



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

New Business - County Attorney

J.1.

7/23/2024

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 one member of the Board to serve as the chairperson of the Value Adjustment Board.

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. ..."

Recently, the Department of Revenue was asked by another county whether a value adjustment board (VAB) should elect the chairperson at the first meeting, or if the governing body of the county should do this beforehand. On May 14, 2024, the Department of Revenue issued an opinion stating that the chairperson should be elected by the governing body of the county in advance. The opinion explained as follows:

"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."

Historically, the Brevard County VAB has elected one of its two County Commissioner members to serve as the chairperson at its organizational meeting. The VAB will hold its first meeting for the 2024 tax year in August. Considering the Department of Revenue opinion, the Clerk to the VAB has requested that the Board of County Commissioners elect one of its members to serve as the VAB chairperson. Presently, Commissioners Pritchett and Tobia serve on the VAB.

The VAB meeting calendar typically runs from August of the current tax year through March or April of the following year (e.g., for this year, the VAB will hold its first meeting in August 2024, and its last meeting will likely be held in March or April 2025). Neither Commissioner Pritchett nor Commissioner Tobia will be available to serve on the VAB in their capacity as county commissioners after their successors are elected and qualified. Thus, the Board will be required to appoint two new county commissioner members to the VAB, and again elect one of them as chairperson, at its organizational meeting in November.

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.



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July 24, 2024

MEMORANDUM

TO: Morris Richardson, County Attorney

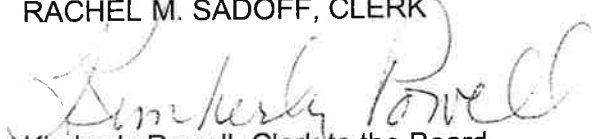
RE: Item J.1., Election of the Value Adjustment Board Chair

The Board of County Commissioners, in regular session on July 23, 2024, selected you to be the Chairperson of the Value Adjustment Board.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK


Kimberly Powell, Clerk to the Board

cc: Property Appraiser
Tax Collector
County Manager
Brevard County School Board
Value Adjustment Board
VAB Attorney