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June 26, 2008

Honorable David L. Owens
Superintendent of Schools
Clay County School District
900 Walnut Street
Green Cove Springs, FL 32043

Re: 2008 Value Adjustment Board

Dear Mr. Owens:

I spoke today with Karen in your office about a problem I foresee for the 2008 ad valorem taxing process if the School Board and the Board of County Commissioners are not able to appoint the two required citizen members for the Value Adjustment Board (VAB). I learned from Karen that so far no one has stepped forward for the school appointment. So far no one has stepped forward for the County appointment either.

Normally the VAB meets twice. Once in August or early September to certify the tax rolls and again after the first of the year to act on the recommendations of the Special Magistrates who have heard all the petitions filed as to exemptions and property values. The certification in late summer is crucial to the ad valorem taxing process and allows the Property Appraiser and the Tax Collector to complete their duties and get the 2008 tax bills out at the beginning of November.

Ideally, it would best if the VAB with the citizen members could meet in late Summer in order to certify the tax rolls. It occurs to me that it is possible that neither the School District or the County will be able to seat the VAB with the citizen members in time for the tax rolls to be certified. I would like to propose a back up plan in the event this occurs.

The new law which requires that the citizen members be appointed does not go into effect until September 1, 2008. This means that a VAB made up of three County Commissioners and two School Board members would still be a valid VAB up until that time. If no citizen member has

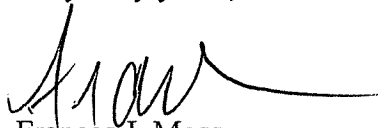
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expressed an interest in serving by the time the School Board meets on July 17, 2008, then please have the School Board select two of its members to serve on the VAB for the purpose of one meeting in August to certify the tax rolls. If a citizen does come forward, then please go ahead and consider that appointment as well because it will be necessary for the citizen member to serve in the later VAB meetings after the first of the year. I will advise the County to do the same at its meeting of July 26, 2008. Then, if need be, a VAB comprised under the old law may meet to certify the rolls in August. And, if it so desires, the Board may also choose which of the two Board member appointments will remain after the citizen member is appointed. If no citizen member is available for appointment on July 26, 2008, then both the School District and the County will have to continue the search because after September 1, 2008, there will be no flexibility and a valid VAB will have to include the citizen appointments. I do not expect the second VAB meeting for the 2008 taxing process to be scheduled until January or February of 2009.

I hope this letter is not too confusing. I do not think that anyone anticipated that the selection of the two citizen members might take longer than the time we have to act under the law.

Please call me if you have any questions. Thank you for your attention to this matter.

Very truly yours,



Frances J. Moss
Chief Assistant County Attorney

c: Bruce Bickner, School Board attorney via e-mail
Roger Suggs, Deputy Property Appraiser via e-mail