



## **Value Adjustment Board**

### **AGENDA**

**July 29, 2025**

**1:30 PM**

**Administration Building,**

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

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- I. Call to Order
  - II. Consideration of appointment of Attorney to represent the Value Adjustment Board.
  - III. Introduction of the Value Adjustment Board Members and Board Clerk
  - IV. Selection of Special Magistrates for the Value Adjustment Board.
  - V. Adoption of the Resolution for the Filing Fee for Petitions.
  - VI. Adoption of Clay County Value Adjustment Board Local Administrative Procedures.
  - VII. Approval of Initial Certifications of the Value Adjustment Board for the 2025 Real Property and Tangible Personal Property Ad Valorem Tax Rolls.
  - VIII. Acknowledgment and Approval of the Resolution Directing the Property Appraiser to Extend and Certify the 2025 Real Property and Tangible Personal Property Ad Valorem Tax Rolls.
  - IX. Discussion Regarding the Process for Filing Petitions and Making Payments Electronically.
  - X. Discussion for Holding Hearings Utilizing Telephonic or Electronic Means.
  - XI. 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](http://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](http://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: [www.clayclerk.com/value-adjustment-board/links](http://www.clayclerk.com/value-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 statutes applicable to assessments and assessment administration; Materials located online at: [www.clayclerk.com/valueadjustment-board/links](http://www.clayclerk.com/valueadjustment-board/links).

XII. 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.

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  
Tuesday, July 29 1:30 PM

ATTACHMENTS:

Description

- ▣ Consideration of appointment of Attorney to represent the Value Adjustment Board Value Adjustment Board Attorney - Contract

## **VAB PRIVATE COUNSEL AGREEMENT**

THIS AGREEMENT made and entered into effective July 29, 2025, (the "Effective Date"), by and between **AARON THALWITZER, ESQ.** ("Private Counsel"), and the **CLAY COUNTY VALUE ADJUSTMENT BOARD** ("VAB").

### **WITNESSETH:**

NOW, THEREFORE, in consideration of the covenants herein contained, it is mutually agreed between the parties as follows:

1. Private Counsel hereby agrees to perform the services of Private Counsel to the Clay County Value Adjustment Board for the 2025 tax cycle, which is defined to begin on the Effective Date and end on October 3, 2026, pursuant to the provisions of Section 194.015, Florida Statutes.
2. Private Counsel hereby certifies to VAB that Private Counsel is fully qualified to perform the functions of private counsel under the requirements set forth in Section 194.015, Florida Statutes, and Chapter 12D-9, F.A.C.
3. Private Counsel hereby agrees to perform such services as directed by the VAB, under the terms of this Agreement, and pursuant to any instructions and procedures as may be furnished to the Private Counsel. Private Counsel shall attend meetings of the VAB if so directed.
4. In consideration of Private Counsel performing the above-referenced duties, the VAB shall pay said Private Counsel at a rate of \$225.00 per hour. Mileage will be paid at the IRS mileage reimbursement rate, as same may change from time to time. Private Counsel's expenses and compensation shall be borne three-fifths by the Board of County Commissioners and two-fifths by the School Board. Private Counsel shall submit such invoices which include time sheets supporting such submitted invoices.
5. Private Counsel shall not to distribute or display business cards or otherwise advertise Private Counsel's business while serving as Private Counsel for the VAB.
6. If Private Counsel has knowledge of any scheduling conflicts, Private Counsel shall promptly contact the VAB clerk so that such conflicts may be resolved in a timely manner.
7. Private Counsel shall not enter into any agreements with third parties to delegate any or all of the responsibilities or rights herein set forth.
8. Private Counsel shall perform the conditions of this Agreement as an independent contractor and nothing contained herein shall be considered to be inconsistent with this relationship or status.
9. Either party hereto may terminate this Agreement without cause upon 30 days' prior written notice. Notice under this Agreement shall be given to Private Counsel by delivering written notice to:

Aaron Thalwitzer, Esq.  
299 N. Orlando Ave.  
Cocoa Beach, FL 32931  
[Aaron@BrevardLegal.com](mailto:Aaron@BrevardLegal.com)

Notice shall be given to VAB by delivering written notice to:

Christine Blanchett, Deputy VAB Clerk  
P.O. Box 698  
Green Cove Springs, FL 32043  
[Blanchettc@clayclerk.com](mailto:Blanchettc@clayclerk.com)

10. All records, books, and accounts related to the performance of this agreement shall be subject to the applicable provisions of the Florida Public Records Act, Chapter 119, Florida Statutes and shall be retained by the Private Counsel for a period of three (3) years after termination of this agreement.

11. In the event of any legal action to enforce the terms of this contract each party shall bear its own attorney's fees and costs.

12. This Agreement shall be deemed to have been executed and entered into within the State of Florida and this Agreement, and any dispute arising hereunder, shall be governed, interpreted, and construed according to the laws of the State of Florida.

13. Venue for any legal action brought by any party to this Agreement to interpret, construe, or enforce this Agreement shall be in a court of competent jurisdiction and any trial shall be non-jury.

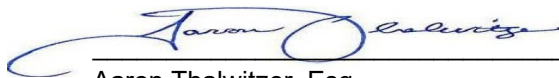
14. This Agreement may be renewed by the VAB at its discretion for an additional one (1) year term upon written notice thereof being delivered by the VAB to the Private Counsel.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year first above written.

CLAY COUNTY VALUE ADJUSTMENT BOARD

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Hon. Betsy Condon  
Chair



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Aaron Thalwitzer, Esq.  
Private Counsel



VAB Agenda Item  
Tuesday, July 29 1:30 PM

ATTACHMENTS:

Description

- ▣ VAB Contact Information

# Clay County Value Adjustment Board

| Contact Information   |  |
|---|--|
| BCC Member:Chairman Betsy Condon; (904)269-6394;  | <a href="mailto:betsy.condon@claycountygov.com">betsy.condon@claycountygov.com</a>           |
| BCC Member: Vice-Chairman Alexandra Compere; (904)269-6394;   | <a href="mailto:alexandra.compere@claycountygov.com">alexandra.compere@claycountygov.com</a> |
| BCC Citizen Member: Richard Klinzman; (904)501-5947;  | <a href="mailto:rklinzman@yahoo.com">rklinzman@yahoo.com</a>                                 |
| School Board Member: Michele Hanson; (904)295-4732;   | <a href="mailto:michele.hanson@myoneclay.net">michele.hanson@myoneclay.net</a>               |
| School Board Citizen Member: Joseph Wiggins; (904)214-9010;   | <a href="mailto:joe@wigginslaw.net">joe@wigginslaw.net</a>                                   |
| Special Magistrate: Real Estate Valuations: James Toro II MAI, SRA(Real Estate Valuations); (844) 822-7825 x721;    | <a href="mailto:james@valtrustcom">james@valtrustcom</a>                                     |
| Special Magistrate: TPP Valuations Alexander F. Ruden, ASA (MTS & ARM), CG/GA; (770)883-6987;                       | <a href="mailto:seappraise@aol.com">seappraise@aol.com</a>                                   |
| Special Magistrate: Exemptions M. Paul Sanders P.A: (904) 964-2323;   | <a href="mailto:sandersmplaw@mail.com">sandersmplaw@mail.com</a>                             |
| VAB Attorney : Aaron Thalwitzer, Esquire (321) 799-4777;  | <a href="mailto:aaron@brevardlegal.com">aaron@brevardlegal.com</a> -                         |
| Clerk to the Value Adjustment Board – Tara S. Green, Clerk of Court, and Comptroller of Clay County, (904)269-6317; | <a href="mailto:greent@clayclerk.com">greent@clayclerk.com</a>                               |
| Rick Dingle (Chief Administrative Officer); (904)278-4759;  | <a href="mailto:dingler@clayclerk.com">dingler@clayclerk.com</a>                             |
| Deputy Clerk to the Value Adjustment Board: Christine Blanchett (904)529-4227                                       | <a href="mailto:blanchettc@clayclerk.com">blanchettc@clayclerk.com</a>                       |



VAB Agenda Item  
Tuesday, July 29 1:30 PM

**ATTACHMENTS:**

**Description**

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



Clay County Agreement/Contract No. 2025

AGREEMENT  
Real Property Special Magistrate

THIS AGREEMENT ("Agreement") is made and entered into this 29th day of July, 2025, 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 July 29, 2025, and this Agreement shall terminate on September 30, 2026.

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 (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 \$195.00 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. 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: \_\_\_\_\_  
Betsy Condon, Its Chairman

ATTEST:

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

ValTrust

By:  \_\_\_\_\_  
James Toro, II  
Senior Managing Director/Partner

## EXHIBIT A

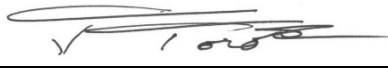
### Scrutinized Companies Certification

[Clay County: Real Property Special Magistrate VAB]

Name of Company:<sup>1</sup> 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

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<sup>1</sup> "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.

Clay County Agreement/Contract 2025

AGREEMENT  
Exemption Special Magistrate

THIS AGREEMENT ("Agreement") is made and entered into this 29th day of July, 2025, 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 July 29, 2025, and this Agreement shall terminate on September 30, 2026.
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: \_\_\_\_\_  
Betsy Condon, 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 -2025

Name of Company:<sup>1</sup> 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

<sup>1</sup>“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.



## Clay County Agreement/Contract 2025

AGREEMENT  
Tangible Personal Property Special Magistrate

THIS AGREEMENT ("Agreement") is made and entered into this 10 day of July 2025, 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 \_\_\_\_\_, and this Agreement shall terminate on September 30, 2026.
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 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 119.070 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 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 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: \_\_\_\_\_  
Betsy Condon, Its Chairman

ATTEST:

\_\_\_\_\_  
Tara S. Green  
Clay County Clerk of Court and Comptroller

Alexander F. Ruden

By: \_\_\_\_\_

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)



VAB Agenda Item  
Tuesday, July 29 1:30 PM

ATTACHMENTS:

Description

- ▣ Memorandum - Filing Fee Change



# GORDON & THALWITZER

ATTORNEYS AT LAW

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

JASON M GORDON  
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## **MEMORANDUM**

TO: Clay County Value Adjustment Board and VAB Clerk

FROM: Aaron Thalwitzer, Esq., Board Counsel

RE: Value Adjustment Board and *Ad Valorem* Taxation Changes Under HB 7031

DATE: July 15, 2025

---

### **I. Introduction**

House Bill 7031, signed into law by the Governor on June 30, 2025, makes several changes to Florida's Value Adjustment Board ("VAB") operations and ad valorem taxation laws.<sup>1</sup> This memorandum summarizes the key changes related to VABs to aid in implementation and compliance.

### **II. Value Adjustment Board Reforms**

#### **A. Evidence Exchange Requirement**

- Summary: Property appraisers must provide their evidence to petitioners at least 15 days before the VAB hearing. The requirement for the petitioner to request such evidence is eliminated.
- Effective Date: September 1, 2025.
- Enabling Resolution: See proposed resolution establishing evidence exchange procedures attached as Exhibit "A".

#### **B. Electronic Hearings**

- Summary: Parties who submit written request at least 10 days before their hearing may appear via telephone, video conference, or other electronic means. VABs must provide the necessary equipment to facilitate and record these appearances. Notice of hearing must include information necessary for petitioner to appear electronically. The VAB must establish uniform

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<sup>1</sup> See the following for an engrossed copy of the bill: [www.flsenate.gov/Session/Bill/2025/7031/BillText/er/PDF](http://www.flsenate.gov/Session/Bill/2025/7031/BillText/er/PDF).

procedures for swearing witnesses; receiving petitioner's evidence (which must be in a format capable of being processed, viewed, printed, and archived), presenting evidence, and placing testimony on the record. Includes opt-out provision for counties with population under 75,000.

- Effective Date: January 1, 2026.
- Enabling Resolution: See proposed resolution establishing electronic appearance procedures attached as **Exhibit "A"**.

### **C. Increased Filing Fees**

- Summary: Maximum VAB filing fee per parcel increased from \$15 to \$50, at the VAB's discretion. The filing fee for homestead portability petitions remains \$15 irrespective of this amendment because Section 193.155(8)(j), Florida Statutes (the homestead portability petition statute) explicitly provides that the filing fee for a homestead portability petition is "[n]otwithstanding s. 194.013". Waiver remains available for low-income petitioners.
- Effective Date: July 1, 2025, but the filing fee does not become effective unless or until the Board passes a resolution approving a \$50 filing fee (or any amount above \$15) for non-portability petitions at an organizational meeting (presently scheduled for August 13, 2025).
- Enabling Resolution: See proposed resolution establishing the VAB's filing fees attached as **Exhibit "B"**.

## **III. Ad Valorem Tax Reforms**

### **A. Citrus Processing and Agricultural Use Revisions**

#### **1. Salvage Value Assessment for Citrus Facilities**

- Summary: Tangible personal property owned and operated by a citrus packinghouse or processor is to be assessed at salvage value for the 2025 tax roll, provided it is no longer used due to citrus greening.
- Requirements: Application must be submitted to the Property Appraiser's Office ("PAO") by August 1, 2025; appeal rights preserved through the VAB.
- Effective Date: Retroactive to January 1, 2025.

#### **2. Agricultural Classification Extension**

- Summary: Land removed from production due to citrus greening or other quarantine restrictions may retain agricultural classification for up to 10 years, extended from the previous 5-year limit.
- Effective Date: Effective July 1, 2025.

## **B. Appeal Deadlines When Tax Roll is Extended**

- Summary: If the tax roll is extended, the deadline to bring a circuit court action following VAB final action is 30 days from recertification by the property appraiser; added to initial 60-day appeal deadline, increases total time to appeal to 90 days.
- Effective Date: First applies to 2026 tax roll.

## **IV. Conclusion and Implementation Notes**

The changes under HB 7031 take effect in stages, with most VAB-related reforms effective July 1, 2025, and exemption provisions applying to the 2026 tax roll unless otherwise specified. The VAB should take the following actions:

1. Adopt evidence-sharing procedures and hearing formats before the 2025 VAB season.
2. If the VAB changes the \$15 filing fee as now authorized, budget for increased petition filing fees. The Clay County VAB has conducted hearings electronically for several years, thus the new electronic hearing requirements are not anticipated to require significant new expenditures.
3. Monitor DOR rulemaking for clarification and implementation guidance, including the 2025 VAB Training materials.

Please do not hesitate to contact VAB counsel with any questions, comments, or concerns.



**Exhibit “B”**

RESOLUTION NO. 2025-\_\_

A RESOLUTION OF THE VALUE ADJUSTMENT BOARD OF CLAY COUNTY, FLORIDA, REQUIRING THAT A PETITION FILED PURSUANT TO SECTION 194.011, FLORIDA STATUTES, SHALL BE ACCOMPANIED BY A FILING FEE TO BE PAID TO THE CLERK OF THE VALUE ADJUSTMENT BOARD IN AN AMOUNT DETERMINED BY THE BOARD, NOT TO EXCEED \$50.00 FOR EACH SEPARATE PARCEL OF PROPERTY, REAL OR PERSONAL, COVERED BY THE PETITION AND SUBJECT TO APPEAL

WHEREAS, section 194.013, Florida Statutes, and Rule 12D-9.015, Florida Administrative Code, authorize each value adjustment board to charge a filing fee not to exceed \$50.00 for each separate parcel of property, real or personal, covered by a petition filed with a value adjustment board;

NOW, THEREFORE, BE IT RESOLVED BY THE VALUE ADJUSTMENT BOARD OF CLAY COUNTY, FLORIDA, AS FOLLOWS:

Section 1. Except as provided below, a petition filed pursuant to section 194.011, Florida Statutes, and Rule 12D-9.015, Florida Administrative Code, shall be accompanied by a filing fee to be paid to the clerk of the Value Adjustment Board (“VAB”) in the amount of \$\_\_\_\_.00 for each separate parcel of property, real or personal, covered by the petition and subject to appeal. Such filing fee shall be allocated and utilized to defray, to the extent possible, the costs incurred in connection with the administration and operation of the VAB. No such filing fee is required with respect to an appeal from the disapproval of homestead exemption under section 196.151, Florida Statutes, or from the denial of tax deferral under section 197.2425, Florida Statutes. Only a single filing fee shall be charged to any particular parcel of property despite the existence of multiple issues and hearings pertaining to such parcel.

Section 2. For joint petitions filed pursuant to section 194.011(3)(e), (f), or (g), Florida Statutes, a single filing fee shall be charged. Such fee shall be calculated as the cost of the special magistrate for the time involved in hearing the joint petition and shall be \$5.00 per parcel or account. Said fee is to be proportionately paid by affected parcel owners.

Section 3. For homestead portability petitions filed pursuant to section 193.155(8), Florida Statutes, the filing fee shall be \$15 pursuant to Section 193.155(8)(j), Florida Statutes (the homestead portability petition statute).

Section 4. The VAB shall waive the filing fee with respect to a petition filed by a taxpayer who demonstrates at the time of filing, by an approved certificate or other documentation issued by the Department of Children and Family Services and submitted with the petition, that the petitioner is then an eligible recipient of temporary assistance under Chapter 414, Florida Statutes.

Section 5. Pursuant to section 194.013(3), all filing fees imposed by this resolution shall be paid to the clerk of the VAB at the time of filing. If such fees are not paid at that time, the petition shall be deemed incomplete and shall be rejected.

PASSED AND ADOPTED by the Value Adjustment Board of Clay County, Florida, this \_\_\_\_ day of \_\_\_\_\_, 2025.

VALUE ADJUSTMENT BOARD OF  
CLAY COUNTY, FLORIDA

By: \_\_\_\_\_  
Chair, Value Adjustment Board

ATTEST: Clerk of Clay County Value Adjustment Board

By: \_\_\_\_\_  
Deputy Clerk



VAB Agenda Item  
Tuesday, July 29 1:30 PM

**ATTACHMENTS:**

Description

- ▣ Local Procedural Rules

## **CLAY COUNTY VALUE ADJUSTMENT BOARD** **-LOCAL ADMINISTRATIVE PROCEDURES<sup>1</sup>**

In addition to the Florida Constitution, Florida Statutes, Florida Administrative Code, and applicable case law ~~the Florida Statutes and Florida Administrative Rules~~ which govern the conduct operation of the Value Adjustment Board ("VAB"), the ~~Value Adjustment Board~~ VAB ~~shall has adopted~~ also utilize the following local administrative procedures.<sup>2</sup>

### **VAB Local Administrative Procedure No. 1**

SECOND PUBLIC HEARING BEFORE VAB. The VAB, if requested, will conduct a second public ~~hearing meeting~~ (the "Adoption Meeting") to consider whether the special magistrates' recommended decisions ~~of the Special Magistrate~~ meet the requirements of F.A.C. Rule 12D-9.031(1), F.A.C. and ~~the VAB's legal~~ counsel for such determination.<sup>3</sup> The VAB's adoption of recommended decisions need not include a review of the underlying record ~~or~~ of the prior ~~Special Magistrate conducted public hearing.~~ At the Adoption Meeting, the VAB will shall not consider any evidence from ~~either the p~~ Petitioner or the Property Appraiser ("PA") which was not first submitted to the Special Magistrate ~~special magistrate~~, nor ~~authorize schedule an~~ the second public hearing Adoption Meeting to take place until after the applicable conclusion of the Special Magistrate ~~special magistrate conducted initial hearing.~~ At least 10 days before the VAB's meeting date, ~~either~~ The Party may request a Second Meeting ~~etitioner and Property Appraiser must by~~ notifying the VAB Clerk of such party's request for same 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), F.S.; ~~and F.A.C.~~ Rule 12D-9.031, F.A.C.

(~~R~~ evised 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~~ petitioner desires to use an ~~privately prepared appraisal~~ report prepared by a Certified Residential Appraiser or Certified General Appraiser (an "Appraisal Report") as evidence ~~to support a Petition at the hearing before the Special Magistrate, then it will be the~~ Petitioner ~~petitioner is required's responsibility to arrange ensure that for~~ the appraiser who prepared the Appraisal ~~to be present and present and/or available to testify at the hearing, and the PA shall have an opportunity to examine such appraiser regarding, without limitation, the Appraisal Report before the Special Magistrate. In order to present the appraisal, If the appraiser who prepared the Appraisal Report it must is not appear available to testify at the hearing and present at the hearing for the examination by the Property Appraiser PA regarding must be given the opportunity to question or cross-examine the appraiser with regard to the private Appraisal Report, then the Appraisal Report shall not be admissible.~~

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<sup>1</sup> VAB Procedural Rules ~~r~~ Last revised September 7, 2012.

<sup>2</sup> See Rule 12D-9.013(1)(h), F.A.C. ("local administrative procedures ... must be ministerial in nature and not be inconsistent with governing statutes, case law, attorney general opinions or rules of the department.")

<sup>3</sup> See Rule 12D-9.031(2), F.A.C.

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), F.S.; and F.A.C. Rule 12D-9.025(1), (2) and (5), F.A.C.; (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 VAB 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 legal advice mediate rulings and applicable law to the special magistrate as needed

~~interpretations to the Special Magistrate conducting such hearings.~~

Legal Authority: ~~F.S. s. 194.015(1), F.S.; and F.A.C. Rules 12D-9.008 and 12D-9.009, F.A.C. (;~~  
~~which require value adjustment board VABs must 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 Dept. 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 PA~~ has demanded in writing to be provided with the ~~Petitionerpetitioner~~'s evidence to be relied on at the VAB hearing in compliance with F.S. s. 194.034(1)(d), the ~~Petitionerpetitioner~~ must comply with the ~~Property Appraiser PA~~'s request, and may only provide at the VAB hearing any evidence provided to the ~~Property Appraiser PA~~ as set forth in F.S. s. 194.011(4)(a). No ~~Petitionerpetitioner~~ may present for consideration, nor may the VAB or ~~Special MagistrateSpecial magistrate~~ accept for consideration, testimony or other evidentiary materials that were requested of the ~~Petitionerpetitioner~~ in writing by the ~~Property Appraiser PA~~ of which the ~~Petitionerpetitioner~~ had knowledge and denied to the ~~Property Appraiser PA~~. No other evidence proposed to be put forward by the ~~Petitionerpetitioner~~ may be presented at the VAB hearing on that petition, admitted to the record of that VAB hearing, or considered by the ~~Special MagistrateSpecial magistrate~~ presiding over that VAB hearing, without an express voir dire inquiry and finding by the ~~Special MagistrateSpecial 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 ~~Petitionerpetitioner~~ at the time such evidence was required to be provided to the ~~Property Appraiser PA~~ pursuant to F.S. s. 194.011(4)(a) and s. 194.034(1)(d). If the ~~Special MagistrateSpecial magistrate~~ determines that such evidence was not in existence, or was not actually known to the ~~Petitionerpetitioner~~ at the time that evidence was due to be provided to the ~~Property Appraiser PA~~ (i.e., fifteen days prior to the scheduled hearing), then the ~~Property Appraiser PA~~ shall be afforded a reasonable time to review that evidence and to prepare its own submission of any responsive evidence to the ~~Petitionerpetitioner~~'s evidence, and the ~~Property Appraiser PA~~'s motion for a recess or continuance shall be liberally granted by the ~~Special MagistrateSpecial 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 PARTICIPATEDCOMPLIED WITH IN MANDATORY EVIDENCE EXCHANGE, HAS NOT ELECTED TO HAVE ANY SUBMITTED EVIDENCE CONSIDERED IN PETITIONER'S -~~

~~ABSENCE, AND DOES NOT APPEAR AT SCHEDULED-NOTICED VAB HEARINGS.~~ The ~~Special Magistratespecial magistrate charged with~~ presiding over a ~~noticedscheduled~~ VAB hearing shall not commence ~~or proceed~~ with ~~that a~~ hearing if:

- ~~(1) -the Petitionerpetitioner has not timely provided the Property Appraiser PA with any specifically requested evidence intended to be used by the Petitionerpetitioner at the VAB hearing, if~~
- ~~(1) -the Petitionerpetitioner has not checked the box in~~

- (2) ~~Part 1 of Form DR-486 indicating~~ that the ~~Petitioner~~petitioner wants the ~~Petitioner~~petitioner's submitted evidence to be considered ~~even in the event that in~~ the ~~Petitioner~~petitioner's absence ~~does not attend the VAB hearing in person~~, and if
- (3) ~~neither the Petitioner~~petitioner ~~does not~~ 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~~PA, the ~~presiding Special Magistrate~~special magistrate shall ~~forthwith announce~~ ~~its~~include in the recommended decision: ~~containing~~ (a) a finding of fact that the ~~Petitioner~~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~~petitioner is denied and the decision is being issued in order that any right the ~~Petitioner~~petitioner may have to bring an action in ~~c~~Circuit ~~c~~Court is not impaired.

Legal Authority: ~~F.A.C.~~ Rules 12D-9.021(6) and (8), ~~F.A.C.~~ (adopted 9/13/11, revised and adopted 9/7/2012)

~~VAB Procedural Rules revised September 7, 2012~~



VAB Agenda Item  
Tuesday, July 29 1:30 PM

ATTACHMENTS:

Description

- ▣ Initial Certification of the Value Adjustment Board - Real Property
- ▣ Initial Certification of the Value Adjustment Board - TPP





## INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122(1), Florida Statutes

Print Form

DR-488P  
N. 12/09

Rule 12D-16.002  
Florida Administrative Code

Tax Roll Year 

|   |   |   |   |
|---|---|---|---|
| 2 | 0 | 2 | 5 |
|---|---|---|---|

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

Section 193.122(1), Florida Statutes

Print Form

DR-488P  
N. 12/09

Rule 12D-16.002  
Florida Administrative Code

Tax Roll Year 

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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.

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\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

\_\_\_\_\_  
Date



VAB Agenda Item  
Tuesday, July 29 1:30 PM

**ATTACHMENTS:**

**Description**

- ▣ Letter and Resolution for Extension of the Tax Roll

**MAILING ADDRESS**  
PO BOX 218  
Green Cove Springs, FL 32043-0218



**MAIN OFFICE**  
904.269.6320  
**PROPERTY TAXES**  
904.269.6329

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

Re: Request for Extension of 2025 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 hearings on various petitions filed before the VAB, means that the final action of the VAB will occur after November 1, 2025, the date by which 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, 2025. 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,

A handwritten signature in blue ink that reads "Diane Hutchings".

Diane Hutchings  
Clay County Tax Collector

Enclosure

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

**OFFICE LOCATIONS**

477 Houston Street  
Green Cove Springs  
Heights

518 Kingsley Avenue  
Orange Park

2710 Blanding Blvd. #201  
Middleburg

115 NE Commercial Circle  
Keystone

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 Masters 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, 2025, 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 2025 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 August, 2025.

BOARD OF COUNTY COMMISSIONERS  
CLAY COUNTY, FLORIDA

BY: \_\_\_\_\_  
Betsy Condon, Its Chairman

ATTEST:

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



VAB Agenda Item  
Tuesday, July 29 1:30 PM

ATTACHMENTS:

Description

- ▣ Memorandum - Electronic Hearings Change





# GORDON & THALWITZER

ATTORNEYS AT LAW

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

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

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

## **MEMORANDUM**

TO: Clay County Value Adjustment Board and VAB Clerk

FROM: Aaron Thalwitzer, Esq., Board Counsel

RE: Value Adjustment Board and *Ad Valorem* Taxation Changes Under HB 7031

DATE: July 15, 2025

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### **I. Introduction**

House Bill 7031, signed into law by the Governor on June 30, 2025, makes several changes to Florida's Value Adjustment Board ("VAB") operations and ad valorem taxation laws.<sup>1</sup> This memorandum summarizes the key changes related to VABs to aid in implementation and compliance.

### **II. Value Adjustment Board Reforms**

#### **A. Evidence Exchange Requirement**

- Summary: Property appraisers must provide their evidence to petitioners at least 15 days before the VAB hearing. The requirement for the petitioner to request such evidence is eliminated.
- Effective Date: September 1, 2025.
- Enabling Resolution: See proposed resolution establishing evidence exchange procedures attached as Exhibit "A".

#### **B. Electronic Hearings**

- Summary: Parties who submit written request at least 10 days before their hearing may appear via telephone, video conference, or other electronic means. VABs must provide the necessary equipment to facilitate and record these appearances. Notice of hearing must include information necessary for petitioner to appear electronically. The VAB must establish uniform

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<sup>1</sup> See the following for an engrossed copy of the bill: [www.flsenate.gov/Session/Bill/2025/7031/BillText/er/PDF](http://www.flsenate.gov/Session/Bill/2025/7031/BillText/er/PDF).

procedures for swearing witnesses; receiving petitioner's evidence (which must be in a format capable of being processed, viewed, printed, and archived), presenting evidence, and placing testimony on the record. Includes opt-out provision for counties with population under 75,000.

- Effective Date: January 1, 2026.
- Enabling Resolution: See proposed resolution establishing electronic appearance procedures attached as **Exhibit "A"**.

### **C. Increased Filing Fees**

- Summary: Maximum VAB filing fee per parcel increased from \$15 to \$50, at the VAB's discretion. The filing fee for homestead portability petitions remains \$15 irrespective of this amendment because Section 193.155(8)(j), Florida Statutes (the homestead portability petition statute) explicitly provides that the filing fee for a homestead portability petition is "[n]otwithstanding s. 194.013". Waiver remains available for low-income petitioners.
- Effective Date: July 1, 2025, but the filing fee does not become effective unless or until the Board passes a resolution approving a \$50 filing fee (or any amount above \$15) for non-portability petitions at an organizational meeting (presently scheduled for August 13, 2025).
- Enabling Resolution: See proposed resolution establishing the VAB's filing fees attached as **Exhibit "B"**.

## **III. Ad Valorem Tax Reforms**

### **A. Citrus Processing and Agricultural Use Revisions**

#### **1. Salvage Value Assessment for Citrus Facilities**

- Summary: Tangible personal property owned and operated by a citrus packinghouse or processor is to be assessed at salvage value for the 2025 tax roll, provided it is no longer used due to citrus greening.
- Requirements: Application must be submitted to the Property Appraiser's Office ("PAO") by August 1, 2025; appeal rights preserved through the VAB.
- Effective Date: Retroactive to January 1, 2025.

#### **2. Agricultural Classification Extension**

- Summary: Land removed from production due to citrus greening or other quarantine restrictions may retain agricultural classification for up to 10 years, extended from the previous 5-year limit.
- Effective Date: Effective July 1, 2025.



## **B. Appeal Deadlines When Tax Roll is Extended**

- Summary: If the tax roll is extended, the deadline to bring a circuit court action following VAB final action is 30 days from recertification by the property appraiser; added to initial 60-day appeal deadline, increases total time to appeal to 90 days.
- Effective Date: First applies to 2026 tax roll.

## **IV. Conclusion and Implementation Notes**

The changes under HB 7031 take effect in stages, with most VAB-related reforms effective July 1, 2025, and exemption provisions applying to the 2026 tax roll unless otherwise specified. The VAB should take the following actions:

1. Adopt evidence-sharing procedures and hearing formats before the 2025 VAB season.
2. If the VAB changes the \$15 filing fee as now authorized, budget for increased petition filing fees. The Clay County VAB has conducted hearings electronically for several years, thus the new electronic hearing requirements are not anticipated to require significant new expenditures.
3. Monitor DOR rulemaking for clarification and implementation guidance, including the 2025 VAB Training materials.

Please do not hesitate to contact VAB counsel with any questions, comments, or concerns.

**Exhibit “A”**

RESOLUTION NO. 2025-\_\_

A RESOLUTION OF THE VALUE ADJUSTMENT BOARD OF CLAY COUNTY, FLORIDA, ESTABLISHING LOCAL GUIDELINES FOR ELECTRONIC APPEARANCES AT HEARINGS CONSISTENT WITH SECTION 194.032(2)(b), FLORIDA STATUTES, AS AMENDED, PROVIDING FOR REMOTE PARTICIPATION BY PETITIONERS UNDER CERTAIN CONDITIONS.

WHEREAS, section 194.032(2)(b), Florida Statutes, as amended, requires value adjustment boards to allow petitioners to appear at hearings using MS Teams, Zoom, telephonic appearance, or other electronic means; and

WHEREAS, the Clay County Value Adjustment Board (“VAB”) desires to comply with the statutory requirement while ensuring due process, transparency, and accessibility in its proceedings;

NOW, THEREFORE, BE IT RESOLVED BY THE VALUE ADJUSTMENT BOARD OF CLAY COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The VAB shall allow petitioners to appear at hearings by MS Teams, Zoom, telephonic appearance, or other electronic means, subject to the conditions set forth in this resolution and section 194.032(2)(b), Florida Statutes.

Section 2. Petitioners who wish to appear electronically must submit a written request to the clerk of the VAB at least ten (10) days prior to the scheduled hearing date. The request must specify the preferred method of electronic participation.

Section 3. Upon receipt of such request, the VAB clerk shall notify the Property Appraiser’s Office (“PAO”) of the petitioner’s intent to appear electronically.

Section 4. The VAB shall ensure that all equipment and platforms used for electronic hearings are adequate and functional so as to preserve the integrity and fairness of the hearing process.

Section 5. All hearings conducted electronically must remain open to the public. Public access shall be provided either by offering a public electronic link or by maintaining an in-person monitoring location at a designated site.

Section 6. Attached as **Exhibit “1”**, the VAB has established a uniform method for the submission of evidence electronically. This method shall include procedures for verifying receipt and timely submission of evidence by all parties.

Section 7. The VAB Clerk and VAB counsel are authorized and directed to prepare such forms as are consistent with administration of the instant resolution and applicable law.

PASSED AND ADOPTED by the Value Adjustment Board of Clay County, Florida, this  
\_\_\_\_ day of \_\_\_\_\_, 2025.

VALUE ADJUSTMENT BOARD OF  
CLAY COUNTY, FLORIDA

By: \_\_\_\_\_  
Chair, Value Adjustment Board

ATTEST: Clerk of Clay County Value Adjustment Board

By: \_\_\_\_\_  
Deputy Clerk

## **Exhibit “1”**

### **Local Procedure 1.0**

#### **UNIFORM PROCEDURE FOR SWEARING WITNESSES, RECEIVING AND PRESENTING EVIDENCE SUBMITTED BY A PETITIONER, AND PLACING TESTIMONY ON THE RECORD IN ELECTRONIC OR REMOTE APPEARANCES**

Pursuant to section 194.032(2)(b), Florida Statutes, and corresponding amendments, the Clay County Value Adjustment Board (“VAB”) hereby establishes the following uniform procedure for submitting evidence in connection with electronic or remote appearances.

1. **Method of Submission.** Evidence to be offered in remote or electronic hearings must be submitted in PDF. All files must be legible and complete.
2. **Submission Deadline.** All evidence must be submitted at least fifteen (15) calendar days before the scheduled hearing date, unless otherwise authorized by the special magistrate in accordance with Rule 12D-9.025(4), F.A.C.
3. **Submission Portal and Address.** Evidence must be submitted via email to the VAB clerk’s email address: \_\_\_\_\_@clayclerk.com.
4. **Required Information.** All submissions must clearly indicate: (a) the petition number; (b) the petitioner’s name; and (c) whether the evidence is being submitted on behalf of the petitioner or the Property Appraiser.
5. **Access to Submitted Evidence.** The VAB and all parties shall be granted timely access to all submitted evidence in accordance with due process requirements. No party shall be denied access to materials timely submitted by the other party.
6. **Failure to Comply.** Failure to comply with these procedures may result in the exclusion of evidence or a continuance at the discretion of the special magistrate.
7. **Swearing Witnesses.** All witnesses, including parties’ representatives, participating in remote hearings shall be sworn in by the special magistrate via audio communication. The oath or affirmation shall be administered in accordance with Florida law and Rule 12D-9.024(1), F.A.C., and the witness shall affirm their identity on the record.
8. **Receipt of Petitioner Evidence.** Evidence submitted in advance by a petitioner shall be reviewed by the VAB clerk for completeness and adherence to the required format. Evidence presented during the hearing may be admitted at the discretion of the special magistrate and only if due process is preserved and consistent with applicable law.
9. **Presentation of Evidence by Parties.** Parties may present evidence verbally, by reference to timely submitted documents, or through screen sharing technology approved by the VAB. All parties must have equal opportunity to view, question, and respond to such evidence during the proceeding.

10. Testimony on the Record. All testimony provided during a remote hearing shall be recorded in the official hearing record. The VAB shall ensure that audio capture methods used by the VAB are functional and retain a full and accurate record of proceedings. Any witness providing testimony must state their full name for the record before offering statements.

This procedure shall be effective as of \_\_\_\_\_, 2025 and shall remain in force unless amended or repealed by the Clay County Value Adjustment Board.