



# 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.