

**VALUE ADJUSTMENT BOARD
RESOLUTION R-07-184**

**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 Magistrates 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.

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, Completeness, and Forms: Petitions not timely filed, not complete, or filed on inappropriate forms may be acted on by the Special Magistrate without a hearing. The Special Magistrate may approve the late filing or incomplete petition and set the matter for a hearing or prepare a recommended order rejecting the petition without a hearing. At the hearing, the Special Magistrate may accept additional sworn evidence or testimony with regard to late filed or incomplete petitions.

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 Magistrate 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 fifteen (15) calendar 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.

4. Special Magistrate Appointments: Special Magistrates shall be appointed by the Chairman of the Value Adjustment Board to serve one or more terms during the year until all petitions have been heard and recommended orders drafted to take testimony and make recommendations on all petitions unless the Special Magistrate 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 Magistrate: The Special Magistrate 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 Magistrate. Any recommended order submitted to the VAB shall contain the Special Magistrates' final recommendation, including the recommended just value.

6. Recommended Orders: The Special Magistrates' recommended orders should be available for review at the office of the Clerk to the VAB within seven (7) calendar days from the hearing date. The Clerk may extend the time if extraordinary circumstance requires an extension. Further consideration of the Special Magistrates 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 Magistrate 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. With documentation of extraordinary factual or legal issues supporting the need for additional hours and upon recommendation from the County Attorney, the Chairman may approve additional compensation for a 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. Resolution R-06-210 is hereby rescinded.

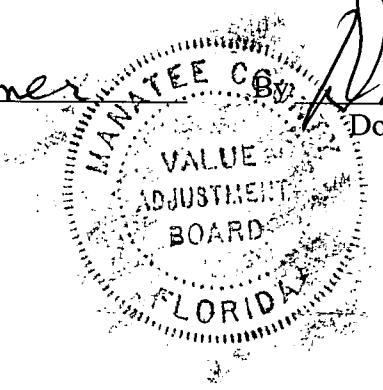
ADOPTED, with a quorum present and voting this 16th day of August, 2007.

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

VALUE ADJUSTMENT BOARD
OF MANATEE COUNTY, FLORIDA

By: Deane E. Vallmer
Deputy Clerk

By: Donna Hayes
Donna Hayes, Chairman



**INFORMATION FOR TAXPAYERS IN CONNECTION WITH PETITIONS
AND PROCEDURES OF THE VALUE ADJUSTMENT BOARD**

The Value Adjustment Board (VAB) is governed by Part I of Chapter 194, Florida Statutes, Rule 12D-10 of the Florida Administrative Code (FAC), and VAB Resolution No. R-07-184. Copies are available for review with Board Records. A copy of Rule 12D-10.0044, FAC, providing uniform procedures for hearings, has been printed on the back.

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. Petitions that are not timely filed, not complete, or filed on inappropriate forms may be acted on by the Special Magistrate without a hearing.
2. 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.
3. You have already received a written request to furnish evidence to the Property Appraiser. **NO** testimony or evidence may be presented at the hearing if copies of all documentation and a summary of evidence are not presented to Board Records, 1010 Manatee Avenue West, at least fifteen (15) days before your hearing date.
4. Extenuating circumstances that will be considered by the Value Adjustment Board or Special Magistrate, when authorized by law, shall mean documented circumstances that make performance practically impossible, such as serious illness or a major life catastrophe.
5. All petitioners and witnesses (including the Property Appraiser and his witnesses) will be required to testify under oath and may be cross-examined.
6. 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.
7. Neither the VAB nor the Special Magistrate 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.
8. A verbatim record of the proceedings shall be made. Documents provided to the VAB or Special Magistrate will be retained by the Clerk for the VAB.
9. The Property Appraiser may present his basis for the assessment after the petitioner presents his testimony and evidence.
10. You may not discuss matters related to your petition with the Special Magistrate except at the hearing. In addition, you may not discuss matters related to your petition with members of the VAB.
11. 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 Magistrate and to act upon all petitions. Review of the Special Magistrate's recommendations will be granted only by motion adopted by a majority of the VAB and will be based on the record.

The Special Magistrate's recommended orders will usually be available for review in the Office of Board Records, 1010 Manatee Avenue West, seven (7) days after the hearing. If you or the Property Appraiser believe the Special Magistrate'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 with the relevant findings of fact based on testimony and evidence presented at the hearing. Those who have asked for review of the Special Magistrate's recommended order as required herein, will be allowed two (2) minutes to address the Value Adjustment Board and a like amount of time will be allowed for the other party.

SUBMISSION OF ADDITIONAL TESTIMONY AND DOCUMENTARY EVIDENCE WILL NOT BE ALLOWED.

FLORIDA ADMINISTRATIVE CODE
CHAPTER 12D-10
VALUE ADJUSTMENT BOARD

* * *

12D-10.0044 Uniform Procedures for Hearings; Procedures for Information and Evidence Exchange Between the Petitioner and Property Appraiser, Consistent with Section 194.032, F.S.; Organizational Meeting; Uniform Procedures to be Available to Petitioners.

(1) The value adjustment board must accept Forms DR-486 and DR-486T, regardless that the value adjustment board uses another such form, as permitted under Section 195.022, F.S.

(2) Subsequent to the mailing or sending of the hearing notice, and at least fifteen (15) days before the scheduled hearing, the petitioner shall provide the property appraiser with a list and summary of evidence to be presented at the hearing. The list and summary must be accompanied by copies of documentation to be presented at the hearing.

(3) No later than seven (7) days before the hearing, if the property appraiser receives the petitioner's documentation and if requested in writing by the petitioner, the property appraiser shall provide the petitioner with a list and summary of evidence to be presented at the hearing. The list and summary must be accompanied by copies of documentation to be presented at the hearing. The evidence list must contain the property record card if provided by the clerk.

(4)(a) If the taxpayer does not provide the information to the property appraiser at least fifteen (15) days prior to the hearing pursuant to subsection (2), the property appraiser need not provide the information to the taxpayer pursuant to subsection (3).

(b) If the property appraiser does not provide the information within the time required by subsection (3), the hearing shall be rescheduled.

(5)(a) The exchange in subsections (2) and (3) shall be delivered by regular or certified U.S. mail, personal delivery, overnight mail, FAX or email. It shall be sufficient if at least three FAX or email attempts are made to such address. If more than one FAX number is provided, three (3) attempts must be made for each number to satisfy this requirement. The taxpayer and property appraiser may agree to a different timing and method of exchange. "Provided" means made available in the manner designated by the property appraiser or by the petitioner in his/her submission of information, as via email, facsimile, U.S. mail, or at the property appraiser's office for pick up. If the petitioner does not designate his/her desired manner for receiving the property appraiser's information, the information shall be provided by the property appraiser by depositing it in the U.S. mail.

(b) The information shall be sent to the address listed on the petition form; however, it may be submitted to an email or FAX address if given.

(c) In computing any period of time prescribed or allowed by these rules, the day of the act, event, or default from which the designated period of time begins to run shall not be included. The last day of the period so computed shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next day which is neither a Saturday, Sunday, or legal holiday. If the fifteenth day before a hearing is a Saturday, Sunday, or legal holiday, the information under subsection (2) shall be provided no later than the previous business day.

(6) Level of detail on evidence summary: The summary pursuant to subsections (2) and (3) shall be sufficiently detailed as to reasonably inform a party of the general subject matter of the witness' testimony, and the name and address of the witness.

(7) Hearing procedures: Neither the Board nor the special magistrate shall take any general action regarding compliance with this section, but any action on each petition shall be considered on a case by case basis. Any action shall be based on a consideration of whether there has been a substantial noncompliance with this section, and shall be taken at a scheduled hearing and based on evidence presented at such hearing. "General action" means a prearranged course of conduct not based on evidence received in a specific case at a scheduled hearing on a petition. A property appraiser shall not appear at the hearing and use undisclosed evidence that was not supplied to the petitioner as required. The normal remedy for such noncompliance shall be a rescheduling of the hearing to allow the petitioner an opportunity to review the information of the property appraiser.

(8) The petitioner may reschedule the hearing one time by submitting a written request to the clerk of the board no less than 5 calendar days before the scheduled appearance.

(9) This rule provides procedures for information and evidence exchange between the petitioner and property appraiser, consistent with Section 194.032, F.S., subject to the provisions of Section 194.034(1)(d), F.S., and subsection 12D-10.003(4), F.A.C., relating to a request by a property appraiser for information from the petitioner in connection with a filed petition, which information need not be provided earlier than fifteen (15) days prior to a scheduled hearing pursuant to subsections (2) and (5).

(10) The value adjustment board shall hold an organizational meeting and must make the uniform procedures available to petitioners. Such procedures shall be available a reasonable time following the organizational meeting and shall be available a reasonable time before the commencement of hearings in conformance with this rule. The Board shall be deemed to have complied if it causes petitioners to be notified in writing, along with or as part of the notice of hearing, of the existence and availability of its procedures and include notice as to the exchange of information contained in this rule. The Board is authorized to use other additional or alternative means of notification directed to the general public or specific taxpayers, as it may determine.

(11) Such procedures shall be available in time to permit parties to comply with them, and such procedures, and the provisions of this rule, shall apply to petitions heard on and after January 1, 2003.

[Citations and Annotations omitted.]