

## Board of County Commissioners Agenda Request

**Date of Meeting:** March 19, 2024  
**Date Submitted:** March 5, 2024  
**To:** Honorable Chairman and Members of the Board  
**From:** Edward J. Dixon, County Administrator  
**Subject:** Approval of Appointment/Re-appointment of Value Adjustment Board Members

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### **Statement of Issue:**

This agenda item is presented to the Board to appoint/re-appoint members to the Value Adjustment Board.

### **Background:**

The current members of the Value Adjustment Board are as follows:

*Kimblin NeSmith, Commissioner, District 3*

*Eric Hinson, Commissioner, District 1*

*Chrissy Shorter Arnold, homestead property representative, appointed by the BOCC*

Per the attached memo from the Clerk of Court, Chrissy Shorter Arnold has graciously accepted to continue serving as the homestead property representative this year if it is the Board's will.

The Clerk's Office has reached out to the Gadsden County School Board about their representatives and is awaiting a response.

Per FAC 12D-9.008, each Value Adjustment Board must appoint private legal counsel to assist the board.

### **Analysis:**

N/A

**Fiscal Analysis:**

No fiscal impact.

**Options:**

1. Re-appoint Commissioner NeSmith and Commissioner Hinson to the Value Adjustment Board and appoint a homestead property representative.
2. Appoint two new Commissioners to the Value Adjustment Board and appoint a homestead property representative.
3. Board direction.

**County Administrator's Recommendation:**

Option 1.

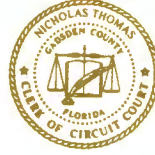
**Attachment:**

1. Clerk of the Court Memo – March 4, 2024

# Nicholas Thomas

Gadsden County, Florida

Clerk of the Circuit Court



Clerk of the County Court

Clerk to the Board of County Commissioners  
County Recorder  
County Auditor

To: Board of County Commissioners  
From: Nicholas Thomas, Clerk  
Subject: Value Adjustment Board Information  
Date: March 4, 2024

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I would like to remind the BOCC about some of the requirements for the Value Adjustment Board. You will need to decide on two of your members to appoint. Last year the appointees were Kimblin NeSmith and Eric Hinson. Please keep in mind it is statutorily required that one of the Commissioners be appointed as Chair of the Board and must attend the meetings and any hearings in order to have a quorum.

Also, the BOCC must appoint a citizen who is a homestead property owner within the County. I have reached out to Mrs. Chrissy Shorter Arnold and she has graciously accepted to serve again this year if it is the Board's will.

The School Board will need to appoint a School Board member along with a person who owns a business that occupies commercial space within the school district. An email has been sent to them regarding same.

Attached for your convenience is a copy of the Statutes and Florida Administrative Code pertaining to the make-up of the Board. You may want your attorney to review this matter.

**12D-9.004 Composition of the Value Adjustment Board.**

(1) Every county shall have a value adjustment board which consists of:

(a) Two members of the governing body of the county, elected by the governing body from among its members, one of whom shall be elected as the chair of the value adjustment board;

(b) One member of the school board of the county, elected by the school board from among its members; and,

(c) Two citizen members:

1. One who owns homestead property in the county appointed by the county's governing body,

2. One who owns a business that occupies commercial space located within the school district appointed by the school board of the county. This person must, during the entire course of service, own a commercial enterprise, occupation, profession, or trade conducted from a commercial space located within the school district and need not be the sole owner.

3. Citizen members must not be:

a. A member or employee of any taxing authority in this state,

b. A person who represents property owners, property appraisers, tax collectors, or taxing authorities in any administrative or judicial review of property taxes.

4. Citizen members shall be appointed in a manner to avoid conflicts of interest or the appearance of conflicts of interest.

(2)(a) Each elected member of the value adjustment board shall serve on the board until he or she is replaced by a successor elected by his or her respective governing body or school board or is no longer a member of the governing body or school board of the county.

(b) When an elected member of the value adjustment board ceases being a member of the governing body or school board whom he or she represents, that governing body or school board must elect a replacement.

(c) When the citizen member of the value adjustment board appointed by the governing body of the county is no longer an owner of homestead property within the county, the governing body must appoint a replacement.

(d) When the citizen member appointed by the school board is no longer an owner of a business occupying commercial space located within the school district, the school board must appoint a replacement.

(3)(a) At the same time that it selects a primary member of the value adjustment board, the governing body or school board may select an alternate to serve in place of the primary member as needed. The method for selecting alternates is the same as that for selecting the primary members.

(b) At any time during the value adjustment board process the chair of the county governing body or the chair of the school board may appoint a temporary replacement for its elected member of the value adjustment board or for a citizen member it has appointed to serve on the value adjustment board.

(4)(a) To have a quorum of the value adjustment board, the members of the board who are present must include at least:

1. One member of the governing body of the county,

2. One member of the school board; and,

3. One of the two citizen members.

(b) The quorum requirements of Section 194.015, F.S., may not be waived by anyone, including the petitioner.

(5) The value adjustment board cannot hold its organizational meeting until all members of the board are appointed, even if the number and type of members appointed are sufficient to constitute a quorum. If board legal counsel has not been previously appointed for that year, such appointment must be the first order of business.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015 FS. History—New 3-30-10, Amended 9-19-17.*

Select Year: 2023

## The 2023 Florida Statutes (including Special Session C)

Title XIV  
TAXATION AND  
FINANCE

Chapter 194  
ADMINISTRATIVE AND JUDICIAL REVIEW OF PROPERTY  
TAXES

View Entire  
Chapter

**194.015 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. A citizen member may not be a member or an employee of any taxing authority, and may not be a person who represents property owners in any administrative or judicial review of property taxes. The members of the board may be temporarily replaced by other members of the respective boards on appointment by their respective chairpersons. Any three members shall constitute a quorum of the board, except that each quorum must include at least one member of said governing board, at least one member of the school board, and at least one citizen member and no meeting of the board shall take place unless a quorum is present. Members of the board may receive such per diem compensation as is allowed by law for state employees if both bodies elect to allow such compensation. The clerk of the governing body of the county shall be the clerk of the value adjustment board. The board shall appoint private counsel who has practiced law for over 5 years and who shall receive such compensation as may be established by the board. The private counsel may not represent the property appraiser, the tax collector, any taxing authority, or any property owner in any administrative or judicial review of property taxes. No meeting of the board shall take place unless counsel to the board is present. Two-fifths of the expenses of the board shall be borne by the district school board and three-fifths by the district county commission.

**History.**—s. 2, ch. 69-140; s. 1, ch. 69-300; s. 26, ch. 70-243; s. 22, ch. 73-172; s. 5, ch. 74-234; s. 1, ch. 75-77; s. 6, ch. 76-133; s. 2, ch. 76-234; s. 1, ch. 77-69; s. 145, ch. 91-112; s. 978, ch. 95-147; s. 4, ch. 2008-197.

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