

VALUE ADJUSTMENT BOARD MEETING
BCC Conference Room
Friday, March 15, 2016
8:30 a.m.

- Item No. 1 Meeting called to Order.
- Item No. 2 Select the Chair For the 2016 VAB Cycle.
- Item No. 3 Citizens who wish to comment on the VAB process.
- Item No. 4 Approval of the Minutes of the October 6, 2015 Meeting.
- Item No. 5 Final Action of Recommendations of Special Magistrates.
- Item No. 6 Final Certification Of the 2015 Tax Rolls.
- Item No. 7 Selection of date to hold Organizational Meeting and First Certification Meeting for the 2016 VAB Cycle.
- Item No. 8 Final Impact Notice and Statistical Information.
- Item No. 9 Adjournment.

The Pinellas County Value Adjustment Board (VAB) met in the County Commission Conference Room, 315 Court Street, Clearwater, Florida, at 8:33 A.M. on this date with the following members present:

Pat Gerard, County Commissioner, Chairman
Dave Eggers, County Commissioner
Carol Cook, School Board Member
Michael A. J. Bindman, Citizen Appointee (School Board)
Darryl Wilson, Citizen Appointee (Board of County Commissioners)

Also Present:

Stephen G. Watts, Esquire, VAB Counsel
Frederick L. Dean, Director, Finance
Norman Loy, Manager, Board Records
Pam Dubov, Property Appraiser
Julie Benoit, Property Appraiser's Office
Kevin Hayes, Property Appraiser's Office
Erin Moore, Property Appraiser's Office
Mark Sawyer, Property Appraiser's Office
Michael Schmidt, 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, 2015.
4. Approval of the First Certification of the 2015 Tax Rolls.
5. Final VAB meeting to be scheduled following completion of all hearings.
6. Adjournment.

CALL TO ORDER

Chairman Gerard called the meeting to order at 8:33 A.M.

CITIZENS TO BE HEARD

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

MINUTES OF MEETING OF JULY 23, 2015 - APPROVED

Ms. Cook moved, seconded by Mr. Bindman and carried unanimously, that the minutes of the meeting held July 23, 2015, be approved.

FIRST CERTIFICATION OF 2015 TAX ROLLS – APPROVED

Upon presentation by Chairman Gerard, Mr. Bindman moved, seconded by Mr. Wilson and carried unanimously, that the Initial Certification of the 2015 Tax Roll for Tangible Personal Property and the Initial Certification of the 2015 Tax Roll for Real Property be approved.

FINAL VAB MEETING

Chairman Gerard stated for the record that the final VAB meeting will be scheduled at the conclusion of the hearings, and responding to her query, Mr. Loy related that the meeting will likely be held in late February or early March. He provided an update regarding the petitions received to date, noting that all approved petitions have been scheduled for hearings.

Responding to query by Chairman Gerard, he explained the rule related to time limitations on filing the petitions, stating that accepting them past the end of December would impede the VAB process; whereupon, in response to query by Mr. Bindman, he provided examples of what constitutes good cause for rescheduling a hearing more than once, noting that determinations of good cause would be made by Attorney Watts, and Attorney Watts provided input.

ADJOURNMENT

Chairman Gerard adjourned the meeting at 8:38 A.M.

Chairman



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 5

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 [x] 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:

Table with 2 columns: Description and Value. Row 1: Taxable value of [] real property [x] tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board. Row 2: Net change in taxable value due to actions of the Board. Row 3: Taxable value of [] real property [x] tangible personal property assessment roll incorporating all changes due to action of the value adjustment board.

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

Signature, Chair of the Value Adjustment Board

Date

Continued on page 2

Certification of the Value Adjustment Board

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Page 2 of 2

PROCEDURES

Tax Roll Year

2	0	1	5
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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

Date



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	5
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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 checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	\$ 59,289,858,849
2. Net change in taxable value due to actions of the Board	\$ 3,671,048
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	\$ 59,286,187,801

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

Signature, Chair of the Value Adjustment Board

Date

Continued on page 2

Certification of the Value Adjustment Board

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R. 12/09
Page 2 of 2

PROCEDURES

Tax Roll Year

2	0	1	5
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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

Date



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	5
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Members of the Board

Honorable Pat Gerard, Chairman	Board of County Commissioners, District No. 4
Honorable John Morrone	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 Darryl Wilson	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	82	17	373	339	\$ (677,799)	\$ (14,395)
Commercial	0	0	7	460	292	\$ (2,293,249)	\$ (44,739)
Industrial and miscellaneous	0	2	1	68	51	\$ (700,000)	\$ (14,891)
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	280	136	\$ (9,345,946)	\$ (172,158)
Vacant lots and acreage	1	4	0	35	35	\$ 0	\$ 0
TOTALS	2	88	26	1,216	853	\$ (13,016,994)	\$ (246,183)

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

VAB STATISTICS - (Three Year Comparison)

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	198	24
Tangible	280	136	0	144	0	143	1
Total VAB Petitions	1334	842	53	439	76	363	28

2014 VAB Season

Petitions Type	Filed	Withdrawn	Late Filed Denied Hearing	Scheduled Hearings	No Show at Hearings	Present at Hearings	Reduced/Granted
Exemptions/Classifications	113	36	54	23	6	17	7
Real Property	980	599	34	347	144	203	48
Tangible	155	118	1	36	3	33	1
Total VAB Petitions	1248	753	89	406	153	253	56

2013 VAB Season

Petitions Type	Filed	Withdrawn	Late Filed Denied Hearing	Scheduled Hearings	No Show at Hearings	Present at Hearings	Reduced/Granted
Exemptions/Classifications	148	85	0	63	3	60	3
Real Property	1154	638	74	442	74	368	172
Tangible	119	109	0	10	0	10	12
Total VAB Petitions	1421	832	74	515	77	438	187