

**AGENDA  
2025 ORGANIZATIONAL MEETING  
OF THE JEFFERSON COUNTY VALUE ADJUSTMENT BOARD**

**August 8, 2025  
9:00 A.M.**

**JEFFERSON COUNTY BOARD OF COUNTY COMMISSION CHAMBERS  
435 West Walnut Street, Monticello, FL. 32344**

- A. Board Chair, a County Commissioner Selected by the County Commission Board,  
Calls Meeting to Order
- B. Notice of Public Meeting
- C. Introduction of VAB Members and Verify Quorum (at least one county  
commissioner, school board members, a citizen member).....
- D. Approval of Minutes (See Attachment A)..... 3
- E. Checklist of Organizational Meeting Requirements in Accordance with Rule Chapter 12D-  
9.013, F.A.C. (See Attachment B)..... 10
  - 1. Introductory Remarks by proposed VAB counsel
  - 2. Confirm contract board counsel .....
- F. VAB Process, Rules and Training..... 10-Minute DOR Orientation Video
  - 1. [https://floridarevenue.com/property/InteractivePresentations/Training/vab\\_orienta  
tion/story.html](https://floridarevenue.com/property/InteractivePresentations/Training/vab_orientation/story.html)
  - 2. VAB Counsel to brief members on government in the sunshine  
requirements ([Chapter 286, Florida Statutes](#) and [ex parte  
communications, s. 286.0115, F.S.](#); complete copy of 2020 sunshine  
manual found at <http://www.myfloridalegal.com/sun.nsf/sunmanual>
- G. Change of Law Update, Adoption of Resolution, and Adoption of Administrative Procedures
  - 1. VAB Counsel to provide legal update on legal changes to statute or rule (See  
Attachment C) ..... 12
  - 2. **BOARD ACTION:** Decide whether to increase the petition filing fee from \$15 to up to  
\$50 and, if an increase is approved, when to begin increase .....
  - 3. **BOARD ACTION:** Decide, as county with a population of less than 75,000, whether to  
opt out of making electronic hearings available to Petitioners.....
  - 4. **BOARD ACTION:** Adopt Resolution No. 2025-01 (See Attachment D)..... 17
  - 5. **BOARD ACTION:** Adopt Local Administrative Procedures (See Attachment E) ..... 20
- H. Florida Department of Revenue Uniform Policies and Procedures Manual Dated September,  
2022 (required copy of manual provided as a link below)  
<https://floridarevenue.com/property/documents/uniformpoliciesmanual2024.pdf>
  - 1. Rule Chapter 12D-9, F.A.C.: Requirements for VABs in Administrative Reviews;  
Uniform Rules for Procedures for Hearings Before VABs  
(<https://www.flrules.org/gateway/ChapterHome.asp?Chapter=12D-9>)

2. Rule Chapter 12D-10, F.A.C.: Value Adjustment Boards  
(<https://www.flrules.org/gateway/ChapterHome.asp?Chapter=12D-10>)
3. All *guidelines* documents adopted by Rule Chapter 12D-51, F.A.C., Standard Assessment Procedures and Standard Measures of Value; Guidelines  
(<https://www.flrules.org/gateway/ChapterHome.asp?Chapter=12D-51>)
4. Florida Statutes Chapter 192: Taxation, General Provisions  
[http://www.leg.state.fl.us/Statutes/index.cfm?App\\_mode=Display\\_Statute&URL=0100-0199/0192/0192.html](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&URL=0100-0199/0192/0192.html)
5. Florida Statutes Chapter 193: Assessments  
[http://www.leg.state.fl.us/statutes/index.cfm?App\\_mode=Display\\_Statute&URL=0100-0199/0193/0193.html](http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL=0100-0199/0193/0193.html)
6. Florida Statutes Chapter 194: Administrative & Judicial Review of Property Taxes  
[http://www.leg.state.fl.us/statutes/index.cfm?App\\_mode=Display\\_Statute&URL=0100-0199/0194/0194.html](http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL=0100-0199/0194/0194.html)
7. Florida Statutes Chapter 195: Property Assessment Administration and Finance  
[http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App\\_mode=Display\\_Statute&Search\\_String=195&URL=0100-0199/0195/Sections/0195.0011.html](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=195&URL=0100-0199/0195/Sections/0195.0011.html)

I. **BOARD ACTION:** Approve schedule for hearings and future VAB meetings: *By statutes, hearings must begin by the 60<sup>th</sup> day following the mailing of TRIMS and cannot begin before approval of all or any part of the county's assessment rolls by the Department of Revenue. PAO anticipated mailing TRIM notices on \_\_\_\_\_. Hearings must begin no later than the 60<sup>th</sup> day following the petition filing deadline:*

1. Recommend the hearing be held on \_\_\_\_\_, at 10:00 a.m. with an alternate date of \_\_\_\_\_, assuming TRIM notices are mailed as planned.

J. **BOARD ACTION:** Approve DOR Form 488-P, Initial Certification of the Value Adjustment Board for Real Property and Personal Tangible Property (See Attachments F and G)..... 26

K. **BOARD ACTION:** Approve Destruction of Records up to 2021  
12D-9.034 (3): *The petition records shall be maintained for four years after the final decision has been rendered by the board if no appeal is filed in circuit court, or for five years if an appeal is filed. Board meeting minutes are retained permanently.*

L. Confirmation of Business Items as per Rule Chapter 12D-9.013, F.A.C. (DOR Organizational Meeting Legal Checklist) .....

Recess the VAB meeting until \_\_\_\_\_, 2025 or until rescheduled by Clerk.

## ATTACHMENT A

**VAB 2024 MEETING MINUTES**  
**November 21, 2024, 10:00 AM**  
**435 W Walnut St, Monticello FL 32344**

The Value Adjustment Board met on November 21<sup>st</sup> for a Petition Hearing Meeting. Present were Megan Seward, Magdalen Flynt, Franklin Brooks, Trey Hightower, Ben White, and JT Surles, and VAB Attorney Jon Moyle.

On the matter of property tax exemptions for Hilltop Christian Fellowship in Jefferson County, Florida, Attorney Paul Scott Miller presented petitions on behalf of the church for four parcels of land located at 4741 Asheville Highway in Monticello. He argued that the properties were used predominantly for religious purposes throughout 2024, including weekly services, ministry events, and limited rentals to Christian organizations. Testimony from church leaders, including Pastor Steve Barnes and Pastor Pamela Williams, supported the claim of consistent religious use. However, Property Appraiser Angela Gray challenged the exemption, presenting evidence that suggested portions of the property were used for income-generating activities such as horse boarding and operation of an RV park, which she argued violated zoning laws and indicated for-profit use. Discrepancies in financial documentation, verbal rental agreements, and online listings further raised doubts about the nonprofit nature of the church's operations. Despite objections from Miller regarding the relevance and timing of some evidence, the board members expressed concern over financial transparency, lack of formal nonprofit verification, and commercial activities on the property. Ultimately, all four petitions were denied unanimously. The board authorized legal counsel to prepare final decisions, and concerns were raised about the petitioner's early departure from the hearing. The meeting concluded with procedural motions and requests for timely communication of the board's decisions to the petitioner to prevent litigation.

**A. Call to Order**

**B. Approve 2024 Organizational Meeting Minutes**

**C. Petitions for Hearing**

- a. Paul Scott Miller introduces himself as the attorney representing Hilltop Christian Fellowship and outlines the case regarding the tax exemption status of a property in Jefferson County, Florida.
- b. The property in question is located at 4741 Asheville Highway in Monticello, with four parcels of land involved.
- c. P.S. Miller details the specific petitions related to each parcel, including the primary house of worship, secondary building, burial ground, and a parcel without structures.
- d. P.S. Miller expresses concern about the evidence packet provided by the Property Appraiser Angela Gray, alleging false allegations from the previous year about for-profit corporations operating on the church's property.

**D. 24-01**

- a. P.S. Miller argues that the church property was used exclusively for religious purposes in 2024, including weekly church services, occasional Wednesday night services, and other church events.

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- b. The church uses the entire main house, including the kitchen, garage, living room, porch, and bathrooms, for church activities.
- c. P.S. Miller calls Mr. Steve Barnes, one of the pastors and founder at Hilltop Christian Fellowship, to testify about the church's use of the property.
- d. Mr. Barnes confirms that the church has been using the property for church purposes since before January 1, 2024, and that the entire property is used for church activities.
- e. Mr. Barnes testifies that the church rented out facilities to the Wasilla Christian Women's Bible Study group for a weekend getaway, with a fee contributed to the church.
- f. The church did not provide a written rental agreement, but there were verbal agreements and conversations about the rental.
- g. P.S. Miller asks about the use of the property for other activities, and Mr. Barnes confirms that the church also uses the property for parking, equestrian activities, and other church-related events.
- h. P.S. Miller objects to questions about the property being up for sale, arguing that the relevant period is from January 1, 2024, and the property was not for sale during that time.

**E. Cross Examination**

- a. Property Appraiser Angela Gray begins cross-examination of Mr. Barnes, asking about the location of the church's horses on the property.
- b. Mr. Barnes confirms that the church has horses and that they are located on the property, with specific areas marked on a map.
- c. P.S. Miller calls Pamela Williams, another pastor at Hilltop Christian Fellowship, to testify about the church's use of the property.
- d. Ms. Williams confirms that the church property has been used almost exclusively for church purposes since January 1, 2024, including conducting religious services, weddings, and other church activities.
- e. Angela Gray presents evidence, including an affidavit from Rebecca Cologne about paying Mr. Barnes for boarding her horses on the church property.
- f. P.S. Miller objects to the affidavit, arguing that it was not properly admitted into evidence and that there is no showing of any pressure or coercion on Ms. Cologne.
- g. Angela Gray argues that the evidence shows conflicting information about income generated from the property and that the church has rented or hired out portions of the property for other than religious purposes.
- h. P.S. Miller counters that the use of the property by other parties is incidental and does not affect its tax-exempt status.

**F. Closing Arguments**

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- a. P.S. Miller argues that the church's evidence clearly shows that the property is used more than predominantly for religious purposes and should be found to be tax exempt.
- b. Angela Gray argues that the church has not provided the required financial documents to establish its nonprofit status and that the evidence shows mixed uses of the property.
- c. P.S. Miller objects to new testimony being introduced during closing arguments, arguing that it should have been presented earlier.
- d. Floor is opened to questions from the board members.

**G. 24-04**

- a. Angela Gray presents additional evidence about the church's RV park, including a lot lease agreement and emails discussing the property's listing and pricing.
- b. P.S. Miller objects to the relevance of the evidence, arguing that it is not related to the relevant period and that the church has the right to correct inaccuracies on listing sites like Zillow.
- c. Angela Gray calls Shannon Metty, the County Manager, to testify about the church's RV park and its land use issues.
- d. Shannon Metty confirms that the RV park is not allowed in the agricultural five land use district and that the church did not go through the proper approvals for the RV park.
- e. Angela Gray argues that the church's use of the property for the RV park and other non-religious purposes shows that it is not predominantly used for religious purposes.
- f. P.S. Miller counters that the RV park is an auxiliary use of the property and does not affect its tax-exempt status.
- g. The floor is opened to questions from the board members, who ask about the church's use of the property and the evidence presented.
- h. The board members express concerns about the church's financial transparency and the mixed uses of the property but also consider the church's testimony about its religious activities.
- i. P.S. Miller questions if government officials in the county worked to destroy the contractual relationship between a FEMA contractor and the church. He requests a copy of the transcript recording.
- j. Angela Gray calls her second witness to the stand, David Wheeler. He is the current County Planner.
- k. David Wheeler confirms meeting with Mr. Byers on October 17th at the request of a code enforcement officer to discuss land use codes and legal issues. He explains to Mr. Byers that an RV park must operate legally within the allowed land use district, which requires changing the land use district boundaries.

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- l. P.S. Miller questions if Mr. Wheeler is aware of any efforts by Jefferson County officials to terminate the contract between the church and the FEMA contractor.
- m. David Wheeler clarifies that he is not aware of any contract termination efforts but provides information on land use perspectives.
- n. Angela Gray discusses the income reported by the church, suggesting it may include revenue from the RV park. She mentions a website set up by Caleb Byers, advertising the RV park and barn accommodations.
- o. P.S. Miller objects to the testimony, arguing it does not provide sufficient evidence.

**H. Closing Arguments**

- a. P.S. Miller incorporates by reference the closing argument made for petition 24-01.
- b. Board member Megan Seward observes that email traffic between Mr. Byers and a real company suggests a for-profit intent for the RV site.

**I. 24-02**

- a. P.S. Miller questions Mr. Byers about the use of the burial ground and the church's ownership of a house of public worship.
- b. Mr. Byers confirms that the burial ground is part of the church property and used for religious purposes.
- c. P.S. Miller reads Florida statute 196.196, which governs tax exemptions for properties used for religious purposes.
- d. Mr. Byers argues that the church's RV accommodations are part of their mission and not a commercial operation.
- e. Angela Gray explains the property appraiser's denial of exemption, citing the lack of evidence that the church is an exempt organization. She mentions assigning a nominal value to the cemetery portion of the land to reduce the tax burden.
- f. Angela Gray explains that the property appraiser's method of appraisal is based on the existence of physical improvements or regular activity. She provides examples of other churches that do not seek tax exemptions for undeveloped property.
- g. P.S. Miller references the Grady vs. Houseman case, arguing that the underdeveloped property can still qualify for tax exemption if used for religious purposes.
- h. Angela Gray counters that the church's activities and income generation indicate a for-profit intent.

**J. 24-03**

- a. This parcel includes a round pen and horse pastures.
- b. P.S. Miller references the Grady vs. Houseman case again, arguing that undeveloped property can still qualify for tax exemption if used for religious purposes.
- c. Angela Gray argues that the church's activities and income generation indicate a for-profit intent.

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- d. Floor is opened to comments from the board members.
- e. Chairman entertains a motion for a short break before final deliberations are held. Magdalen Flynt motions for a five-minute break. There is no second motion.

**K. Final Discussions**

- a. P.S. Miller announces that he has had enough and decides to leave before final decisions are made.
- b. Attorney Jon Moyle emphasizes the need for a discussion on whether the petitioner has met the burden of proof. He suggests discussing each case individually, considering factors like commercial issues and burial issues. He stresses the importance of providing orders that discuss the reasons behind the decisions.

**L. Rejection of Petition 24-01**

- a. Magdalen Flynt believes the petitioner did not meet the burden of proof for using the parcel for church services.
- b. Megan Seward agrees, stating the petitioner did not prove they were a tax-exempt entity.
- c. Franklin Brooks recalls a previous meeting where the petitioner's activities seemed more like a rental business.
- d. Ben White concurs with the previous statements and expresses frustration with the petitioner's application process.
- e. **Commissioner White motions to deny Petition 24-01, Magdalen Flynt seconds the motion, and it is unanimously approved.**

**M. Rejection of Petition 24-04**

- a. Chairman describes petition 24-04 as a horse barn on a large property with no proof of church services.
- b. Megan Seward agrees, noting the petitioner did not prove they were a tax-exempt entity.
- c. Franklin Brooks believes the petitioner was using the property for profit, not for church services.
- d. Magdalen Flynt adds that the testimony of the witnesses supported the denial.
- e. **Magdalen Flynt motions to uphold the denial of Petition 24-04, Commissioner White seconds the motion, and it is unanimously approved.**

**N. Rejection of Petition 24-02**

- a. **Magdalen Flynt motions to uphold the denial of Parcel 24-02 for exemption, Commissioner White seconds the motion, and it is unanimously approved.**

**O. Rejection of Petition 24-03**

- a. **Commissioner White motions to deny Petition 24-03, Magdalen Flynt seconds the motion, and it is unanimously approved.**

**P. Clerk of Court Trey Hightower**



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- a. Requests a motion to authorize the board council to prepare final decisions reflecting the decisions of the board on each parcel and authorize the board chair to execute those final decisions.
- b. **Magdalen Flynt motions to authorize the board council to prepare final decisions reflecting the decisions of the board on each parcel and authorize the board chair to execute those final decisions, Commissioner White seconds the motion, and it is unanimously approved.**

**Q. Property Appraiser Angela Gray**

- a. Requests the decisions to be mailed to the petitioner in a timely manner to avoid litigation. She requests to be copied on it.

**R. School Board Magdalen Flynt**

- a. If the petition and his counsel were here, they would know what the finding was. States that they did not respect this board and everyone that was in attendance.

**S. Attorney Jon Moyle**

- a. Received permission to send the findings by email.

**T. Adjourn**

- a. **Commissioner White motions to adjourn, Magdalen Flynt seconds the motion, and it is unanimously approved.**

## ATTACHMENT B



## Value Adjustment Board (VAB) Checklist Organizational Meeting of the VAB (Rule 12D-9.013, F.A.C.)

This checklist is a guide to help VAB clerks make sure that the VAB performs all the required actions and responsibilities specified in the Florida Department of Revenue's Rule 12D-9.013, Florida Administrative Code.

### The VAB:

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- ☐ Held at least one organizational meeting before VAB hearings started.
- ☐ Gave reasonable notice of every organizational meeting as s. 286.011, F.S., and other provisions of law require, including the:
  - ☐ Date, time, and location of the meeting.
  - ☐ Purpose of the meeting.
  - ☐ Advice that any person who anticipates that he or she will appeal a decision of the VAB should make sure a verbatim record of the proceeding is made (see s. 286.0105, F.S.).

### At this organizational meeting, the VAB:

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- |  |   |
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| <ul style="list-style-type: none"><li><input type="checkbox"/> Regarding private board legal counsel:<ul style="list-style-type: none"><li><input type="checkbox"/> Appointed or ratified legal counsel as the first action at the meeting (see s. 194.015, F.S.).</li></ul></li><li><input type="checkbox"/> Introduced every VAB member and VAB clerk staff and provided their contact information.</li><li><input type="checkbox"/> Appointed or ratified special magistrates (if the VAB is using them for this year).</li><li><input type="checkbox"/> Made available to everyone (VAB-related persons and the public):<ul style="list-style-type: none"><li><input type="checkbox"/> Rule Chapter 12D-9, F.A.C. (Requirements for Value Adjustment Boards in Administrative Reviews; Uniform Rules of Procedure for Hearings Before Value Adjustment Boards).</li><li><input type="checkbox"/> Rule Chapter 12D-10, F.A.C. (Value Adjustment Board).</li><li><input type="checkbox"/> All "guidelines" documents adopted by Rule Chapter 12D-51, F.A.C. (Standard Assessment Procedures and Standard Measures of Value; Guidelines).</li><li><input type="checkbox"/> Requirements of Florida's Government in the Sunshine and open government laws and where to find the manual on Government in the Sunshine.</li><li><input type="checkbox"/> Chapters 192, 193, 194, and 195 of the Florida Statutes (see s. 194.011, F.S.).</li></ul></li></ul> | <ul style="list-style-type: none"><li><input type="checkbox"/> Decided to impose a petition filing fee (of no more than \$15) for the current year by adopting or ratifying a resolution to impose it (see s. 194.013, F.S.).</li><li><input type="checkbox"/> Discussed general information on:<ul style="list-style-type: none"><li><input type="checkbox"/> Florida's property tax system.</li><li><input type="checkbox"/> Roles of participants in this system.</li><li><input type="checkbox"/> How taxpayers can participate in this system.</li><li><input type="checkbox"/> Property taxpayer rights.</li></ul></li><li><input type="checkbox"/> If it has local administrative procedures and forms:<ul style="list-style-type: none"><li><input type="checkbox"/> Discussed the new or revised procedures and forms.</li><li><input type="checkbox"/> Took testimony on these procedures and forms.</li><li><input type="checkbox"/> Adopted or ratified the procedures and forms.</li><li><input type="checkbox"/> Made these local procedures and forms available to the public, including on the VAB clerk's website.</li></ul></li><li><input type="checkbox"/> Announced a tentative schedule for its required activities based on these considerations:<ul style="list-style-type: none"><li><input type="checkbox"/> The number of petitions filed.</li><li><input type="checkbox"/> The possibility that activities might have to be rescheduled.</li><li><input type="checkbox"/> The requirement that the VAB continue in session until it has heard all petitions (see s. 194.032, F.S.).</li></ul></li></ul> |
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## ATTACHMENT C

## **I. Summary of Legal Changes Affecting Value Adjustment Board Proceedings**

The changes below are a summary of legislative changes as a result of the 2025 legislative session. The Florida Department of Revenue will undertake rulemaking because of a number of these changes. The statutory changes were largely contained in the tax package legislation, House bill 7031, which passed on the last day of the extended 2025 legislative session.

**Filing Fee:** Changes were made to section 194.013(1), Fl. Stat. by increasing the filing fee that can be charged to file a petition. Specifically, the legislature authorized value adjustment boards, in their discretion, to charge a filing fee of up to \$50 dollars. The prior maximum limit was \$15 dollars. No changes were made to section 194.011, Florida Statutes, to affect the filings for contiguous properties of homeowners' associations, condominium associations, cooperative associations, or contiguous undeveloped parcels.

**Evidence Exchange:** Changes were made to section 194.011(4)(b), Fl. Stat. by requiring the property appraiser to provide the petitioner with a list of the property appraiser's evidence to be presented at hearing, including the property record card, copies of all documentation to be considered by the value adjustment board, and a summary of evidence to be presented by witnesses at least 15 days before the hearing. The failure of the property appraiser to comply with these requirements shall result in the rescheduling of the hearing. Previously, the law required the property appraiser to provide this information no later than 7 days before the hearing if the petitioner had provided its evidence to the property appraiser as required and the petitioner asked the property appraiser in writing for its evidence. The Department of Revenue will likely engage in additional rulemaking to address this legislative change.

**Electronic/Virtual Hearings:** Changes were made by amending section 194.032, Fl. Stat. to add paragraph (2)(b)1 to 4 to section 194.032, Fl. Stat. to require that counties with 75,000 people or more allow a petitioner to appear at hearing using electronic or other communication equipment if a petitioner submits a request to appear electronically at least 10 days before the date of the hearing. The value adjustment board must ensure that equipment used for an electronic hearing allows for clear communication, for creating hearing records as required by law, and allow the public to attend the electronic hearing by either attending the hearing in person or attending the hearing by electronic means. The value adjustment board must also establish a uniform method for swearing witnesses, receiving petitioner's evidence before, during, or after the hearing, and placing testimony on the record. The petitioner must submit and transmit evidence to the value adjustment board in a format that can be processed, viewed, printed, and archived. Counties with less than 75,000 people may choose to opt out of the requirement to provide electronic

hearings and must notify petitioners when in the notice of hearing that the value adjustment board has opted out of providing electronic hearings.

**Appeal Deadline when Tax Roll is Extended:** Section 194.171(2), F.S., was amended to allow a taxpayer that received a final action by the value adjustment board to bring an action within 30 days after recertification by the property appraiser if the roll was extended.

## **II. Summary of Proposed Constitutional Amendment to Appear on 2026 Ballot**

**Agricultural Personal Property:** The Legislature is proposing an amendment to the Florida Constitution to exempt tangible personal property from ad valorem taxes when the tangible personal property is habitually located or typically present on agricultural land, used in the production of agricultural products or for agritourism activities, and owned by the landowner or leaseholder of the agricultural land. The exemption, should it pass, is subject to conditions, limitations, and reasonable definitions that may be specified by the Legislature in general law.

## **III. Summary and Analysis of Additional Property Tax Law Changes in Tax Bill**

### **Ad Valorem Taxes (Property Taxes) Citrus Processing and Packinghouse Tangible**

**Personal Property Assessment:** Section 193.4516, F.S., was amended to limit the assessment of tangible personal property owned and operated by a citrus packinghouse or processor to its salvage value for the 2025 tax roll if the property is no longer used in the operation of a facility due to the effects of citrus greening. To receive this treatment, a taxpayer must file an application with the property appraiser on or before August 1, 2025. Those applicants denied the limited assessment may petition the value adjustment board on or before the 25th day after the Truth in Millage Statement is mailed by the property appraiser. These sections take effect upon the bill becoming a law and apply retroactively to January 1, 2025.

### **Agricultural Classification Extension for Farms Under State or Federal Quarantine:**

Section 193.461, F.S., was amended to extend the length of time lands may be classified as agricultural after the property is removed from production due to citrus greening or other state or federal quarantine restrictions. The classification period is increased from 5 years to 10 years after the date of execution of a compliance agreement with state or federal agencies. For lands replanted with citrus, the bill also extends to 10 years the length of time a de minimis assessment may be provided. These sections take effect upon the bill becoming a law.

**Affordable Housing:** The tax bill revises two provisions created by the Live Local Act in 2023: the Nonprofit Land Lease Exemption in s. 196.1978(1)(b), F.S., and the Missing Middle Exemption in s. 196.1978(3), F.S. The bill also creates two new affordable housing

exemptions, and amends an affordable housing exemption for property subject to a long-term restrictive use agreement in s. 196.1978(4), F.S. Nonprofit Land Lease Exemption. The bill modifies an exemption for charitable use of property for affordable housing (the “nonprofit land lease exemption”) in s. 196.1978(1)(b), F.S., which provides an exemption for land owned by nonprofit corporations which are 501(C)(3) charities, own land that they lease to natural persons or families for 99 years, to provide affordable housing to persons meeting income limitations set in statute for extremely-low income, very-low-income, low income, or moderate-income persons. The exemption will now also apply to a nonprofit, 501(c)(3) charity that leases land used for affordable housing from a housing finance authority and then subleases such property for 99 years for the purpose of providing affordable housing to people within the restricted income limitations. Allowing the exemption for a charity that does not own the property outright, but instead leases it from a housing finance authority, may expand the pool of charities that can use this exemption. The exemption will now also expressly apply to land that is subleased to low-income people for their use as affordable housing. This provision first applies to the 2026 tax roll.

**Missing Middle Exemption- Continuity of Ownership Issue:** The tax bill provides that for the exemption from ad valorem taxes found in s. 196.1978(3), F.S., (commonly referred to as the “Missing Middle exemption,”) that an exemption received by the owner of a project may continue to successive owners, as long as the other conditions of the subsection are met. This provision specifically applies despite any election to “opt out” of the Missing Middle exemption made by a local government. Long-Term, Low-Income Exemption – Expand to include Housing Finance Authorities. The bill expands the existing exemption for long-term, low-income housing found in s. 196.1978(4), F.S., to include projects subject to a land use restriction agreement with a housing finance authority, rather than only including projects subject to a land use restriction agreement with the Florida Housing Finance Corporation.

**Affordable Housing Developments on State-Owned Land:** The bill creates a new exemption for Multifamily Projects on State-Owned Land s. 196.1978(1), F.S., to provide a new property tax exemption for affordable housing projects located on land owned by the state of Florida where the improvements are owned and operated by private parties, regardless of whether such private parties are non-profit or for-profit. The project must provide at least 70 units of affordable housing for persons or families that meet the affordable housing income limitations in s. 420.004, F.S., and the property must be subject to a lease or restrictive use agreement recorded in the official records of the county requiring the property to be used for affordable housing for at least 60 years. The exemption requires an annual application and does not apply to any project receiving an existing affordable housing exemption under s. 196.1978, F.S. The new exemption is

effective for the 2026 tax roll. The bill also creates a new exemption for new multifamily projects on government-owned land as set forth in s. 196.19782, F.S., which provides a new property tax exemption for newly-constructed affordable housing projects located on land owned by a governmental entity and leased for at least 30 years for the purpose of providing affordable housing. The project must provide at least 70 units of affordable housing for persons or families that meet the affordable housing income limitations in s. 420.004, F.S., and the property must be subject to a lease or restrictive use agreement recorded in the official records of the county requiring the property to be used for affordable housing for at least 30 years. The new exemption is effective for the 2026 tax roll and is repealed December 31, 2061.

**Gold Seal Child Care Facilities Property Tax Exemption:** Section 196.198, F.S., is amended to exempt property used for educational purposes when any portion of real property is used by a child care facility that has achieved Gold Seal Quality status. The property is deemed owned by such facility and used for an educational purpose if, under a lease, the operator of a facility is responsible for payment of ad valorem taxes. The owner of the property must disclose to the lessee child care facility operator the total amount of the benefit derived from the exemption and the method for ensuring that the operator receives the benefit. Amendments made to s. 196.198, F.S., take effect July 1, 2025, and first apply to the 2026 tax roll.

**Tangible Personal Property Tax Leased Flight Simulation Training Devices:** The tax bill provides that any Federal Aviation Administration qualified flight simulation training device, and the equipment and software necessary to operate it, is considered owned by a governmental unit if the device reverts to the governmental unit upon the expiration of the lease and the governing body of the governmental unit has approved the lease in writing. This governmental ownership allows the property to qualify for an ad valorem exemption for governmental entities so there is no tangible personal property tax levied on the device. This provision first applies to the 2026 tax roll.



## ATTACHMENT D

**RESOLUTION NO 2025-01 OF  
2025 JEFFERSON COUNTY VALUE ADJUSTMENT BOARD**

WHEREAS, Fla. Stat. § 194.013 allows the Jefferson County Value Adjustment Board, hereinafter "VAB", to adopt a Resolution imposing a filing fee on each separate parcel of property covered by a VAB Petition; and,

WHEREAS, previous Value Adjustment Boards have determined it is in the public's best interest and welfare to impose a filing fee in order to defray the costs of administration and operation of the Value Adjustment process and that said fees continue in effect until repealed; and,

WHEREAS, Rule Chapter 12D-9.005, F.A.C., provides that the Board will schedule hearings for petitions relating to assessments filed pursuant to Fla. Stat. § 194.011(3); complaints relating to homestead exemptions as provided for under Fla. Stat. § 196.151; appeals from exemptions denied, or disputes arising from exemptions granted, upon the filing of exemption applications under Fla. Stat. § 196.011; or appeals concerning ad valorem tax deferrals and classifications.

WHEREAS, Rule Chapter 12D-9.015, F.A.C., provides that the Board cannot extend the time for petition filing but may consider late filed petitions only if good cause for late filing is established and the delay thereof will not be prejudicial to the VAB function in the taxing process; and,

WHEREAS, Rule Chapter 12D-9.013, F.A.C., provides that the VAB shall make available to the public Rules Chapter 12D-9, 12D-10, 12D-51.001, 51.002, and 51.003, Chapters 192 through 195, F.S. and the requirements of Florida's Government in the Sunshine / open government laws.

WHEREAS, Rule Chapter 12D-9.021(6), F.A.C., provides that when a petitioner does not appear by the commencement of a scheduled hearing and the petitioner has not indicated a desire to have their petition heard without their attendance and a good cause request is not pending, the board shall not commence or proceed with the hearing and shall produce a decision to deny the relief.

WHEREAS, Rule Chapter 12D-9.021(6), F.A.C., further provides that if the petitioner makes a good cause request before the recommended decision is issued, the board or board designee shall rule on the good cause request before determining that the recommended decision should be set aside and that the hearing should be rescheduled, or that the board should issue the decision.

NOW, THEREFORE, BE IT RESOLVED BY THE 2025 JEFFERSON COUNTY VALUE ADJUSTMENT BOARD THAT:

1. There is hereby authorized, established, imposed, and confirmed that a filing fee be collected for each separate parcel of property covered by petitions filed pursuant to Fla. Stat. § 194.011. Only a single filing fee shall be charged herein as to any particular parcel of property despite the existence of multiple issues and hearings pertaining to such parcel. Said filing fee as provided herein shall be imposed by the clerk of the VAB on future year petitions unless specifically repealed or modified by the Value Adjustment Board.
2. The amount of such filing fee is hereby established in an amount of \$50 per each separate, non-contiguous parcel of property, real or personal, covered by a petition filed pursuant to Fla. Stat. § 194.011 and subject to appeal. An owner of contiguous, undeveloped parcels may file with the Value Adjustment Board a single joint petition. Prior to filing a petition for contiguous parcels, the taxpayer or agent is encouraged to first submit to the Jefferson County Property Appraiser's Office (PAO) a list of parcels for review and agreement to establish such parcels as being substantially similar in nature. For joint petitions, the filing fee is \$50 for the first parcel and \$5 for each subsequent parcel included in the petition; there is a minimum \$15 filing fee. No such filing fee will be required by a taxpayer who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Family Services and submitted with the petition, that they are receiving assistance under Chapter 414, Florida Statutes or with respect to an appeal from any of the

- following: (a) Disapproval of homestead exemption under Fla. Stat. § 196.151; or (b) disapproval of homestead tax deferral under Fla. Stat. § 197.253.
3. Said filing fee instituted and imposed hereby shall be paid to the Clerk of the VAB at the time of filing. Failure to pay said fee will result in the petition being incomplete; and the petition may be rejected. The collection, failure to pay, allocation, refund, and waiver of the filing fee shall be as governed by Fla. Stat. § 194.013.
  4. The Board authorizes VAB counsel, in conjunction with the VAB clerk, to modify Board-approved hearing days if it becomes necessary in order to comply with Rule Chapter 12D-9.005, F.A.C.
  5. The VAB clerk is authorized to charge 15¢ per page for all copies made at the request of a petitioner and \$5 for copies provided on a CD.
  6. It is the intent of this resolution to adopt and incorporate the provisions of Fla. Stat. § 194.013, and such provisions are controlling as to any inconsistent provisions hereof.
  7. Any petition filed after the statutory deadline for petition filing, as set forth by Fla. Stat. § 194.011(3), may be considered for determination as to whether there is good cause justifying the late filing. If no good cause for the late filing is found to exist, the petition will not be scheduled for further consideration or hearing. VAB counsel, in conjunction with the VAB clerk, is designated to make that determination.
  8. The Jefferson County VAB will not hold no show hearings. If the petitioner does not arrive within 15 minutes of his/her scheduled hearing time, and the petitioner has not notified the VAB clerk of his/her delay or inability to attend or provided good cause reason to reschedule, the petitioner is considered to have defaulted, and the Board will render a non-appearance written recommendation upholding the property appraiser's position. A petitioner can submit a good cause request to the VAB clerk for not appearing at the scheduled hearing as long as the good cause request is filed before the VAB renders a final decision. VAB counsel, in conjunction with the VAB clerk, is designated to make good cause determinations. If good cause is granted, the VAB clerk will reschedule the hearing.
  9. The Clerk of the VAB is hereby directed to notify all petitioners to the VAB of the existence and availability of Rules Chapter 12D-9, Chapter 12D-10, and 12D-51.001, 51.002, 51.003, F.A.C., Chapters 192 through 195, F.S. and the requirements of Florida's Government in the Sunshine / open government laws. This Resolution, a public record, provides such information to the general public.
  10. It is the intent of this resolution to adopt and incorporate the provisions of Chapter 194, F.S., Rules Chapter 12D-9 and 12D-10, F.A.C., and such provisions are controlling as to any inconsistent provisions hereof.

DULY ADOPTED this 8<sup>th</sup> day of August 2025, by the 2025 Jefferson County Value Adjustment Board.


APPROVED AS TO FORM  
August 8, 2025

BY:

  
Jon C. Moyle, Esq.  
VAB LEGAL COUNSEL

2025 JEFFERSON COUNTY  
VALUE ADJUSTMENT BOARD

BY:

  
VAB Chair  
August 8, 2025

**ATTEST:**

Cecil "Trey" Hightower, Clerk of the Circuit Court  
Jefferson County  
August 8, 2025

BY:

  
Clerk or Deputy Clerk

## ATTACHMENT E

**JEFFERSON COUNTY VALUE ADJUSTMENT BOARD (VAB)  
LOCAL ADMINISTRATIVE PROCEDURES**

Adopted August 8, 2025

**SECTION 1: GENERAL PETITION FILING**

1. Petitions will not be accepted without the appropriate filing fee. If a petition is sent via e-mail the petitioner must pay the filing fee via telephone or internet with a credit/debit card at the same time of filing.
2. Petitions may be filed as follows:
  - a. **Mailing Address:** Jefferson County Value Adjustment Board, Jefferson County Courthouse Annex, 1 Courthouse Circle, Monticello, FL. 32344
  - b. **In Person at:** Jefferson County Value Adjustment Board, Jefferson County Courthouse Annex, 1 Courthouse Circle, Monticello, FL. 32344
  - c. **E-mailed to: Mr. Cecil "Trey" Hightower** – [clerk@jeffersonclerk.com](mailto:clerk@jeffersonclerk.com)
  - d. **Payment:** Filing fees are payable by cash, check, money order, cashier's check, credit card or debit card.
3. All fee payments shall comply with the Jefferson County VAB Resolution (adopted at the VAB organizational meeting). The VAB reserves the right to reject "starter" checks, third-party checks, bank "counter" checks and any other form of payment not in accordance with sound business practice. Date must be current date or no more than 60 days prior to current date. Check/Money Order must be made payable to "Clerk of Courts-VAB", "Clerk of Circuit Courts-VAB", "Jefferson County Clerk of Courts-VAB", or "Jefferson County VAB."
4. If an incomplete petition is received (including but not limited to missing fee payments, incorrect or missing parcel ID numbers, petition type, mailing address), the VAB Clerk will notify the petitioner via Clerk's Notice and allow the petitioner an opportunity to complete the petition within 10 calendar days from the date of the notification, or up until the deadline for filing, whichever is greater. The petition is timely filed if completed and received by the VAB clerk within the time frame provided in the Clerk's notice. Incomplete petitions will not be scheduled for a hearing until all issues have been resolved. Incomplete petitions not resolved within 10 calendar days from the date of the clerk's notification, and after the filing deadline, will be administratively withdrawn. The petitioner may re-file upon a showing of good cause.
5. When duplicate petitions are filed on the same parcel, the VAB Clerk will contact the owner and all agents via Clerk's Notice to resolve the issue. The owner will be given an opportunity to satisfy petition filing requirements within 10 calendar days from the date of the clerk's notification or by the filing deadline whichever is greater. Duplicate petitions not resolved within 10 calendar days from the date of the clerk's notification, and after the filing deadline, will be administratively withdrawn. The petitioner may re-file upon a showing of good cause.



6. If a petition is signed by anyone other than the property owner, and that person is not an agent subject to licensure who has provided the appropriate licensure or Florida Bar number on the petition, then the petition shall be signed by the property owner or shall be accompanied by a written authorization from the property owner at the time of filing that conforms to Part II, Chapter 709, Florida Statutes. If not, the VAB clerk will send a Clerk's Notice to the petitioner allowing 10 calendar days from the date of the notification, or by the filing deadline (whichever is greater), to resolve the issue. Petitions not resolved within 10 calendar days from the date of the notification, and after the filing deadline, will be administratively withdrawn. The petitioner may re-file upon a showing of good cause. Petitions filed on behalf of entities other than natural persons (example: corporations, limited liability corporations, partnerships, trusts) shall be executed by a person duly authorized to file the petition, and shall include the person's title, position or relationship with the entity.
7. For purposes of accepting petitions for appeal of denial of exemptions and/or classifications, if the Property Appraiser sent a denial notice, then the taxpayer has 30 days from that mailing date to file a timely petition. Petitions received after 30 days must provide good cause with filing. If the Property Appraiser did not send a denial or the taxpayer did not receive the denial and isn't aware until the TRIM is received that an exemption or classification is "missing", the taxpayer has 25 days from the TRIM mailing date to timely file a petition.

## **SECTION 2: CONTIGUOUS PETITION FILING**

1. Prior to filing a petition for contiguous parcels, the taxpayer or agent is encouraged to first submit to the Jefferson County Property Appraiser's Office (PAO) a list of parcels for review. The petitioner can use DOR Form DR-486MU for this purpose. If the PAO does not make a contiguous parcel determination, or the petitioner chooses not to contact the PAO, the filing fee will be \$ 50/parcel; for a single, multiple parcel petitions, the fee is \$ 50 for the first parcel and \$5 for each additional parcel.

## **SECTION 3: VAB HEARING & OPERATING PROCEDURES**

Hearings are held weekdays, scheduled in blocks of time beginning at either 10 a.m. or at 1 p.m. in the County Courthouse Annex, 435 West Walnut Street, Monticello, FL. 32344

1. Evidence
  - a. Fla. Stat. § 194.011, and Chapter 12D-9.020, F.A.C., provide specific guidelines for the exchange of evidence between the petitioner and the PAO. Guidelines are available by contacting the VAB clerk. Evidence submitted to the VAB clerk to present to the board at the time of the hearing may not fulfill statutory requirements for evidence submittal. Evidence from both parties must be submitted to the PAO at least 15 days prior to the scheduled hearing. The VAB clerk will not forward evidence to the PAO.
  - b. At the hearing, it is the responsibility of each party to provide a copy of the written or documentary evidence the party wants the VAB to consider. It is not the responsibility of the VAB clerk to provide the board with evidence or copies of documentary evidence except in the case where the petitioner has notified the VAB clerk that he/she will not attend the hearing or where a telephonic or electronic

hearing is scheduled. In those cases, the following procedures (#2 and #3) apply.

2. Telephonic or Electronic Hearings – Pursuant to Fla. Stat. § 194.932(2)(b)(4), a county with less than 75,000 people may decide to opt out of providing a hearing using electronic equipment, including, but not limited to, a telephonic hearing. The Jefferson County Value Adjustment Board has considered this matter and has decided to opt out/not to opt out of providing the option of an electronic hearing.
3. Will Not Attend Hearings - A petitioner may indicate on the petition form, or forward a written notification to the VAB Clerk, that he or she does not wish to be present and argue the petition before the board but would like to have evidence considered without an appearance.
  - a. If the petitioner wishes to provide evidence to the board, he/she must follow the evidence guidelines provided in Fla. Stat. § 194.011(4)(a). Evidence to be presented to the board should be provided to the VAB clerk a day prior to the scheduled hearing date via US mail or hand delivery. The VAB clerk will not accept nor make copies of evidence provided electronically.
  - b. If the petitioner has indicated that he or she will not attend, the VAB Clerk will schedule the hearing accordingly. In the event the petitioner has simultaneously requested a time allotment on the petition, the VAB Clerk will contact the petitioner via Clerk's Notice to clarify whether they will be attending the hearing. If the petitioner has not responded within 10 calendar days from the date of the notification, the hearing will be scheduled as a *Will Not Attend* hearing, and the hearing will be held at the end of the hearing block in which the petition was scheduled, and after all other petitioners attending in person have completed their hearings. If all other hearings have been canceled on the day the *Will Not Attend* hearing is scheduled, the VAB clerk may reschedule the hearing to another date when the board is scheduled and notify both parties of the change.
  - c. The VAB will conduct the hearing according to 12D-9, F.A.C. and 12D-10, F.A.C.
4. No Show Decisions – It is the practice of the VAB clerk to remind petitioners as a courtesy of their upcoming hearings within five days of the scheduled hearing date and time. If a petitioner does not arrive within 15 minutes of his/her scheduled hearing time, and the petitioner has not notified the VAB clerk of his/her delay or inability to attend or provided good cause reason to reschedule, the petitioner is considered to have defaulted, and the board will render a *non-appearance* written recommendation upholding the property appraiser's position. In accordance with Chapter 12D-9.021(6), a petitioner can submit a good cause request to the VAB clerk for not appearing at the scheduled hearing as long as the good cause request is submitted before the VAB renders a final decision. VAB counsel, in conjunction with the VAB clerk, is designated by the Board to make good cause determinations. If good cause is granted, the VAB clerk will reschedule the hearing; otherwise, the magistrate's non-appearance ruling will be acted on by the Board.
5. Communication from the VAB Clerk – The mailing address provided by the petitioner on the petition form will be used for all communication to the petitioner. The Value Adjustment Board decision may be sent electronically if selected by the taxpayer. Section 5 provides procedures for the electronic transmission of certain applications and notices. If the petitioner has indicated a preference to be contacted via e-mail, all

communication related to the petition, including final board decisions, will be sent to the specified email address when possible. It will be the petitioner's responsibility to update any electronic mailbox filters to allow correspondence from the VAB Clerk, clerk@jeffersonclerk.com. Written notification must be provided to the VAB Clerk of any changes in the petitioner's name, address, telephone, or similar contact information contained on the petition that occurs during the VAB process. The need for a letter of authorization from the taxpayer may apply (see section 1, item #7 above). All notices mailed or emailed to the physical address or email address of record will be considered received upon sending to the physical address or email address indicated on the petition.

6. Scheduling Hearings – The Board will approve all hearing dates. The Board authorizes VAB counsel, in conjunction with the VAB clerk to modify these approved hearing days if it becomes necessary in order to comply with Chapter 12D-9.005. The VAB clerk will schedule as many hearings as possible during the first hearing day leaving the second hearing day for rescheduled hearings, if needed. Individual hearing notices shall be sent, as per law, within sufficient time so that the petitioner is notified within 25 calendar days of the date of the hearing. Petitioners advise the VAB clerk on the petition form when they are not available for hearing. In all instances, those dates are considered; however, in instances where a petitioner has indicated he/she is not available on any of the dates scheduled for hearing, VAB clerk will contact the petitioner to advise of the scheduling problem.
7. Rescheduling Hearings - The VAB Clerk will reschedule the hearing to a date that has been pre-approved by the Board and will send the petitioner a 15-day rescheduled hearing notice unless both parties waive such notice, consistent with Fla. Stat. §194.032. Requests to reschedule hearings shall be sent in writing to the VAB clerk in accordance with Chapter 12D-9.019, Scheduling and Notice of a Hearing. These written requests can be mailed, emailed or faxed to the VAB clerk.

#### **SECTION 4: WITHDRAWAL PROCEDURES**

1. Requests to withdraw petitions must be made in writing to the VAB Clerk. The clerk shall cancel the hearing upon receiving a notice of withdrawal from the petitioner and there shall be no further proceeding on the matter. Withdrawals can be mailed, e-mailed, faxed, or hand delivered to the address above in Section One, #2, clerk@jeffersonclerk.com. A petitioner who decides not to pursue the appeal should use his or her best efforts to notify the VAB clerk in writing of the decision to withdraw.

#### **SECTION 5: PROCESSING INVOICES FOR PAYMENT FROM VAB COUNSEL**

1. VAB counsel will submit invoices to the VAB clerk for payment. VAB clerk is authorized to review and approve on behalf of the Board and forward to the Clerk's Finance Department for payment.

#### **SECTION 6: WITHDRAWAL OF PETITION**



1. Petitioner may also send an email, fax or letter to the VAB clerk requesting to withdraw his/her petition. The request must be in writing; a hearing will not be canceled when requested by phone.

APPROVED AS TO FORM  
AUGUST 8, 2025

BY: 

Jon C. Moyle, Esq.  
VAB LEGAL COUNSEL

2025 JEFFERSON COUNTY  
VALUE ADJUSTMENT BOARD

BY: 

Value Adjustment Board Chair  
AUGUST 8, 2025

**ATTEST:**

Cecil "Trey" Hightower  
Clerk of the Circuit Court  
Jefferson County  
August 8, 2025

BY: 

Clerk or Deputy Clerk

## ATTACHMENT F



## 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

The Value Adjustment Board of \_\_\_\_\_ ☒ 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

## ATTACHMENT G



## 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

The Value Adjustment Board of \_\_\_\_\_ ☒ 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