

GLADES COUNTY 2024 VALUE ADJUSTMENT BOARD
AUGUST 27, 2024 AT 10:00 AM
AGENDA

1. Call to Order and Verification of Quorum (See Exhibit A) – VAB Counsel
2. Ratify the private board legal counsel (See Exhibit B) – motion needed
3. Affidavit of Publication for meeting notice (See Exhibit C) – VAB Counsel
4. Introduction of Board Members (Contact Information – See Exhibit D.1)
 - a. VAB Chair Appointed by Board of County Commissioners – See Exhibit D.2)
 - b. Chair Appoints Vice-Chair – no motion needed/appointment only
5. Introduce the Board Clerk or Designee (Contact Information - See Exhibit D.1)
6. Approval of the agenda for this Organizational Meeting – motion needed
7. Hearing Procedures

Good Cause - Designate VAB counsel to review and grant/deny late filed petitions for Good Cause, rescheduled hearing requests requiring good cause statements, and good cause statements for failure to appear at scheduled hearings pursuant to F.A.C. 12D-9.015, F.A.C. 12D-9.019 and F.A.C. 12D-9.021; and authorize VAB counsel to request more definite information from petitioners during any good cause review. – motion needed
8. Discuss, take testimony on and adopt or ratify with any required revision or amendment any local administrative procedures and forms of the board. - Telephonic Hearing Procedures – Pursuant to F.A.C. 12D-9.026, the VAB is permitted to hold remote hearings. As such, the VAB must establish Telephonic Hearing Procedures (see Exhibit E) - motion needed
9. Approve minutes of the August 15, 2023 – 2023 Organizational Meeting: (See Exhibit F) - motion needed
10. Adopt and make available to the public and board members the following (motion needed for all):
 - a. Florida Administrative Code Chapter 12D-9 (Uniform Rules of Procedure for Hearings)
 - b. Florida Administrative Code Chapter 12D-10 (Rules applicable to the requirements for hearings and decisions.
 - c. Florida Administrative Code Chapter 12D-16

- d. Rules 12D-51.001, 51.002, 51.003, F.A.C., and Chapters 192 through 197, F.S. (Reference information containing the guidelines and statutes applicable to assessments and assessment administration)
 - e. Florida's Government in the Sunshine (Sunshine Law) Manual
 - f. Department of Revenue approved VAB forms
 - g. Department of Revenue Uniform Policies and Procedures Manual
11. Adopt or ratify by resolution any filing fee for petitions for that year, in an amount not to exceed \$15.00 (See Exhibit G) – motion needed
12. Authorize VAB Counsel to review and update the Clerk's VAB website (Uniform Policies and Procedures), if necessary. – motion needed
13. Authorize Clerk to hire a Court Reporter for the hearings. – motion needed
14. Authorize the Chair to sign Forms DR-488P, 2024 Preliminary Certifications of the Value Adjustment Board (Real Property and Tangible Personal Property). (See Exhibit H) – motion needed
15. Discuss general information on Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights – VAB Counsel (See Exhibit I)
16. Discuss law/rule changes as they affect VAB operations - VAB Counsel (See Exhibit J)
17. 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.
- a. Hearing notice review and discussion of dates for hearings (See Exhibit K)
18. Additional Items for Discussion and Board Counsel review of Statutory and Rule Requirements for Organizational Meetings to ensure Board compliance (See Exhibit L)
19. Approve the Chair signing the DR-488 forms and approve the Clerk publishing the DR-529 form without a formal VAB meeting, in the event there are no VAB hearings/changes to the tax rolls as a result of VAB action. – motion needed
20. Public Comment



August 13, 2024

Search Statutes: 2024

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Select Year: 2024

The 2024 Florida Statutes

[Title XIV](#)
TAXATION AND
FINANCE

[Chapter 194](#)
ADMINISTRATIVE AND JUDICIAL REVIEW OF
PROPERTY TAXES

[View Entire Chapter](#)

194.015 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. A citizen member may not be a member or an employee of any taxing authority, and may not be a person who represents property owners in any administrative or judicial review of property taxes. The members of the board may be temporarily replaced by other members of the respective boards on appointment by their respective chairpersons. **Any three members shall constitute a quorum of the board, except that each quorum must include at least one member of said governing board, at least one member of the school board, and at least one citizen member and no meeting of the board shall take place unless a quorum is present.** Members of the board may receive such per diem compensation as is allowed by law for state employees if both bodies elect to allow such compensation. The clerk of the governing body of the county shall be the clerk of the value adjustment board. The board shall appoint private counsel who has practiced law for over 5 years and who shall receive such compensation as may be established by the board. The private counsel may not represent the property appraiser, the tax collector, any taxing authority, or any property owner in any administrative or judicial review of property taxes. **No meeting of the board shall take place unless counsel to the board is present.** Two-fifths of the expenses of the board shall be borne by the district school board and three-fifths by the district county commission.

History.—s. 2, ch. 69-140; s. 1, ch. 69-300; s. 26, ch. 70-243; s. 22, ch. 73-172; s. 5, ch. 74-234; s. 1, ch. 75-77; s. 6, ch. 76-133; s. 2, ch. 76-234; s. 1, ch. 77-69; s. 145, ch. 91-112; s. 978, ch. 95-147; s. 4, ch. 2008-197.

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**AGREEMENT BETWEEN THE
GLADES COUNTY VALUE ADJUSTMENT BOARD
AND
LAW OFFICE OF HOLLY E. COSBY, P.A.**

This AGREEMENT is entered into by and between the Glades County Value Adjustment Board (the BOARD), 500 Avenue J, Moore Haven Florida 33471, and the Law Office of Holly E. Cosby, P.A. (the FIRM), 602 Center Road, Fort Myers, Florida 33907. This AGREEMENT shall be effective as of June 1, 2023.

WHEREAS, the BOARD needs the services of the FIRM as provided by Section 194.015, Florida Statutes, for the purpose of advising the Board and the Special Magistrates on issues concerning exemptions, real and personal property valuations, Florida law governing assessments, procedural issues concerning the conduct of hearings or meetings, the statutory and common law governing the Value Adjustment Board process, Sunshine Law, due process issues and such other legal issues as the BOARD shall confront; and

WHEREAS, the FIRM desires, through Holly E. Cosby, Esq., to provide such services to the BOARD as an independent contractor; and

WHEREAS, Ms. Cosby confirms she meets the qualifications of Section 194.015, Florida Statutes (2022), and that she does not represent the property appraiser, the tax collector, any taxing authority, or any property owner in any administrative or judicial review of property taxes.

NOW THEREFORE, the parties agree as follows:

ARTICLE 1. ENGAGEMENT OF THE FIRM

The BOARD agrees to engage the FIRM and the FIRM agrees to perform the legal services set forth below. The FIRM understands and agrees that all services contracted for are to be performed solely by Ms. Cosby and may not be subcontracted for or assigned without the prior written consent of the BOARD.

ARTICLE 2. SCOPE OF SERVICES

The FIRM shall perform professional services to the BOARD that shall include, but not be limited to advising the Board and Special Magistrates on issues concerning exemptions, real and personal property valuations, Florida law governing assessments, procedural issues concerning the conduct of hearings or meetings, the statutory and common law governing the Value Adjustment Board process, Sunshine Law, due process issues and such other legal issues as the BOARD shall confront.

ARTICLE 3. TIME OF PERFORMANCE

This AGREEMENT shall be effective on July 1, 2023, and continue until terminated by either party.

ARTICLE 4. CONSIDERATION

(1) Fees and costs shall be paid in accordance with the provisions of ATTACHMENT "A" FOR PRIVATE ATTORNEY SERVICES, including Exhibit 1 attached thereto. The fees and costs specified in ATTACHMENT "A" and Exhibit 1 shall be subject to annual appropriation, pursuant to Florida Law.

(2) Justified and reasonable travel expenses which are directly and exclusively related to the professional services rendered under this contract will be reimbursed in accordance with Section 112.061, Florida Statutes (F.S.), and BOARD travel policy. For the purpose of computing travel expenses, the FIRM'S place of business shall be that listed in the Preamble to this AGREEMENT, and all travel expenses shall be computed on that basis.

(3) The BOARD is exempted from payment of Florida state sales and use taxes and Federal Excise tax. The FIRM, however, shall not use the BOARD'S tax exemption number to secure any materials or services. The FIRM shall be responsible and liable for the payment of all its FICA/Social Security and other taxes resulting from this AGREEMENT.

(4) The FIRM shall not pledge the BOARD'S credit or make the BOARD a guarantor of payment or surety for any contract, debt, obligation, judgment, lien, or any form of indebtedness.

ARTICLE 5. DOCUMENTATION

(1) The FIRM shall submit monthly written invoices, in accordance with the requirements of ATTACHMENT "A", Paragraph D, Format for Invoices, for all fees or other compensation for services or expenses in detail sufficient for a proper pre-audit and post-audit. All invoices shall be submitted to Glades County Clerk of the Circuit Court, via email, or mailed to 500 Avenue J, Moore Haven Florida 33471.

(2) The FIRM shall, from the inception of the contractual relationship until at least four (4) years after the contract expires or terminates, maintain detailed current records, including documentation of all expenses, disbursements, charges, credits, underlying receipts and invoices, and other financial transactions that concern the provision of such attorney services, or may provide such documentation to the BOARD.

(3) All documents prepared pursuant to this AGREEMENT are subject to applicable provisions of Florida's Public Records Law. FIRM agrees that all documents,

other than documents retained under paragraph (2) above, shall be promptly returned at the termination of the FIRM'S involvement in the case or matter at hand.

ARTICLE 6. TERMINATION OF AGREEMENT

(1) The BOARD may terminate the AGREEMENT for its convenience or cause by giving five (5) days written notice by certified mail to the FIRM, specifying the effective date of termination. If this AGREEMENT is terminated, the FIRM shall be reimbursed for services satisfactorily performed subject to any damages sustained by the BOARD. The FIRM may terminate the AGREEMENT for its convenience or cause by giving thirty (30) days written notice by certified mail to the BOARD, specifying the effective date of termination; provided, however, the FIRM shall continue to serve the BOARD, with compensation, until such time as the BOARD is able to secure replacement counsel or ninety (90) days from the notice of termination, whichever comes first.

(2) If this AGREEMENT is terminated, all finished or unfinished documents, data, studies, correspondence, reports and other products prepared by or for the FIRM under this AGREEMENT shall be made available to and for the exclusive use of the BOARD.

(3) Notwithstanding the above, the FIRM shall not be relieved of liability to the BOARD for damages sustained by the BOARD by virtue of any termination or breach of this AGREEMENT by the FIRM.

ARTICLE 7. AMENDMENTS

Any changes must be mutually agreed upon and incorporated in written amendments to this AGREEMENT.

ARTICLE 8. INDEPENDENT CONTRACTOR

The FIRM, and any of its employees, agents, or assigns are independent contractors and not employees or agents of the BOARD.

ARTICLE 9. LIABILITY

(1) The FIRM agrees to indemnify and hold harmless the BOARD and all BOARD agents, employees and officers from and against all liabilities, claims, damages, expenses or actions, either at law or in equity, including attorney fees and costs and attorney fees and costs on appeal, caused or incurred, in whole or in part, as a result of any act or omission by the FIRM, its agents, employees, subcontractors, assigns, heirs or anyone for whose acts or omissions any of these persons or entities may be liable during the FIRM'S performance under this AGREEMENT.

(2) The FIRM shall maintain, during the period of this AGREEMENT, a professional liability insurance policy for the professional services to be rendered with limits of at least \$1 million.

ARTICLE 10. NONDISCRIMINATION AND COMPLIANCE

The FIRM shall comply with all federal, state, and local laws and ordinances applicable to the work and shall not discriminate on the grounds of race, color, religion, sex, or national origin in the performance of work.

ARTICLE 11. PUBLIC ENTITY CRIME

A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, Florida Statutes, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list. Any contract in violation of this provision is null and void.

ARTICLE 12. CONFLICTS OF INTEREST

The FIRM believes that it presently represents no other clients which present or will present a conflict of interest with the BOARD. If the FIRM becomes aware of a conflict between the interests of any of the FIRM'S other present or future clients and the BOARD, the FIRM shall notify the BOARD promptly. However, this Agreement shall not limit or restrict the FIRM in representing other clients except to the extent that such other representations are limited or restricted by applicable rules of professional conduct.

ARTICLE 13. AGREEMENT AS INCLUDING ENTIRE AGREEMENT

This instrument, including any attachments, embodies the entire agreement of the parties. There are no other provisions, terms, conditions, or obligations. This AGREEMENT supersedes all previous oral or written communications, representations, or agreements on this subject.

ARTICLE 14. GOVERNING LAW

This contract shall be governed by and construed under the laws of the State of Florida and venue for any litigation hereunder shall be Glades County, Florida.

ARTICLE 15. SPECIAL CONDITIONS

(1) The FIRM agrees to permanently refrain from using or mentioning its association with the BOARD in advertisements, letterhead, business cards, etc. The FIRM'S services to the BOARD may be generally described in the FIRM'S professional resume. The FIRM may not give the impression in any manner that the BOARD recommends or endorses the FIRM.

(2) All contacts with the news media pertaining to the subject of this AGREEMENT shall be referred to the BOARD'S contract administrator.

(3) Anything that is produced by or developed in connection with this contract shall remain the exclusive property of the BOARD and may not be copyrighted, patented, or otherwise restricted as provided by law. Neither the FIRM nor any other individual employed under this AGREEMENT shall have any proprietary interest in any product(s) developed or produced under this AGREEMENT.

IN WITNESS WHEREOF, the GLADES COUNTY VALUE ADJUSTMENT BOARD and the LAW OFFICE OF HOLLY E. COSBY, P.A. have executed this AGREEMENT.

GLADES COUNTY VALUE
ADJUSTMENT BOARD

ATTEST:

Tami Pearce Simmons
Tami Pearce Simmons, Clerk

By: [Signature]
_____, Chair

Date: 8/15/23

LAW OFFICE OF HOLLY E. COSBY, P.A.

Brittany Heffner
Witness

By: [Signature]
Name Printed: Holly E. Cosby

Date: 8/15/23

**ATTACHMENT "A" FOR PRIVATE ATTORNEY SERVICES OF
LAW OFFICE OF HOLLY E. COSBY, P.A.**

A. SCOPE OF SERVICES

The FIRM shall perform the services outlined in Article 2. Additionally, Ms. Cosby shall attend all meetings of the BOARD.

B. COMPENSATION-FEES

1. The BOARD shall be billed in accordance with Exhibit 1.
2. Billable hours shall be measured in six-minute increments. Compensation of attorney hours will be for actual time spent providing attorney services to the BOARD.
3. Premium rates will not be paid for overtime work.
4. Travel for trips will be billed at the current mileage rate set by the Internal Revenue Service.

C. COMPENSATION-COSTS

1. Reimbursement of costs for such items as exhibits, transcripts and witness fees requires prior written authorization by the BOARD and shall be reimbursed based upon documented third party vendor charges. The BOARD shall not pay for firm surcharges added to third party vendor charges.
2. Routine expenses such as local phone calls, local facsimile transmissions, routine postage, routine photocopying, local travel expenses, printed library materials, local courier, word processing, clerical or secretarial services are overhead and will not be separately compensated.
3. Non-routine office overhead expenses such as long-distance phone calls, long distance facsimile transmissions, long distance courier services, non-routine postage, non-routine photocopying, blueprints, photographs, and computer-assisted legal research services must be justified to the BOARD and documented. If these charges exceed \$100 monthly, prior written approval from the BOARD must be obtained. Non-routine postage and non-routine photocopying shall be deemed to be charges in either category in excess of \$20 per month (with copying calculated at the rate of \$0.15 per page). Firm surcharges on third party invoices are not reimbursable.

4. The FIRM shall only bill the BOARD for a proportionate share of the cost of legal research, attending hearings or engaging in client representation of any type, which is applicable to other clients.

D. FORMAT FOR INVOICES

Within 30 days of service provision, each statement for fees and costs shall be submitted in a format that includes, at a minimum, the following information:

- a. Case name and number, if applicable, or other legal matter reference
- b. Invoice number for the particular bill
- c. FIRM taxpayer identification number
- d. FIRM contract administrator's name
- e. Inclusive dates of the month covered by the invoice
- f. Itemization of the date; hours billed; a concise, meaningful description of the services rendered, with sufficient detail to enable the BOARD to evaluate the services rendered and costs; the person(s) who performed the services for each day during which the FIRM performed work; their hourly rate as specified in Exhibit 1, and any billing rate that is for some reason different from the one furnished in Exhibit 1, such as travel at a reduced hourly rate.
- g. A listing of all invoiced costs to be accompanied by copies of actual receipts.
- h. The total of only the current bill. Prior balances or payment history should be shown separately, if at all.
- i. A certification statement, signed by the FIRM'S contract administrator that reads, "I certify that all costs and fees claimed for payment are accurate and were performed in furtherance of the AGREEMENT between the GLADES COUNTY VALUE ADJUSTMENT BOARD and the LAW OFFICE OF HOLLY E. COSBY, P.A.
- j. Any other information that may be requested by the COUNTY'S contract administrator.

E. ADMINISTRATION OF AGREEMENT

1. The BOARD'S contract administrator is Tami Pearce Simmons, Glades County Clerk of the Circuit Court and Comptroller.
2. The FIRM'S contract administrator is Holly E. Cosby.
3. All written and oral approvals must be obtained from the parties' contract administrators or their designees.
4. All notices must be given to the parties' contract administrators.

F. OTHER AVAILABLE SERVICES

Upon receiving approval from the BOARD, the FIRM shall use existing BOARD agreements, when available and cost-effective, to acquire the assistance of professionals (e.g., court reporters, expert witnesses) at reduced rates.

G. SPECIAL CONDITIONS

1. The FIRM will make affirmative efforts to achieve cost effectiveness by consolidating meetings or hearings, limiting travel, streamlining case processing, using printed forms, using the appropriate level of attorney or staff experience required by task, and taking other actions to improve efficiency.
2. Multiple staffing at meetings or hearings by the FIRM will not be compensated without prior written approval from the BOARD.
3. The FIRM shall provide the BOARD immediate notice of any representation undertaken by the FIRM in matters where the client is suing or being sued by the BOARD in any civil or adversarial administrative action.

EXHIBIT 1 - FEE SCHEDULE

I. HOURLY BILLING SCHEDULE:

A. FIRM'S staff to be used under this contract include the following individuals at the hourly rates indicated:

NAME	HOURLY RATE
Holly E. Cosby	\$250.00

The above rates may be adjusted if both parties agree, and shall be documented in writing by amendment to this AGREEMENT.

Certification of Training Completion

The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2024 Value Adjustment Board Training, including the exam, for Board Members or Board Attorney.

I certify that I,

Holly E Cosby

Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 11 of the Department of Revenue's 2024 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.

This certification becomes valid only when signed and dated below by the person who completed the training including exam as described above. By my dated signature below, I further attest to my preceding statements.

Holly E. Cosby, Esq.

Digitally signed by Holly E. Cosby, Esq.
DN: cn=Holly E. Cosby, Esq., o=Law Office of Holly
E. Cosby, PA, email=holly@cosbylaw.com, c=US
Date: 2024.07.28 11:11:58 -04'00'

July 28, 2024

Signature and Certification of

DATE



7/28/24, 11:12 AM

Florida Department of Revenue | Completed - Exam - 2024 Value Adjustment Board Members and Board Attorneys VAB Exam



Welcome, Holly E Cosby

[Sign Out](#)

[Home](#) [Content](#) [My Account](#)

Completed - Exam - 2024 Value Adjustment Board Members and Board Attorneys VAB Exam

Completed - Exam - 2024 Value Adjustment Board Members and Board Attorneys VAB Exam
You are finished taking the following exam:

Name 2024 Value Adjustment Board Members and Board Attorneys VAB Exam

Score PASS
99 points scored (or 99.0%) out of 100 maximum points
(a score of 80.0% or greater is needed to pass this test)

Certificate

A completion certificate is available for this exam. The certificate is in an Adobe PDF format. Click on the image below to open in a popup window. You may need to disable any popup blockers to view. Once opened, you can save the certificate on your computer or print.

For this exam, this application will allow you to retrieve this certificate at anytime under the My Account menus.





CERTIFICATE OF INSURANCE

This Certificate does not amend, extend, or alter the coverage afforded by the policy.

This is to certify that the policy of insurance shown below has been issued and is in force at this time.

NAMED INSURED AND ADDRESS:

Law Office of Holly E. Cosby, P.A.
602 Center Road
Fort Myers, FL 33907

TYPE OF INSURANCE: LAWYERS PROFESSIONAL LIABILITY

POLICY NUMBER: 107258

POLICY TERM: 10/13/2023 to 10/13/2024

LIMITS OF LIABILITY: \$500,000 Per Claim/\$1,000,000 Total Limit

DEDUCTIBLE: \$2,500

CANCELLATION: Should the above-described policy be canceled before the expiration date thereof, the issuing Company will endeavor to mail 30 days written notice to the below named Certificate Holder, but failure to mail such notice shall impose NO obligation or liability of any kind upon the Company, its agents, or representatives.

NAME AND ADDRESS OF CERTIFICATE HOLDER:

Glades County Value Adjustment Board
c/o Tami Pearce Simmons
500 Avenue J
Moore Haven, Florida 33471

This Certificate is issued as a matter of information only and confers no rights upon the Certificate Holder.

Kimberly Cooper

 AUTHORIZED SIGNATURE

August 18, 2023
 DATE OF ISSUE



Proof of Publication

8/21/2024

STATE OF FLORIDA:
COUNTY OF GLADES:

Before the undersigned authority personally appeared **Katrina Elsen Muros**, who on oath says that she is **Editor in Chief** of the **Lake Okeechobee News**, a weekly newspaper published in **Glades County, Florida**; that the attached copy of advertisement, being a **Public Notice** in the matter of

Public Notice

in the **19th Judicial District of the Circuit Court of Glades County, Florida**, was published in said newspaper in the issues of or by publication on the newspaper's website, if authorized, on
Lake Okeechobee News: 8/14/2024, 8/21/2024
LakeONews.com: 8/14/2024, 8/15/2024, 8/16/2024, 8/17/2024, 8/18/2024, 8/19/2024, 8/20/2024, 8/21/2024

Affiant further says that the newspaper complies with all legal requirements for publication in Chapter 50, Florida Statutes.


NOTICE OF MEETING
2024 GLADES COUNTY VALUE ADJUSTMENT BOARD

PLEASE BE ADVISED that pursuant to Chapter 194, Florida Statutes, the GLADES COUNTY VALUE ADJUSTMENT BOARD (VAB) will convene its Organizational Meeting on **Tuesday, August 27, 2024, at 10:00 a.m.** in the County Commissioners' Meeting Room, Glades County Courthouse, Moore Haven, Florida 33471, for the purpose of considering matters pursuant to the requirements of Florida Statutes, Chapter 194 and other items as may be appropriate or timely.


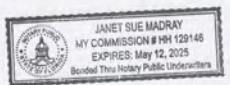
This meeting is open to the public, and interested citizens are invited to attend. No decisions concerning any appeals will be made by the Board at the meeting.

Anyone who appeals a decision made by the VAB will need a record of the proceedings and for such purpose may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is based.

The VAB may discuss other related issues in addition to the above matters at the suggestion or request of the Chairman, members, or staff prior to or during the meeting.
4593 GCD 8/14,21/2024


Katrina Elsen Muros

Sworn to and subscribed before me by means of
Physical Presence **Online Notarization**
physical presence or online notarization, this
8/21/2024



Proof of Publication
8/21/2024

Name GLADES COUNTY CLERK OF COURT
Order Number 4593
Ordered By TAMI PEARCE SIMMONS
Order Date 8/7/2024
Description August 27 Value Adjustment Board Meeting
Number Issues 10
Pub Count 2
First Issue 8/14/2024
Last Issue 8/21/2024
Publications Lake Okeechobee News, LakeONews.com
Pub Dates Lake Okeechobee News: 8/14/2024,
8/21/2024
LakeONews.com: 8/14/2024, 8/15/2024,
8/16/2024, 8/17/2024, 8/18/2024, 8/19/2024,
8/20/2024, 8/21/2024

2024 VALUE ADJUSTMENT BOARD
CONTACT INFORMATION

BOARD MEMBERS

Commissioner Tim Stanley
1114 Oak Street
Okeechobee, Florida 34974
(863) 532-9891
tstanley@myglades.com

Commissioner Hattie Taylor
1138 North Avenue
Moore Haven, Florida 33471
(863) 946-6000
htaylor@myglades.com

Diane Cianfrani, BoCC Citizen Member
1582 Gate Road
LaBelle, Florida 33935
(863) 674-0467
jdlabelle830@gmail.com

Tommy Perry, School Board Citizen Member
PO Box 1029
Clewiston, Florida 33440
(863) 983-9188
tperry@johnsonprewitt.com

Patricia Pearce, School Board
25731 E. State Road 78
Okeechobee, FL 34974
(863) 634-1103
patriciabpearc@aol.com

Jenny Allen, School Board Alternate
P.O. Box 812
Moore Haven Florida 33471
(863) 227-6354
jallen@myglades.com

CLERK OF COURT

Honorable Tami Pearce Simmons
P.O. Box 10
Moore Haven, Florida 33471
(863) 946-6002
tsimmons@gladesclerk.com

Administrative Assistant to the Clerk
Brittany Heflin
(863) 946-6010
bheflin@gladesclerk.com

LEGAL COUNSEL

Holly E. Cosby, Esq.
602 Center Road
Fort Myers, Florida 33907
(239) 931-0006
holly@cosbylaw.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

No discussion.

Motion carried by 4 – 0 vote.

6. Appoint members to the 2024 Value Adjustment Board

Tami Simmons, Clerk of Court, Florida Statute 194.015 states the Board shall appoint two members of the governing body and one citizen that owns homestead property within the county. The citizen member may not be a member or an employee of any taxing authority and may not be a person who represents property in any administrative or judicial review of property taxes.

Ms. Simmons is requesting the Board to appoint two Commissioners and one citizen to the 2024 Value Adjustment Board.

Diane Cianfrani, Glades County citizen, agreed to be a member.

Chairman Stanley and Commissioner Taylor agreed to be members with Chairman Stanley as Chairman.

ON MOTION of Commissioner Sapp seconded by Commissioner Whidden the Board moved to appoint Chairman Stanley and Commissioner Taylor and citizen member Diane Cianfrani to serve on the 2024 Value Adjustment Board and appointed Chairman Stanley as Chair to the 2024 Value Adjustment Board.

No discussion.

Motion carried by 4 – 0 vote.

7. Request to approve Resolution #2024-14 to call for an election (referendum) to approve a single member representation within the County Commission districts by the electors voting in the General election on November 5, 2024

Currently, the five (5) County Commissioners are elected in Glades County on a countywide basis. It is appropriate and in the best interests of Glades County to call for an election (referendum) on a proposition to be presented to the qualified electors in Glades County to consider approval of single member representation within the five (5) County Commission Districts of Glades County as provided in Section 124.011 Florida Statutes.

Diane Cianfrani, 1582 Gate Road, Muse, stated she doesn't recall a problem with the way Glades County votes. She wants to know why and what is the need for single representation. She stated rumor has the new Jewish development will take over the Board and she finds that to be a racist comment. Mrs. Cianfrani asked if any research has been conducted, also what it is going to cost to the County, and what are the benefits. She stated that this single member representation takes away her flexibility to work with all the Commissioners. She stated if it is not broken, don't fix it.

Constance Lyle, 1443 Summerall Rd, Muse, stated she is in the same camp – If it is not broke, don't fix it. She read several articles in reference to single representation. She stated that for every pro there is a con. She stated the only thing that is irrefutable with single district voting is the amount of campaign money is a lot less. She stated with County wide voting we have more "eyes and ears" on the candidates and County wide interest are served. She stated in her research she determined that within Florida's 67 counties, 7 counties uses a mixed system and 20 counties use single district member representation and 40 counties use the "at large" county wide system. She stated if it isn't broke, don't fix it.

D.J. McGlothorn, 1311 Krisdale Ave, Muse, stated that it is opinion that the cost of putting this item on the November ballot will cost Glades County about \$15,000.00. He stated that the 40-41 counties using the county wide process in voting seems to be working. He stated he is opposing single member representation being placed on the November ballot.

GLADES COUNTY VALUE ADJUSTMENT BOARD TELEPHONIC HEARINGS POLICIES AND PROCEDURES

The following procedures must be followed to participate telephonically in any hearing before the Glades County Value Adjustment Board (VAB). These local policies and procedures do not change, extend or shorten statutory evidence exchange requirements. All parties must comply with statutory evidence exchange requirements, and the local procedures set forth herein are for the production of evidence to VAB Administration only, and only for matters where telephonic hearings have been permitted.

1. A request to participate telephonically must be received by the VAB no later than **SEVEN (7) BUSINESS DAYS PRIOR TO THE SCHEDULED HEARING DATE** to allow sufficient time to make the necessary provisions. The request must be submitted on the local VAB form, available at the VAB link on the Clerk's website at: <https://gladesclerk.com/other-services/value-adjustment-board/> and e-mailed to GladesClerk@GladesClerk.com; or mail to Glades County Value Adjustment Board Clerk, 500 Avenue J, Post Office Box 10, Moore Haven, Florida 33471; or fax to (863) 946-0560. **By requesting a telephonic hearing, a party expressly agrees to the following procedures set forth below.**
2. Telephonic hearings will be scheduled only under the following circumstances: The telephonic hearing is requested for fewer than ten (10) petitions, and the party has a valid medical reason that does not allow him/her to be physically present
3. Upon receipt of the request for a telephonic hearing, so long as said request is granted, the VAB Clerk will provide the parties with procedures for telephonic hearings and will provide the party requesting a telephonic hearing with the telephone number to the Hearing Room or Chambers in which the hearing will be held.
 - a) Any and all parties and witnesses must appear in person during a VAB hearing at the time of the scheduled telephonic hearing, unless a specific and timely request is made, in writing to the VAB Clerk, to appear by telephone.
 - b) The party requesting a telephonic hearing shall call the Hearing Room or Chambers at the time designated on their hearing notice.
 - c) Remote parties (parties not personally present in the hearing room) shall not use a speaker phone during the telephonic hearing, as this may interfere with the recording of the hearing; clarity is of the utmost importance.
 - d) If more than one party or witness is participating telephonically, parties shall identify themselves each time they speak so that all parties will know who is addressing the VAB at all times.
 - e) The VAB will conduct all telephonic hearings according to Florida law and Florida Administrative Code Sections 12D-9 and 12D-10.
 - f) If a party requests a telephonic hearing, the party is still required to follow the sections of the Florida Statutes and the Florida Administrative Code which apply to the exchange of evidence. **All Evidence must be MAILED or EMAILED to the VAB Clerk** at the address above.
 - g) The party requesting a telephonic hearing must also specify in their request whether any witnesses will be presenting evidence, and whether said witnesses will be appearing by telephone or in person.

Any and all parties and/or witnesses appearing by telephone for a VAB hearing must be sworn in at the commencement of the hearing by a notary public or other person commissioned to administer an oath.

**GLADES COUNTY VALUE ADJUSTMENT BOARD
REQUEST FOR TELEPHONIC HEARING**

Hearing Location: Glades County Commissioner’s Board Room, Glades County Courthouse, Second Floor,
500 Avenue J, Moore Haven, Florida 33471

Petition No(s): _____ Hearing Date/Time: _____

TAXPAYER/AGENT INFORMATION
Name: _____
Telephone: _____ Email: _____
COMPLETE ALL THAT APPLY
Names of the parties/witnesses that will participate telephonically at the hearing: _____ _____
Names of the parties/witnesses that will appear in person at the hearing: _____ _____

By signing this request form, I understand and agree to the following:

- I will have a notary present at my telephonic hearing to administer an oath
- Telephonic hearings are requested for fewer than ten (10) petitions
- The requesting party has a valid medical reason that does not allow him/her to be physically present
- Any and all evidence that the Taxpayer/Agent wishes to have considered at the hearing has been or will be exchanged with the Property Appraiser pursuant to Florida law **AND** one (1) additional **HARD COPY** of any such exchanged evidence will be **MAILED** or **EMAILED** to the VAB Clerk no later than seven (7) days prior to the corresponding hearing at the address indicated below.
- All other conditions described in the Glades County Value Adjustment Board Telephonic Hearing Procedures are available at the Value Adjustment Board link at the Clerk’s website: <https://gladesclerk.com/other-services/value-adjustment-board/>

Taxpayer/Agent (**Circle One**) Signature

Printed Name

Date

Request for Telephonic Hearing must be received by the VAB clerk no later than seven (7) business days prior to the scheduled hearing date. Requests may be mailed to address above; or e-mailed to GladesClerk@GladesClerk.com; or faxed to (863) 946-0560

*These local policies and procedures do not change, extend or shorten statutory evidence exchange requirements. All parties must comply with statutory evidence exchange requirements, and the local procedures set forth herein are for the production of evidence to VAB Administration only, and only for matters where telephonic hearings have been permitted.

MINUTES OF THE GLADES COUNTY VALUE ADJUSTMENT BOARD
ORGANIZATIONAL MEETING ON TUESDAY, AUGUST 15, 2023 AT 9:00 A.M. IN THE
COUNTY COMMISSIONERS MEETING ROOM, GLADES COUNTY COURTHOUSE,
MOORE HAVEN, FLORIDA

The Glades County Value Adjustment Board met on Tuesday, August 15, 2023 at 9:00 a.m. with the following members present:

Jenny Allen, School Board
Tony Whidden, County Commissioner
Tommy Perry, Citizen
Timothy Stanley, County Commissioner
Diane Cianfrani, Citizen

Others present:

Tami P. Simmons, Clerk of Court
Brittany Heflin, Administrative Secretary
Holly Cosby, VAB Attorney
Lorie Ward, Property Appraiser
Josephine Boix, Property Appraiser Tax Roll Administrator

1. Call to Order and Verification of Quorum – VAB Counsel (See Exhibit A)

Holly Cosby, VAB Counsel, called the meeting to order at 9:10 a.m. then led the Pledge of Allegiance.

Attorney Cosby stated pursuant to §194.015, Florida Statutes, that a quorum was present with all five VAB members present.

2. Ratify the private board legal counsel (See Exhibit B)

Attorney Cosby stated that she has not taken the certification training with the Department of Revenue and passed the exam yet for the 2023 VAB session, because the training is not yet available. She stated that she does the training in the stead of the board members however, it is open to the members to take the training. She advised she will complete the training once it is available.

Attorney Cosby has been serving the VAB since 2009 and has not requested a rate increase in many years. In years past the fee was \$200/hour. Attorney Cosby respectfully requested a rate increase of \$50/hour. She shared that there had never been a written contract between her and the Board until now. Mrs. Cosby stated Clerk Simmons requested a written Agreement. The Agreement is identical to the Agreement Attorney Cosby has with the Hendry County VAB would reflect the new rate plus mileage at the

GLADES COUNTY VALUE ADJUSTMENT BOARD – AUGUST 15, 2023

current IRS rate which is what she received before. Attorney Cosby stated she does not charge for time travelled.

ON MOTION of Citizen Member Perry seconded by School Board Member Allen the Board ratified Holly Cosby as the VAB's private legal counsel.

No discussion.

Motion carried by 5 – 0 vote.

Attorney Cosby thanked the Board.

3. Affidavit of Publication for meeting notice (See Exhibit C)

Attorney Cosby stated she had reviewed the Affidavit of Publication and it is sufficient to proceed.

4. Introduction of Board Members (Contact Information- See Exhibit D)

a. Election of Chair

Each member of the Board stated their name and title into the record. Also present was Honorable Clerk Tami P. Simmons and Administrative Secretary Brittany Heflin.

VAB Counsel entertained a motion nominating a County Commissioner as Chair, pursuant to Florida Statute.

ON MOTION of Citizen Member Perry seconded by Commissioner Whidden the Board nominated Commissioner Timothy Stanley for Chairman of the 2023 Value Adjustment Board.

No discussion.

Motion carried by 5 – 0 vote.

Commissioner Timothy Stanley was named as Chairman.

b. Chair Appoints Vice – Chair – no motion needed/ appointment only

Chairman Stanley appointed Commissioner Tony Whidden as Vice Chairman.

5. Introduce the Board Clerk or designee (Contact Information- See Exhibit D)

Attorney Cosby previously introduced the Board Clerk, Honorable Tami P. Simmons.

GLADES COUNTY VALUE ADJUSTMENT BOARD – AUGUST 15, 2023

Each member reviewed and approved their Contact Information.

6. Approval of the Agenda for this Organizational Meeting

ON MOTION of School Board Member Allen seconded by Citizen Member Perry the Board approved the agenda for this Organizational Meeting.

No discussion.

Motion carried by 5 – 0 vote.

7. Hearing Procedures

Good Cause - Designate VAB Counsel to review and grant/deny late filed petitions for good cause, rescheduled hearing requests requiring good cause statements, and good cause statements for failure to appear at scheduled hearings pursuant to F.A.C. 12D-9.015, F.A.C. 12D-9.019 and F.A.C. 12D-9.021; and authorize VAB Counsel to request more definite information from petitioners during any good cause review.

ON MOTION of School Board Member Allen seconded by Vice Chair Whidden the Board designated VAB Counsel to review and grant/deny late filed petitions for good cause, reschedule hearing requests requiring good cause statements, and good cause statements for failure to appear at scheduled hearings pursuant to F.A.C. 12D-9.015, F.A.C. 12D-9.019 and F.A.C. 12D-9.021; and authorized VAB Counsel to request more definite information from petitioners during any good cause review.

No discussion.

Motion carried by 5 – 0 vote.

8. Discuss, take testimony on and adopt or ratify with any required revision or amendment any local administrative procedures and forms of the board. – Telephonic Hearing Procedures – Pursuance to F.A.C. 12D-9.026, the VAB is permitted to hold remote hearings. As such, the VAB must establish Telephonic Hearing Procedures (See Exhibit E)

Attorney Cosby stated these are the same Telephonic Hearing Procedures that were in place last year. She suggested that it was a good idea to still allow Telephonic Hearings due to the possibility of someone being ill without need to reschedule.

ON MOTION of School Board Member Allen seconded by Citizen Member Cianfrani the Board approved the Telephonic Hearing Procedures.

No discussion.

Motion carried by 5 – 0 vote.

GLADES COUNTY VALUE ADJUSTMENT BOARD – AUGUST 15, 2023

9. Approve minutes of the September 7, 2022 – 2022 Organizational Meeting: (See Exhibit F)

ON MOTION of Citizen Member Perry seconded by School Board Member Allen the Board approved the September 7, 2022 VAB Meeting minutes.

No discussion.

Motion carried by 5 – 0 vote.

10. Adopt and make available to the public and Board members the following:

- a. **Florida Administrative Code Chapter 12D-9 (Uniform Rules of Procedure for Hearings)**
- b. **Florida Administrative Code Chapter 12D-10 (Rules applicable to the requirements for hearings and decisions)**
- c. **Florida Administrative Code Chapter 12D-16**
- d. **Rules 12D-51.001, 51.002, 51.003, F.A.C., and Chapters 192 through 197, Chapter 119 and Chapter 286 F.S. (Reference Information containing the guidelines and statutes applicable to assessments and assessment administration)**
- e. **Florida's Government in the Sunshine (Sunshine Law) Manual**
- f. **Department of Revenue approved VAB forms**
- g. **Department of Revenue Uniform Policies and Procedures Manual**

Attorney Cosby stated that each of the items were present in the meeting room and posted on the Clerk's website. Chapter 119 & Chapter 286 F.S. were not listed on the agenda, however, those were also available.

ON MOTION of School Board Member Allen seconded by Citizen Member Cianfrani the Board adopted and made available to the public and Board members the following: a. Florida Administrative Code Chapter 12D-9 (Uniform Rules of Procedure for Hearings) b. Florida Administrative Code Chapter 12D-10 (Rules applicable to the requirements for hearings and decisions) c. Florida Administrative Code Chapter 12D-16 d. Rules 12D-51.001, 51.002, 51.003, F.A.C., and Chapters 192 through 197, Chapter 119 and Chapter 286 F.S. (referencing information containing the guidelines and statutes applicable to assessments and assessment administration) e. Florida's Government in the Sunshine (Sunshine Law) Manual f. Department of Revenue approved VAB forms and g. Department of Revenue Uniform Policies and Procedures Manual.

No discussion.

Motion carried by 5 – 0 vote.

GLADES COUNTY VALUE ADJUSTMENT BOARD – AUGUST 15, 2023

11. Adopt or ratify by Resolution any filing fee for petitions for that year, in an amount not to exceed \$15.00 (See Exhibit G)

ON MOTION of Vice Chair Whidden seconded by Citizen Member Perry the Board adopted Exhibit G (Resolution 2023-1) adopting and ratifying a \$15.00 filing fee for petitions filed.

No discussion.

Motion carried by 5 – 0 vote.

12. Authorize VAB Counsel to review and update the Clerk’s VAB website (Uniform Policies and Procedures), if necessary.

ON MOTION of Vice Chair Whidden seconded by Citizen Member Cianfrani the Board authorized VAB Counsel to review and update the Clerk’s VAB website (Uniform Policies and Procedures), if necessary.

No discussion.

Motion carried by 5 – 0 vote.

13. Authorize Clerk to hire a Court Reporter for the hearings

ON MOTION of School Board Member Allen seconded by Citizen Member Perry the Board authorized the Clerk to hire a Court Reporter for the hearings.

No discussion.

Motion carried by 5 – 0 vote.

14. Authorize the Chairman to sign Forms DR-488P, 2023 Preliminary Certifications of the Value Adjustment Board (Real Property and Tangible Personal Property). (See Exhibit H)

ON MOTION of School Board Member Allen seconded by Citizen Member Perry the Board authorized the Chairman to sign Forms DR-488P, 2023 Preliminary Certifications of the Value Adjustment Board (Real Property and Tangible Personal Property). (Exhibit H)

No discussion.

Motion carried by 5 – 0 vote.

15. Discuss general information on Florida’s property tax system, respective roles within this system, taxpayer opportunities to

GLADES COUNTY VALUE ADJUSTMENT BOARD – AUGUST 15, 2023

**participate in the system, and property taxpayer rights – VAB
Counsel (See Exhibit I)**

Attorney Cosby stated she had provided an exhibit (Exhibit I) which included a general synopsis of the Florida Property Tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights.

No discussion.

**16. Discuss law/rule changes as they affect VAB operations – VAB
Counsel (See Exhibit J)**

Attorney Cosby advised the Board that Exhibit J was sent electronically to each member. Pursuant to §197.3181, Florida Statutes any taxpayer who had any substantial damage to their residential property because of either Hurricane Ian or Hurricane Nicole could have applied to the Property Appraiser for a tax refund. The Property Appraiser would review the application and either approve or deny the request. If approved, then the application would go to the Tax Collector and the Tax Collector would issue a refund. If denied, the denial could be appealed by the taxpayer through the VAB. Initially, it was an emergency rule and has since become a regular rule with an addition to the VAB Petition Form. It began with Hurricanes Ian and Nicole; however, it is a tax refund for any catastrophic event.

Currently, there are no petitions in Glades County on that issue. Attorney Cosby advised the Board that it would carry forward year-after year. Shall there be a catastrophic event in the State of Florida, and there is damage to a residential property for more than 30 (thirty) days then the taxpayer/homeowner could apply for a tax refund for the period that the residential property was damaged.

Attorney Cosby entertained questions from the Board. Vice Chair Whidden questioned if this would be for natural disasters only or would events such as a fire qualify. Attorney Cosby stated at this point, it seems that it is natural disasters only however, understood that a fire is catastrophic. Attorney Cosby has not seen any applications for a fire yet, adding that was a good question. Residential homes must be uninhabitable for at least 30 days to qualify.

Attorney Cosby provided changes to the Department of Revenue- Florida Agricultural Classified Use Real Property Appraisal Guidelines (Exhibit J).

No discussion.

**17. 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.**

GLADES COUNTY VALUE ADJUSTMENT BOARD – AUGUST 15, 2023

a. Hearing notice review and discussion of dates for hearings (See Exhibit K)

Attorney Cosby stated there are Hearing dates that will be published in the newspaper once the proposed dates are settled on. A letter was received from Property Appraiser Lorie Ward stating her availability for VAB hearings. In the past, a hearing date is usually scheduled in November and the rescheduled date is in December. A brief discussion was held on days that best suit the Board, Counsel and Property Appraiser Lorie Ward.

Clerk Simmons stated no petitions have been filed. Lorie Ward, Property Appraiser, stated the TRIM notices will be mailed on August 24, 2023, and the deadline to file petition to the VAB is on September 18, 2023. Attorney Cosby stated that a taxpayer does have the right to file past September 18, 2023, but they must do so with good cause. Attorney Cosby would verify if there were in-fact good cause for the late filing.

Attorney Cosby stated Property Appraiser Ward, submitted a letter which included dates she was available for VAB Hearings. VAB Counsel is available all dates except October 24, 2023. She noted the dates of November 20th & 21st are the week of Thanksgiving and typically schools are out that week but if it is the Board's pleasure, she could be available those dates. A brief discussion was held on room availability.

Consensus of the Board to reserve Monday, October 23rd at 9:00 a.m. for the first Hearing date and Thursday, November 30, 2023, as the reschedule date.

Attorney Cosby announced the tentative schedule.

ON MOTION of School Board Member Allen seconded by Citizen Member Perry the Board approved the Hearing Notice with proposed dates.

No discussion.

Motion carried by 5 – 0 vote.

18. Additional Items for Discussion and Board Counsel review of Statutory and Rule Requirements for Organizational Meetings to ensure Board compliance (See Exhibit L)

Attorney Cosby stated she had reviewed her checklist and had a few questions for the Board members. She asked both citizen members if they represented other governmental entities or taxpayers in any administrative or judicial review of property taxes. Both citizen members answered "No."

Attorney Cosby asked if either of the citizen members were a member or an employee of a taxing authority. Neither Member Citizen Cianfrani nor Citizen Member Perry is a member or an employee of a taxing authority. VAB Counsel stated both Citizen Members met all criteria pursuant to Florida Statue §194.015, Florida Administrative Code 12D-

GLADES COUNTY VALUE ADJUSTMENT BOARD – AUGUST 15, 2023

9.004. Attorney Cosby advised that the VAB made all local administrative procedures and forms of the Board available to the public and Board members; all resources were available at the meeting and on the website for the Board Clerk. She advised that the local procedures are ministerial in nature and are not in consistent with governing statutes, case law, Attorney General Opinions, or rules of the Department of Revenue.

Attorney Cosby stated there is a law which requires the Board to provide the Notice of Hearing to any Chief Executive Officer when there is a petition filed for a piece of property that falls within a municipality. This would allow them the opportunity to appear at the VAB Hearing. This has not been done as no hearings have been set yet. Attorney Cosby stated she will certify that this is done once the Board is at that point in time.

VAB Counsel is not able to complete the Department of Revenue Training as the training is not out yet. Attorney Cosby stated that last year she completed it on time and received a 98% adding that she takes the training in the Board's stead. She will complete the training once available.

Besides providing the Notice of Hearing to any municipality Chief Executive Officer, and completing the training, Attorney Cosby stated that the VAB is compliant.

- 19. Approve the Chairman signing the DR-488 forms and approve the Clerk publishing the DR-529 form without a formal VAB meeting, in the event there are no VAB hearings/changes to the tax rolls as a result of VAB action**

ON MOTION of Citizen Member Perry seconded by Citizen Member Cianfrani the Board authorized the Chairman to sign the DR-488 Final forms and approved the Clerk publishing the DR-529 form without a formal VAB meeting, in the event there were no VAB hearings/changes to the tax rolls as a result of VAB action.

No discussion.

Motion carried by 5 – 0 vote.

20. Public Comment

Attorney Cosby called for public comment. There were none.

ADJOURN

There being no further discussion Chairman Stanley adjourned the meeting at 9:39 a.m.

Timothy Stanley, Chairman

GLADES COUNTY VALUE ADJUSTMENT BOARD – AUGUST 15, 2023

ATTEST:

Tami P. Simmons, Clerk of the Circuit Court

Approved: _____

THESE MINUTES ARE NOT A VERBATIM RECORD. TAPES ARE AVAILABLE FOR ANYONE INTERESTED IN LISTENING TO THE ENTIRE MEETING.

RESOLUTION NO. 2024-1
RESOLUTION OF 2024 GLADES COUNTY VALUE ADJUSTMENT BOARD

WHEREAS, F.S. Section 194.013 allows the Value Adjustment Board (hereinafter referred to as "VAB"), to adopt a Resolution imposing a filing fee on each separate parcel of property covered by a VAB Petition; and,

WHEREAS, previous Value Adjustment Boards have determined it is in the public's best interest and welfare to impose a filing fee in order to defray the costs of administration and operation of the Value Adjustment process and that said fees continue in effect until repealed; and,

WHEREAS, F.A.C. Rule 12D-9.015(11) provides that the Board cannot extend the time for petition filing but may consider late filed petitions only if good cause for late filing is established and the delay thereof will not be prejudicial to the VAB function in the taxing process;

WHEREAS, F.A.C. Rule 12D-9.015(11) permits the VAB to designate the VAB Attorney to review any and all good cause matters and make determinations with regards to the same; and,

WHEREAS, Florida law requires that the VAB adopt and make available to the public Uniform Rules of Procedure, F.A.C. Rule 12D-9, FAC Rule 12D-10, F.A.C. Rules 12D-51.001, 51.002, 51.003, Chapters 192 through 197, F.S. the requirements of Florida's Government in the Sunshine / open government laws and all other laws and rules that govern the operation of Value Adjustment Boards in Florida.

NOW, THEREFORE, BE IT RESOLVED BY THE 2024 GLADES COUNTY VALUE ADJUSTMENT BOARD THAT:

1. There is hereby authorized, established, imposed, confirmed, and continued a filing fee upon each separate parcel of property covered by Petitions filed pursuant to F.S. Section 194.011. Said filing fee as provided herein shall be imposed by the Clerk of the VAB on future year Petitions unless specifically repealed or modified by the VAB.
2. The amount of such filing fee is hereby established in an amount of \$15.00 per each separate, non-contiguous parcel of property, real or personal, covered by a Petition filed pursuant to F.S. 194.011 and subject to appeal. An owner of contiguous, undeveloped parcels may file with the VAB a single joint petition if the property appraiser determines such parcels are substantially similar in nature. An owner of multiple tangible personal property accounts may file with the Value Adjustment Board a single joint petition if the property appraiser determines that the tangible personal property accounts are substantially similar in nature. A condominium association, cooperative association, or any homeowners' association as defined in s. 723.075, with approval of its board of administration or directors, may file with the VAB a single joint petition on behalf of any association members who own parcels of property which the property appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition. An owner of multiple tangible personal property accounts may file with the value adjustment board a single joint petition if the property appraiser determines that the tangible personal

property accounts are substantially similar in nature. For joint petitions, a filing fee in the amount of \$15.00 for the petition, plus a fee of \$5.00 for each parcel included in the petition will be imposed. No such filing fee will be required by a taxpayer who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Family Services and submitted with the petition, that they are receiving assistance under Chapter 414, Florida Statutes or with respect to an appeal from any of the following:

- (A) Disapproval of homestead exemption under F.S. Section 196.151 or;
- (B) Disapproval of homestead tax deferral under F.S. Section 197.253.

3. Said filing fee instituted and imposed hereby shall be paid to the Clerk of the VAB at the time of filing.
4. Failure to pay said fee will result in the petition being incomplete; and the Petition may be rejected.
5. The collection, failure to pay, allocation, refund, and waiver of the filing fee shall be as governed by F.S. Section 194.013 and F.A.C. Rule 12D-9.
6. It is the intent of this Resolution to adopt and incorporate the provisions of F.S. Section 194.013, and such provisions are controlling as to any inconsistent provisions hereof.
7. Any Petition filed after the statutory deadline for petition filing, as set forth by F.S. Section 194.011(3), shall be considered by the VAB Attorney as good cause designee, for determination as to whether there is good cause justifying the late filing. If no good cause for the late filing is found to exist, the petition will not be scheduled for further consideration or hearing.
8. It is the intent of this Resolution to adopt and incorporate the provisions of Chapters 192 through 197, F.S., F.A.C. Rule 12D-9, F.A.C. Rule 12D-10, F.A.C. Rule 12D-16, F.A.C. Rule 12D-51.001 through 12D-51.003, Florida's Government-in-the-Sunshine Laws and Florida's Public Records Laws, Uniform Rules of Procedure and such provisions are controlling as to any inconsistent provisions hereof.

DULY ADOPTED and signed on this 27th day of August, 2024, by the 2024 Glades County Value Adjustment Board.

ATTEST: TAMI PEARCE SIMMONS,
Clerk of Court

2024 GLADES COUNTY VALUE
ADJUSTMENT BOARD

BY: _____
Clerk of Court

BY: _____
Chair

APPROVED AS TO FORM BY:

VAB ATTORNEY



INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488P
N. 12/09

Rule 12D-16.002
Florida Administrative Code

Section 193.122(1), Florida Statutes

Tax Roll Year

2	0	2	4
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The Value Adjustment Board of _____ Glades County has not completed its hearings and certifies on order of the Board of County Commissioners according to sections 197.323 and 193.122(1), F.S., that the

Check one.

Real Property Tangible Personal Property

assessment roll for our county has been presented by the property appraiser to include all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. We will issue a Certification of the Value Adjustment Board (Form DR-488) under section 193.122(1) and (3), F.S., when the hearings are completed. The property appraiser will make all extensions to show the tax attributable to all taxable property under the law.

Signature, Chair of the Value Adjustment Board

August 27, 2024
Date



INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488P
N. 12/09

Rule 12D-16.002
Florida Administrative Code

Section 193.122(1), Florida Statutes

Tax Roll Year

2	0	2	4
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The Value Adjustment Board of _____ Glades County has not completed its hearings and certifies on order of the Board of County Commissioners according to sections 197.323 and 193.122(1), F.S., that the

Check one.

Real Property

Tangible Personal Property

assessment roll for our county has been presented by the property appraiser to include all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. We will issue a Certification of the Value Adjustment Board (Form DR-488) under section 193.122(1) and (3), F.S., when the hearings are completed. The property appraiser will make all extensions to show the tax attributable to all taxable property under the law.

Signature, Chair of the Value Adjustment Board

August 27, 2024
Date

**GLADES COUNTY VALUE ADJUSTMENT BOARD
GENERAL INFORMATION
FLORIDA'S PROPERTY TAX SYSTEM
RESPECTIVE ROLES WITHIN THIS SYSTEM,
TAXPAYER OPPORTUNITIES TO PARTICIPATE IN THE SYSTEM,
AND PROPERTY TAXPAYER RIGHTS**

The following items include general information on Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights:

- 1) The following illustrates Florida's Property Tax System, which provides a general idea of the respective roles within Florida's Property Tax System:
 - a. **Property Tax Base**
 - i. **Property Appraisers** - Florida's Constitution requires property appraisers to establish the property tax base for their county annually. In doing so, property appraisers determine the just, or market, value of each parcel of property as of January 1 of each year. Then, they apply all valid exemptions, classifications and assessment limitations to determine each property's taxable value, or relative tax burden. The property appraiser does not determine the property tax rate or the amount of property taxes levied.
 - ii. **Department of Revenue** - The Department reviews the property tax rolls of each county in July and August of every year. These reviews are conducted to ensure the tax base established by the property appraiser is equitable, uniform, and in compliance with Florida law. The Department also reviews and approves each property appraiser's annual budget.
 - b. **Property Tax Rates**
 - i. **Locally Elected Officials** - Florida has more than 640 local governments that levy a property tax. These include cities, counties, school boards, and special districts. Each year, usually in August and September, locally elected officials in each jurisdiction set a millage, or tax, rate for the upcoming fiscal year, usually beginning on October 1. Millage rates for each jurisdiction are uniform across all property types.
 - ii. **Department of Revenue** - The Department ensures that local government millage rates do not exceed state-mandated caps. In addition, the Department confirms that local governments properly and timely send notices and advertise public hearings to adopt millage rates and annual budgets.
 - c. **Annual Truth-in-Millage (TRIM) Notice**
 - i. **Property Appraisers and Locally Elected Officials** - In August, the property appraiser sends each property owner a Notice of Proposed Property Taxes, or TRIM notice. This notice contains the property's value on January 1, the millage rates proposed by each local government, and an estimate of the amount of property taxes owed based on the proposed millage rates. The date, time, and location of each local government's budget hearing are also provided on the notice. This provides property owners the opportunity to attend the hearings and comment on the millage rates before approval.
 - ii. **Department of Revenue** - The Department verifies that the information supplied to property owners is accurate and in compliance with Florida Truth-in-Millage requirements.
 - d. **Appeals Process**
 - i. **Value Adjustment Boards** - Each county has a five-member value adjustment board, which hears and rules on challenges to a property's assessment, classification, or exemptions. The value adjustment board is independent from the property appraiser and tax collector. Value adjustment boards cannot change the millage, or property tax, rates adopted by local governments.
 - ii. **Department of Revenue** - The Department provides annual training to value adjustment boards. The Department also issues mandatory procedures and forms in order to promote fair, impartial, and uniform hearings for all taxpayers.
 - e. **Billing and Payment**

- i. **Tax Collectors** - Following the adoption of millage rates by local governments, county tax collectors send annual property tax bills, usually in late October or early November. Full payment is due by the following March 31. Discounts of up to four percent are given for early payment.
 - ii. **Department of Revenue** - The Department provides training and certification to tax collectors and their staff in order to promote uniform and cost-effective tax collection practices. The Department also reviews and approves the annual budgets of most tax collectors.
 - f. **Collections and Refunds**
 - i. **Tax Collectors** - If a property tax bill is not paid by the following March 31, the tax collector sells a tax certificate on that property in order to collect the unpaid taxes. A tax deed may be sold if the property owner has not paid all back taxes, interest, and fees within two years. Tax collectors also process and issue refunds for overpayment of property taxes.
 - ii. **Department of Revenue** - The Department assists those who have questions about the local property tax process. The Department also reviews property tax refunds of \$2,500 or more to verify they were issued in accordance with Florida law.
 - g. **Funding of Public Education and Local Services** - The tax collector distributes property taxes to the local governments and taxing authorities. Roughly, 50 percent of Florida's public education funding and 30 percent of its local government revenues come from property taxes.
- 2) Florida Taxpayer Rights concerning value adjustment board procedures are enumerated in Florida Administrative Code Section 12D-9.001, and include:
- a. The right to be notified of the assessment of each taxable item of property in accordance with the notice provisions set out in Florida Statutes for notices of proposed property taxes;
 - b. The right to request an informal conference with the property appraiser regarding the correctness of the assessment or to petition for administrative or judicial review of property assessments. An informal conference with the property appraiser is not a prerequisite to filing a petition for administrative review or an action for judicial review;
 - c. The right to file a petition on a form provided by the county that is substantially the same as the form prescribed by the department or to file a petition on the form provided by the department for this purpose;
 - d. The right to state on the petition the approximate time anticipated by the taxpayer to present and argue his or her petition before the board;
 - e. The right to be sent prior notice of the date for the hearing of the taxpayer's petition by the value adjustment board ("VAB") and the right to the hearing within a reasonable time of the scheduled hearing;
 - f. The right to request and be granted a change in the hearing date as described in Chapter 194, F.S.;
 - g. The right to be notified of the date of certification of the county's tax rolls and to be sent a property record card if requested;
 - h. The right to represent himself or herself or to be represented by an attorney or an agent, including a person specified in s. 194.034(1)(a-c), F.S.;
 - i. The right to have evidence presented and considered at a public hearing or at a time when the petitioner has been given reasonable notice;
 - j. The right to have witnesses sworn and cross-examined, and to examine property appraisers or evaluators employed by the board who present testimony;
 - k. The right to be issued a timely written decision within 20 calendar days of the last day the board is in session pursuant to Section 194.032, F.S., by the value adjustment board containing findings of fact and conclusions of law and reasons for upholding or overturning the determination of the property appraiser or tax collector;
 - l. The right to advertised notice of all board actions, including appropriate narrative and column descriptions, in brief and nontechnical language;

- m. The right to bring an action in circuit court to appeal a value adjustment board valuation decision or decision to disapprove a classification, exemption, portability assessment difference transfer, or to deny a tax deferral or to impose a tax penalty;
 - n. The right to have federal tax information, ad valorem tax returns, social security numbers, all financial records produced by the taxpayer and other confidential taxpayer information, kept confidential; and
 - o. The right to limiting the property appraiser's access to a taxpayer's records to only those instances in which it is determined that such records are necessary to determine either the classification or the value of taxable nonhomestead property.
- 3) As a property owner:
- a. You have the right to appeal:
 - i. The property appraiser's assessment of your property's value
 - ii. A denial of your application for an exemption such as homestead, veterans, or senior citizen.
 - iii. A denial of your application for property classification such as agricultural or historic.
 - iv. A denial of your application for tax deferral.
 - v. A determination that a change in ownership under s. 193.155(3), F.S., a change in ownership or control under s. 193.1554(5), F.S. or s. 193.1555(5), F.S., or a qualifying improvement under s. 193.1555(5), F.S. has occurred.
 - b. You may do any or all of the following:
 - i. File a petition with your local value adjustment board (VAB).
 - ii. File a lawsuit in circuit court.
 - iii. Ask for an informal conference with your county property appraiser** to discuss your value or application for a property exemption or classification. By having an informal conference, you may be able to settle the issue without going to a hearing or going to court. At this informal conference, you may:
 - 1. Bring any documentation you have that may support a change in your assessment or eligibility for an exemption or property classification.
 - 2. Ask the property appraiser to present facts that support his or her assessment of your property or the denial of an application for an exemption or classification.
- **Having an informal conference with the property appraiser does not extend your deadline to file a petition with the value adjustment board.
- 4) The VAB is charged with the duty of hearing all petitions filed with the VAB.
 - 5) The VAB Clerk handles the administrative functions of the VAB.
 - 6) The VAB Attorney is hired to represent and counsel the VAB with regards to VAB functions and responsibilities.
 - 7) The VAB is comprised of two county commissioners, one school board member, one citizen member appointed by the Board of County Commissioners who owns homestead property in Glades County, and one citizen member appointed by the school board who owns a business occupying commercial space located within the Glades County school district.
 - 8) Other than filing a petition, a taxpayer also has the opportunity to participate in the system by:
 - a. Appearing at a hearing or witnessing hearings (all are public).
 - b. Appearing at VAB meetings (all are public and public comment is permitted during all meetings).
 - c. Participating in rule development and training development handled by the Department of Revenue.

This information is provided for general informational purposes only and does not contain all information necessary to fully understand the VAB process. More information may be found online by choosing "Value Adjustment Board" at the Glades County Clerk's website: www.gladesclerk.com

2024 PTO Bulletins - VAB Attorney Review and Synopsis

- 24-01 Physician's Cert. of Total and Permanent Disability**
Disabled person's name added to the form as synonymous with "taxpayer"
- 24-02 Repeal of Refund for Taxes for Res. Improvements Uninhabitable by Hurr. Ian/Nicole**
FS 197.3181, DR-5002, DR-5003 repealed; FAC 12D-16.002 (forms) updated; replaced with catastrophic events
- 24-03 Tax Collections and Sales**
Certain sections of FS 197 are amended re: tax payments, credits, and certificates
- 24-04 Real Property Recording Notification Service Exempt from Public Records**
Personal information provided to Clerk when registering for recording notification is exempt
- 24-05 Affordable Housing Property Exemption - 2024, 2025, and 2026 Tax Rolls**
Addresses amendments to FS 196.1978 and 196.1979 re: affordable house property exemptions
- 24-06 Tax Collector Salaries and Employee Bonuses**
\$5K increase salary for tax collector; tax collector may budget/pay for hiring retention bonuses
- 24-07 Tentative Verification of Eligibility for Homestead Exemption**
PAO may tentatively verify eligibility of homestead exemption for veteran or surviving spouse
- 24-08 Changes to Annual Application Requirement for Charter Schools**
Charter school need not apply annually for tax exemption, but must promptly report a change
- 24-09 School District Advertisement Requirements for Adopting a Tentative Budget**
May advertise on publicly accessible website per FS 50.0311
- 24-10 Tangible Personal Property Constructed/Installed by Electric Utility**
Clarifies construction work in progress for TPP constructed/installed by electric company
- 24-11 Taxpayer Rights**
Adds that taxpayer has the right to info. Re: why taxpayer was not entitled to homestead exemp & how taxes etc. are calc.
- 24-12 Expansion of Time Frame to Repair Damaged/Destroyed Homestead Property, Etc.**
Time frame from 3 years to 5 years; new req. for SOH tax liens; clerical errors addressed
- 24-13 Assessment of Renewable Energy Source Devices**
Biogas added as renewable energy source
- 24-14 Changes to Lien Notice and Back Tax Calc. for Parent/Grandparent Living Quarters**
Notice to property owner b/f penalties/taxes/int due; benefit for self-reporting error/penalty for not; add'l PAO notice requirements
- 24-15 Changes to Lien Notice and Back Tax Cal. For Improper Homestead Exemptions**
Notice to property owner b/f penalties/taxes/int due; benefit for self-reporting error/penalty for not; add'l PAO notice requirements
- 24-16 Homestead Exemption on Damaged/Destroyed Property**
Time frame from 3 years to 5 years to commence repair/rebuild to continue homestead exempt.
- 24-17 Changes to Lien Notice/Back Tax Calc. for Improper Add'l Senior Homestead Exempt.**
Notice to property owner b/f penalties/taxes/int due; benefit for self-reporting error/penalty for not; add'l PAO notice requirements
- 24-18 Changes to Lien Notice/Back Tax Calc. for Improper Homestead Exempt. For Non-FL Res.**
Benefit for self-reporting clerical error/penalty for not; add'l PAO notice requirements
- 24-19 Offset of Reductions in Ad Valorem Tax Revenue from Refunds Due to a Catastrophic Event**
\$200K available to fiscally constrained counties to offset reductions in ad valorem tax revenue/refunds due to catastrophic events



Property Tax Oversight Informational Bulletin
**Physician's Certification of Total and Permanent
Disability**

**June 17, 2024
PTO 24-01**

Effective upon becoming law, May 7, 2024, Section 14, Chapter 2024-02, Laws of Florida (SB 74), amended section 196.101, Florida Statutes (F.S.). The amendment adds the language, "Name of totally and permanently disabled person" beneath the line for the taxpayer's name in the section of the certification where the physician states his or her professional belief that the taxpayer is totally and permanently disabled.

Affected Rule and Form:

The following rule and form will be affected based on the law change.

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-416, *Physician's Certification of Total and Permanent Disability*

Information about the status of the Department's rulemaking is available at <https://floridarevenue.com/rules>.

Questions

This bulletin is provided by the Department of Revenue for your general information. For questions, please email DORPTO@floridarevenue.com.

Reference

The full text of the implementing law (chapter 2024-02, Laws of Florida) is available at <https://laws.flrules.org/2024/2>.

Implementing Date

The implementing law is effective May 7, 2024 and first applies to the 2024 tax year.



Property Tax Oversight Informational Bulletin

Repeal of Refund of Taxes for Residential Improvements Rendered Uninhabitable by Hurricane Ian or Hurricane Nicole

June 17, 2024
PTO 24-02

Effective January 1, 2024, Chapter 2024-03, Laws of Florida (SB 76), **repeals section 197.3181**, Florida Statutes (F.S.), *Refund of Taxes for Residential Improvements Rendered Uninhabitable by Hurricane Ian or Hurricane Nicole*.

Affected Rule and Forms:

The following rule and forms will be amended or repealed based on the law change.

- Rule 12D-16.002, F.A.C., *Index to Forms*
- **Repeal Form DR-5002**, *Decision of the Value Adjustment Board Hurricane Ian or Hurricane Nicole Tax Refund*
- **Repeal Form DR-5003**, *Report of Total Reductions in Taxes from Hurricane Ian or Hurricane Nicole*

Information about the status of the Department's rulemaking is available at <https://floridarevenue.com/rules>.

Questions:

This bulletin is provided by the Department of Revenue for your general information. For questions, please email DORPTO@floridarevenue.com.

Reference:

The full text of the implementing law (chapter 2024-03, Laws of Florida) is available at <https://laws.flrules.org/2024/3>.

Implementing Date:

The implementing law is effective January 1, 2024 and first applies to the 2024 tax year.



Property Tax Oversight Informational Bulletin
Tax Collections and Sales

June 17, 2024
PTO 24-03

Effective July 1, 2024, Chapter 2024-91, Laws of Florida (HB 113), amends the following subsections of Chapter 197, Florida Statutes (F.S.).

- Subsection 197.374(3), F.S., is amended to remove the requirement of a \$10 processing fee for partial payments of current year property taxes.
- Section 197.492(1), F.S., is amended to add the following situations where credit is given to certain types of tax collection accounts on the errors and insolvencies report the tax collector certifies to the board of county commissioners:
 - properties subject to federal bankruptcies.
 - properties with taxes below the minimum tax bill under s. 197.212, F.S. (<\$30).
 - properties assigned to the list of lands available for taxes.

Subsection (2) is amended to require the errors and insolvencies report to provide the inclusion of the names of the parties on whose account the credit is to be allowed, and exclude any credits given for discounts.

- Subsection 197.502(2), F.S., is amended to state the tax certificate on which a canceled tax deed application was based shall earn interest at the original bid rate of the tax certificate and remain inclusive of all tax years paid and costs associated with the tax deed application.

Affected Rule and Form:

The following rule and form will be affected based on the law change.

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-505, *Report of Discounts, Errors, Double Assessments, and Insolvencies*

Information about the status of the Department's rulemaking is available at <https://floridarevenue.com/rules>.

Questions:

This bulletin is provided by the Department of Revenue for your general information. For questions, please email DORPTO@floridarevenue.com.

Reference:

The full text of the implementing law (chapter 2024-91, Laws of Florida), is available at <https://laws.flrules.org/2024/91>.

Implementing Date

The implementing law is effective July 1, 2024 and first applies to the 2024 tax year.



Property Tax Oversight Informational Bulletin
**Real Property Recording Notification Service
Exempt from Public Records**

**June 17, 2024
PTO 24-04**

Effective May 6, 2024, Chapter 2024-149, Laws of Florida (CS/HB 285), amends section 28.47(5), Florida Statutes (F.S.), to exempt from disclosure under the public records law all e-mail addresses, telephone numbers, personal and business names, and parcel identification numbers submitted to the clerk of court or the property appraiser by a person registering for a recording notification service or a related service, except upon court order. This applies to information held by the clerk of court or property appraiser before, during, or after the implementation of the bill.

Questions:

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

Reference:

The full text of the implementing law (chapter 2024-149, Laws of Florida) is available at <https://laws.flrules.org/2024/149>.

Implementing Date:

The implementing law is effective upon becoming a law, May 6, 2024, and first applies to the 2024 tax year.



Property Tax Oversight Informational Bulletin
Affordable Housing Property Exemption

June 17, 2024
PTO 24-05

Legislative Changes Applicable to the 2024 Tax Roll

Affordable Housing Property Exemption (s. 196.1978(3), F.S.): Sections 13 and 15 Chapter 2024-158 and Sections 4 and 6 Chapter 2024-188

Effective upon becoming law, May 7, 2024, sections 13 and 15 of Chapter 2024-158 (HB 7073) and effective upon becoming law, May 16, 2024, sections 4 and 6 of Chapter 2024-188 (SB 328), Laws of Florida, amend subsection 196.1978(3), Florida Statutes (F.S.), provide clarification on certain requirements for multifamily project properties.

The amendments to subsection 196.1978(3), F.S. apply retroactively to January 1, 2024, and to the 2024 tax roll and include:

- “Newly constructed”, as defined in 196.1978(3)(a)2., F.S., is amended to mean an improvement to real property which was substantially completed within five years before the date of an applicant’s first submission of a request for a certification notice.
- The list of conditions for portions of property used for a charitable purpose to be eligible to receive a property tax exemption under 196.1978(3)(b) is amended to add portions of property that are within a newly constructed multifamily project in an area of critical state concern, as designated by s. 380.0552 or chapter 28-36, Florida Administrative Code, containing more than 10 units dedicated to housing persons or families meeting the income limitations found in s. 196.1978(3)(d).
- Direction that the property appraiser shall exempt:
 - 75 percent of the assessed value of the units in multifamily projects meeting the requirements of subsection 196.1978(3) and used to house persons or families whose annual household income is greater than 80 percent but not more than 120 percent of the median annual adjusted gross income for households within the metropolitan statistical area, or, if not within a metropolitan statistical area, within the county in which the person or family resides, and
 - From ad valorem property taxes, the units in multifamily projects meeting the requirements of subsection 196.1978(3), used to house natural persons or families whose annual household income does not exceed 80 percent of the median annual adjusted gross income for households within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides.
- When determining the value of a unit for purposes of applying an exemption, the property appraiser must include in his or her valuation the proportionate share of the residential common areas, including the land, that are attributable to the unit.
- The property appraiser shall review the application and determine whether the applicant meets all requirements of s. 196.1978(3), F.S. and is entitled to the exemption. The property appraiser may request additional information necessary to make his or her determination and grant an exemption

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June 17, 2024

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only for a property for which the Florida Housing Finance Corporation has issued a certification notice and which the property appraiser determines is entitled to an exemption.

- The Florida Housing Finance Corporation reviews a request for a certification notice and certifies whether a property meets the criteria of subsections 196.1978(3)(b) and (c). This determination by the Florida Housing Finance Corporation does not constitute a grant of an exemption or final agency action pursuant to Chapter 120, F.S.
- Units used as a transient public lodging establishment as defined in s. 509.013 are not eligible for an affordable housing exemption.

**County and Municipal Affordable Housing Property Exemption (s. 196.1979, F.S.):
Sections 14 and 15, Chapter 2024-158 and Sections 5 and 6 of Chapter 2024-188**

Effective upon becoming law, May 7, 2024, sections 14, and 15 of Chapter 2024-158 and effective upon becoming law, May 16, 2024, sections 5 and 6 of Chapter 2024-188, Laws of Florida, amend section 196.1979, F.S. and provide clarification on certain requirements for the county and municipal affordable housing exemptions.

The amendments to section 196.1979, F.S., apply retroactively to January 1, 2024, and the 2024 tax roll and include:

- If 100 percent of the multifamily project's residential units are used to provide affordable housing meeting the requirements of s. 196.1979, F.S., up to 100 percent of the assessed value of each residential unit used to provide affordable housing may receive a property tax exemption.
- Provides that any ordinance adopted under this section must be delivered to the property appraiser and the department within 10 days after its adoption but no later than January 1 of the year such exemption will take effect.
- The property appraiser shall review the application and determine whether the applicant meets all requirements of s. 196.1979, F.S. and is entitled to the exemption. The property appraiser may request additional information necessary to make his or her determination and grant an exemption only for a property for which the local entity has certified as qualified property and which the property appraiser determines is entitled to an exemption.
- When determining the value of a unit for purposes of applying an exemption, the property appraiser must include in his or her valuation the proportionate share of the residential common areas, including the land, that are attributable to the unit.
- Subsection 196.1979(6), F.S., is created stating a property appraiser reviews each application for exemption and determines whether the applicant is entitled to the exemption. A property appraiser may request and review additional information necessary to make the determination. A property appraiser may grant an exemption only for a property for which the local entity has certified as qualified property and which the property appraiser determines is entitled to the exemption.

- Subsection 196.1979(7), F.S., is created stating that when determining the value of a unit for purposes of applying an exemption, the property appraiser must include the proportionate share of the residential common areas, including land attributable to the unit.

Legislative Changes Applicable to the 2025 Tax Roll

Affordable Housing Property Exemption (s. 196.1978(3), F.S.): Section 16 Chapter 2024-158

Effective July 1, 2024, Section 16 of Chapter 2024-158, Laws of Florida, creates paragraph 196.1978(3)(o), Florida Statutes (F.S.). Beginning with the 2025 tax roll, a taxing authority may elect, upon a two-thirds vote of the governing body, to adopt an ordinance or resolution not to exempt ad valorem property tax levies for certain multifamily project properties under s. 196.1978(3)(d)1.a., F.S., located in a county specified under s. 196.1978(3)(d)2., F.S.

In order to make this election, certain criteria are required to be met. The taxing authority must

- make a finding in the ordinance or resolution regarding the availability of affordable housing in the region, as specified in s. 196.1978(3)(o)2., F.S.
- advertise the ordinance or resolution pursuant to s. 50.011(1), F.S. prior to adoption, and
- provide the adopted ordinance or resolution or renewal to the property appraiser by the effective date.

The ordinance or resolution must take effect on January 1 immediately following adoption and will expire on the second January 1 after the first effective January 1, unless it is renewed prior to its expiration. A property owner of a multifamily project who received an exemption under s. 196.1978(3)(d)1.a., F.S., prior to the adoption of the ordinance or resolution may continue to receive the exemption for each subsequent, consecutive year they apply for and are granted the exemption.

Legislative Changes Applicable to the 2026 Tax Roll

Affordable Housing Property Exemption (s. 196.1978(4), F.S.):

Section 16 Chapter 2024-158

Effective July 1, 2024, Section 16 of Chapter 2024-158, Laws of Florida, creates paragraph 196.1978(4), F.S. Beginning with the 2026 tax roll, multi-family project property that meets the requirements of this new subsection is considered property used for a charitable purpose and is exempt from ad valorem taxation beginning the first January 1 after the property was placed into service. The multifamily project must:

- Be an improvement to land where the improvement did not previously exist or be a new improvement where an old one was removed and was substantially completed within 2 years before the first submission of an application for this exemption.
- Contain more than 70 units for affordable housing.
- Be subject to a land use agreement with the Florida Housing Finance Corporation which requires the property to be used for affordable housing for 99 years and the agreement must include a penalty for ceasing to provide affordable housing before the end of the agreement term.
- Require the property owner to submit an application to the property appraiser by March 1. The property appraiser must review the application and make a determination of eligibility and may request additional information as necessary.

The property appraiser applies the exemption to those portions of the project that provide affordable housing before certifying the tax roll to the tax collector. The exempt value of the portion of property providing affordable housing must include the proportionate share of the common areas, including the land fairly attributable to the property.

If the property appraiser determines that an exemption was received for any year or years that a person was not entitled to, the property appraiser must serve a notice of intent to record a tax lien against any property owned by that person in the county and such property must be identified in the notice. Any property owned by the taxpayer and situated in Florida is subject to any of the taxes exempted by the improper exemption, plus a penalty and interest for each year. If such an error is the result of the property appraiser's mistake or omission, no penalty or interest will be assessed.

Property receiving the affordable housing exemptions in s. 196.1978(3) or s. 196.1979, F.S. is not eligible for this exemption.

Affected Rule and Form:

The following rule and form will be affected based on the law change.

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-504AFH, *Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property*

Information about the status of the Department's rulemaking is available at <https://floridarevenue.com/rules>.

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June 17, 2024
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Questions

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

Reference

The full text of the implementing laws (chapter 2024-158 and chapter 2024-188, Laws of Florida) are available at <https://laws.flrules.org/2024/158> and <https://laws.flrules.org/2024/188>.

Implementing Date

Sections 13, 14, 15 and 16 of Chapter 2024-158 L.O.F. and sections 4, 5 and 6 of Chapter 2024-188, L.O.F. are effective upon becoming law, and are remedial and clarifying in nature and apply retroactively to January 1, 2024, and the 2024 tax roll.

Section 16 of Chapter 2024-158 L.O.F. creating subsection 196.1978(3)(o), F.S., is effective July 1, 2024, and first applies to the 2025 tax roll.

Section 16 of Chapter 2024-158 L.O.F. creating subsection 196.1978(4), F.S., is effective July 1, 2024, and first applies to the 2026 tax roll.



Property Tax Oversight Informational Bulletin
Tax Collector Salaries and Employee Bonuses

June 17, 2024
PTO 24-06

Effective July 1, 2024, Section 1 of Chapter 2024-90, Laws of Florida (SB 958), amends section 145.11(1), Florida Statutes (F.S.), to **increase the base salaries for county tax collectors by \$5,000 per year**. Additionally, Section 3 of Chapter 2024-90, L.O.F., created section 445.09, F.S., specifying that a county **tax collector may budget for and pay a hiring or retention bonus** to an employee if the expenditure is approved by the Department of Revenue in the tax collector's budget.

Questions:

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

Reference:

The full text of the implementing law (chapter 2024-90, Laws of Florida) is available at <https://laws.flrules.org/2024/90>.

Implementing Date:

The implementing law is effective July 1, 2024 and first applies to the 2024 tax year.



Property Tax Oversight Informational Bulletin
**Tentative Verification of Eligibility for Homestead
 Exemption**

**June 17, 2024
 PTO 24-07**

Effective July 1, 2024, Chapter 2024-217, Laws of Florida (HB 1161), creates section 196.092, F.S. The law requires the Department of Revenue to provide a form that a county property appraiser may use, at their discretion, to tentatively verify the eligibility of a veteran or surviving spouse who believes they will qualify for an exemption under sections 196.081, 196.082, or 196.091, F.S., once they purchase a homestead property. Tentative verification of eligibility may only be provided after the person submits the forms, documentation, or other proof necessary to qualify for the exemption. Tentative verification of eligibility by the property appraiser is not binding on the property appraiser. Decisions by the property appraiser regarding whether to consider a request for tentative verification of eligibility for an exemption; or a person's apparent eligibility to receive an exemption or discount after submission of the forms, documentation, and other proof necessary to qualify for the relevant exemption or discount, are not subject to administrative or judicial review under chapter 194.

Affected Rule and Form:

The following rule and form will be affected based on the law change.

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-501V, *Tentative Eligibility Verification For Certain Exemptions*

Information about the status of the Department's rulemaking is available at <https://floridarevenue.com/rules>.

Questions:

This bulletin is provided by the Department of Revenue for your general information. For questions, please email DORPTO@floridarevenue.com.

Reference:

The full text of the implementing law (chapter 2024-217, Laws of Florida) is available at <https://laws.flrules.org/2024/217>.

Implementing Date:

The implementing law is effective July 1, 2024 and first applies to the 2024 tax year.



Property Tax Oversight Informational Bulletin
**Changes to the Annual Application Requirement
 for Charter School Facilities**

**June 17, 2024
 PTO 24-08**

Effective July 1, 2024, Chapter 2024-101, Laws of Florida (HB 1285), creates subsection 196.011(5), F.S., which states it is not necessary for an owner or lessee of charter school property under s. 196.1983, F.S., to annually apply for a property tax exemption. The property appraiser must be promptly notified when the use of the charter school property or the status or condition of the owner or lessee changes. If any owner or lessee of such property fails to notify the property appraiser of changes and the property appraiser determines the owner or lessee was not entitled to the exemption, back taxes are due for any year within the prior 10 years plus interest and penalties. A notice of tax lien will be recorded against any property owned by the person or entity in the county. If such person or entity no longer owns property in the county but owns property in other county or counties, a notice of tax lien can be recorded against property in other county or counties.

Affected Rule and Form:

The following rule and form will be affected based on the law change.

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-504CS, *Ad Valorem Tax Exemption Application and Return For Charter School Facilities*

Information about the status of the Department's rulemaking is available at <https://floridarevenue.com/rules>.

Questions:

This bulletin is provided by the Department of Revenue for your general information. For questions, please email DORPTO@floridarevenue.com.

Reference:

The full text of the implementing law (chapter 2024-101, Laws of Florida) is available at <https://laws.flrules.org/2024/101>.

Implementing Date:

The implementing law is effective July 1, 2024 and first applies to the 2024 tax year.



Property Tax Oversight Informational Bulletin
**School District Advertisement Requirements for
 Adopting a Tentative Budget**

**June 17, 2024
 PTO 24-09**

Effective July 1, 2024, Chapter 2024-159, Laws of Florida (SB 7002), amends subparagraph 200.065(2)(f)1., Florida Statute (F.S.), allowing each school district the option to advertise its intent to adopt a tentative budget on a publicly accessible website pursuant to section 50.0311, F.S. The term “publicly accessible website” includes a district school board’s official website if the school board website satisfies the requirements of section 50.0311, F.S. The information must be posted on the school district’s website if the district school board uses a different method of advertisement.

Affected Rules and Form:

The following rules and form will be affected based on law change:

- Rule 12D-17.002, F.A.C., *Definitions*
- Rule 12D-17.003, F.A.C., *Truth in Millage (“TRIM”) Compliance*
- Rule 12D-17.004, F.A.C., *Taxing Authority’s Certification of Compliance; Notification by Department*
- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-487, *Certification of Compliance*

Information about the status of the Department’s rulemaking is available at <https://floridarevenue.com/rules>.

Questions:

This bulletin is provided by the Department of Revenue for your general information. For questions, please email DORPTO@floridarevenue.com.

Reference:

The full text of the implementing law (chapter 2024-159, Laws of Florida) is available at <https://laws.flrules.org/2024/159>.

Implementing Date:

The implementing law is effective July 1, 2024 and first applies to the 2024 tax year.

**Property Tax Oversight Informational Bulletin****Tangible Personal Property Constructed or
Installed by an Electric Utility****June 17, 2024
PTO 24-10**

Effective May 7, 2024, Sections 1 and 2 of Chapter 2024-158, Laws of Florida (HB 7073), amend paragraph 192.001(11)(d), F.S., clarifying the definition of construction work in progress related to items of tangible personal property constructed or installed by an electric utility. Such construction work in progress is deemed substantially complete upon the earlier of when all permits or approvals required for commercial operation have been received or approved, or one year after the construction work in progress has been connected with the preexisting, taxable, operational system or facility.

This amendment applies retroactively beginning with the 2024 property tax roll.

Questions:

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

Reference:

The full text of the implementing law (chapter 2024-158, Laws of Florida) is available at <https://laws.flrules.org/2024/158>.

Implementing Date:

The implementing law is effective upon becoming law and first applies to the 2024 tax year.

*Property Tax Oversight Informational Bulletin***Taxpayer Rights****June 17, 2024
PTO 24-11**

Effective July 1, 2024, Section 3 of Chapter 2024-158, Laws of Florida (HB 7073), amends paragraph 192.0105(1)(g), F.S., to add that on property determined not to have been entitled to a homestead exemption in a prior year, the taxpayer has the right to information regarding why the taxpayer was not entitled to the exemption and how taxes, penalties, and interest are calculated.

Questions:

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

Reference:

The full text of the implementing law (chapter 2024-158, Laws of Florida) is available at <https://laws.flrules.org/2024/158>.

Implementing Date:

The implementing law is effective July 1, 2024.



Property Tax Oversight Informational Bulletin

Expansion of Time Frame to Repair Damaged or Destroyed Homestead Property and Changes to Notice of Tax Lien and Back Tax Calculation for Improper Homestead Exemptions

**June 17, 2024
PTO 24-12**

Expansion of Time Allotted for Changes, Additions, Improvements to Homesteads After Damage or Destruction

Effective July 1, 2024, section 4 of Chapter 2024-158, Laws of Florida (HB 7073), amends subparagraph 193.155(4)(b)4., F.S., to **expand the time frame from three years to five years that changes, additions, or improvements to homestead property must be reassessed** pursuant to subsection 193.155(1), F.S., after the January 1 following damage or destruction of the homestead.

New Requirements for the Notice of Intent to Record a Tax Lien on Homestead Property

Paragraph 193.155(10)(a), F.S., is amended to provide new requirements to the property appraiser's notice of intent to record a tax lien for properties that improperly receive a homestead assessment limitation for any year within the prior 10 years. **Such notice must now include information explaining why the owner is not entitled to the limitation; the years for which unpaid taxes, penalties, and interest are due; and the manner in which unpaid taxes, penalties, and interest have been calculated.**

Changes to the Application of Back Taxes on Property with Improper Homestead Assessment Limitations

Paragraph 193.155(10)(b), F.S., is amended to provide a new procedure for calculating liens where a clerical error or mistake resulted in the improper receipt of an exemption or limitation. The new procedure first applies to clerical errors or mistakes beginning on the 2025 tax roll. The amendments state that **no back taxes are due if a person improperly receives a homestead assessment limitation because of a clerical mistake or omission and voluntarily discloses the mistake or omission to the property appraiser.** If a person does not voluntarily disclose to the property appraiser an improperly applied homestead assessment limitation on their property, back taxes shall be due for any year(s) the owner was not entitled to the limitation, beginning with the 2025 tax roll, within the five years before the property appraiser notified the owner of the mistake or omission.

The property appraiser is required to serve the owner that owes back taxes a notice of intent to record a notice of tax lien against any property owned by that person in the county. The property must be identified in the notice. The property appraiser must explain why the owner is not entitled to the limitation, the years the unpaid taxes are due, and the way the unpaid taxes are calculated. The person must be given 30 days to pay the taxes before a lien may be filed.

These amendments to s. 193.155, F.S., first apply to the 2025 property tax roll.

Bulletin PTO 24-12

June 17, 2024

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Affected Rules and Forms:

The following rules and forms will be affected based on the law change:

- Rule 12D-8.0064(3), F.A.C., *Assessments; Correcting Errors in Assessments of a Homestead*
- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-501, *Original Application for Homestead and Related Tax Exemptions*
Form DR-453, *Notice of Tax Lien for Exemptions and Assessment Limitations*

Information about the status of the Department's rulemaking is available at

<https://floridarevenue.com/rules>.

Questions

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

Reference

The full text of the implementing law (chapter 2024-158, Laws of Florida) is available at <https://laws.flrules.org/2024/158>.

Implementing Date

The implementing law is effective July 1, 2024, and first applies to the 2025 property tax roll.



Property Tax Oversight Informational Bulletin
Assessment of Renewable Energy Source Devices

June 17, 2024
PTO 24-13

Effective July 1, 2024, Section 5, Chapter 2024-158, Laws of Florida (HB 7073), amends subsection 193.624(1), F.S., to add that **biogas as defined in s. 366.91, F.S. is a renewable energy source**. Paragraph 193.624(1)(n), F.S., is created to list the kinds of biogas equipment that can be assessed as a renewable energy source device. Language is added to clarify that a renewable energy source device does not include when the device is interconnected to a natural gas pipeline or distribution system.

Questions:

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

Reference:

The full text of the implementing law (chapter 2024-158, Laws of Florida) is available at <https://laws.flrules.org/2024/158>.

Implementing Date:

The implementing law is effective July 1, 2024, and first applies to the 2025 tax year.



Property Tax Oversight Informational Bulletin

Changes to the Lien Notice and Back Tax Calculation for Improper Reductions to Assessments for Parent or Grandparent Living Quarters

June 17, 2024
PTO 24-14

Effective July 1, 2024, section 7 of Chapter 2024-158, Laws of Florida (HB 7073), first applies to the 2025 property tax roll and amends subsection 193.703(7), F.S. to require that before the property appraiser can file a lien against a property owner for an improper reduction in their assessment for parent or grandparent living quarters, the owner must be given 30 days to pay the taxes, penalties, and interest. The lien is subject to s. 196.161(3), F.S.

The amendments to s. 193.703(7), F.S. provide a new procedure calculating liens where a clerical error or mistake resulted in the improper receipt of an exemption or limitation. The new procedure applies with clerical errors or mistakes beginning on the 2025 tax roll.

- If a person receives the reduction in assessed value because of a clerical mistake or omission and voluntarily discloses such error to the property appraiser, no back taxes are due.
- If the person does not voluntarily disclose to the property appraiser the improper reduction to their assessment due to a clerical mistake or omission back taxes are due for any year(s) the owner was not entitled to the limitation, beginning with the 2025 tax roll within the five years before the property appraiser notified the owner of the mistake or omission.
- If back taxes are due, the property appraiser must inform the owner with a notice of intent to record a tax lien against any property owned by that person in the county and include with the notice information the property appraiser's explanation why the owner is not entitled to the limitation; the years for which the unpaid taxes are due, and the way in which unpaid taxes have been calculated.

Affected Rule and Form:

The following rule and form will be affected based on the law change.

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-501PGP, *Original Application for Assessment Reduction for Living Quarters of Parents or Grandparents*

Information about the status of the Department's rulemaking is available at <https://floridarevenue.com/rules>

Questions:

This bulletin is provided by the Department of Revenue for your general information. For questions, please email DORPTO@floridarevenue.com

Reference:

The full text of the implementing law (chapter 2024-158, Laws of Florida) is available at <https://laws.flrules.org/2024/158>.

Bulletin PTO 24-14

June 17, 2024

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Implementing Date:

The implementing law is effective July 1, 2024, and first applies to the 2025 property tax roll.



Property Tax Oversight Informational Bulletin

**Changes to the Lien Notice and Back Tax
Calculation for Improper Homestead Exemptions**

**June 17, 2024
PTO 24-15**

Effective July 1, 2024, section 9 of Chapter 2024-158, Laws of Florida (HB 7073), first applies to the 2025 property tax roll and amends subsection 196.011(9), F.S., to provide that before the property appraiser can file a lien against a property owner for an improperly received homestead exemption, the person or entity must be given 30 days to pay the back taxes.

The amendments to s. 196.011(9)(b), F.S., provide a new procedure for calculating liens where a clerical error or mistake resulted in the improper receipt of an exemption or limitation. The new procedure applies with clerical errors or mistakes beginning on the 2025 tax roll.

- The taxpayer may not be assessed a penalty or interest if a homestead exemption is granted because of a clerical mistake or omission by the property appraiser.
- No back taxes are due if the person receives the exemption because of a clerical mistake or omission and voluntarily discloses the error to the property appraiser.
- If the person does not voluntarily disclose the error before the property appraiser notifies the owner of the mistake or omission, back taxes are due for any year(s) the owner was not entitled to the exemption beginning with the 2025 tax roll within the five years before the property appraiser notified the owner of the mistake or omission.
- If back taxes are due, the property appraiser must inform the owner with a notice of intent to record a notice of tax lien against any property owned by that person in the county. The property must be identified in the notice. The property appraiser must explain why the owner is not entitled to the exemption, the years the unpaid taxes are due, and the way unpaid taxes are calculated. The person must be given 30 days to pay the taxes before a lien may be filed.

Affected Rule and Form:

The following rule and form will be affected based on the law change.

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-501, *Original Application for Homestead and Related Tax Exemptions*

Information about the status of the Department's rulemaking is available at <https://floridarevenue.com/rules>.

Questions

This bulletin is provided by the Department of Revenue for your general information. For questions, please email DORPTO@floridarevenue.com.

Reference

The full text of the implementing law (chapter 2024-158, Laws of Florida) is available at <https://laws.flrules.org/2024/158>.

Implementing Date

The implementing law is effective July 1, 2024, and first applies to the 2025 property tax roll.



Property Tax Oversight Informational Bulletin

**Homestead Exemption on Damaged or
Destroyed Property**

**June 17, 2024
PTO 24-16**

Effective July 1, 2024, section 10 of Chapter 2024-158, Laws of Florida (HB 7073) first applies to the 2025 property tax roll and amends subsection 196.031(7), F.S. to **expand the time frame from three years to five years from the January 1 following a property's damage or destruction,** that a property owner has to commence repair or rebuilding of the property, in order for the property owner to continue to claim homestead exemption.

Questions

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

Reference

The full text of the implementing law (chapter 2024-158, Laws of Florida) is available at <https://laws.flrules.org/2024/158>.

Implementing Date

The implementing law is effective July 1, 2024, and first applies to the 2025 property tax roll.



Property Tax Oversight Informational Bulletin

**Changes to Lien Notice and Back Tax Calculation
for Improper Receipt of the Additional Senior
Homestead Exemption**

**June 17, 2024
PTO 24-17**

Effective July 1, 2024, Section 11 of Chapter 2024-158, Laws of Florida (HB 7073), first applies to the 2025 tax roll and amends section 196.075(9), F.S. to provide that if a person erroneously receives the additional homestead exemption for persons 65 and older, before the property appraiser files a lien against the property, the owner must be given 30 days to pay the taxes, penalties, and interest. The lien is subject to s. 196.161(3), F.S.

The amendments to s. 196.075, F.S., provide a new procedure for calculating liens where a clerical error or mistake resulted in improper receipt of an exemption or limitation. The new procedure applies with clerical errors or mistakes beginning on the 2025 tax roll.

- No back taxes are due if the person receives the additional senior homestead exemption because of a clerical mistake or omission and voluntarily discloses the error to the property appraiser.
- If the person does not voluntarily disclose the error to the property appraiser before the property appraiser notifies the owner of the mistake or omission, back taxes are due for any year(s) the owner was not entitled to the limitation beginning with the 2025 tax roll within the five years before the property appraiser notified the owner of the mistake or omission.
- If back taxes are due, the property appraiser must inform the owner with a notice of intent to record a tax lien against any property owned by that person in the county and include with the notice information an explanation why the owner is not entitled to the additional exemption, the years for which unpaid taxes are due, and the way the unpaid taxes have been calculated.

Questions

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

Reference

The full text of the implementing law (chapter 2024-158, Laws of Florida) is available at <https://laws.flrules.org/2024/158>.

Implementing Date

The implementing law is effective July 1, 2024, and first applies to the 2025 property tax roll.



Property Tax Oversight Informational Bulletin
**Changes to Lien Notice and Back Tax Calculation
 for Improper Homestead Exemptions for Non-
 Florida Permanent Residents**

**June 17, 2024
 PTO 24-18**

Effective July 1, 2024, section 12 of Chapter 2024-158, Laws of Florida (HB 7073), first applies to the 2025 property tax roll and amends subsection 196.161(1)(b)1., F.S., to add that if a non-Florida permanent resident improperly receives a homestead exemption, the property appraiser must include information with the notice of intent to record a tax lien an explanation why the owner is not entitled to the homestead exemption; the years unpaid taxes, penalties, and interest are due; and how unpaid taxes, penalties, and interest have been calculated.

The amendments to subparagraph 196.161(1)(b)2., F.S., provide a new procedure for calculating liens where a clerical error or mistake resulted in the improper receipt of an exemption or limitation. The new procedure applies with clerical errors or mistakes beginning on the 2025 tax roll.

- No back taxes are due if the person receives the homestead exemption because of a clerical mistake or omission and voluntarily discloses the error to the property appraiser.
- If the person does not voluntarily disclose the error to the property appraiser before the property appraiser notifies the owner of the mistake or omission, back taxes are due for any year(s) the owner was not entitled to the limitation beginning with the 2025 tax roll within the five years before the property appraiser notified the owner of the mistake or omission.
- If back taxes are due, the property appraiser must inform the owner with a notice of intent to record a tax lien against any property owned by that person in the county, and the property must be identified in the notice. The property appraiser must also include an explanation why the owner is not entitled to the limitation, the years for which unpaid taxes are due, and the way the unpaid taxes have been calculated.

Questions

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

Reference

The full text of the implementing law (chapter 2024-158 Laws of Florida) is available at <https://laws.flrules.org/2024/158>.

Implementing Date

The implementing law is effective July 1, 2024, and first applies to the 2025 property tax roll.



Property Tax Oversight Informational Bulletin
**Offset of Reductions in Ad Valorem Tax Revenue
 from Refunds Due to a Catastrophic Event**

**July 25, 2024
 PTO 24-19**

Effective upon becoming law, May 7, 2024, section 62 of Chapter 2024-158, Laws of Florida (L.O.F.), appropriated \$200,000 dollars for the fiscal year beginning October 1, 2024 - September 30, 2025, from the General Revenue Fund to the Department of Revenue for distribution to affected taxing jurisdictions in fiscally constrained counties, as defined in section 218.67(1), F.S. The funds are appropriated to offset reductions in ad valorem tax revenue experienced by fiscally constrained counties due to taxpayer refunds made in accordance with section 197.319, Florida Statutes (F.S.), for uninhabitable property caused by a catastrophic event.

To participate in the distribution of the funds appropriation to offset the reductions in ad valorem tax revenue, as provided in section 62 of Chapter 2024-158, L.O.F., **taxing jurisdictions in fiscally constrained counties must apply to the Department by October 1, 2024.** The Department created and made available for use application **Form DR-5005, *Application to Offset Total Reductions in Ad Valorem Tax Revenue From Refunds Due to a Catastrophic Event***. The application should be submitted along with documentation supporting the taxing jurisdiction's reduction in ad valorem tax revenue. The requested documentation is a copy of the Form DR-522, *Report of Total Reductions in Taxes From Catastrophic Events*, as reported by the county tax collector, required under s. 197.3181(5), F.S. The form will list the taxing jurisdiction's reductions in ad valorem tax revenues.

The Department will review all submitted Form DR-5005's once the October 1, 2024, deadline has been reached. After review of all completed applications and copies of DR-522 forms, the Department will issue the offset in reduction of property tax revenues as quickly as possible to affected taxing jurisdictions.

Affected Rule and Form

Form DR-5005, *Application to Offset Total Reductions in Ad Valorem Tax Revenue From Refunds Due to a Catastrophic Event*.

The emergency rule adopting Form DR-5005 is available [here](#).

Questions

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

Reference

The full text of the implementing law (Chapter 2024-158, Laws of Florida) is available at <https://laws.flrules.org/2024/158>.

Implementing Date

The implementing law is effective upon becoming a law, which was May 7, 2024.

**PUBLIC NOTICE – 2024 GLADES COUNTY VALUE ADJUSTMENT BOARD
TO ALL PROPERTY OWNERS AND TAXPAYERS OF GLADES COUNTY**

Please be advised that hearings before the 2024 Glades County Value Adjustment Board (VAB) will be held to consider petitions appealing the denial of exemptions/classifications, appealing the denial of applications for catastrophic event tax refund, appealing portability issues, appealing determinations regarding changes of ownership or control and qualifying improvements, appealing the denial of tax abatements, appealing the assessment of real and tangible property values and appealing ad valorem tax deferrals in Glades County as provided under Florida Statutes. Said hearings shall be held at 9:00AM on _____, 2024, with a good cause reschedule date and time of 9:00AM on _____, 2024, in the Glades County Commissioner's Board Room on the Second Floor of the Glades County Courthouse, 500 Avenue J, Moore Haven, Florida.

The Glades County Property Appraiser maintains a list of all applicants for exemption who have had their applications for exemption wholly or partially approved or who have had their exemption denied. Said list(s) are available to the public, in Room 202 of the Glades County Courthouse, 500 Avenue J, Moore Haven, Florida, Monday through Friday, 8:00 a.m. to 5:00 p.m. The types of exemptions which are included in the aforementioned list(s) are: homestead—all categories; disability—all categories; widow's and widower's exemptions; tangible personal property; institutional—charitable, religious, scientific, literary, educational; servicemembers and veterans; government property; parcels granted economic development; renewable energy sources; labor organizations; historic property; agricultural; not-for-profit sewer and water companies; and land dedicated in perpetuity for conservation purposes.

All hearings are recorded and open to the public. Interested citizens are invited to attend. If a person decides to appeal a decision made by the Glades County VAB with respect to any matter considered at the aforementioned hearing(s), a record of any such proceeding will be needed for such purpose, and such person will need to ensure that a verbatim record of the proceeding is made, to include the testimony and evidence upon which any such appeal is to be based. If you have a disability that will require assistance or accommodations for your attendance at this meeting, please contact the VAB Clerk at (863) 946-6010.

Tami Pearce Simmons, Clerk of Court
As Ex-Officio Clerk of the Value Adjustment Board
Glades County, Florida

**2024 GLADES COUNTY VALUE ADJUSTMENT BOARD
VERIFICATION OF VAB COMPLIANCE – PREHEARING CHECKLIST
(to supplement Forms DOR-488p)**

Information to be verified prior to or during the Organizational Meeting, and pursuant to F.S. §194.011(5), F.A.C. §12D-9.013 and F.A.C. §12D-9.014 Verification:

Date	Criteria
HEC 8/13/24	VAB comprised of two (2) County Commissioners, one (1) School Board Member, one (1) Citizen Member appointed by the BOCC and one (1) Citizen Member appointed by the School Board - Organizational Meeting Agenda Items 1 & 4; Ex. 1, Ex. 2, Verbatim
HEC 8/13/24	VAB Attorney verified that Citizen Members met all criteria pursuant to F.S. §194.015 and F.A.C. §12D-9.004 - Organizational Meeting Agenda Item 18; Ex. 1, Ex. 2, Verbatim
HEC 8/13/24	VAB Attorney meeting the requirements of F.S. §194.015 has been appointed or ratified - Organizational Meeting Agenda Item 2; Verbatim
HEC 8/13/24	VAB Attorney verified that no VAB members represent other governmental entities or taxpayers in any administrative or judicial review of property taxes - Organizational Meeting Agenda Item 18; Verbatim
HEC 8/13/24	VAB Attorney verified that citizen members are not members or employees of a taxing authority for the current VAB session - Organizational Meeting Agenda Item 18; Verbatim
HEC 8/13/24	VAB Attorney has received DOR training and has passed the corresponding exam - Organizational Meeting Agenda Item 2; Ex. 4; Verbatim
HEC 8/13/24	The organizational meeting, as well as any other board meetings, will be or were noticed in accordance with F.S. §286.011, and will be held in accordance with law - Organizational Meeting Agenda Item 3, Verbatim & VAB Attorney oversees throughout VAB session
HEC 8/13/24	The organizational meeting notice includes the date, time, location, purpose of the meeting, and information required by F.S. §286.0105 - Organizational Meeting Agenda Item 3; Verbatim
HEC 8/13/24	The DOR's uniform value adjustment board procedures, were made available at the organizational meeting and copies were provided to board members - Organizational Meeting Agenda Item 10(g); Ex. 3; Verbatim
HEC 8/13/24	The DOR's uniform policies and procedures manual is available on the existing website of the board clerk - Organizational Meeting Agenda Item 10(g); Ex. 3; Verbatim
HEC 8/13/24	All procedures and forms of the board are in compliance with F.S. §194 and F.A.C. §12D-9 - Organizational Meeting Agenda Item 18; Verbatim
	Notice has been given to the chief executive officer of each municipality as provided in F.S. §193.116
HEC 8/13/24	The VAB is in compliance with F.S. §194 and F.A.C. 12D-9 - Organizational Meeting Agenda & Verbatim & VAB Attorney oversees throughout VAB session
Date	Organizational Meeting: August 27, 2024
	The VAB held organizational meeting prior to the holding of value adjustment board hearings - Organizational Meeting Agenda Item 3, Item 17 & Verbatim
	The VAB introduced the members of the board and provided contact information - Organizational Meeting Agenda Item 4; Verbatim
	The VAB introduced the board clerk and any designee of the board clerk and provided the board clerk's contact information - Organizational Meeting Agenda Item 5; Verbatim

	The VAB made F.A.C. 12D-9 available to the public and board members, containing the uniform rules of procedure for hearings before value adjustment boards – available at organizational meeting and on the website of the board clerk - Organizational Meeting Agenda Item 10a; Ex. 3; Verbatim
	The VAB made F.A.C. 12D-10 available to the public and board members, containing the rules applicable to the requirements for hearings and decisions – available at organizational meeting and on the website of the board clerk - Organizational Meeting Agenda Item 10b; Ex. 3; Verbatim
	The VAB made the requirements of Florida’s Government in the Sunshine / open government laws including information on where to obtain the current Government-In-The-Sunshine manual available to the public and board members – available at organizational meeting and on the website of the board clerk - Organizational Meeting Agenda Item 10e; Ex. 3; Verbatim
	The VAB made F.A.C. 12D-51.001, 12D-51.002 and 12D-51.003 available to the public and board members – available at organizational meeting and on the website of the board clerk - Organizational Meeting Agenda Item 10d; Ex. 3; Verbatim
	The VAB made the associated forms that have been adopted by the DOR available to the public and board members – available at organizational meeting and on the website of the board clerk - Organizational Meeting Agenda Item 10f; Ex. 3; Verbatim
	The VAB made all local administrative procedures and forms of the board available to the public and board members – available at organizational meeting and on the website of the board clerk - Organizational Meeting Agenda Item 8; Ex. 3; Verbatim
	The VAB made F.S. Chapters 192-197 available to the public and board members as reference information containing the guidelines and statutes applicable to assessments and assessment administration – available at organizational meeting and on the website of the board clerk - Organizational Meeting Agenda Item 10d; Ex. 3; Verbatim
	The VAB discussed, took testimony on and adopted or ratified with any required revision or amendment any local administrative procedures and forms of the board, as necessary Organizational Meeting Agenda Item 8; Verbatim
	The VAB local procedures are ministerial in nature and are not inconsistent with governing statutes, case law, attorney general opinions or rules of the department - Organizational Meeting Agenda Item 8, Item 18, Verbatim & VAB Attorney oversees throughout VAB session
	The VAB discussed general information on Florida’s property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights – this issue has a separate agenda item, supplemented with additional local informational handouts; this discussion will be reflected in the verbatim record and minutes - Organizational Meeting Agenda Item 15; Verbatim
	The VAB adopted/ratified, by resolution, any filing fee for petitions for the current VAB session, in an amount not to exceed \$15.00 - Organizational Meeting Agenda Item 11; Verbatim
	The VAB announced 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 - Organizational Meeting Agenda Item 17; Verbatim

I, Holly E. Cosby, Esq., Glades County Value Adjustment Board Attorney, hereby verify the following:

- 1) that the above information regarding pre-hearing and pre-organizational requirements were verified, reviewed, and considered on August 13, 2024, and August 27, 2024,
- 2) that the Organizational Meeting for the Glades County 2024 VAB Session was held on August 27, 2024, and the above information regarding organizational meeting requirements was verified, reviewed, and considered at said meeting, and
- 3) that hearings for the Glades County 2024 VAB Session will commence on or after _____, 2024.

Holly E. Cosby, Esq.

I, Holly E. Cosby, Esq., Glades County Value Adjustment Board Attorney, hereby verify the following on August 27, 2024:

- 1) There is one (1) item above, which could not be verified prior to or during the organizational meeting, which is: "Notice has been given to the chief executive officer of each municipality as provided in F.S. §193.116."
- 2) This item could not be verified because no VAB hearings had been scheduled prior to the organizational meeting for such notices to be required.
- 3) Once the above referenced, unverified item is able to be verified, VAB Attorney will provide the VAB with documentation and verification for the same.

Holly E. Cosby, Esq.

**2024 GLADES COUNTY VALUE ADJUSTMENT BOARD
VERIFICATION OF BOCC CITIZEN MEMBER QUALIFICATIONS**

Name of Applicant: Diane Cianfrani

Position of Interest: Citizen Board Member Appointed by Board of County Commissioners (BoCC)

New Applicant: N Information Compiled: 8/13/2024

F.S. §194.015 and F.A.C. §12D-9.004 Verification (performed by HEC on 8/13/2024):

Y/N	Criteria
Y	Own homestead property in Glades County?
Y	Verified Address of Homestead: (from GladesFLPA.com) 1582 Gate Road LaBelle, Florida 33935
N	Member of a taxing authority in Florida?
N	Employee of a taxing authority in Florida?
N	Represents property owners, property appraisers, tax collectors, or taxing authorities in any administrative or judicial review of property taxes?

Prior Service Comments/Concerns: Mrs. Cianfrani has been a wonderful and valuable member of the Glades County Value Adjustment Board, and the Glades County Value Adjustment Board is grateful for her continued service.

Concerns/Potential Conflicts/Additional Comments: None.

Supplements Attached: GladesFLPA Proof of Homestead record.

Date Applicant appointed by BoCC: Unknown, ratified by BoCC an annual basis

I, Holly E. Cosby, Esq., Glades County Value Adjustment Board Attorney, hereby verify the following:

- 1) that the above information has been verified, reviewed and considered on the 13th day of August, 2024,
- 2) that the Applicant qualifies to serve as Citizen Board Member Appointed by BoCC,
- 3) that this review has been based solely upon the qualifications of the Applicant,
- 4) that the approval of the Applicant is not influenced by the property appraiser,
- 5) that pursuant to Section 287.05701, Florida Statutes, the Value Adjustment Board has not requested documentation of and has not considered Applicant's social, political, or ideological interests when determining if the Applicant is a responsible appointee, and
- 6) that the approval of the Applicant is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

**Holly E. Cosby,
Esq.**

Digitally signed by Holly E. Cosby, Esq.
DN: cn=Holly E. Cosby, Esq., o=Law Office
of Holly E. Cosby, PA,
email=holly@cosbylaw.com, c=US
Date: 2024.08.13 14:16:29 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Glades County, FL

Exhibit "L"

Parcel Summary

Parcel ID A06-42-28-U01-000B-0120
Location Address 1582 GATE RD
 LABELLE
Brief Tax Description TRS B-12 B-13 AKA S 991 FT OF E 1/3 OF E 1/2 OF NW 1/4 TOTAL ACRES 10.07
 (Note: *The Description above is not to be used on legal documents.)
Property Use Code SINGLE FAMILY (0100)
 (Note: *The Use Code is a Dept. of Revenue (DOR) code. For zoning information, please contact the
 Glades County Community Development office at (863) 946-6018.)
Sec/Twp/Rng 6-42-28
Tax District Community of Muse (District 10)
Millage Rate 17.7068
Acres 10.07
Homestead Y

[View Map](#)

Owner Information

Primary Owner
 CIANFRANI JAMES E +
 CIANFRANI DIANE
 1582 GATE RD
 LABELLE, FL 33935

Land Information

Land Use	Number of Units	Unit Type	Frontage	Depth
0100 - SFR	9.57	AC	0	0
9530 - POND	0.5	AC	0	0

Building Information

Type	BARNS	Heat	.N/A
Total Area	1,536	Air Conditioning	.N/A
Heated Area	1,536	Bathrooms	0
Exterior Walls	NONE	Bedrooms	0
Roof Cover	MODULAR MT	Stories	0
Interior Walls	NONE	Actual Year Built	2012
Frame Type	WOOD FRAME	Effective Year Built	2012
Floor Cover	CONC FINSH		

Type	MH CONV SF	Heat	AIR DUCTED
Total Area	3,318	Air Conditioning	CENTRAL
Heated Area	2,212	Bathrooms	3
Exterior Walls	VINYL LAP	Bedrooms	4
Roof Cover	MODULAR MT	Stories	0
Interior Walls	PLYWOOD	Actual Year Built	1989
Frame Type		Effective Year Built	1994
Floor Cover	CARPET; HARDTILE		

Type	BARNS	Heat	.N/A
Total Area	1,280	Air Conditioning	.N/A
Heated Area	512	Bathrooms	0
Exterior Walls	VINYL LAP	Bedrooms	0
Roof Cover	MODULAR MT	Stories	0
Interior Walls	MINIMUM	Actual Year Built	1991
Frame Type	WOOD FRAME	Effective Year Built	1994
Floor Cover	CONC FINSH		

Extra Features

Code	Description	Length x Width	Area	Year Built
0720	HMU	8 x 6 x	48	1989
0080	CONC-R	35 x 5 x	175	1991
0080	CONC-R	14 x 4 x	56	1991
0741	TUFU-L	24 x 12 x	288	2010
0080	CONC-R	0 x 0 x	360	2014
0501	POOL-F	0 x 0 x	672	2014
0612	SCEN-3W	43 x 24 x	1,032	2014
0080	CONC-R	0 x 0 x	2,644	2014
0080	CONC-R	0 x 0 x	924	2014

Sales

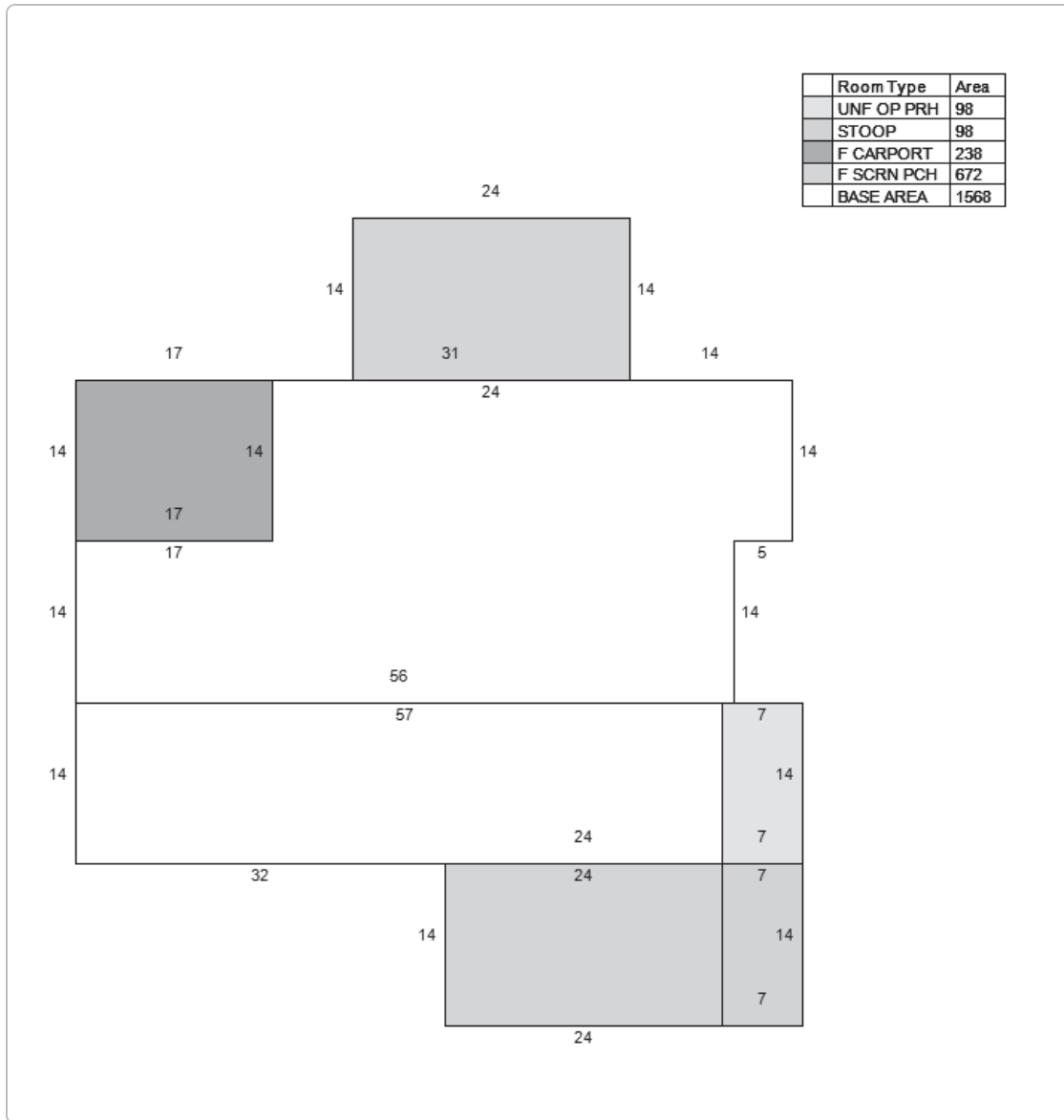
Multi Parcel	Sale Date	Sale Price	Instrument	Book/Page	Qualification	Vacant/Improved	Grantor	Grantee
N	4/11/1997	\$100	QC	<u>165/1036</u>	Qualified	Improved	CIANFRANI JAMES	CIANFRANI JAMES E +
N	9/7/1993	\$68,000	WD	<u>142/767</u>	Unqualified	Improved	HUBBELL	CIANFRANI
N	6/27/1989	\$23,000	WD	<u>119/799</u>	Unqualified	Vacant	SEVENELS	HUBBELL

Exhibit "L"

Current Valuation

	2023 Certified Values
Building Value	\$202,471
Extra Features Value	\$33,957
Land Value	\$244,285
Land Agricultural Value	\$0
Agricultural (Market) Value	\$0
Just (Market) Value	\$480,713
Assessed Value	\$166,459
Exempt Value	\$65,000
Taxable Value	\$65,000
Maximum Save Our Homes Portability	\$314,254

Sketches



**2024 GLADES COUNTY VALUE ADJUSTMENT BOARD
VERIFICATION OF SCHOOL BOARD CITIZEN MEMBER QUALIFICATIONS**

Name of Applicant: C. Thomas Perry, Jr.

Position of Interest: Citizen Board Member Appointed by School Board

New Applicant: N Information Compiled: 8/13/2024

F.S. §194.015 and F.A.C. §12D-9.004 Verification (performed by HEC on 8/13/2024):

Y/N	Criteria
Y	Own a business/commercial enterprise, occupation, profession, or trade occupying and conducted from commercial space located within the school district of Glades County?
Y	Verified Name and Address of Business: Perry Brothers – a Florida Partnership Western Drive Moore Haven, Florida 33471
Y	Verify ownership of business: verbal
N	Member of a taxing authority in Florida?
N	Employee of a taxing authority in Florida?
N	Represents property owners, property appraisers, tax collectors, or taxing authorities in any administrative or judicial review of property taxes?

Prior Service Comments/Concerns: Applicant has been a wonderful part of the Glades County Value Adjustment Board for several years and his service is greatly appreciated.

Clarifications/Potential Conflicts/Additional Comments: Applicant is a partner in a family partnership which partnership owns and operates a business on land in Glades County. Per the Glades County School Board, this qualifies Applicant to serve as the School Board appointed Citizen Member for the Glades County Value Adjustment Board.


Supplements attached: Verification of Commercial Space – GladesFLPA.com, Sunbiz Listings and Annual Reports

Date appointed/ratified by School Board: 2009, ratified by School Board annually

I, Holly E. Cosby, Esq., Glades County Value Adjustment Board Attorney, hereby verify the following:

- 1) that the above information has been verified, reviewed, and considered on August 13, 2024,
- 2) that the Applicant is qualified to serve as Citizen Board Member Appointed by School Board,
- 3) that this review has been based solely upon the qualifications of the Applicant,
- 4) that the approval of the Applicant is not influenced by the property appraiser,
- 5) that pursuant to Section 287.05701, Florida Statutes, the Value Adjustment Board has not requested documentation of and has not considered Applicant’s social, political, or ideological interests when determining if the Applicant is a responsible appointee, and
- 6) that the approval of the Applicant is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

**Holly E. Cosby,
Esq.**

 Digitally signed by Holly E. Cosby, Esq.
DN: cn=Holly E. Cosby, Esq., o=Law Office of
Holly E. Cosby, PA,
email=holly@cosbylaw.com, c=US
Date: 2024.08.13 14:34:55 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Glades County, FL

Exhibit "L"

Parcel Summary

Parcel ID S13-42-32-004-0000-0060
Location Address BAKER HWY
 MOORE HAVEN
Brief Tax Description LOT 6 THRU 12 WADE BROS SUB NO 1 GC PB 4 PGS 113-114
 (Note: *The Description above is not to be used on legal documents.)
Property Use Code CROPLAND CLASS 3 (5300)
 (Note: *The Use Code is a Dept. of Revenue (DOR) code. For zoning information, please contact the
 Glades County Community Development office at (863) 946-6018.)
Sec/Twp/Rng 13-42-32
Tax District Glades County (District 02)
Millage Rate 17.7068
Acreage 3.95
Homestead N

[View Map](#)

Owner Information

Primary Owner
PERRY THOMAS C JR
 P O BOX 1029
 CLEWISTON, FL 33440

Land Information

Land Use	Number of Units	Unit Type	Frontage	Depth
9910 - MKT.VAL.AG	3.95	AC	0	262
5375 - HAY	3.95	AC	0	0

Sales

Multi Parcel	Sale Date	Sale Price	Instrument	Book/Page	Qualification	Vacant/Improved	Grantor	Grantee
N	10/30/2002	\$50,000	WD	<u>209/728</u>	Unqualified	Vacant	WADE	PERRY
N	8/18/1998	\$100	QC	<u>176/821</u>	Qualified	Vacant	WADE	WADE

Current Valuation

	2023 Certified Values
Building Value	\$0
Extra Features Value	\$0
Land Value	\$1,885
Land Agricultural Value	\$1,885
Agricultural (Market) Value	\$61,217
Just (Market) Value	\$61,217
Assessed Value	\$1,885
Exempt Value	\$0
Taxable Value	\$0
Maximum Save Our Homes Portability	\$0

No data available for the following modules: Building Information, Extra Features, Photos, Sketches.

Glades County makes every effort to produce the most accurate information possible. No warranties, expressed or implied, are provided for the data herein, its use or interpretation. The assessment information is from the last certified taxroll. All data is subject to change before the next certified taxroll.
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Contact Us



Glades County, FL

Exhibit "L"

Parcel Summary

Parcel ID A09-42-32-A00-0030-0000
Location Address US HWY 27
 MOORE HAVEN
Brief Tax Description S 1/2 EXC SR 25 + C-19 RWY + ACCESS ROAD IN SE COR + EXC 20 AC BY MTS + BDS TOTAL ACRES 278.08
 (Note: *The Description above is not to be used on legal documents.)
Property Use Code CROPLAND CLASS 3 (5300)
 (Note: *The Use Code is a Dept. of Revenue (DOR) code. For zoning information, please contact the
 Glades County Community Development office at (863) 946-6018.)
Sec/Twp/Rng 9-42-32
Tax District Glades County (District 05)
Millage Rate 17.7068
Acreage 278.08
Homestead N

[View Map](#)

Owner Information

Primary Owner
[R PERRY TRUST LLC](#)
[A PERRY TRUST LLC](#)
 1490 WESTERN DR
 MOORE HAVEN, FL 33471

Land Information

Land Use	Number of Units	Unit Type	Frontage	Depth
9910 - MKT,VAL,AG	278.08	AC	0	0
5370 - SGR/CN (S)	278.08	AC	0	0

Sales

Multi Parcel	Sale Date	Sale Price	Instrument	Book/Page	Qualification	Vacant/Improved	Grantor	Grantee
Y	12/24/2022	\$100	SW	389/658	Unqualified	Vacant	C PERRY FAMILY LLC	R PERRY TRUST LLC
N	12/21/2012	\$100	QC	304/1045	Unqualified	Vacant	PERRY BROTHERS 45%	C PERRY FAMILY LLC
N	12/21/2012	\$100	QC	304/1043	Unqualified	Vacant	PERRY JULIA G TRUSTEE 55%	C PERRY FAMILY LLC
N	10/31/2012	\$100	QC	304/960	Unqualified	Vacant	PERRY BROTHERS 45%	C PERRY FAMILY LLC
N	10/31/2012	\$100	QC	304/958	Unqualified	Vacant	PERRY JULIA G TRUSTEE 55%	C PERRY FAMILY LLC
N	2/17/2000	\$100	QC	190/215	Qualified	Vacant	PERRY'S RANCH	PERRY JULIA G TRUSTEE 55%
N	11/8/1993	\$100	QC	144/193	Qualified	Vacant	PERRY BROS	PERRY'S RANCH
N	3/19/1993	\$100	QC	140/242	Qualified	Vacant	PERRY'S RANCH	PERRY BROTHERS
N	12/31/1992	\$100	QC	138/714	Qualified	Vacant	PERRY'S RANCH	PERRY BROS
N	12/1/1983	\$100	WD	91/610	Unqualified	Vacant		

Current Valuation

	2023 Certified Values
Building Value	\$0
Extra Features Value	\$0
Land Value	\$286,422
Land Agricultural Value	\$286,422
Agricultural (Market) Value	\$2,540,261
Just (Market) Value	\$2,540,261
Assessed Value	\$286,422
Exempt Value	\$0
Taxable Value	\$0
Maximum Save Our Homes Portability	\$0

No data available for the following modules: Building Information, Extra Features, Photos, Sketches.

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Glades County, FL

Exhibit "L"

Parcel Summary

Parcel ID A16-42-32-A00-0010-0000
Location Address WESTERN DR
 MOORE HAVEN
Brief Tax Description ALL EXC R/W FOR C-19 PER OR 9- 151 + EXC 41.15 AC FOR THOMAS PERRY HOMESITE + EXC 20.36 AC PER OR 165-685 TO CARL PERRY TOTAL AC 552.62 M/L
 (Note: *The Description above is not to be used on legal documents.)
Property Use Code CROPLAND CLASS 3 (5300)
 (Note: *The Use Code is a Dept. of Revenue (DOR) code. For zoning information, please contact the Glades County Community Development office at (863) 946-6018.)
Sec/Twp/Rng 16-42-32
Tax District Glades County (District 05)
Millage Rate 17.7068
Acreage 552.62
Homestead N

[View Map](#)

Owner Information

Primary Owner
[R PERRY TRUST LLC](#)
[A PERRY TRUST LLC](#)
 1490 WESTERN DR
 MOORE HAVEN, FL 33471

Land Information

Land Use	Number of Units	Unit Type	Frontage	Depth
9910 - MKTVALAG	552.62	AC	0	0
5371 - SGR/CN (M)	552.62	AC	0	0

Sales

Multi Parcel	Sale Date	Sale Price	Instrument	Book/Page	Qualification	Vacant/Improved	Grantor	Grantee
Y	12/24/2022	\$100	SW	389/658	Unqualified	Vacant	C PERRY FAMILY LLC	R PERRY TRUST LLC
N	12/21/2012	\$100	QC	304/1045	Unqualified	Vacant	PERRY BROTHERS 45%	C PERRY FAMILY LLC
N	12/21/2012	\$100	QC	304/1043	Unqualified	Vacant	PERRY JULIA G TRUSTEE 55%	C PERRY FAMILY LLC
N	10/31/2012	\$100	QC	304/960	Unqualified	Vacant	PERRY BROTHERS 45%	C PERRY FAMILY LLC
N	10/31/2012	\$100	QC	304/958	Unqualified	Vacant	PERRY JULIA G TRUSTEE 55%	C PERRY FAMILY LLC
N	2/17/2000	\$100	QC	190/215	Qualified	Vacant	PERRY'S RANCH	PERRY JULIA G TRUSTEE 55%
N	11/8/1993	\$100	QC	144/193	Qualified	Vacant	PERRY BROS	PERRY'S RANCH
N	3/19/1993	\$100	QC	140/242	Qualified	Vacant	PERRY'S RANCH	PERRY BROTHERS
N	12/31/1992	\$100	QC	138/714	Qualified	Vacant	PERRY'S RANCH	PERRY BROS
N	12/1/1983	\$100	WD	91/610	Unqualified	Vacant		

Current Valuation

	2023 Certified Values
Building Value	\$0
Extra Features Value	\$0
Land Value	\$712,880
Land Agricultural Value	\$712,880
Agricultural (Market) Value	\$4,003,732
Just (Market) Value	\$4,003,732
Assessed Value	\$712,880
Exempt Value	\$0
Taxable Value	\$0
Maximum Save Our Homes Portability	\$0

No data available for the following modules: Building Information, Extra Features, Photos, Sketches.

Glades County makes every effort to produce the most accurate information possible. No warranties, expressed or implied, are provided for the data herein, its use or interpretation. The assessment information is from the last certified taxroll. All data is subject to change before the next certified taxroll.

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Contact Us



2024 FLORIDA LIMITED LIABILITY COMPANY ANNUAL REPORT

DOCUMENT# L22000525460

Entity Name: A. PERRY TRUST, LLC

Current Principal Place of Business:

1490 WESTERN DRIVE
MOORE HAVEN, FL 33471

Current Mailing Address:

1490 WESTERN DRIVE
MOORE HAVEN, FL 33471 US

FEI Number: 92-1466216

Certificate of Status Desired: No

Name and Address of Current Registered Agent:

CARL S. PERRY
1490 WESTERN DRIVE
MOORE HAVEN, FL 33471 US

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE: _____

Electronic Signature of Registered Agent

_____ Date

Authorized Person(s) Detail :

Title MGR
Name CARL S. PERRY
Address 1490 WESTERN DRIVE
City-State-Zip: MOORE HAVEN FL 33471

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am a managing member or manager of the limited liability company or the receiver or trustee empowered to execute this report as required by Chapter 605, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: RONDA PERRY

MANAGER

03/11/2024

_____ Electronic Signature of Signing Authorized Person(s) Detail

_____ Date

2024 Glades VAB
FILED Checklist Exhibit "2"
Mar 11, 2024
Secretary of State Exhibit "L"
3617830798CC



[Department of State](#) / [Division of Corporations](#) / [Search Records](#) / [Search by Entity Name](#) /

Detail by Entity Name

Florida Limited Liability Company
A. PERRY TRUST, LLC

Filing Information

Document Number L22000525460
FEI/EIN Number 92-1466216
Date Filed 12/15/2022
State FL
Status ACTIVE

Principal Address

1490 WESTERN DRIVE
MOORE HAVEN, FL 33471

Mailing Address

1490 WESTERN DRIVE
MOORE HAVEN, FL 33471

Registered Agent Name & Address

CARL S. PERRY
1490 WESTERN DRIVE
MOORE HAVEN, FL 33471

Authorized Person(s) Detail

Name & Address

Title MGR

CARL S. PERRY
1490 WESTERN DRIVE
MOORE HAVEN, FL 33471

Annual Reports

Report Year	Filed Date
2023	05/01/2023
2024	03/11/2024

Document Images

[03/11/2024 -- ANNUAL REPORT](#)

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[05/01/2023 -- ANNUAL REPORT](#)

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[12/15/2022 -- Florida Limited Liability](#)

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Exhibit "L"

Florida Department of State, Division of Corporations

2024 FLORIDA LIMITED LIABILITY COMPANY ANNUAL REPORT

DOCUMENT# L22000525470

Entity Name: R. PERRY TRUST, LLC

Current Principal Place of Business:

1490 WESTERN DRIVE
MOORE HAVEN, FL 33471

Current Mailing Address:

1490 WESTERN DRIVE
MOORE HAVEN, FL 33471 US

FEI Number: 88-4418841

Name and Address of Current Registered Agent:

CARL S. PERRY
1490 WESTERN DRIVE
MOORE HAVEN, FL 33471 US

Certificate of Status Desired: No

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE: _____

Electronic Signature of Registered Agent

_____ Date

Authorized Person(s) Detail :

Title MGR
Name CARL S. PERRY
Address 1490 WESTERN DRIVE
City-State-Zip: MOORE HAVEN FL 33471

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am a managing member or manager of the limited liability company or the receiver or trustee empowered to execute this report as required by Chapter 605, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: RONDA PERRY

MANAGER

03/11/2024

_____ Electronic Signature of Signing Authorized Person(s) Detail

_____ Date

2024 Glades VAB
FILED
Mar 11, 2024
Secretary of State Exhibit "L"
2063793745CC



Department of State / Division of Corporations / Search Records / Search by Entity Name /

Detail by Entity Name

Florida Limited Liability Company
R. PERRY TRUST, LLC

Filing Information

Document Number L22000525470
FEI/EIN Number 88-4418841
Date Filed 12/15/2022
State FL
Status ACTIVE

Principal Address

1490 WESTERN DRIVE
MOORE HAVEN, FL 33471

Mailing Address

1490 WESTERN DRIVE
MOORE HAVEN, FL 33471

Registered Agent Name & Address

CARL S. PERRY
1490 WESTERN DRIVE
MOORE HAVEN, FL 33471

Authorized Person(s) Detail

Name & Address

Title MGR

CARL S. PERRY
1490 WESTERN DRIVE
MOORE HAVEN, FL 33471

Annual Reports

Report Year	Filed Date
2023	05/01/2023
2024	03/11/2024

Document Images

[03/11/2024 -- ANNUAL REPORT](#)

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[05/01/2023 -- ANNUAL REPORT](#)

[View image in PDF format](#)

[12/15/2022 -- Florida Limited Liability](#)

View image in PDF format

Exhibit "L"

Florida Department of State, Division of Corporations



Value Adjustment Board

Value Adjustment Board – Organizational Meeting – August 15, 2023

The Clerk's Office is the clerk to the Value Adjustment Board (VAB) and is responsible for assisting the VAB in an organizational manner, assisting petitioners of the VAB, recording, documenting and reporting the activity of the VAB in their meetings and maintaining the minutes of these meetings in accordance with Section 194, Florida Statutes. The Florida Department of Revenue proscribes the rules and forms for the VAB and more information can be found at

<https://floridarevenue.com/property/Pages/VAB.aspx>

"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." – Chapter 194.015, Florida Statutes

Important Links:

Glades County VAB Telephonic Procedures

Florida Statutes (<http://www.leg.state.fl.us/Statutes/index.cfm?Mode=View%20Statutes&Submenu=1&Tab=statutes>)

Florida Sunshine Manual (<http://www.myflsunshine.com/sun.nsf/sunmanual>)

Florida Administrative Code 12D-51

<https://www.flrules.org/gateway/ChapterHome.asp?Chapter=12D-51>

Education and Resources

Exhibit "L"

Section 194.011(5)(b), Florida Statutes, states: *"The department shall develop a uniform policies and procedures manual that shall be used by value adjustment boards, special magistrates, and taxpayers in proceedings before value adjustment boards. The manual shall be made available, at a minimum, on the department's website and on the existing websites of the clerk of circuit courts."*

The Florida Department of Revenue (Department) has developed this uniform policies and procedures manual as prescribed by statute and other resources the public may find helpful. Click on the links below for more information.

- Uniform Policies, Procedures, Reference Materials and Other Legal Resources
- Taxpayer Resources and Information
- Department of Revenue Online

Frequently Asked Questions

Is there a Fee to File a Petition?

There is a \$15.00 non-refundable filing fee to file a petition with the Value Adjustment Board. Petitions sent without the appropriate filing fees are deemed incomplete and cannot be processed unless the Clerk to the Value Adjustment Board receives the fee.

Petitioners filing a single joint petition containing multiple parcels or TPP accounts must first submit, to the Glades County Property Appraiser's Office, a Florida Department of Revenue form DR-486MU, listing the contiguous parcels or similar accounts. The Property Appraiser's Office must first approve the parcels or accounts as contiguous or like and similar in nature before the petition can be filed. The cost to file this type of petition is \$15.00 + \$5.00 each additional parcel or account after the first.

FILING FEES PERTAINING TO THE DENIAL OF HOMESTEAD EXEMPTION OR HOMESTEAD TAX DEFERRAL

Persons filing a petition due to the denial, by the Property Appraiser or the Tax Collector, of a timely filed application for homestead exemption or a timely filed application for homestead tax deferral, are not subject to a filing fee. However, if the application was filed after the March 1st deadline and was denied, the \$15.00 petition filing fee would apply.

Payment can be in the form of cash, check, cashier's check or money order made payable to the Clerk of the Value Adjustment Board.

Exhibit "L"

How Do I File My Petition?

You may file your petition with the Clerk of the Value Adjustment Board in person or through the mail. The Clerk of the Value Adjustment Board is located at the Glades County Clerk of Court located at 500 Avenue J, Suite 500, Moore Haven, Florida 33471.

When Is My Petition Due?

All petitions must be received by the Clerk of the Value Adjustment Board by the end of the business day on the deadline date provided on your trim notice. Petitions postmarked on and received after the deadline will be considered late. Refer to 12d-9.015(11) for late filing procedure.

Contacting the Value Adjustment Board

Tami Pearce Simmons

Clerk to the Value Adjustment Board

Phone: (863) 946-6010

Fax: (863) 946-0560

500 Avenue J, Suite 102

Moore Haven, Florida 33471

gladesclerk@gladesclerk.com



tickLinks

- Accessibility
- Clerk to Board
- Court Services
- County Finance
- Child Support
- Foreclosures
- Traffic
- Value Adjustment Board

Contact Information

Tami Pearce Simmons
Clerk of the Circuit Court & Comptroller
Custodian of Public Records
 PO Box 10 | 500 Avenue J, Suite 102
 Moore Haven, Florida 33471
Phone: (863) 946-6010
Email: gladesclerk@gladesclerk.com

Our Location



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Certification of Training Completion

The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2024 Value Adjustment Board Training, including the exam, for Board Members or Board Attorney.

I certify that I,

Holly E Cosby

Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 11 of the Department of Revenue's 2024 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.

This certification becomes valid only when signed and dated below by the person who completed the training including exam as described above. By my dated signature below, I further attest to my preceding statements.

Holly E. Cosby, Esq.

Digitally signed by Holly E. Cosby, Esq.
DN: cn=Holly E. Cosby, Esq., o=Law Office of Holly
E. Cosby, PA, email=holly@cosbylaw.com, c=US
Date: 2024.07.28 11:11:58 -04'00'

July 28, 2024

Signature and Certification of

DATE



FLORIDA

Checklist Exhibit "4"

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Exhibit "L"

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7/28/24, 11:12 AM

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Welcome, Holly E Cosby

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You are finished taking the following exam:

Name 2024 Value Adjustment Board Members and Board Attorneys VAB Exam

Score PASS
99 points scored (or 99.0%) out of 100 maximum points
(a score of 80.0% or greater is needed to pass this test)

Certificate

A completion certificate is available for this exam. The certificate is in an Adobe PDF format. Click on the image below to open in a popup window. You may need to disable any popup blockers to view. Once opened, you can save the certificate on your computer or print.

For this exam, this application will allow you to retrieve this certificate at anytime under the My Account menus.



click on above icon to open