

**VALUE ADJUSTMENT BOARD MEETING**  
**Clerk's Large Conference Room**  
315 Court Street, 4<sup>th</sup> Floor  
Clearwater, FL 33756  
Tuesday, February 27, 2018  
1:00 p.m.

	<u>Page #</u>	
Item No. 1	Meeting Called to Order	
Item No. 2	Recognize New Board Members	
Item No. 3	Select the Chair for the 2018 VAB Cycle	
Item No. 4	Citizens Who Wish to Comment on the VAB Process	
Item No. 5	Approval of the Minutes of the October 3, 2017 Meeting	2-3
Item No. 6	Final Action of Recommendations of Special Magistrates	4
Item No. 7	Final Impact Notice	4
Item No. 8	Final Certification of the 2017 Tax Rolls	5-8
Item No. 9	Selection of date to hold Organizational Meeting and First Certification Meeting for the 2018 VAB Cycle	9
Item No. 10	Statistical Information - Past Three Years	10
Item No. 11	Adjournment	

**AGENDA ITEM: 5**

The Pinellas County Value Adjustment Board (VAB) met in the Clerk's Large Conference Room, Fourth Floor, Pinellas County Courthouse, 315 Court Street, Clearwater, Florida, at 1:32 P.M. on this date with the following members present:

Pat Gerard, County Commissioner, Chairman  
John Morroni, County Commissioner  
Eileen Long, School Board Member, representing Carol Cook  
Michael A. J. Bindman, Citizen Appointee (School Board)  
Darryl C. Wilson, Citizen Appointee (Board of County Commissioners)

Also Present:

Mike Twitty, Property Appraiser  
Rinky S. Parwani, VAB Counsel  
Claretha N. Harris, Chief Deputy Finance Director  
Jeanette Phillips, Finance Director  
Norman Loy, Board Records Manager  
Lynn M. Abbott, 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 31, 2017
4. Approval of the First Certification of the 2017 Tax Rolls
5. Final VAB Meeting - Scheduled Following Completion of all Hearings
6. Adjournment

**CALL TO ORDER**

Chairman Gerard called the meeting to order at 9:32 A.M.

**CITIZENS WISHING TO ADDRESS THE VAB**

No one appeared in response to the Chairman's call for persons wishing to be heard.

MINUTES OF MEETING OF JULY 31, 2017 - APPROVED

Commissioner Morroni moved, seconded by Mr. Wilson and carried unanimously, that the minutes of the meeting held July 31, 2017 be approved.

FIRST CERTIFICATION OF 2017 TAX ROLLS – APPROVED

In response to query by Mr. Bindman, Attorney Parwani clarified that the Board may vote separately or combine the motion; whereupon, Mr. Bindman moved, seconded by Mr. Wilson and carried unanimously, that the Initial Certification of the 2017 Tax Roll for Tangible Personal Property and the Initial Certification of the 2017 Tax Roll for Real Property be approved.

FINAL VAB MEETING

Chairman Gerard stated that the final VAB meeting will be scheduled at the conclusion of the hearings, and following discussion with input by Mr. Loy, indicated that the meeting will be tentatively held on March 6, 2018 at 8:30 A.M.

Mr. Loy provided an update regarding the petitions received to date and late-filed, hearings scheduled, and dispositions. In response to queries by the members, he related that the storm-related late-filings have been approved; and that the current number of petitions filed is on track to be similar to last year's total.

Following discussion regarding the petition withdrawal process, Attorney Parwani described her positive experience as a special magistrate and praised the critical roles performed by the offices of the Property Appraiser and the Clerk.

ADJOURNMENT

Chairman Gerard adjourned the meeting at 1:42 P.M.

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Chairman



# NOTICE

## TAX IMPACT OF VALUE ADJUSTMENT BOARD

DR-529  
R. 12/09  
Rule 12D-16.002  
Florida Administrative Code

Pinellas County

Tax Year 

2	0	1	7
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### Members of the Board

Honorable Dave Eggers	Board of County Commissioners, District No. 4
Honorable John Morroni	Board of County Commissioners, District No. 6
Honorable Carol Cook	School Board, District No. 5
Citizen Member Michael A.J. Bindman	Business owner within the school district
Citizen Member Frank L Makowski	Homestead property owner

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

Type of Property	Number of Parcels					Reduction in County Taxable Value Due to Board Actions	Shift in Taxes Due to Board Actions
	Exemptions		Assessments*		Both		
	Granted	Requested	Reduced	Requested	Withdrawn or settled		
Residential	1	63	18	357	249	\$ (1,095,957)	\$ (21,483)
Commercial	2	12	265	818	335	\$ (11,401,346)	\$ (243,140)
Industrial and miscellaneous	0	1	1	98	69	\$ 0	\$ 0
Agricultural or classified use	0	0	0	0	0	\$ 0	\$ 0
High-water recharge	0	0	0	0	0	\$ 0	\$ 0
Historic commercial or nonprofit	0	0	0	0	0	\$ 0	\$ 0
Business machinery and equipment	0	0	1	130	75	\$ (15,800)	\$ (322)
Vacant lots and acreage	0	0	2	41	28	\$ (375,431)	\$ (7,175)
<b>TOTALS</b>	3	76	287	1,444	756	\$ (12,888,534)	\$ (272,120)

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.**

Chair's name	Phone (727) 464-3360	ext.
Clerk's name Ken Burke	Phone (727) 464-3458	ext.

**AGENDA ITEM 8:**



**CERTIFICATION OF THE VALUE ADJUSTMENT BOARD**

Section 193.122, Florida Statutes

DR-488  
R. 12/09  
Page 1 of 2  
Rule 12D-18.002  
Florida Administrative Code

Tax Roll Year 

2	0	1	7
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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

Check one.  Real Property  Tangible Personal Property

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 <input type="checkbox"/> real property <input checked="" type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	\$ 4,633,952,138
2. Net change in taxable value due to actions of the Board	\$ (15,800)
3. Taxable value of <input type="checkbox"/> real property <input checked="" type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$ 4,633,936,338

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

\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

02/27/18  
\_\_\_\_\_  
Date

Continued on page 2

## Certification of the Value Adjustment Board

DR-488  
R. 12/09  
Page 2 of 2

PROCEDURES

Tax Roll Year 

2	0	1	7
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The value adjustment board has met the requirements below. Check all that apply.

The board:

<input checked="" type="checkbox"/>	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.
<input checked="" type="checkbox"/>	2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
<input checked="" type="checkbox"/>	3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
<input checked="" type="checkbox"/>	4. Considered only petitions filed by the deadline or found to have good cause for filing late.
<input checked="" type="checkbox"/>	5. Noticed all meetings as required by section 286.011, F.S.
<input checked="" type="checkbox"/>	6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
<input checked="" type="checkbox"/>	7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
<input checked="" type="checkbox"/>	8. Ensured that all decisions contained the required findings of fact and conclusions of law.
<input checked="" type="checkbox"/>	9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
<input checked="" type="checkbox"/>	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

2-27-2018  
\_\_\_\_\_  
Date



**CERTIFICATION OF THE VALUE ADJUSTMENT BOARD**

Section 193.122, Florida Statutes

DR-488  
R. 12/09  
Page 1 of 2  
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Tax Roll Year 

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Check one.  Real Property  Tangible Personal Property

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 <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	\$ 68,883,916,123
2. Net change in taxable value due to actions of the Board	\$ (12,872,734)
3. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$ 68,871,043,389

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

\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

02/27/18  
\_\_\_\_\_  
Date

Continued on page 2

## Certification of the Value Adjustment Board

DR-488  
R. 12/09  
Page 2 of 2

PROCEDURES

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<input checked="" type="checkbox"/>	2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
<input checked="" type="checkbox"/>	3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
<input checked="" type="checkbox"/>	4. Considered only petitions filed by the deadline or found to have good cause for filing late.
<input checked="" type="checkbox"/>	5. Noticed all meetings as required by section 286.011, F.S.
<input checked="" type="checkbox"/>	6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
<input checked="" type="checkbox"/>	7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
<input checked="" type="checkbox"/>	8. Ensured that all decisions contained the required findings of fact and conclusions of law.
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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

2-27-2018  
\_\_\_\_\_  
Date



**AGENDA ITEM 9**

**Suggested Dates for 2018 meetings:**

**2018 Organizational Meeting – Tuesday, July 17, 2018 @ 1:00 p.m.**

**First Certification and Extension of Tax Rolls – Tuesday October 2, 2018 ( Note: This date does not occur on the same day as a BCC meeting and is necessary to meet statutory time requirements for the Property Appraiser to notify the Tax Collector of the tax roll extension.)**

## VAB STATISTICS - (Three Year Comparison)

### 2017 VAB Season

Petitions Type	Filed	Withdrawn	Late Filed Denied Hearing	Scheduled Hearings	No Show at Hearings	Present at Hearings	Reduced/Granted
Exemptions/Classifications	191	50	114	27	1	26	3
Real Property	1027	623	27	377	46	331	35
Tangible	132	75	2	55	0	55	1
<b>Total VAB Petitions</b>	<b>1350</b>	<b>748</b>	<b>143</b>	<b>459</b>	<b>47</b>	<b>412</b>	<b>39</b>

### 2016 VAB Season

Petitions Type	Filed	Withdrawn	Late Filed Denied Hearing	Scheduled Hearings	No Show at Hearings	Present at Hearings	Reduced/Granted
Exemptions/Classifications	260	92	141	27	6	21	0
Real Property	907	547	37	323	79	244	39
Tangible	133	103	2	28	0	28	2
<b>Total VAB Petitions</b>	<b>1300</b>	<b>742</b>	<b>180</b>	<b>378</b>	<b>85</b>	<b>293</b>	<b>41</b>

### 2015 VAB Season

Petitions Type	Filed	Withdrawn	Late Filed Denied Hearing	Scheduled Hearings	No Show at Hearings	Present at Hearings	Reduced/Granted
Exemptions/Classifications	124	67	33	24	2	22	3
Real Property	930	639	20	271	74	197	25
Tangible	280	136	0	144	0	144	1
<b>Total VAB Petitions</b>	<b>1334</b>	<b>842</b>	<b>53</b>	<b>439</b>	<b>76</b>	<b>363</b>	<b>29</b>