

**To:** Property Appraisers  
**From:** James McAdams  
**Date:** March 15, 2010  
**Bulletin:** PTO 10-03

**FLORIDA DEPARTMENT OF REVENUE  
PROPERTY TAX INFORMATIONAL BULLETIN**

Value Adjustment Boards  
Confidential Information

Questions were brought up during the Chapter 12D-9 rulemaking process about the proper use of confidential information during Value Adjustment Board hearings. The Department has requested an Attorney General Opinion on the subject. An opinion has not yet been issued.

The Department requested an opinion about the following issues relating to property appraisers and tax collectors:

1. Does a taxpayer waive the confidentiality provisions of Section 193.074, Florida Statutes, and subsection (3) of Section 195.027, Florida Statutes, when filing a petition for administrative review of a property tax assessment by a Value Adjustment Board?
2. Does a property appraiser have the right to use in a value adjustment board proceeding confidential records and information it has received during the assessment process in defending a challenge to an assessment, when such records and information are:
  - (a) Returns filed by the taxpayer; or
  - (b) Financial records or sales data provided by the taxpayer?

This opinion request is not intended to cover social security numbers made confidential by subsection (5) of Section 193.114, Florida Statutes, or certain information relating to law enforcement officers, judges, and other officers.

Section 193.074, F.S., provides that tax returns are confidential in the hands of the property appraiser and section 195.027, F.S., provides that financial records are also confidential in the hands of the property appraiser. Until further guidance is provided, property appraisers and Value Adjustment Boards should seek the advice of counsel when considering the use of confidential information when preparing for and participating in hearings.

The Department will send out a follow-up bulletin when we receive the opinion from the Attorney General's office.