



## Agenda Item Summary

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**File #: 24-00504**

**Agenda Date: 5/28/2024**

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**Agenda Item Name:**

**Value Adjustment Board Chairperson Election**

**Presenter:**

Sylvia Torres, County Attorney

**Description:**

County Commission election of Value Adjustment Board Chairperson from among governing body (county commission) members

**Recommended Action:**

Elect Commissioner [INSERT NAME] as Chairperson of the Value Adjustment Board.

**Prior Board Motions:**

N/A

**Fiscal Note:**

N/A

**Strategic Guide:**

All Other Mandatory and Discretionary Services

**Background:**

The Leon County Attorney's Office and several VABs (Value Adjustment Boards) submitted an inquiry to the Florida Department of Revenue, Office of General Counsel: "[W]ho elects the chair of the VAB? The two possible choices are the county commission when 'electing' two members of their commission to serve on the VAB or the VAB when convening its annual organizational meeting."

On May 14, 2024, the Office of General Counsel responded via letter, see attached. The Office of General Counsel, DOR, interprets (and this Office agrees) Section, 194.015, Fla. Sta., to say that the "governing body," in this case the Board of County Commissioners, must elect the Chairperson of the VAB from among the two commissioners elected to serve on that body. In this case, Commissioners Chestnut and Cornell have been elected by the Board to serve. The Commission should elect one of these commissioners to be the Chairperson of the Alachua County Value Adjustment Board.