

To: Value Adjustment Board Members and Clerks, Clerks of Court, Boards of County Commissions, Tax Collectors, Property Appraisers, and Interested Parties
From: James McAdams
Date: October 10, 2008
Bulletin: PTO 08-18

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

**Additional Information on Required Qualifications for Value Adjustment
Board Legal Counsel**

The purpose of this bulletin is to advise of a recent Attorney General Opinion issued on October 9, 2008. The question addressed was whether section 194.015, Florida Statutes as amended by section 4, Chapter 2008-197, Laws of Florida, prohibits an attorney who represents a taxing authority in one county from serving as legal counsel to another county's value adjustment board.

Section 194.015, Florida Statutes as amended by section 4, Chapter 2008-197, Laws of Florida provides in part: "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." (emphasis supplied)

According to AGO 2008-55, the language amending section 194.015, Florida Statutes, precludes an attorney representing the Value Adjustment Board of a county from representing a taxing authority in that same county or any other county. The opinion notes that the statute does not place "any geographical or jurisdictional limits" on the prohibition of representing a taxing authority.

The Department of Revenue has been advised that the opinion does not conflict with the Department's PTO Bulletin 08-12, Required Qualifications for Value Adjustment Board Legal Counsel. The bulletin provides that the private counsel representing the Value Adjustment Board cannot represent any taxing authority in any administrative or judicial review of property taxes.

The link to PTO Bulletin 08-12, Required Qualifications for Value Adjustment Board Legal Counsel is provided below:

<http://dor.myflorida.com/dor/property/vabwb/bulletin0812.pdf>

The link to AGO2008-55 is provided below:

<http://myfloridalegal.com/ago.nsf/Opinions/97A3E40AD9478909852574DD006458B2>

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.