

OPN 92-0058

Sep 09, 1992

Leigh R. Shinohara, Esq.  
Staff Attorney  
Office of the Clerk of  
Circuit Court  
Palm Beach County  
Post Office Box 229  
West Palm Beach, Florida 33402-0229

RE: Value Adjustment Board; Agent of Taxpayer for Service of  
Process  
Section 194.011(3)(g), Florida Statutes  
Chapter 92-32, Laws of Florida  
Your letter dated August 17, 1992

Dear Ms. Shinohara:

This is in response to your letter of August 17, 1992. In your letter you request advice concerning the following questions:

#### ISSUES

You inquire about the interpretation of chapter 92-32, section 1, Laws of Florida. The clerk of Palm Beach County has a question regarding subparagraph (g) which has been added to section 194.011(3) of the Florida Statutes. Since that paragraph makes the individual signing the petition an "agent of the taxpayer for the purpose of serving process to obtain personal jurisdiction over the taxpayer for the entire value adjustment board proceedings, including appeals..." it is your interpretation that this allows the clerk to send notice of the hearing of the value adjustment board to the individual signing the petition (the agent), and that it is not necessary to also send a copy of the notice to the taxpayer.

#### RESPONSE

This office concurs with your interpretation of the statute stated above. It would be sufficient to send the agent at the agent's listed address a copy of the notice of the hearing. Any additional notice to the taxpayer would be a matter of courtesy and not required under the new statute.

I hope this addresses the points you raise in your letter. If I may be of any further assistance, please do not hesitate to contact me.

Sincerely,

Stephen J. Keller  
Assistant General Counsel  
Office of General Counsel

SJK/bs0