

**VALUE ADJUSTMENT BOARD (VAB)
PALM BEACH COUNTY, FL**

**ORGANIZATIONAL MEETING
SEPTEMBER 8, 2010**

REVISED AGENDA

**Wednesday
9:00 A.M.**

**COMMISSION
CHAMBERS**

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **MOTION** to ratify existing contract of the Board's private legal counsel.
4. **MOTION** to approve proof of publication # 5503477.
5. **MOTION** to approve minutes of the meeting of 7/8/2010.
6. **REGULAR AGENDA ITEMS**
 - A. **INTRODUCTION** of the VAB Board, VAB Clerk designees and contact information.
 - B. **ELECTION** of the Chair and Vice-Chair – pursuant to Chapter 194.015, F.S. (Skolnick)
 - C. **MOTION** to adopt Resolution of the Value Adjustment Board implementing the authorization provided in Chapter 194.013, Florida Statutes, to require a filing fee in the amount of \$15 each for certain petitions filed with the Clerk to the Board.
 - D. **MOTION** to approve the appointment of the list of:
 1. Attorney Special Magistrates for Exemption Hearings
 2. Appraisal Special Magistrates for Assessment Hearings
 3. Compensation rate of \$90 an hour for Special Magistrates
 - E. **MOTION** to Receive and File:
 1. Uniform Policies and Procedures Manual for Value Adjustment Boards
 2. "Other Legal Resources Including Statutory Criteria"
 3. "Reference Material Including Guidelines"

VAB Clerk designee to show attendees where copies are available in the meeting and announce that these documents are available on the Department of Revenue website at the link: <http://dor.myflorida.com/dor/property/vab/>
 - F. **DISCUSSION** of the Uniform Policies and Procedures Manual for the VAB (Juhl)
 - G. **DISCUSSION** on applicability of the "Florida Government in the Sunshine Law" (Juhl)
 1. Current Manual is available online at [http://myfloridalegal.com/webfiles.nsf/wf/mray-6y8sem/\\$file/sunshine.pdf](http://myfloridalegal.com/webfiles.nsf/wf/mray-6y8sem/$file/sunshine.pdf)

H. DISCUSSION of fact that there will be no adoption of local administrative procedures or forms at this time (Juhl)

I. DISCUSSION of general information about Tax Process: (Juhl)

1. Florida's property tax system is overseen and implemented by parties at the state and local level including the Florida Department of Revenue, county value adjustment boards, county property appraisers, and county tax collectors.
2. The Property Appraiser's role is to assess all property located in the county each year. Each year the Property Appraiser prepares the assessment rolls for real property and tangible personal property, and prepares and delivers by mail to each taxpayer a notice of proposed property taxes. The Tax Collector's role is to collect and disburse ad valorem and non-ad valorem taxes (along with other fees and taxes). The Clerk's role is to oversee the day to day operations of the VAB process. This includes coordinating and implementing all required actions of the VAB in accordance with applicable law. The petitioner's role is to complete the petition form in accordance with Rule 12D-9, F.A.C., pay the \$15 filing fee, file on time or provide good cause for filing late, and otherwise comply with the rules of the VAB process as provided in Rule 12D-9, F.A.C., and applicable law.
3. Taxpayer opportunities to participate in the system include:
 - a) Attending public hearings of local taxing authorities (i.e., counties, cities, towns, special taxing districts, etc.) and voicing opinions about proposed property taxes and millage rates.
 - b) Informal conference with the Property Appraiser.
 - c) VAB petition
 - d) Lawsuit in circuit court
4. Property taxpayer rights include:
 - a) Right to know – the right to receive notices and be informed about property taxes.
 - b) Right to due process – the right to an informal conference with the Property Appraiser, to file a VAB petition, to receive notice of results of VAB proceedings, and to file lawsuits.
 - c) Right to redress – the right to discounts, refunds for overpayment, and to redeem tax certificates sold for delinquent taxes on real property.
 - d) Right to confidentiality – the right for certain taxpayer records to be confidential consistent with applicable law.

J. DISCUSSION of Tentative Schedule of the 2010 VAB Season

K. MOTION to approve the amendment to contract of outside legal counsel Barry Balmuth.

7. PUBLIC COMMENTS

8. BOARD COMMENTS

9. ADJOURNMENT