



Value Adjustment Board (VAB) Checklist Organizational Meeting of the VAB (Rule 12D-9.013, F.A.C.)

This checklist is a guide to help VAB clerks make sure that the VAB performs all the required actions and responsibilities specified in the Florida Department of Revenue's Rule 12D-9.013, Florida Administrative Code.

The VAB:

- Held at least one organizational meeting before VAB hearings started.
- Gave reasonable notice of every organizational meeting as s. 286.011, F.S., and other provisions of law require, including the:
 - Date, time, and location of the meeting.
 - Purpose of the meeting.
 - Advice that any person who anticipates that he or she will appeal a decision of the VAB should make sure a verbatim record of the proceeding is made (see s. 286.0105, F.S.).

At this organizational meeting, the VAB:

- Regarding private board legal counsel:
 - Appointed or ratified legal counsel as the first action at the meeting (see s. 194.015, F.S.).
- Introduced every VAB member and VAB clerk staff and provided their contact information.
- Appointed or ratified special magistrates (if the VAB is using them for this year).
- Made available to everyone (VAB-related persons and the public):
 - Rule Chapter 12D-9, F.A.C. (Requirements for Value Adjustment Boards in Administrative Reviews; Uniform Rules of Procedure for Hearings Before Value Adjustment Boards).
 - Rule Chapter 12D-10, F.A.C. (Value Adjustment Board).
 - All "guidelines" documents adopted by Rule Chapter 12D-51, F.A.C. (Standard Assessment Procedures and Standard Measures of Value; Guidelines).
 - Requirements of Florida's Government in the Sunshine and open government laws and where to find the manual on Government in the Sunshine.
 - Chapters 192, 193, 194, and 195 of the Florida Statutes (see s. 194.011, F.S.).
- Decided to impose a petition filing fee (of no more than \$15) for the current year by adopting or ratifying a resolution to impose it (see s. 194.013, F.S.).
- Discussed general information on:
 - Florida's property tax system.
 - Roles of participants in this system.
 - How taxpayers can participate in this system.
 - Property taxpayer rights.
- If it has local administrative procedures and forms:
 - Discussed the new or revised procedures and forms.
 - Took testimony on these procedures and forms.
 - Adopted or ratified the procedures and forms.
 - Made these local procedures and forms available to the public, including on the VAB clerk's website.
- Announced a tentative schedule for its required activities based on these considerations:
 - The number of petitions filed.
 - The possibility that activities might have to be rescheduled.
 - The requirement that the VAB continue in session until it has heard all petitions (see s. 194.032, F.S.).