VALUE ADJUSTMENT BOARD

Purpose:

Serve as the decision-making authority when there is a disagreement between the taxpayer and the Broward County Property Appraiser concerning property valuation/classification.

Handle petition filing and scheduled quasi-judicial hearings to settle disputes regarding exemptions, classifications, and value assessments..

Created by:

Chapter 194, Florida Statutes, Administrative and Judicial Review of Review of Property Taxes.

Membership:

Five (5) members.

- (1) Three (3) members of and appointed by the Broward County Board of County Commissioners.
- (2) Two (2) members of and appointed by the Broward County School Board.

Members of the board may be temporarily replaced by other members of the respective boards on appointment by their respective chairpersons.

Quorum:

Three (3) members, except that each quorum must include one (1) member of the Broward County Board of County Commissioners and one (1) member of the Broward County School Board.

Attorney:

Sharon V. Thorsen, Assistant County Attorney, 954-357-7600

Coordinator:

Ann Richards, Value Adjustment Board and Documents Manager

County Records Division

954-357-5525

Meetings:

Monthly, second Tuesday at 9:00 a.m.

Governmental Center Room 422

Internet:

www.broward.org/records

Financial Disclosure required, County not responsible for notification.

VAC 1/06