

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**

**Required Qualifications for Value Adjustment Board Legal Counsel**

The purpose of this bulletin is to advise you of changes to Chapter 194, Florida Statutes, enacted by the 2008 Legislature. These changes govern the hiring of private legal counsel to represent Value Adjustment Boards (Board). 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.—**

\* \* \*

~~The office of the county attorney may be counsel to the board unless the county attorney represents the property appraiser, in which instance~~ The board shall appoint private counsel who has practiced law for over 5 years and who shall receive such compensation as may be established by the board. The private counsel may not represent the property appraiser, the tax collector, any taxing authority, or any property owner in any administrative or judicial review of property taxes. No meeting of the board shall take place unless counsel to the board is present. ~~However, counsel for the property appraiser shall not be required when the county attorney represents only the board at the board hearings, even though the county attorney may represent the property appraiser in other matters or at a different time.~~ Two-fifths of the expenses of the board shall be borne by the district school board and three-fifths by the district county commission.

The new law eliminates the use of county or public attorneys to represent the Board. The Board must appoint counsel with the following qualifications:

1. Private attorney;
2. Practiced law for over 5 years;
3. Does not represent any of the following parties in any administrative or judicial review of property taxes:
  - the property appraiser;
  - the tax collector;
  - any taxing authority (including cities and counties); or
  - any property owner

Please be advised this information does not constitute a rule or an order. Attorneys are advised to contact the Florida Bar if they require additional guidance or consult The Rules of Professional Conduct 4-1, Client-Lawyer Relationship, specifically Rule 4-1.7 Conflict of Interest; Current Clients, Rule 4-1.9 Imputation of Conflicts of Interest, General Rule; Rule 4-1.10 Conflict of Interest; Former Client, and Rule 4-1.11 Special Conflicts of Interest for Former and Current Government Officers and Employees.

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](mailto:VAB@dor.state.fl.us) or you may call Property Tax Oversight, Technical Section at (850) 488-4436, or (850) 414-6104.