

# DUVAL COUNTY VALUE ADJUSTMENT BOARD

117 W. Duval Street, Suite 305 Jacksonville, FL 32202 Office (904) 630-7370 Fax (904) 630-0576 October 13, 2010

Ms. Cheryl L. Brown
Clerk, 2010 VAB
Suite 305, City Hall
117 West Duval Street
Jacksonville, Florida 32202

# **By Hand Delivery**

RE: VAB Pre-Hearing Checklist (Rule 12D-9.014, Florida Administrative Code)

Dear Cheryl:

As required by the above Rule, and in order that you may properly allow the holding of 2010 Special Magistrate hearings, I enclose my certification that I have verified that all applicable requirements in Chapter 194, Florida Statutes and Florida Department of Revenue Rules have been met.

If you have questions or concerns, please contact me. (My mobile telephone: 904.610.7600; williamh.jeter@comcast.net).

Sincerely,

William H. Jefer, Jr

Enclosures: Certification to Clerk

Copy of Rule 12D-9.014, F.A.C.

Cc.: VAB Staff

# Prehearing Checklist for the 2010 Value Adjustment Board

To: Ms. Cheryl L. Brown, Clerk 2010 Duval County Value Adjustment Board Suite 305, City Hall 117 West Duval Street Jacksonville, Florida 32202

As 2010 Value Adjustment Board (hereafter, sometimes referred to as "Board") legal counsel, and pursuant to Rule 12D-9.014, Florida Administrative Code, titled "Prehearing Checklist", I hereby certify to you that I have verified that all requirements in Chapter 194, Florida Statutes, and Florida Department of Revenue (hereafter, "department") Rules were met as follows:

- (a) The composition of the Board is as provided by law;
- (b) Board legal counsel has been appointed as provided by law;
- (c) Board legal counsel meets the requirements of Section 194.015, F.S.;
- (d) No Board members represent other government entities or taxpayers in any administrative or judicial review of property taxes, and citizen members are not members or employees of a taxing authority, during their membership on the Board;
- (e) Intentionally deleted.
- (f) The organizational meeting, as well as any other Board meetings, will be or were noticed in accordance with Section 286.011, F.S., and will be or were held in accordance with law;
- (g) The department's uniform value adjustment board procedures, consisting of this rule chapter, were made available at the organizational meeting and copies were provided to special magistrates and Board members;
- (h) The department's uniform policies and procedures manual is available on the existing website of the Board clerk;

- (i) The qualifications of special magistrates were verified, including that special magistrates received the department's training, and that special magistrates with less than five years of required experience successfully completed the department's training including any updated modules and an examination, and were certified;
- (j) The selection of special magistrates was based solely on proper experience and qualifications and neither the property appraiser nor any petitioners influenced the selection of special magistrates;
- (k) All procedures and forms of the Board or special magistrate are in compliance with Chapter 194, F.S., and this rule chapter;
- (I) The Board is otherwise in compliance with Chapter 194, F.S., and this rule chapter; and
- (m) Notice has been given to the chief executive officer of each municipality as provided in Section 193.116, F.S.

DATED: October 13, 2010

William H. Jeter,

2010 Value Adjustment Board Attorney

Florida Bar # 181462 91 San Juan Drive, U-2

Ponte Vedra Beach, Florida 32082

Telephone: 904.610.7600 williamh.jeter@comcast.net

- (k) Adopt or ratify by resolution any filing fee for petitions for that year, in an amount not to exceed \$15; and
- (l) For purposes of this rule, making available to the public means, in addition to having copies at the meeting, the board may refer to a website containing copies of such documents.
- (2) The board shall announce the tentative schedule for the value adjustment board taking into consideration the number of petitions filed, the possibility of the need to reschedule and the requirement that the board stay in session until all petitions have been heard.
- (3) The board may hold additional meetings for the purpose of addressing administrative matters.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 213.05, 286.011, 286.0105 FS. History-New 3-30-10.

## 12D-9.014 Prehearing Checklist.

- (1) The board clerk shall not allow the holding of scheduled hearings until the board legal counsel has verified that all requirements in Chapter 194, F.S., and department rules, were met as follows:
- (a) The composition of the board is as provided by law;
- (b) Board legal counsel has been appointed as provided by law;
- (c) Board legal counsel meets the requirements of Section 194.015, F.S.;
- (d) No board members represent other government entities or taxpayers in any administrative or judicial review of property taxes, and citizen members are not members or employees of a taxing authority, during their membership on the board;
- (e) In a county that does not use special magistrates, either all board members have received the department's training or board legal counsel has received the department's training;
- (f) The organizational meeting, as well as any other board meetings, will be or were noticed in accordance with Section 286.011, F.S., and will be or were held in accordance with law;
- (g) The department's uniform value adjustment board procedures, consisting of this

- rule chapter, were made available at the organizational meeting and copies were provided to special magistrates and board members;
- (h) The department's uniform policies and procedures manual is available on the existing website of the board clerk, if the board clerk has a website;
- (i) The qualifications of special magistrates were verified, including that special magistrates received the department's training, and that special magistrates with less than five years of required experience successfully completed the department's training including any updated modules and an examination, and were certified;
- (j) The selection of special magistrates was based solely on proper experience and qualifications and neither the property appraiser nor any petitioners influenced the selection of special magistrates. This provision does not prohibit the board from considering any written complaint filed with respect to a special magistrate by any party or citizen;
- (k) All procedures and forms of the board or special magistrate are in compliance with Chapter 194, F.S., and this rule chapter;
- (1) The board is otherwise in compliance with Chapter 194, F.S., and this rule chapter; and
- (m) Notice has been given to the chief executive officer of each municipality as provided in Section 193.116, F.S.
- (2) The board clerk shall notify the board legal counsel and the board chair of any action needed to comply with subsection (1). Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035, 213.05 FS. History-New 3-30-10.

### Part II

Petitions; Representation of the Taxpayer;
Scheduling and Notice of a Hearing;
Exchange of Evidence; Withdrawn or Settled
Petitions; Hearing Procedures;
Disqualification or Recusal; Ex Parte
Communication Prohibition; Record of the
Proceeding; Petitions on Transfer of
"Portability" Assessment Difference;
Remanding Assessments; Recommended
Decisions; Consideration and Adoption of