



OFFICE OF COMPTROLLER

**ORANGE
COUNTY
FLORIDA**

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County Comptroller as
Clerk of the Value Adjustment Board
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DATE: May 31, 2019

TO: Members of the 2019 Value Adjustment Board (VAB)

FROM: Katie Smith, Deputy Clerk
Comptroller Clerk of the VAB

SUBJECT: Items Requiring Consent Agenda Approval June 7, 2019

- A. **ACTION REQUESTED - Approval and execution of the minutes of the April 19, 2019 VAB Final Meeting.**
- B. **ACTION REQUESTED - Approval and execution of Resolution adopting filing fees for the 2019 VAB tax cycle.**

Pursuant to F.S. 194.013, the VAB for the past 15 years has approved a \$15 petition- filing fee, where applicable. Per statute, this is the maximum allowable fee.

- C. **ACTION REQUESTED - Adoption of Local Administrative Procedures and Forms.**

State law and administrative rules guide the VAB process by specifying board organization and procedures, with local government having direct oversight responsibility. However, there are areas within the administrative rules where direction is not provided for certain procedures. The Board, during its Organizational Meeting, is required to adopt any local administrative procedures and forms of the board. You will note that these procedures are ministerial in nature and are consistent with governing statutes, case law, attorney general opinions or rules of the department.

D. ACTION REQUESTED - Approval of Special Magistrate fees; and further, approval of guaranteed minimum hours for Special Magistrates.

Hourly Rate: The 2002 VAB increased the hourly pay rate for attorney special magistrates to conduct exemption/classification hearings to \$125. The 2009 VAB approved an increase in the hourly rate from \$90/hour to \$125/hour for special magistrates to conduct valuation and tangible personal property hearings.

Minimum Hour Guarantee: The 2015 VAB approved a guaranteed two-hour minimum for any day a Special Magistrate conducts hearings. The two-hour minimum will be applicable to all magistrates residing within a 60-mile radius of Orange County. Any magistrate residing outside a 60-mile radius of Orange County will be guaranteed a four-hour minimum. The minimum guarantee would apply as follows:

1. The petitioner does not show for the hearing(s)
2. The assigned petition is withdrawn
3. The VAB clerk reschedules the hearing for good-cause.