

**From:** [Law Office of Holly E. Cosby, PA](#)  
**To:** [Heidi Kurppe](#); [Patricia Tapia](#)  
**Subject:** RE: VAB Chair Appointment Process  
**Date:** Friday, May 17, 2024 1:25:50 PM  
**Importance:** High

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Good afternoon, again.

Some very important clarification questions were posed by one of my VAB clients, the answers to which I believe will be helpful to all. Therefore, I am forwarding the same to all VAB clients.

There is no need to request that your County's BoCC change the timing of their annual VAB BoCC appointments. At this time, the only matter of urgency is that the BoCC elect the VAB Chair from the current appointed BoCC VAB members, and prior to August, 2024.

Once the above is accomplished, when the BoCC appoints BoCC VAB members during the BoCC meeting when that regularly occurs [for many Counties, it is in December], the BoCC would also elect a VAB Chair from the newly appointed BoCC VAB members [for many Counties, it is in December]. Moving forward, the BoCC would elect VAB BoCC members and elect the VAB Chair during the same meeting, and at the time that the BoCC regularly makes their annual appointments.

I am hopeful that the above provides further clarification on this matter. As always, please let me know if you have any questions or concerns.

Very truly,  
Holly Cosby  
VAB Counsel

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**From:** Law Office of Holly E. Cosby, PA <holly@cosbylaw.com>

**Sent:** Friday, May 17, 2024 10:30 AM

**To:** Heidi Kurppe <hkurppe@hernandoclerk.org>; ptapia@hernandoclerk.org

**Subject:** VAB Chair Appointment Process

**Importance:** High

Good morning, Heidi and Patti

I am writing to let you know about a recent memo received from the Department of Revenue (DOR) and attached hereto, which addresses the proper procedure for the appointment of Value Adjustment Board (VAB) Chair. In previous years, there has been no direct guidance with regards to this issue, and I have provided guidance on this issue to the best of my knowledge and ability, which is and was consistent with VAB operations throughout the state. The DOR has now provided clarification on this issue, and we must alter our current procedures in order to comply with the direction provided by the DOR.

The DOR has advised in the attached memo that they read Florida Statute Section 194.015 and Florida Administrative Code Section 12D-9.004 to direct that the Board of County Commissioners (BoCC) elects the two BoCC VAB members **AND** elects the Chair to the VAB. As we now have direct guidance on this issue, we must now follow the direction as provided by the DOR. The attached memo has also been provided to the Florida Association of County Attorneys, Inc. by the DOR; by now, your County Attorney is probably also aware of this issue.

Moving forward, please ensure that each year the BoCC elects the VAB Chair during the same meeting that the BoCC elects its two VAB members. If the BoCC in your county will not be electing BoCC VAB members until after August, 2024, please reach out to the County Attorney's Office and/or the BoCC directly to ensure that this issue is placed on an agenda and formally addressed during an upcoming BoCC meeting [before August, 2024] so that the BoCC can elect a VAB Chair prior to the 2024 VAB Organizational Meeting.

Please let me know if you have any questions or concerns.

Respectfully,  
Holly Cosby  
VAB Counsel

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