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July 8, 2009

Honorable Ben Wortham
Superintendent of Schools
Clay County School District
900 Walnut Street
Green Cove Springs, FL 32043

Re: Selection of one School Board member and one citizen member for the 2009 Value Adjustment Board in accord with the requirements of Section 194.015, Florida Statutes

Dear Mr. Wortham:

It is time to select members to serve on the Value Adjustment Board (VAB) for 2009. At its meeting on July 28, 2009, I intend to request that the Board of County Commissioners select two of its members to serve on the VAB and to begin the selection process for one citizen member. The School Board must choose one of its members to serve on the VAB and appoint a citizen member. The citizen member must own a business occupying commercial space located within the school district. This member may not be a member or an employee of the School District and may not be a person who represents property owners in any administrative or judicial review of property taxes.

Please notify the Clay County School Board (the CCSB) that, pursuant to Section 194.015, Florida Statutes, it must select one of its members to serve on the VAB and appoint a citizen meeting the above- referenced requirements. Last year the School Board appointed Mr. Charles (Scott) Roberts. Maybe Mr. Roberts would be willing to serve again.

County staff is in the process of soliciting qualified special magistrates as well as private counsel to represent the VAB. Last year the VAB met two times. It will be necessary for the VAB to meet in late August or September to choose the special magistrates and certify the tax roll so that the tax bills may be sent out by November 1, 2009. It is anticipated that the VAB would then meet again in January or February to review the special magistrate findings on the petitions. It is possible that the VAB will also be called upon to adjudicate disputes arising from the valuation of the portability of assessments. That would be a separate meeting.

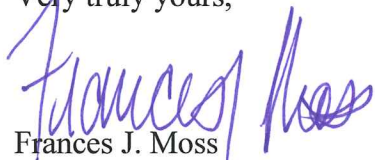
Honorable Ben Wortham

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I would appreciate it if you would please agenda this item for the School Board's meeting this month as we have approaching deadlines in August to prepare for the VAB's first meeting in late August or September. I look forward to receiving the CCSB's selections at your earliest convenience. Please advise if you have any questions.

Very truly yours,



Frances J. Moss
Chief Assistant County Attorney

FJM/dpr

cc: Honorable Roger A. Suggs, CFA, AAS, Property Appraiser
Bruce Bickner, Attorney for Clay County School District