

To: Value Adjustment Board Members, Special Magistrates, Board Attorneys, Interested Parties, Property Appraisers, and Tax Collectors
From: James McAdams
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FLORIDA DEPARTMENT OF REVENUE PROPERTY TAX INFORMATIONAL BULLETIN

Value Adjustment Board Organizational Meeting Requirements

This bulletin provides information on the requirements for the organizational meeting of the value adjustment board (Board). Each Board will hold one or more annual organizational meetings. One of these meetings must meet the requirements in Rule 12D-9.013, F.A.C., and this organizational meeting must be held before the board holds any hearings.

The Board shall provide reasonable notice of each meeting. The notice shall include the date, time, location, purpose, and information required by Section 286.0105, F.S.

At one organizational meeting, the Board must meet all of the following requirements.

- The first order of business must be to appoint or ratify the appointment of the Board's private legal counsel. The remaining items may be addressed in any order.
- The members of the Board and the Board clerk, or his or her designee, must be introduced and contact information for these officials must be provided.
- Special magistrates shall be appointed or their appointment must be ratified, if special magistrates are to be used, and filing fees, if any, must be adopted by resolution. Filing fees may not exceed \$15.
- Copies of the three sets of documents described below must be available for reference at the meeting. In addition, these documents must be made available to the public, special magistrates, and Board members, either by providing hard copies or by providing a reference to a website where the documents can be viewed and printed.
 - The Uniform Policies and Procedures Manual for Value Adjustment Boards and Accompanying Documents.
 - These two Accompanying Documents are titled "Other Legal Resources Including Statutory Criteria" and "Reference Material Including Guidelines".
 - These three sets of documents are available on the Department's website at the following link: <http://dor.myflorida.com/dor/property/vab/>.

- Requirements of Florida's Government in Sunshine/open government laws, including information about obtaining the current Government-In-The-Sunshine manual, must be made available to the public, special magistrates, and Board members.
- The Board shall discuss, take testimony on, and adopt or ratify, with any required revision or amendment, any local administrative procedures and forms. Such procedures must be ministerial and not inconsistent with governing statutes, case law, attorney general opinions or rules of the department. In addition, all local procedures and forms must be made available to the public and accessible on the Board clerk's existing website.
- The Board should also discuss general information on:
 - Florida's property tax system
 - Roles within the system of the property appraiser, tax collector, clerk, and petitioner
 - Opportunities for taxpayers to participate in the system
 - Property taxpayer rights
- Finally, the Board must announce the tentative schedule for the value adjustment board. In setting this tentative schedule, consideration should be given to the number of petitions filed, rescheduling needs, and the requirement that the board stay in session until all petitions are heard.

These requirements are meant to ensure that everyone involved in the process, including taxpayers, have the information necessary to comply with the legal requirements that apply to the value adjustment board process.

If you have any questions about the requirements for organizational meetings, please send them to: VAB@dor.state.fl.us.