

Value Adjustment Board

Created pursuant to Florida Statute 194.015

Powers & Duties:

The Board shall have the authority to meet for the following purposes:

Hearing petitions relating to assessments filed pursuant to Section 194.011(3), Fla. Stat.

Hearing complaints relating to homestead exemptions as provided for under Section 196.151, Fla. Stat.

Hearing appeals from exemptions denied, or disputes arising from exemptions granted, upon the filing of exemption applications under Section 196.011, Fla. Stat.

Hearing appeals concerning ad valorem tax deferrals, classifications.

Hearing good cause hearings pursuant to the provisions of the Florida Administrative Code 12D-10.003(8).

Ex Parte Contacts.

For those actions of the Board which are quasi-judicial in nature, to ensure that the Board review process shall occur in an atmosphere free of bias or pressure, contacts by anyone outside of a Board meeting to members of the Board are prohibited. If a Board member shall receive any written, oral, graphic, or communication of any kind or nature which may directly or indirectly influence the disposition of a quasi-judicial proceeding of the Board, such ex parte communication shall be forwarded to the Clerk of the Board to be included in the record of the Board proceedings.

How Appointed:

There is a Value Adjustment Board created 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 must 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. 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.

Terms: Citizen's terms are for the duration of each year's Value Adjustment Board. The Board of County Commissioners and their alternates are selected at their organizational meeting each November and a Chair is chosen.

Meetings: An organizational meeting is held prior to the hearing/s.

Staff Liaison: Lar'Nesheia Ponders, Official Records Clerk I

Member	Position	Appointed	Term End
Diane Castellucci	Citizen appointed by the County Commission	08/10/2021	07/01/2025
Eileen Vargas	County Commissioner	11/19/2024	07/01/2025
Sarah Heard, Chair	County Commissioner	11/18/2008	07/01/2025
Stacey Hetherington	County Commissioner - alternate	11/18/2008	07/01/2025
J. Blake Capps	County Commissioner - alternate	11/19/2024	07/01/2025

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