

**VALUE ADJUSTMENT BOARD
RESOLUTION R-04-200**

**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 (the "Statutes"), and administrative rules of the Florida Department of Revenue as provided in Rule 12D-10 of the Florida Administrative Code (the "Rules"), certain additional rules and provisions are necessary for the orderly conduct of the affairs of the VAB; and

WHEREAS, effective October 1, 2004, Chapter 2004-11 amends Chapter 194, Florida Statutes, to change special master to special magistrate. Special master as used herein also means special magistrate.

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 in accordance with the Statutes and Rules.
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.

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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: 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 the Statutes and the Rules, the VAB proceedings shall comply with the attached Information for Taxpayers, subject to such changes approved by the VAB attorney required to provide appropriate information to petitioners.

8. Chairman: In the event of a conflict as referenced in paragraph 4 above, or if any Special Master should fail to perform pursuant to the contract with the VAB, the Chairman of the VAB is authorized to contract with such additional special magistrate substantially as provided in the form of contract approved by the VAB for other special magistrates at the rate or rates agreed to by such special magistrate.

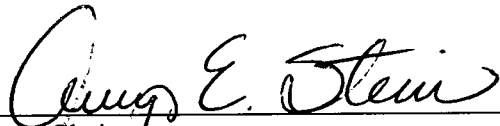
9. Effective Date: These rules shall take effect upon adoption and shall continue in effect until superceded by changes in the applicable administrative Rules and Statutes or amended by the VAB. Resolutions R-03-200 and R-00-221 are rescinded.

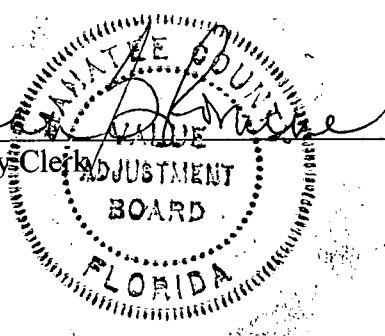
ADOPTED, with a quorum present and voting this 26 day of July, 2004.

ATTEST: R. B. SHORE
Clerk of The Circuit Court

VALUE ADJUSTMENT BOARD
OF MANATEE COUNTY, FLORIDA

By: 
Deputy Clerk

By: 
Chairman



**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.

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 presented 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.
10. 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.

*Effective October 1, 2004, Chapter 2004-11 amends Chapter 194, Florida Statutes, to change special master to special magistrate. Special Master as used herein also means Special Magistrate.