## RESOLUTION NO. 2014-006

## A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, OBJECTING TO FLORIDA SENATE BILL 568 (2014).

WHEREAS, the Board of County Commissioners of Nassau County, Florida, has been advised by its Value Adjustment Board ("VAB") that proposed Florida Senate Bill 568 (2014) ("SB 568") divests the VAB's authority with respect to its legal counsel and special magistrates and transfers such authority to the Florida Department of Revenue ("DOR") thereby diminishing Nassau County's home rule authority; and

WHEREAS, current law requires that the VAB appoint private legal counsel and set the compensation, terms, and conditions its legal counsel's appointment; and

WHEREAS, SB 568 deletes the requirement for the VAB to appoint private legal counsel and instead requires DOR to appoint a Presiding Magistrate ("PM") in lieu of VAB legal counsel; and

WHEREAS, SB 568 requires DOR to set the compensation for the PMs and is unclear about whether DOR will appoint a new PM each year, how long a PM serves, or how a PM may be removed; and

WHEREAS, current law authorizes the VAB to hire special magistrates to conduct hearings, take testimony, and make recommendations to the VAB, among other duties; and

WHEREAS, current law authorizes the VAB to set the terms of special magistrate appointments, including dismissal, by contract with each special magistrate; and

WHEREAS, SB 568 shifts the responsibility to hire and fire special magistrates to PMs, expressly including authority to remove a special magistrate without cause; and

WHEREAS, current law directs VAB and VAB staff to supervise special magistrates and SB 568 shifts the responsibility to supervise special magistrates to PMs along with the responsibility to determine whether VAB decisions comply with law; and

WHEREAS, SB 568 is unclear who, if anyone, will assume the duties of VAB legal counsel listed under Rule 12D-9.009, Fla. Admin. Code, including the primary role of "advis[ing] the board on all aspects of the board review process to ensure that all actions taken by the board and its appointees meet the requirements of law"; and

WHEREAS, current law requires the VAB to set special magistrates' compensation and SB 568 requires DOR to set a range of compensation for special magistrates; thus, creating uncertainly as to who will set the rate for special magistrates within each county; and

WHEREAS, the Board of Commissioners of Nassau County, Florida, finds it to be in the best interest of the citizens of Nassau County, Florida, for the VAB to retain its authority with respect to its legal counsel and special magistrates; and

WHEREAS, Nassau County VAB has requested the Board of Commissioners of Nassau County, Florida, to adopt this resolution objecting to passage of SB 568.

NOW, THEREFORE, BE IT RESOLVED this <u>21s</u>tday of January, 2014 by the Board of County Commissioners of Nassau County, Florida, that:

The Board of County Commissioners of Nassau County, Florida opposes Senate
Bill 568 and any related companion or substitute bills.

- 2. The Board of County Commissioners of Nassau County, Florida directs the Clerk to send a copy of this Resolution to the members of the Nassau County Legislative Delegation and request that they not adopt SB 568 or any version thereof.
- 3. The Board of County Commissioners of Nassau County, Florida requests that the Clerk send a copy of this Resolution to the Florida Association of Counties.

BOARD OF COUNTY COMMISSIONERS NASSAU COUNTY, FLORIDA

BARRY V. HOLLOW

Its: CHAIRMAN

ATTEST:

WOHN A. CRAWFORD

Its: EX-OFFICIO CLERK

APPROVED AS TO FORM BY THE NASSAU COUNTY ATTORNEY:

DAVID A. HALLMAN