Item No. 1       Meeting called to Order.
Item No. 2       Select the Chair For the 2014 VAB Cycle.
Item No. 3       Citizens who wish to comment on the VAB process.
Item No. 4       Approval of the Minutes of the October 8, 2013 Meeting.
Item No. 5       Final Action of Recommendations of Special Magistrates.
Item No. 6       Final Certification Of the 2013 Tax Rolls.
Item No. 7       Selection of date to hold Organizational Meeting for the 2014 VAB Cycle.
Item No. 8       S.B 568 Introduce for 2014 Legislative Session
Item No. 9       Adjournment
The Pinellas County Value Adjustment Board (VAB) met in the Board Conference Room, 315 Court Street, Clearwater, Florida, at 8:33 A.M. on this date with the following members present:

Norm Roche, County Commissioner, Chairman
John Morroni, County Commissioner
Carol Cook, School Board Member
Robert P. Symanski, Citizen Member (Board of County Commissioners)

Absent: Michael A. J. Bindman, Citizen Member (School Board)

Also Present:
Frederick L. Dean, Director, Finance
Stephen G. Watts, Esquire, VAB Counsel
Norm Loy, Manager, Board Records
Amanda Coffey, Attorney, Property Appraiser’s Office
Lance Elder, Property Appraiser’s Office
Kevin Hayes, Property Appraiser’s Office
Erin Moore, Property Appraiser’s Office
Mark Sawyer, Property Appraiser’s Office
Other Interested Individuals
Helen Groves, Senior Board Reporter, Deputy Clerk

A G E N D A

1. Meeting Called to Order.
2. Citizens Wishing to Address the VAB
3. Approval of Minutes of Meeting of July 23, 2013.
4. Approval of the First Certification of the 2013 Tax Rolls.
5. Final VAB Meeting
6. Adjournment.

1. MEETING CALLED TO ORDER

Chairman Roche called the meeting to order at 8:33 A.M. and welcomed the members.

2. CITIZENS TO BE HEARD - NONE

3. MINUTES OF MEETING OF JULY 23, 2013 – APPROVED

Commissioner Morroni moved, seconded by School Board Member Cook and carried, that the minutes of the meeting of July 23, 2013 be approved.
4. **FIRST CERTIFICATION OF 2013 TAX ROLLS - APPROVED**

In response to query by Commissioner Morroni, Chairman Roche announced that separate votes would be taken on the Initial Certifications of Real Property and Tangible Personal Property.

Commissioner Morroni moved, seconded by Mr. Symanski and carried, that the Initial Certification of the 2013 Tax Rolls for Tangible Personal Property be approved.

Commissioner Cook moved, seconded by Mr. Symanski and carried, that the Initial Certification of the 2013 Tax Rolls for Real Property be approved.

5. **FINAL VAB MEETING**

Chairman Roche stated for the record that the second final VAB meeting will be scheduled at the conclusion of the hearings.

Mr. Loy related that it will probably be late February or early March before the final VAB meeting can be held due to the time requirement of 25 to 30 days the Department of Revenue imposes for reschedules and remands. He reported that 1,355 petitions have been filed to date compared to 1,155 in 2012, noting that a few more late-filed petitions are expected; whereupon, in response to query by Chairman Roche, Mr. Loy discussed the hearing process for reschedules and remands.

6. **ADJOURNMENT**

Upon motion by Commissioner Morroni, seconded by School Board Member Cook, the meeting was adjourned at 8:40 A.M.

_________________________________________
Chairman
CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

The Value Adjustment Board of Pinellas County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures* are correct to the best of our knowledge:

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Taxable value of real property</td>
<td>$4,158,936,930</td>
</tr>
<tr>
<td>2. Net change in taxable value due to actions of the Board</td>
<td>$4,378,810</td>
</tr>
<tr>
<td>3. Taxable value of real property</td>
<td>$4,154,558,120</td>
</tr>
</tbody>
</table>

*All values entered should be county taxable values. School and other taxing authority values may differ.

Signature, Chair of the Value Adjustment Board

02/25/14 Date
The value adjustment board has met the requirements below. Check all that apply.

The board:

- [X] 1. Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
- [X] 2. Verified the qualifications of special magistrates, including if special magistrates completed the Department’s training.
- [X] 3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
- [X] 4. Considered only petitions filed by the deadline or found to have good cause for filing late.
- [X] 5. Noticed all meetings as required by section 286.011, F.S.
- [X] 6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
- [X] 7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
- [X] 8. Ensured that all decisions contained the required findings of fact and conclusions of law.
- [X] 9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
- [X] 10. Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board’s attention.

All board members and the board’s legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.

Signature, chair of the value adjustment board  
Date 02/25/14
The Value Adjustment Board of ___________ County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures* are correct to the best of our knowledge:

1. Taxable value of ___________ real property ___________ tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board $ 51,956,071,397

2. Net change in taxable value due to actions of the Board $ 17,931,217

3. Taxable value of ___________ real property ___________ tangible personal property assessment roll incorporating all changes due to action of the value adjustment board $ 51,938,140,180

*All values entered should be county taxable values. School and other taxing authority values may differ.

Signature, Chair of the Value Adjustment Board

Date 02/25/14

Continued on page 2
The value adjustment board has met the requirements below. Check all that apply.

The board:

<table>
<thead>
<tr>
<th>#</th>
<th>Procedure</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.</td>
</tr>
<tr>
<td>2</td>
<td>Verified the qualifications of special magistrates, including if special magistrates completed the Department’s training.</td>
</tr>
<tr>
<td>3</td>
<td>Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.</td>
</tr>
<tr>
<td>4</td>
<td>Considered only petitions filed by the deadline or found to have good cause for filing late.</td>
</tr>
<tr>
<td>5</td>
<td>Noted all meetings as required by section 286.011, F.S.</td>
</tr>
<tr>
<td>6</td>
<td>Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.</td>
</tr>
<tr>
<td>7</td>
<td>Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.</td>
</tr>
<tr>
<td>8</td>
<td>Ensured that all decisions contained the required findings of fact and conclusions of law.</td>
</tr>
<tr>
<td>9</td>
<td>Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.</td>
</tr>
<tr>
<td>10</td>
<td>Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board’s attention.</td>
</tr>
</tbody>
</table>

All board members and the board’s legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.

Signature, chair of the value adjustment board                                      Date

02/25/14
NOTICE
TAX IMPACT OF VALUE ADJUSTMENT BOARD

Pinellas County
Tax Year 2013

Members of the Board

<table>
<thead>
<tr>
<th>Honorable</th>
<th>Position</th>
<th>District No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Norm Roche, Chairman</td>
<td>Board of County Commissioners</td>
<td>2</td>
</tr>
<tr>
<td>Kenneth T. Welch</td>
<td>Board of County Commissioners</td>
<td>7</td>
</tr>
<tr>
<td>Carol Cook</td>
<td>School Board</td>
<td>5</td>
</tr>
<tr>
<td>Michael A.J. Bindman</td>
<td>Business owner within the school district</td>
<td></td>
</tr>
<tr>
<td>Robert Symanski</td>
<td>Homestead property owner</td>
<td></td>
</tr>
</tbody>
</table>

The Value Adjustment Board (VAB) meets each year to hear petitions and make decisions relating to property tax assessments, exemptions, classifications, and tax deferrals.

Summary of Year's Actions

<table>
<thead>
<tr>
<th>Type of Property</th>
<th>Number of Parcels</th>
<th>Reduction in County Taxable Value Due to Board Actions</th>
<th>Shift in Taxes Due to Board Actions</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Exemptions</td>
<td>Assessments*</td>
<td>Both Withdrawn or settled</td>
</tr>
<tr>
<td></td>
<td>Granted Requested</td>
<td>Reduced Requested</td>
<td></td>
</tr>
<tr>
<td>Residential</td>
<td>0</td>
<td>93 132</td>
<td>538 412</td>
</tr>
<tr>
<td>Commercial</td>
<td>0</td>
<td>1 30</td>
<td>623 276</td>
</tr>
<tr>
<td>Industrial and miscellaneous</td>
<td>0</td>
<td>3 5</td>
<td>117 84</td>
</tr>
<tr>
<td>Agricultural or classified use</td>
<td>0</td>
<td>0 0</td>
<td>0 0</td>
</tr>
<tr>
<td>High-water recharge</td>
<td>0</td>
<td>0 0</td>
<td>0 0</td>
</tr>
<tr>
<td>Historic commercial or nonprofit</td>
<td>0</td>
<td>0 0</td>
<td>0 0</td>
</tr>
<tr>
<td>Business machinery and equipment</td>
<td>0</td>
<td>0 12</td>
<td>119 107</td>
</tr>
<tr>
<td>Vacant lots and acreage</td>
<td>3 8</td>
<td>5 68</td>
<td>51</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td>3 105</td>
<td>184 1,465</td>
<td>930</td>
</tr>
</tbody>
</table>

All values should be county taxable values. School and other taxing authority values may differ.

*Include transfer of assessment difference (portability) requests.

If you have a question about these actions, contact the Chair or the Clerk of the Value Adjustment Board.

<table>
<thead>
<tr>
<th>Chair's name</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Norm Roche</td>
<td>(727) 464-3568</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Clerk's name</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ken Burke</td>
<td>(727) 464-3458</td>
</tr>
</tbody>
</table>
A bill to be entitled
An act relating to value adjustment boards; amending
s. 194.011, F.S.; providing that presiding magistrates
must use a specified manual in proceedings before the
board; amending s. 194.015, F.S.; deleting the
requirement that a value adjustment board must appoint
a private counsel; prohibiting a meeting of the board
unless a quorum and the presiding magistrate are
present; creating s. 194.016, F.S.; requiring the
Department of Revenue to appoint a presiding
magistrate for each county value adjustment board;
providing qualifications, compensation,
responsibilities, requirements, and duties with
respect to presiding magistrates; amending s. 194.035,
F.S.; requiring presiding magistrates to appoint
special magistrates; deleting a requirement that the
value adjustment board appoint special magistrates in
counties having more than a specified population;
deleting a requirement that the Department of Revenue
provide a list of qualified special magistrates to
counties having less than a specified population;
deleting certain requirements relating to the training
of persons designated to hear petitions before the
board in certain counties that do not appoint special
magistrates; amending s. 195.002, F.S.; requiring a
separate school account and program account in the
Certification Program Trust Fund in the State Treasury
for funding certain expenses with respect to presiding
magistrates; providing an effective date.
Be It Enacted by the Legislature of the State of Florida:

Section 1. Paragraph (b) of subsection (5) of section 194.011, Florida Statutes, is amended to read:

194.011 Assessment notice; objections to assessments.—

(5) (b) The department shall develop a uniform policies and procedures manual that shall be used by value adjustment boards, presiding magistrates, special magistrates, and taxpayers in proceedings before value adjustment boards. The manual must be made available, at a minimum, on the department’s website and on the existing websites of the clerks of circuit courts.

Section 2. Section 194.015, Florida Statutes, is amended to read:

194.015 Value adjustment board. There is hereby created a value adjustment board shall be established in for each county.

(1) Each board, which shall consist of:

(a) Two members of the governing body of the county as elected from the membership of the board of said governing body, one of whom shall be elected chair of the value adjustment board; chairperson, and

(b) One member of the school board as elected from the membership of the school board; and

(c) Two citizen members, one of whom shall be appointed by the governing body of the county and must own homestead property within the county and one of whom must be appointed by the school board and must own a business occupying commercial space
located within the school district. A citizen member may not be a member or an employee of any taxing authority or a person who represents property owners in any administrative or judicial review of property taxes.

The members of the board may be temporarily replaced by other members of the respective boards on appointment by their respective chairpersons.

(2) Any three members shall constitute a quorum of the board, except that each quorum must include at least one member of the county governing board, at least one member of the school board, and at least one citizen member. A meeting of the board may not take place unless a quorum is present.

(3) Members of the board may receive such per diem compensation as provided under s. 112.061 if both the county governing body and school board bodies elect to allow such compensation.

(4) The clerk of the governing body of the county shall be the clerk of the value adjustment board. The board shall appoint private counsel who has practiced law for over 5 years and who shall receive such compensation as may be established by the board. The private counsel may not represent the property appraiser, the tax collector, any taxing authority, or any property owner in any administrative or judicial review of property taxes.

(5) A meeting of the board may not take place unless the presiding magistrate of the board is present.
(6) Two-fifths of the expenses of the board shall be borne by the district school board and three-fifths by the district county commission.

Section 3. Section 194.016, Florida Statutes, is created to read:

194.016 Presiding magistrates.—
(1) The department shall appoint a presiding magistrate to serve the value adjustment board of each county. A presiding magistrate may be appointed to serve more than one county value adjustment board as determined by the department.

(a) The presiding magistrate must be a private attorney who has practiced law for at least 5 years.

(b) The presiding magistrate may not represent a property appraiser, a tax collector, a taxing authority, or a property owner in an administrative or judicial review of property taxes.

(c) The presiding magistrate shall receive such compensation as is established by the department, which shall be paid by the county value adjustment board.

(2) The presiding magistrate is responsible for determining whether the decisions of the value adjustment board are in compliance with all applicable statutes, the administrative code, and the case law of this state. The presiding magistrate shall supervise all special magistrates and determine whether the decisions of the special magistrates are in compliance with all applicable statutes, the administrative code, and the case law of this state. The presiding magistrate may require a special magistrate to rehear a petition, remove a special magistrate without cause, or order another special magistrate to hear a petition.
Section 4. Subsection (1) of section 194.035, Florida Statutes, is amended to read:

194.035 Special magistrates; property evaluators.—

(1) In counties having a population of more than 75,000, the presiding magistrate board shall appoint special magistrates for the purpose of taking testimony and making recommendations to the board, which recommendations the board may act upon without further hearing. These special magistrates may not be elected or appointed officials or employees of the county but shall be selected from a list of those qualified individuals who are willing to serve as special magistrates, but may not be elected or appointed officials of the county, a taxing jurisdiction, or of the state may not serve as special magistrates. The clerk of the board shall annually notify such individuals or their professional associations to inform them of opportunities to serve as special magistrates. The Department of Revenue shall provide a list of qualified special magistrates to any county with a population of 75,000 or less. Subject to appropriation, the department shall reimburse counties with a population of 75,000 or less for payments made to special magistrates appointed for the purpose of taking testimony and making recommendations to the value adjustment board pursuant to this section. The department shall establish a reasonable range for payments per case to special magistrates based on such payments to special magistrates in other counties. Requests for reimbursement of payments outside this range must be justified by the county. If the total of all requests for reimbursement in any year exceeds the amount available pursuant to this section,
payments to all counties shall be prorated accordingly. If a county having a population less than 75,000 does not appoint a special magistrate to hear each petition, the person or persons designated to hear petitions before the value adjustment board or the attorney appointed to advise the value adjustment board shall attend the training provided pursuant to subsection (3), regardless of whether the person would otherwise be required to attend, but shall not be required to pay the tuition fee specified in subsection (3). A special magistrate appointed to hear issues of exemptions and classifications must shall be a member of The Florida Bar with at least no less than 5 years’ experience in the area of ad valorem taxation. A special magistrate appointed to hear issues regarding the valuation of real estate must shall be a state certified real estate appraiser with at least not less than 5 years’ experience in real property valuation. A special magistrate appointed to hear issues regarding the valuation of tangible personal property must shall be a designated member of a nationally recognized appraiser’s organization with at least not less than 5 years’ experience in tangible personal property valuation. A special magistrate need not be a resident of the county in which he or she serves. A special magistrate may not represent a person before the board in any tax year during which he or she has served that board as a special magistrate. Before appointing a special magistrate, a value adjustment board must shall verify the special magistrate’s qualifications. The presiding magistrate value adjustment board shall ensure that the selection of special magistrates is based solely upon the experience and qualifications of the special magistrate and is...
not influenced by the property appraiser. The special magistrate shall accurately and completely preserve all testimony and, in making recommendations to the value adjustment board, shall include proposed findings of fact, conclusions of law, and reasons for upholding or overturning the determination of the property appraiser. The expense of hearings before magistrates and any compensation of special magistrates shall be borne three-fifths by the board of county commissioners and two-fifths by the school board.

Section 5. Subsection (2) of section 195.002, Florida Statutes, is amended to read:

195.002 Supervision by Department of Revenue.—

(2) In furtherance of its duty to conduct schools to upgrade assessment skills and collection skills, the department may establish by rule committees on admissions and certification. The department may also incur reasonable expenses for hiring instructors, travel, office operations, certificates of completion, badges or awards, food service incidental to conducting such schools, salaries and benefits of department employees whose duties are directly associated with developing and conducting such schools, and administering any certification program under s. 145.10, s. 145.11, or s. 194.035. The department may charge a tuition fee and an examination fee to any person who attends such a school and may charge a fee to certify or recertify any person under such a program. The department shall deposit such fees into the Certification Program Trust Fund which is created in the State Treasury. There shall be separate school accounts and program accounts in the trust fund for property appraisers, tax collectors, presiding
magistrates, and special magistrates. The department shall use money in the fund to pay such expenses.

Section 6. This act shall take effect July 1, 2014.