

VALUE ADJUSTMENT BOARD MEETING
BCC Conference Room
Thursday, March 19, 2015
10:00 a.m.

- Item No. 1 Meeting called to Order.
- Item No. 2 Select the Chair For the 2015 VAB Cycle.
- Item No. 3 Citizens Wishing to Address the VAB.
- Item No. 4 Approval of the Minutes of the October 7, 2014 Meeting.
- Item No. 5 Final Action of Recommendations of Special Magistrates.
- Item No. 6 Final Certification Of the 2014 Tax Rolls.
- Item No. 7 Selection of date to hold Organizational Meeting for the 2015 VAB Cycle.
- Item No. 8 Adjournment

October 7, 2014

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

Norm Roche, County Commissioner, Chairman
Kenneth T. Welch, 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:

Ken Burke, Clerk of the Circuit Court and Comptroller
Pam Dubov, Property Appraiser
Stephen G. Watts, Esquire, VAB Counsel
Norm Loy, Manager, Board Records
Erin Moore, Property Appraiser's Office
Other Interested Individuals
Laura M. Todd, 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 15, 2014.
4. Approval of the First Certification of the 2014 Tax Rolls.
5. Final VAB Meeting to be scheduled following completion of all hearings.
6. Adjournment.

1. MEETING CALLED TO ORDER

Chairman Roche called the meeting to order at 8:39 A.M. Noting that it has been a privilege to serve on the Board and this would be his final VAB meeting, he thanked the members and staff for their service; whereupon, he requested that later in the meeting Mr. Watts provide a summary of an email received from a citizen.

2. CITIZENS TO BE HEARD – NONE

3. MINUTES OF MEETING OF JULY 15, 2014 – APPROVED

School Board Member Cook moved, seconded by Commissioner Welch and carried, that the minutes of the meeting of July 15, 2014 be approved.

4. FIRST CERTIFICATION OF 2014 TAX ROLLS - APPROVED

Chairman Roche announced that although it is not necessary to take separate votes, the item consists of certification of two tax rolls; whereupon, School Board Member Cook moved, seconded by Mr. Symanski, that the Initial Certification of the 2014 Tax Roll for Tangible Personal Property and the Initial Certification of the 2014 Tax Roll for Real Property be approved.

In response to queries by the members, Ms. Dubov clarified the certification process, noting that today's action will allow her to "extend" the tax rolls by applying the millage rates for each taxing authority and distribute the tax bills in November; that the rolls will be recertified in February and March as a result of the changes from the VAB; and that the Initial Certification numbers are not available yet because one of the millage rates was not received until last Friday night.

Responding to query by Mr. Burke, Mr. Loy indicated that there are fewer petitions this year, currently 1,179, but actual parcels associated with those are approximately the same, nearly 1,700, and discussion ensued.

Mr. Burke noted that many of the issues are resolved by the Property Appraiser's Office prior to the hearing date, and in response to his queries, Mr. Loy related that close to 50 percent of the petitions are typically withdrawn prior to the hearing; that 60 to 70 percent of petitioners attend the hearing; and that the filing fee is \$15, which is non-refundable.

Upon call for the vote, the motion carried unanimously.

Miscellaneous Discussion

In response to earlier queries by Chairman Roche, Attorney Watts discussed an email received from Sheila Anderson, a tax representative, noting that she wants her cases reheard in other counties, but it does not relate to the Pinellas VAB. He stated that there seems to be more confusion over the forms this year; that he has never received more than one phone call a year until this year; and that he is unsure whether the forms can be simplified; whereupon, Mr. Loy indicated that the forms are from the State Department of Revenue, and the Board could only provide input.

Following discussion by the members, Mr. Burke suggested that the Board memorialize the citizens' concerns at the next meeting and approve a letter for Attorney Watts to submit requesting clarification of the process; whereupon, Mr. Loy stated that the information is publicized on the website and is covered quite thoroughly, and Attorney Watts provided input.

Thereupon, Chairman Roche suggested that Mr. Loy distribute electronic copies of the petition forms to the members for review prior to the next meeting.

5. FINAL VAB MEETING

Mr. Loy related that it will probably be late February or early March before the final VAB meeting can be held, as all of the petitions must be heard first.

Commissioner Welch and School Board Member Cook expressed appreciation to Chairman Roche for his leadership on the Board, and Ms. Cook inquired who would be the next Chairman. Mr. Burke indicated that the Chairman must be a County Commissioner, and following brief discussion pertaining to the process, Ms. Cook moved, seconded by Mr. Symanski and carried, that Commissioner Welch be elected Vice-Chairman until a new Chairman is elected at the next meeting.

October 7, 2014

6. ADJOURNMENT

Chairman Roche adjourned the meeting at 8:55 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-16.002
Florida Administrative Code

Tax Roll Year

2	0	1	4
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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	\$ 4,254,333,673
2. Net change in taxable value due to actions of the Board	\$ (13,479)
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	\$ 4,254,320,194

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

Signature, Chair of the Value Adjustment Board

03/19/15

Date

Continued on page 2

Certification of the Value Adjustment Board

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Page 2 of 2

PROCEDURES

Tax Roll Year

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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

03/19/15

Date



CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

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R. 12/09
Page 1 of 2
Rule 12D-16.002
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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	\$ 55,429,379,147
2. Net change in taxable value due to actions of the Board	\$ (16,472,024)
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	\$ 55,412,907,123

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

Signature, Chair of the Value Adjustment Board

03/19/15

Date

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Certification of the Value Adjustment Board

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R. 12/09
Page 2 of 2

PROCEDURES

Tax Roll Year

2	0	1	4
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The value adjustment board has met the requirements below. Check all that apply.

The board:

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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.
<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

03/19/15

Date



NOTICE

TAX IMPACT OF VALUE ADJUSTMENT BOARD

DR-529
R. 12/09

Rule 12D-16.002
Florida Administrative Code

Pinellas County

Tax Year

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Members of the Board

Honorable Pat Gerard, Chairman	Board of County Commissioners, District No. 2
Honorable Dave Eggers	Board of County Commissioners, District No. 4
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	7	41	12	721	232	\$ (1,036,713)	\$ (21,193)
Commercial	0	1	30	596	411	\$ (13,458,731)	\$ (288,133)
Industrial and miscellaneous	0	12	5	122	91	\$ (1,918,476)	\$ (41,302)
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	154	118	\$ (13,479)	\$ (264)
Vacant lots and acreage	0	5	1	44	38	\$ (58,104)	\$ (1,049)
TOTALS	7	59	49	1,637	890	\$ (16,485,503)	\$ (351,940)

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.