

MEMORANDUM:

TO: All Value Adjustment Boards, Special Magistrates, Board Clerks, Board Legal Counsel, and Other Interested Parties
FROM: James McAdams, Director
Property Tax Oversight Program
SUBJECT: Uniform Policies and Procedures Manual
DATE: May 25, 2010

Section 194.011(5)(b), Florida Statutes, states:

“(b) The department shall develop a uniform policies and procedures manual that shall be used by value adjustment boards, special magistrates, and taxpayers in proceedings before value adjustment boards. The manual shall be made available, at a minimum, on the department’s website and on the existing websites of the clerks of circuit courts.”

The Florida Department of Revenue (Department) has developed the Uniform Policies and Procedures Manual and has made it, along with accompanying documents, available on its website as stated below.

Along with the accompanying documents listed below, the Uniform Policies and Procedures Manual must be made available on the existing website of the value adjustment board clerk (board clerk) in each of the 67 counties. The Department requests that board clerks retain and use the document titles as provided in this manual when placing these documents on their websites.

The Uniform Policies and Procedures Manual and Accompanying Documents:

The three sets of documents described below are available on the Department’s website at the following web address: <http://dor.myflorida.com/dor/property/vab/>

1. The 2010 Uniform Policies and Procedures Manual for value adjustment boards, which is composed of the following items:
 - a) The rights of taxpayers as provided in Florida Statutes and the recently adopted rules;
 - b) The recently adopted rules of procedure for value adjustment board proceedings;
 - c) Recently adopted forms for value adjustment boards;
 - d) Florida Statutes regarding value adjustment board procedures; and
 - e) A notice regarding the use of case law.

Accompanying the Uniform Policies and Procedures Manual are two sets of documents titled:

2. “Other Legal Resources Including Statutory Criteria”, and
3. “Reference Materials Including Guidelines”.

Each of these three sets of documents contains an introduction that provides orientation on the authority, content, and use of that respective set.

Board clerks must ensure that all members of the board, special magistrates, and board attorneys are provided with a copy of these three sets of documents.