

**FRANKLIN COUNTY VALUE ADJUSTMENT BOARD
ORGANIZATIONAL MEETING
FORT COOMBS ARMORY
AUGUST 20, 2026
2:00 P.M.
AGENDA**

Board Members Present: Cheryl Sanders, Ottice Amison, Al Stone, and Jared Mock

Board Members Absent: Kevin Ward

Others Present: Rachel Chesnut-VAB Legal Counsel, Michele Maxwell-Clerk of Court, Jessica Gay-Deputy Clerk, Terry Tipton-Property Appraiser and Casey Nash-Chief Deputy Property Appraiser's Office

1. INTRODUCTION OF MEMBERS

Clerk Maxwell opened the introduction. Each Board Member, Attorney Chesnut, Clerk Maxwell, Property Appraiser Terry Tipton, Property Appraiser's Office Chief Deputy Nash, and Deputy Clerk Gay introduced themselves.

2. APPOINTMENT OF LEGAL COUNSEL

Attorney Chesnut informed the board the first action should be to appoint their legal counsel. **On a motion by Member Amison, seconded by Member Stone, and by a unanimous vote of the Board present, it was agreed to appoint Mrs. Rachel Chesnut as VAB Legal Counsel. Motion carried 4-0.**

3. APPOINTMENT OF VAB CLERK (CLERK'S DESIGNEE)

Clerk Maxwell stated that she has designated Mrs. Jessica Gay as the Value Adjustment Board Clerk.

4. SPECIAL MAGISTRATE DISCUSSION

On a motion by Member Mock, seconded by Member Amison to approve. Attorney Chesnut asked the board to clarify their motion as to whether they are requesting to obtain a Special Magistrate or to hear the petitions as a board. **Member Mock amended his motion to clarify the board intends to hear the petitions without hiring a Special Magistrate, Member Amison seconded. Motion carried 4-0.**

5. APPROVAL OF A RESOLUTION ADOPTING A FILING FEE

On a motion by Member Amison, seconded by Member Mock, and by a unanimous vote of the Board present, the Board approved a resolution adopting a filing fee of \$50. Motion carried 4-0.

6. APPROVAL OF A RESOLUTION REQUIRING THE PETITIONER TO SUBMIT EIGHT (8) COPIES OF EVIDENCE

On a motion by Member Amison, seconded by Member Mock, and by a unanimous vote of the Board present, the Board approved a resolution requiring the petitioner to submit eight (8) copies of evidence. Motion carried 4-0.

7. APPROVAL OF A RESOLUTION OPTING OUT OF ELECTRONIC APPEARANCES

On a motion by Member Stone, seconded by Member Amison, and by a unanimous vote of the Board present, the Board approved a resolution opting out of electronic appearances. Motion carried 4-0.

8. DISCUSSION OF FLORIDA'S GOVERNMENT IN THE SUNSHINE/OPEN
GOVERNMENT LAWS

The Government in the Sunshine Law, Florida Statute 286.011, has 3 basic requirements

1. Meetings of public boards (this includes the Value Adjustment Board) must be open to the public;
2. Reasonable notice of meetings must be given; and
3. Minutes of the meetings must be taken and made available for public inspection.

The general rule regarding the Sunshine Law is: DO NOT conduct business on a Value Adjustment Board issue with other Value Adjustment Board members outside of a publicly noticed meeting in the absence of recorded minutes.

The Sunshine Law is to insure that all public business takes place exclusively at meetings open to the public; only after the public has been given adequate notice and opportunity to attend; and that a written record of the meeting is taken and preserved for the public's inspection.

A meeting is two or more members of this Board discussing matters that are before the Board or foreseeably may be before the Board and it applies to formal meetings (even if there is not a quorum) and informal encounters.

So, if two of you see each other on the street you cannot stop and discuss any issue that is before the Value Adjustment Board or issues that you think might come up before the board. The same goes for telephone calls or written communication or e-mails between Board members or communicating through a liaison. These are all considered to be meetings and are impermissible.

Reasonable notice means you have to give the public advance notice of a meeting to give them sufficient time to allow the media and general public to attend. The Clerk will be responsible for noticing all board meetings.

The requirement that minutes be kept will also be handled by the Clerk. She will prepare a written summary of the Board's meetings and have them available for public inspection. All Board meetings will be recorded and these recordings are public record also.

Any worksheets or notes that are created by the Board during hearings or during consideration of petitions and evidence that contain any material prepared in connection with official business go to the Clerk and are retained as public records.

The consequences of violating the Sunshine Law are that the action taken in violation of the Sunshine Law is void. An intent to violate the law is not required. A violation is cured only by a full open meeting to discuss all issues of the matter because the thought process that goes into the decision-making process is important - not just the final decision.

There are also personal consequences of violating the Sunshine Law. If you knowingly violate the law, it is punishable by 60 days in jail and/or fines up to \$500. It can result in your suspension or removal from office and you can be required to pay the prosecutor's attorney fees and civil actions can be sought for injunctive or declaratory relief.

9. DISCUSSION OF DUTIES, RULES, REQUIREMENTS, AND DOCUMENTATION

Each county has a value Adjustment Board with five members: Two members from the county governing board, one from the school board and two citizen members. The value adjustment board hears appeals filed by taxpayers regarding certain determinations of the property appraiser or tax collector. The board conducts hearings and takes

testimony in order to decide whether to grant or deny a taxpayer's appeal.

The Value Adjustment Board serves as a quasi-judicial hearing body. As such you have to avoid conflicts of interest or the appearance of a conflict of interest in order to promote and maintain a high level of public trust in the fairness of the Board process.

One of the ways this is done is through the prohibition of any ex parte communication. This means that a participant (and that means a taxpayer or their agent and the Property Appraiser) shall not communicate with a Board members regarding the issues in a petition without the other party being present or providing a copy of any written communication to the other party.

What that means is that you should not have an communications (and that's very broad – it would include in person, written, telephone, e-mail, Facebook message and the like) with a taxpayer, someone representing a taxpayer, the property appraiser or the tax collector regarding an issue before this board unless the other side is also present.

If despite your best efforts this happens, you must immediately place on the record any attempt by any party that will be appearing before this board to provide information or discuss issues with you, without the presence of the opposing party.

Example of issue when petitioner sent copies to County Commissioner of documents requested from building dept. when Commissioner was also serving on VAB.

The Board shall not consider ex parte communications unless 3 criteria are all met:

1. All parties have been notified about the ex parte communication.
2. No party objects to the consideration of the communication; and
3. All parties have an opportunity during the hearing to cross-examine, object, or otherwise address the communication.

The board clerk has several duties: it is her duty to determine that the Board has met all of the requirements for the organizational meeting prior to the Board holding hearings, she makes petition forms available to the public upon request; receives and acknowledges completed petitions and furnishes copies of all completed and timely filed petitions to the property appraiser or tax collector; schedules hearings; sends notices; and is the official record keeper for the Board and maintains a record of the proceedings.

My role as the Board's legal counsel is to advise the Board on all aspects of the value adjustment board review process to ensure that all actions taken by the Board meet the requirements of law and ensure that the proceedings are fair and consistent with the law.

The property appraiser assesses all property located within the county each year and prepares the real property assessment roll and the tangible personal property assessment roll.

There are four ways that taxpayers have to appeal property assessment determinations. Taxpayers have the right to attend and give opinions at the public hearings where local taxing authorities consider the amount of

the proposed property tax and millage rates. If a taxpayer disagrees with the property appraiser's assessment on his or her property or if they were denied an exemption or classification and they believe this denial was in error, the taxpayer has the right to discuss the issue with the property appraiser in an informal conference. This is how most disputes are resolved – with discussions between the property owner and the Property Appraiser they usually work out a result that may not make either of them happy but that they decide they can both live with. Or the taxpayer may file an appeal to the Value Adjustment Board. The taxpayer can do either or both at the same time and can also file a lawsuit in the local circuit court to challenge the assessment. Taxpayers can also appeal if the tax collector has denied an application for tax deferral.

The petitioner taxpayer is responsible for completing the petition form, paying the appropriate filing fee if required and is responsible for presenting his or her evidence to the Board, either in person or by submitting it to the Board Clerk prior to the hearing and requesting that the Board consider the evidence without the petitioner's presence.

Exemptions or Classification appeals must be filed within 30 days after the Property Appraiser mails the notice that the application was denied.

Assessment appeals must be filed within 25 days after the Property Appraiser mails the Notice of Proposed Property Taxes – the TRIM notice – which was August 17th this year.

If an appeal is filed after the filing deadline, the board or its designee will have to determine if there is good cause to allow the late filed petition to be heard. I'd ask the board to entertain a motion on who should make that determination if necessary. The Board can make the determination in a public hearing or you can designate your Clerk or board attorney to make the determination. After the taxpayer has filed a petition, the Clerk sends them a notice with the date, time, and location of the value adjustment board hearing at least 25 days before the hearing date. A taxpayer or the property appraiser may request that a hearing be rescheduled a single time for good cause which means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent him or her from having adequate representation at the hearing. The board or its designee will have to decide if the reason stated meets the good cause requirement. I'd ask the board to entertain a motion on who should make that good cause determination if necessary. We can bring any requests to the board to make that decision in a public meeting or you can designate the Clerk or board attorney to make that determination.

There is a new provision that took effect on September 1, 2025, regarding the exchange of evidence. Beginning then, F.S. 194.011(4) requires that at least 15 days before the hearing the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the Value Adjustment Board and a summary of evidence to be presented by witnesses. And at least 15 days before the hearing the Property Appraiser shall provide to the petitioner a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the Value Adjustment Board and a summary of evidence to be presented by witnesses. The evidence list must contain the Property Appraiser's property record card. Failure of the Property Appraiser to timely comply with these requirements shall result in a rescheduling of the hearing.

If the Property Appraiser asks in writing for specific evidence before the hearing, and the taxpayer has access to the evidence and refuses to provide it, that evidence cannot be used during the hearing.

If a taxpayer is able to resolve their issue with the Property Appraiser after filing a petition but before the hearing, the taxpayer should withdraw the petition in writing to the Clerk and the hearing on that matter will be dismissed.

At a Value Adjustment Board hearing, the taxpayer may represent themselves, have an attorney represent them or have an agent, family member or friend represent them. If someone other than a licensed professional will be representing the taxpayer, then the taxpayer must provide written authorization or a power of attorney for the agent to represent them.

At a hearing, the taxpayer and the property appraiser will each have an opportunity to present evidence. After the opening of the hearing the Property Appraiser must first establish by a preponderance of the evidence that the assessment is based on the 8 factors of just valuation set out in Florida Statute 193.011 and that he has complied with professionally accepted appraisal practices in making the determination of the assessment. If the property appraiser proves that, his assessment is presumed correct.

However, a taxpayer may overcome the presumption of correctness by proving by a preponderance of the evidence that the assessed value does not represent the just value of the property or that the assessed value was based on appraisal practices different from the appraisal practices generally applied by the property appraiser to comparable property within the county.

If the property appraiser does not establish a presumption of correctness or if the taxpayer is able to overcome that presumption, the Value Adjustment Board shall establish the correct assessment if there is competent, substantial evidence of value in the record which meets the criteria of Florida Statute 193.011 and professionally accepted appraisal practices. If there is not such evidence, then the assessment must be remanded back to the property appraiser with appropriate directions from the Value Adjustment Board and the property appraiser must comply with those directions in determining a revised assessment. Florida law provides certain rights for property taxpayers. The four primary categories of Taxpayer rights contained in Florida Statute 192.0105 are:

1. The Right to Know – which includes the right to receive notices and be informed about various aspects of the property tax.
2. The Right to Due Process – which includes the right to an informal conference with the property appraiser, to file value adjustment board petitions, to receive notices of results from the value adjustment board and to file lawsuits.
3. The Right to Redress – which includes the right to discounts, refunds for overpayment of taxes and to redeem tax certificates sold for delinquent taxes on real property and
4. The Right to Confidentiality – which includes the right for certain taxpayer records to be confidential consistent with the provisions of the law.

On a motion by Member Mock, seconded by Member Stone, and by a unanimous vote of the Board present, the Board designated Attorney Chesnut to make determinations on late petition filings. Motion carried 4-0.

On a motion by Member Amison, seconded by Member Stone, and by a unanimous vote of the Board present, the Board designated Attorney Chesnut to make good cause determinations on rescheduling of hearings. Motion carried 4-0.

10. DISCUSSION OF WHERE COPIES OF ALL DOCUMENTS CAN BE FOUND

Documents can be found on the Department of Revenue's website at:

<https://floridarevenue.com/property/Pages/VAB.aspx>

<https://www.franklinclerk.com>.

11. APPROVAL OF TENTATIVE VAB SCHEDULE

Attorney Chesnut provided several dates to the Board for possible hearings. The Board consensus was October 6th and 15th at 9:00 am.

There being no further business to come before the Board, the meeting was adjourned.

Member Cheryl Sanders – Chairman

Attest:

Michele Maxwell – Clerk of Courts

The audio is available upon request. Please e-mail jgay@franklinclerk.com, call 850-653-8861 to speak with the Administrative Assistant, or submit a request in writing to obtain audio of this meeting.