



Value Adjustment Board

AGENDA

July 30, 2026

9:00 AM

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.
 - III. Introduction of the Value Adjustment Board Members and Board Clerk.
 - IV. Selection and Approval 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 2026 Real Property and Tangible Personal Property Ad Valorem Tax Rolls.
 - VIII. Acknowledge the Resolution Directing the Property Appraiser to Extend and Certify the 2026 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 requirements for 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 are located online at: www.clayclerk.com/value-adjustment-board/links.
 - Compliance with statutory requirements for special magistrates and board members, Rule Chapter 12D-10, F.A.C., containing the rules that have been adopted by the department. Materials are located online

at: www.clayclerk.com/valueadjustmentboard/links.

- Compliance with statutory requirements for special magistrates and board members of 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/valueadjustment-board/links.
- Compliance with statutory requirements for 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.

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 accommodations to participate in this matter should contact Clay County Risk Management by mail at P.O. Box 1366, Green Cove Springs, Florida 32043, or by telephone at (904) 679-8596, no later than three (3) days prior to the hearing or proceeding for which this notice has been given. Deaf and hard-of-hearing persons can access the telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).



VAB Agenda Item
Thursday, July 30 9:00 AM

ATTACHMENTS:

Description

- ▣ Aaron Thalwitzer, VAB Attorney

VAB PRIVATE COUNSEL AGREEMENT

THIS AGREEMENT made and entered into effective _____, 2026 (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 2026 tax cycle, which is defined to begin on the Effective Date and end on October 3, 2027, 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

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

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

VAB Chairman



Aaron Thalwitzer, Esq.
Private Counsel



VAB Agenda Item
Thursday, July 30 9:00 AM

ATTACHMENTS:

Description

- ▣ Contact Information for the VAB Members and Clerk.

Clay County Value Adjustment Board

Contact Information
BCC Member:Chairman Jim Renninger (904)269-6394; jim.renninger@claycountygov.com
BCC Member: Vice-Chairman Alexandra Compere; (904)269-6394; alexandra.compere@claycountygov.com
BCC Citizen Member: Richard Klinzman; (904)501-5947; rklinzman@yahoo.com
School Board Member: Beth Clark (904)295-4732; beth.clark@myoneclay.net
School Board Citizen Member: Joseph Wiggins; (904)214-9010; joe@wigginslaw.net
Special Magistrate: Real Estate Valuations: James Toro II MAI, SRA(Real Estate Valuations); (844) 822-7825 x721; james@valtrustcom
Special Magistrate: TPPValuations: Pamela B. Andrea A.S.A; ffevalserv@aol.com
Special Magistrate: Exemptions M. Paul Sanders P.A: (904) 964-2323; sandersmplaw@mail.com
VAB Attorney : Aaron Thalwitzer, Esquire (321) 799-4777; aaron@brevardlegal.com -
Clerk to the Value Adjustment Board – Tara S. Green, Clerk of Court, and Comptroller of Clay County, (904)269-6317; greent@clayclerk.com
Rick Dingle (Chief Administrative Officer); (904)278-4759; dingler@clayclerk.com
Deputy Clerk to the Value Adjustment Board: Christine Blanchett (904)529-4227 blanchettc@clayclerk.com



VAB Agenda Item
Thursday, July 30 9:00 AM

ATTACHMENTS:

Description

- ▣ James Toro, Real Property Special Magistrate
- ▣ Paul Sanders, Exemption Special Magistrate
- ▣ Pamela Andrea, TPP Special Magistrate

Clay County Agreement/Contract No. 2026

AGREEMENT
Real Property Special Magistrate

THIS AGREEMENT ("Agreement") is made and entered into this 30th day of July, 2026, 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 __, 2026, and this Agreement shall terminate on September 30, 2027.

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, Application for Special Master, and the Special Master's Response, 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: _____
Jim 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.

Clay County Agreement/Contract 2026

AGREEMENT
Exemption Special Magistrate

THIS AGREEMENT ("Agreement") is made and entered into this ____ day of July, 2026, 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 ___, 2026, and this Agreement shall terminate on September 30, 2027.
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: _____
Jim 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

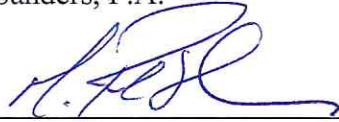
[Clay County: Exemption Special Magistrate]
VAB -2026

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.

(Seal)

Paul Sanders, P.A.

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.

TPP Special Magistrate for Clay County, Florida

From: Christine Blanchett (blanchettc@clayclerk.com)

To: ffevalserv@aol.com

Cc: dingler@clayclerk.com; byrdb@clayclerk.com; greent@clayclerk.com

Date: Tuesday, July 21, 2026 at 11:19 AM EDT

Good Morning,

Due to the Clay County TPP Special Magistrate having to withdraw from serving Clay County, I am reaching out to ask if you are interested in serving for the 2026 VAB season.

In the past, there have been no hearings on TPP, and I am hopeful that this will remain the case or be very limited.

If you are interested, please submit your resume and the attached contract with your specifics.

I appreciate your consideration,

Christine Blanchett

Deputy Clerk to the Board/Value Adjustment Board Specialist

Clerk to the Board/Value Adjustment Board

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

Phone: (904)529-4227

529-4125



Due to Florida law, most written communication to and from this office is public record, available upon request.

To Report Fraud, Waste & Abuse of County Resources Call the Third-Party Anonymous Hotline (833) 222-3251 or visit the website to file electronically at <http://www.lighthouse-services.com/clayclerk> [lighthouse-services.com].



TPP VAB Contract 2026 - Blank.docx

52.8 kB



top_workplaces-multi-year-cut-out-email_signature-2024-2026-merged_1530d742-4eda-47fb-9d0c-e5d7acd9c084.png

7.5 kB

Clay County Agreement/Contract 2026

AGREEMENT
Tangible Personal Property Special Magistrate

THIS AGREEMENT ("Agreement") is made and entered into this 22 day of July, 2026, by and between Clay County, a political subdivision of the State of Florida ("County"), and Pamela B. Andrea ("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 7/30/2026 and this Agreement shall terminate on September 30, 2027.
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 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 (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 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. 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. Pamela B. Andrea, 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: _____
Jim Renninger, its Chairman

ATTEST:

Tara S. Green
Clay County Clerk of Court and Comptroller

By: Pamela B. Andrea, A.S.A.

EX H I B I T A

Scrutinized Companies Certification

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

Pamela B. Andrea

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.

Pamela B. Andrea

(Seal)

**QUALIFICATIONS
OF
PAMELA B. ANDREA, A.S.A.**

PROFESSIONAL EXPERIENCE:

- Appraiser of Machinery and Equipment with expertise in furniture, fixtures, automotive, bakery, banking, CNC/metal fabricating, computer/networking, construction/paving, deli/food processing, farm/logging, golf course, hotel/resorts, lawn/garden/landscape, manufacturing, medical, movie theater/video production, musical instruments, nursery, office, outpatient surgery, printing, radio station, restaurant, sawmill and screen printing.
- Office Manager for various real estate and litigation law firms, including equipment purchasing and financial account management.
- Health Care administration and consulting; development and management of public relations and marketing plans and budget; coordination of real estate purchase and renovation of medical center; design, layout and purchasing of furniture and equipment for medical practices; development of training programs for support staff; financial account management.
- Expert Witness Testimony.
- Special Magistrate, Value Adjustment Board (Past & Present)---Alachua County, Bay County, Brevard County, Citrus County, Duval County, Hernando County, Indian River County, Leon County, Martin County, Miami-Dade County, Nassau County, Orange County, Osceola County, Pasco County, Palm Beach County, Polk County, St. Lucie County, Seminole County and Volusia County, Florida.

PROFESSIONAL MEMBERSHIPS:

- American Society of Appraisers
Accredited Senior Appraiser, Machinery & Technical Specialties,
1997
President, South Florida Atlantic Chapter, 2001-2002
First Vice President, South Florida Atlantic Chapter, 2000-2001
Second Vice President, South Florida Atlantic Chapter, 1999-2000
Secretary, South Florida Atlantic Chapter, 1998-1999
Treasurer, South Florida Atlantic Chapter, 1997 -1998
Co-Chairperson of Personal Property Committee, South Florida
Atlantic Chapter, 1995 -1997
Chairperson of Education Committee, South Florida Atlantic
Chapter, 1995 -1997

**Qualifications of
Pamela B. Andrea, A.S.A.
Page 2**

EDUCATION:

- American Society of Appraisers, Appraisal Courses
 - ME 201 Introduction to Machinery and Equipment Valuation, 1993
 - ME 202 Machinery and Equipment Valuation Methodology, 1993
 - ME 203 Machinery and Equipment Valuation:
Advanced Topics and Case Studies, 1993
 - ME 204 Machinery and Equipment Valuation:
Advanced Topics and Report Writing, 1996
 - Uniform Standards of Professional Appraisal Practice (USPAP), 2026
 - All 303 Appraisers as Expert Witnesses, 2002
 - ME 209 Computer Valuation and Portfolio Analysis, 2002
 - All 301 Asset and Value Differences Among Disciplines, 2003
 - All 300 Appraisal Review for the Practicing Appraiser, 2004
 - All 207 Introduction: Advanced Application of the Cost Approach, 2005
 - All 220 Ethics and the Appraiser, 2011
 - Economic Obsolescence, 2013
 - Sharpening Your Appraisal Tools, 2015
 - ABCs of testimony: Attorney Tricks and Witness Traps, 2020
 - The Producer Price Index: What is it and how to use it properly, 2022
 - IAC22 MTS – Telling the Appraisal Story, 2024
 - IAC22 MTS – Writing An Effective Rebuttal Report, 2024
 - IAC22 MTS – Bad Trial Testimony, 2024
 - ME151 – Mistakes? You must be mistaken! Valuing Tractors & Trailers, 2024
 - ME155 – Valuing Healthcare Assets: What Knowledge Is Needed To Provide an Advantage to the Expert Appraiser, 2024
 - IAC22 MTS – Considering Installation and Decommissioning Costs When Evaluating Equipment, 2024
 - IAC22 MTS – Economic Obsolescence – Inutility and Beyond, 2024
 - AIC23 MTS – Indirect Costs and Fair Market Value in Continued Use, 2024
 - IAC22 MTS – Valuation/RCN Estimate Wireless Carrier TPP, 2024
 - IAC22 MTS – What I Have Learned in Tax Court and IRS Audit, 2024
 - ME159 – WEB Fundamentals of Economic Life Development, 2024

**Qualifications of
Pamela B. Andrea, A.S.A.
Page 3**

ME172 – WEB The Producer Price Index & BLS, 2024

ME158 – Purchase Price Allocation and Cost Segregation Studies:
A Team Approach, 2024

2025 - Property Tax Valuation Conference, 2025

ME191- Beginners Guide to Preparation & Execution of a Field
Inspection, 2026

ME189 - Mastering Excel: Essential Best Practices for Appraisers,
Part I, 2026

IAC24 MTS – Assumptions & Scope of Work, 2026

- Miami-Dade Junior College, Miami, Florida, 1967-1969
- Katharine Gibbs School, New York, New York, 1969-1970

Service as Special Magistrate

Alachua County, 2021-2023

Bay County, 2019-2025

Brevard County, 2010-2011, 2014-2015

Citrus County, 2009

Duval County, 2006, 2009-2010, 2013-2025

Hernando County, 2015-2017

Indian River County, 2010-2025

Leon County, 2016-2025

Martin County, 2015-2016

Miami-Dade County, 1998-2015

Nassau County, 2015-2025

Orange County, 2015-2025

Osceola County, 2015-2025

Palm Beach County, 2002-2025

Pasco County, 2015-2025

Polk County, 2020-2025

St. Lucie County, 2006, 2009-2025

Seminole County, 2015-2025

Volusia County, 2013-2025

References:

Heather Pelegrin, Duval County VAB, 904-630-7370

Ann Clark, Palm Beach County VAB, 561-355-3294



The Society's Board of Examiners

Attests that

Pamela B. Andrea

**Accredited Senior Appraiser
Machinery & Technical Specialties**

has successfully participated in ASA's Mandatory Reccreditation Program and has complied with its continuing education requirements, as set forth in the organization's Constitution, Bylaws and Administrative Rules. Therefore, formal reccreditation has been granted by the International Board of Governors and will remain valid through

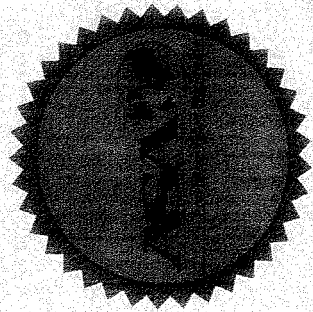
July 31, 2026

Signed, Sealed and Attested

July 2, 2025

Guillermo Ortiz de Zárate

Chief Executive Officer



Sarah E. Sebastian

Director of Credentialing Services

Florida Department of Revenue

Certificate of Training

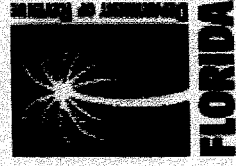
Pamela B Andrea

has received

**2025 Tangible Personal Property Appraiser
Special Magistrates VAB Training**

on

8/24/25





VAB Agenda Item
Thursday, July 30 9:00 AM

ATTACHMENTS:

Description

- ▣ Filing Fee Resolution - 2026

RESOLUTION NO. 2026-__

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 \$50.00 for each separate parcel of property, real or personal, covered by the petition and subject to appeal if filed in paper form and \$35.00 if filed electronically. 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 _____, 2026.

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
Thursday, July 30 9:00 AM

ATTACHMENTS:

Description

- ▣ Clay County Local Administrative Procedures.

CLAY COUNTY VALUE ADJUSTMENT BOARD
LOCAL ADMINISTRATIVE PROCEDURES¹

In addition to the Florida Constitution, Florida Statutes, Florida Administrative Code, and applicable case law which govern the operation of the Value Adjustment Board (“VAB”), the VAB has adopted the following local administrative procedures.²

VAB Local Administrative Procedure No. 1

SECOND PUBLIC HEARING BEFORE VAB. The VAB, if requested, will conduct a second public meeting (the “Adoption Meeting”) to consider whether the special magistrates’ recommended decisions meet the requirements of Rule 12D-9.031(1), F.A.C. The VAB may rely on VAB counsel for such determination.³ The VAB’s adoption of recommended decisions need not include a review of the underlying record or the special magistrate hearing. At the Adoption Meeting, the VAB shall not consider evidence from the petitioner or the Property Appraiser (“PA”) which was not first submitted to the special magistrate, nor schedule an Adoption Meeting until after the applicable special magistrate hearing. At least 10 days before the VAB’s meeting date, either party may request a Second Meeting by notifying the VAB Clerk of such party’s request for same.

Legal Authority: ss. 194.301, 194.034(2), and 194.035(1), F.S.; Rule 12D-9.031, F.A.C.
(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 an appraisal report prepared by a Certified Residential Appraiser or Certified General Appraiser (an “Appraisal Report”) as evidence, the petitioner is required to ensure that the appraiser who prepared the Appraisal present and available to testify at the hearing, and the PA shall have an opportunity to examine such appraiser regarding, without limitation, the Appraisal Report. If the appraiser who prepared the Appraisal Report is not available to testify at the hearing and present at the hearing for examination by the PA regarding the Appraisal Report, then the Appraisal Report shall not be admissible.

Legal Authority: s. 194.034(1)(a), F.S.; 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 COUNSEL PRESENT AT HEARINGS. VAB counsel shall be present at all VAB hearings on VAB petitions to provide legal advice to the special magistrate as needed.

Legal Authority: s. 194.015(1), F.S.; Rules 12D-9.008, F.A.C. and 12D-9.009, F.A.C. (VAB must retain private counsel); *Turner, et al., v. Dept. of Rev., et al.*, Case No. 11-0677RU (June 22, 2011), p. 13, n. 2.

VAB Local Administrative Procedure No. 4

¹ Last revised September 7, 2012.

² 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.”).

³ See Rule 12D-9.031(2), F.A.C.

MANDATORY EVIDENCE EXCHANGE. In instances in which the PA has demanded in writing to be provided with the petitioner's evidence to be relied on at the VAB hearing in compliance with s. 194.034(1)(d), F.S. the petitioner must comply with the PA's request, and may only provide at the VAB hearing any evidence provided to the PA as set forth in s. 194.011(4)(a), F.S. 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 PA of which the petitioner had knowledge and denied to the PA. 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 PA pursuant to s. 194.011(4)(a), F.S. and s. 194.034(1)(d), F.S. 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 PA (i.e., fifteen days prior to the scheduled hearing), then the PA 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 PA's motion for a recess or continuance shall be liberally granted by the Special magistrate conducting the hearing. Legal Authority: s. 194.011(4)(a), F.S. and s. 194.034(1)(d), F.S.; Rule 12D-9.020(8), F.A.C.; and the Summary Final Order in *Turner, et al., v. Dept. of Rev., et al.*, Case No. 11-0677RU, June 22, 2011, p. 38, n. 11 and 12, and p. 41-42, Paragraph 54, determining portions of Rule 12D-9.020(1), (2)(a), and (2)(b), F.A.C. to contravene the plain language of s. 194.011(4)(a), F.S. and thus found to be an invalid exercise of its delegated legislative authority. (adopted 9/13/11, revised and adopted 9/7/12)

VAB Local Administrative Procedure No. 5

NO HEARING IF PETITIONER HAS NOT COMPLIED WITH EVIDENCE EXCHANGE, ELECTED TO HAVE EVIDENCE CONSIDERED IN PETITIONER'S ABSENCE, AND DOES NOT APPEAR AT NOTICED VAB HEARING. The special magistrate presiding over a noticed VAB hearing shall not commence with a hearing if:

- (1) the petitioner has not timely provided the PA with specifically requested evidence intended to be used by the petitioner at the VAB hearing,
- (2) the petitioner has not indicated that the petitioner wants the petitioner's submitted evidence to be considered in the petitioner's absence, and
- (3) petitioner does not attend the VAB hearing.

Instead of commencing the hearing, and without requesting evidence from the PA, the special magistrate shall include in the recommended decision: (a) a finding of fact that the petitioner did not appear at the 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: Rules 12D-9.021(6) and (8), F.A.C. (adopted 9/13/11, revised and adopted 9/7/2012)



VAB Agenda Item
Thursday, July 30 9:00 AM

ATTACHMENTS:

Description

- ▣ Initial Certification for the 2026 Real Property Ad Valorem Tax Rolls.
- ▣ Initial Certification for the 2026 Real Property Tangible Personal Property Ad Valorem Tax Rolls.



INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488P
N. 12/09

Rule 12D-16.002
Florida Administrative Code

Section 193.122(1), Florida Statutes

Tax Roll Year

2	0	2	6
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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

DR-488P
N. 12/09

Rule 12D-16.002
Florida Administrative Code

Section 193.122(1), Florida Statutes

Tax Roll Year

2	0	2	6
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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



VAB Agenda Item
Thursday, July 30 9:00 AM

ATTACHMENTS:

Description

- Resolution Directing the Property Appraiser to Extend and Certify the 2026 Real Property and Tangible Personal Property Ad Valorem Tax Rolls.

Resolution No. 2026-__

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, 2026, 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 2026 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, 2026.

BOARD OF COUNTY COMMISSIONERS
CLAY COUNTY, FLORIDA

BY:_____
Dr. Kristen T. Burke, Its Chairman

ATTEST:

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



VAB Agenda Item
Thursday, July 30 9:00 AM

ATTACHMENTS:

Description

- ▣ Notice of Remote Hearing - Dr-481



VALUE ADJUSTMENT BOARD
NOTICE OF REMOTE HEARING
Section 194.032, Florida Statutes

DR-481REM
N. 01/26
Rule 12D-16.002
F.A.C.
Eff.

County	Petition #	VAB Contact
VAB Clerk Phone:		VAB Clerk Email:
Your hearing will be conducted using electronic or other communication equipment. You will be attending the hearing using electronic or other communication equipment.		

Remote Hearing Information for the Petitioner:

Petitioner name	Petition number
Hearing date and time	
Instructions to Petitioner	The clerk will identify the specific form of communication technology to be used and include one of the following: a. A statement that sets forth all necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details. OR b. The statement as follows: "The necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details are attached". OR c. The statement as follows: "The clerk will email you the information needed to attend the hearing using electronic or other communication equipment. The email message may be generated by computer software related to the communication equipment. If you do not receive this information, please contact this office at ()".

Instructions for Petitioner to Submit Evidence to the VAB: Upload evidence no later than 9:00 am at least two non-holiday workdays before the hearing date.

Designated email address or weblink to upload evidence:	
Clerk or Deputy name	
Signature, clerk or deputy clerk	Date

If you need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. Pursuant to the Americans with Disabilities Act, any person requiring special accommodations is asked to advise the value adjustment board by contacting: . If you are hearing or speech impaired, please contact the board using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).