

**AGENDA  
VALUE ADJUSTMENT BOARD (VAB)  
PALM BEACH COUNTY, FLORIDA**

**ORGANIZATIONAL MEETING**

**AUGUST 10, 2022**

**WEDNESDAY  
9:00 A.M.**

**COMMISSION CHAMBERS  
WEISMAN GOVERNMENTAL CENTER**

**1. CALL TO ORDER:**

**1.A. ROLL CALL**

MEMBERS:

Commissioner David Kerner, Chair

School Board Member Frank Barbieri, Vice Chair

Mayor Robert S. Weinroth

Citizen Member Stormet Norem (Appointed by School Board)

Citizen Member Joshua Smith ((Appointed by BCC)

**1.B. PLEDGE OF ALLEGIANCE**

**2. APPOINTMENT OF LEGAL COUNSEL TO THE VALUE ADJUSTMENT BOARD**

**2.A. MOTION** for the VAB Board to approve the Amended & Restated Legal Agreement between Palm Beach County Value Adjustment Board and Aaron Thalwitzer, Esq. pursuant to section 194.015 F.S., and Rule 12D-9.013(1), Florida Administrative Code (F.A.C.).

**3. RECEIVE & FILE** proof of publication #7556965 for Notice of VAB Meeting in the Palm Beach Post.

**4. APPROVE** Minutes of the VAB meetings of March 15, 2022 and March 30, 2022.

**5. RECEIVE, PRESENT & FILE:** Cost of Sale Adjustments & DOR Memo. VAB Legal Counsel Aaron Thalwitzer, Esq.

**6. ADOPT** the Local Administrative Procedures. VAB Legal Counsel Aaron Thalwitzer, Esq.

**7. PROCEDURAL REQUIREMENTS FOR ORGANIZATIONAL MEETING**

**7.A.** Introduction of the members of the VAB Board, VAB Clerk and designees.

- 7.A.1. VAB Board, VAB Clerk and designees contact information
- 7.A.2. Information available on the Clerk's website at [www.mypalmbeachclerk.com/vab](http://www.mypalmbeachclerk.com/vab)
- 7.B. Election of the Chair and Vice-Chair - pursuant to Chapter 194.015, Florida Statutes (F.S.).
  - 7.B.1. Election of Chair – Led by Liana Figueroa
  - 7.B.2. Election of Vice Chair – Led by Chair
- 7.C. **ADOPT** R-2022-1 of the Value Adjustment Board implementing the authorization provided in Chapter 194.013, F.S., to require a filing fee in the amount of \$15 each for certain petitions filed with the Clerk to the Board.
- 7.D. Status of Local Administrative Procedures and Forms – VAB Counsel
  - 7.D.1. VAB Counsel presentation regarding organizational meeting requirements
  - 7.D.2. VAB Clerk comments Tentative VAB schedule
  - 7.D.3. 2022 VAB PROCEDURE UPDATE
 

All 2022 hearings will be held telephonically. However, upon receipt of the Notice of Hearing, a petitioner will have the opportunity to contact the VAB Clerk by phone or email within ten days to request an in-person hearing, consistent with 12D-9.026. Absent such request, the hearing will proceed telephonically.
- 7.E. **Motion to Receive & File** Appointment of Special Magistrates to the VAB. In accordance with 12D-9.010, Special Magistrates were selected from a list maintained by the Board Clerk. The posting was advertised, and applicants were reviewed by VAB Legal Counsel. Selections were made based upon qualifications and experience.
  - 7.E.1. **APPROVE:** Appointment of attorney special magistrates
  - 7.E.2. **APPROVE:** Appointment of appraiser special magistrates (Real Property)
  - 7.E.3. **APPROVE:** Appointment of appraiser special magistrates (Tangible Personal Property)
  - 7.E.4. **APPROVE:** The special magistrate form agreement; and,

- 7.E.5. **APPROVE:** Authorization for Chair to execute agreement for each appointed special magistrate effective August 10, 2022.

**7.F. Motion to Receive, Present & File**

- 7.F.1. **RECEIVE, PRESENT & FILE:** Uniform Policies and Procedures Manual for the VAB.

- 7.F.2. **RECEIVE, PRESENT & FILE:** “Other Legal Resources Including Statutory Criteria”

- 7.F.3. **RECEIVE, PRESENT & FILE:** “Reference Material Including Guidelines”

NOTE: VAB Clerk designee shows attendees where copies are available and announces that these documents are available on the Department of Revenue’s website at the link:

<http://floridarevenue.com/property/Pages/VAB.aspx>

- 7.F.4. Uniform Policies and Procedures Manual for the VAB – VAB Legal Counsel

- 7.F.5. Applicability of the “Florida Government in the Sunshine Law” – VAB Legal Counsel

Current Sunshine Law Manual is available online at:

<http://www.myflsunshine.com/>

**7.G. General Information about Tax Process – VAB Counsel**

- 7.G.1. Florida’s property tax system is overseen and implemented by parties at the state and local level including the Florida Department of Revenue, county value adjustment boards, county property appraisers, and county tax collectors.

- 7.G.2. The Property Appraiser’s role is to assess all property located in the county each year. Each year the Property Appraiser prepares the assessment rolls for real property and tangible personal property and prepares and delivers by mail to each taxpayer a notice of proposed property taxes. The Tax Collector’s role is to collect and disburse ad valorem and non-ad valorem taxes (along with other fees and taxes). The Clerk’s role is to oversee the day-to-day operations of the VAB process. This includes coordinating and implementing all required actions of the VAB in accordance with applicable law. The petitioner’s role is to complete the petition form in accordance with Rule 12D-9, F.A.C., pay the \$15 filing fee, file on time or provide good cause for filing late, and otherwise comply

with the rules of the VAB process as provided in Rule 12D-9, F.A.C., and applicable law.

**7.G.3.** Taxpayer opportunities to participate in the system include:

**7.G.3.a.** Attending public hearings of local taxing authorities (i.e., counties, cities, towns, special taxing districts, etc.) and voicing opinions about proposed property taxes and millage rates.

**7.G.3.b.** Informal conference with the Property Appraiser.

**7.G.3.c.** VAB petition

**7.G.3.d.** Lawsuit in circuit court

**7.G.4.** Property taxpayer rights include:

**7.G.4.a.** Right to know – the right to receive notices and be informed about property taxes.

**7.G.4.b.** Right to due process – the right to an informal conference with the Property Appraiser, to file a VAB petition, to receive notice of results of VAB proceedings, and to file lawsuits.

**7.G.4.c.** Right to redress – the right to discounts, refunds for overpayment, and to redeem tax certificates sold for delinquent taxes on real property.

**7.G.4.d.** Right to confidentiality – the right for certain taxpayer records to be confidential consistent with applicable law.

**8. PUBLIC COMMENTS**

**9. STAFF COMMENTS**

**10. BOARD COMMENTS**

**11. ADJOURNMENT**

"If a person decides to appeal any decision made by this Board with respect to any matter considered at this meeting or hearing, he will need a record of the proceedings, and that, for such purpose, he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based."