

GLADES COUNTY 2020 VALUE ADJUSTMENT BOARD
SEPTEMBER 24, 2020 AT 8:15 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)
 - a. Election of Chair – **motion needed**
 - b. Chair Appoints Vice-Chair – no motion needed/appointment only
5. Introduce the Board Clerk or designee (Contact Information - See Exhibit D)
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 [NEW] – Pursuant to Governor DeSantis' Executive Order 20-179, the VAB is permitted to hold remote hearings through December 15, 2020. As such, the VAB must establish Telephonic Hearing Procedures (see Exhibit E) - **motion needed**
9. Approve minutes of the following meetings: (See Exhibit F)
 - a. October 7, 2019 Organizational Meeting – **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, 2019 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
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 J)
18. Additional Items for Discussion and Board Counsel review of Statutory and Rule Requirements for Organizational Meetings to ensure Board compliance (See Exhibit K)
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

Select Year: 2019 Go

The 2019 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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STATE OF FLORIDA

OFFICE OF THE GOVERNOR EXECUTIVE ORDER NUMBER 20-193

(Amending Executive Order 20-179)

WHEREAS, on March 9, 2020, I issued Executive Order 20-52 declaring a state of emergency for the entire State of Florida due to COVID-19; and

WHEREAS, Executive Order 20-69, as amended by Executive Order 20-179, requires amendment to provide local government bodies with additional time to notice their meetings.

NOW, THEREFORE, I, RON DESANTIS, as Governor of Florida, by virtue of the authority vested in me by Article IV, Section (1)(a) of the Florida Constitution, Chapter 252, Florida Statutes, and all other applicable laws, promulgate the following Executive Order to take immediate effect:

Section 1.

Section 3. of Executive Order 20-179 is amended to read, as follows:

Except as amended herein, I hereby extend Executive Order 20-69, as extended by Executive Orders 20-112, 20-123, 20-139 and 20-150, until 12:01 a.m. on October 1, 2020.



IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Florida to be affixed, at Tallahassee, this 7th day of August, 2020.


RON DESANTIS, GOVERNOR

ATTEST:


SECRETARY OF STATE

FILED
2020 AUG - 7 PM 4:32
DEPARTMENT OF STATE
TALLAHASSEE, FLORIDA

STATE OF FLORIDA

OFFICE OF THE GOVERNOR

EXECUTIVE ORDER NUMBER 20-179

(Emergency Management – COVID-19 – Local Government Public Meetings)

WHEREAS, Executive Order 20-69, as extended by Executive Order 20-112, Executive Order 20-123, Executive Order 20-139 and Executive Order 20-150, expires on August 1, 2020, unless extended; and

WHEREAS, Executive Order 20-69 requires amendment to address foreseeable Truth in Millage ("TRIM"), non ad valorem assessment, and value adjustment board related issues.

NOW, THEREFORE, I, RON DESANTIS, as Governor of Florida, by virtue of the authority vested in me by Article IV, Section (1)(a) of the Florida Constitution, Chapter 252, Florida Statutes, and all other applicable laws, promulgate the following Executive Order to take immediate effect:

Section 1.

Executive Order 20-69 is amended to include Section 5, as follows:

A. For any taxing authority holding a millage and budget hearing under Chapter 200, Florida Statutes, or a local governing board holding a hearing or meeting regarding a non ad valorem assessment, including, but not limited to, those under section 197.3632, Florida Statutes, I hereby suspend any Florida Statute that requires a quorum or supermajority of the membership to be present in person or requires the local government body to meet at a specific public place.

B. A taxing authority holding a millage and budget hearing under Chapter 200, Florida Statutes, or a local governing board holding a hearing or meeting regarding a non ad valorem

assessment including, but not limited to, those under section 197.3632, Florida Statutes, may utilize communications media technology, such as telephonic and video conferencing, as provided in section 120.54(5)(b)2., Florida Statutes.

C. This Executive Order does not waive any other requirement under the Florida Constitution and "Florida's Government in the Sunshine Laws," including Chapter 286, Florida Statutes.

D. The provisions set forth in this section shall expire at 12:01 a.m. on October 15, 2020.

Section 2.

Executive Order 20-69 is amended to include Section 6, as follows:

A. For any value adjustment board including, but not limited to, special magistrates, holding a hearing or meeting under Chapter 194, Florida Statutes, I hereby suspend any Florida Statute or rule that requires a quorum or individual to be present in person or requires the local government body or individual to meet at a specific public place.

B. A value adjustment board including, but not limited to, special magistrates, holding a hearing or meeting under Chapter 194, Florida Statutes, may utilize communications media technology, such as telephonic and video conferencing, as provided in section 120.54(5)(b)2., Florida Statutes.

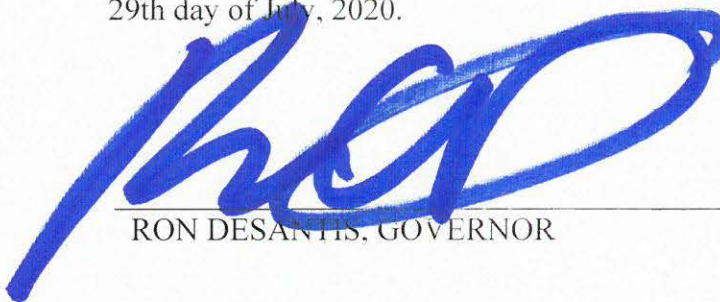
C. This Executive Order does not waive any other requirement under the Florida Constitution and "Florida's Government in the Sunshine Laws," including Chapter 286, Florida Statutes.

D. The provisions set forth in this section shall expire at 12:01 a.m. on December 15, 2020.

Section 3. Except as amended herein, I hereby extend Executive Order 20-69, as extended by Executive Orders 20-112, 20-123, 20-139 and 20-150, until 12:01 a.m. on September 1, 2020.



IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Florida to be affixed, at Tallahassee, this 29th day of July, 2020.



RON DESANTIS, GOVERNOR

ATTEST:



SECRETARY OF STATE

FILED
2020 JUL 29 AM 11:46
DEPARTMENT OF STATE
TALLAHASSEE, FLORIDA

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 2020 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 2020 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: 2020.07.09 22:36:57 -04'00'

7/9/20

**Signature and Certification of
Holly E. Cosby**

DATE



INDEPENDENT NEWSMEDIA INC. USA

Lake Okeechobee News
107 SW 17th Street, Suite D
Okeechobee, Florida 34974
863-763-3134

STATE OF FLORIDA
COUNTY OF GLADES

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

in the matter of Notice

in the 20th Judicial District of the Circuit Court of Glades County, Florida, was published in said newspaper in the issues of _____

9/9/2020

Affiant further says that the said Lake Okeechobee News is a newspaper published in said Glades County, Florida, and that said newspaper has heretofore been published continuously in said Glades County, Florida each week and has been entered as second class mail matter at the post office in Moore Haven, in said Glades County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

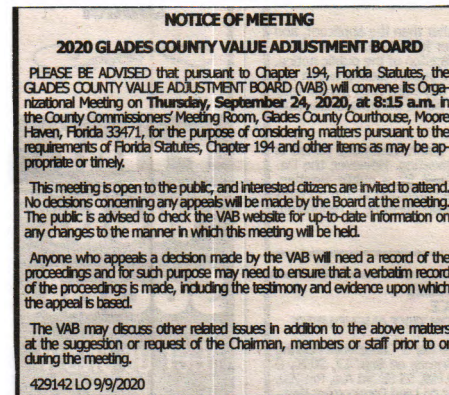
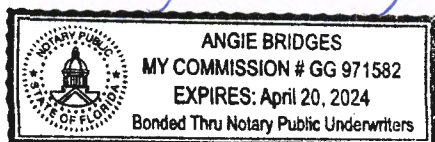
Katrina Elsen Muros

Katrina Elsen Muros

Sworn to and subscribed before me this 9th day of September 2020 AD

Notary Public, State of Florida at Large

Angie Bridges



2020 VALUE ADJUSTMENT BOARD
CONTACT INFORMATION

BOARD MEMBERS

Tim Stanley
1114 Oak Street
Okeechobee, Fl. 34974
Cell : 863-532-9891
Email: tstanley@myglades.com

John Ahern
P.O. Box 176
Moore Haven, FL 33471
Cell: 863-885-2012
Email: jahern@myglades.com

Diane Cianfrani
1582 Gate Road
LaBelle, FL 33935
Telephone:
Email: jdlabelle830@gmail.com

Jeri Wilson
1080 Harper Lane
Moore Haven, FL 33471
Telephone: 863-634-6056
jeri.wilson@glades-schools.org

Alternate School Board Member: Jenny Allen
P.O. Box 812
Moore Haven, FL 33471
Telephone: 863-227-6354 Email:
Email: jallen863@gmail.com

Tommy Perry
PO Box 1029
Clewiston, FL 33440
Phone: 863-983-9188 (Work)
Email: tperry@johnsonprewitt.com

CLERK OF COURT (SANDRA BROWN)

P.O. Box 10
Moore Haven, FL 33471

Sandra H. Brown
Clerk of Court
Phone: 863-946-6002
Email: sbrown@gladesclerk.com

Vacant
Administrative Assistant
Phone: 863-946-6010
Email:

LEGAL COUNSEL

Holly Cosby, Attorney
602 Center Road
Fort Myers, FL 33907
Phone: 239-931-0006
FAX: 239-418-0006
Email: holly@cosbylaw.com

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, Moorehaven, 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:
 - a) The telephonic hearing is requested for fewer than ten (10) petitions, and **either**
 1. The party has a valid medical reason that does not allow him/her to be physically present, **OR**
 2. The party is making such request pursuant to Governor DeSantis' Executive Order 20-179.
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, Moorehaven, 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 (or) The party is making such request pursuant to Governor DeSantis' Executive Order 20-179.
- 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 MONDAY, OCTOBER 7, 2019 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 Monday, October 7, 2019 at 9:00 a.m. with the following members present:

Patti Pearce, School Board
John Ahern, County Commissioner
Tommy Perry, Citizen
Tim Stanley, County Commissioner

Not present:

Diane Cianfrani, Citizen

Others present:

Sandra H. Brown, Clerk of Court
Julie Mann Braddock, Administrative Secretary
Holly Cosby, VAB Attorney
Lorie Ward, Property Appraiser
Marina Langdale, Deputy Property Appraiser

1. Call to Order and Verification of Quorum – VAB Counsel

Holly Cosby, VAB Counsel, called the meeting to order at 9:23 a.m. (Tommy Perry was running late).

Attorney Cosby verified that pursuant to §194.015, Florida Statutes, a quorum was present.

PLEDGE

Attorney Cosby led the Pledge of Allegiance.

INVOCATION

Lorie Ward, Property Appraiser, gave the invocation.

2. Ratify the private Board legal counsel

Attorney Cosby stated she had provided a copy of her Certification of Training Completion for the 2019 Value Adjustment Board Training (Exhibit A). She stated her rate would remain the same as last year.

ON MOTION of Member Pearce seconded by Member Perry the Board ratified the private Board legal counsel.

GLADES COUNTY VALUE ADJUSTMENT BOARD – OCTOBER 7, 2019

Motion carried by 4 – 0 vote.

3. Affidavit of Publication for meeting notice

Attorney Cosby stated she had reviewed the actual publications; however, the Board did not have the affidavit of publication yet from the newspaper. She stated these were sufficient to proceed. (Exhibit B)

4. Introduction of Board Members (Contact Information)

Attorney Cosby introduced the following Value Adjustment Board members: Tommy Perry, Citizen; Patti Pearce, Glades County School Board; John Ahern, Glades County Commissioner; and Tim Stanley as a Glades County Commissioner.

a. Election of Chairman and Vice Chairman

ON MOTION of Member Stanley seconded by Member Perry the Board nominated John Ahern for Chairman of the 2019 Value Adjustment Board.

Motion carried by 4 – 0 vote.

John Ahern was named as Chairman.

Tommy Perry was named as Vice Chairman.

5. Introduce the Board Clerk or designee (Contact Information)

Sandra H. Brown, Clerk of the Court, introduced herself to the Board and Julie Braddock, Administrative Secretary. She stated the contact information for all members and staff had been included in the packets (Exhibit C).

6. Approval of agenda for this Organizational Meeting

ON MOTION of Vice Chairman Perry seconded by Member Pearce the Board approved the agenda for this Organizational Meeting.

Motion carried by 4 – 0 vote.

7. Hearing Procedures and changes from previous year

- a. 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 Vice Chairman Perry seconded by Member Stanley 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

GLADES COUNTY VALUE ADJUSTMENT BOARD – OCTOBER 7, 2019

F.A.C. 12D-9.021; and authorized VAB Counsel to request more definite information from petitioners during any good cause review.

Motion carried by 4 – 0 vote.

8. Approve minutes of the following meetings:

a. September 19, 2018 Meeting

ON MOTION of Vice Chairman Perry seconded by Member Stanley the Board approved the September 19, 2018 VAB Meeting minutes.

Motion carried by 4 – 0 vote.

9. 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 195, 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**

Attorney Cosby read the title of the forms/publications into the record.

ON MOTION of Vice Chairman Perry seconded by Member Pearce 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 195, 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 and f. Department of Revenue approved VAB forms.

Motion carried by 4 – 0 vote.

10. Discuss, take testimony on and adopt or ratify with any required revision or amendment any local administrative procedures and forms of the Board.

Attorney Cosby stated there were no revisions or amendments to any local administrative procedures.

GLADES COUNTY VALUE ADJUSTMENT BOARD – OCTOBER 7, 2019

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

ON MOTION of Member Pearce seconded by Vice Chairman Perry the Board adopted Exhibit E (Resolution 2019-1) adopting and ratifying a \$15.00 filing fee for petitions filed.

Motion carried by 4 – 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 Chairman Perry seconded by Member Stanley the Board authorized VAB Counsel to review and update the Clerk's VAB website (Uniform Policies and Procedures), if necessary.

Motion carried by 4 – 0 vote.

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

ON MOTION of Member Pearce seconded by Member Stanley the Board authorized the Clerk to hire a Court Reporter.

Motion carried by 4 – 0 vote.

14. Authorize the Chairman to sign Forms DR-488P, 2018 Preliminary Certifications of the Value Adjustment Board (Real Property and Tangible Personal Property)

ON MOTION of Vice Chairman Perry seconded by Member Stanley the Board authorized the Chairman to sign Forms DR-488P, 2017 Preliminary Certifications of the Value Adjustment Board (Real Property and Tangible Personal Property). (Exhibit F)

Motion carried by 4 – 0 vote.

15. Discuss general information of Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights – VAB Counsel

Attorney Cosby stated she had provided an exhibit (Exhibit G) which included a good, general synopsis of the Florida Property Tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights. She stated this information fulfilled the requirements that the Department of Revenue had for the Board and no motion was necessary.

16. Discuss law/rule changes as they affect VAB operations – VAB Counsel

Attorney Cosby stated there were no legislative changes or bills that would change the way the Board operated. She stated the Department of Revenue had issued a bulletin regarding Hurricane Dorian and stated anyone that had been affected by the storm and had not been able to file their petition in a timely manner could use that as good cause.

GLADES COUNTY VALUE ADJUSTMENT BOARD – OCTOBER 7, 2019

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

Attorney Cosby stated the Property Appraiser had provided several proposed dates. November 13th and December 16th. She stated 4 petitions were still active, 3 of which had been filed by the same entity. She stated Mrs. Ward did a fantastic job of trying to work with people.

The Board agreed to schedule the first hearings on November 13, 2019 at 9:00 a.m. and the reschedule date on December 16, 2019 at 9:00 a.m.

18. Additional Items for Discussion and Board Counsel review of Statutory and Rule Requirements for Organizational Meetings to ensure Board compliance

Attorney Cosby stated she had gone through her checklist and had a few questions for the Board members. She asked if any VAB members represented other governmental entities or taxpayers in any administrative or judicial review of property taxes. The Board members all answered no.

Attorney Cosby asked if any of the citizen members were a member or an employee of a taxing authority. There were none. Vice Chairman Perry stated he was the engineer of record for some special tax districts, but was not an employee for any taxing authority.

Attorney Cosby stated the Uniform Value Adjustment Board procedures were made available at this meeting and copies were provided to the Board members. She stated the DOR Uniform Policy and Procedure Manual was available on the existing website of the Board Clerk. She stated all procedures and forms were in compliance with §194, Florida Statutes, and Florida Administrative Code Section 12D-9. She stated the following documents were available today for review and on the Board Clerk's website: Florida Administrative Code 12D-9, Florida Administrative Code 12D-10, Florida Administrative Code 12D-51.001, 12D-51.002, and 12D-51.003, and Florida's Government in the Sunshine (Sunshine Law) Manual. She stated any associated forms that had been adopted by the Florida Department of Revenue were also available to the public and Board members on the Board Clerk's website. She stated §192 - §195, Florida Statutes, were available as well. She stated the VAB local procedures, if any, were ministerial in nature and were not inconsistent with governing statutes, case law, Attorney General Opinions, or rules of the Department of Revenue.

19. Approve the Chairman signing the DR-488 forms 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 Member Pearce seconded by Vice Chairman Perry the Board authorized the 2018 Chairman to sign the DR-488 Final forms without a formal VAB meeting, in the event there were no VAB hearings/changes to the tax rolls as a result of VAB action.

GLADES COUNTY VALUE ADJUSTMENT BOARD – OCTOBER 7, 2019

Motion carried by 4 – 0 vote.

Attorney Cosby clarified that if there were no petitions to hear, the Board would not meet and the Chairman would be authorized to sign the final forms with a meeting.

PUBLIC COMMENT

There was none.

Member Stanley asked when the deadline was to settle a petition.

Attorney Cosby stated the petition could be settled at any time up until the date of the hearing.

ADJOURN

ON MOTION of Member Stanley seconded by Vice Chairman Perry Board moved to adjourn the meeting.

There being no further discussion Chairman Ahern adjourned the meeting at 9:45 a.m.

John Ahern, Chairman

ATTEST:

Sandra H. Brown, 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. 2020-1
RESOLUTION OF 2020 GLADES COUNTY VALUE ADJUSTMENT BOARD

WHEREAS, F.S. Section 194.013 allows the Value Adjustment Board (hereinafter referred to as "V.A.B."), to adopt a Resolution imposing a filing fee on each separate parcel of property covered by a V.A.B. 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 V.A.B. function in the taxing process;

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

WHEREAS, Florida law requires that the V.A.B. 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 2020 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 V.A.B. on future year Petitions unless specifically repealed or modified by the V.A.B..
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 V.A.B. a single joint petition if the property appraiser determines such parcels 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 V.A.B. 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 V.A.B. 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 V.A.B. 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 24th day of September, 2020, by the 2020 Glades County Value Adjustment Board.

ATTEST: SANDRA H. BROWN, CLERK

2020 GLADES COUNTY VALUE
ADJUSTMENT BOARD

BY:

BY:

Clerk of Court

Chair

APPROVED AS TO FORM

BY:

V.A.B. ATTORNEY



**INITIAL CERTIFICATION OF
THE VALUE ADJUSTMENT BOARD**
Section 193.122, Florida Statutes

DR-488P
N. 12/09
Rule 12D-16.002
Florida Administrative Code

Tax Roll Year 2020

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

09/24/2020

Date



**INITIAL CERTIFICATION OF
THE VALUE ADJUSTMENT BOARD**
Section 193.122, Florida Statutes

DR-488P
N. 12/09
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Signature, Chair of the Value Adjustment Board

09/24/2020

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

**PUBLIC NOTICE – 2020 GLADES COUNTY VALUE ADJUSTMENT BOARD
TO ALL PROPERTY OWNERS AND TAXPAYERS OF GLADES COUNTY**

Please be advised that hearings before the 2020 Glades County Value Adjustment Board (VAB) will be held to consider petitions appealing the denial of exemptions/classifications, 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 _____, 2020, with a good cause reschedule date and time of 9:00AM on _____, 2020, in the Glades County Commissioner's Board Room on the Second Floor of the Glades County Courthouse, 500 Avenue J, Moore Haven, Florida.

Due to the public health emergency presented by COVID-19 and pursuant to the authority granted by Executive Order Number 20-179, as extended, issued by the Governor of the State of Florida, citizens/parties may participate in VAB hearings by telephone. Interested citizens should contact the VAB Clerk at (863) 946-6010 for remote connection information. The public is advised to check the VAB website for up-to-date information on any changes to the manner and/or locations(s) in which these hearings will be held.

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; historic property; 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.

Sandra Brown, Clerk of Court
As Ex-Officio Clerk of the Value Adjustment Board
Glades County, Florida

**GLADES COUNTY VALUE ADJUSTMENT BOARD – 2020-2021
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
9/16/20	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; Verbatim
9/16/20	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; Verbatim
9/16/20	VAB Attorney meeting the requirements of F.S. §194.015 has been appointed or ratified - Organizational Meeting Agenda Item 2; Verbatim
9/16/20	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
9/16/20	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
9/16/20	VAB Attorney has received DOR training and has passed the corresponding exam - Organizational Meeting Agenda Item 2; Verbatim
9/16/20	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
9/16/20	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
9/16/20	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); Verbatim
9/16/20	The DOR's uniform policies and procedures manual is available on the existing website of the board clerk - Organizational Meeting Agenda Item 10(g); Verbatim
9/16/20	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
9/16/20	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: September 24, 2020
	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 9a; 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 9b; 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 9e; 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 9d; 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 9f; 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 & 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 9d; 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 10; 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 the 16th day of September 2020,
- 2) that the Organizational Meeting for the Glades County 2020-21 VAB Session was held on September 24, 2020, and the above information regarding organizational meeting requirements was verified, reviewed and considered at said meeting, and
- 3) that hearings for the Glades County 2020-21 VAB Session will commence on or after _____, 2020.

Holly E. Cosby, Esq.

I, Holly E. Cosby, Esq., Glades County Value Adjustment Board Attorney, hereby verify the following on September 24, 2020:

- 1) There is one (1) item above, which could not be verified before 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) Said 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, I will provide the VAB with documentation and verification for the same. In the event that all petitions are settled, and no hearing are held for the Glades County 2020-21 VAB Session, there will be nothing further to provide with regards to the above referenced, unverified item.

Holly E. Cosby, Esq.