



Office of

Attorney's Matters 1/28/2025

**INDIAN RIVER COUNTY
ATTORNEY**

Jennifer W. Shuler, County Attorney
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MEMORANDUM

TO: Board of County Commissioners

Through: John A. Titkanich, Jr., ICMA-CM, AICP
County Administrator

FROM: Jennifer W. Shuler, County Attorney

DATE: January 3, 2025

SUBJECT: VAB Chair/Vice Chair election

Background:

Florida Statute 194.015 requires the Board of County Commissioners to appoint two Commissioners to serve on the Value Adjustment Board (VAB). Specifically, the statute states, "There is hereby created a value adjustment board for each county, which shall consist of two members of the governing body of the county as elected from the membership of the board of said governing body, one of whom shall be elected as chairperson..." This year, the Commissioners assigned to the VAB are Chairman Flescher and Commissioner Earman.

Traditionally, at the annual organizational meeting of the VAB in August, the members elect a Chair and Vice Chair. However, in 2024 the Florida Department of Revenue, Office of the General Counsel, issued an opinion interpreting Fla. Stat. 194.015 to require the Board of County Commissioners to elect a Chair of the VAB instead of the VAB membership. This would allow the VAB to have a Chair already in place to run the organizational meeting. The Clerk of Court has requested that this Board elect a Chair and Vice Chair of the VAB to have them in place for the VAB 2025 meetings. I have reached out to the VAB attorney, who agrees with this recommendation.

Recommendation: Staff recommends the Board elect a Chair and Vice Chair of the Value Adjustment Board.