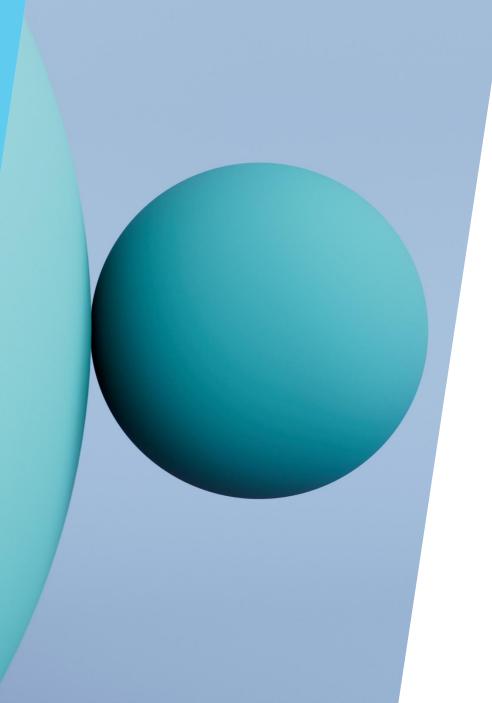
Broward County Value Adjustment Board Special Magistrate Orientation 2023



Magistrates are required to adhere to:

Florida Statutes

Florida Administrative Code

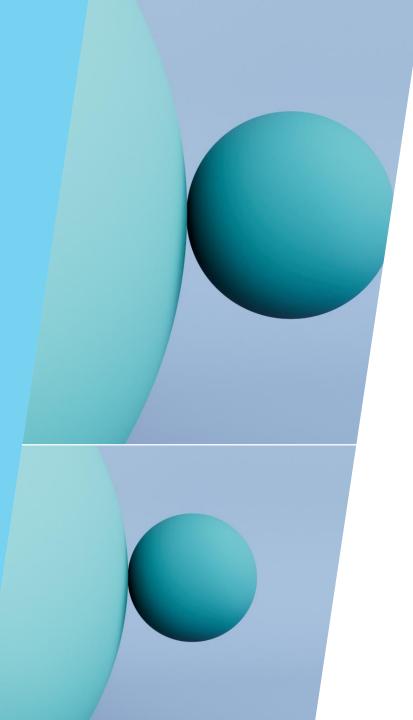
Florida Constitution

Department of Revenue - Uniform Policies and Procedures Manual for Value Adjustment Boards

DOR Training Materials and Bulletins

- Special Magistrates should not cite or refer to the training materials or bulletins as controlling authority for findings of fact, conclusions of law, or reasons for upholding or overturning determinations of the Property Appraiser or Tax Collector.
- The training materials and bulletins are separate and distinct from the Uniform Policies and Procedures Manual, the contents of which manual <u>does</u> have the force and effect of law.





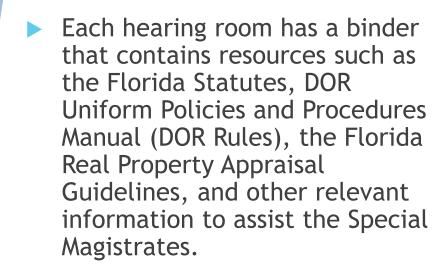
Administrative Requirements

- The daily rate of \$840 payment (\$105.00/hr) is for an 8-hour day, from 8:00 am to 5:00 pm, with a one-hour lunch break.
- You are required to arrive at least 30 minutes prior to the start of your scheduled hearings for the day. Hearings typically begin at 8:30 am. Please make sure to retrieve your sign-in sheet from the hearing clerk, you must sign in and out each day.
- If you must leave the building, you are required to sign out and back in once you return, this *includes* lunch.

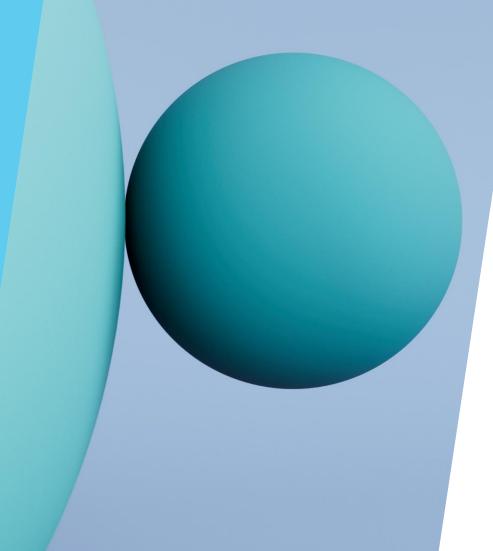
Prior to the Hearing

Explain to the parties that the hearing will be digitally recorded and the petitioner may listen to the audio of the hearing by accessing their petition online using the Axia website.





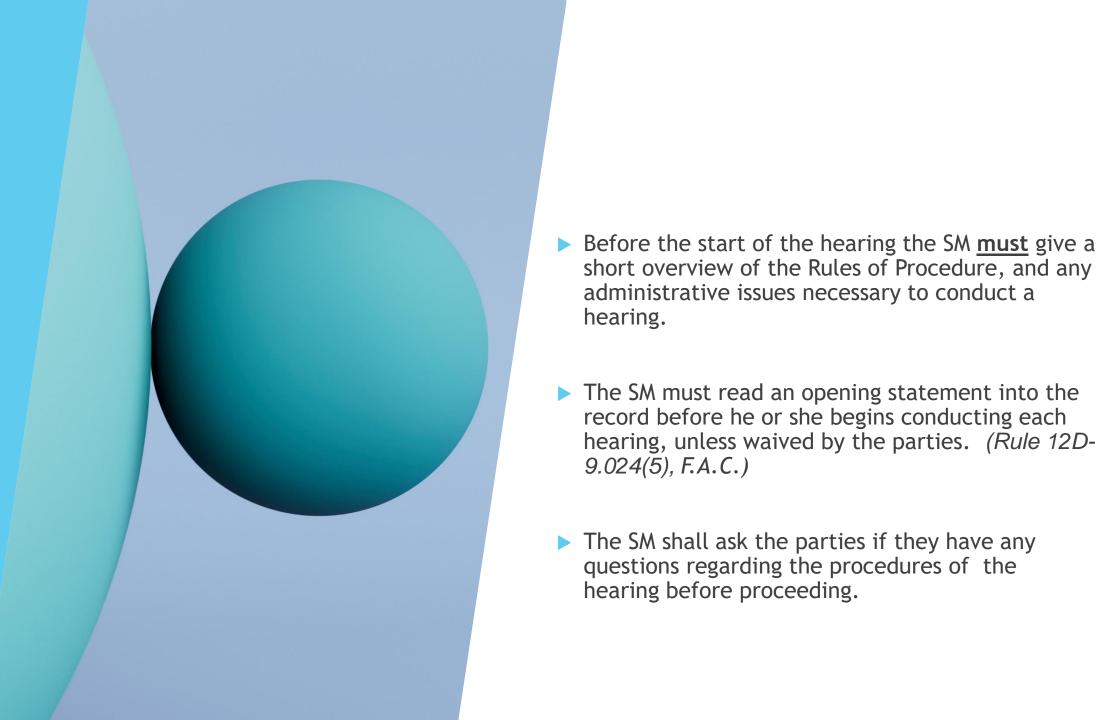
Please refer to the manuals to guide you during the hearing and in making your decisions.



Commencement of the Hearing...

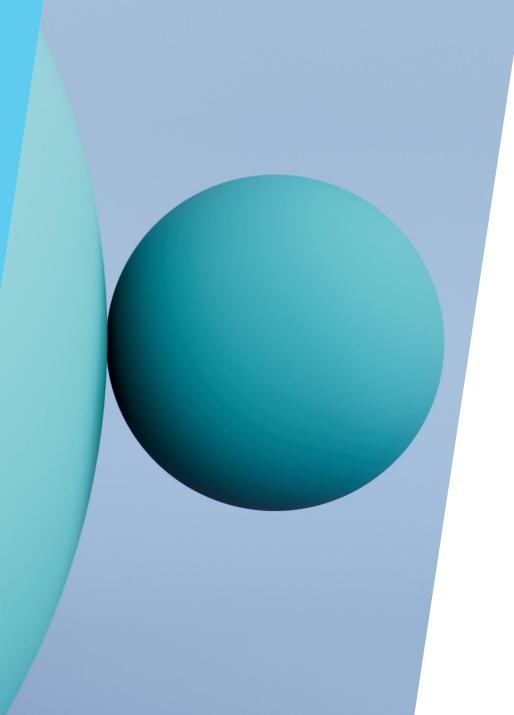
- If all parties are present and the petition is not withdrawn or resolved, a hearing on the petition shall commence.
- Upon the request of either party, the Special Magistrate shall swear in all witnesses. If a witness was sworn in at an earlier hearing, it is sufficient for the SM to remind the petitioner that he or she is still under oath (please reference previous petition sworn in on the record).
- You <u>must</u> identify each petition by number and announce the petitioner's name on the record.





Hearings (Continued)

- The audio recorder will be **ON** for the entire hearing.
- There will be no "off the record comments."
- In the event that the hearing is interrupted (such as an emergency evacuation) the reason will be so stated on the record.
- Conduct each hearing as scheduled. If you have free time based on "No Shows," use this time to catch up with your caseload and complete your worksheets.

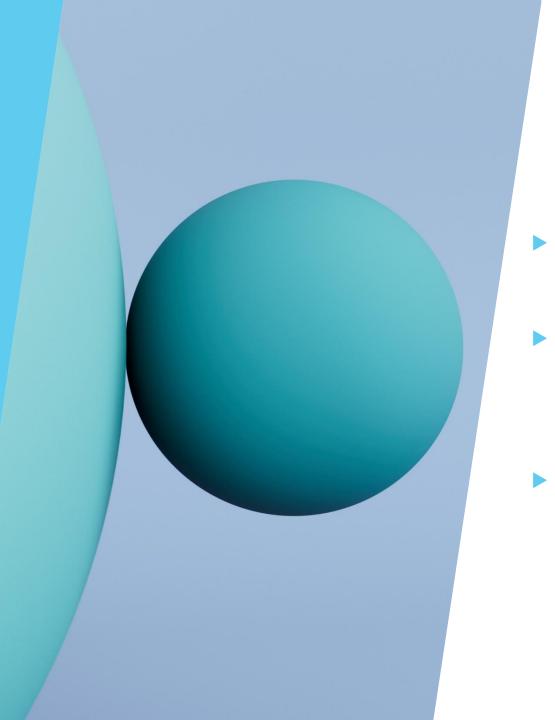


- The Special Magistrate sets the tone of the hearing. It is up to <u>you</u>, the Magistrate, to maintain control of the proceedings.
- Strive to keep all parties focused on the relevant issues while giving testimony.
- All parties must maintain decorum inside and out of the hearing room. Raising one's voice, intimidation and chastisement have no place at a hearing.
- This type of behavior <u>will not</u> be tolerated. If necessary, take a recess to allow participants to take a moment to gather control of their emotions or if petitioners need to better organize their evidence.
- No discussion of the case can or will take place during a recess. The recording must remain <u>ON</u> at all times.

Concluding the hearing...

- If you feel the petitioner is upset during the hearing you should defer your decision to avoid any confrontation.
- <u>Do not hesitate</u> to call Security (Extension 6000) if any situation tends to escalate or you feel threatened.
- At the conclusion of the hearing, the SM should encourage all parties to leave the hearing room and the Mezzanine lobby area. There should be no parties lingering in these areas to make further comments on the hearing. If a petitioner has a question for the Property Appraiser representative, the representative should escort the petitioner to the Property Appraiser's office.





- Good Cause is <u>not applicable</u> to the value hearing. This evidence should be ignored.
- Keep the VAB hearing clerk, or other VAB staff members advised of any conflicts or issues of concern that may arise during a hearing.
- The hearing clerk's responsibility in the hearing room is to provide clerical support in preserving the record. Do not depend on the hearing clerks to provide you with decision codes or information related to findings of fact or conclusions of law drop downs.

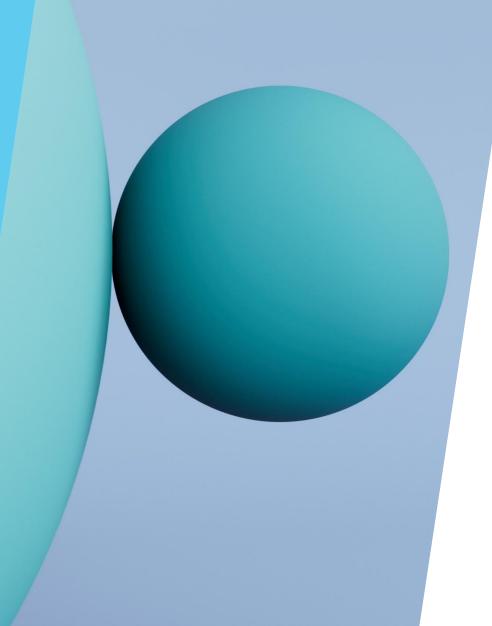
Legal Questions??

- If a Special Magistrate has a legal question or is seeking a legal opinion, please contact the VAB Supervisor, Madeline Ayala-Rivera. Your requests will be forwarded to the VAB Attorney for review. Please <u>do not</u> contact our attorney directly. Staff must keep a record of all requests.
- All other questions (other than legal) can be addressed to the VAB Supervisor or Administrative Assistant.

*If a special magistrate receives different legal advice on the same subject from Board attorneys in different counties, the special magistrate should disclose this fact to the Board attorney in each county.

The Board attorneys receiving such disclosure must advise the DOR in cases where the difference in advice is <u>not</u> resolved.





Special Magistrate Recommendations

- SM Recommendations <u>must</u> include detailed findings of fact, conclusions of law, and reasons for overturning or upholding the Property Appraiser's assessment or determination.
- Recommendations <u>must</u> be completed within <u>two weeks</u> of the hearing date.
- Avoid including personal opinions when writing your worksheets.

Magistrate Decisions (continued)

- Write cohesive and complete sentences, using plain English.
- Please check your math calculations.
 - *Values must end in zero, ROUND to the tenths place.
- i.e.: Value of \$197,876 should be rounded to \$197,880.
- Write out an appraisal term the first time and include a parenthetical with the acronym.
 - i.e.: Cost of Sale (COS) thereafter, just use the acronym COS.
 - (This will assist the petitioner in understanding your decision.)

Magistrate Decisions (continued)

- When completing your worksheets, use standard abbreviations as developed by the VAB staff; use upper- and lower-case letters in writings, never all caps, and <u>always</u> spell check before closing a file.
- Recommendations are audited by VAB staff for the required elements. Worksheets will be reopened and sert back to the magistrate to make corrections, if necessary.
- Recommendations must be completed within two weeks of the hearing date. Please refer to contract requirement.

Special Magistrate Random Audit

- The VAB members have directed the VAB Attorney to review randomly selected SM recommendations monthly and report back to the Board at its VAB meetings.
- The Attorney will be looking for SM recommendations that are not in compliance with the DOR Rules, Florida Statutes and other applicable laws.
 - You will be notified by the VAB Attorney if a corrective action is necessary.

Ex Parte Communication

Please refrain from openly visiting with anyone from the Property Appraiser's office, tax agent representative or a petitioner during your hearing day. Do not discuss any cases with any one other than the VAB Attorney or VAB Supervisor outside of the hearing.

This can be construed as Ex Parte communication which is <u>forbidden</u> under Florida Law.



Questions about Tax Payments



Petitioners can contact the Tax Collectors Office

(Revenue Collections) at (954) 357-4829 or

Broward County Call Center at (954) 831-4000

- They may be able to find frequently asked questions on their website: http://www.broward.org/RecordsTaxesTreasury / Pages/PropertyTaxes.aspx
- Payments can be made online using an e-check (no fee) or using a credit card (fee).

Billing Information



Under your present contracts, you must contact the VAB Supervisor with good cause if you know you will be late in submitting your completed worksheets. (Worksheets are to be finalized within fourteen days of the scheduled hearings.)

Repeated lateness in submitting your worksheets will result in a notification from our attorney, and subsequently, an item will be placed on the VAB agenda to terminate your contract.

\$

Special Magistrates must bill in increments of tenths of an hour. (e.g., 2.0, 2.1, 2.2, etc.)

Special Magistrates shall not work or bill for or receive payment for more than 8 hours in any calendar day without the *prior approval* of the VAB Supervisor.



- We ask that you turn in completed billing invoices on letterhead, with your vendor number within thirty (30) days of holding hearings to / drian Graham-Cooper. (Agcooper@broward.org)
- Each invoice MUST contain the total hours billed, hourly amount and total amount due. Failure to include this information will result in the invoice being returned to you for correction and ultimately delayed processing.
 - You MUST bill monthly.

Your Invoice MUST include:



- The petition number(s)
- Total time being billed for the completion of each worksheet.
- The VAB Supervisor will review your billing statements. If your statement appears to be out of line for the petitions you worked on, you will be contacted for further explanation.

*Although these calls are infrequent, we are dealing with taxpayer money and must be mindful of it. Thank you for your cooperation in this matter.

Under your contract, you will not be paid if you have erred on your worksheet and have been directed by staff or our attorney to correct it.

Security Badge



- You will be photographed by Security and receive a security badge which must be worn while working in the Governmental Center building.
- Upon resignation or termination, a Special Magistrate must surrender his or her security badge to the VAB office.
- A Magistrate returning during a different tax cycle, as a tax representative, may not use their outdated badge. The Security Guard will confiscate it. Wearing a County badge while representing a petitioner is inappropriate and can confuse the parties attending the hearing.

Scheduling Appointment for Security Badge...

New magistrates need to contact the Security Department to set up an appointment to have an ID issued.

(954) 357 = 6000

You must receive your badge before you are able to work as a Magistrate. Your badge also allows parking in the Government Garage free of charge. You must get your ticket validated at the end of your work day with your ID badge at the Security Desk.

Parking Information

Parking is located in the GovGarage located on SW 2nd Street. When you enter, take a parking ticket.

A Security Guard will stamp and validate your parking ticket at the end of the day, and you will not be charged for parking.





Axia Training

Please contact Adrian Graham-Cooper with any problems regarding access and use of the Axia software.





VAB Contact Information





Reed McClosky, VAB Attorney

- rbm@freedmanmcclosky.com
- secretary1@freedmanmcclosky.com
 - ***Please <u>do not</u> contact the VAB Attorney directly. Send email correspondence to VAB Supervisor for forwarding.***

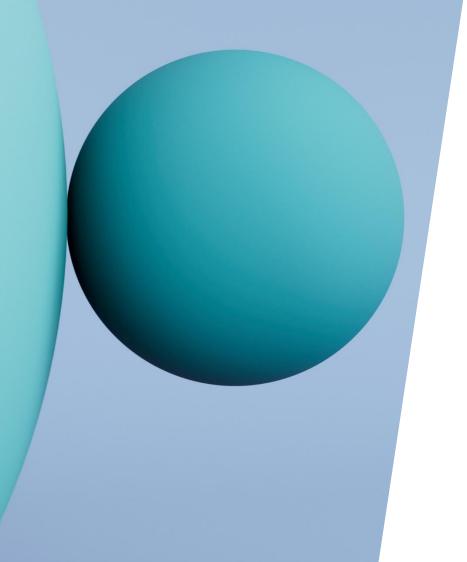
Madeline Ayala, VAB Supervisor

- Telephone Number: (954) 357- 5961
- mayala@broward.org

Adrian Graham-Cooper, VAB Administrative Assistant

- Telephone Number: (954) 357- 7300
- agcooper@broward.org

Resources



- https://floridarevenue.com/property/documents/ uniformpoliciesmanual2022.pdf
- http://www.myfloridalegal.com
- https://floridarevenue.com/property/pages/Vab. aspx
- https://floridarevenue.com/property/pages/VAB_ Training.aspx
- https://bcvab.broward.org/axiaweb2023/

Questions?!?

If you have questions of a legal nature or the DOR training, please submit to Adrian Graham-Cooper or Madeline Ayala. Our attorney will research and respond in writing. Responses to questions will be shared with all.

Please verify that Adrian has your correct contact information. (Phone number, email address, etc.)

This completes the Special Magistrate Orientation.

Have a nice day!

