



DUVAL COUNTY VALUE ADJUSTMENT BOARD

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August 5, 2020

Stephen J. Keller, Esq.
Chief Assistant General Counsel
Property Tax Oversight Section
Office of General Counsel
Florida Department of Revenue

Via email to: steve.keller@floridarevenue.com

Re: 2020 Duval VAB Request to Department of Revenue for ad hoc Training

Dear Mr. Keller:

I am attorney for the 2020 Duval County Value Adjustment Board ("VAB").

Pursuant to your attached July 31, 2020, Memorandum, the VAB has unanimously voted to request advisory assistance from the DOR in the form of *ad hoc* training consistent with the provisions of your Memorandum.

The VAB Clerk's designated contact for this request is Ms. Heather Pelegrin (< pelegrin@coj.net >; 904.255.5177); and my contact information is below.

VAB appreciates your consideration of this request; and we will stand by for your questions or instructions.

Sincerely,

William H. Jeter, Jr.
91 San Juan Drive, U-2
Ponte Vedra Beach, Florida 32082
Telephone: (904) 610-7600
< williamh.jeter@comcast.net >

cc: 2020 Value Adjustment Board Members
Dr. Cheryl L. Brown, VAB Clerk

Memorandum

Date: July 31, 2020
From: Steve Keller, Chief Assistant General Counsel, Property Tax Oversight Section, Office of General Counsel, Florida Department of Revenue (DOR)
To: Heather Pelegrin, Duval County VAB Clerk Operations Manager
CC: Bill Jeter, Duval County VAB Attorney
Subject: Process for the VAB to Request Advisory Assistance From DOR

This is regarding the appropriate process for the Duval VAB to request advisory assistance from DOR. This memo supersedes any prior related communication.

To maintain the VAB's independence and to promote public trust, the VAB should avoid partnering with a party to VAB proceedings in conducting any of the VAB's business, which would include requesting any type of assistance from DOR. Accordingly, any request from the VAB to DOR for advisory assistance, including ad hoc training, would need to come directly and solely from the VAB to DOR. Any VAB request for ad hoc training should be in writing and should refer to this memo and be consistent with its provisions.

If any ad hoc training is requested by the VAB and approved by DOR, our staff would work directly and solely with the VAB clerk and VAB attorney on scheduling, timing, notices, distance-learning requirements, and any other arrangements. For training delivery, DOR would provide materials and conduct learning facilitation by telephone.

DOR, at its sole discretion, would determine the scope, format, content, length, timing, delivery, audience, and conduct of any such ad hoc training. At this time, we anticipate that any such ad hoc training would address the role of the VAB and its special magistrates, along with aspects of sections 194.301 and 194.3015, Florida Statutes, in VAB proceedings. Such ad hoc training would be in addition to, and not a substitute for, the annual training specified in section 194.035(3), Florida Statutes.

As always, we appreciate your professionalism and commitment to public trust, as well as that of Mr. Jeter. Please let us know of the Duval VAB's decision on whether to request the ad hoc training described in this memo. Thank you for your help.