2019 VALUE ADJUSTMENT BOARD
INTERNAL OPERATING PROCEDURES
PINELLAS COUNTY CLERK OF THE CIRCUIT COURT AND COMPTROLLER
FINANCE DIVISION

I. SCOPE

This policy applies to the 2019 Value Adjustment Board (VAB) process.

II. PURPOSE

The purpose is to provide internal procedures for conducting administrative review of property assessments in compliance with the Department of Revenue’s Uniform Rules of Procedure for Hearings before Value Adjustment Boards.

III. OBJECTIVES

Supporting documentation (petitions, correspondence, minutes, recordings, etc.) is complete, timely processed and appropriately retained.
Temporary staff (Special Magistrates and clerks) are identified, selected and trained.
Hearings and meetings are appropriately advertised, scheduled and sufficient temporary staff provided. Advertise the “Tax Impact of Value Adjustment Board.”

IV. LEGISLATIVE AUTHORITY

Retention – General Records Schedule for Clerks of Court GS11, Items #91 and #16; General Records Schedule for State and Local Government Agencies GS1-SL, Item #32.

V. DEFINITION

Value Adjustment Board (VAB) – a board consisting of two members of the governing body of the county, one member of the school board and two citizen members, one of whom is appointed by the Board of County Commissioners and one by the School Board. Note: in order to have a quorum, the members present must include a County Commissioner, a School Board member, and one of the citizen members. This board meets as needed to: 1.) hear petitions relating to assessments filed pursuant to F.S. 194.011(3); 2.) hear complaints relating to homestead exemptions as provided for under F.S. 196.151; 3.) hear appeals from exemptions denied or disputes arising from exemptions or filing of exemption applications under F.S. 196.011; and 4.) hear appeals concerning ad valorem tax deferrals and classifications.

VI. TIMELINE & SUMMARY OF THE VAB PROCESS

February 2019

• Property Appraiser emails timeline calendar to Board Records.
March 2019

- E-mail request to print announcements in the next issues (April 2019) of trade publications and journals, advertising the application period for Florida licensed appraisers and attorneys to apply as Special Magistrates to serve during the upcoming VAB season. An email confirmation is requested and received from trade publications.

April 2019

- Email applications to appraisers and attorneys who served the previous year as Special Magistrates in Pinellas County.
- Evaluate supplies and recording devices; order whatever is necessary.
- Board Records manager books Clerk’s Conference Room and other available conference rooms for any available dates during applicable time period, for the VAB Organizational Meeting, held in July 2019.

May 2019

- Update VAB internal operating procedures manual.

June 2019

- Meet with the VAB Chairperson to confirm date for organizational meeting and to select tentative final VAB meeting dates, notify of any changes in the law, and answer any questions.
- Confirm with VAB members and counsel of date, for organizational meeting.
- Ensure front counter is adequately prepared and supplied with required VAB materials.
- Review all pertinent VAB procedures with staff.
- Test and update Axia application with the summer release.
- Email Real Estate Management to arrange reserved parking for VAB members and counsel for organizational meeting.
- Advertisement of VAB Organizational meeting to be published at least 15 days prior to meeting date. Forward notice of meeting to Communications for placement on County Calendar and to the Clerk’s Communications Coordinator for placement on the Clerk’s Website.

July 2019

- Email agenda packets to VAB members, VAB counsel, the Property Appraiser and Clerk, Finance Directors, at least ten days prior to the organizational meeting.
- VAB Organizational meeting held.
- Notify by email, selected Special Magistrates of date, time and location of orientation meeting. Notify applicants of non-selection, if applicable.
• Arrange with the temporary service to provide temporary staff, to work tentative hearing dates from October through December 2019.

• Last business day of July 2019 is last day for filing institutional and agriculture classification petitions [see 194.011 (3)(d)] and denied exemption petitions. See 194.013 for clarification of fees.

**August 2019**

• Trim Notices mailed on **August 19, 2019**.

**September 2019**

• Final day for timely filing of petitions, for the **2019** tax cycle is, **September 13, 2019**.

• Prepare Special Magistrate orientation meeting packets.

• Special Magistrate orientation meeting held (usually on a Friday, the week after the filing deadline.

• Advertise Special Magistrate orientation on Clerk’s Website and on County Calendar, two weeks prior to the orientation.

• Summarize Special Magistrate information sheets; assign Special Magistrates to hearing dates. Email Real Estate Management to arrange reserved parking for Special Magistrates and temporary staff (4 spaces minimum).

• Advertisement of VAB meeting for first certification of tax rolls, to be published, in the Tampa Bay Times, at least 15 days prior to the meeting date. Forward information to Communications for placement on the County Calendar and to the Clerk’s Communications Coordinator, for placement on the Clerk’s Website.

• Review Prehearing Checklist with VAB counsel prior to the October VAB meeting for the first certification of the tax rolls.

**October 2019**

• Email agenda packets to VAB members, VAB Counsel, Property Appraiser and Clerk, Finance Directors, at least ten days prior to the VAB meeting for the First Certification of the Tax Rolls.

• First Certification of the Tax Roll must be advertised in the Tampa Bay Times (ad received from Property Appraiser). Mail original certification forms (DR-488) to DOR; provide copies to Property Appraiser.

• Temporary staff prepares for upcoming hearings and are briefed on any changes in procedures (usually the Friday before the first hearing date in October).

• Hearings begin in the 2nd week of October and continue through mid-December.

• Special Magistrate Recommendations **should be** finalized no more than 10 days after hearing date (exceptions may apply).
November 2019

- Property tax bills mailed out by the Tax Collector on November 1st.

December 2019

- December’s hearings are scheduled through the week before Christmas. The hearings consist of petitions which were good cause reschedules from earlier in the VAB cycle and petitions that were filed after the filing deadline, which were approved for good cause.

January 2020

- Recommendations from December hearings should be finalized by mid-January.

February thru Mid-March 2020

- After all recommendations have been finalized, coordinate with members of the VAB and counsel for scheduling of the Final VAB meeting.
- Advertise final VAB meeting in Tampa Bay Times at least 15 days prior to the meeting. Forward information to Communications for County Calendar and to the Clerk’s Communications Coordinator for placement on the Clerk’s Website.
- Email agenda packets to VAB members, VAB Counsel, Property Appraiser and Clerk, Finance Directors, at least ten days prior to the VAB meeting for the final VAB meeting date.
- Final VAB meeting – Final Certification of the Tax Rolls.
- Petitioners are notified via email or U.S. Mail, of the VAB final decisions within 20 days of final VAB meeting. (Usually, Final Decisions are sent out the same day, shortly after the final meeting.)
- Advertise a total of 3 ads, (2) legal notice ads from the Property Appraiser (Notice of Certification of the Tax Roll and Tax Impact of Value Adjustments) plus (1) display ad from the VAB (Final Tax Impact of Value Adjustment Board) (numbers received from Property Appraiser an uploaded to Axia in order to create the report).
- Send original certifications (DR-488 forms) to the Department of Revenue – Tax Oversight Department and forward copies to the Property Appraiser.
- Send copies of Final Tax Impact ad and original affidavit of publication to Office of Management and Budget.
- Forward final VAB expenses to Accounts Payable Manager, Finance.
- Verify completeness of all petition folders and recordings.
- Inventory and arrange for pickup of VAB material (petitions, schedules, etc.) by Clerk’s BCC Records Management.
- Meet with Board Records’ staff to solicit suggestions for improving next year’s VAB process.

VII. CHARGES

Pursuant s. 194.013(1), a filing fee to be paid to the Clerk of the Value Adjustment Board in an amount not to exceed $15.00 for each separate parcel of property, real or personal, covered by the
petition and subject to appeal. However, no filing fee is required with respect to an appeal from the disapproval of homestead exemption under s.196.151 or from the denial of tax deferral under s. 197.2425. Only a single filing fee shall be charged under this section as to any particular parcel of property despite the existence of multiple hearings pertaining to such parcel.

For joint petitions filed pursuant to s. 194.011(3)(e), (f), or (g) a single filing fee shall be charged. Such fee shall be calculated as the cost of the Special Magistrate for the time involved in hearing the joint petition and shall not exceed $5.00 per parcel. Said fee is to be proportionately paid by the affected parcel owners.

A filing fee shall be waived with respect to a petition taxpayer who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Families and submitted with the petition, that the petitioner is an eligible recipient of temporary assistance under Chapter 414.

VIII. RETENTION

Files are retained for four (4) years after final decision provided no appeal is filed in circuit court. If appeal is filed, the retention period is five (5) years from final action. Minutes from all meetings of the Value Adjustment Board are retained permanently.

IX. PROCEDURES

1. Receive timeline calendar from Property Appraiser.
2. Manager reserves Conference Rooms for all available time during VAB period; updates work calendar.
   a. Identify opportunities for improvement
      i. Changes in Florida Statutes
      ii. Staff comments
   b. Manager prepares revised VAB internal operating procedures and submits for final review to Director and Chief Deputy Director.
      c. Discuss changes with staff.
4. E-mail request to print announcements in April trade publications and request confirmation.
5. Email applications to property appraisers and attorneys who have previously served as Special Magistrates in Pinellas County.
   a. Email message and application to previous Special Magistrates; require Special Magistrates provide statement acknowledging receipt of Department of Revenue (DOR) training.
   b. If email is returned as “undeliverable”, mail application to last known physical address.
   c. Acknowledge receipt.
   d. Review Special Magistrate qualifications by comparing information on applications with statutory requirements.
   e. Verify qualifications and licensing information for Special Magistrates via state and organization databases.
   f. VAB Counsel will conduct final review of Special Magistrates qualifications, licenses
6. Evaluate and order necessary supplies.
   a. Required Supplies
      i. Expanding file folders (legal size)
      ii. Mailing labels (white)
      iii. Manila file folders (legal)
      iv. Large paperclips
      v. Pens and pencils
      vi. Paper
      vii. Rubber bands
      viii. Self-stick notes
      ix. DVDs for recording hearing audios
      x. Storage boxes
      xi. Recording devices and necessary accessories (i.e. batteries)
      xii. Writing pads (letter size)
   b. Order Supplies
      i. Check inventory for supplies that are usable from last year.
      ii. Complete supply order form.
      iii. Submit supply order form to Manager for approval and signature.
      iv. Maintain copy of supply order form.
      v. Forward the original supply order form to Finance Administration for ordering.
   c. Check in Supplies
      i. Verify all items ordered were received; report any discrepancies to Finance Administration.
      ii. Make copy of packing slip and provide to the Executive Assistant, in the Finance Division.
      iii. Store supplies in designated area.

7. Meet with the VAB Chair to select organizational and final VAB meeting dates and answer any questions.
   a. Contact Chairman’s assistant for convenient date and time to meet.
   b. Bring timeline and any new statutes or procedures and time to meet.
   c. Chairman may want to select a specific date and time for Organizational Meeting or choose several dates for a poll of VAB members.

8. Notify VAB members of organizational meeting.
   a. Email meeting date and time to VAB members.
   b. Email meeting date and time to VAB counsel.
   c. Email Chairman’s assistant to reserve board’s conference room; request confirmation.
   d. Email Lease Management to reserve parking for School Board member, citizen members
and VAB counsel; request confirmation.

e. Email Communications to place organizational meeting information on County Calendar.

9. Reserve hearing rooms for tentative dates.
   a. Manager reserves the following rooms via email for the time available during VAB hearing period and request confirmation:
      i. Clerk’s large, 4th floor large conference room Contact: Clerk Admin Secretary. Hearing type(s): All.
      ii. Clerk’s large, 4th floor small conference room Contact: Clerk Admin Secretary. Hearing type(s): All.
      iii. BDRS conference room (440 Court St). Contact: Administrative Support Specialist. Hearing type: Property assessment appeals only.

10. Arrange reserved parking for Special Magistrates and temporary staff (4 spaces minimum) for tentative hearing dates at Clearwater campus. (Email Real Estate Management with tentative hearing dates and request four parking spaces for the entire VAB cycle, through the end of December. Request confirmation.

11. Contact on-site temporary service with tentative hearing dates and request three temporary clerks for those dates; request confirmation.
   a. Select date for temporary staff orientation and notify service.

12. Ensure front counter is adequately supplied with all required VAB materials including:
   a. Axia software application
   b. Blank VAB petition forms
   c. Withdrawal Forms
   d. Blue, black and red pens.

13. Prepare Organizational Meeting agenda packets.
   a. Advertisement for Organizational Meeting to be published in the Tampa Bay Times at least 15 days prior to the day of the meeting.
   b. Agenda packet should be submitted to Chief Deputy Director and Director of Finance for review three weeks prior to the Organizational Meeting.
   c. Packets will be emailed to the following:
      i. VAB members
      ii. VAB Counsel (also scan and email copies of Special Magistrate applications)
      iii. Clerk of the Circuit Court and Comptroller
      iv. Chief Deputy Director, Clerk’s Finance Division
      v. Directors, Clerk’s Finance Division
   d. Provide hard copies to Manager, Assistant Manager, and Records Specialist Supervisor.
   e. Update organizational meeting packet to include updated contracts for VAB Counsel and Special Magistrate contract acknowledgments.
   f. Have previous meeting minutes ready for signature.
   g. Have VAB counsel contract ready for signature.
h. Prepare VAB Chairman’s script.

i. Organizational Meeting held.
   i. VAB counsel’s contract approved by board and signed by Chairman.
   ii. Minutes of previous VAB meeting approved by board and signed by Chairman.
   iii. Special Magistrates are selected and Special Magistrate Orientation is approved.
   iv. VAB procedures approved.
   v. Hiring of temporary staff to work VAB hearings, is approved.

14. Begin accepting VAB petitions as of July 1st, for the current tax cycle.
   a. If petition is being filed claiming “extenuating circumstances”, the appropriate form must be filed with the petition.
   b. Review petition for completeness: Parcel or TPP account number, property address, appropriate boxes checked and signature(s).
   c. Unless the petition is for denial of homestead or if petitioner advises exemption from filing fee, have petitioner provide necessary documentation from Department of Children and Families (DCF). Otherwise, collect $15.00 non-refundable filing fee.
   d. Input information into the Axia database, place petition number and date petition received in designated areas on petition, scan petition and any supporting documentation into Axia then, staple petition together with any supporting documentation and file in appropriate file folder, in numerical order.
   e. The petitions will be scheduled for hearing after the filing deadline.
   f. Give, mail or email copy of receipt for the filing fee, to the petitioner or person designated on the petition to receive VAB communications.
   g. If a petition is received incomplete or no filing fee was enclosed, early in the VAB process, the transaction will be suspended in Axia and a Clerk’s Notice will be prepared indicating the deficiency and the notice will be sent via U.S. Mail and email (if email is indicated as a preferred method of communication) to the petitioner giving them the opportunity to correct within 10 calendar days. If petition is received incomplete late in the VAB process, staff will attempt to contact petitioner by email and/or phone.
   h. The petition (if it did not need to be returned to the petitioner; otherwise a hard copy of the petition) and copy of the letter will be filed in a suspense folder.
   i. If corrected petition and/or fee is received back from the petitioner within 10 calendar days, the petition will be processed as above and scheduled for hearing.
   j. If the requested information is not received prior to the final acceptance date, the transaction will remain suspended.
   k. If the requested information is received after the petition filing deadline, the petition will be designated as a good cause petition, and forwarded to the VAB counsel. Note: If VAB has authorized the use of a Special Magistrate designee for review of good cause petitions, late petitions can be forwarded to the Special Magistrate designee for review.

15. Notify Special Magistrates of selection and date of Orientation Meeting.
   a. Email notification of selection or non-selection to all applicants.
   b. Provide information regarding Orientation Meeting to Communications Department for
16. Communicate with managers and supervisors at branch locations to discuss VAB petitions and filing procedure changes if necessary.

17. The filing period for all petition types begins (earliest July 1st) The filing period for institutional, agriculture, classification and all denied exemption petitions is July 1st through July 31st (This filing period only applies to these types of petitions because the petitioner filed an application for the exemption or classification prior to March 1st of the current tax year but the application was denied). The filing fee will be $15.00. The filing fee will be waived for timely filed homestead denial petitions or petitions for denial of tax deferral (the fee waiver for the 2 types of aforementioned petitions will carry on throughout the current VAB cycle, regardless of when the petition is filed). Any of the aforementioned petition types filed after July 31st will be considered late and are sent to the Attorney Special Magistrate designee, for good cause review.

18. Begin receiving the bulk of assessment appeal petitions after the trim notices are mailed out (usually the 3rd week in August of the current tax year).

19. September 13th will be the last day to accept 2019 petitions as timely filed.
   a. Any petitions received after this date will be designated as “good cause” petitions which are forwarded to the VAB counsel or designated Special Attorney Magistrate for review.
   b. If the VAB counsel or designated Special Attorney Magistrate finds that the petitioner had good cause to file the petition(s) late, the petition(s) will be set for hearing and notice of the hearing will be sent.
   c. If the VAB counsel or designated Special Attorney Magistrate finds that there was not good cause for the late filing, then the petitioner will be sent notice that their petition(s) will not be set for hearing.

20. Manager to prepare Orientation Meeting training packets.
   a. Update information (if any) of any new bills passed which affect the VAB process in the orientation power point handouts.
   b. Special Magistrate Information sheet.

21. Orientation Meeting held.
   a. Sign-in sheet, packets, copies of the DOR rules, copies of the Sunshine Law, and informational material supplied by VAB counsel are placed on table close to conference room entrance, for pick up by Special Magistrates.
   b. Manager reviews summary which includes administrative information, contact information, tentative hearing dates and locations, parking arrangements, payment and billing information, Special Magistrate information sheets, etc.
   c. VAB counsel reviews legal requirements.

22. Review Special Magistrate Information Sheets.
   a. Using information sheets provided, list Special Magistrates, their phone numbers, email addresses, areas of expertise, dates during VAB period unable to serve.
   b. Use information when assigning Special Magistrates.

23. Manager or supervisor assign Special Magistrates to hearing dates.
   a. Try to assign veteran Special Magistrates an equal number of days.
b. If possible, give new Special Magistrates only one or two days of hearings.

c. If possible, schedule assignments to allow time in between hearings for Special Magistrates to complete one set of recommendations. For rescheduled hearings only, Special Magistrates certified to hear both commercial and residential properties will have both types of petitions on their schedules.

24. Training of Temporary Employees

a. Schedule day and time of training; notify temporary service (usually the Friday before the first hearing date).

b. Temporary employees are trained to use recording devices and on accompanying paperwork (remand forms, withdrawal forms, etc).

c. Needed materials for the beginning of the season are initially stocked by each temp at the training session in their individual rolling bags and are replenished as needed (batteries, external microphones for recorders, rubber bands, hearing forms, pens/pencils, etc).

d. All rescheduled hearings are held at Clearwater Campus.

25. Two (2) recording devices for each hearing date, are prepared by the supervisor and placed in the Board Records’ conference room with tentative hearing schedules, the business day prior to the hearings, for the temporary staff to pick up on the day of the hearing.

26. Hearings Begin -

a. Hearing Schedules

   i. Give copy of hearing schedule to the Special Magistrate and Property Appraiser.

      1. Temporary Employee will note recommendations and withdrawals on schedule. (Also provide Special Magistrate with original petitions, when available).

b. Axia

   i. Prior to start of hearings, turn on and log in to laptop so that Special Magistrate can log into the Axia program.

   ii. Special Magistrate will give any paperwork received at hearing to temporary employee to bring back to office.

c. Recorders

   i. Ensure recording devices and external microphones are reasonably spaced to pick up the voices of all parties (Property Appraiser, Property Appraiser and the Special Magistrate).

d. After the day’s hearings are complete

   i. Temp returns all unused materials and forms to Board Records Conference Room.

   ii. Recording devices will be given to the Records Specialist Supervisor.

   iii. Any evidence received at hearings will be placed in the designated basket for scanning into Axia.

e. Review and upload hearing audio from recorders

   i. Records Specialist Supervisor checks quality of recordings between the two recorders and uploads the better of the two into Axia with each recording matched to appropriate petition number.

   ii. A backup audio DVD will be also be made of hearing audios after all hearings
are completed.

27. Advertisement for First Certification of Tax Rolls Meeting to be published in the Tampa Bay Times at least 15 days prior to the date of the meeting.

28. Email VAB meeting agenda packets for October’s First Certification of Tax Rolls meeting, at least 10 days before the meeting date, to the following recipients:
   a. VAB Members
   b. VAB Counsel
   c. Clerk of the Circuit Court and Comptroller
   d. Chief Deputy Director, Finance Division
   e. Directors, Finance Division

29. VAB meeting - First certification of the tax rolls.
   a. This is the meeting at which the organizational meeting minutes and first certification of the tax roll are approved
   b. Advertisement for the first certification of the tax rolls is prepared by the Property Appraiser and emailed to Board Records for publication in the legal notices section of the Tampa Bay Times.
   c. Ad emailed to Tampa Bay Times with instructions.
   d. Affidavit of Publication and original ad retained in file.
   e. Certificates of Value Adjustment Board prepared with estimated figures supplied by the Property Appraiser for real and tangible properties.
   f. Certificates are signed by the VAB Chairman and originals are forwarded to the Florida Department of Revenue; copies are sent to the Property Appraisers Office.

30. Tax Collector mails Property Tax bills on November 1st.

31. All Special Magistrate recommendations **should** be finalized in Axia within 10 business days. The following will be considered when preparing recommendations.
   a. If a Special Magistrate has concluded that the Property appraiser did not establish a presumption of correctness or that the presumption of correctness has been overcome, the Special Magistrate may either reschedule the hearing or remand the petition to the Property Appraiser’s Office. If the Special Magistrate remands the petition, use the following procedures:
      i. Special Magistrate must produce written findings of fact & conclusions of law on DOR form DR-485 with directions to the Property Appraiser.
      ii. Copies of the written remand decision are provided are forwarded to the petitioner and the Property Appraisers Office.
      iii. The Property Appraiser must follow the Special Magistrate’s directions and produce a written remand review.
      iv. Copies of the remand review are sent to the petitioner and the Special Magistrate.
      v. If notification is received from the petitioner within 25 days of mailing the remand review that the remand review is unacceptable, a continuation hearing is scheduled before the same Special Magistrate originally heard the petition to consider any additional relevant and credible evidence. Notice of the continuation hearing must be received by the petitioner at least 25 days in advance of the hearing date. Following the continuation hearing, the Special
Magistrate will prepare a recommendation.

vi. If the petitioner does not request or waives the continuation hearing, the Special Magistrate will prepare a recommendation.

b. Each recommendation, including attachments, is to be reviewed for accuracy and completeness. Any glaring omissions or inconsistencies are immediately brought to the attention of the Special Magistrate for review and correction, if needed.

c. Any unresolved issues are to be brought to the attention of the Manager immediately.

d. Following review and approval a copy of the recommendation is mailed to the petitioner.

32. Invoices

a. During the time of hearings, invoices will be received from Special Magistrates and the temporary staff, for payment.

b. The invoices are checked for accuracy.

c. Invoices for Special Magistrates are approved for payment to account number 0001.114300.5490001.1106, signed by Manager, dated, forwarded to the Accounting Manager, Finance.

d. Time sheets for temporary employees are approved for payment and faxed to temporary service provider for payment. The account number for invoice payments is 0001.114300.5340001.1106.

e. Retain copies of all invoices.

33. **Note:** Petitions are withdrawn using the DOR-approved withdrawal form. Petitioners who have been granted a rescheduled hearing will be provided with a new hearing notice within 15 days of the hearing date in compliance with Chapter 2016-128 (CS HB 499) and DOR rules.

a. Under the Chapter 2016-128 (CS HB 499), the petitioner and the property appraiser can each reschedule a VAB hearing a single time for good cause. The bill defines good cause as “circumstances beyond the control of the person seeking to reschedule the hearing that reasonably prevent the party from having adequate representation at the hearing.”

b. Additionally, the bill provides that if the hearing is rescheduled, the petitioner must be notified by the clerk of the rescheduled hearing 15 days before the rescheduled hearing is held, unless this notice is waived by both parties.

34. Advertisement for final VAB meeting to be published at least 15 days before the day of the meeting.

35. Email agenda packets at least ten days before the final VAB meeting date.

36. Final VAB meeting – Final certification of the tax rolls, for the current VAB tax cycle.

a. The 2016 Florida Legislature enacted Chapter 2016-128, Laws of Florida, effective July 1, 2016. The law amended section 193.122(1), Florida Statutes, to provide that, apart from an extension of the roll under s. 197.323, F.S., the VAB must complete all hearings that s. 194.032, F.S., requires and certify the assessment roll to the property appraiser by June 1 following the assessment year. The June 1 requirement can extend until December 1 in each year in which the number of filed petitions increases by more than 10 percent over the previous year.

b. Prior to the meeting, the Property Appraiser provides Board Records with the final numbers for the Certification of Value Adjustment Board Tax Roll forms for real and tangible property.

c. Complete certification forms if tax figures received before the meeting.
1. Type in figures provided, on the Real Property form.
2. Type in figures provided on the Tangible Property form.
3. VAB Chairman signs forms.
4. Letter and originals of completed forms mailed to Department of Revenue; copy of letter and copies of forms forwarded to Property Appraiser; 1 extra copy to manager’s internal VAB files.
   d. If figures are not received for the DOR 488 form prior to the final meeting, VAB members will vote to approve Chairman to sign at a later date, once the forms become available.

37. Final VAB decision forms must be sent to petitioners within 20 days of final VAB meeting (Final Decisions are usually sent out via email and U.S. Mail, shortly after the hearing has concluded).

38. Advertise Notice of Certification of the Tax Roll, in the Tampa Bay Times, as a Legal notice, in the classified section of the paper. (ad received from the Property Appraiser).

39. Advertise Tax Impact of Value Adjustment Board
   a. Use Axia to generate the Final Tax Impact Notice from figures provided by the Property Appraisers Office IT Department.
   b. Verify figures with the Property Appraiser.
   c. Ad is reviewed for accuracy and emailed to Tampa Bay Times.
   d. Two Affidavits of Publication must be requested.
   e. One Affidavit of Publication delivered to Office of Management and Budget for forwarding to Department of Revenue.
   f. Second Affidavit of Publication and original ad retained in file.

40. Forward final VAB expenses to Accounting Manager, Finance.
   a. Compile staff hours; invoices for VAB counsel, Special Magistrate hours, temporary employee services; mailing costs; advertising; supplies and equipment.
   b. Tally all expenses and send to Accounting Manager, Finance. Finance sends bill for forty percent (40%) of the total cost of VAB to Pinellas County School Board for reimbursement to the County. Copy provided for filing.

41. Verify completeness of all petition folders/boxes and make backup of all hearing audios onto a DVD, for storage.

42. Input request into Oracle Records Management System for VAB records to be picked up for offsite storage/retention, by Clerk’s Records Management. Run a report for each box which lists box contents. Print out 1 copy of report, to be placed in the box on top of the contents and a digital copy is kept, for our records
   a. Additionally, input information into internal MS Access “Warehouse Inventory” database for our records.
   b. Meet with Board Records staff to discuss opportunities for improving next year’s VAB process.
Value Adjustment Board (VAB) Checklist
Organizational Meeting of the VAB
(Rule 12D-9.013, F.A.C.)

06/01/2015

This checklist is a guide to help VAB clerks make sure that the VAB performs all the required actions and responsibilities specified in the Florida Department of Revenue's Rule 12D-9.013, Florida Administrative Code.

The VAB:

☐ Held at least one organizational meeting before VAB hearings started.

☐ Gave reasonable notice of every organizational meeting as s. 286.011, F.S., and other provisions of law require, including the:
   ☐ Date, time, and location of the meeting.
   ☐ Purpose of the meeting.
   ☐ Advice that any person who anticipates that he or she will appeal a decision of the VAB should make sure a verbatim record of the proceeding is made (see s. 286.0105, F.S.).

At this organizational meeting, the VAB:

☐ Regarding private board legal counsel:
   ☐ Appointed or ratified legal counsel as the first action at the meeting (see s. 194.015, F.S.).

☐ Introduced every VAB member and VAB clerk staff and provided their contact information.

☐ Appointed or ratified special magistrates (if the VAB is using them for this year).

☐ Made available to everyone (VAB-related persons and the public):
   ☐ Rule Chapter 12D-10, F.A.C. (Value Adjustment Board).
   ☐ Requirements of Florida’s Government in the Sunshine and open government laws and where to find the manual on Government in the Sunshine.
   ☐ Chapters 192, 193, 194, and 195 of the Florida Statutes (see s. 194.011, F.S.).

☐ Decided to impose a petition filing fee (of no more than $15) for the current year by adopting or ratifying a resolution to impose it (see s. 194.013, F.S.).

☐ Discussed general information on:
   ☐ Florida’s property tax system.
   ☐ Roles of participants in this system.
   ☐ How taxpayers can participate in this system.
   ☐ Property taxpayer rights.

☐ If it has local administrative procedures and forms:
   ☐ Discussed the new or revised procedures and forms.
   ☐ Took testimony on these procedures and forms.
   ☐ Adopted or ratified the procedures and forms.
   ☐ Made these local procedures and forms available to the public, including on the VAB clerk’s website.

☐ Announced a tentative schedule for its required activities based on these considerations:
   ☐ The number of petitions filed.
   ☐ The possibility that activities might have to be rescheduled.
   ☐ The requirement that the VAB continue in session until it has heard all petitions (see s. 194.032, F.S.).
Value Adjustment Board (VAB) Checklist
Prehearing
(Rule 12D-9.014, F.A.C.)

06/01/2015

Prehearing Actions That VAB Legal Counsel Must Verify
(see Rule 12D-9.014(1)(a) – (m), F.A.C.)

<table>
<thead>
<tr>
<th>VAB Structure and Requirements</th>
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<tbody>
<tr>
<td>☐ The VAB complied with s. 194.015, F.S., in that:</td>
</tr>
<tr>
<td>☐ The composition of the VAB met the law’s requirements.</td>
</tr>
<tr>
<td>☐ No member represented other government entities or taxpayers in any administrative or judicial review of property taxes.</td>
</tr>
<tr>
<td>☐ No citizen member was a member or employee of a taxing authority during his or her service on the VAB.</td>
</tr>
<tr>
<td>☐ The VAB appointed legal counsel as provided in and according to the requirements of s. 194.015, F.S.</td>
</tr>
<tr>
<td>☐ The VAB reviewed all VAB and special magistrate procedures and forms to make sure they complied with Chapter 194, F.S., and Rule Chapter 12D-9, F.A.C.</td>
</tr>
</tbody>
</table>

For All VAB Meetings, the VAB

| Provided reasonable notice as s. 286.011, F.S., requires. |
| Made sure that it held every meeting as provided by law. |

For Any Organizational Meeting, the VAB

| Provided the Florida Department of Revenue’s uniform VAB procedures, as adopted in Rule Chapter 12D-9, F.A.C., at the organizational meeting. |
| Gave copies of these procedures to VAB members and special magistrates. |
| Provided these procedures on the VAB clerk’s website, if the clerk had one. |

Preparing Special Magistrates or the VAB Members to Hear Petitions

| If the VAB will use special magistrates to hear petitions, the VAB: |
| Verified the qualifications of every special magistrate. |
| Selected every special magistrate: |
| Based solely on proper experience and qualifications. |
| Without influence from the property appraiser or any petitioner. |
| Verified that every special magistrate received the Florida Department of Revenue (DOR) training and provided a certificate. |
| Verified that every special magistrate with less than five years of required experience: |
| Successfully completed DOR’s training, including updates. |
| Passed the training exam. |
| Received certification. |

If the county does not use special magistrates:

| ☐ Every VAB member received DOR’s training. |
| ☐ Or the VAB’s legal counsel received DOR’s training. |

Notification to All Municipalities Affected by Filed VAB Petitions

| The VAB has given notice to the chief executive of every municipality in the county whenever it has taken an appeal about any property in the municipality, as required by s. 193.116, F.S. |

General Compliance

| ☐ The VAB complied with all other requirements of Chapter 194, F.S., and Rule Chapter 12D-9, F.A.C. |

Prehearing Requirements for the VAB Clerk
(see Rule 12D-9.014(1) and (2), F.A.C.)

| ☐ I did not allow the holding of any scheduled hearings on petitions until the VAB legal counsel had verified that the VAB had met all requirements of Chapter 194, F.S., and Rule Chapter 12D-9, F.A.C. |
| ☐ I notified the VAB’s legal counsel and the VAB’s chair of any actions which the VAB needs to comply with subsection (1) of Rule 12D-9.014, F.A.C. |