

To: VAB Clerks, VAB Attorneys, Property Appraisers, and Tax Collectors
From: James McAdams
Date: March 11, 2009
Bulletin: PTO 09-07

FLORIDA DEPARTMENT OF REVENUE PROPERTY TAX INFORMATIONAL BULLETIN

Value Adjustment Board Procedures

This bulletin is intended to provide additional information and clarification in response to questions raised about local procedures used by value adjustment boards to conduct hearings as required by Chapter 194, Florida Statutes.

On August 29, 2008, the Department issued PTO Bulletin 08-10. We advised that any local procedures established by the value adjustment boards must conform with Florida law (Chapter 194, Florida Statutes; Rule 12D-10 of the Administrative Code; and Chapter 2008-197, Laws of Florida). PTO Bulletin 08-10 also recommended that each value adjustment board carefully review any locally adopted procedures and remove any provisions that are not supported by Florida law.

As the Department's draft rules have undergone significant revision in recent months and have not yet been adopted, questions have arisen as to what procedures value adjustment boards should use to conduct hearings for the 2008 and possibly 2009 tax years. Attorney General Opinion 2002-58 provides further guidance and clarification on this issue. In addition to local procedures being consistent with existing general law, any local procedure used by a value adjustment board must be indispensable to the value adjustment board's exercise of authority to administer and conduct hearings as required by Chapter 194, Florida Statutes in a manner that affords due process to all parties as required by law.

Again, until the Department's rules that are currently being developed are finally adopted and become law, local procedures that are not in conflict with Florida law can be used on an interim basis to the extent these procedures are indispensable to the value adjustment board's ability to administer and conduct hearings.

This opinion may be accessed at:

<http://www.myfloridalegal.com/ago.nsf/Opinions/18329EC0ABF9C98785256C1E00524B6B>.

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.