

VALUE ADJUSTMENT BOARD ATTORNEY STATEMENT (ORGANIZATIONAL MEETING)

The Brevard County Value Adjustment Board (“VAB”) was created pursuant to Florida Statutes § 194.015. The VAB is a quasi-judicial governmental body. Under Chapter 194, Florida Statutes, the VAB is responsible for considering all petitions filed by taxpayers relating to assessed values of real or tangible personal property, denial of tax exemptions, appeals concerning tax deferrals and classifications, or appeals from determinations that a change of ownership or control or a qualifying improvement has occurred under applicable Florida Statutes.

The meeting today is the VAB’s organizational meeting for the 2023 tax year. Among other things, today’s organizational meeting will accomplish the following:

1. Members of the VAB will be introduced and contact information will be provided;
2. The VAB Clerk will be introduced and contact information provided;
3. If necessary, the VAB’s private legal counsel will be appointed;
4. The VAB will authorize the VAB Clerk to solicit qualified special magistrates to serve the VAB for the 2023 tax year. VAB legal counsel will then review the applications and determine whether the proposed special magistrates are qualified before the VAB appoints special magistrates for the 2023 tax year;
5. The VAB may designate persons authorized by the rules of the Florida Department of Revenue to determine whether “good cause” exists for the VAB to accept a taxpayer’s petition which is filed after the deadlines set by the Florida Statutes;
6. The VAB may designate persons authorized by the rules of the Florida Department of Revenue to determine whether “good cause” exists for a party to reschedule a hearing set by the VAB before a special magistrate;
7. The VAB will discuss general information on Florida’s property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights
8. The rules and forms of the Florida Department of Revenue, the applicable Florida Statutes, information relating to Florida’s Government in the Sunshine laws, information concerning Florida’s property tax system, including the rights and roles of the Brevard County Property Appraiser (the “PA”), the taxpayers, and the VAB and its special magistrates, will be discussed and/or made available to attendees of this meeting;
9. The VAB shall announce the VAB’s tentative schedule, considering the number of petitions filed, the possibility of the need to reschedule hearings, and the requirement that the VAB remain in session until all petitions have been heard;
10. The VAB will adopt a resolution setting the filing fee for petitions for the 2023 tax year in an amount not to exceed \$15.00;

11. The VAB may adopt, amend, or rescind any local administrative procedures or forms, all of which will be made available to the public and on the VAB's website;
12. The VAB will take any other lawful and proper act related to the organization and operation of the VAB. After this organizational meeting, all taxpayers who object to the decisions of the PA may file a petition with the VAB Clerk. Thereafter, the taxpayers and the PA will provide evidence and testimony to a special magistrate of the VAB. After the hearing, the VAB will consider the special magistrates' recommendations at the VAB's final meeting, which usually takes place in March. If the VAB finds that the recommendations meet the requirements of law, the VAB will adopt the recommendations, at which point the recommendations become final decisions.

Those persons who have pre-registered with the VAB Clerk will have the opportunity to speak and be heard during the "Public Comment" portion of today's meeting. However, the VAB cannot hear any issues related to a specific case or petition filed with the VAB unless both are present as this would be contrary to the statutes and the rules and may prevent the VAB from acting in an unbiased and fair manner.

Please do not directly contact or communicate with any VAB member concerning any issue raised in a petition unless all parties are present, consent, or are provided with a copy of the communication. If you do attempt to communicate with a VAB member regarding such an issue, please understand that the VAB member will not be able to respond, but will forward your communication to the appropriate party.

If those present have other questions about the handling of a petition, links to the Florida Department of Revenue's rules and Uniform Policies and Procedure Manual are found on the VAB's website (www.brevardclerk.us/value-adjustment-board) and the Florida Department of Revenue's VAB website (www.floridarevenue.com/property/Pages/VAB.aspx), or you may contact the VAB Clerk for assistance.

Thank you.