

Value Adjustment Board

Created By:
Section 194.015, Florida Statutes

Appointments:
1 Citizen - Full Board appointment
2 County Commissioners – appointed by the Full Board; one of which shall serve as Chairman of the value Adjustment board

Terms:
One year

Eligibility Criteria for Citizen appointment:

1. Person above the age of 18
2. Owns homestead property within Leon County
3. Is not a member or employee of any taxing authority
4. Does not represent property owners in any administrative or judicial review of property taxes
5. Is not engaged in litigation against any County in the State of Florida

Contact Person/Staff:
Ms. Cathy Mills
Deputy Clerk to the Value Adjustment Board
301 S. Monroe Street
Tallahassee 32301
(850) 577-4003
Email: camills@leoncountyflorida.gov

Members:

Dane, Douglas Dane Realty Advisors, LLC	Begin Term: 4/13/2010 End Term: 2/28/2011 Type: one year	Original Date: <u>9/16/2008</u> Appointed by: Board of County Commissioners	Notes: Citizen appointment Email: djdane75@aol.com
Dozier, Kristin Board of County Commissioners	Begin Term: 1/1/2011 End Term: 2/28/2012 Type: one year	Original Date: <u>1/1/2011</u> Appointed by: Board of County Commissioners	Notes: Email: dozierk@leoncountyfl.gov
Maddox, Nick Board of County Commissioners	Begin Term: 1/1/2011 End Term: 2/28/2012 Type: one year	Original Date: <u>1/1/2011</u> Appointed by: Board of County Commissioners	Notes: Email: maddoxn@leoncountyfl.gov (Serves as VAB Chairman; expires 2/28/2012)

The Value Adjustment Board (VAB) settles disputes between taxpayers and the Property Appraiser. Property owners are notified in August of their property's assessed and market values in a Truth in Millage (TRIM) notice. If the property owner feels the property's assessment, classification or exemption is incorrect, a petition can be filed with the VAB.

VAB, which consists of two county commissioners, one school board member and two citizen members, approves and hires Special Magistrates to settle disputes during scheduled quasi-judicial hearings.

The 2008 Legislature modified Sections of the Florida Statutes concerning the composition and activities of the Value Adjustment Board. The Legislature has reduced, from three to two, the number of County Commissioners, and reduced from two to one the number of School Board members. Those two member slots have been reclassified as citizen appointments, one to be made by the entire Board of County Commissioners, and one to be made by the School Board, utilizing various criteria. While the Chairman of the Board of County Commissioners shall remain as a member of the Value Adjustment Board, the second Value Adjustment Board member shall be a County Commissioner selected by the full Board. On July 22, 2008, the Value Adjustment Board met and recommended the Board of County Commissioners utilize certain selection criteria for citizen appointments