



# CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

DR-488  
R. 12/09  
Page 1 of 2  
Rule 12D-16.002  
Florida Administrative Code

Tax Roll Year 

2	0	2	5
---	---	---	---

The Value Adjustment Board of MANATEE County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the

Check one.  Real Property  Tangible Personal Property

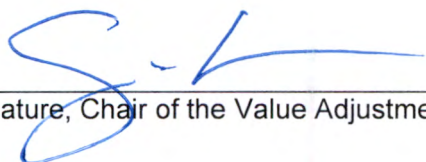
assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures\* are correct to the best of our knowledge:

1. Taxable value of <input type="checkbox"/> real property <input checked="" type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	\$
2. Net change in taxable value due to actions of the Board	\$
3. Taxable value of <input type="checkbox"/> real property <input checked="" type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$

\*All values entered should be county taxable values. School and other taxing authority values may differ.

  
\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

6/15/2026  
\_\_\_\_\_  
Date

Continued on page 2

# Certification of the Value Adjustment Board

DR-488  
R. 12/09  
Page 2 of 2

PROCEDURES

Tax Roll Year 

2	0	2	5
---	---	---	---

The value adjustment board has met the requirements below. Check all that apply.

The board:

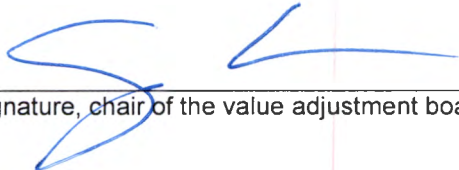
<input checked="" type="checkbox"/>	1. Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
<input checked="" type="checkbox"/>	2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
<input checked="" type="checkbox"/>	3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
<input checked="" type="checkbox"/>	4. Considered only petitions filed by the deadline or found to have good cause for filing late.
<input checked="" type="checkbox"/>	5. Noticed all meetings as required by section 286.011, F.S.
<input checked="" type="checkbox"/>	6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
<input checked="" type="checkbox"/>	7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
<input checked="" type="checkbox"/>	8. Ensured that all decisions contained the required findings of fact and conclusions of law.
<input checked="" type="checkbox"/>	9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
<input checked="" type="checkbox"/>	10. Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.

  
\_\_\_\_\_  
Signature, chair of the value adjustment board

6/15/2026  
\_\_\_\_\_  
Date



# CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

DR-488  
R. 12/09  
Page 1 of 2  
Rule 12D-16.002  
Florida Administrative Code

Tax Roll Year 

2	0	2	5
---	---	---	---

The Value Adjustment Board of Manatee County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the

Check one.  Real Property  Tangible Personal Property

assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures\* are correct to the best of our knowledge:

1. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	\$
2. Net change in taxable value due to actions of the Board	\$
3. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$

\*All values entered should be county taxable values. School and other taxing authority values may differ.

  
\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

6/15/2026  
\_\_\_\_\_  
Date

Continued on page 2

# Certification of the Value Adjustment Board

DR-488  
R. 12/09  
Page 2 of 2

PROCEDURES

Tax Roll Year 

2	0	2	5
---	---	---	---

The value adjustment board has met the requirements below. Check all that apply.

The board:

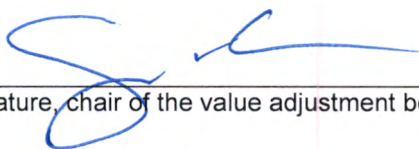
<input checked="" type="checkbox"/>	1. Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
<input checked="" type="checkbox"/>	2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
<input checked="" type="checkbox"/>	3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
<input checked="" type="checkbox"/>	4. Considered only petitions filed by the deadline or found to have good cause for filing late.
<input checked="" type="checkbox"/>	5. Noticed all meetings as required by section 286.011, F.S.
<input checked="" type="checkbox"/>	6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
<input checked="" type="checkbox"/>	7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
<input checked="" type="checkbox"/>	8. Ensured that all decisions contained the required findings of fact and conclusions of law.
<input checked="" type="checkbox"/>	9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
<input checked="" type="checkbox"/>	10. Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.



Signature, chair of the value adjustment board

6/15/2026

Date