

**AGENDA ITEM SUMMARY
GLADES COUNTY BOARD OF COUNTY COMMISSIONERS**

SUBJECT: Update on House Bill 909 and appoint two commissioners and one citizen to serve on the 2008 Value Adjustment Board

DEPT/DEPT REQUEST:

Appoint two commissioners and one citizen to serve on the 2008 Value Adjustment Board and decide if the VAB members will be paid per diem.

BACKGROUND/DETAIL OF REPORT:

House Bill 909 becomes effective September 1, 2008. This House Bill changed some of the process and procedures for Value Adjustment Boards. The Value Adjustment Board must consist of two county commissioners, one school board member and two citizens. The County Commission must appoint one citizen that owns homestead property within the County. The School Board must appoint one citizen that owns a business that occupies commercial space within the school district. The Board also must vote if they want to pay the VAB members per diem. The members can only be paid per diem if the County and School Board agree.

BUDGET IMPACT: Yes / No – If Yes, how much? From where?
Yes, if the Board decides to pay per diem.

COORDINATION WITH:

MOTION: I move to appoint the following members to the 2008 Value Adjustment Board:

Commissioner _____
Commissioner _____
Citizen _____

and approve or deny paying per diem to the members.

REQUEST BY: Sandra Brown, Senior Deputy Clerk
Meeting Date: July 28, 2008

Agenda # Business Item

AGENDA ITEM - UPDATE ON VALUE ADJUSTMENT BOARD

BCC REGULAR MEETING - JULY 28, 2008

House Bill 909 requirements:

1. Requires the Department of Revenue to develop uniform procedures for hearings
10. Counties with a population less than 75,000 may elect to hear petitions directly rather than appoint a special magistrate. Statutory training for value adjustment boards or their attorneys is required. There will not be a tuition fee for the statutory training. The training will be available before the end of the fiscal year ending June 30, 2009.
3. If a special magistrates is not appointed, the board is required to 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, Tax Collector, and taxing authority, or any property owner in any administrative or judicial review of property taxes.
4. Requires the Value Adjustment Board to hold an organizational meeting to adopt the uniform procedures and appoint an attorney.
5. Requires the Manual for uniform procedures to be available on the DOR's website and the Clerk of Court's website.
6. Requires the Value Adjustment Board to consist of two county commissioners, one school board member, and two citizens.
7. Requires the County Commission to appoint a citizen that owns homestead property within the county.
8. Requires the School Board to appoint a citizen that owns a business occupying commercial space within the school district.
9. Requires that the citizen 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.
10. Requires that three members constitute a quorum and the three members must include one commissioner, one school board member and at least one citizen.
11. Members of the VAB may receive per diem compensation as is allowed by law for state employees if both bodies elect to allow such compensation.

Computer: VAB Rules and Regulations 2008