

**2024 ORGANIZATIONAL MEETING  
OF THE JEFFERSON COUNTY VALUE ADJUSTMENT BOARD**

**October 29, 2024**

**10:00 A.M.**

**JEFFERSON COUNTY COURTHOUSE ANNEX**

**435 West Walnut Street, Monticello, FL 32344**

**AGENDA  
2024 ORGANIZATIONAL MEETING  
OF THE JEFFERSON COUNTY VALUE ADJUSTMENT BOARD**

**October 29, 2024  
10:00 A.M.**

**JEFFERSON COUNTY COURTHOUSE ANNEX  
435 West Walnut Street, Monticello, FL 32344**

- A. Board Chair, a County Commissioner Selected by the County Commission Board,  
Calls Meeting to Order
  
- B. Introduction of VAB Members and Verify Quorum (at least one county  
commissioner, school board members, a citizen member)
  - 1. Checklist of Organizational Meeting Requirements in Accordance with Rule Chapter  
12D-9.013, F.A.C. (See Attachment Form) ..... 3
  
  - 2. Introductory Remarks by proposed VAB counsel
  - 3. **BOARD ACTION:** Consider and appoint board counsel (Contract Attached) .....4
  
- C. VAB Process, Rules and Training  
10-Minute DOR Orientation Video
  - 1. [https://floridarevenue.com/property/InteractivePresentations/Training/vab\\_orien  
tation/story.html](https://floridarevenue.com/property/InteractivePresentations/Training/vab_orientation/story.html)
  - 2. **BOARD ACTION:** Adopt Local Administrative Procedures .....12
  - 3. **BOARD ACTION:** Adopt Resolution No. 2024-01 ..... 17
  - 4. VAB Counsel to brief members on government in the sunshine  
requirements (Chapter 286, Florida Statutes and ex parte  
communications, s.286.0115, F.S.; complete copy of 2020 sunshine manual  
found at <http://www.myfloridalegal.com/sun.nsf/sunmanual>
  - 5. VAB Counsel to brief members on legal changes, rule and statutory changes.....20
  
- D. Florida Department of Revenue Uniform Policies and Procedures Manual Dated September,  
2022 (required copy of manual provided as a link below)  
<https://floridarevenue.com/property/documents/uniformpoliciesmanual2024.pdf>
  - 1. Rule Chapter 12D-9, F.A.C.: Requirements for VABs in Administrative Reviews;  
Uniform Rules for Procedures for Hearings Before VABs  
(<https://www.flrules.org/gateway/ChapterHome.asp?Chapter=12D-9>)
  - 2. Rule Chapter 12D-10, F.A.C.: Value Adjustment Boards  
(<https://www.flrules.org/gateway/ChapterHome.asp?Chapter=12D-10>)
  - 3. All *guidelines* documents adopted by Rule Chapter 12D-51, F.A.C., Standard  
Assessment Procedures and Standard Measures of Value; Guidelines  
(<https://www.flrules.org/gateway/ChapterHome.asp?Chapter=12D-51>)
  - 4. Florida Statutes Chapter 192: Taxation, General Provisions  
[http://www.leg.state.fl.us/Statutes./index.cfm?App\\_mode=Display\\_Statute&URL=0100-0199/0192/0192.html](http://www.leg.state.fl.us/Statutes./index.cfm?App_mode=Display_Statute&URL=0100-0199/0192/0192.html)

- 5. Florida Statutes Chapter 193: Assessments  
[http://www.leg.state.fl.us/statutes/index.cfm?App\\_mode=Display\\_Statute&URL=0100-0199/0193/0193.html](http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL=0100-0199/0193/0193.html)
- 6. Florida Statutes Chapter 194: Administrative & Judicial Review of Property Taxes  
[http://www.leg.state.fl.us/statutes/index.cfm?App\\_mode=Display\\_Statute&URL=0100-0199/0194/0194.html](http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL=0100-0199/0194/0194.html)
- 7. Florida Statutes Chapter 195: Property Assessment Administration and Finance  
[http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App\\_mode=Display\\_Statute&Search\\_String=195&URL=0100-0199/0195/Sections/0195.0011.html](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=195&URL=0100-0199/0195/Sections/0195.0011.html)

E. **BOARD ACTION:** Approve schedule for hearings and future VAB meetings: *By statutes, hearings must begin by the 60<sup>th</sup> day following the mailing of TRIMS and cannot begin before approval of all or any part of the county’s assessment rolls by the Department of Revenue. PAO anticipated mailing TRIM notices on August 15. Hearings must begin by 60<sup>th</sup> day following:*

- 1. Recommend hearings begin on Thursday, November 21, 2024 at 10:00 a.m. with an alternate date of Thursday, December 5, 2024, assuming TRIM notices are mailed as planned.

F. **BOARD ACTION:** Approve DOR Form 488-P, Initial Certification of the Value Adjustment Board ..... 21

G. **BOARD ACTION:** Approve Destruction of Records up to 2020  
12D-9.034 (3): *The petition records shall be maintained for four years after the final decision has been rendered by the board if no appeal is filed in circuit court, or for five years if an appeal is filed. Board meeting minutes are retained permanently.*

H. Confirmation of Business Items as per Rule Chapter 12D-9.013, F.A.C. (DOR Organizational Meeting Checklist)..... 22

I. Recess the VAB meeting until Thursday, November 21, 2024 or until rescheduled by Clerk.



## Value Adjustment Board (VAB) Checklist Organizational Meeting of the VAB (Rule 12D-9.013, F.A.C.)

This checklist is a guide to help VAB clerks make sure that the VAB performs all the required actions and responsibilities specified in the Florida Department of Revenue’s Rule 12D-9.013, Florida Administrative Code.

### The VAB:

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- Held at least one organizational meeting before VAB hearings started.
- Gave reasonable notice of every organizational meeting as s. 286.011, F.S., and other provisions of law require, including the:
  - Date, time, and location of the meeting.
  - Purpose of the meeting.
  - Advice that any person who anticipates that he or she will appeal a decision of the VAB should make sure a verbatim record of the proceeding is made (see s. 286.0105, F.S.).

### At this organizational meeting, the VAB:

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- |  |   |
|--|---|
| <ul style="list-style-type: none"><li><input type="checkbox"/> Regarding private board legal counsel:<ul style="list-style-type: none"><li><input type="checkbox"/> Appointed or ratified legal counsel as the first action at the meeting (see s. 194.015, F.S.).</li></ul></li><li><input type="checkbox"/> Introduced every VAB member and VAB clerk staff and provided their contact information.</li><li><input type="checkbox"/> Appointed or ratified special magistrates (if the VAB is using them for this year).</li><li><input type="checkbox"/> Made available to everyone (VAB-related persons and the public):<ul style="list-style-type: none"><li><input type="checkbox"/> Rule Chapter 12D-9, F.A.C. (Requirements for Value Adjustment Boards in Administrative Reviews; Uniform Rules of Procedure for Hearings Before Value Adjustment Boards).</li><li><input type="checkbox"/> Rule Chapter 12D-10, F.A.C. (Value Adjustment Board).</li><li><input type="checkbox"/> All “guidelines” documents adopted by Rule Chapter 12D-51, F.A.C. (Standard Assessment Procedures and Standard Measures of Value; Guidelines).</li><li><input type="checkbox"/> Requirements of Florida’s Government in the Sunshine and open government laws and where to find the manual on Government in the Sunshine.</li><li><input type="checkbox"/> Chapters 192, 193, 194, and 195 of the Florida Statutes (see s. 194.011, F.S.).</li></ul></li></ul> | <ul style="list-style-type: none"><li><input type="checkbox"/> Decided to impose a petition filing fee (of no more than \$15) for the current year by adopting or ratifying a resolution to impose it (see s. 194.013, F.S.).</li><li><input type="checkbox"/> Discussed general information on:<ul style="list-style-type: none"><li><input type="checkbox"/> Florida’s property tax system.</li><li><input type="checkbox"/> Roles of participants in this system.</li><li><input type="checkbox"/> How taxpayers can participate in this system.</li><li><input type="checkbox"/> Property taxpayer rights.</li></ul></li><li><input type="checkbox"/> If it has local administrative procedures and forms:<ul style="list-style-type: none"><li><input type="checkbox"/> Discussed the new or revised procedures and forms.</li><li><input type="checkbox"/> Took testimony on these procedures and forms.</li><li><input type="checkbox"/> Adopted or ratified the procedures and forms.</li><li><input type="checkbox"/> Made these local procedures and forms available to the public, including on the VAB clerk’s website.</li></ul></li><li><input type="checkbox"/> Announced a tentative schedule for its required activities based on these considerations:<ul style="list-style-type: none"><li><input type="checkbox"/> The number of petitions filed.</li><li><input type="checkbox"/> The possibility that activities might have to be rescheduled.</li><li><input type="checkbox"/> The requirement that the VAB continue in session until it has heard all petitions (see s. 194.032, F.S.).</li></ul></li></ul> |
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**JEFFERSON COUNTY VALUE ADJUSTMENT BOARD  
LEGAL SERVICES CONTRACT**

THIS AGREEMENT is entered into this 1<sup>st</sup> day of October, 2024, by and between the JEFFERSON COUNTY VALUE ADJUSTMENT BOARD (“VAB”) and the MOYLE LAW FIRM (“Attorney”).

WHEREAS, the VAB wishes to enter into this agreement with the Attorney so that the Attorney will act as private legal counsel to the VAB.

NOW THEREFORE, IN CONSIDERATION of the mutual promises contained herein, the parties agree as follows:

1. Term: The term of this agreement is for a two (2) year period commencing October 1, 2024, and terminating September 30, 2026. The VAB may exercise one option for an additional two (2) years upon giving written notice prior to the original expiration date to the Attorney of its election to exercise its option.
2. Scope of Services: The Attorney will provide the following services:

Attorney shall attend all meetings of the VAB and such hearings before the VAB, as requested and necessary, and shall advise the VAB on an as-needed basis regarding such legal issues as may arise, including but not limited to valuation, homestead and other exemptions, late filing, and the admission of evidence, and any other legal matters concerning Value Adjustment Board matters. Attorney shall, on an as-needed basis, also provide advice to the clerical staff provided by the Clerk to the VAB. Attorney shall also attend all hearings before the VAB and, following such hearings, prepare recommended findings of fact and conclusions of law for the VAB’s consideration.

3. Special Conditions Regarding Representation:
  - A. The Client is the Jefferson County Value Adjustment Board, and to the extent ethically permissible, its elected and appointed officers and its employees. In the event that Attorney cannot ethically represent individuals in addition to VAB, Attorney shall advise VAB in writing of that fact immediately.
  - B. Attorney is licensed to practice law in all jurisdictions relevant to this matter and meets the statutory criteria for private counsel to a value adjustment board in the State of Florida.
  - C. As the Attorney practices with others who may also provide services to VAB, he or she understands that VAB expects that Attorney will be responsible for managing the representation, assuring compliance of others with the terms of this Agreement and

ethical requirements, preparing and substantiating all bills, and communicating with the VAB. Attorney may not delegate, assign or outsource this contract or work associated with the contract to others not associated with the Moyle Law firm.

- D. Attorney has been retained by VAB to provide the scope of services described in Section 2 above. Attorney represents that he or she is competent and available to handle the matter. In the event that additional matters are assigned by VAB to Attorney, this agreement shall apply to those matters as well, unless a separate agreement is required by the VAB.
- E. Review of ethical obligations before initiating representation: Attorney has conducted a thorough investigation and determined that neither Attorney nor his firm has any ethical impediment, real or potential, to representing VAB. To the extent that any ethical impediment, real or potential, is discovered or ever arises, Attorney shall immediately inform VAB in writing of the impediment (regardless of whether Attorney believes he or she has taken all steps necessary to avoid the impediment and regardless of whether Attorney believes that the impediment is insubstantial or questionable), make full disclosure of the situation to VAB, obtain VAB's express, written consent to continue the representation of the other client, and take all steps requested by VAB to avoid or mitigate the impediment. Attorney understands that if a direct or indirect conflict of interest arises which, in the opinion of the VAB, cannot be avoided or mitigated under the Rules of Professional Conduct of The Florida Bar, VAB may, in its discretion, immediately cancel this agreement.

4. Payment:

The VAB shall compensate the Attorney according to an agreed upon hourly rate of \$315.00. (This represents a substantial discount from the firm's current hourly rate). Payment will be made monthly upon receipt of a proper invoice with documentation of services rendered, pursuant to the Florida Prompt Payment Act. Attorney billing and VAB payment shall be in accord with the following:

- A. Description. Provide a general description of the matter; clearly identify each person performing services, record the time expended by each person separately; state the amount of time expended by each person daily (and, within each day, broken down by task where more than one project or task was worked upon within the same day); describe within each itemized daily task entry, in sufficient detail to readily allow the VAB to determine the necessity for and reasonableness of the time expended, the services performed, the project or task each service relates to, the subject and purpose of each service, and the names of others who were present or communicated with in the course of performing the service.
- B. Travel expenses (mileage) and photocopying charges will be reimbursed.

- C. VAB reserves the right not to pay any fee or expense item for which sufficient documentation is not available to determine whether the item was necessary and reasonable.

5. Termination:

The agreement may be terminated with cause or without cause by either party. The terminating party must provide 60 days prior written notice to the other party.

6. Accounting Records:

- A. Records of the Attorney pertaining to this agreement shall be kept in accordance with generally recognized accounting principles, acceptable to the Jefferson County Clerk, and shall be available to the VAB or to an authorized representative for audit. Attorney understands that Attorney must have documentation to support all aspects of each bill, including fees and expenses, and must maintain that documentation until at least one year after the termination of the representation. This documentation shall be made available by Attorney to County, the VAB, the Jefferson County School Board, the Jefferson County Clerk or auditor upon written request.
- B. Attorney agrees to cooperate with any examination of this documentation and Attorney's fees and expenses, e.g., by responding promptly and completely to any questions of Jefferson County, Jefferson County School Board, or the VAB. Attorney shall notify VAB in writing at least 60 days in advance of destroying any such records and, in the event that VAB requests that such records be preserved, shall preserve them at least one additional year or may deliver such records to the VAB for storage by the VAB, with VAB responsible for paying the actual cost of storage. This documentation shall include, for example, original time records, expense receipts, and documentation supporting the amount charged by Attorney for expense items generated by the Attorney or his firm.
- C. Access to Records. Attorney shall maintain all books, records, and documents directly pertinent to performance under this Agreement, including but not limited to the documents referred to in Section 4 of this Agreement. Upon ten (10) business days written notice to the Attorney, Jefferson County, the Jefferson County School Board or the VAB shall have access, at all reasonable times, to all the Attorney's books, records, correspondence, instructions, receipts, vouchers and memoranda (excluding computer software) pertaining to work under this Agreement for the purpose of conducting a complete independent fiscal audit. Attorney shall retain all records required to be kept under this Agreement for a minimum of five years, and for at least four years after the termination of this agreement. Attorney shall keep such records as are necessary to document the performance of the agreement and expenses as incurred and give access to these records at the request of Jefferson County, the VAB, or the Jefferson County School Board. It is the responsibility of Attorney to maintain

appropriate records to insure a proper accounting of all collections and remittances.

D. Florida Public Records Law: Attorney agrees that, unless specifically exempted or excepted by Florida law or Rules and Regulations of The Florida Bar, the provisions of Chapter 119, Florida Statutes, generally require public access to all records and documents which may be made or received under this Agreement. If necessary, the Attorney agrees to consult with the County Attorney's office concerning the application of the Public Records Law from time to time concerning specific circumstances that may arise during the term of this Agreement.

7. Modification:

Changes or modifications to the provisions set forth in this agreement shall be effective only if set forth in writing and approved or signed by both parties.

8. Insurance:

Professional Liability Insurance shall be maintained by the Attorney.

9. Taxes:

The VAB and Jefferson County are exempt from Federal Excise and State Florida Sales Tax.

10. Finance Charges:

The VAB and Jefferson County will not be responsible for any finance charges, except as authorized by the Florida Prompt Payment Act.

11. Independent Contractor:

It is the intent of the parties hereto that the Attorney shall be legally considered as an independent contractor and that neither it nor its employees or agents shall, under any circumstance, be considered servants or agents of the VAB and VAB shall at no time be legally responsible for any negligence on the part of said Attorney, its employees or agents, resulting in either bodily or personal injury or property damage to any individual, firm, or corporation.

12. Disclosure:

The Attorney shall be required to list any or all potential conflicts of interest, as defined by Florida Statute Chapter 112. The Attorney shall disclose all actual or proposed conflicts of interest, financial or otherwise, direct or indirect, involving any client's interest which may conflict with the interests of the VAB.

13. Assignment:

The Attorney shall not assign, transfer, convey, sublet or otherwise dispose of this agreement, or of any or all of its right, title or interest therein, or his or its power to execute such contract to any person, company or corporation without prior written consent of the VAB.

14. Compliance With Laws:

Attorney shall comply with all federal, state and local laws and ordinances applicable to the work or payment for work thereof.

15. Force Majeure:

The Attorney shall not be liable for delay in performance or failure to perform any services hereunder, in whole or in part, due to the occurrence of any contingency beyond its control or the control of any of its subcontractors or suppliers, including labor dispute, strike, labor shortage, war or act of war whether an actual declaration thereof if made or not, insurrection, sabotage, riot or civil commotion, act of public enemy, epidemic, quarantine restriction, accident, fire, explosion, storm, flood, drought, or other act of God, act of any governmental authority, jurisdictional action, or insufficient supply of fuel, electricity, or materials or supplies, or technical failure where the Attorney has exercised reasonable care in the prevention thereof, and any such delay or failure shall not constitute a breach of this agreement.

16. Governing Law:

This agreement shall be governed and construed by and in accordance with the laws of the State of Florida and constitutes the entire agreement between the VAB and Attorney.

17. Anti-solicitation:

The Attorney warrants that no person has been employed or retained to solicit or secure this contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee and that no member of Jefferson County, the Jefferson County School Board, or the VAB has any interest, financially or otherwise in the Attorney.

18. Severability:

If any provision of the agreement shall be held by a Court of competent jurisdiction to be invalid or unenforceable, the remainder of this agreement, or the application of such provision other than those as to which it is invalid or unenforceable, shall not be affected thereby; and each provision of the agreement shall be valid and enforceable to the fullest

extent permitted by law.

19. Notice:

Any notice required or permitted under this agreement shall be in writing and hand-delivered or mailed, postage prepaid by certified mail, return receipt requested, to the other party as follows:

For VAB:  
Jefferson County Clerk  
c/o Jason L. Welty  
County Courthouse  
1 Courthouse Circle  
Monticello, FL 32344

For Attorney:  
Moyle Law Firm  
c/o Jon C. Moyle, Esq.  
118 North Gadsden Street  
Tallahassee, FL 32301

VAB shall give written notice to Attorney of all meetings at which the Attorney's presence is required or requested.

20. General Requirements of Contractors:

Ownership of Attorney files and work product: Attorney understands that all files and work product prepared by Attorney or his or her firm at the expense of VAB (or for which VAB is otherwise billed) is the property of VAB. Without VAB's prior written approval, this work product may not be used by Attorney or his or her firm nor disclosed by Attorney or his or her firm to others, except in the normal course of Attorney's representation of VAB in this matter. Attorney agrees that VAB owns all rights, including copyrights, to materials prepared by VAB or by Attorney on behalf of VAB. Attorney shall notify VAB in writing at least 60 days in advance of destroying any such records and, in the event that VAB requests that they be preserved, shall preserve them at least one additional year (with VAB responsible for paying the actual cost of storage). Attorney shall provide VAB with prompt access to (including the ability to make copies of) all Attorney files and work product, regardless of whether the representation or matter is ongoing and whether Attorney fees and expenses have been paid in full.

21. Entire Agreement.

The entire agreement between the VAB and Attorney with respect to the subject matter hereof is contained in this Agreement. This Agreement supersedes all prior oral and written proposals and communications between the VAB and Attorney related to this Agreement. No provision of this Agreement shall be deemed waived, amended or modified by either party unless such waiver, amendment or modification is in writing and signed by the party against whom the waiver, amendment or modification is claimed. This Agreement shall be binding upon and inure to the benefit of the parties hereto, their permitted successors and assigns.

## 22. Captions

The captions set forth herein are for convenience of reference only and shall not define, modify, or limit any of the terms hereof.

## 23. Adjudication of Disputes and Disagreements

The VAB and Attorney agree that all disputes and disagreements between them shall be attempted to be resolved by a meet and confer session between representatives of the VAB and Attorney. If the issue or issues are still not resolved to the satisfaction of both within 30 days after the meet and confer session, then either shall have the right to seek such relief as may be provided by this Agreement or by Florida law.

## 24. Authority

Attorney warrants that he is authorized by law and the Rules and Regulations of The Florida Bar to engage in the performance of the activities encompassed by this Agreement. Attorney warrants that he is authorized to enter into this Agreement by Attorney's law firm.

## 25. Non-Discrimination

Attorney shall not discriminate, in its employment practices and in providing services hereunder, on the basis of race, color, sex, religion, disability, national origin, ancestry, sexual orientation, gender identity or expression, familial status, or age, and shall abide by all federal and state laws regarding non-discrimination. Upon a determination by a court of competent jurisdiction that such discrimination has occurred, this Agreement automatically terminates without any further action by the VAB, effective the date of the court order.

## 26. Non-Reliance by Non-Parties

No person or entity shall be entitled to rely upon the terms, or any of them, of this Agreement to enforce or attempt to enforce any third-party claim or entitlement to or benefit of any service or program contemplated hereunder, and the VAB and Attorney agree that neither the VAB nor Attorney or any officer, agent, or employee of each shall have the authority to inform, counsel, or otherwise indicate that any particular individual or group of individuals, entity or entities, have entitlements or benefits under this Agreement separate and apart, inferior to, or superior to the community in general or for the purposes contemplated under this Agreement.

## 27. Signatures of Parties Required

This Agreement shall not be effective until executed by both VAB and Attorney and received in final executed form by an authorized representative of VAB.

28. No Personal Liability

No covenant or obligation contained in this Agreement shall be deemed to be a covenant or obligation of any member, officer, agent or employee of the Jefferson County Board of County Commissioners, the Jefferson County School Board or VAB in his or her individual capacity and no member, officer, agent or employee of the Jefferson County Board of County Commissioners, or Jefferson County School Board or VAB, or any member of the Moyle Law Firm to be liable personally on this Agreement or be subject to any personal liability or accountability by reason of the execution of this Agreement.

IN WITNESS WHEREOF, the parties have executed this agreement the day and year first above written.

VALUE ADJUSTMENT BOARD

MOYLE LAW FIRM

By: \_\_\_\_\_  
Signature

By: \_\_\_\_\_  
Signature

Printed Name: \_\_\_\_\_

Printed Name: Jon C. Moyle

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date



**JEFFERSON COUNTY VALUE ADJUSTMENT BOARD (VAB)  
LOCAL ADMINISTRATIVE PROCEDURES**

Adopted October 29, 2024

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**SECTION 1: GENERAL PETITION FILING**

1. Petitions will not be accepted without the appropriate filing fee. If a petition is sent via e-mail the petitioner must pay the filing fee via telephone or internet with a credit/debit card the same time of filing.
2. Petitions may be filed as follows:
  - a. **Mailing Address:** Jefferson County Value Adjustment Board, Jefferson County Courthouse Annex, 435 West Walnut Street, Monticello, FL. 32344
  - b. **In Person at:** Jefferson County Value Adjustment Board, Jefferson County Courthouse Annex, 435 West Walnut Street, Monticello, FL. 32344
  - c. **E-mailed to: Ms. Jason Welty** – [jwelty@jeffersonclerk@Jeffersonclerk.org](mailto:jwelty@jeffersonclerk@Jeffersonclerk.org)
  - d. **Payment:** Filing fees are payable by cash, check, money order, cashier's check, credit card or debit card.
3. All fee payments shall be in compliance with the Jefferson County VAB Resolution (adopted each year at the VAB organizational meeting). The VAB reserves the right to reject "starter" checks, third-party checks, bank "counter" checks and any other form of payment not in accordance with sound business practice. Date must be current date or no more than 60 days prior to current date. Check/Money Order must be made payable to "Clerk of Courts-VAB", "Clerk of Circuit Courts-VAB", "Jefferson County Clerk of Courts-VAB", or "Jefferson County VAB."
4. If an incomplete petition is received (including but not limited to missing fee payments, incorrect or missing parcel ID numbers, petition type, mailing address), the VAB Clerk will notify the petitioner via Clerk's Notice and allow the petitioner an opportunity to complete the petition within 10 calendar days from the date of the notification, or up until the deadline for filing whichever is greater. The petition is timely filed if completed and received by the VAB clerk within the time frame provided in the Clerk's notice. Incomplete petitions will not be scheduled for a hearing until all issues have been resolved. Incomplete petitions not resolved within 10 calendar days from the date of the clerk's notification, and after the filing deadline, will be administratively withdrawn. The petitioner may re-file upon a showing of good cause.
5. When duplicate petitions are filed on the same parcel, the VAB Clerk will contact the owner and all agents via Clerk's Notice to resolve the issue. The owner will be given an opportunity to satisfy petition filing requirements within 10 calendar days from the date of the clerk's notification or by the filing deadline whichever is greater. Duplicate petitions not resolved within 10 calendar days from the date of the clerk's notification, and after the filing deadline, will be administratively withdrawn. The petitioner may re-file upon a showing of good cause.

6. If a petition is signed by anyone other than the property owner, and that person is not an agent subject to licensure who has provided the appropriate licensure or Florida Bar number on the petition, then the petition shall be signed by the property owner or shall be accompanied by a written authorization from the property owner at the time of filing that conforms to Part II, Chapter 709, Florida Statutes. If not, the VAB clerk will send a Clerk's Notice to the petitioner allowing 10 calendar days from the date of the notification, or by the filing deadline (whichever is greater), to resolve the issue. Petitions not resolved within 10 calendar days from the date of the notification, and after the filing deadline, will be administratively withdrawn. The petitioner may re-file upon a showing of good cause. Petitions filed on behalf of entities other than natural persons (example: corporations, limited liability corporations, partnerships, trusts) shall be executed by a person duly authorized to file the petition, and shall include the person's title, position or relationship with the entity.
7. For purposes of accepting petitions for appeal of denial of exemptions and/or classifications, if the Property Appraiser sent a denial notice, then the taxpayer has 30 days from that mailing date to file a timely petition. Petitions received after 30 days must provide good cause with filing. If the Property Appraiser did not send a denial or the taxpayer did not receive the denial and isn't aware until the TRIM is received that an exemption or classification is "missing", the taxpayer has 25 days from the TRIM mailing date to timely file a petition.

## **SECTION 2: CONTIGUOUS PETITION FILING**

1. Prior to filing a petition for contiguous parcels, the taxpayer or agent is encouraged to first submit to the Jefferson County Property Appraiser's Office (PAO) a list of parcels for review. The petitioner can use DOR Form DR-486MU for this purpose. If the PAO does not make a contiguous parcel determination, or the petitioner chooses not to contact the PAO, the filing fee will be \$15/parcel; for a single, multiple parcel petitions, the fee is \$15 for the first parcel and \$5 for each additional parcel.

## **SECTION 3: VAB HEARING & OPERATING PROCEDURES**

Hearings are held weekdays, scheduled in blocks of time beginning at either 10 a.m. or at 1 p.m. in the County Courthouse Annex, 435 West Walnut Street, Monticello, FL. 32344

1. Evidence
  - a. Fla. Stat. § 194.011, and Chapter 12D-9.020, F.A.C., provide specific guidelines for the exchange of evidence between the petitioner and the PAO. Guidelines are available by contacting the VAB clerk. Evidence submitted to the VAB clerk to present to the board at the time of the hearing may not fulfill statutory requirements for evidence submittal. If the petitioner chooses to participate in evidence exchange or if the PAO has requested the petitioner's evidence, the evidence must be submitted to the PAO at least 15 days prior to the scheduled hearing. The VAB clerk will not forward evidence to the PAO.
  - b. At the hearing, it is the responsibility of each party to provide a copy of the written or documentary evidence the party wants the VAB to consider. It is not the responsibility of the VAB clerk to provide the board with evidence or copies of documentary evidence except in the case where the petitioner has notified the VAB

clerk that he/she will not attend the hearing or where a telephonic hearing is scheduled. In those cases, the following procedures (#2 and #3) apply.

2. Telephonic or Electronic Hearings - A request to participate in a telephonic or electronic hearing should be received by the VAB Clerk no later than 5 days prior to the scheduled hearing date. The request should be submitted in writing to Jefferson County Value Adjustment Board, Jefferson County Courthouse Annex, 435 West Walnut Street, Monticello, FL. 32344, or by email at [jwerty@jeffersonclerk@Jeffersonclerk.org](mailto:jwerty@jeffersonclerk@Jeffersonclerk.org). By requesting a telephonic or electronic hearing, the petitioner agrees to the following procedures.
  - a. If the petitioner wishes to provide evidence to the board, he/she must follow the evidence guidelines provided in Fla. Stat. § 194.011(4)(a). Evidence to be presented to the board should be provided to the VAB clerk one day prior to the scheduled hearing date via US mail or hand delivery. The VAB clerk will not accept nor make copies of evidence provided electronically.
  - b. All parties and witnesses shall be available at the scheduled hearing time. When it is time for his/her petition to be heard, the VAB clerk will call or otherwise contact the Petitioner to provide the petitioner with the number or link to call in or connect with the hearing room.
  - c. When speaking, parties shall identify themselves to ensure that all parties recognize who is addressing the board at all times.
  - d. The board may conduct the telephonic or electronic hearing according to Chapters 12D-9.026, F.A.C. and 12D-10, F.A.C.
3. Will Not Attend Hearings - A petitioner may indicate on the petition form, or forward a written notification to the VAB Clerk, that he or she does not wish to be present and argue the petition before the board but would like to have evidence considered without an appearance.
  - a. If the petitioner wishes to provide evidence to the board, he/she must follow the evidence guidelines provided in Fla. Stat. § 194.011(4)(a). Evidence to be presented to the board should be provided to the VAB clerk a day prior to the scheduled hearing date via US mail or hand delivery. The VAB clerk will not accept nor make copies of evidence provided electronically.
  - b. If the petitioner has indicated that he or she will not attend, the VAB Clerk will schedule the hearing accordingly. In the event the petitioner has simultaneously requested a time allotment on the petition, the VAB Clerk will contact the petitioner via Clerk's Notice to clarify whether or not they will be attending the hearing. If the petitioner has not responded within 10 calendar days from the date of the notification, the hearing will be scheduled as a *Will Not Attend* hearing, and the hearing will be held at the end of the hearing block in which the petition was scheduled, and after all other petitioners attending in person have completed their hearings. If all other hearings have been canceled on the day the *Will Not Attend* hearing is scheduled, the VAB clerk may reschedule the hearing to another date when the board is scheduled and notify both parties of the change.
  - c. The VAB will conduct the hearing according to 12D-9, F.A.C. and 12D-10, F.A.C.

4. No Show Decisions – It is the practice of the VAB clerk to remind petitioners as a courtesy of their upcoming hearings within five days of the scheduled hearing date and time. If a petitioner does not arrive within 15 minutes of his/her scheduled hearing time, and the petitioner has not notified the VAB clerk of his/her delay or inability to attend or provided good cause reason to reschedule, the petitioner is considered to have defaulted, and the board will render a *non-appearance* written recommendation upholding the property appraiser's position. In accordance with Chapter 12D-9.021(6), a petitioner can submit a good cause request to the VAB clerk for not appearing at the scheduled hearing as long as the good cause request is submitted before the VAB renders a final decision. VAB counsel, in conjunction with the VAB clerk, is designated by the Board to make good cause determinations. If good cause is granted, the VAB clerk will reschedule the hearing; otherwise, the magistrate's non-appearance ruling will be acted on by the Board.
5. Communication from the VAB Clerk – The mailing address provided by the petitioner on the petition form will be used for all communication to the petitioner. The 2013 Legislature enacted Chapter 2013-192, Laws of Florida, (HB 247) effective October 1, 2013. Section 4 allows the Value Adjustment Board decision to be sent electronically if selected by the taxpayer. Section 5 provides procedures for the electronic transmission of certain applications and notices. If the petitioner has indicated a preference to be contacted via e-mail, all communication related to the petition, including final board decisions, will be sent to the specified email address when possible. It will be the petitioner's responsibility to update any electronic mailbox filters to allow correspondence from the VAB Clerk, [jwerty@jeffersonclerk@Jeffersonclerk.org](mailto:jwerty@jeffersonclerk@Jeffersonclerk.org). Written notification must be provided to the VAB Clerk of any changes in the petitioner's name, address, telephone, or similar contact information contained on the petition that occurs during the VAB process. The need for a letter of authorization from the taxpayer may apply (see section 1, item #7 above). All notices mailed or emailed to the physical address or email address of record will be considered received upon sending to the physical address or email address indicated on the petition.
6. Scheduling Hearings – The Board will approve all hearing dates. The Board authorizes VAB counsel, in conjunction with the VAB clerk to modify these approved hearing days if it becomes necessary in order to comply with Chapter 12D-9.005. Hearings will begin at 10 a.m. or 1 p.m. VAB clerk will schedule as many hearings as possible during the first hearing day leaving the second hearing day for rescheduled hearings if needed. Individual hearing notices shall be sent, as per law, within sufficient time so that the petitioner is notified within 25 calendar days of the date of the hearing. Petitioners advise the VAB clerk on the petition form when they are not available for hearing. In all instances, those dates are considered; however, in instances where a petitioner has indicated he/she is not available on any of the dates scheduled for hearing, VAB clerk will contact the petitioner to advise of the scheduling problem.
7. Rescheduling Hearings - The VAB Clerk will reschedule the hearing to a date that has been pre-approved by the Board and will send the petitioner a 15-day rescheduled hearing notice unless both parties waive such notice, consistent with Fla. Stat. §194.032. Requests to reschedule hearings shall be sent in writing to the VAB clerk in accordance with Chapter 12D-9.019, Scheduling and Notice of a Hearing. These written requests can be mailed, emailed or faxed to the VAB clerk.

**SECTION 4: WITHDRAWAL PROCEDURES**

- 1. Requests to withdraw petitions must be made in writing to the VAB Clerk. The clerk shall cancel the hearing upon receiving a notice of withdrawal from the petitioner and there shall be no further proceeding on the matter. Withdrawals can be mailed, e-mailed, faxed, or hand delivered to the address above in Section One, #2. A petitioner who decides not to pursue the appeal should use his or her best efforts to notify the VAB clerk in writing of the decision to withdraw.

**SECTION 5: PROCESSING INVOICES FOR PAYMENT FROM VAB COUNSEL**

- 1. VAB counsel will submit invoices to the VAB clerk for payment. VAB clerk is authorized to review and approve on behalf of the Board and forward to the Clerk’s Finance Department for payment.

**SECTION 6: WITHDRAWAL OF PETITION**

- 1. Petitioner may also send an email, fax or letter to the VAB clerk requesting to withdraw his/her petition. The request must be in writing; a hearing will not be canceled when requested by phone.

APPROVED AS TO FORM  
OCTOBER 29, 2024

2024 JEFFERSON COUNTY  
VALUE ADJUSTMENT BOARD

BY: \_\_\_\_\_  
Jon C. Moyle, Esq.  
VAB LEGAL COUNSEL

BY: \_\_\_\_\_  
VAB Chair  
OCTOBER 29, 2024

**ATTEST:**  
Jason Welty, Clerk of the Circuit Court  
Jefferson County  
October 29, 2024

BY: \_\_\_\_\_  
Clerk or Deputy Clerk

**RESOLUTION NO 2024-01 OF  
2024 JEFFERSON COUNTY VALUE ADJUSTMENT BOARD**

WHEREAS, Fla. Stat. § 194.013 allows the Jefferson County Value Adjustment Board, hereinafter "VAB", to adopt a Resolution imposing a filing fee on each separate parcel of property covered by a VAB Petition; and,

WHEREAS, previous Value Adjustment Boards have determined it is in the public's best interest and welfare to impose a filing fee in order to defray the costs of administration and operation of the Value Adjustment process and that said fees continue in effect until repealed; and,

WHEREAS, Rule Chapter 12D-9.005, F.A.C., provides that the Board will schedule hearings for petitions relating to assessments filed pursuant to Fla. Stat. § 194.011(3); complaints relating to homestead exemptions as provided for under Fla. Stat. § 196.151; appeals from exemptions denied, or disputes arising from exemptions granted, upon the filing of exemption applications under Fla. Stat. § 196.011; or appeals concerning ad valorem tax deferrals and classifications.

WHEREAS, Rule Chapter 12D-9.015, F.A.C., provides that the Board cannot extend the time for petition filing but may consider late filed petitions only if good cause for late filing is established and the delay thereof will not be prejudicial to the VAB function in the taxing process; and,

WHEREAS, Rule Chapter 12D-9.013, F.A.C., provides that the VAB shall make available to the public Rules Chapter 12D-9, 12D-10, 12D-51.001, 51.002, and 51.003, Chapters 192 through 195, F.S. and the requirements of Florida's Government in the Sunshine / open government laws.

WHEREAS, Rule Chapter 12D-9.021(6), F.A.C., provides that when a petitioner does not appear by the commencement of a scheduled hearing and the petitioner has not indicated a desire to have their petition heard without their attendance and a good cause request is not pending, the board shall not commence or proceed with the hearing and shall produce a decision to deny the relief.

WHEREAS, Rule Chapter 12D-9.021(6), F.A.C., further provides that if the petitioner makes a good cause request before the recommended decision is issued, the board or board designee shall rule on the good cause request before determining that the recommended decision should be set aside and that the hearing should be rescheduled, or that the board should issue the decision.

NOW, THEREFORE, BE IT RESOLVED BY THE 2024 JEFFERSON COUNTY VALUE ADJUSTMENT BOARD THAT:

1. There is hereby authorized, established, imposed, and confirmed that a filing fee be collected for each separate parcel of property covered by petitions filed pursuant to Fla. Stat. § 194.011. Only a single filing fee shall be charged herein as to any particular parcel of property despite the existence of multiple issues and hearings pertaining to such parcel. Said filing fee as provided herein shall be imposed by the clerk of the VAB on future year petitions unless specifically repealed or modified by the Value Adjustment Board.
2. The amount of such filing fee is hereby established in an amount of \$15 per each separate, non-contiguous parcel of property, real or personal, covered by a petition filed pursuant to Fla. Stat. § 194.011 and subject to appeal. An owner of contiguous, undeveloped parcels may file with the Value Adjustment Board a single joint petition. Prior to filing a petition for contiguous parcels, the taxpayer or agent is encouraged to first submit to the Columbia County Property Appraiser's Office (PAO) a list of parcels for review and agreement to establish such parcels as being substantially similar in nature. For joint petitions, the filing fee is \$15 for the first parcel and \$5 for each subsequent parcel included in the petition; there is a minimum \$15 filing fee. No such filing fee will be required by a taxpayer who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Family Services and submitted with the petition, that they are receiving assistance under Chapter 414, Florida Statutes or with respect to an appeal from

any of the following: (a) Disapproval of homestead exemption under Fla. Stat. § 196.151; or (b) disapproval of homestead tax deferral under Fla. Stat. § 197.253.

3. Said filing fee instituted and imposed hereby shall be paid to the Clerk of the VAB at the time of filing. Failure to pay said fee will result in the petition being incomplete; and the petition may be rejected. The collection, failure to pay, allocation, refund, and waiver of the filing fee shall be as governed by Fla. Stat. § 194.013.
4. The Board authorizes VAB counsel, in conjunction with the VAB clerk, to modify Board-approved hearing days if it becomes necessary in order to comply with Rule Chapter 12D-9.005, F.A.C.
5. The VAB clerk is authorized to charge 15¢ per page for all copies made at the request of a petitioner and \$5 for copies provided on a CD.
6. It is the intent of this resolution to adopt and incorporate the provisions of Fla. Stat. § 194.013, and such provisions are controlling as to any inconsistent provisions hereof.
7. Any petition filed after the statutory deadline for petition filing, as set forth by Fla. Stat. § 194.011(3), may be considered for determination as to whether there is good cause justifying the late filing. If no good cause for the late filing is found to exist, the petition will not be scheduled for further consideration or hearing. VAB counsel, in conjunction with the VAB clerk, is designated to make that determination.
8. The Jefferson County VAB will not hold no show hearings. If the petitioner does not arrive within 15 minutes of his/her scheduled hearing time, and the petitioner has not notified the VAB clerk of his/her delay or inability to attend or provided good cause reason to reschedule, the petitioner is considered to have defaulted, and the Board will render a non-appearance written recommendation upholding the property appraiser's position. A petitioner can submit a good cause request to the VAB clerk for not appearing at the scheduled hearing as long as the good cause request is filed before the VAB renders a final decision. VAB counsel, in conjunction with the VAB clerk, is designated to make good cause determinations. If good cause is granted, the VAB clerk will reschedule the hearing.
9. The Clerk of the VAB is hereby directed to notify all petitioners to the VAB of the existence and availability of Rules Chapter 12D-9, Chapter 12D-10, and 12D-51.001, 51.002, 51.003, F.A.C., Chapters 192 through 195, F.S. and the requirements of Florida's Government in the Sunshine / open government laws. This Resolution, a public record, provides such information to the general public.
10. It is the intent of this resolution to adopt and incorporate the provisions of Chapter 194, F.S., Rules Chapter 12D-9 and 12D-10, F.A.C., and such provisions are controlling as to any inconsistent provisions hereof.

DULY ADOPTED this 29<sup>th</sup> day of October 2024, by the 2024 Jefferson County Value Adjustment Board.

APPROVED AS TO FORM  
October 29, 2024

2024 JEFFERSON COUNTY  
VALUE ADJUSTMENT BOARD

BY: \_\_\_\_\_  
Jon C. Moyle, Esq.  
VAB LEGAL COUNSEL

BY: \_\_\_\_\_  
VAB Chair  
October 29, 2024

**ATTEST:**  
Jason Welty, Clerk of the Circuit Court  
Jefferson County  
October 29, 2024

BY: \_\_\_\_\_

Clerk or Deputy Clerk



## **Summary of Law Changes Since 2023 Organizational Meeting**

1. Local Tax Administration: Ch. Law 2024-90
  - a. Removes \$10 fee for partial payment of current year's taxes
  - b. Clarifies applicable tax rate for tax certificates following cancellation of tax deed application
2. Revisions to Affordable Housing Tax Exemptions: 196.1978(3) – Provides that FHFC must provide certificate for exemption and PA will review information, including the FHFC exemptions
3. Tax Collector Salaries and Bonuses: 2024-90 – Provides \$5,000 to Tax Collector Salary and provides for Tax Collector to provide hiring or retention bonus if approved by DOR
4. Ch. 2024-217 which creates s. 196.092, F.S. -DOR to provide form to PA for use, at PA's discretion, to whether a veteran or surviving spouse will qualify for exemption once they purchase a homestead property.
5. Charter School Exemption – If owner or lease of charter school property do not need to apply annually for property tax exemption
6. Ch. 2024-158 – If homestead sought and not provided, applicant has right to know why he or she is not entitled to the homestead exemption.
7. Ch. 2023-158 – Back taxes on Homestead Property for folks 65 or older – must give 30 days notice to taxpayers and ability to pay off taxes before PA files a lien.
8. Ch. 2024-158 CWIP – electric utilities – provides definition of substantial completion for purposes of tax assessment – construction work in progress
9. Biogas defined (mixture of gases produced by the biological decomposition of organic materials comprised of carbon dioxide, hydrocarbons, and methane gas and equipment that uses it is eligible for renewable energy exemption. Equipment that is used to process the biogas producing facility, like a dairy farm or landfill facility, receives an exemption but not equipment connected to a natural gas pipeline or pipeline distribution system.
10. County Commission appoints one of its two members of the Value Adjustment Board as Chair of the Board.



# INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Print Form

DR-488P  
N. 12/09

Rule 12D-16.002  
Florida Administrative Code

Section 193.122(1), Florida Statutes

Tax Roll Year

The Value Adjustment Board of \_\_\_\_\_  County has not completed its hearings and certifies on order of the Board of County Commissioners according to sections 197.323 and 193.122(1), F.S., that the

Check one.

Real Property       Tangible Personal Property

assessment roll for our county has been presented by the property appraiser to include all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. We will issue a Certification of the Value Adjustment Board (Form DR-488) under section 193.122(1) and (3), F.S., when the hearings are completed. The property appraiser will make all extensions to show the tax attributable to all taxable property under the law.

\_\_\_\_\_

\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

\_\_\_\_\_  
Date



# Value Adjustment Board (VAB) Checklist Prehearing

06/01/2015

(Rule 12D-9.014, F.A.C.)

## Prehearing Actions That VAB Legal Counsel Must Verify (see Rule 12D-9.014(1)(a) – (m), F.A.C.)

### VAB Structure and Requirements

- The VAB complied with s. 194.015, F.S., in that:
  - The composition of the VAB met the law's requirements.
  - No member represented other government entities or taxpayers in any administrative or judicial review of property taxes.
  - No citizen member was a member or employee of a taxing authority during his or her service on the VAB.
- The VAB appointed legal counsel as provided in and according to the requirements of s. 194.015, F.S.
- The VAB reviewed all VAB and special magistrate procedures and forms to make sure they complied with Chapter 194, F.S., and Rule Chapter 12D-9, F.A.C.

### For All VAB Meetings, the VAB

- Provided reasonable notice as s. 286.011, F.S., requires.
- Made sure that it held every meeting as provided by law.

### For Any Organizational Meeting, the VAB

- Provided the Florida Department of Revenue's uniform VAB procedures, as adopted in Rule Chapter 12D-9, F.A.C., at the organizational meeting.
- Gave copies of these procedures to VAB members and special magistrates.
- Provided these procedures on the VAB clerk's website, if the clerk had one.

### Preparing Special Magistrates or the VAB Members to Hear Petitions

- If the VAB will use special magistrates to hear petitions, the VAB:
  - Verified the qualifications of every special magistrate.
  - Selected every special magistrate:
    - Based solely on proper experience and qualifications.
    - Without influence from the property appraiser or any petitioner.
  - Verified that every special magistrate received the Florida Department of Revenue (DOR) training and provided a certificate.
  - Verified that every special magistrate with less than five years of required experience:
    - Successfully completed DOR's training, including updates.
    - Passed the training exam.
    - Received certification.
- If the county does not use special magistrates:
  - Every VAB member received DOR's training.
  - Or the VAB's legal counsel received DOR's training.

### Notification to All Municipalities Affected by Filed VAB Petitions

- The VAB has given notice to the chief executive of every municipality in the county whenever it has taken an appeal about any property in the municipality, as required by s. 193.116, F.S.

### General Compliance

- The VAB complied with all other requirements of Chapter 194, F.S., and Rule Chapter 12D-9, F.A.C.

## Prehearing Requirements for the VAB Clerk (see Rule 12D-9.014(1) and (2), F.A.C.)

- I did not allow the holding of any scheduled hearings on petitions until the VAB legal counsel had verified that the VAB had met all requirements of Chapter 194, F.S., and Rule Chapter 12D-9, F.A.C.
- I notified the VAB's legal counsel and the VAB's chair of any actions which the VAB needs to comply with subsection (1) of Rule 12D-9.014, F.A.C.