

José F. Montes de Oca, Chief Auditor
Office of Management and Compliance Audits

**SUBJECT: AUDIT OF MIAMI-DADE COUNTY VALUE ADJUSTMENT
 BOARD (VAB) APPEALS PROCESS**

COMMITTEE: FISCAL ACCOUNTABILITY

**LINK TO STRATEGIC
FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY**

The Value Adjustment Board (VAB) is an entity that hears appeals from property owners who contest the Property Appraiser's Office (PAO) assessments. In Miami-Dade County, the VAB, composed of five members, employs professional Special Magistrates to hear and make recommendations to the VAB on appealed property values. Petitions related to value, exemption eligibility and legal issues are heard. In Florida, county tax rolls cannot be certified by the PAO until all VAB hearings have been completed.

In recent years, the Miami-Dade County Property Appraiser's Office has experienced delays in certifying the final annual property tax roll, resulting in multi-million dollar shortfalls in revenue to the School District and other taxing authorities.

The Superintendent of Schools requested that the VAB process be audited by our office to determine the cause for delays. The School Board, the Audit and Budget Advisory Committee (ABAC), and the VAB have each independently endorsed and/or approved this audit in an effort to determine what corrective measures can be implemented to prevent, reduce, or eliminate the backlog.

We have completed the field work related to the audit of the VAB and have formally met with the auditees to apprise them of the audit findings, receive their feedback on those findings, and establish a deadline for responses to the findings and corresponding recommendations.

Due to the complexity of the overall VAB process, the number of governmental entities involved, and the resources and time needed to perform our work, the results of this audit are being delivered in two phases. This report represents Phase 1 of the audit, while Phase 2 focuses mostly on the operations of the PAO. Although it is our intent to separate Phase 1 concerns from those of Phase 2, the integral relationship between entities may necessitate that we make recommendations to both entities in both phases.

Because the report still in its draft stage, its contents are confidential. Specific details of the findings will be provided upon transmittal of the report to the School Board, the ABAC and the Superintendent, which is expected to be on or about March 5, 2015.

The final report will be presented to the ABAC at its March 10, 2015, meeting for its consideration and is scheduled to be transmitted to the School Board for their deliberation and feedback at its March 18, 2015, meeting.

Copies of this report will be distributed and placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center. Additional copies will be provided upon request.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Audit of Miami-Dade County Value Adjustment Board (VAB) Appeals Process.

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