



**AGENDA REQUEST FORM**  
THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

<b>Special Order Request</b> <input type="radio"/> Yes <input checked="" type="radio"/> No  <b>Time</b>
<b>Open Agenda</b> <input checked="" type="radio"/> Yes <input type="radio"/> No

ITEM No.:

II-3.

MEETING DATE

Jan 21 2015 10:15AM - Regular School Board Meeting

AGENDA ITEM

OPEN ITEMS

CATEGORY

II. OFFICE OF THE SUPERINTENDENT

DEPARTMENT

Office of Chief of Staff

TITLE:

Value Adjustment Board (VAB) Direct Cost Billing

**REQUESTED ACTION:**

Approve payment for semi-annual billing for the School Board's share of the VAB direct cost.

**SUMMARY EXPLANATION AND BACKGROUND:**

The Value Adjustment Board (VAB) serves as the decision-making authority when there is a disagreement between the taxpayer and the Broward County Property Appraiser concerning property valuation/classification. They facilitate petition filing and schedule quasi-judicial hearings to settle disputes regarding exemptions, classifications, and assessments.

Membership of the VAB consists of five members, and two alternates: 1) two members appointed by the Broward County Board of County Commissioners; 2) one citizen member appointed by the Broward County Board of County Commissioners who must own homestead property within Broward County; who may not be a member or an employee of any taxing authority, and may not be a person who represents property owners in any administrative or judicial review of property taxes; 3) one alternate appointed by the Broward County Board of County Commissioners; 4) one member of and appointed by the Broward County School Board; 5) one alternate appointed by the Broward County School Board. See Supporting Docs for continuation of Summary Explanation and Background.

**SCHOOL BOARD GOALS:**

Goal 1: High Quality Instruction      Goal 2: Continuous Improvement      Goal 3: Effective Communication

**FINANCIAL IMPACT:**

The financial impact to the District is \$153,627.17. The source of funds is the Board Members' Department budget.

**EXHIBITS: (List)**

(1) II-3 Continued (2) VAB Invoice (3) VAB Correspondence

**BOARD-ACTION:**  
  
**APPROVED**  
  
(For Official School Board Records Office Only)

<b>SOURCE OF ADDITIONAL INFORMATION:</b>	
Name: Jeffrey S. Moquin	Phone: 754 321-2650
Name:	Phone:

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**

**Senior Leader & Title**  
Jeffrey S. Moquin - Chief of Staff

Approved In Open Board Meeting On:

**Signature**  
  
Jeffrey S. Moquin  
Tuesday, December 16, 2014 2:38:36 PM

JAN 21 2015

By:   
School Board Chair

Regular School Board Meeting  
January 21, 2015  
Summary Explanation And Background  
II-3 (continued)

School Board; 6) one citizen member appointed by the Broward County School Board who must own a business occupying commercial space within the school district; who may not be a member or an employee of any taxing authority, and may not be a person who represents property owners in any administrative or judicial review of property taxes. Ms. Donna Korn is the representative for the School Board on the Value Adjustment Board.

As a member of the VAB, the School Board participates in all hearings. The School Board's share in the cost of the proceedings is 40% of the net expenses. The net VAB expenses for April 1, 2014 through September 30, 2014 were \$384,067.92, and the School Board's share (40%) is \$153,627.17.