

**TO:** All Value Adjustment Boards, Special Magistrates, Board Clerks, and Board Legal Counsel, Property Appraisers, and Other Interested Parties  
**FROM:** Property Tax Oversight Program  
**SUBJECT:** Updated Uniform Policies and Procedures Manual

The Florida Department of Revenue has updated the *Uniform Policies and Procedures Manual for Value Adjustment Boards*. The revised version is available on the Department's Value Adjustment Board webpage at <http://floridarevenue.com/property/Pages/VAB.aspx>.

According to section 194.011(5)(b), Florida Statutes, the *Uniform Policies and Procedures Manual* must be available on the clerks' existing websites. Please review your website to ensure any existing links to the manual are appropriately updated.

Accompanying the *Uniform Policies and Procedures Manual* are two sets of documents titled:

- *Other Legal Resources, Including Statutory Criteria*, which contains parts of the Florida Constitution, Florida Statutes, and Florida Administrative Code that are substantive criteria for producing original assessments
- *Reference Materials, Including Guidelines*, which contains compiled documents that include taxpayer brochures, checklists, and links to:
  - The Department's training for value adjustment boards and special magistrates
  - The Department's guidelines for real property appraisal, tangible personal property appraisal, and classified use valuation for agricultural property
  - Florida Attorney General Opinions, Government in the Sunshine Manual, PTO bulletins and advisements, and other reference materials

The Department compiled the *Uniform Policies and Procedures Manual* and accompanying documents pursuant to s. 194.011, F.S., for use by value adjustment boards and special magistrates in administrative reviews of assessments. The manual and accompanying documents are intended to include Florida-specific law and reference materials that relate to the administrative review of assessments.

Each of these three documents contains an introduction that provides orientation on the authority, content, and use of that respective set. These documents are again available at <http://floridarevenue.com/property/Pages/VAB.aspx>.

Please forward this message to the appropriate people in your organization, and send any questions to [VAB@floridarevenue.com](mailto:VAB@floridarevenue.com).

Thank you for your assistance and cooperation.