

## 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 Florida Statutes Chapter 194, the VAB is responsible for considering all petitions filed by taxpayers objecting to or disputing the assessed valuation of real property or tangible personal property, the denial of tax exemptions, or property classifications.

The meeting today is the VAB's organizational meeting for the 2012 tax year. Among other things, today's organizational meeting will accomplish the following items:

1. Members of the VAB will be introduced and contact information will be provided;
2. The Deputy Clerk and administrator to the VAB 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 Clerk to the VAB to solicit and seek out qualified special magistrates that will be appointed for the 2012 tax year or, if the VAB has already authorized the solicitation, then the VAB will review the applications received and the qualifications of the proposed special magistrates and appoint special magistrates for the 2012 tax year;
5. The VAB may designate persons authorized by the rules of the Florida Department of Revenue to make "good cause" determinations in the event a taxpayer's petition is filed with the Clerk to the VAB beyond the deadlines set by the Florida Statutes;
6. The VAB may designate persons authorized by the rules of the Florida Department of Revenue to make "good cause" determinations if, after a hearing before the VAB's special magistrate has been scheduled, the taxpayer or the Brevard County Property Appraiser desire to have the special magistrate hearing re-scheduled;
7. 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 taxpayers, and the VAB and its special magistrates, will be discussed and/or made available to attendees of this meeting;

8. The VAB will adopt a resolution setting the filing fee for petitions for the 2012 tax year in an amount not to exceed \$15.00; and
9. 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 that object to the decisions of the Brevard County Property Appraiser will have the opportunity to file a petition with the Clerk to the VAB. Thereafter, the taxpayers and the Brevard County Property Appraiser will provide evidence and testimony to a special magistrate of the VAB. After the hearing before the VAB's special magistrate, the VAB will then consider the recommendations of its special magistrates at the final meeting of the VAB.

If those persons present today have pre-registered with the Clerk of the VAB, those persons will have the opportunity to speak and be heard during the "Public Comment" section of today's meeting. However, at today's meeting the VAB is not permitted under the Florida Statutes and the rules of the Florida Department of Revenue to hear any issues that taxpayers or the Brevard County Property Appraiser wish to raise related to a specific case or petition unless both are present at this meeting as this would be contrary to the statutes and the rules and may prevent the VAB from acting in an unbiased and fair manner.

If a taxpayer or the Brevard County Property Appraiser, presently or in the future, has any objections or concerns related to the VAB's procedures or any other matter not raised in the taxpayer's petition, please forward a written explanation of the objection or concern to the Clerk to the VAB. The Clerk to the VAB will either address the objection or concern or refer the objection or concern to the VAB's legal counsel as required by the rules of the Florida Department of Revenue. Please do not directly contact or communicate with any member of the VAB concerning any issue raised by or in the taxpayer's petition unless all parties are present, or consent, or are provided with a copy of the communication.

If those present today have other questions about the handling of a taxpayer's case or petition, a copy of the rules of the Florida Department of Revenue and the Florida Department of Revenue's Uniform Policies and Procedure Manual may be found on the Brevard County Clerk of the Court's web site or on the Florida Department of Revenue's web site or you may contact the Clerk to the VAB for assistance.

Thank you.

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