. At its rule workshop held on October 15, 2025, the Department received questions on the use of telephone technology for hearings.

The Department recommends technology which enables a comprehensive and sophisticated substitute for an in-person hearing with real-time, two-way communication using electronic means in which participants are able to see, hear, and communicate with one another.

The Department does not recommend or encourage telephone hearings due to reduced functionality in swearing in witnesses and parties and the potential effect on cross examination and due to inability to observe witness answers, comportment, facial expressions, etc.

The following features are being drafted for inclusion in the rules and forms based on the law change:

- In counties that conduct hearings using the telephone as the prearranged default option, the VAB must provide petitioners the option to appear in person or by audio visual technology.
- In counties that conduct hearings using audio visual technology as the prearranged default option, the VAB must provide petitioners the option to appear in person.
- Counties must notify the petitioner of their right to a hearing in person or using audio visual technology and may only use telephone hearings when petitioners do not request a hearing in person or a hearing using audio visual technology.
- A petitioner cannot be required to attend a hearing by use of telephone where the petitioner requests a to appear in person or by audio visual technology.
- Provide a way for public attendance to observe hearings via electronic or other communication equipment. In counties that conduct hearings using the telephone as the prearranged default option, the VAB must permit the public to request to attend. This process would entail posting the list of scheduled hearings.
- For hearings that are scheduled using electronic or other communication equipment, the log on information, link and passwords must be posted to allow public attendance.

The Department will schedule another Rule Development Workshop to inform interested parties and receive public comments on the next draft of the rules and forms.

Informational Bulletin November 4, 2025 Page 2 of 2

Questionnaire:

In an effort to gather additional information for the draft rule amendments, the Department requests your response to the questions below by November 18, 2025. Please send your response by email to VAB@floridarevenue.com.

Questions:

- 1. What is the technology your VAB is considering: Zoom, Webex, Teams, telephone, etc.?
- 2. Has your county offered telephonic hearings previously?
- 3. If your county is considering audio visual technology such as Zoom, Webex, Teams, what are any problems issues or concerns with this technology? Please feel free to comment.

Organizational Meetings to Implement New Procedures

The value adjustment board (VAB) should hold another organizational meeting to discuss and implement these new procedures in order to make them available to petitioners. This organizational meeting is necessary because the legislation, chapter 2025-208, section 10, Laws of Florida, included the requirement that the VAB provide electronic or other communication equipment to allow petitioners to appear remotely at hearings and requires that such equipment is adequate and functional for clear communication among participants, to create hearing records required by law, and to ensure that petitioners can submit and transmit evidence to the VAB in a format that can be processed, viewed, printed, and archived. The organizational meeting is necessary so the VAB can ascertain adequate and functional electronic or other communication equipment is provided.

Questions

The Department has provided this bulletin for your general information. Send any questions by email to **VAB@floridarevenue.com**.

Reference

The full text of the implementing law (chapter 2025-208, section 10, Laws of Florida), which amends section 194.0032, F.S., is available at https://laws.flrules.org/2025/208.

Implementing Date

This section of law is effective January 1, 2026, and first applies to the 2025 tax roll.

Clay County Value Adjustment Board Electronic Hearing Procedures

- 1. Purpose. This procedure establishes how the Clay County Value Adjustment Board (VAB) conducts electronic hearings in compliance with Florida law. These procedures ensure hearings remain open to the public while protecting confidential information in evidence, and they incorporate all requirements of chapter 2025-208, section 10, Laws of Florida (amending section 194.032, F.S.) and related guidance.
- **2. Scope.** These procedures apply to all VAB hearings conducted before a special magistrate using electronic or other communication technology. They govern all evidence submitted for such hearings and guide all staff involved in scheduling, hosting, or documenting electronic hearings.

3. Definitions

- (a) Clerk: VAB clerk staff responsible for receiving, maintaining, and producing records related to VAB petitions and hearings.
- (b) **Special Magistrate (SM):** Any duly appointed special magistrate who conducts VAB hearings and makes recommended decisions.
- (c) **Petitioner (PET):** The property owner or authorized agent who filed the petition.
- (d) **Property Appraiser (PAO):** The Clay County Property Appraiser (or their representative).

4. Hearing Format and Attendance Options

- (a) **Right to Electronic Appearance:** A petitioner has the right to appear at their VAB hearing using electronic means if they submit a written request at least 10 calendar days before the hearing date. The Clerk will honor timely requests and ensure all parties are notified that the hearing will be conducted electronically.
- (b) **Right to In-Person Hearing:** If a hearing is initially scheduled to be held electronically (e.g. by video conference), the petitioner may instead request to appear in person. The VAB will accommodate any petitioner who selects an in-person hearing. Likewise, a petitioner cannot be required to attend by telephone if they have requested to appear in person or via audiovisual communication.
- (c) **Notification of Options:** The clerk shall notify the petitioner of the scheduled date and time of the hearing. The notice will state the petitioner's right to attend the hearing either in person or by audiovisual technology. The notice will also include instructions and access information for appearing electronically.
- (d) Location and Equipment for Participants: Upon request, the Clerk will provide a physical location with the required equipment so that the petitioner, the PAO, or any participant can appear and participate electronically from that location.

5. Conduct of Electronic Hearings

- (a) Adequate Audio/Visual Quality: The Board will use an electronic platform (e.g., Zoom, Microsoft Teams). The Clerk and technical staff shall ensure all equipment and connections are adequate and functional and create the hearing record as required by law.
- (b) **Oaths and Decorum:** All witnesses and parties who plan to testify will be sworn in by the SM at the start of the hearing, whether they are physically present or appearing through electronic means. Participants may be asked to confirm on the record that they can see, hear, and communicate clearly. To facilitate a clear recording of the hearing and efficiency, only one person should speak at a time, and each speaker shall identify themselves by name for the record.
- (c) **Uniform Evidence Handling:** The parties shall exchange evidence as required by Florida law (at least 15 days before the hearing) and submit all exhibits to the VAB through the Clerk's online portal (such as Axia) or via other electronic means provided by the Clerk.
- (d) **Official Record:** All testimony and arguments in an electronic hearing will be audio-recorded to create the official hearing record.

6. Public Access to Electronic Hearings

- (a) **Open Hearing Requirement:** All VAB hearings, including those conducted electronically, are open to the public. Members of the public shall be able to observe the proceedings either by joining the electronic session or by attending at a designated physical location to watch or listen in real time. The Clerk will provide and/or post an electronic link (URL) or other access instructions for electronic hearings.
- (b) **Notice to the Public:** For hearings conducted via an online platform (audio-video), the Clerk shall post the information needed to electronically attend the hearing in advance to allow the public to attend remotely. Any member of the public attending in person at the designated location will be able to hear (and if applicable, see) the electronic hearing via the equipment set up by the Clerk.
- (c) **Observer Etiquette:** Public observers will be placed in a listen/watch-only mode. They can see and hear the proceeding but cannot participate, speak, share files, or otherwise interfere. The electronic hearing platform will be configured by the Clerk or host to mute observers and disable any interactive features for non-participants.

7. Evidence Submission and Pre-Hearing Instructions

- (a) **Public Records Notice:** All evidence submitted to the VAB (whether paper or electronic) becomes part of the VAB's records and is subject to Florida's public records laws. Parties are hereby notified that any documents, exhibits, or other materials filed with the VAB may be disclosed to anyone upon request, unless an exemption in law applies. It is the responsibility of each party to avoid including unnecessary personal sensitive information in their submissions.
- (b) **Redaction of Personal Data:** Parties **must** redact social security numbers, bank account or credit card numbers, and other sensitive personal identifiers from any evidence before

filing it with the VAB. If a petitioner or the PAO finds it necessary to rely on information that is confidential in the hands of another agency (for example, federal income tax returns or medical records), they should wherever possible use summaries, aggregate figures, or redacted copies to make their case without disclosing the confidential details. Any unredacted sensitive data that is submitted could become part of the public record. The Clerk is not responsible for proactively redacting filings on behalf of a party (though the Clerk will endeavor to protect clearly exempt information as described in Section 8 below).

- (c) 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.
- (d) **Pre-Hearing Exchange:** At least 15 days before the scheduled hearing, the petitioner should provide the PAO with copies of all evidence intended for the hearing (and vice versa), as required by Florida Statutes §194.011(4). This exchange can be done through the Clerk's electronic system (Axia) or by other means agreed upon, so that both sides have an opportunity to review each other's evidence prior to the hearing. Failure by the PAO to provide their evidence list and property record card at least 15 days in advance will result in a rescheduling of the hearing (per §194.011(4)(b), F.S.). These pre-hearing steps remain in effect in an electronic hearing setting, just as they would for an in-person hearing.

8. Handling of Confidential and Sensitive Information

- (a) Marking Exempt Exhibits: If a party submits an exhibit that contains information believed to be exempt or confidential under Florida law, that party should clearly label the exhibit (e.g. "CONFIDENTIAL" or "EXEMPT") and identify the specific statutory exemption claimed. The Clerk will accept and keep such exhibits in the VAB case file but will treat them as potentially exempt. The Clerk will not release these materials to the public without first reviewing and redacting or withholding exempt portions, as appropriate (see Public Records Requests below).
- (b) **During the Hearing Display of Documents:** The Special Magistrate is not required to display each exhibit on-screen in real time, even if public observers are present. Parties are responsible for ensuring that the opposing side has copies of their evidence (via Axia or clerk-provided copies) before the hearing. If the SM chooses to screen-share a document for clarity, they should use a redacted version of the document whenever possible and avoid revealing any social security numbers, full account numbers, or other sensitive data during the share.
- (c) **During the Hearing Testimony About Sensitive Info:** When discussing confidential or sensitive information during testimony, all participants (and the SM) should take care not to read sensitive details into the record unnecessarily. It is preferable to refer to an exhibit by its title or number and page (for example, "Petitioner's Exhibit 3, page 2") **instead of** reciting personal data aloud. Discussion on the record should be limited to what is

- necessary to resolve the issue, and irrelevant personal details should be avoided. This practice ensures the hearing record is clear and relevant, while minimizing additional exposure of confidential data.
- (d) Platform Settings to Prevent Ex Parte Communication: The Clerk (or designated meeting host) will configure the electronic hearing platform to enhance security and prevent off-record communications. Screen-sharing will be disabled for participants by default, and only enabled for the SM and Clerk/staff unless the SM grants a party permission to share for a specific purpose. Chat functions, private messaging, and any direct file transfer capabilities between parties and the SM will remain disabled during the hearing. This prevents any ex parte discussions or evidence exchange outside the official record. If a party needs to submit an additional document during the hearing (for instance, a last-minute rebuttal document), the SM will instruct that it be sent to the Clerk, who will then upload or distribute the material according to the established procedures, ensuring that all parties and the record receive the information.
- **9. Public Records Requests.** All VAB hearing recordings and evidence are public records, except for those portions which are exempt or confidential by law. In the event of a public records request for any hearing materials (such as audio recordings, exhibits, or transcripts):
 - (a) Clerk's Review: The Clerk will identify all records responsive to the request that are in the VAB's possession, including evidence submitted by the petitioner and the PAO. The Clerk will then carefully review each record for any information that is exempt or confidential under Florida law (for example, social security numbers, financial account numbers, medical information, etc.).
 - (b) **Redaction/Withholding:** For any responsive record containing exempt information, the Clerk will **redact** the confidential portions before release. If an entire record is fully exempt (for instance, an income tax return that a petitioner submitted under claim of confidentiality), the Clerk will withhold that record in its entirety and cite the applicable statutory exemption as the reason.
 - (c) **Production of Records:** After processing the records, the Clerk will provide the requester with copies of all non-exempt records and the redacted versions of any partially exempt records, in accordance with Chapter 119, F.S. The response will be made in a timely manner as required by law.
 - (d) **Protected Information:** Under no circumstances will the Clerk release unredacted exhibits that contain social security numbers, full bank/account numbers, or other information protected by statute. Such information will be blacked out or removed from any records before they are made public.