

**VALUE ADJUSTMENT BOARD (VAB)  
PALM BEACH COUNTY, FL**

**ORGANIZATIONAL MEETING**

**October 3, 2017**

**AGENDA**

**TUESDAY  
8:30 A.M.**

**COMMISSION  
CHAMBERS**

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. MOTION** to receive and file proofs of publication for Notice of VAB Meetings of September 12, 2017 and October 3, 2017.
- 4. MOTION** to approve minutes of the VAB meeting of May 16, 2017.
- 5. REGULAR AGENDA**
  - A. INTRODUCTION** of the members of the VAB Board, VAB Clerk and designees, and provision of contact information.
  - B. ELECTION** – pursuant to Chapter 194.015, Florida Statutes (F.S.).
    1. Chair – Led by Stephen Weiss
    2. Vice Chair – Led by Chair
  - C. MOTION** to approve Amendment 5 to agreement with Heidi Juhl and appoint Ms. Juhl as VAB legal counsel for the 2017 and 2018 tax seasons pursuant to section 194.015 F.S., and Rule 12D-9.013(1), Florida Administrative Code (F.A.C.).
  - D. MOTION** to adopt R-2017-1 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.

**E. MOTION to approve:**

1. Appointment of attorney special magistrates
2. Appointment of appraiser special magistrates
3. The special magistrate form contract; and,
4. Authorization for Chair to execute contract for each appointed special magistrate effective October 3, 2017.

**F. MOTION to Receive and File:**

1. Uniform Policies and Procedures Manual for Value Adjustment Boards
2. "Other Legal Resources Including Statutory Criteria"
3. "Reference Material Including Guidelines"

Note: VAB Clerk designee shows attendees where copies are available in the meeting and announces that these documents are available on the Department of Revenue's website at the link: <http://dor.myflorida.com/dor/property/vab/>

**G. Uniform Policies and Procedures Manual for the VAB – VAB Legal Counsel, Heidi Juhl**

**H. Applicability of the "Florida Government in the Sunshine Law" - Juhl**

1. Current Sunshine Law Manual is available online at: <http://www.myflsunshine.com/>

**I. Status of Local Administrative Procedures and Forms - Juhl**

**J. General Information About Tax Process - Juhl**

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.
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.

3. Taxpayer opportunities to participate in the system include:
  - 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.
  - b) Informal conference with the Property Appraiser.
  - c) VAB petition
  - d) Lawsuit in circuit court
  
4. Property taxpayer rights include:
  - a) Right to know – the right to receive notices and be informed about property taxes.
  - 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.
  - c) Right to redress – the right to discounts, refunds for overpayment, and to redeem tax certificates sold for delinquent taxes on real property.
  - d) Right to confidentiality – the right for certain taxpayer records to be confidential consistent with applicable law.

**6. PUBLIC COMMENTS**

**7. STAFF COMMENTS – Tentative schedule**

**8. BOARD COMMENTS**

**9. ADJOURNMENT**