

# 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 1, 2016

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I simply want to remind the BOCC in a timely fashion about some of the requirements for the Value Adjustment Board. You will need to decide on two of your members to appoint. Also, the BOCC must appoint a citizen who is a homestead property owner within the County. Mrs. Martha Peeler has been the Board appointee in the past and last year informed the Board Clerk she no longer wished to serve.

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.

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-9.008 Appointment of Legal Counsel to the Value Adjustment Board.**

(1) Each value adjustment board must appoint private legal counsel to assist the board.

(2) This legal counsel must be an attorney in private practice. The use of an attorney employed by government is prohibited. Counsel must have practiced law for over five years and meet the requirements of Section 194.015, F.S.

(3) An attorney may represent more than one value adjustment board.

(4) An attorney may represent a value adjustment board, even if another member of the attorney's law firm represents one of the enumerated parties so long as the representation is not before the value adjustment board.

(5) Legal counsel should avoid conflicts of interest or the appearance of a conflict of interest in their representation.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 213.05 FS., AGO 2008-055. History—New 3-30-10.*

Select Year: 2015 Go

## The 2015 Florida Statutes

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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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