



## Legislation Text

---

**File #:** 14151, **Version:** 1

---

### **TITLE**

Election of Value Adjustment Board Chairperson by County Governing Body

### **BRIEF OVERVIEW**

The Department of Revenue (DOR) has provided clarification on the proper procedure for the appointment of the Value Adjustment Board (VAB) Chairperson.

The DOR has advised that they interpret Florida Statute Section 194.015 and Florida Administrative Code Section 12D-9.004 to direct that the Board of County Commissioners elect the two BOCC VAB Members AND elects the Chair to the VAB.

The Chairperson needs to be elected prior to the 2024 VAB Organizational Meeting currently scheduled for July 2024. Moving forward, the Chairperson will be elected during Board/Committee Assignments each year. The current commissioners on the Value Adjustment Board are Comm. John Allocco and Comm. Steve Champion.

### **FINANCIAL IMPACT**

N/A

### **LEGAL NOTE**

The Board is authorized to act in this matter pursuant to Section 194.015, Florida Statutes.

### **RECOMMENDATION**

It is recommended that the Board of County Commissioners elect the Chairperson to the Value Adjustment Board from the two currently appointed commissioners, Commissioner John Allocco and Commissioner Steve Champion.