



Florida Department of Revenue
Office of General Counsel

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

Please Respond to:
Office of the General Counsel
Property Tax Oversight Legal Section
Post Office Box 6668
Tallahassee, Florida 32314-6668
steve.keller@floridarevenue.com

May 14, 2024

E-MAIL DELIVERY

From: Stephen J. Keller
Chief Legal Counsel for Property Tax Litigation and VAB Oversight,
Florida Department of Revenue (DOR)
To: Jon Moyle, Legal Counsel, Leon County Value Adjustment Board (VAB)
Mackenzie Baughn, Sr. Paralegal, Leon County Attorney's Office
Subject: Election of Chairperson for VAB by County Governing Body

Thank you for your emails on behalf of the Leon County Attorney's Office and several VABs in which you inquire about the election process for the value adjustment board chairperson. Your question to the Department is as follows:

- "Specifically, the pending question is who elects the chair of the VAB? The two possible choices are the county commission when "electing" two members of their commission to serve on the VAB or the VAB when convening and organizing at its annual organizational meeting."

According to s. 194.015, F.S., the VAB is composed of two members of the county's governing body, one of whom is elected as the *chairperson*. Section 194.015, F.S. creates the value adjustment boards:

"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. [...]"

You state it is unclear whether the VAB elects the chairperson at the first meeting or if the governing body does this beforehand. You indicate that the legislative history for s. 194.015, F.S. does not contain anything relevant.

The function of the statute is to create the value adjustment board, set forth that all members, including the chair, are elected and appointed by the county governing body and the school board.

For consistency, we read the word "elected" as action by the county governing body or school board. The statute states the county governing body shall elect two members to the VAB, then the statute says one of whom shall be elected chair. The statute proceeds to describe the school board member as "elected" by the school board. Nowhere in this statutory process does it suggest that the VAB elects a chair.

The Department's rule, 12D-9.004, F.A.C., tracks the statute and provides: "12D-9.004 Composition of the Value Adjustment Board.

"(1) Every county shall have a value adjustment board which consists of:

"(a) Two members of the governing body of the county, elected by the governing body from among its members, one of whom shall be elected as the chair of the value adjustment board;
...." (Emphasis supplied).

The election of the VAB chair by the county governing body also relieves the VAB of the task of beginning a meeting without an elected chair and then completing the election during the initial meeting, which would typically be the organizational meeting of the VAB.

SJK/sk