

**VALUE ADJUSTMENT BOARD
RESOLUTION R-03-200**

**A RESOLUTION PROVIDING VALUE ADJUSTMENT
BOARD RULES AND PROCEDURES.**

WHEREAS, pursuant to Chapter 194, Florida Statutes, there has been established a Value Adjustment Board in Manatee County, Florida; and

WHEREAS, pursuant to §194.035, Florida Statutes, the Manatee County Value Adjustment Board (hereinafter "VAB") is authorized to appoint special masters for the purpose of taking testimony and making recommendations to the VAB; and

WHEREAS, §194.013, Florida Statutes, provides for filing fees for petitions if so required by resolution of the VAB; and

WHEREAS, in addition to the statutory provisions, including but not limited to Chapter 194, Florida Statutes, and administrative rules of the Florida Department of Revenue as provided in Rule 12D-10 of the Florida Administrative Code, certain additional rules and provisions are necessary for the orderly conduct of the affairs of the VAB.

NOW, THEREFORE, BE IT RESOLVED BY THE VALUE ADJUSTMENT BOARD OF MANATEE COUNTY, as follows:

1. Filing Fees: Filing fees in the maximum amount authorized by law are hereby adopted and shall accompany all petitions filed for consideration by the VAB.
2. Timeliness and Forms: Petitions that are not timely filed or filed on inappropriate forms shall not be reviewed.
3. Testimony and Evidentiary Material: Section 194.034(1)(d), Florida Statutes, provides that no petitioner may present for consideration, nor may a board or special master accept for consideration, testimony or other evidentiary materials that were requested of the petitioner in writing by the Property Appraiser of which the petitioner had knowledge and denied to the Property Appraiser. Pursuant to §194.011(4)(a), Florida Statutes, petitioners must provide the Property Appraiser a list of evidence to be presented at the hearing, copies of all documentation to be considered, and a summary of evidence to be presented by witnesses. This shall be submitted to Board Records ten (10) days before the hearing. Board Records shall promptly supply a copy to the Property Appraiser. The Property Appraiser shall respond to the petitioner as required by §194.011(4)(b), Florida Statutes, and submit a copy of all information to Board Records.
4. Special Master Appointments: Special masters, recommended by the Chairman of the VAB and confirmed by the VAB, shall be appointed to take testimony and make recommendations on all petitions unless the special master would be prohibited from hearing or deciding the matter due to

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a conflict of interest under §194.035, Florida Statutes, or Part III of Chapter 112, Florida Statutes, or any applicable code of professional conduct.

5. Remand by Special Master: The special master may remand matters to the Property Appraiser if the record lacks competent and substantial evidence meeting the just valuation criteria of §193.011, Florida Statutes, with appropriate directions, including a time for a response and a date for any final consideration before the special master. Any recommended order submitted to the VAB shall contain the special master's final recommendation of just value.

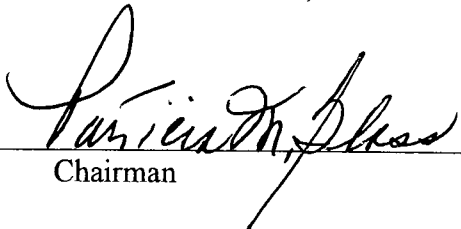
6. Recommended Orders: The special masters' recommended orders should be available for review at the office of the Clerk to the VAB within seven (7) days from the hearing date. Further consideration of the special master's recommendation will be granted only by motion adopted by a majority of the VAB and will be based upon the record. No additional testimony and documentary evidence will be allowed.

7. Other Applicable Rules: In addition to the above, and the requirements of Florida law and the Florida Administrative Code, the VAB proceedings shall comply with Attachment 1 subject to such changes approved by the VAB attorney required to provide appropriate information to petitioners.


8. Effective Date: These rules shall take effect upon adoption and shall continue in effect until superceded by changes in the applicable administrative rules and statutes or amended by the VAB.

ADOPTED, with a quorum present and voting this 30th day of July, 2003.

VALUE ADJUSTMENT BOARD
OF MANATEE COUNTY, FLORIDA

By: 
Chairman

ATTEST: R. B. SHORE

By: 
Clerk of the Circuit Court *D.C.*

ATTACHMENT 1`

INFORMATION FOR TAXPAYERS IN CONNECTION WITH PETITIONS AND PROCEDURES OF THE VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), consisting of three members of the Board of County Commissioners and two members of the School Board, is empowered to appoint Special Masters to hear petitions filed by any taxpayer. It is anticipated that all hearings will be before a Special Master.

The Special Master will conduct hearings in the same manner as hearings before the VAB and make recommendations to the VAB. Any further consideration by the Value Adjustment Board will be based upon the record of the hearing.

The petitioner may wish to consult with or be represented by an attorney, but is not required to do so. However, the following information is provided to assist you:

1. There is a legal presumption that the Property Appraiser's determination is correct. You, the taxpayer, have the burden to prove that the Property Appraiser's assessment is in excess of the just value of your property.
2. You have received a written request to furnish evidence to the Property Appraiser. **NO** testimony or evidence may be presented at the hearing if a list of such evidence, copies of all documentation, and a summary of evidence is not provided to Board Records, Room 184, Manatee County Courthouse, at least ten (10) days before your hearing date.
3. Extenuating circumstances that will be considered by the Value Adjustment Board when authorized by law shall mean documented circumstances that make performance practically impossible, such as serious illness or a major life catastrophe.
4. All petitioners and witnesses (including the Property Appraiser and his witnesses) will be required to testify under oath and may be cross-examined.
5. Only relevant evidence and testimony may be presented. For example, if you are contesting the value assigned by the Property Appraiser, information pertinent to the value of your property, such as a recent appraisal, should be presented.
6. Neither the VAB nor the Special Master can adjust the value of a property or grant an exemption on the basis of hardship or by considering the ultimate amount of taxes required.
7. A verbatim record of the proceedings shall be made. Documents provided to the VAB or Special Master will be retained by the Clerk for the VAB.
8. The Property Appraiser may present his basis for the assessment after the petitioner presents his testimony and evidence.
9. You may not discuss matters related to your petition with the Special Master except at the hearing. In addition, you may not discuss matters related to your petition with members of the VAB. Your hearing time may be continued or rescheduled after proper notice.

In the event you may be unable to attend the hearing, your petition will be reviewed in your absence, relying on the content of your petition and evidence presented by the Property Appraiser.

All petitioners will be notified in writing of the decision by the VAB.

REVIEW BY THE VALUE ADJUSTMENT BOARD

The VAB will convene to consider the recommendations of the Special Master and to act upon all petitions. Review of the Special Master=s recommendations will be granted only by motion adopted by a majority of the VAB and will be based on the record. **SUBMISSION OF ADDITIONAL TESTIMONY AND DOCUMENTARY EVIDENCE WILL NOT BE ALLOWED.**

The Special Masters' recommended orders will be available for review in the Office of Board Records, Room 184, Manatee County Courthouse, seven (7) days after the hearing. If you believe the Special Master=s recommended order is incorrect and wish to ask the VAB to give additional consideration to your petition, you must submit in writing an alternative final order, available in the Board Records Department.

Item 5.

ADOPT RULES AND PROCEDURES

R-03-200 (Attached)

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The 2002 Florida Statutes

Title XIV
TAXATION AND
FINANCE

Chapter 194
ADMINISTRATIVE AND JUDICIAL REVIEW OF
PROPERTY TAXES

[View Entire
Chapter](#)

194.011 Assessment notice; objections to assessments.--

(1) Each taxpayer whose property is subject to real or tangible personal ad valorem taxes shall be notified of the assessment of each taxable item of such property, as provided in s. [200.069](#).

(2) Any taxpayer who objects to the assessment placed on any property taxable to him or her may request the property appraiser to informally confer with the taxpayer. Upon receiving the request, the property appraiser, or a member of his or her staff, shall confer with the taxpayer regarding the correctness of the assessment. At this informal conference, the taxpayer shall present those facts considered by the taxpayer to be supportive of the taxpayer's claim for a change in the assessment of the property appraiser. The property appraiser or his or her representative at this conference shall present those facts considered by the property appraiser to be supportive of the correctness of the assessment. However, nothing herein shall be construed to be a prerequisite to administrative or judicial review of property assessments.

(3) A petition to the value adjustment board must be in substantially the form prescribed by the department. Notwithstanding s. [195.022](#), a county officer may not refuse to accept a form provided by the department for this purpose if the taxpayer chooses to use it. A petition to the value adjustment board shall describe the property by parcel number and shall be filed as follows:

(a) The property appraiser shall have available and shall distribute forms prescribed by the Department of Revenue on which the petition shall be made. Such petition shall be sworn to by the petitioner.

(b) The completed petition shall be filed with the clerk of the value adjustment board of the county, who shall acknowledge receipt thereof and promptly furnish a copy thereof to the property appraiser.

(c) The petition shall state the approximate time anticipated by the taxpayer to present and argue his or her petition before the board.

(d) The petition may be filed, as to valuation issues, at any time during the taxable year on or before the 25th day following the mailing of notice by the property appraiser as provided in subsection (1). With respect to an issue involving the denial of an exemption, an agricultural or high-water recharge classification application, an application for classification as historic property used for commercial or certain nonprofit purposes, or a deferral, the petition must be filed at any time during the taxable year on or before the 30th day following the mailing of the notice by the property appraiser under s. [193.461](#), s. [193.503](#), s. [193.625](#), or s. [196.193](#) or notice by the tax collector under s. [197.253](#).

(e) A condominium association, cooperative association, or any homeowners' association as defined in s. [723.075](#), with approval of its board of administration or directors, may file with the value adjustment board a single joint petition on behalf of any association members who own parcels of property which the property appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition. The condominium

association, cooperative association, or homeowners' association as defined in s. 723.075 shall provide the unit owners with notice of its intent to petition the value adjustment board and shall provide at least 20 days for a unit owner to elect, in writing, that his or her unit not be included in the petition.

(f) An owner of contiguous, undeveloped parcels may file with the value adjustment board a single joint petition if the property appraiser determines such parcels are substantially similar in nature.

(g) The individual, agent, or legal entity that signs the petition becomes an agent of the taxpayer for the purpose of serving process to obtain personal jurisdiction over the taxpayer for the entire value adjustment board proceedings, including any appeals of a board decision by the property appraiser pursuant to s. 194.036.

(4)(a) At least 10 days before the hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses.

(b) No later than 5 days after the petitioner provides the information required under paragraph (a), the property appraiser shall provide to the petitioner a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses. The evidence list must contain the property record card if provided by the clerk.

(5) The department shall by rule prescribe uniform procedures for hearings before the value adjustment board which include requiring:

(a) Procedures for the exchange of information and evidence by the property appraiser and the petitioner consistent with s. 194.032; and

(b) That the value adjustment board hold an organizational meeting for the purpose of making these procedures available to petitioners.

History.--s. 25, ch. 4322, 1895; GS 525; s. 1, ch. 5605, 1907; ss. 23, 66, ch. 5596, 1907; RGS 723, 724; CGL 929, 930; s. 1, ch. 67-415; ss. 1, 2, ch. 69-55; s. 1, ch. 69-140; ss. 21, 35, ch. 69-106; s. 25, ch. 70-243; s. 34, ch. 71-355; s. 11, ch. 73-172; s. 5, ch. 76-133; s. 1, ch. 76-234; s. 1, ch. 77-102; s. 1, ch. 77-174; s. 2, ch. 78-354; s. 36, ch. 80-274; s. 13, ch. 82-208; ss. 8, 55, 80, ch. 82-226; s. 209, ch. 85-342; s. 1, ch. 86-175; s. 1, ch. 88-146; s. 143, ch. 91-112; s. 1, ch. 92-32; s. 977, ch. 95-147; s. 6, ch. 95-404; s. 4, ch. 96-204; s. 3, ch. 97-117; s. 2, ch. 2002-18.

Note.--Former s. 193.25.

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4. Special Master Appointments: Special masters, recommended by the Chairman of the VAB and confirmed by the VAB, shall be appointed to take testimony and make recommendations on all petitions unless the special master would be prohibited from hearing or deciding the matter due to a conflict of interest under §194.035, Florida Statutes, or Part III of Chapter 112, Florida Statutes, or any applicable code of professional conduct.
5. Remand by Special Master: The special master may remand matters to the Property Appraiser if the record lacks competent and substantial evidence meeting the just valuation criteria of §193.011, Florida Statutes, with appropriate directions, including a time for a response and a date for any final consideration before the special master. Any recommended order submitted to the VAB shall contain the special master's final recommendation of just value.
6. Recommended Orders: When the special master's recommended orders are available for review, the Clerk to the VAB shall notify the petitioners. Further consideration of the special master's recommendation will be granted only by motion adopted by a majority of the VAB and will be based upon the record. No additional testimony and documentary evidence will be allowed.
7. Other Applicable Rules: In addition to the above, and the requirements of Florida law and the Florida Administrative Code, the VAB proceedings shall comply with Attachment 1.
8. Effective Date: These rules shall take effect upon adoption and shall continue in effect until superceded by changes in the applicable administrative rules and statutes or amended by the VAB.

ADOPTED, with a quorum present and voting this ____ day of _____, 2003.

VALUE ADJUSTMENT BOARD
OF MANATEE COUNTY, FLORIDA

By: _____
Chairman

ATTEST: R. B. SHORE

By: _____
Clerk of the Circuit Court

INFORMATION FOR TAXPAYERS IN CONNECTION WITH PETITIONS AND PROCEDURES OF THE VALUE ADJUSTMENT BOARD

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The Special Master will conduct hearings in the same manner as hearings before the VAB and make recommendations to the VAB. Any further consideration by the Value Adjustment Board will be based upon the record of the hearing.

The petitioner may wish to consult with or be represented by an attorney, but is not required to do so. However, the following information is provided to assist you:

1. There is a legal presumption that the Property Appraiser's determination is correct. You, the taxpayer, have the burden to prove that the Property Appraiser's assessment is in excess of the just value of your property.
2. You have received the attached written request to furnish evidence to the Property Appraiser. **NO** testimony or evidence may be presented at the hearing if not provided to the Property Appraiser by October 12, 2000. You must provide to Board Records a list of evidence, copies of all documentation, and a summary of evidence to be presented at the hearing at least ten (10) days before your hearing date.
3. Extenuating circumstances that will be considered by the Value Adjustment Board when authorized by law shall mean documented circumstances that make performance practically impossible, such as serious illness or a major life catastrophe.
4. All petitioners and witnesses (including the Property Appraiser and his witnesses) will be required to testify under oath and may be cross-examined.
5. Only relevant evidence and testimony may be presented. For example, if you are contesting the value assigned by the Property Appraiser, information pertinent to the value of your property, such as a recent appraisal, should be presented.
6. Neither the VAB nor the Special Master can adjust the value of a property or grant an exemption on the basis of hardship or by considering the ultimate amount of taxes required.
7. A verbatim record of the proceedings shall be made. Documents provided to the VAB or Special Master will be retained by the Clerk for the VAB.
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The Special Master's recommended orders will be available for review in the Office of Board Records, Room 184, Manatee County Courthouse. If you believe the Special Master's recommended order is incorrect and wish to ask the VAB to give additional consideration to your petition, you must submit in writing an alternative final order, available in the Board Records Department.

ATTACHMENT 1

*Incorrect
Attachment was
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