



Value Adjustment Board

AGENDA

October 3, 2024

3:00 PM

Administration Building,

**4th Floor, BCC Meeting Room, 477 Houston Street,
Green Cove Springs, FL 32043**

-
- I. Call to Order
 - II. Consideration of appointment of Attorney to represent the Value Adjustment Board
Value Adjustment Board Attorney - Letter of Interest
 - III. Introduction of the Value Adjustment Board Members and Board Clerk
 - a. 2024 Value Adjustment Board Members and Clerk Contact Information
 - IV. Selection of Special Magistrates for the Value Adjustment Board.
 - a. Selection of Special Magistrates for the Value Adjustment Board.
Contracts:

James Toro - Real Property
Alexander Ruden - TPP
Paul Sanders - Exemptions
 - V. Statutory Requirement: Role of VAB and Discussion regarding Florida's property tax system, the roles of the Property Appraiser, Tax Collection, Clerk and Petitioner, opportunities for taxpayers to participate in the system, property tax rights.
 - Compliance with statutory requirement special magistrates and board members, Rule 12D-9, F.A.C., containing uniform rules and procedures for hearings before value adjustment boards and special magistrates (if applicable), and the associated form that have been adopted by the department. Materials located online at: www.clayclerk.com/value-adjustment-board/links.
 - Compliance with statutory requirement special magistrates and board members, Rule Chapter 12D-10, F.A.C., containing the rules have been adopted by the department. Materials located online at: www.clayclerk.com/valueadjustmentboard/links.
 - Compliance with statutory requirement special magistrates and board members the requirements of Florida's Government in the Sunshine/Open Government laws including information on where to obtain the Government-In-The-Sunshine manual; Materials located online at: [Page 1 of 34](http://www.clayclerk.com/value-</div><div data-bbox=)

adjustment-board/links.

- Compliance with statutory requirements special magistrates and board members, Rules 12D-51.001, 12D-51.002 and 12D-51.003, F.A.C., and chapter 192 through 195, F.S., as reference information containing the guidelines and statues applicable to assessments and assessment administration; Materials located online at: www.clayclerk.com/value-adjustment-board/links.

VI. Statutory Requirement: Discussion regarding the tentative schedule for the Value Adjustment Board taking into consideration the number of petitions filed, the possibility of the need to reschedule, and the requirement that the Board stay in session until all petitions have been heard.

VII. Acknowledgment and Approval of the Resolution Directing the Property Appraiser to Extend and Certify the 2024 Real Property and Tangible Personal Property Ad Valorem Tax Rolls.

VIII. Approval of Initial Certifications of the Value Adjustment Board for the 2024 Real Property and Tangible Personal Property Ad Valorem Tax Rolls.

IX. Adoption of the Resolution for the Filing Fee for Petitions - \$15.00

X. Adoption of Clay County Value Adjustment Board Local Administrative Procedures.

XI. Discussion Regarding the Process for Filing Petitions and Making Payments Electronically.

XII. Discussion for Holding Hearings Utilizing Telephonic or Electronic Means.

XIII. Adjournment

In accordance with the Americans with Disabilities Act, any person needing a special accommodation to participate in this matter should contact the Clay County ADA Coordinator by mail at Post Office Box 1366, Green Cove Springs, FL 32043, or by telephone at number (904) 269-6347 no later than three (3) days prior to the hearing or proceeding for which this notice has been given. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice), or 1-800-955-8771 (TDD).



VAB Agenda Item
Thursday, October 3 3:00 PM

ATTACHMENTS:

Description

- Letter of Interest - Value Adjustment Attorney - Aaron Thalwitzer, Esquire



GORDON & THALWITZER

ATTORNEYS AT LAW

257 North Orlando Avenue • Cocoa Beach, Florida 32931
Phone 321.799.4777 • Fax 321.735.0711

JASON M GORDON
Admitted in FL, NY & CT
jgordon@brevardlegal.com

AARON THALWITZER
Admitted in FL, D.C.
aaron@brevardlegal.com

September 13, 2024

VIA EMAIL TO: BLANCHETT@CLAYCLERK.COM

Clay County Value Adjustment Board
c/o Ms. Christine Blanchett, Deputy Clerk to the
Board / Value Adjustment Board Specialist

Re: Legal Counsel for Clay County Value Adjustment Board

Dear Ms. Blanchett:

Please accept this letter as my letter of interest in serving as legal counsel to the Clay County Value Adjustment Board. I am grateful for the opportunity to serve your VAB. I have enclosed my curriculum vitae and the certificate indicating my completion of the 2024 VAB training.

I have represented VABs since 2014. I never represent non-VAB governmental entities, taxpayers, or any other party which might suggest an appearance of impropriety with respect to my representation of VABs. If selected, I would perform all work personally and never charge for work performed by other attorneys or staff from my firm without the VAB's prior approval.

My customary hourly rate for VABs is \$225 per hour, plus mileage reimbursement and, depending on the volume of work, I may also request reimbursement for a portion of my travel time (equivalent to one hour each way).

I would be honored to serve as your VAB counsel and would be happy to provide any additional information you may require.

Sincerely,

GORDON & THALWITZER

Aaron Thalwitzer, Esq.

AARON B. THALWITZER, ESQ.
Attorney at Law

EMPLOYMENT:

- Gordon & Thalwitzer, Cocoa Beach, FL (Shareholder – 2017 to present)
- Widerman Malek, PL, Melbourne, FL (Partner – 2010 to 2017)
- Office of the Public Defender, 20th Circuit, Fort Myers, FL (APD, Fel. Div. – 2007 to 2010)

AREAS OF PRACTICE:

Ad Valorem Taxation/VABs, Real Estate, Construction, Contracts, Business, Litigation

BAR AND COURT ADMISSIONS:

- Florida
- District of Columbia
- U.S. District Court of Florida (Northern District)
- U.S. District Court of Florida (Middle District)
- U.S. District Court of Florida (Southern District)
- U.S. Court of Appeals, Eleventh Circuit

EDUCATION:

- University of Florida (B.A., History, 2002)
- Barry University (J.D., 2007)

HONORS:

- LEAD Brevard – 4 Under 40 Winner, 2015
- Super Lawyers – Rising Star, 2016 and 2017
- LEAD Brevard – 4 Under 40 Finalist, 2014
- Winner – 2007 Florida Bar Standing Committee on Professionalism Essay Award

PROFESSIONAL AND CHARITABLE ACTIVITIES:

- VAB Counsel (Brevard, Orange, Lake, Volusia, Palm Beach, Martin, St. Lucie, Duval)
- Epilepsy Association of Central Florida, Board of Directors, 2010 – Present
- Keiser University, Legal Advisory Board Member, 2010 – 2017
- West Melbourne Business Association, Board of Directors, 2011 – 2021
- Brevard County Bar Assoc., Young Lawyers Division, Board of Directors, 2012 – 2017
- Spacecoast Barry Alumni Chapter, Secretary, 2011 – 2012
- Vassar B. Carlton Inns of Court, Barrister
- Leadership Brevard – Class of 2013
- Florida Bar Justice Teaching, Volunteer, 2010 – 2015
- Economic Dev. Commission of Florida's Space Coast, *Ex Officio Director*, 2016-2017
- Babcock Street Community Redevelopment Agency, Director, 2014 – 2018

PUBLICATIONS

- *Should Courts Be Free To Order Child Support For Post-Secondary Education Expenses?*, ABA FAMILY LAW LITIGATION; Vol. 6, No. 1, Spring 2007
- *Professionalism: Rekindling Greatness*, FLORIDA BAR NEWS; 34, Fla. B.N. 22; The Professional; Fall 2008
- *Arrest & Probable Cause Determinations*, PUBLIC DEFENDER TRAINING MANUAL; 3rd Ed., 2010
- *How to Evict a Nonpaying Tenant*, FLORIDA TODAY [Melbourne] 15 May 2015.
- *Fluctuating Workweek Can Benefit Employee, Employer*, FLORIDA TODAY [Melbourne] 3 October 2015.
- *Cited by INDIANA INT'L & COMPARATIVE LAW REVIEW*, 25 *IND. INT'L & COMP. L. REV.* 571 (2015).
- *Cited by Streaming Movies Online: The E! True Hollywood Story*, 4 *UPRBLJ* 201 (2014).
- *Cited by BERKELEY TECHNOLOGY LAW JOURNAL, Annual Review*, 28 *BERKELEY TECH. L.J.* 777 (2013).
- *Non-Competes: An Ounce of Prevention*, *SPACE COAST LIVING* [Melbourne] August 2019.

Certification of Training Completion

The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2024 Value Adjustment Board Training, including the exam, for Board Members or Board Attorney.

I certify that I,

Aaron Thalwitzer

Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 11 of the Department of Revenue's 2024 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.

This certification becomes valid only when signed and dated below by the person who completed the training including exam as described above. By my dated signature below, I further attest to my preceding statements.



August 19, 2024

Signature and Certification of

DATE





VAB Agenda Item
Thursday, October 3 3:00 PM

ATTACHMENTS:

Description

- Value Adjustment Board Members and Clerk Contact Information

VALUE ADJUSTMENT BOARD (VAB)

Tara S. Green, Clay County Clerk of Court and Comptroller

The Clay County Value Adjustment Board (VAB) is governed under the provisions of Chapter 194, Florida Statutes, and Rules 12D-9, 12D-10, and 12D-16.002, Florida Administrative Code. The VAB is comprised of five members: two county commissioners, one citizen appointed by the commissioners, one school district member, and one citizen appointed by the school district member. In order to qualify under the law, the county appointee must own homestead property in Clay County, Florida, and the school district appointee must own commercial property in Clay County, Florida.

The VAB usually meets twice annually, once in the fall and once in the winter. They oversee these administrative proceedings that provide citizens an opportunity to file petitions challenging the determinations of the Property Appraiser regarding exemption and valuation issues. Special Magistrates conduct the hearings on the petitions to make written recommendations to the VAB. The VAB meets for the purpose of acting on the recommendations of the Special Magistrates. The VAB also meets to conduct organizational duties and to certify the tax rolls.

2024 Value Adjustment Board:

Commissioner James Renninger: jim.renninger@claycountygov.com

Commissioner Mike Cella: mike.cella@claycountygov.com

Citizen Appointment: Richard Klinzman – rklinzman@yahoo.com

School Board Member: Michele Hanson - michele.hanson@myoneclay.net

School Board Appointed Citizen: Joseph Wiggins – joe@wigginslaw.net

Value Adjustment Board (VAB) Contact Information

Clay County Clerk of Court and Comptroller

Attn: Value Adjustment Board Department – Christine Blanchett

P.O. Box 698

Green Cove Springs, Florida 32043

Email: VAB@clayclerk.com

Phone: (904) 529- 4125

<https://clayclerk.com/value-adjustment-board-vab>



VAB Agenda Item
Thursday, October 3 3:00 PM

ATTACHMENTS:

Description

- ▣ James Toro - Real Property Special Magistrate
- ▣ Alexander Ruden - Tangible Personal Property Special Magistrate
- ▣ Paul Sanders - Exemptions Special Magistrate

Clay County Agreement/Contract No. 2024/2025

AGREEMENT
Real Property Special Magistrate

THIS AGREEMENT ("Agreement") is made and entered into this 3rd day of October 2024, by and between Clay County, a political subdivision of the State of Florida ("County"), and Valtrust ("Special Magistrate").

In consideration of the mutual covenants and promises set forth in this Agreement, and for other good and valuable consideration, the receipt and adequacy of which is acknowledged by the parties and all objections to the sufficiency and adequacy are hereby waived, the parties hereby agree as follows:

1. The effective date of this Agreement is October 3, 2024, and this Agreement shall terminate on September 30, 2025.
2. The Special Magistrate agrees to hear petitions filed before the Clay County Value Adjustment Board (VAB), take testimony, and make written recommendations to the VAB. The Special Magistrate shall comply with the requirements of Chapter 194, Florida Statutes, and Chapter 12D-9 of the Florida Administrative Code in the conduct of the hearings and preparation of the written recommendations of proposed findings of fact and conclusions of law to the VAB.
3. The Special Magistrate shall, with the advice of the VAB attorney, determine whether good cause has been demonstrated by those petitioners who file petitions after the deadline for filing VAB petitions has passed.
4. The Special Magistrate is qualified under Chapter 194, Florida Statutes, to perform the above-referenced services on behalf of the VAB.
5. The terms and obligations contained in the County's REQUEST FOR APPLICATIONS FOR SPECIAL MASTERS (2003), Application for Special Master (2003), and the Special Master's Response (2003) are incorporated herein. Copies of these documents are available in the County Attorney's Office.
6. The Special Magistrate shall render written findings of fact and conclusions of law within thirty (30) days after the conclusion of the hearing on each Petition so that the same may be furnished to the Petitioner and the Property Appraiser and properly presented to the VAB. Time is of the essence with regard to the obligations of the parties to this Agreement.
7. In return for the above-referenced services, the County agrees to pay the Special Magistrate at the rate of \$185.00 per hour, based upon statements received for work accomplished. The County shall make available a recording secretary during the scheduled hearings and provide a suitable workspace for the Special Magistrate to conduct hearings on the Petitions. Additionally, the County agrees to pay for up to six (6) hours of VAB online required

training at the Special Magistrate's hourly rate. The Special Magistrate shall not charge for or be entitled to be reimbursed for travel time to and from VAB matters and shall not be reimbursed for any other expenses, including, but limited to, mileage, travel, per diem, courier services, telephone, facsimile, legal research subscription service charges, postage or copying charges.

8. The County shall pay the Special Magistrate in accordance with the Local Government Prompt Pay Act as set forth in Part VII of Chapter 218, Florida Statutes.

9. The County may terminate this Agreement without cause by providing written notice to the Special Magistrate thirty (30) days prior to termination by certified U.S. mail, which notice shall be deemed effective upon being deposited in the mail. The County shall also provide a copy of such notice to the VAB. Upon termination, the County is obligated to pay for services already performed by the Special Magistrate at the time of termination, but not yet paid by the County.

10. Non-exclusivity. This Agreement is a non-exclusive agreement and does not create an exclusive relationship between the County and the Special Magistrate. The Special Magistrate shall be free to provide services that are not in conflict with the Services to be provided under the Agreement, and the County shall be free to obtain similar professional services from other Special Magistrates.

11. The Special Magistrate will immediately reveal any conflicting employment relationship.

12. The Special Magistrate acknowledges Clay County's obligation under Art. 1, Section 24, Florida Constitution, and Chapter 119, Florida Statutes, as from time to time, amended (together, the Public Records Laws), to release public records to members of the public upon request. The Special Magistrate acknowledges that Clay County is required to comply with the Public Records Laws in the handling of the documents and materials created under this Agreement and that the Public Records Laws control over any contrary terms in this Agreement. In accordance with the requirements of Section 119.0701, Florida Statutes, the Special Magistrate covenants to comply with Public Records Laws to the extent required by law, and in particular to:

- (1)) Keep and maintain public records that ordinarily and necessarily would be required by the County in order to perform the services required under this Agreement;
- (2)) Provide the public with access to public records on the same terms and conditions that the County would provide the records and at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law;
- (3)) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law; and,
- (4)) Meet all requirements for retaining public records and transfer, at no cost, to the County all public records in possession of the Special Magistrate upon termination of this

Agreement and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to Clay County in a format that is compatible with the information technology systems of Clay County.

Failure to comply with this paragraph 12 shall be deemed a material breach of this Agreement, for which Clay County may terminate this Agreement immediately upon written notice to the Special Magistrate.

13. Scrutinized Companies List and Certification. In accordance with Section 287.135(3), Florida Statutes, the County shall have the option of terminating this Agreement, if the Special Magistrate is found to have been placed on the Scrutinized Companies that Boycott Israel List as referred to in Section 287.135(2), or is engaged in a boycott of Israel as defined in Section 287.135(1). The Scrutinized Companies Certification is attached to a n d incorporated by reference into this Agreement as Exhibit A.

14. ValTrust, designates James Toro, to perform the Special Magistrate services under this Agreement.

Clay County Value Adjustment Board

By: _____
James Renninger, Its Chairman

ATTEST:

Tara S. Green,
Clay County Clerk of Court and Comptroller

ValTrust

By: _____
James Toro, II
Senior Managing Director/Partner

EXHIBIT A

Scrutinized Companies Certification

[Clay County: Real Property Special Magistrate VAB]

Name of Company:¹ ValTrust; In compliance with subsection (5) of Section 287.135(5), Florida Statutes (the Statute) the undersigned hereby certifies that the company named above is not participating in a boycott of Israel as defined in subsection (1) of the Statute, is not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List as referred to in subsection (2) of the Statute, and is not engaged in business operations in Cuba or Syria as defined in subsection (1) of the Statute.

ValTrust

(Seal)

By: _____
James Toro, II
Its: Senior Managing Director/Partner

¹ "Company" means a sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, limited liability company, or other entity or business association, including all wholly owned subsidiaries, majority owned subsidiaries, parent companies, or affiliates of such entities or business associations, that exists for the purpose of making profit.

AGREEMENT
Tangible Personal Property Special Magistrate

THIS AGREEMENT ("Agreement") is made and entered into this 3rd day of October, 2024, by and between Clay County, a political subdivision of the State of Florida ("County"), and Alexander F. Ruden. ("Special Magistrate").

In consideration of the mutual covenants and promises set forth in this Agreement, and for other good and valuable consideration the receipt and adequacy of which is acknowledged by the parties and all objections to the sufficiency and adequacy are hereby waived, the parties hereby agree as follows:

1. The effective date of this Agreement October 3, 2024, and this Agreement shall terminate on September 30, 2025.
2. The Special Magistrate agrees to hear petitions filed before the Clay County Value Adjustment Board (VAB) and to take testimony and make written recommendations to the VAB. The Special Magistrate shall comply with the requirements of Chapter 194, Florida Statutes, and Chapter 120-9 of the Florida Administrative Code in the conduct of the hearings and preparation of the written recommendations or proposed findings of fact and conclusions of law to the VAB.
3. The Special Magistrate shall with the advice of the VAB attorney determine whether good cause has been demonstrated by those petitioners who file petitions after the dead-line for filing VAB petitions has passed.
4. The Special Magistrate is qualified under Chapter 194, Florida Statutes, to perform the above referenced services on behalf of the VAB.
5. The terms and obligations contained in the County's REQUEST FOR APPLICATIONS FOR SPECIAL MASTERS (2012): Application for Special Master (2012); and the Special Master's Response (2012), are incorporated herein. Copies of these documents are available in the County Attorney's Office.
6. The Special Magistrate shall render written findings of fact and conclusions of law within thirty (30) days after the conclusion of the hearing on each Petition, so that the same may be furnished to the Petitioner and the Property Appraiser and properly presented to the VAB. Time is of the essence with regard to the obligations of the parties to this Agreement.
7. In return for the above referenced services, the County agrees to pay the Special Magistrate at the rate of \$150.00 per hour, based upon statements received for work accomplished. The County shall make available a recording secretary during the scheduled hearings and provide a suitable workspace for the Special Magistrate to conduct hearings on the Petitions. Additionally, the County agrees to pay for up to six (6) hours of VAB online required training at the Special Magistrate's hourly rate. The Special Magistrate shall not charge for or be entitled to be reimbursed for travel time to and from VAB matters, and shall not be reimbursed for any other expenses, including, but limited to, mileage, travel, per diem, courier services, telephone, facsimile, legal research subscription service charges, postage or copying charges.
8. The County shall pay the Special Magistrate in accordance with the Local Government Prompt Pay Act as set forth in Part VII of Chapter 218, Florida Statutes.
9. The County may terminate this Agreement without cause by providing written notice to the Special Magistrate thirty (30) days prior to termination by certified U.S. mail, which notice shall be deemed effective upon being deposited in the mail. The County shall also provide a copy of such notice to the VAB. Upon termination, the

County is obligated to pay for services already performed by the Special Magistrate at the time of termination, but not yet paid by the County.

10. Non-exclusivity. This Agreement is a non-exclusive agreement and does not create an exclusive relationship between the County and the Special Magistrate. The Special Magistrate shall be free to provide services that are not in conflict with the Services to be provided under the Agreement, and the County shall be free to obtain similar professional services from other Special Magistrates.

11. The Special Magistrate will immediately reveal any conflicting employment relationship. The Special Magistrate agrees to only provide Special Magistrate services in Clay County, Florida.

12. The Special Magistrate acknowledges Clay County's obligation under Art. I, Section 24, Florida Constitution, and Chapter 1 1 9, Florida Statutes, as from time to time amended (together, the Public Records Laws), to release public records to members of the public upon request. The Special Magistrate acknowledges that Clay County is required to comply with the Public Records Laws in the handling of the documents and materials created under this Agreement and that the Public Records Laws control over any contrary terms in this Agreement. In accordance with the requirements of Section 1 1 9.070 I, Florida Statutes, the Special Magistrate covenants to comply with Public Records Laws to the extent required by law, and in particular to:

(1) Keep and maintain public records that ordinarily and necessarily would be required by the County in order to perform the services required under this Agreement;

(2) Provide the public with access to public records on the same terms and conditions that the County would provide the records and at a cost that does not exceed the cost provided in Chapter 1 19, Florida Statutes, or as otherwise provided by law:

(3) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law; and,

(4) Meet all requirements for retaining public records and transfer, at no cost, to the County all public records in possession of the Special Magistrate upon termination of this Agreement and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to Clay County in a format that is compatible with the information technology systems of Clay County.

Failure to comply with this paragraph 12 shall be deemed a material breach of this Agreement, for which Clay County may terminate this Agreement immediately upon written notice to the Special Magistrate.

13. Scrutinized Companies List and Certification. In accordance with Section 287.1 35(3), Florida Statutes, the County shall have the option of terminating this Agreement, if the Special Magistrate is found to have been placed on the Scrutinized Companies that Boycott Israel List as referred to in Section 287. 1 35(2), or is engaged in a boycott of Israel as defined in Section 287.135(I). The Scrutinized Companies Certification is attached and incorporated by reference into this Agreement as Exhibit A.

14. Alexander F. Ruden, to perform the Special Magistrate services under this Agreement.

Clay County, a political subdivision of the State of
Florida, by and through its Board of County
Commissioners

By: _____
James Renninger, Its Chairman

ATTEST:

Tara S. Green
Clay County Clerk of Court and Comptroller

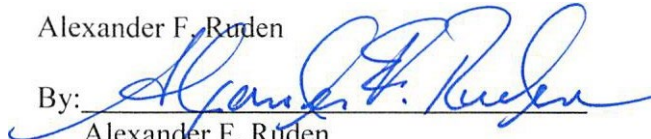
Alexander F. Ruden
By: 
Alexander F. Ruden

EXHIBIT A

Scrutinized Companies Certification

[Clay County: Tangible Personal Property Special Magistrate] Value
Adjustment Board

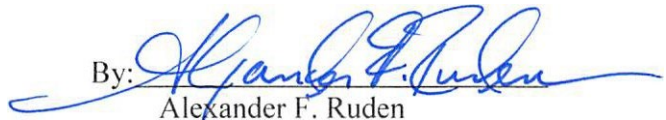
Alexander F. Ruden,

In compliance with subsection (5) of Section 287. 135(5), Florida Statutes (the Statute), the undersigned hereby certifies that the person named above is not participating in a boycott of Israel as defined in subsection (1) of the Statute; is not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List as referred to in subsection (2) of the Statute; and is not engaged in business operations in Cuba or Syria as defined in subsection (1) of the Statute.

Alexander F. Ruden

(Seal)

By:



Alexander F. Ruden

Clay County Agreement/Contract No. 2024/2025

AGREEMENT
Exemption Special Magistrate

THIS AGREEMENT (“Agreement”) is made and entered into this 3rd day of October, 2024, by and between Clay County, a political subdivision of the State of Florida (“County”), and Paul Sanders, P.A. (“Special Magistrate”).

In consideration of the mutual covenants and promises set forth in this Agreement, and for other good and valuable consideration, the receipt and adequacy of which is acknowledged by the parties and all objections to the sufficiency and adequacy are hereby waived, the parties hereby agree as follows:

1. The effective date of this Agreement is October 3, 2024, and this Agreement shall terminate on September 30, 2025.
2. The Special Magistrate agrees to hear petitions filed before the Clay County Value Adjustment Board (VAB) and to take testimony and make written recommendations to the VAB. The Special Magistrate shall comply with the requirements of Chapter 194, Florida Statutes, and Chapter 12D-9 of the Florida Administrative Code in the conduct of the hearings and preparation of the written recommendations of proposed findings of fact and conclusions of law to the VAB.
3. The Special Magistrate shall with the advice of the VAB attorney determine whether good cause has been demonstrated by those petitioners who file petitions after the deadline for filing VAB petitions has passed.
4. The Special Magistrate is qualified under Chapter 194, Florida Statutes, to perform the above referenced services on behalf of the VAB.
5. The terms and obligations contained in the County's REQUEST FOR APPLICATIONS FOR SPECIAL MASTERS (2016); Application for Special Master (2016); and the Special Master's Response (2016), are incorporated herein. Copies of these documents are available in the County Attorney's Office.
6. The Special Magistrate shall render written findings of fact and conclusions of law within thirty (30) days after the conclusion of the hearing on each Petition, so that the same may be furnished to the Petitioner and the Property Appraiser and properly presented to the VAB. Time is of the essence with regard to the obligations of the parties to this Agreement.
7. In return for the above referenced services, the County agrees to pay the Special Magistrate at the rate of \$200.00 per hour, based upon statements received for work accomplished. The County shall make available a recording secretary during the scheduled hearings and provide a suitable work space for the Special Magistrate to conduct hearings on the Petitions. Additionally, the County agrees to pay for up to six (6) hours of VAB online required training at the Special Magistrate’s hourly rate.

8. The County shall pay the Special Magistrate in accordance with the Local Government Prompt Pay Act as set forth in Part VII of Chapter 218, Florida Statutes.

9. The County may terminate this Agreement without cause by providing written notice to the Special Magistrate thirty (30) days prior to termination by certified U.S. mail, which notice shall be deemed effective upon being deposited in the mail. The County shall also provide a copy of such notice to the VAB. Upon termination, the County is obligated to pay for services already performed by the Special Magistrate at the time of termination, but not yet paid by the County.

10. Non-exclusivity. This Agreement is a non-exclusive agreement and does not create an exclusive relationship between the County and the Special Magistrate. The Special Magistrate shall be free to provide services that are not in conflict with the Services to be provided under the Agreement, and the County shall be free to obtain similar professional services from other Special Magistrates.

11. The Special Magistrate will immediately reveal any conflicting employment relationship.

12. The Special Magistrate acknowledges Clay County's obligation under Art. 1, Section 24, Florida Constitution, and Chapter 119, Florida Statutes, as from time to time amended (together, the Public Records Laws), to release public records to members of the public upon request. The Special Magistrate acknowledges that Clay County is required to comply with the Public Records Laws in the handling of the documents and materials created under this Agreement and that the Public Records Laws control over any contrary terms in this Agreement. In accordance with the requirements of Section 119.0701, Florida Statutes, the Special Magistrate covenants to comply with Public Records Laws to the extent required by law, and in particular to:

(1) Keep and maintain public records that ordinarily and necessarily would be required by the County in order to perform the services required under this Agreement;

(2) Provide the public with access to public records on the same terms and conditions that the County would provide the records and at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law;

(3) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law; and,

(4) Meet all requirements for retaining public records and transfer, at no cost, to the County all public records in possession of the Special Magistrate upon termination of this Agreement and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to Clay County in a format that is compatible with the information technology systems of Clay County.

Failure to comply with this paragraph 12 shall be deemed a material breach of this Agreement, for which Clay County may terminate this Agreement immediately upon written notice to the Special Magistrate.

13. Scrutinized Companies List and Certification. In accordance with Section 287.135(3), Florida Statutes, the County shall have the option of terminating this Agreement, if the Special Magistrate is found to have been placed on the Scrutinized Companies that Boycott Israel List as referred to in Section 287.135(2), or is engaged in a boycott of Israel as defined in Section 287.135(1). The Scrutinized Companies Certification is attached to and incorporated by reference into this Agreement as Exhibit A.

14. Paul Sanders, P.A. designates M. Paul Sanders to perform the Special Magistrate services under this Agreement.

Clay County Value Adjustment Board

By: _____
James Renninger, Its Chairman

ATTEST:

Tara S. Green
Clay County Clerk of Court and Comptroller

Paul Sanders, P.A.

By: _____
M. Paul Sanders
Its Director/CEO/Attorney

EXHIBIT A

Scrutinized Companies Certification

[Clay County: Exemption Special Magistrate]
VAB -2024

Name of Company:¹ Paul Sanders, P.A.

In compliance with subsection (5) of Section 287.135(5), Florida Statutes (the Statute), the undersigned hereby certifies that the company named above is not participating in a boycott of Israel as defined in subsection (1) of the Statute; is not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List as referred to in subsection (2) of the Statute; and is not engaged in business operations in Cuba or Syria as defined in subsection (1) of the Statute.

Paul Sanders, P.A.

(Seal)

By: _____
M. Paul Sanders
Its: Director/CEO/Attorney

¹ “Company” means a sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, limited liability company, or other entity or business association, including all wholly owned subsidiaries, majority-owned subsidiaries, parent companies, or affiliates of such entities or business associations, that exists for the purpose of making profit.



VAB Agenda Item
Thursday, October 3 3:00 PM

ATTACHMENTS:

Description

- Extension of 2024 Tax Roll



DIANE HUTCHINGS
— TAX COLLECTOR —
SERVING CLAY COUNTY

Clay County Board of County Commissioners
Post Office Box 1366
Green Cove Springs, Florida 32043

Re: Request for Extension of 2024 tax roll prior to completion of Value Adjustment
Board hearings:

Dear Commissioners:

Compliance with Florida law, which requires the Value Adjustment Board (VAB) to use Special Magistrates to conduct the hearings on the various petitions filed before the VAB, means that the final action of the VAB will occur after November 1, 2024, the date that the tax notices must be sent.

For this reason, I am requesting that the Board of County Commissioners utilize the attached resolution to order the Clay County Value Adjustment Board, pursuant to Sections 197.323 and 193.122, Florida Statutes, to certify the assessment roll prior to completion of VAB hearings. Completion of the VAB hearings is the only cause for delay in the issuance of tax notices beyond November 1, 2024. For any parcel for which tax liability is subsequently altered as a result of VAB action, I shall resolve the matter by following the same procedures used for correction of errors.

Thank you for your attention to this matter. Please call if you have any questions.

Very truly yours,

Diane Hutchings
Clay County Tax Collector

Enclosure

cc: Tracy Drake, Property Appraiser (w/encl.)

477 HOUSTON STREET • P. O. BOX 218 • GREEN COVE SPRINGS, FLORIDA 32043-0218

CLAY COUNTY OFFICE LOCATIONS

Green Cove Springs 477 Houston St.

Keystone Heights 115 NE Commercial Circle Heights, FL 32656

Orange Park 518 Kingsley Ave., Orange Park, FL 32073

Middleburg 2710 Blanding Boulevard #201, Middleburg, FL 32068



TAX COLLECTOR PHONES

Main Office 904.269.6320

Property Taxes 904.269.6329

HOURS

Mon., Tues., Thurs., Fri. 8:00AM - 5:00PM

Wed. 9:00AM - 5:00PM

Resolution No. 2024-2025

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF CLAY COUNTY, FLORIDA, ORDERING THE CLAY COUNTY VALUE ADJUSTMENT BOARD TO CERTIFY THE ASSESSMENT ROLLS FOR CLAY COUNTY, FLORIDA, PURSUANT TO SECTION 197.323, FLORIDA STATUTES.

WHEREAS, due to the requirement of Florida law that all counties utilize Special Magistrates to hear petitions filed before the Clay County Value Adjustment Board (the "VAB"), the VAB will not be able to act on all such petitions until after November 1, 2024, which is beyond the usual time for the issuance of tax notices by Clay County, Florida; and

WHEREAS, the Board of County Commissioners of Clay County, Florida, is empowered under Section 197.323, Florida Statutes, to direct the VAB to certify the assessment rolls as provided in Section 193.122, Florida Statutes, upon a majority vote of the Board of County Commissioners of Clay County, Florida, at the request of the Tax Collector of Clay County, Florida; and

WHEREAS, the Clay County Tax Collector has requested the Board of County Commissioners of Clay County, Florida, to order the assessment rolls extended pursuant to Section 197.323, Florida Statutes.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF CLAY COUNTY, FLORIDA:

Section 1. The Board of County Commissioners of Clay County, Florida, pursuant to Section 197.323, Florida Statutes, hereby orders the VAB to certify the 2024 assessment rolls of Clay County, Florida, as required by Section 193.122, Florida Statutes, and to forward such assessment rolls to the Property Appraiser for Clay County, Florida.

Section 2. A certified copy of this Resolution shall be immediately transmitted to the VAB for Clay County, Florida.

ADOPTED this ___ day of _____ 2024.

BOARD OF COUNTY COMMISSIONERS
CLAY COUNTY, FLORIDA

BY: _____
James Renninger, Its Chairman

ATTEST:

Tara S. Green
Clay County Clerk of Court and Comptroller
Ex Officio Clerk of the Board



VAB Agenda Item
Thursday, October 3 3:00 PM

ATTACHMENTS:

Description

- ▣ Initial Certification - Real Property
- ▣ Initial Certification - TPP



INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Print Form

DR-488P
N. 12/09

Rule 12D-16.002
Florida Administrative Code

Section 193.122(1), Florida Statutes

Tax Roll Year

2	0	2	4
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The Value Adjustment Board of Clay County has not completed its hearings and certifies on order of the Board of County Commissioners according to sections 197.323 and 193.122(1), F.S., that the

Check one.

Real Property Tangible Personal Property

assessment roll for our county has been presented by the property appraiser to include all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. We will issue a Certification of the Value Adjustment Board (Form DR-488) under section 193.122(1) and (3), F.S., when the hearings are completed. The property appraiser will make all extensions to show the tax attributable to all taxable property under the law.

Signature, Chair of the Value Adjustment Board

Date



INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Print Form

DR-488P
N. 12/09

Rule 12D-16.002
Florida Administrative Code

Section 193.122(1), Florida Statutes

Tax Roll Year

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Real Property

Tangible Personal Property

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Signature, Chair of the Value Adjustment Board

Date



VAB Agenda Item
Thursday, October 3 3:00 PM

ATTACHMENTS:

Description

- ▣ Resolution - Filing Fee

Resolution No. 2024

A RESOLUTION OF THE CLAY COUNTY VALUE ADJUSTMENT BOARD ADOPTING AND RATIFYING A FILING FEE FOR PETITIONS IN THE AMOUNT OF \$15 FOR THE 2024 TAX YEAR; PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CLAY COUNTY VALUE ADJUSTMENT BOARD:

Section 1. The Clay County Value Adjustment Board, pursuant to Rule 12D-9.013, Florida Administrative Code, adopts and ratifies a filing fee for petitions in the amount of \$15.00 for the 2024 tax year.

Section 2. This resolution shall be effective now for then on January 1, 2025.

ADOPTED this ___ day of _____, 2024.

CLAY COUNTY VALUE ADJUSTMENT BOARD

BY: _____
James Renninger, Its Chairman

ATTEST:

Tara S. Green
Clay County Clerk of Court and Comptroller
Ex Officio Clerk of the Board

By: _____
Deputy Clerk



VAB Agenda Item
Thursday, October 3 3:00 PM

ATTACHMENTS:

Description

- Clay County Value Adjustment Board Local Administrative Procedures.

CLAY COUNTY VALUE ADJUSTMENT BOARD LOCAL ADMINISTRATIVE PROCEDURES

In addition to the Florida Statutes and Florida Administrative Rules which govern the conduct of the Value Adjustment Board, the Value Adjustment Board shall also utilize the following local administrative procedures.

VAB Local Administrative Procedure No. 1

SECOND PUBLIC HEARING BEFORE VAB. The VAB, if requested, will conduct a second public hearing to consider whether the recommended decisions of the Special Magistrate meet the requirements of F.A.C. Rule 12D-9.031(1), and the VAB may rely on the VAB's legal counsel for such determination. The VAB's adoption of recommended decisions need not include a review of the underlying record of the prior Special Magistrate conducted public hearing. The VAB will not consider any evidence from either the Petitioner or the Property Appraiser which was not first submitted to the Special Magistrate, nor authorize the second public hearing to take place until after the conclusion of the Special Magistrate conducted initial hearing. The Petitioner and Property Appraiser must notify the Clerk of the VAB of the desire for a second public hearing no later than 10 days prior to the date of the public hearing before the VAB. Legal Authority: F.S. ss. 194.301, 194.034(2), and 194.035(1), and F.A.C. Rule 12D-9.031. (revised and adopted 9/10, re-adopted 9/13/11, revised and adopted 9/7/12).

VAB Local Administrative Procedure No. 2

USE OF PRIVATELY PREPARED APPRAISAL AT HEARING. If a Petitioner desires to use a privately prepared appraisal as evidence to support a Petition at the hearing before the Special Magistrate, then it will be the Petitioner's responsibility to arrange for the appraiser who prepared the appraisal to be present and/or to testify at the hearing before the Special Magistrate. In order to present the appraisal, the appraiser who prepared it must appear at the hearing and the Property Appraiser must be given the opportunity to question or cross examine the appraiser with regard to the private appraisal. Otherwise, the Special Magistrate may decline to consider the appraisal on the grounds that it will be considered hearsay evidence and properly excludable under the law. Any expense of the appraiser in attending and testifying at the hearing will be the responsibility of the Petitioner. Nothing in this Local Administrative Procedure No. 2 will be deemed to alter the responsibilities of both the Property Appraiser and the Petitioner under the provisions of the Uniform Rules of Procedure for Hearings before Value Adjustment Boards promulgated by the State of Florida, Department of Revenue, Property Tax Oversight Program, Rule Chapter 12D-9, Florida Administrative Code. Legal Authority: F.S. s. 194.034(1)(a) and F.A.C. Rule 12D-9.025(1), (2) and (5). (revised and adopted 9/10, readopted 9/13/11, revised and adopted 9/7/12)

VAB Local Administrative Procedure No. 3

VAB ENGAGED LEGAL COUNSEL TO BE PRESENT AT ALL VAB HEARINGS. Legal counsel engaged to represent and advise the VAB as to legal issues applicable to the VAB process shall be present at all scheduled VAB hearings on filed VAB petitions in order to provide immediate rulings and applicable law

interpretations to the Special Magistrate conducting such hearings. Legal Authority: F.S. s. 194.015(1) and F.A.C. Rules 12D-9.008 and 12d-9.009, which require value adjustment boards to retain private legal counsel to provide advice on legal issues which arise during VAB hearings and the overall VAB process. Reference also the Summary Final Order in Turner, et al., v. Department of Revenue, et al., State of Florida, Division of Administrative Hearings, Case No. 11-0677RU, entered June 22, 2011, p. 13, n. 2. (adopted 9/13/11, revised and adopted 9/7/12)

VAB Local Administrative Procedure No. 4

MANDATORY EVIDENCE EXCHANGE FOR VAB HEARINGS. In instances in which the Property Appraiser has demanded in writing to be provided with the Petitioner's evidence to be relied on at the VAB hearing in compliance with F.S. s. 194.034(1)(d), the Petitioner must comply with the Property Appraiser's request, and may only provide at the VAB hearing any evidence provided to the Property Appraiser as set forth in F.S. s. 194.011(4)(a). No Petitioner may present for consideration, nor may the VAB or Special Magistrate accept for consideration, testimony or other evidentiary materials that were requested of the Petitioner in writing by the Property Appraiser of which the Petitioner had knowledge and denied to the Property Appraiser. No other evidence proposed to be put forward by the Petitioner may be presented at the VAB hearing on that petition, admitted to the record of that VAB hearing, or considered by the Special Magistrate presiding over that VAB hearing, without an express voir dire inquiry and finding by the Special Magistrate that such other evidence proposed to be adduced at the VAB hearing was in fact either not in existence or not actually known to the Petitioner at the time such evidence was required to be provided to the Property Appraiser pursuant to F.S. s. 194.011(4)(a) and s. 194.034(1)(d). If the Special Magistrate determines that such evidence was not in existence, or was not actually known to the Petitioner at the time that evidence was due to be provided to the Property Appraiser (i.e., fifteen days prior to the scheduled hearing), then the Property Appraiser shall be afforded a reasonable time to review that evidence and to prepare its own submission of any responsive evidence to the Petitioner's evidence, and the Property Appraiser's motion for a recess or continuance shall be liberally granted by the Special Magistrate conducting the hearing. Legal Authority: F.S. s. 194.011(4)(a) and s. 194.034(1)(d); F.A.C. Rule 12D-9.020(8); and the Summary Final Order in Turner, et al., v. Department of Revenue, et al., State of Florida, Division of Administrative Hearings, Case No. 11-0677RU, entered June 22, 2011, p.38, n. 11 and 12, and pp. 41-42, Paragraph 54, determining portions of F.A.C. rule 12D-9.020(1), (2)(a), and (2)(b) to be in contravention of the plain statutory language of F.S. s. 194.011(4)(a), and therefore found to be an invalid rule enacted by the DOR in exercise of its delegated legislative authority. (adopted 9/13/11, revised and adopted 9/7/12)

VAB Local Administrative Procedure No. 5

NO HEARING TO COMMENCE IF PETITIONER HAS NOT PARTICIPATED IN MANDATORY EVIDENCE EXCHANGE, HAS NOT ELECTED TO HAVE ANY SUBMITTED EVIDENCE CONSIDERED IN PETITIONER'S ABSENCE, AND DOES NOT APPEAR AT SCHEDULED VAB HEARINGS. The Special Magistrate charged with presiding over a scheduled VAB hearing shall not commence or proceed with that hearing if the Petitioner has not timely provided the Property Appraiser with any specifically requested evidence intended to be used by the Petitioner at the VAB hearing, if the Petitioner has not checked the box in

Part 1 of Form DR-486 indicating that the Petitioner wants the Petitioner's submitted evidence to be considered even in the event that the Petitioner does not attend the VAB hearing in person, and if neither the Petitioner nor the Petitioner's duly authorized tax representative attends the VAB hearing. Instead of commencing the VAB hearing on that petition, and without requesting any evidence from the Property Appraiser, the presiding Special Magistrate shall forthwith announce its recommended decision containing (a) a finding of fact that the Petitioner did not appear at this hearing and did not state good cause and (b) a conclusion of law that the relief sought by the Petitioner is denied and the decision is being issued in order that any right the Petitioner may have to bring an action in Circuit Court is not impaired. Legal Authority: F.A.C. Rules 12D-9.021(6) and (8). (adopted 9/13/11, revised and adopted 9/7/2012)

VAB Procedural Rules—revised September 7, 2012