

VALUE ADJUSTMENT BOARD MEETING

Clerk's Large Conference Room

315 Court Street, 4th Floor

Clearwater, FL 33756

Tuesday, April 25, 2017

1:00 p.m.

- Item No. 1 Meeting called to Order.
- Item No. 2 Select the Chair For the 2017 VAB Cycle.
- Item No. 3 Citizens who wish to comment on the VAB process.
- Item No. 4 Approval of the Minutes of the October 4, 2016 Meeting.
- Item No. 5 Final Action of Recommendations of Special Magistrates.
- Item No. 6 Final Certification Of the 2016 Tax Rolls.
- Item No. 7 Selection of date to hold Organizational Meeting and First Certification Meeting for the 2017 VAB Cycle.
- Item No. 8 Recommendation of VAB Counsel and Draft Contract for Legal Services
(**Note:** Contract hourly rate will need to be negotiated and placed in contract.)
- Item No. 9 Final Impact Notice and Statistical Information.
- Item No. 10 Adjournment.

AGENDA ITEM: 4

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
Michael A. J. Bindman, Citizen Appointee (School Board)
Carol Cook, School Board Member
Darryl Wilson, Citizen Appointee (Board of County Commissioners)

Not Present

John Morroni, County Commissioner

Also Present:

Ken Burke, Clerk of the Circuit Court and Comptroller
Stephen Watts, General Council
Frederick L. Dean, Director, Finance
Claretha N. Harris, Chief Deputy Director, Finance
Pam Dubov, Property Appraiser
Mark Becker, Property Appraiser's Office
Kevin Hayes, Property Appraiser's Office
Uzma Syed, Property Appraiser's Office
Norman Loy, Manager, Board Records
Lynn M. Abbott, Board Reporter, Deputy Clerk
Minutes by Tony Fabrizio, Board Reporter

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 June 28, 2016
4. Approval of the First Certification of the 2016 Tax Rolls
5. Final VAB Meeting to be scheduled following completion of all hearings
6. Special Magistrates Hourly Rate of Pay Survey Results
7. Adjournment

CALL TO ORDER

Chairman Gerard called the meeting to order at 8:38 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 JUNE 28, 2016 - APPROVED

Mr. Bindman moved, seconded by Mr. Wilson and carried unanimously, that the minutes of the meeting held June 28, 2016 be approved.

FIRST CERTIFICATION OF 2016 TAX ROLLS – APPROVED

Upon presentation by Chairman Gerard, Ms. Cook moved, seconded by Mr. Bindman and carried unanimously, that the Initial Certification of the 2016 Tax Roll for Tangible Personal Property and the Initial Certification of the 2016 Tax Roll for Real Property be approved.

MISCELLANEOUS DISCUSSION

Nominees for VAB Counsel Selection Committee

Chairman Gerard indicated that with the next VAB meeting months away, the Board must appoint a Selection Committee to review attorneys' letters of interest and make a recommendation for the upcoming VAB Counsel appointment. She related that the Committee will be composed of one representative each from the County Commission, School Board, and the Clerk's Office; and discussion ensued, with input from Clerk Burke, Ms. Harris, and Mr. Loy.

Following discussion, Ms. Cook moved, seconded by Mr. Wilson and carried unanimously, that the Committee be created with Chairman Gerard representing the BCC, Mr. Loy the Clerk's Office, and the School Board to inform the Board of its choice at a later date; whereupon, Chairman Gerard directed the Committee to bring its recommendation to the next meeting.

FINAL VAB MEETING

Chairman Gerard indicated that the final VAB meeting will be scheduled at the conclusion of the hearings, noting that it will likely take place in February; whereupon, Mr. Loy confirmed that a February meeting is the usual timeframe.

SPECIAL MAGISTRATES HOURLY RATE OF PAY SURVEY

Chairman Gerard presented the 2016 Special Magistrates Hourly Rate of Pay Survey, a copy of which has been filed and made a part of the record, and noted that it shows that Pinellas County is behind most of the other surrounding counties in special magistrates' pay. She asked the members if they would like to recommend any changes based upon the results; whereupon, discussion ensued and the members, along with Mr. Loy, Clerk Burke and Mr. Watts, indicated the following:

- The County's hourly rate of \$105 per hour for VAB magistrates is significantly lower than other area counties' rate, although higher than those in a few major counties, including Miami-Dade and Broward.
- Pinellas has not experienced a shortage of magistrates or a drop in quality because of its pay rate, although a few magistrates have left to work for various Property Appraiser's offices.
- Receiving a minimum guaranteed payment is important to magistrates, and Pinellas guarantees at least two hours of pay and also reimburses for mileage and provides free parking.
- A significant portion of petitions are settled before a hearing can be scheduled, and of those that do get scheduled, a high number of petitioners do not show up.
- The County receives a low number of petitions compared to other counties.

Following discussion, Commissioner Eggers moved, seconded by Mr. Wilson and carried unanimously, that Special Magistrates' pay rate be raised from \$105 to \$125 an hour, with the mileage reimbursement eliminated, but the minimum pay guarantee and free parking retained, for the 2017 VAB cycle.

ADJOURNMENT

Chairman Gerard adjourned the meeting at 8:51 A.M.

Chairman

AGENDA ITEM: 6



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	6
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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	\$ 4,374,593,089
2. Net change in taxable value due to actions of the Board	\$ 581,754
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	\$ 4,375,174,843

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

Signature, Chair of the Value Adjustment Board

04/25/2017

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	6
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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

4-25-2017

Date



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	6
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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	\$ 63,804,483,635
2. Net change in taxable value due to actions of the Board	\$ (8,429,417)
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	\$ 63,796,054,218

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

Signature, Chair of the Value Adjustment Board

04/25/2017

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	6
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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

4-25-2017

Date

AGENDA ITEM 7

Suggested Dates for 2017 meetings:

2017 Organization Meeting – Tuesday, July 18, 2017 @ 1:00 p.m.

First Certification and Extension of Tax Rolls – Tuesday October 3, 2017 (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.)

AGENDA ITEM 8

Subject:

Ranking of firms and agreement with the number one ranked firm, Stephen G. Watts, P.A. for Value Adjustment Board legal counsel services.

Recommended Action:

Approval and execution by the Value Adjustment Board (VAB) for the ranking of firms and execution of the agreement with Stephen G. Watts, P.A for requirements of Value Adjustment Board (VAB) legal counsel services.

Contract No. 167-0088-LI (JJ) Legal Counsel to the Value Adjustment Board (VAB)

Summary:

The VAB serves as the decision-making authority when there is disagreement between the property owner and Property Appraiser concerning exemptions, valuations and classifications. Petition filing and scheduled quasi-judicial hearings are handled by the VAB to settle any disputes. Counsel shall advise the VAB on all aspects of the VAB review process to ensure that all actions taken by the VAB and its appointees meet the requirements of law.

The Board Records Department of the Clerk of Circuit Court and Comptroller (Clerk) has been designated to serve as the Clerk to the VAB.

The firms in order of ranking are on the attached ranking spreadsheet.

Background Information:

The Board of County Commissioner Purchasing Department, at the request of the Clerk's Board Records Department, released a letter of interest on November 21, 2016 to solicit submittals from firms interested in providing VAB counsel services. The competitive process netted two (2) responsive submittals. An evaluation was held on February 2, 2017 with recommendation from the evaluation committee to select Stephen G. Watts, P.A. as VAB counsel.

Attachments:

Ranking Spreadsheet
Draft Legal Contract

Letter of Interest (LOI) Evaluation

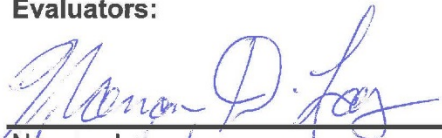
LOI TITLE: Legal Counsel to the Value Adjustment Board (VAB)

LOI #: 167-0088-LI (JJ)

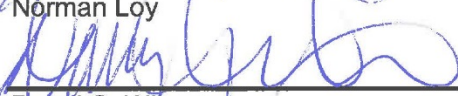
Evaluation Date: February 2, 2017

FIRM NAME	RANKING
Stephen G. Watts, P.A.	1
Rinky S. Parwani P.A.	2

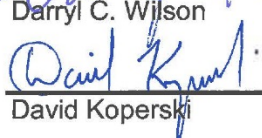
Evaluators:

 2-2-2017

Norman Loy Date

 2/2/17

Darryl C. Wilson Date

 2/2/17

David Koperski Date

Additional Language In New Propose VAB Counsel Contract Not Stated In Previous Contract

Section 1. Term of Contract: Contains more specific dates on Term of Contract.

Section 2. Scope of Services: Contains the following additional Scope of Duties : "Special Counsel agrees to be available, including but not limited to, via phone for its legal services Monday through Friday between the hours of 8:00 a.m. and 5:00 p.m. Eastern Standard Time."

Section 3 Licensing: Contains specific requirement to" remain a current member of the Florida Bar in good standing."

Section 6 Termination: Provides more detailed requirements for terminating the contract by defining advance notice requirements.

Section 7. Fiscal Non-Funding: Language in this section was not included in previous contract.

Section 8. Public Records, Record Retention and Audit: Language in this section was not included in previous contract.

Section 9. Independent Contractor: Language in this section was not included in previous contract.

Section 10. Conformity to Law: Language in this section was not included in previous contract.

Section 11. Non-Assignability: Language in this section was not included in previous contract.

Section 12. Severability: Language in this section was not included in previous contract.

Section 13. Choice of Law: Language in this section was not included in previous contract.

CONTRACT FOR LEGAL SERVICES

THIS AGREEMENT, made and entered into this ____ day of _____, 2017, by and between the **VALUE ADJUSTMENT BOARD OF PINELLAS COUNTY, FLORIDA** (“VAB”) and the **STEPHEN G. WATTS, P.A.** (“Special Counsel”), (either a “Party” or collectively “Parties”).

WITNESSETH:

WHEREAS, the VAB has determined that it has a need for legal services of Special Counsel; and

WHEREAS, Special Counsel has agreed to provide such legal services; and

WHEREAS, Special Counsel represents that it is capable of providing legal services in accordance with the terms and conditions set forth hereinafter.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, it is agreed by and between the Parties hereto as follows:

Section 1. Term of Contract

- A. This Agreement will be effective for a period of one (1) year effective [fill in date], and expiring on [fill in date]. This Agreement may be amended by the mutual agreement of both Parties, in writing.

Section 2. Scope of Services

- A. Special Counsel hereby agrees to represent the VAB in all matters coming before the VAB, including any litigation arising out of or related to its official duties, and agrees to attend all regularly scheduled meetings of the VAB.
- B. Special Counsel agrees to take all steps necessary to represent the VAB in conjunction with the above-described matter.
- C. Special Counsel agrees to consult with and advise special magistrates appointed by the VAB on such occasions and as the need should arise during the course of hearings held before said special magistrates.
- D. Special Counsel agrees to provide training to the special magistrates to be held on a date to be determined and such further dates as may be necessary.
- E. Special Counsel agrees to be available, including but not limited to, via phone for its legal services Monday through Friday between the hours of 8:00 a.m. and 5:00 p.m. Eastern Standard Time.

Section 3. Licensing

Special Counsel agrees to remain a current member of the Florida Bar in good standing for the duration of this Agreement.

Section 4. Compensation

- A. The compensation provided for under this Agreement shall be in an amount not to exceed [spell out hourly rate] and 00/00 Dollars (\$fill in numeric hourly rate) per hour for non-litigation legal services provided pursuant to the scope and terms of this Agreement.

- B. The compensation provided for under this Agreement shall be in an amount not to exceed [spell out hourly rate] and 00/00 Dollars (\$fill in numeric hourly rate) per hour for litigation legal services provided pursuant to the scope and terms of this Agreement.
- C. Reasonable out-of-pocket costs and expenses for such items as photocopying, delivery charges, long distance telephone charges, filing fees, and other similar items may be incurred as a result of this Agreement. Reimbursement for costs or expenses of [spell out cost] and 00/00 Dollars (\$fill in numeric cost) or more shall be supported by the actual paid invoice. Reimbursement for costs or expenses of less than [spell out cost] and 00/00 Dollars (\$fill in numeric cost) shall be itemized and detailed.
- D. Travel and per diem reimbursements shall be in accordance with all applicable laws, including but not limited to, Florida Statutes § 112.

Section 5. Invoices

- A. Special Counsel shall submit to the VAB and the Pinellas County Attorney's Office an itemized, detailed invoice on a monthly basis pursuant to this Agreement. This invoice shall include, but shall not be limited to, the specific petitions reviewed, dates of services completed, cost of legal services and cost of documents printed. All sums paid to the Special Counsel shall be subject to the receipt of the itemized, detailed invoice by the VAB and the Pinellas County Attorney's Office.
- B. Special Counsel shall provide sufficient documentation to enable the VAB to properly perform its audit responsibilities for the use of public funds, and certification that it has performed said services in conformance with this Agreement.

Section 6. Termination

- A. The VAB reserves the right to terminate this Agreement without cause by giving thirty (30) days written notice to Special Counsel, or with cause if at any time Special Counsel fails to fulfill or abide by any of the terms or conditions specified in this Agreement. Failure of Special Counsel to comply with any of the provisions of this Agreement shall be considered a material breach of the Agreement and shall be cause for immediate termination of the Agreement at the discretion of the VAB.
- B. In the event of termination without cause, the County shall notify Special Counsel and the Agreement shall terminate on the last day of the month in which the thirty (30) day notice referred to above expires without penalty or expense to the VAB.
- C. Special Counsel may terminate this Agreement without cause by providing ninety (90) days prior written notice to the VAB.

Section 7. Fiscal Non-Funding

In the event sufficient budgeted funds are not available for a new fiscal period, the VAB shall notify Special Counsel of such occurrence and the Agreement shall terminate on the last day of the current fiscal period without penalty or expense to the VAB or Pinellas County ("County").

Section 8. Public Records, Record Retention and Audit

- A. Special Counsel acknowledges that information it has sent or received as part of its services may be public records in accordance with Chapter 119, Florida Statutes and County public records policies. Special Counsel agrees that prior to providing its services, it will implement policies, procedures to maintain, produce, secure, and retain public records in accordance with applicable laws, regulations and County policies, including but not limited to Section 119.0701, Florida Statutes. Special Counsel agrees to charge the VAB, and/or any third

parties requesting public records only such fees allowed by Section 119.07, Florida Statutes, and County policy for locating and producing public records.

- B. County and its authorized agents shall have the right to review, inspect and copy all such records and documentation during the record retention period; provided, however, such activity shall be conducted only during normal business hours and shall be at the VAB's expense.

Section 9. Independent Contractor

It is hereby mutually agreed that Special Counsel is an independent contractor and not an employee or agent of the VAB or the County.

Section 10. Conformity to Law

Special Counsel shall comply with all federal, state and local laws and ordinances and any rules or regulations adopted thereafter.

Section 11. Non-Assignability

Special Counsel shall neither assign the responsibility of this Agreement to another party nor subcontract any services as part of this Agreement, without the prior written approval of the VAB and the Pinellas County Attorney's Office.

Section 12. Severability

If any provision or any portion thereof contained in this Agreement is held unconstitutional, invalid or unenforceable, the remainder of this Agreement or portion thereof shall be deemed severable, shall not be affected and shall remain in full force and effect.

Section 13. Choice of Law

The laws of the State of Florida shall govern this Agreement.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed on the date first written above.

VALUE ADJUSTMENT BOARD OF
PINELLAS COUNTY FLORIDA

Approved as to Form

By: _____
Chair

By: _____
Office of the County Attorney

ATTEST:
KEN BURKE, Clerk of the Circuit Court and Comptroller

Stephen G. Watts, P.A.

By: _____
(seal)

By: _____
Stephen G. Watts

DRAFT



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	6
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Members of the Board	
Honorable Pat Gerard, Chairman	Board of County Commissioners, District No. 4
Honorable John Morrioni	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 Withdrawn or settled		
	Granted	Requested	Reduced	Requested			
Residential	0	117	23	309	267	\$ (1,641,076)	\$ (41,119)
Commercial	0	8	13	546	290	\$ (6,159,861)	\$ (134,393)
Industrial and miscellaneous	0	4	2	76	56	\$ (378,580)	\$ (6,975)
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	2	127	100	\$ 581,754	\$ 10,443
Vacant lots and acreage	0	3	1	38	31	\$ (249,900)	\$ (4,490)
TOTALS	0	132	41	1,096	744	\$ (7,847,663)	\$ (176,534)

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)

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
Total VAB Petitions	1300	742	180	378	85	293	41

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
Total VAB Petitions	1334	842	53	439	76	363	29

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