



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

New Business - County Attorney

J.2.

8/12/2025

Subject:

Election of Value Adjustment Board Chairperson

Fiscal Impact:

None

Dept/Office:

County Attorney's Office

Requested Action:

It is requested that the Board of County Commissioners elect two members of the Board to serve on the Value Adjustment Board, and one of these members to serve as the chairperson.

Summary Explanation and Background:

Section 194.015, Florida Statutes provides for the creation and composition of value adjustment boards:

"Value adjustment board.-There is hereby created a value adjustment board for each county, which shall consist of two members of the governing body of the county as elected from the membership of the board of said governing body, one of whom shall be elected chairperson, and one member of the school board as elected from the membership of the school board, and two citizen members, one of whom shall be appointed by the governing body of the county and must own homestead property within the county and one of whom must be appointed by the school board and must own a business occupying commercial space located within the school district. ..."

The Department of Revenue has opined that the governing body of the county should elect the value adjustment board (VAB) chairperson prior to the annual VAB organizational meeting, rather than having the VAB elect its chairperson:

"For consistency, we read the word 'elected' as action by the county governing body or school board. The statute states the county governing body shall elect two members to the VAB, then the statute says one of whom shall be elected chair. The statute proceeds to describe the school board member as 'elected' by the school board. Nowhere in this statutory process does it suggest that the VAB elects a chair. [...]"

"The election of the VAB chair by the county governing body also relieves the VAB of the task of beginning a meeting without an elected chair and then completing the election during the initial meeting, which would typically be the organizational meeting of the VAB."

The VAB will hold its organizational meeting for the 2025 tax year on August 15. Presently, Commissioners

Adkinson and Altman serve on the VAB, with Commissioner Altman serving as the chairperson.

Clerk to the Board Instructions:

Please provide a copy of the Clerk's Memorandum to the Clerk to the Value Adjustment Board, the County Manager's Office, the County Attorney's Office, the Property Appraiser, the School Board, and the Tax Collector.



Kimberly Powell, Clerk to the Board, 400 South Street • P.O. Box 999, Titusville, Florida 32781-0999

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Kimberly.Powell@brevardclerk.us

August 13, 2025

M E M O R A N D U M

TO: Morris Richardson, County Attorney

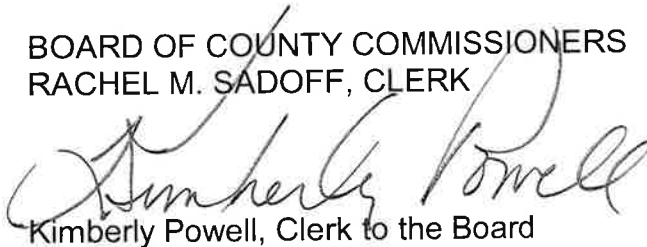
RE: Item J.2., Election of Value Adjustment Board Chairperson

The Board of County Commissioners, in regular session on August 12, 2025, elected Commissioner Thad Altman to serve as Chairperson, and Commissioner Adkinson to serve as the Vice-Chair of the Brevard County Value Adjustment Board.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK



Kimberly Powell, Clerk to the Board

/ns

cc: County Manager
Property Appraiser
School Board
Tax Collector
VAB

Board Meeting Date

J.2.

Item Number: 8-12-25

Motion By: KD KD TA - Chair
KA - Vice Chair

Second By: KA KA

Nay By: _____

Commissioner	DISTRICT	AYE	NAY
Commissioner Delaney	1	✓	✓
Vice Chair Goodson	2	✓	✓
Commissioner Adkinson	3	✓	✓
Commissioner Altman	5	✓	✓
Chairman Feltner	4	✓	✓