

To: Value Adjustment Board Clerks and Administrators, Clerks of Court, Chairpersons of Value Adjustment Boards, Interested Parties, Property Appraisers, and Tax Collectors
From: James McAdams
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**FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX INFORMATIONAL BULLETIN**

**New Membership Requirements Effective September 1, 2008:
Value Adjustment Boards**

The purpose of this bulletin is to advise you of changes to Chapter 194, Florida Statutes, enacted by the 2008 Legislature. These changes govern new membership requirements for Value Adjustment Boards. These provisions take effect September 1, 2008.

Section 4, Chapter 2008-197, Laws of Florida (House Bill 909): This law amended section 194.015, Florida Statutes, as follows (words stricken are deletions; words underlined are additions):

194.015 Value adjustment board.—

There is hereby created a value adjustment board for each county, which shall consist of two ~~three~~ members of the governing body of the county as elected from the membership of the board of said governing body, one of whom shall be elected chairperson, and one member ~~two members~~ of the school board as elected from the membership of the school board, and two citizen members, one of whom shall be appointed by the governing body of the county and must own homestead property within the county and one of whom must be appointed by the school board and must own a business occupying commercial space located within the school district. A citizen member may not be a member or an employee of any taxing authority, and may not be a person who represents property owners in any administrative or judicial review of property taxes.

The members of the board may be temporarily replaced by other members of the respective boards on appointment by their respective chairpersons. Any three members shall constitute a quorum of the board, except that each quorum must include at least one member of said governing board, ~~and~~ at least one member of the school board, and at least one citizen member and no meeting of the board shall take place unless a quorum is present. Members of the board may receive such per diem compensation as is allowed by law for state employees if both bodies elect to allow such compensation. The clerk of the governing body of the county shall be the clerk of the value adjustment board.

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These provisions of law supersede existing administrative rules to the extent they are inconsistent, effective September 1, 2008.

Composition of Value Adjustment Boards

Effective September 1, 2008 the value adjustment board for each county will consist of one citizen member who owns homestead property in the county, appointed by the governing body of the county, and one citizen member who owns a business occupying commercial space in the school district, appointed by the school board. The citizen members may not be a member or an employee of any taxing authority and may not represent property owners in any administrative or judicial review of property taxes. There will be two county governing body members and one school board member.

A quorum of three members must include one county governing board member, one school board member, and one citizen member.

Alternates may serve in place of value adjustment board members as provided in section 194.015, Florida Statutes. However, the alternates or legal counsel to the board must take the requisite training if no special magistrates are used in counties having a population of less than 75,000. Members of the governing board or school board may be temporarily replaced by other members of the respective boards on appointment by their respective chairpersons. Alternate citizen members may be selected by the respective boards to serve if a citizen member is unable to serve.

Any 2007 petitions still not heard before the value adjustment board should be conducted using existing law to ensure a consistent standard of review for all petitioners. However, the provisions of House Bill 909 become effective September 1 for petitions filed for tax year 2008.

Please note that the requirements of this law apply effective September 1, 2008. Board meetings and hearings conducted after that effective date should be consistent with the provisions of this law. It may also be necessary to hold a new organizational meeting consistent with section 194.011(5), Florida Statutes.

Other Provisions Applicable to Citizen Members

Based on preliminary inquiries to the Commission on Ethics, the citizen members would not have to file financial disclosure because they would not be considered a local officer pursuant to section 112.3145, Florida Statutes. They are not specifically enumerated in section 112.3145, Florida Statutes, and chapter 2008-197, Laws of Florida, did not enumerate them. However, there is a local option provision in section 112.3145(1)(a)2.g., Florida Statutes, that requires financial disclosure to be filed by:

Any other appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation....

Based on this provision, a local school board or county commission may require that a citizen member of its board to file financial disclosure under section 112.3145, Florida Statutes.

Based on preliminary inquiries to the Commission on Ethics, a citizen member would be considered a "local public officer" for purposes of the voting conflict laws in section 112.3143, Florida Statutes, and the general ethical standards of conduct found in section 112.313, Florida Statutes.

Information on this subject can be found in Commission on Ethics opinion CEO 02-15 found at <http://www.ethics.state.fl.us/> under "research." For specific answers to this question the appointing body may wish to ask for an ethics opinion from the Commission on Ethics.

Additional provisions of the Sunshine Law, Chapter 286, Florida Statutes, are applicable including requirements for handling value adjustment board business only at public meetings. There may be other provisions applicable to citizen appointees and the legal counsel for the value adjustment boards should address these questions in the first instance. If the value adjustment board wishes to ask for a formal opinion from the Commission on Ethics, the entity that asks should be the appointing body or the value adjustment board through legal counsel.

For More Information

The Department of Revenue provides the information in this bulletin for your general consideration. The full text of Chapter 2008-197, Laws of Florida, and all provisions of Florida law pertaining to property tax are available on the Department's website: <http://dor.myflorida.com/dor/property/vabwb/vabws.html>. If you have questions regarding this matter, you may e-mail VAB@dor.state.fl.us or you may call Property Tax Oversight, Technical Section at (850) 488-4436, or (850) 414-6104.