## Agenda

<table>
<thead>
<tr>
<th>Agenda</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Appointment of VAB Counsel ........................................................</td>
<td>1</td>
</tr>
<tr>
<td>a. Letter of Qualifications to Serve as VAB Counsel ........................</td>
<td>2</td>
</tr>
<tr>
<td>b. Approval of 2020 Contract for VAB Counsel ..................................</td>
<td>3</td>
</tr>
<tr>
<td>c. Approval of VAB Counsel Verification Form ....................................</td>
<td>9</td>
</tr>
<tr>
<td>2. Introduce and Provide Contact Information of VAB Members and VAB Clerk Staff</td>
<td>11</td>
</tr>
<tr>
<td>3. VAB Counsel to Provide Overview of Process ....................................</td>
<td>13</td>
</tr>
<tr>
<td>4. Citizens Who Wish to Comment on the VAB Process ..............................</td>
<td>14</td>
</tr>
<tr>
<td>5. Approval of Minutes of Meeting for May 20, 2020 ..............................</td>
<td>15</td>
</tr>
<tr>
<td>6. Appointment of Special Magistrates (Attorneys) ..............................</td>
<td>20</td>
</tr>
<tr>
<td>7. Appointment of Special Magistrates (Appraisers) ..............................</td>
<td>22</td>
</tr>
<tr>
<td>8. Recommend the VAB grant authority to the Clerk to utilize Attorney Special Magistrates from the recommended list for Good Cause Determinations .................</td>
<td>27</td>
</tr>
<tr>
<td>9. Authorization to Hold an Optional Orientation Meeting for New Special Magistrates</td>
<td>29</td>
</tr>
<tr>
<td>10. Links to DOR Rules and Florida Statutes for the VAB Process ...............</td>
<td>30</td>
</tr>
<tr>
<td>11. Filing Fee of $15.00 ..................................................................</td>
<td>31</td>
</tr>
<tr>
<td>12. Process For Handling Duplicate Petitions ......................................</td>
<td>33</td>
</tr>
<tr>
<td>13. Process for Handling Late Filed Petitions and Good Cause Determinations</td>
<td>34</td>
</tr>
<tr>
<td>15. Compensation for Special Magistrates .........................................</td>
<td>38</td>
</tr>
<tr>
<td>16. Deadlines for Recommendations and Approval of Special Magistrate Acknowledgement Forms ....</td>
<td>41</td>
</tr>
<tr>
<td>17. Approval of VAB Information Brochure ...........................................</td>
<td>54</td>
</tr>
<tr>
<td>18. Approval of 2020 Pinellas County VAB Internal Operating Procedures</td>
<td>57</td>
</tr>
<tr>
<td>19. Authorization to Hire Temporary Help ..........................................</td>
<td>73</td>
</tr>
<tr>
<td>20. VAB Tentative Schedule and Future Meeting - Certification of the Tax Rolls</td>
<td>74</td>
</tr>
<tr>
<td>21. VAB Statistics for Previous 3 Years ...........................................</td>
<td>75</td>
</tr>
<tr>
<td>22. Adjournment</td>
<td></td>
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</tbody>
</table>
Agenda Item No. 1a

Appointment of VAB Counsel

Letter of Qualifications to Serve as VAB Counsel

Section 194.015, Florida Statutes, requires that VAB 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.”
June 17, 2020

Re: Qualifications of Legal Board Counsel

Dear Pinellas County Value Adjustment Board:

This letter is to meet the statutory requirements concerning legal counsel's qualifications to serve the Value Adjustment Board.

I have practiced law for greater than five years with ad valorem experience. I do not represent the Property Appraiser, the Tax Collector, any taxing authority or any property owner in any administrative or judicial review of property taxes and I do not plan to do so during my contract with the Pinellas County Value Adjustment Board. I have been licensed to practice law for 20 years. I have twelve years of experience providing legal services to Florida counties.

I have been an attorney special magistrate for Hillsborough County from 2008 through 2010. For Hillsborough County I was the primary attorney handling the good cause decisions for three years. I have also handled good cause requests for Manatee County for several years. I have either been an alternate magistrate or a special magistrate at various times from 2009 through 2019 for the following counties: Osceola, Hernando, Citrus, Brevard, Volusia, Lee, Polk, Pasco, Manatee, Santa Rosa, Marion, Citrus, Pinellas, Monroe, Indian River and Sumter. I am currently legal counsel for the following County Value Adjustment Boards: Hillsborough, Osceola, Polk, Pinellas, Alachua and Pasco. I have significant understanding and experience with the Department of Revenue Value Adjustment Board Rules. I have taken the Value Adjustment Board Training each year since 2008 and I am extremely familiar with Axia.

I have a license to practice law in four states: California, Iowa, Texas and Florida. I have handled property tax issues in all four states. I have also worked for various government entities in other states during my career. I am very familiar with the legal property tax issues in Florida and have been intimately involved in the challenges including litigation and high-profile matters.

I look forward to the opportunity to work with you.

Very truly yours,

Rinky S. Parwani
Agenda Item No. 1b

Approval of 2020 Contract for VAB Counsel

Section 194.015, Florida Statutes, requires the appointment of a private VAB legal counsel. The 2020 VAB Counsel contract is enclosed for review.
CONTRACT FOR LEGAL SERVICES

THIS AGREEMENT, made and entered into this____ day of_________, 2020, by and between the VALUE ADJUSTMENT BOARD OF PINELLAS COUNTY, FLORIDA (“VAB”) and RINKY S. PARWANI OF PARWANI LAW, P.A. (“Special Counsel”), (hereinafter, when referred to individually as “Party,” or when referred to collectively, as “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. The Agreement will be effective for a period of one (1) year effective August 1, 2020, and expiring on July 31, 2021. This Agreement may be amended by the mutual agreement of the 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

A. 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 One Hundred Eighty Five and 00/00 Dollars ($185.00) 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 Two Hundred Seventy Five and 00/00 Dollars ($275.00) 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 One Hundred and 00/00 Dollars ($100.00) or more shall be supported by the actual paid invoice. Reimbursement for costs or expenses of less than One Hundred and 00/00 Dollars ($100.00) shall be itemized and detailed.

D. Special Counsel agrees not to exceed Fifteen Thousand and 00/00 Dollars ($15,000.00) for all services performed and expenses incurred during the term of this Agreement without prior written approval from Pinellas County (“County”).

E. 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) calendar 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.

B. 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.

C. In the event of termination without cause, County shall notify Special Counsel and the Agreement shall terminate on the last day of the month in which the thirty (30) calendar day notice referred to above expires without penalty or expense to the VAB.
D. Special Counsel may terminate this Agreement without cause by providing ninety (90) calendar days prior written notice to the VAB.

Section 7. Fiscal Non-Funding

A. 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 the County.

Section 8. Public Records, Records 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.

C. IF THE SPECIAL COUNSEL HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE SPECIAL COUNSEL’S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT PINELLAS COUNTY BOARD RECORDS DEPARTMENT, ATTN.: MS. KATHERINE CARPENTER, AT (727) 464-3458, BY E-MAIL AT KCARPENTER@MYPINELLASCLERK.ORG, OR BY U.S. MAIL, 315 COURT STREET, 5th FLOOR, CLEARWATER, FL 33756.

D. The Special Counsel shall comply with public records laws, and specifically agrees to:

a. Keep and maintain public records required by the public agency to perform the service.
b. Upon request from the public agency’s custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Florida Statutes Chapter 119 or as otherwise provided by law.
c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the Special Counsel does not transfer the records to the public agency.
d. Upon completion of the contract, transfer, at no cost, to the public agency all public records in possession of the Special Counsel or keep and maintain public records required by the public agency to perform the service. If the Special Counsel transfers all public records to
the public agency upon completion of the contract, the Special Counsel shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Special Counsel keeps and maintains public records upon completion of the contract, the Special Counsel shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the public agency, upon request from the public agency’s custodian of public records, in a format that is compatible with the information technology systems of the public agency.

Section 9. Independent Contractor

A. 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. Compliance with Laws

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

Section 11. Non-Assignability

A. 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

A. 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 and Venue

A. The laws of the State of Florida shall govern this Agreement, and venue is proper in a court of competent jurisdiction in or nearest to Pinellas County, Florida.

Section 14. Entire Agreement

A. The foregoing terms and conditions constitute the entire Agreement between the Parties and any representation not contained herein shall be null and void and of no legal force or effect.

(Signature Page Follows)
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

By: ____________________________
   Chair

ATTEST:
KEN BURKE, Clerk of the Circuit Court

By: ____________________________
   (seal)                           By: ____________________________
                                      Rinky S. Parwani

APPROVED AS TO FORM

By:

Parwani Law, P.A.

Office of the County Attorney
Agenda Item No. 1c

Approval of VAB Counsel Verification Form

DOR Rule 12D-9.014 (1) requires that the VAB Counsel verify that all requirements in Chapter 194, and the departmental rules were met before any scheduled hearings are held. Approval is requested of the enclosed form which will be executed by the VAB Counsel prior to the commencement of hearings.
VALUE ADJUSTMENT BOARD COUNSEL VERIFICATION

I, Rinky Parwani, as counsel to the Pinellas County Value Adjustment Board, do hereby verify that the following requirements in Chapter 194, F.S., and Department of Revenue Rule 12D-9.014 have been met:

1. The composition of the Value Adjustment Board is as provided by law.
2. Board legal counsel has been appointed as provided by law.
3. Board legal counsel meets the requirements of Section 194.015, F.S.
4. No board members represent other government entities or taxpayers in any administrative or judicial review of property taxes, and citizen members are not members or employees of a taxing authority, during their membership on the board.
5. The organizational meeting, as well as any other board meetings, will be or were noticed in accordance with Section 286.011, F.S., and will be or were held in accordance with law.
6. The Department of Revenue’s uniform value adjustment board procedures, consisting of Chapter 12D-9, were made available at the organizational meeting and copies were provided to Special Magistrates and board members.
7. The Department of Revenue’s uniform policies and procedures manual is available on the existing website of the Pinellas County Clerk of the Circuit Court and Comptroller.
8. The qualifications of the Special Magistrates were verified, including that Special Magistrates received the Department of Revenue’s training, and that Special Magistrates with less than five years of required experience successfully completed the department’s training including any updated modules, passed the training examination, and received certification.
9. The selection of Special Magistrates was based solely on proper experience and qualifications and neither the Property Appraiser nor any petitioners influenced the selection of Special Magistrates.
10. All procedures and forms of the board or Special Magistrate are in compliance with Chapter 194, F.S. and Department of Revenue’s Chapter 12D-9.
11. Notice has been given to the chief executive of each municipality as provided in Section 193.116, F.S.

Signed this ___ day of __________, 2020

__________________________________
Rinky Parwani
Agenda Item No. 2

Introduce and Provide Contact Information of VAB Members and VAB Clerk Staff
## Confirmation of Contact Information

<table>
<thead>
<tr>
<th>Role</th>
<th>Name</th>
<th>Phone Number</th>
<th>Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>BCC Member</td>
<td>Dave Eggers</td>
<td>(727) 464-3276</td>
<td><a href="mailto:deggers@pinellascounty.org">deggers@pinellascounty.org</a></td>
</tr>
<tr>
<td>BCC Member</td>
<td>Ken Welch</td>
<td>(727) 464-3614</td>
<td><a href="mailto:kwelch@pinellascounty.org">kwelch@pinellascounty.org</a></td>
</tr>
<tr>
<td>School Board Member</td>
<td>Carol Cook</td>
<td>(727) 588-6300</td>
<td><a href="mailto:cooke@pcsb.org">cooke@pcsb.org</a></td>
</tr>
<tr>
<td>BCC Appointee</td>
<td>Frank L. Makowski</td>
<td>(305) 244-4408</td>
<td><a href="mailto:frank_makowski@yahoo.com">frank_makowski@yahoo.com</a></td>
</tr>
<tr>
<td>School Board Appointee</td>
<td>Michael A.J. Bindman</td>
<td>(727) 480-9699</td>
<td><a href="mailto:michael@bbrfl.com">michael@bbrfl.com</a></td>
</tr>
<tr>
<td>Clerk to the Value Adjustment Board</td>
<td>Ken Burke, CPA</td>
<td></td>
<td><a href="mailto:kburke@pinellascounty.org">kburke@pinellascounty.org</a></td>
</tr>
<tr>
<td>VAB Attorney</td>
<td>Rinky S. Parwani</td>
<td>(813) 514-8280</td>
<td><a href="mailto:rinky@parwanilaw.com">rinky@parwanilaw.com</a></td>
</tr>
<tr>
<td>Clerk’s Board Records Department</td>
<td>Katherine Carpenter, Manager</td>
<td>(727) 464-3463</td>
<td><a href="mailto:kcarpenter@pinellascounty.org">kcarpenter@pinellascounty.org</a></td>
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</table>
Agenda Item No. 3

**VAB Counsel to Provide Overview of Process**

DOR Rule 12D-9.013(1)(i) requires the VAB Counsel to provide an overview of the VAB process. The following link is to the Florida Department of Revenue brochure “Petitions to the Value Adjustment Board”, which provides a general overview of the VAB process:

Agenda Item No. 4

Citizens Who Wish to Comment on the VAB Process
Agenda Item No. 5

Approval of Minutes of Meeting for May 20, 2020
The Pinellas County Value Adjustment Board (VAB) met online using the Zoom virtual meeting platform at 10:02 A.M. on this date with the following members present:

Dave Eggers, County Commissioner, Chair
Kenneth T. Welch, County Commissioner, Vice-Chair
Michael A. J. Bindman, Citizen Appointee (School Board)
Carol Cook, School Board Member
Frank L. Makowski, Citizen Appointee (Board of County Commissioners)

Also Present:
Ken Burke, Clerk of the Circuit Court and Comptroller
Katherine Carpenter, Manager, Board Records
Mike Twitty, Property Appraiser
Rinky Parwani, VAB Counsel
Other Interested Individuals
Jenny Masinovsky, Board Reporter, Deputy Clerk

AGENDA

1. Meeting Called to Order
2. Approval of Virtual Meeting Process
3. Citizens Who Wish to Comment on the VAB Process
4. Approval of the Minutes of the March 11, 2020 Meeting
5. Final Action on Recommendation of Special Magistrate
6. Final Impact Notice
7. Final Certification of the 2019 Tax Rolls
8. Statistical Information – Past Three Years and Statistical Comparison to Other Counties
9. Adjournment

CALL TO ORDER

Chair Eggers called the meeting to order at 10:02 A.M.; whereupon, Ms. Carpenter conducted the roll call of the members and others present, and Attorney Parwani confirmed the presence of a quorum.

VIRTUAL MEETING PROCESS – APPROVED

Ms. Carpenter related that pursuant to Executive Order No. 20-69 issued by the Governor on March 20, 2020, local government bodies may conduct meetings without a quorum of the members being physically present, utilizing communications media technology in accordance with Section
120.54(5)(b)2, Florida Statutes; that she would be the Technology Moderator for the meeting; and that public notice of the meeting provided information regarding participation and special accommodations.

No one appeared in response to Ms. Carpenter’s call for public comment; whereupon, Commissioner Welch moved, seconded by Mr. Makowski and carried unanimously, that the Virtual Meeting Process be approved.

CITIZENS TO BE HEARD

No one appeared in response to Ms. Carpenter’s call for persons wishing to be heard on any of the agenda items.

RETIREMENT OF NORM LOY

Chair Eggers provided a brief summary of former Board Records Department Manager Norm Loy’s professional and personal background, recognizing his 20 years of service to the County; whereupon, he and the members expressed appreciation to Mr. Loy for his assistance and guidance with regard to VAB matters, as well as his contributions to the County, and wished him well in his retirement. Mr. Loy thanked them and shared his future plans.

MINUTES OF THE MARCH 11, 2020 MEETING – APPROVED

Mr. Bindman moved, seconded by School Board Member Cook and carried unanimously, that the minutes of the meeting of March 11, 2020 be approved.

FINAL ACTION ON RECOMMENDATION OF SPECIAL MAGISTRATE – APPROVED

At the request of Chair Eggers, Attorney Parwani provided background information and explained the Board’s options with regard to the recommendation for Petition No. 2019-0001. She related that two recommendations were made by different magistrates, pursuant to the Board’s request for further findings following the first recommendation; that the second recommendation produced a different outcome; and that sending it back again would result in non-compliance with a statutory deadline and delay of payment to the School Board.

During discussion and responding to queries by the members, Attorney Parwani informed them that the petitioner has filed a writ of mandamus in court to stop the Board’s actions; however, they can act on the item today since the Board has not been properly served with the lawsuit; whereupon, she clarified the Board’s options, and Ms. Carpenter noted that a copy of today’s public meeting notice was provided to the petitioner and the attorney.
No one appeared in response to the call for a public comment.

School Board Member Cook moved, seconded by Mr. Makowski and carried unanimously, that the recommendation of Special Magistrate Joseph Haynes Davis regarding Petition No. 2019-0001 be approved.

FINAL IMPACT NOTICE

Ms. Carpenter indicated that information regarding the item is included in the agenda packet; and that no action is required.

FINAL CERTIFICATION OF 2019 TAX ROLLS – APPROVED

Mr. Bindman moved, seconded by School Board Member Cook and carried unanimously, that the Chair be authorized to sign the final certification of the 2019 tax rolls.

STATISTICAL INFORMATION FOR PAST THREE YEARS AND STATISTICAL COMPARISON TO OTHER COUNTIES

Ms. Carpenter indicated that statistical information pertaining to VAB seasons 2017 through 2019 was updated and provided in the agenda packet; and that a report comparing the 2019 VAB season statistics with other counties is also included.

Mr. Makowski referred to the comparative report and questioned why Pinellas County has approved twice the percentage of petitions for exemption or reduced value than Hillsborough. Mr. Burke provided input, discussing factors that may have contributed to the difference, and indicated that the matter will be researched, and Mr. Makowski suggested that a three-year comparison of VAB statistics for Hillsborough County be conducted.

Thereupon, Mr. Makowski referred to the 2019 tax roll report and an investigative article from the *Tampa Bay Times* and further discussed his concerns for ensuring that taxation opportunities are not overlooked, particularly in downtown Clearwater. He pointed out that the exempt value is high; that the current condition of the local economy may trigger layoffs; and that an average person is carrying an increasingly heavy tax load; whereupon, Mr. Twitty provided information relating to the aforementioned exempt properties, rotation of appraisers, annual evaluation of exemptions, and ongoing tax fraud prevention efforts, and Chair Eggers provided input.

At the request of Commissioner Welch, Ms. Carpenter indicated that she would provide the members with the 2019 tax roll report.
ADJOURNMENT

Upon motion by School Board Member Cook, seconded by Commissioner Welch and carried unanimously, the meeting was adjourned at 10:38 A.M.

__________________________
Chair
Agenda Item No. 6

Appointment of Special Magistrates (Attorneys)

DOR Rule 12D-9.010(1) requires that the VAB appoint Special Magistrates in counties with populations of more than 75,000.

A minimum of 3-6 attorneys will be needed. The 6 attorneys on the attached list have applied to serve as a VAB Special Magistrate for the 2020 property tax cycle to hear and submit written recommendations to the Board for exemption, classification, and portability petition appeals.
# 2020 VALUE ADJUSTMENT BOARD

## ATTORNEY SPECIAL MAGISTRATES APPLICANTS

Must take 2020 DOR Training and submit proof to VAB Clerk prior to being scheduled for 2020 hearings.

<table>
<thead>
<tr>
<th>APPLICANTS</th>
<th>QUALIFICATIONS</th>
<th>PROFESSIONAL EXPERIENCE YEARS</th>
<th>VAB EXPERIENCE YEARS</th>
<th>COMMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Davis, Joseph Haynes</strong>&lt;br&gt;Orange County&lt;br&gt;FL Bar #458058</td>
<td>12D-9.010(4). Member of Florida Bar with no less than 5 years’ experience in the area of ad valorem taxation.</td>
<td>19 years</td>
<td>12 years</td>
<td>*Also serves as an Attorney Special Magistrate in Hillsborough, Sumter, Brevard, Volusia, Citrus, Lee, Leon, Polk, &amp; Alachua Counties</td>
</tr>
<tr>
<td><strong>Johnson, Andrea M.</strong>&lt;br&gt;Manatee County&lt;br&gt;FL Bar #802751</td>
<td>12D-9.010(4). Member of Florida Bar with no less than 5 years’ experience in the area of ad valorem taxation.</td>
<td>16 years</td>
<td>6 years</td>
<td>*Also serves as an Attorney Special Magistrate in Hillsborough, Polk, Pasco, &amp; Manatee Counties</td>
</tr>
<tr>
<td><strong>Rutland, Lori L.</strong>&lt;br&gt;Pinellas County&lt;br&gt;FL Bar #818488</td>
<td>12D-9.010(4). Member of Florida Bar with no less than 5 years’ experience in the area of ad valorem taxation.</td>
<td>31 years</td>
<td>22 years</td>
<td>*Also serves as an Attorney Special Magistrate in Hillsborough, Pasco, &amp; Sarasota Counties</td>
</tr>
<tr>
<td><strong>Samaha, Charles M.</strong>&lt;br&gt;Pinellas County&lt;br&gt;FL Bar #815276</td>
<td>12D-9.010(4). Member of Florida Bar with no less than 5 years’ experience in the area of ad valorem taxation.</td>
<td>31 years</td>
<td>13 years</td>
<td>*Also serves as an Attorney Special Magistrate in Hillsborough &amp; Pasco Counties</td>
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<tr>
<td><strong>Walker, Laura L.</strong>&lt;br&gt;Pinellas County&lt;br&gt;FL Bar #0509434</td>
<td>12D-9.010(4). Member of Florida Bar with no less than 5 years’ experience in the area of ad valorem taxation.</td>
<td>35 years</td>
<td>1 year</td>
<td></td>
</tr>
<tr>
<td><strong>Young, Elizabeth B.</strong>&lt;br&gt;Seminole County&lt;br&gt;FL Bar #0081825</td>
<td>12D-9.010(4). Member of Florida Bar with no less than 5 years’ experience in the area of ad valorem taxation.</td>
<td>24 years</td>
<td>10 years</td>
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Agenda Item No. 7

Appointment of Special Magistrates (Appraisers)

DOR Rule 12D-9.010(1) requires that the VAB appoint Special Magistrates in counties with populations of more than 75,000.

A minimum of 12 Appraisers will be needed. The 16 Appraisers on the attached list have applied to serve as a VAB Special Magistrate for the 2020 property tax cycle to hear and submit written recommendations to the Board for value petition appeals.
MEMORANDUM

To: Pinellas County Value Adjustment Board
From: Rinky S. Parwani, Legal Counsel, Pinellas County Value Adjustment Board
Re: Qualifications of Special Magistrate Applicants
Date: July 2, 2020

You requested that I review the applications received by Pinellas County for selection as Special Magistrates to the Value Adjustment Board. I have attached an analysis of the magistrate qualifications pursuant to statute. All applicants would be required to obtain a training certificate prior to conducting any hearings.

Elizabeth Damkoehler did not submit all of the required documentation with her application and has not responded to our requests for additional information. While she appears qualified per statute on her application, she did not provide a writing sample and has not been a magistrate before. I would recommend a complete application before she can be hired as a special magistrate.

Let me know if there is any other information I can provide.
## 2020 VALUE ADJUSTMENT BOARD

### APPRAISER SPECIAL MAGISTRATE APPLICANTS

Must take 2020 DOR Training and submit proof to VAB Clerk prior to being scheduled for 2020 hearings.

<table>
<thead>
<tr>
<th>APPLICANTS</th>
<th>DESIGNATIONS</th>
<th>PROPERTY VALUATION QUALIFICATIONS</th>
<th>PROFESSIONAL EXPERIENCE YEARS</th>
<th>VAB MAGISTRATE EXPERIENCE</th>
<th>COMMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Atkinson, William W. Pinellas County</td>
<td>MAI CCIM</td>
<td>General Appraiser 12D-9.010(4)2b &quot;may hear petitions on the just valuation of any type of real property&quot;</td>
<td>34 years</td>
<td>22 years</td>
<td>*Also serves as an Appraiser Special Magistrate in Seminole, Hillsborough, Polk, Pasco &amp; Sarasota Counties</td>
</tr>
<tr>
<td>*Behm, Jim Polk County</td>
<td>MAI CCIM</td>
<td>General Appraiser 12D-9.010(4)2b &quot;may hear petitions on the just valuation of any type of real property&quot;</td>
<td>39 years</td>
<td>24 years</td>
<td></td>
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<tr>
<td>*Damkoehler, Elizabeth Pinellas County</td>
<td>None noted.</td>
<td>Residential Appraiser 12D-9.010(4)2a &quot;shall only hear petitions on the just valuation of residential real property of one to four residential units and shall not hear petitions on other types of real property.&quot;</td>
<td>32 years</td>
<td>0 years</td>
<td>*Did not submit all of the required documentation (writing sample) listed on the application.</td>
</tr>
<tr>
<td>Davis, Richard A. Pinellas County</td>
<td>None noted.</td>
<td>General Appraiser 12D-9.010(4)2b &quot;may hear petitions on the just valuation of any type of real property&quot;</td>
<td>26 years</td>
<td>11 years</td>
<td></td>
</tr>
<tr>
<td>*Dube, Lorraine Collier County</td>
<td>MAI (retired)</td>
<td>General Appraiser 12D-9.010(4)2b &quot;may hear petitions on the just valuation of any type of real property&quot;</td>
<td>35 years</td>
<td>6 years</td>
<td>* Also serves as an Appraiser Special Magistrate in Collier, Hillsborough, &amp; Broward Counties</td>
</tr>
<tr>
<td>APPLICANTS</td>
<td>DESIGNATIONS</td>
<td>PROFESSIONAL VALUATION QUALIFICATIONS</td>
<td>PROFESSIONAL EXPERIENCE YEARS</td>
<td>VAB MAGISTRATE EXPERIENCE</td>
<td>COMMENTS</td>
</tr>
<tr>
<td>-------------------</td>
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<td>----------------------------------------------------------------------------------------------------------</td>
<td>-------------------------------</td>
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<td>-----------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Geurin, Shawn SRA</td>
<td>MAI</td>
<td>Residential Appraiser 12D-9.010(4)2a &quot;shall only hear petitions on the just valuation of residential real</td>
<td>32 years</td>
<td>21 years</td>
<td></td>
</tr>
<tr>
<td>Pinellas County</td>
<td></td>
<td>property of one to four residential units and shall not hear petitions on other types of real property.</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>*Golicz, Lawrence PHD</td>
<td>MAI, ASA</td>
<td>General Appraiser 12D-9.010(4)2b &quot;may hear petitions on the just valuation of any type of real property&quot;</td>
<td>45 years</td>
<td>14 years</td>
<td>* Also serves as an Appraiser Special Magistrate in Seminole &amp; Citrus Counties</td>
</tr>
<tr>
<td>Citrus County</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>*Harris, Richard L</td>
<td>CCIM, GAA</td>
<td>General Appraiser 12D-9.010(4)2b &quot;may hear petitions on the just valuation of any type of real property&quot;</td>
<td>37 years</td>
<td>19 years</td>
<td>* Also serves as an Appraiser Special Magistrate in Hillsborough &amp; Pasco Counties</td>
</tr>
<tr>
<td>Pinellas County</td>
<td></td>
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<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>*Hearn, Joy</td>
<td>MAI</td>
<td>Residential Appraiser 12D-9.010(4)2a &quot;shall only hear petitions on the just valuation of residential real property of one to four residential units and shall not hear petitions on other types of real property.</td>
<td>43 years</td>
<td>15 years</td>
<td>* Also serves as an Appraiser Special Magistrate in Pasco County</td>
</tr>
<tr>
<td>Palm Beach County</td>
<td></td>
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<tr>
<td>*Hicks, Robert C.</td>
<td>MAI</td>
<td>General Appraiser 12D-9.010(4)2b &quot;may hear petitions on the just valuation of any type of real property&quot;</td>
<td>14 years</td>
<td>4 years</td>
<td>* Also serves as an Appraiser Special Magistrate in Hillsborough, Sarasota, Manatee, Pasco &amp; Hernando Counties</td>
</tr>
<tr>
<td>Hillsborough County</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>New Applicant</td>
<td></td>
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<tr>
<td>APPLICANTS</td>
<td>DESIGNATIONS</td>
<td>PROFESSIONAL VALUATION QUALIFICATIONS</td>
<td>PROFESSIONAL EXPERIENCE YEARS</td>
<td>VAB MAGISTRATE EXPERIENCE</td>
<td>RECOMMENDATION &amp; COMMENTS</td>
</tr>
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<td>--------------------------</td>
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<td>--------------------------------------------------------------------------------------------</td>
</tr>
</tbody>
</table>
| *Holman, Carolyn         | MAI CCIM AI-GRS | General Appraiser                       | 35 years                      | 25 years                  | Meets qualifications to hear Tangible  
* Also serves as an Appraiser Special Magistrate in Hillsborough County |
| Hillsborough County      |              | 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property" |                               |                           |                                                                                             |
| State License #          | RZ495        |                                        |                               |                           |                                                                                             |
| *Nystrom, Steven         | MAI          | General Appraiser                       | 30 years                      | 17 years                  | Meets qualifications to hear Tangible  
* Also serves as an Appraiser Special Magistrate in Pasco, Polk, Manatee, Sumter, Lee, Hillsborough, Hendry, Monroe, Highlands, Charlotte, & Hernando Counties |
| Hillsborough County      |              | 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property" |                               |                           |                                                                                             |
| State License #          | RZ2169       |                                        |                               |                           |                                                                                             |
| *Porcaro, Steven         | SRA          | General Appraiser                       | 35 years                      | 12 years                  | * Also serves as an Appraiser Special Magistrate in Hillsborough County                     |
| Pinellas County          |              | 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property" |                               |                           |                                                                                             |
| State License #          | RZ2841       |                                        |                               |                           |                                                                                             |
| *Robinson, John          | MAI CCIM AI-GRS | General Appraiser                       | 35 years                      | 25 years                  | * Also serves as an Appraiser Special Magistrate in Orange County  
Meets qualifications to hear Tangible |
| Orange County            |              | 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property" |                               |                           |                                                                                             |
| State License #          | RZ417        |                                        |                               |                           |                                                                                             |
| Sulte, Robert P.         | None noted   | General Appraiser                       | 31 years                      | 12 years                  |                                                                              |
| Pinellas County          |              | 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property" |                               |                           |                                                                                             |
| State License #          | RZ1226       |                                        |                               |                           |                                                                                             |
| *Terrana, Donald J.      |              | General Appraiser                       | 26 years                      | 12 years                  | * Also serves as an Appraiser Special Magistrate in Hillsborough County                     |
| Pinellas County          |              | 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property" |                               |                           |                                                                                             |
| State License #          | RZ2486       |                                        |                               |                           |                                                                                             |

26
Agenda Item No. 8

**Recommend the VAB grant authority to the Clerk to utilize Attorney Special Magistrates from the recommended list for Good Cause Determinations.**
MEMORANDUM

To:        Pinellas County Value Adjustment Board
From:      Rinky S. Parwani, Legal Counsel, Pinellas County Value Adjustment Board
Re:        Special Magistrates Assigned to Handle Good Cause
Date:      June 24, 2020

Florida Administrative Code Rule 12D-9.015 (14) 4 (d) provides: The board is authorized to, but need not, require good cause hearings before good cause determinations are made. The board or a board designee, which includes the board legal counsel or a special magistrate, shall determine whether the petitioner has demonstrated, in writing, good cause justifying consideration of the petition.

I recommend the Board select an attorney special magistrate as the board designee for the good cause review. The Board may approve any or all of the special magistrates hired to conduct the reviews. An additional designee should also be selected as a back-up.

Two years ago, the Value Adjustment Board selected Lori Rutland. Any of the attorney magistrates that applied this year would be able to fulfill this role.
Agenda Item No. 9

Authorization to Hold an Optional Orientation Meeting for New Special Magistrates

An optional Orientation Meeting for new Special Magistrates has been tentatively scheduled to be held virtually on **Friday, September 25, 2020, at 9:00 A.M.**

The new Special Magistrates will be instructed on administrative procedures by Board Records personnel. The VAB Counsel will provide additional information regarding hearings and preparation of recommendations and will also discuss the Department of Revenue’s rules and procedures.
Links to DOR Rules and Florida Statutes for the VAB Process

DOR rules and Florida Statutes that govern the VAB process can be found below.

Links to Statutes and Department of Revenue Rules:

Florida Government in the Sunshine Laws, Chapter 286, Florida Statutes
https://www.flsenate.gov/Laws/Statutes/2018/Chapter286

Chapter 192, Florida Statutes
https://www.flsenate.gov/Laws/Statutes/2018/Chapter192

Chapter 193, Florida Statutes

Chapter 194, Florida Statutes
https://www.flsenate.gov/Laws/Statutes/2018/Chapter194

DOR Rule 12D-9

DOR Rule 12D-10
https://www.flrules.org/gateway/ChapterHome.asp?Chapter=12D-10

DOR Rule 12D-51
https://www.flrules.org/gateway/ChapterHome.asp?Chapter=12D-51
Agenda Item No. 11

Filing Fee of $15.00

DOR Rule 12D-9.015 requires that the Value Adjustment Board approve by resolution the filing fee to be paid to the Clerk. We request that the Board approve the attached resolution setting the filing fee at $15.00 per petition plus an additional $5.00 per parcel for joint petitions. If approved, this filing fee must be paid to the Clerk at the time of filing a petition.
RESOLUTION NO. 2020-01

A RESOLUTION OF THE PINELLAS COUNTY VALUE ADJUSTMENT BOARD (VAB), SETTING THE 2020 FILING FEES TO BE PAID TO THE CLERK TO THE VALUE ADJUSTMENT BOARD

WHEREAS, Florida Statute 194.013(1) authorizes the Value Adjustment Board to determine the amount of the filing fee to be paid to the Clerk to the Value Adjustment Board; and

WHEREAS, Florida Statute 194.013(1) sets a maximum for the filing fee at $15.00 for each separate parcel of property, real or personal, covered by the petition and subject to appeal; and

WHEREAS, Florida Statute 194.011(3)(f) allows that joint petitions may be filed and a single filing fee shall be charged; that such fee shall be calculated as the cost of the time required for the Special Magistrate in hearing the joint petition and shall not exceed $5.00 per parcel for each additional parcel included in the petition, in addition to the filing fee for the petition;

NOW THEREFORE, BE IT RESOLVED by the Value Adjustment Board of Pinellas County at their Organizational Meeting held this 27 day of July, 2020, that:

The filing fee to be paid to the Clerk to the Value Adjustment Board for filing petitions pursuant to Florida Statute 194.013(1) shall be set at $15.00 for each separate parcel of property, real or personal, covered by the petition and subject to appeal during the 2020 tax year.

The filing fee to be paid to the Clerk to the Value Adjustment Board for filing joint petitions pursuant to Florida Statute 194.011(3)(f) shall be $15.00 for the first parcel and $5.00 for each additional parcel included in the petition.

There shall be no filing fee required for an appeal from the disapproval of a timely filed application for homestead exemption or from the denial of a homestead tax deferral.

________________________ offered the foregoing resolution and moved its adoption, which was seconded by ___________; upon the roll call the vote was:

Ayes:

Nays:

Absent and not voting
Agenda Item No. 12

Process For Handling Duplicate Petitions

Approval of current policy for handling of duplicate petitions is requested. There have been instances where two different agents have filed a petition for the same property. The Clerk’s Office personnel will first try to contact the owner/agent of the property. If unavailable, both agents will be contacted to inquire as to who is the authorized agent. If the owner cannot be contacted and the agents are not responsive, the Clerk’s Office will settle the matter by accepting the first petition received and administratively withdrawing the other.
Agenda Item No. 13

**Process for Handling Late Filed Petitions and Good Cause Determinations**

Petitions not received in the Clerk’s Office by 5:00 P.M. (by 11:59 P.M., if filing online) on the deadline date of September 18, 2020, will be considered late. The postmarked date will not be considered.

The Board previously approved the attached “Good Cause” procedures for handling petitions after the deadline. These procedures follow the DOR rules and approval to continue to use these procedures is requested.

DOR form DR-485WCN, along with an executed “Order Denying Value Adjustment Board Late-Filed Petition Request” will be used to notify petitioners of the result of the Good Cause Determination.
PETITIONS FILED LATE AND GOOD CAUSE DETERMINATION

1. Petition is received after the filing deadline.

2. The petition is forwarded to the VAB counsel or designated Attorney Special Magistrate for review.
   
   a. If the VAB counsel or designated Attorney Special Magistrate finds that the petitioner had good cause for filing the petition late, the petition will be scheduled for hearing.

   b. If the VAB counsel or designated Attorney Special Magistrate finds that the reasons for filing the petition late do not demonstrate good cause, the petitioner will be notified that his/her petition will not be scheduled for hearing.
DOR Rule 12D-9.026 requires that the Value Adjustment Board approve procedures for holding hearings using telephonic or other electronic media. In 2019, the Board approved a procedure which allowed the petitioner to appear by telephone so long as he/she provided proper notice of such appearance. Due to concerns regarding the novel coronavirus, a change to this procedure is recommended to allow for appearances by all parties utilizing a telephone or electronic media (such as a video conferencing software program).
PINELLAS COUNTY
VALUE ADJUSTMENT BOARD
TELEPHONIC OR ELECTRONIC MEDIA HEARING PROCEDURES

1. Parties must request a hearing by telephone or electronic media (videoconferencing software) at least 10 days prior to the originally scheduled hearing date unless there is an emergency or extenuating circumstance.

2. Petitioner’s evidence must be exchanged with the Property Appraiser at least 15 days prior to the hearing date and hard copies of that evidence must also be filed with the Clerk at least 5 days prior to the scheduled hearing date.

3. The Clerk will determine the process for conducting hearings by telephone or utilizing electronic media.

4. Hearings utilizing telephone or electronic media are conducted by the Special Magistrate exactly like other hearings and are open to the public.
Agenda Item No. 15

Compensation for Special Magistrates

The Special Magistrates are independent contractors. Most own and operate their own businesses. Special Magistrates clear their personal work schedules for entire days in order to hear VAB petitions, which are often withdrawn at the last minute. Authorization is being requested to continue paying the Special Magistrates for a minimum of two (2) hours when an entire day of hearings is cancelled less than 48 hours before the hearing date, or a minimum of two (2) hours when scheduled for hearings. The Special Magistrates are currently approved to be paid $125.00 per hour to conduct hearings and prepare recommendations.

Attorney Lori Rutland has requested that the Board consider raising the Special Magistrate compensation rate in Pinellas County to $150.00/hour. For the Board’s reference, Attorney Rutland’s letter is enclosed, as well as statistics regarding Special Magistrate compensation rates in other counties.
Value Adjustment Board  
315 Court Street  
Clearwater, FL 33754  

RE: Special Magistrate Hourly Rate  

Dear Members of the Value Adjustment Board:  

I have been in service to your Board as a Special Magistrate since 1997. I also currently serve as a Special Magistrate for Hillsborough and Sarasota counties. In addition, I have been a practicing attorney in Florida for 30 years.  

It has been my privilege to serve your Board as a Special Magistrate and I am thankful for the opportunity to serve and to work with the knowledgeable staff in the Clerk’s office. I would like to present information that I think would be useful to you in considering an increase in the Special Magistrate’s hourly rate of pay.  

The last increase in the Special Magistrate hourly rate to $125.00 per hour (with the concurrent deletion of mileage reimbursement) occurred in 2017. The Special Magistrate’s duties and responsibilities have increased substantially over time in terms of required training, checklists that must be followed, required elements for the recommendations and a tight turnaround time for completion of recommendations. Other skills required (which are enhanced by experience) include time management of the hearing schedule and the ability to defuse tense situations.  

The rate of $125.00 per hour is well below the hourly rate for attorney services in the Tampa Bay area. My hourly rate for litigation work is currently $250.00 per hour which is on the low end for the area. Sarasota County, in recognition of these issues raised their rate for Special Magistrates for the 2019 VAB session to $200.00 per hour. Although, I feel an increase to $200.00 per hour is warranted, in light of the financial uncertainty caused by COVID-19, I am respectfully requesting a rate increase to $150.00 per hour for the 2020 VAB session.  

Sincerely,  

[Signature]  
Lori L. Rutland
### 2019 Special Magistrate Compensation by County

<table>
<thead>
<tr>
<th>County Name</th>
<th>Appraiser Special Magistrate Hourly Compensation Rate</th>
<th>Attorney Special Magistrate Hourly Compensation Rate</th>
<th>Does the county pay mileage?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brevard</td>
<td>$ 95.00</td>
<td>$ 100.00</td>
<td>No</td>
</tr>
<tr>
<td>Broward</td>
<td>$ 105.00</td>
<td>$ 105.00</td>
<td>No</td>
</tr>
<tr>
<td>Charlotte</td>
<td>$ 100.00</td>
<td>$ 100.00</td>
<td>No</td>
</tr>
<tr>
<td>Collier</td>
<td>$ 120.00</td>
<td>$ 125.00</td>
<td>Yes*</td>
</tr>
<tr>
<td>Hernando</td>
<td>$ 125.00</td>
<td>$ 125.00</td>
<td>No</td>
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<tr>
<td>Hillsborough</td>
<td>$ 125.00</td>
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<td>No</td>
</tr>
<tr>
<td>Lake</td>
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</tr>
<tr>
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<td>Orange</td>
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<td>$ 125.00</td>
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<td>Palm Beach</td>
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<tr>
<td>Pasco</td>
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<td>$ 100.00</td>
<td>No</td>
</tr>
<tr>
<td>Volusia</td>
<td>$ 100.00</td>
<td>$ 100.00</td>
<td>No</td>
</tr>
</tbody>
</table>

**Average Hourly Rate**

- **Appraiser Special Magistrate Hourly Compensation Rate**: $ 118.00
- **Attorney Special Magistrate Hourly Compensation Rate**: $ 124.00

*after the first hour of travel*
Agenda Item No. 16

Deadlines for Recommendations and Approval of Special Magistrate Acknowledgement Forms

The Clerk has enclosed a memorandum, requesting modifications to the deadlines for Special Magistrate recommendations and to create a penalty for late-filed recommendations. Approval is also requested for the attached Special Magistrate Acknowledgement forms which clarify the expectations and responsibilities for each Special Magistrate.
This memo requests a proposed change to the Pinellas County Value Adjustment Board’s (VAB) Special Magistrate contracts to create a penalty if Special Magistrates do not timely file their recommendations within the required period of time.

Background

Under the VAB’s current contracts, Special Magistrates are required to “use all reasonable efforts to complete the assigned hearings and to provide written recommendations to the Pinellas County VAB as soon as possible, but no later than 10 business days after completing hearings.” This deadline can be extended for good cause if it was a lengthy petition hearing or if there are holidays, personal emergencies, or illnesses that impact the ability of the Special Magistrate to timely file.

The only penalty for not filing a written recommendation within 10 business days is that the Clerk will “reassign any additional scheduled hearings to another magistrate.”

Concerns with Special Magistrate Late Recommendations

Over the course of the last few years, there have been multiple Special Magistrates who consistently file their recommendations after the 10-business-day deadline. The Clerk’s office spends a substantial amount of time contacting Special Magistrates several times before receiving their recommendations.

Several Special Magistrates who serve Pinellas County are also serving as Special Magistrates in nearby counties. These counties have monetary penalties in their Special Magistrate contracts if Special Magistrates fail to timely file their recommendations. Therefore, many Special Magistrates will prioritize the work of other counties first before working on their
recommendations for Pinellas County in order to avoid receiving a penalty. The inconsistency in penalty language between Pinellas County and the surrounding counties puts Pinellas County at a disadvantage when it comes to the timely filing of recommendations.

Other Counties’ Contracts

Sample contract language from other counties is listed below:

Hillsborough County
“SPECIAL MAGISTRATE shall submit recommended orders to the BOARD Clerk no more than twenty-one (21) calendar days from the conclusion of the hearing. Failure to complete recommendations within twenty-one (21) calendar days of the hearing may require a penalty of One Hundred Dollars ($100) per day from the SPECIAL MAGISTRATE’S compensation until all recommendations are complete. Special exceptions to extend the time frame must be discussed and approved with the BOARD Clerk. Failure to comply with this provision may be considered by the BOARD when appointing special magistrates for the 2020 tax year.”

Osceola County
“In the event Special Magistrate does not file recommendations with the VAB Clerk within ten (10) calendar days of the hearing without good cause shown, the VAB and/or VAB Clerk may use discretion to impose a penalty of $100 for each day the recommendation is late.”

Pasco County
“The Special Magistrate acknowledges that time is of the essence for the issuance of the Special Magistrate’s written recommended decisions. The Special Magistrate shall provide to the Clerk of the VAB written recommended decisions for each hearing within 25 business days of the scheduled hearing. If the Special Magistrate fails to provide written recommended decisions within this time requirement, he/she shall be charged $250 per day until all such decisions are submitted.”

Sarasota County
“In the event Special Magistrate does not submit a recommended order for review within twenty-one (21) calendar days of the hearing or a revised recommended order within five (5) calendar days after receipt of a request for revision/correction without receiving prior authorization for an extension of time, the VAB Clerk may use discretion to impose a penalty of $100.00 for each day the worksheet is late.”
Proposal

We would like to propose adding the following underlined language to our Special Magistrate contracts for the 2020 tax season:

“The Special Magistrate shall use all reasonable efforts to complete the assigned hearings and to provide written recommendations to the Pinellas County VAB as soon as possible, but no later than 15 business days after completing hearings. Difficult and lengthy petition hearings, holidays, personal emergencies and illness shall be taken into consideration for recommendations that are turned in after the deadline. The Special Magistrate shall not enter into any agreements with a third party to delegate any or all of the responsibilities or functions of the Special Magistrate as set forth in this document.

In the event that the Special Magistrate does not provide written recommendations to the Pinellas County VAB within 15 business days of the hearings without good cause shown, the Clerk will reassign any additional scheduled hearings to another magistrate and may impose a penalty of One Hundred Dollars ($100) per day from the Special Magistrate’s compensation until the written recommendations are complete.”

Conclusion

Adding a penalty provision to the Special Magistrate contracts will incentivize Special Magistrates to timely file their recommendations. In addition, this additional provision will provide consistency in contract language for all counties in which Special Magistrates may serve. Extending the deadline from 10 business days to 15 business days is also consistent with contract language in Hillsborough and Sarasota County (which both list 21 calendar days) when taking into account holidays and weekends.
EXEMPTION/CLASSIFICATION
SPECIAL MAGISTRATE ACKNOWLEDGEMENT
1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Pinellas County 2020 Value Adjustment Board (VAB), pursuant to the provisions of Section 194.035, Florida Statutes, as directed by the VAB and its legal counsel, under and pursuant to the instructions and procedures furnished to the Special Magistrate.

The Special Magistrate hereby certifies to the Pinellas County VAB:

that the Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes; that the Special Magistrate is not an elected or appointed official or an employee of Pinellas County; that the Special Magistrate is a member in good standing of the Florida Bar with no less than five years’ experience in the area of ad valorem taxation; and that the Special Magistrate shall not represent a property owner before the VAB in any tax year during the time he or she shall serve as a Special Magistrate; and that the Special Magistrate will successfully completed the Department of Revenue’s training including updated modules and has provided a statement or certificate of completion.

Hearings before the Special Magistrate shall be conducted in accordance with Chapter 194, Florida Statutes, and the rules promulgated by the Department of Revenue as interpreted by the legal counsel to the VAB.

Hearings shall take place as directed by the Clerk to the VAB, and shall begin in October 2020, and shall continue until all petitions have been heard. Hearings shall be heard Monday through Friday, beginning at 8:20 a.m. with the last scheduled hearing beginning at 4:20 p.m. each day. The Special Magistrate shall notify the Clerk of any scheduling conflicts so that they may be resolved in a timely manner.

The Special Magistrate shall use all reasonable efforts to complete the assigned hearings and to provide written recommendations to the Pinellas County VAB as soon as possible, but no later than 15 business days after completing hearings. Difficult and lengthy petition hearings, holidays, personal emergencies and illness shall be taken into consideration for recommendations that are turned in after the deadline. The Special Magistrate shall not enter into any agreements with a third party to delegate any or all of the responsibilities or functions of the Special Magistrate as set forth in this document.

In the event that the Special Magistrate does not provide written recommendations to the Pinellas County VAB within 15 business days of the hearings without good cause shown, the Clerk will reassign any additional scheduled hearings to another magistrate and may impose a penalty of One Hundred Dollars ($100) per day from the Special Magistrate’s compensation until the written recommendations are complete.
2. **Compensation**

In consideration of the Special Magistrate performing the services referenced above, the VAB shall compensate the Special Magistrate under the provisions of Chapter 194.015, Florida Statutes, and the Florida Prompt Payment Act, Part VII of Chapter 218, Florida Statutes. The rate of compensation shall be **$125.00 per hour. Mileage and travel time to and from the hearings will not be reimbursed.**

In the event that all hearings scheduled for a particular day are cancelled less than 48 hours prior to the originally scheduled date and time, the Special Magistrate shall be compensated for two (2) hours. Special Magistrate shall be compensated a minimum of two (2) hours when scheduled to work.

The Special Magistrate shall correct and revise any errors, omissions, or deficiencies in his or her work product without additional compensation.

3. **Accountability of Time**

The Special Magistrate shall truthfully and accurately record the time spent hearing petitions and preparing recommendations. Once all recommendations have been completed and accepted by the VAB, the Special Magistrate shall submit an invoice listing dates and times worked. The Special Magistrate acknowledges that the Clerk shall review and approve each invoice.

4. **Termination**

Either the VAB or the Special Magistrate shall terminate the services of the Special Magistrate upon ten (10) days prior written notice. Notice shall be given to the Special Magistrate by delivering written notice to the address listed on the application submitted by the Special Magistrate. Notice shall be given to the VAB by delivering written notice to:

Katherine Carpenter, Manager  
Board Records Department  
315 Court Street, 5th Floor  
Clearwater, FL 33756

ACKNOWLEDGED this __________ day of ___________________, 2020.

By: __________________________
Signature

______________________________
Printed name
REAL PROPERTY
SPECIAL MAGISTRATE ACKNOWLEDGEMENT
1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Pinellas County 2020 Value Adjustment Board (VAB), pursuant to the provisions of Section 194.035, Florida Statutes, as directed by the VAB and its legal counsel, under and pursuant to the instructions and procedures furnished to the Special Magistrate.

The Special Magistrate hereby certifies to the Pinellas County VAB:

that the Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes; that the Special Magistrate is not an elected or appointed official or an employee of Pinellas County; that the Special Magistrate is a state certified real estate appraiser with not less than five years’ experience in real property valuation; and that the Special Magistrate shall not represent a property owner before the VAB in any tax year during the time he or she shall serve as a Special Magistrate; and that the Special Magistrate will successfully completed the Department of Revenue’s training including updated modules and has provided a statement or certificate of completion.

Hearings before the Special Magistrate shall be conducted in accordance with Chapter 194, Florida Statutes, and the rules promulgated by the Department of Revenue as interpreted by the legal counsel to the VAB.

Hearings shall take place as directed by the Clerk to the VAB, and shall begin in October 2020, and shall continue until all petitions have been heard. Hearings shall be heard Monday through Friday, beginning at 8:20 a.m. with the last scheduled hearing beginning at 4:20 p.m. each day. The Special Magistrate shall notify the Clerk of any scheduling conflicts so that they may be resolved in a timely manner.

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The Special Magistrate shall correct and revise any errors, omissions, or deficiencies in his or her work product without additional compensation.

3. Accountability of Time

The Special Magistrate shall truthfully and accurately record the time spent hearing petitions and preparing recommendations. Once all recommendations have been completed and accepted by the VAB, the Special Magistrate shall submit an invoice listing dates and times worked. The Special Magistrate acknowledges that the Clerk shall review and approve each invoice.

4. Termination

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Katherine Carpenter, Manager  
Board Records Department  
315 Court Street, 5th Floor  
Clearwater, FL 33756

ACKNOWLEDGED this__________ day of_______________________, 2020.

By:

__________________________________________
Signature

__________________________________________
Printed name
TANGIBLE PERSONAL PROPERTY
SPECIAL MAGISTRATE ACKNOWLEDGEMENT
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The Special Magistrate hereby certifies to the Pinellas County VAB:

that the Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes; that the Special Magistrate is not an elected or appointed official or an employee of Pinellas County; that the Special Magistrate is a designated member of a nationally recognized appraiser’s organization with not less than 5 years’ experience of tangible personal property valuation; and that the Special Magistrate shall not represent a property owner before the VAB in any tax year during the time he or she shall serve as a Special Magistrate; and that the Special Magistrate has successfully completed the Department of Revenue’s training including updated modules and has provided a statement or certificate of completion.

Hearings before the Special Magistrate shall be conducted in accordance with Chapter 194, Florida Statutes, and the rules promulgated by the Department of Revenue as interpreted by the legal counsel to the VAB.

Hearings shall take place as directed by the Clerk to the VAB, and shall begin in October 2020, and shall continue until all petitions have been heard. Hearings shall be heard Monday through Friday, beginning at 8:20 a.m. with the last scheduled hearing beginning at 4:20 p.m. each day. The Special Magistrate shall notify the Clerk of any scheduling conflicts so that they may be resolved in a timely manner.

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The Special Magistrate shall truthfully and accurately record the time spent hearing petitions and preparing recommendations. Once all recommendations have been completed and accepted by the VAB, the Special Magistrate shall submit an invoice listing dates and times worked. The Special Magistrate acknowledges that the Clerk shall review and approve each invoice.

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Katherine Carpenter, Manager  
Board Records Department  
315 Court Street, 5th Floor  
Clearwater, FL 33756

ACKNOWLEDGED this____________ day of____________________, 2020.

By: ____________________________
Signature

______________________________
Printed name
Agenda Item No. 17

Approval of VAB Information Brochure

Approval of attached VAB Information Brochure requested.
VALUE ADJUSTMENT BOARD

Each county has a Value Adjustment Board (VAB). The VAB has five members: two from the county’s board of commissioners, one from the county’s school board and two citizens. Pinellas County uses 2 types of Special Magistrates to conduct hearings and recommend decisions to the VAB:

- **Appraiser Special Magistrates** who hear petitions regarding property valuation appeals.
- **Attorney Special Magistrates** who hear petitions regarding exemption denials, classifications, tax deferrals and change of ownership or control determinations.

In hearings before a Special Magistrate, you may represent yourself, seek assistance from a family member or friend, an attorney, licensed real estate appraiser or broker, certified public accountant or employee of the taxpayer of an affiliated entity. (see s. 194.034, F.S.)

You must sign the petition and provide written authorization or power of attorney if someone who is not a licensed professional, is representing you.

BEFORE YOU FILE A PETITION

Request an informal conference with your Property Appraiser and file an appeal to the Pinellas County VAB if you disagree with the:

- Assessment of your property's value
- Denial of an exemption or classification
- Denial of a tax deferral
- Portability decision
- Determination of a change in ownership or control or a qualifying improvement
- Denial of tax abatements under section 197.318, F.S.

You can request a conference, file an appeal, or do both at the same time. The contact number for the Pinellas County Property Appraisers Office is 727-464-3207 or 727-464-3370 for the hearing impaired.

Florida law sets the deadlines for filing a petition. These deadlines do not change, even if you choose to discuss the issue with your appraiser. The petition filing fee is $15.

VAB HEARING DEADLINES

(# OF DAYS BEFORE THE HEARING)

- 25-VAB Clerk mails out hearing notice to taxpayer
- 15-Taxpayer gives evidence to Property Appraiser
  
  “See “Exchange of Evidence” section
- 7-Property Appraiser gives evidence to taxpayer

HOW TO FILE YOUR PETITION

You must file the completed petition with the VAB Clerk by the deadlines below and pay any filing fee. If you miss the filing deadline, please contact the Clerk about the late filing. If your petition is complete, the Clerk will acknowledge receiving the petition and send a copy of the petition to the Property Appraiser. The petition form and all other VAB forms are available on the Clerk's Website: https://www.mypinellasclerk.org/Home/Finance#60689-value-adjustment-board

TIME FRAMES TO FILE YOUR VAB PETITION

**Assessment Appeal:** Within 25 days after the Property Appraiser mails your Notice of Proposed Property Taxes (TRIM notice), usually around the 3rd week in August. The TRIM notice should include the Petition filing deadline date.

**Exemption or Classification Appeal:** Within 30 days after the Property Appraiser mails the denial notice. The Property Appraiser must mail all denial notices by July 1.

**Tax Deferral Appeal:** Within 30 days after the tax collector mails the denial notice.

**Portability Appeal:** Within 25 days after the Property Appraiser mails your TRIM notice.

**Change of Ownership or Control Appeal:** Within 25 days after the Property Appraiser mails your TRIM notice.

**Denied Tax Abatements under s. 197.318, F.S.:** Within 30 days after the tax collector mails the denial notice.
PAYING YOUR TAXES

Florida law requires the VAB to deny a petition in writing by April 20, if the taxpayer does not make a required payment before the taxes become delinquent. (see s. 194.014(1)(c), F.S.)

For petitions on the value, including portability, the required payment must include:

- All of the non-ad valorem assessments
- A partial payment of at least 75% of the ad valorem taxes
- Less applicable discount under s. 197.162, F.S.

For petitions on the denial of an exemption or classification based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments
- The amount of the tax that the taxpayer admits in good faith to owe
- Less applicable discounts under s. 197.162, F.S.

AFTER YOU FILE YOUR PETITION

You will receive a notice with the date, time, and location of your hearing at least 25 days before your hearing date. You can reschedule your hearing once for good cause. (See sec. 194.032(2), F.S.) If rescheduled, the Clerk will send the hearing notice at least 12 days before the rescheduled hearing.

EXCHANGE OF EVIDENCE

At least 15 days before your hearing, you must give the Property Appraiser a list and summary of evidence with copies of documentation you will present at the hearing.

If you want the Property Appraiser to give you a list and summary of the evidence and copies of documentation, that he or she will present at the hearing, you must ask in writing. The Property Appraiser must provide the information to you at least seven days before the hearing. If the Property Appraiser does not provide it, you can ask the Clerk to reschedule the hearing to a later date.

EXCHANGE OF EVIDENCE (CONTINUED)

You may still be able to present evidence, and the Property Appraiser or Special Magistrate may accept your evidence, even if you did not provide it earlier.

If the Property Appraiser asked you in writing for specific evidence that you had, but refused to provide, you cannot present the evidence during the hearing.

AT THE HEARING

You and the Property Appraiser will have an opportunity to present your evidence. The Special Magistrate should follow the hearing schedule as closely as possible to ensure that he or she hears each party.

You or the Property Appraiser may ask the Special Magistrate to swear in all witnesses at your hearing. If your hearing has not started within two hours after it was scheduled, you are not required to wait. Contact the VAB Clerk’s Office at (727) 464-3458 to notify the Clerk that you’re leaving and the Clerk will notify the Special Magistrate and the Property Appraiser, during a break in hearings, that your hearing will be rescheduled.

All hearings of the VAB are open to the public.

AFTER THE HEARING

If a Special Magistrate heard your petition, the Magistrate will provide a written recommendation to the Clerk. The Clerk will send copies to you and the Property Appraiser.

The Clerk will notify you of the VAB’s final decision. The decision notice will explain whether the VAB made any changes. It will list the information that the VAB considered, as well as the legal basis for the decision.

The VAB must issue all final decisions within 20 calendar days of the last day hearings were held.

The Florida Department of Revenue’s website has more information about the VAB and contact information for county officials.

http://floridarevenue.com/property/Pages/Home.aspx

PETITION FILING LOCATIONS

Clearwater Courthouse
Board Records - (In person or by mail)
315 Court Street, 5th Floor
Clearwater, FL 33756
Hours: Monday through Friday, 8:00 a.m. - 5:00 p.m.

Petitions may also be dropped off only, with the applicable fees, at the following locations**:

St. Petersburg Branch
545 1st Avenue North
St. Petersburg, FL 33701

North County Branch
29582 U.S. Highway 19 North
Clearwater, FL 33761

**Hours for the branch locations above are
8:30 a.m. - 4:30 p.m., Monday through Friday.

E-mail:
clerk.vab@mypinellasclerk.org

Internet:
https://www.mypinellasclerk.org/Home/Finance#60689-value-adjustment-board

Persons with disabilities requiring reasonable accommodations to use the services provided should call (727) 464-4062 (TDD to Voice); Call 24 hours prior to coming to the courthouse.

6/16
Agenda Item No. 18

Approval of 2020 Pinellas County VAB Internal Operating Procedures

Approval of the attached 2020 Pinellas County VAB Internal Operating Procedures is requested.
I. **SCOPE**

This policy applies to the 2020 Value Adjustment Board (VAB) process.

II. **PURPOSE**

The purpose is to provide internal procedures for conducting administrative review of property assessments in compliance with the Department of Revenue’s Uniform Rules of Procedure for Hearings before Value Adjustment Boards.

III. **OBJECTIVES**

- Supporting documentation (petitions, correspondence, minutes, recordings, etc.) is complete, timely processed, and appropriately retained.
- Temporary staff (Special Magistrates and clerks) are identified, selected, and trained.
- Hearings and meetings are appropriately advertised, scheduled, and sufficient temporary staff provided. Advertise the “Tax Impact of Value Adjustment Board.”

IV. **LEGISLATIVE AUTHORITY**

- F.S. Chapter 194, Parts I and III, Administrative and Judicial Review of Property Taxes
- F.S. Chapter 196, Exemption
- Florida Administrative Code, Chapters 12D-9 and 12D-10
- Retention – General Records Schedule for Clerks of Court GS11, Items #91 and #16
- General Records Schedule for State and Local Government Agencies GS1-SL, Item #32

V. **DEFINITION**

**Value Adjustment Board (VAB)** – a board consisting of two members of the governing body of the county, one member of the school board and two citizen members, one of whom is appointed by the Board of County Commissioners and one by the School Board. **Note:** in order to have a quorum, the members present must include a County Commissioner, a School Board member, and one of the citizen members. This board meets as needed to: 1.) hear petitions relating to assessments filed pursuant to F.S. 194.011(3); 2.) hear complaints relating to homestead exemptions as provided for under F.S. 196.151; 3.) hear appeals from exemptions denied or disputes arising from exemptions or filing of exemption applications under F.S. 196.011; and 4.) hear appeals concerning ad valorem tax deferrals and classifications.
VI. TIMELINE & SUMMARY OF THE VAB PROCESS

February 2020

- Property Appraiser emails timeline calendar to Board Records.

March 2020

- Email request to print announcements in the next issues (April 2020) of trade publications and journals, advertising the application period for Florida licensed appraisers and attorneys to apply as Special Magistrates to serve during the upcoming VAB season. An email confirmation is requested and received from trade publications.

April 2020

- Email applications to appraisers and attorneys who served the previous year as Special Magistrates in Pinellas County.
- Evaluate supplies and recording devices; order whatever is necessary.
- Board Records Manager books Clerk’s Conference Room for the VAB Organizational Meeting, held in July 2020.

May 2020

- Update VAB internal operating procedures manual.

June 2020

- Meet with the VAB Chairperson to confirm date for organizational meeting and to select tentative final VAB meeting dates, notify of any changes in the law, and answer any questions.
- Confirm with VAB members and Counsel of date for organizational meeting.
- Ensure front counter is adequately prepared and supplied with required VAB materials.
- Review all pertinent VAB procedures with staff.
- Test and update Axia application with the summer release.
- Email Real Estate Management to arrange reserved parking for VAB members and Counsel for organizational meeting.
- Advertisement of VAB Organizational meeting to be published at least 15 days prior to meeting date. Forward notice of meeting to Communications for placement on County Calendar and to the Clerk’s Communications Coordinator for placement on the Clerk’s Website.

July 2020

- Email agenda packet to VAB members, VAB Counsel, the Property Appraiser and Clerk, Finance Directors, at least ten days prior to the organizational meeting.
- VAB Organizational meeting held.
- Notify by email new Special Magistrates of date, time and location of orientation
meeting. Notify applicants of non-selection, if applicable.

- Arrange with the temporary service to provide temporary staff, to work tentative hearing dates from October through December 2020.

- The last business day of July 2020 is last day for filing institutional and agriculture classification petitions [see s. 194.011 (3)(d)] and denied exemption petitions. See s. 194.013 for clarification of fees.

**August 2020**

- Trim Notices mailed on **August 24, 2020**.

**September 2020**

- Final day for the timely filing of petitions for the **2020** tax cycle is **September 18, 2020**.

- Prepare Special Magistrate orientation meeting packets.

- Special Magistrate orientation meeting held (usually on a Friday, the week after the filing deadline).

- Advertise Special Magistrate orientation on Clerk’s Website and on County Calendar, two weeks prior to the orientation.

- Summarize Special Magistrate information sheets; assign Special Magistrates to hearing dates. Email Real Estate Management to arrange reserved parking for Special Magistrates and temporary staff (4 spaces minimum).

- Advertisement of VAB meeting for first certification of tax rolls to be published in the Tampa Bay Times at least 15 days prior to the meeting date. Forward information to Communications for placement on the County Calendar and to the Clerk’s Communications Coordinator for placement on the Clerk’s Website.

- Review Prehearing Checklist with VAB Counsel prior to the October VAB meeting for the First Certification of the Tax Rolls.

**October 2020**

- Email agenda packets to VAB members, VAB Counsel, Property Appraiser and Clerk, Finance Directors, at least ten days prior to the VAB meeting for the First Certification of the Tax Rolls.

- First Certification of the Tax Rolls must be advertised in the Tampa Bay Times (ad received from Property Appraiser). Mail original certification forms (DR-488) to DOR; provide copies to Property Appraiser.

- Temporary staff prepares for upcoming hearings and are briefed on any changes in procedures (usually the Friday before the first hearing date in October).

- Hearings begin in the 2nd week of October and continue through mid-December.

- Special Magistrate Recommendations should be finalized no more than 15 days after hearing date (exceptions may apply).

**November 2020**

- Property tax bills mailed out by the Tax Collector on November 1st.
December 2020

- December’s hearings are scheduled through the week before Christmas. The hearings consist of petitions which were good cause reschedules from earlier in the VAB cycle and petitions that were filed after the filing deadline, which were approved for good cause.

January 2020

- Recommendations from December hearings should be finalized by mid-January.

February thru Mid-March 2020

- After all recommendations have been finalized, coordinate with members of the VAB and Counsel for scheduling of the final VAB meeting.

- Advertise final VAB meeting in Tampa Bay Times at least 15 days prior to the meeting. Forward information to Communications for County Calendar and to the Clerk’s Communications Coordinator for placement on the Clerk’s Website.

- Email agenda packet to VAB members, VAB Counsel, Property Appraiser, Clerk, and Finance Directors at least ten days prior to the VAB meeting for the final VAB meeting date.

- Final VAB meeting – Final Certification of the Tax Rolls.

- Petitioners are notified via email or U.S. Mail, of the VAB final decisions within 20 days of final VAB meeting. (Usually, Final Decisions are sent out the same day, shortly after the final meeting.)

- Advertise a total of 3 ads, (2) legal notice ads from the Property Appraiser (Notice of Certification of the Tax Roll and Tax Impact of Value Adjustments) plus (1) display ad from the VAB (Final Tax Impact of Value Adjustment Board) (numbers received from Property Appraiser and uploaded to Axia in order to create the report).

- Send original certifications (DR-488 forms) and Notice of Final Tax Impact (DR-529 form) to the Department of Revenue – Tax Oversight Department at PTOResearchAnalysis@floridarevenue.com and forward copies to the Property Appraiser.

- Send copies of Final Tax Impact ad and original affidavit of publication to Office of Management and Budget.

- Forward final VAB expenses to Accounts Payable Manager, Finance.

- Verify completeness of all petition folders and recordings.

- Inventory and arrange for pickup of VAB material (petitions, schedules, etc.) by Clerk’s BCC Records Management.

- Meet with Board Records’ staff to solicit suggestions for improving next year’s VAB process.

VII. CHARGES

Pursuant s. 194.013(1), a filing fee will be paid to the Clerk of the Value Adjustment Board in an amount not to exceed $15.00 for each separate parcel of property, real or personal, covered by the petition and subject to appeal. However, no filing fee is required with respect to an appeal from the disapproval of homestead exemption under s.196.151 or from the denial of tax deferral under s. 197.2425. Only a single filing fee shall be charged under this section as to any particular
parcel of property despite the existence of multiple hearings pertaining to such parcel.

For joint petitions filed pursuant to s. 194.011(3)(e), (f), or (g) a single filing fee shall be charged. Such fee shall be calculated as the cost of the Special Magistrate for the time involved in hearing the joint petition and shall not exceed $5.00 per parcel. Said fee is to be proportionately paid by the affected parcel owners.

A filing fee shall be waived with respect to a petition taxpayer who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Families and submitted with the petition, that the petitioner is an eligible recipient of temporary assistance under Chapter 414.

VIII. RETENTION

Files are retained for four (4) years after final decision provided no appeal is filed in circuit court. If appeal is filed, the retention period is five (5) years from final action. Minutes from all meetings of the Value Adjustment Board are retained permanently.

IX. PROCEDURES

1. Receive timeline calendar from Property Appraiser.
2. Manager reserves Conference Rooms for all available dates during VAB period; updates work calendar.
   a. Identify opportunities for improvement
      i. Changes in Florida Statutes
      ii. Staff comments
   b. Manager prepares revised VAB internal operating procedures and submits for final review to Director and Chief Deputy Director.
      c. Discuss changes with staff.
4. Email request to print announcements in April trade publications and request confirmation.
5. Email applications to property appraisers and attorneys who have previously served as Special Magistrates in Pinellas County.
   a. Email message and application to previous Special Magistrates; require Special Magistrates provide statement acknowledging receipt of Department of Revenue (DOR) training.
   b. If email is returned as “undeliverable,” mail application to last known physical address.
   c. Acknowledge receipt.
   d. Review Special Magistrate qualifications by comparing information on applications with statutory requirements.
   e. Verify qualifications and licensing information for Special Magistrates via state and organization databases.
   f. VAB Counsel will conduct final review of Special Magistrates qualifications, licenses and Florida Bar standing.
6. Evaluate and order necessary supplies.
   a. Required Supplies
      i. Expanding file folders (legal size)
ii. Mailing labels (white)
iii. Manila file folders (legal)
iv. Large paperclips
v. Pens and pencils
vi. Paper
vii. Rubber bands
viii. Self-stick notes
ix. DVDs for recording hearing audios
x. Storage boxes
xi. Recording devices and necessary accessories (i.e. batteries)
=xii. Writing pads (letter size)

b. Order Supplies
   i. Check inventory for supplies that are usable from last year.
   ii. Complete supply order form.
   iii. Submit supply order form to Manager for approval and signature.
   iv. Maintain copy of supply order form.
   v. Forward the original supply order form to Finance Administration for ordering.

c. Check in Supplies
   i. Verify all items ordered were received; report any discrepancies to Finance Administration.
   ii. Make copy of packing slip and provide to the Executive Assistant, in the Finance Division.
   iii. Store supplies in designated area.

7. Meet with the VAB Chair to select organizational and final VAB meeting dates and answer any questions.
   a. Contact Chairman’s assistant for convenient date and time to meet.
   b. Bring timeline and any new statutes or procedures and time to meet.
   c. Chairman may want to select a specific date and time for Organizational Meeting or choose several dates for a poll of VAB members.

8. Notify VAB members of organizational meeting.
   a. Email meeting date and time to VAB members.
   b. Email meeting date and time to VAB Counsel.
   c. Email to reserve Clerk’s Conference Room; request confirmation.
   d. Email Real Estate Management to reserve parking for School Board member, citizen members and VAB Counsel; request confirmation.
   e. Email Communications and Clerk’s Communications to place organizational meeting information on County Calendar and Clerk’s Website.

9. Reserve hearing rooms for tentative dates.
   a. Manager reserves the following rooms via email for the time available during VAB hearing period and request confirmation:
i. Clerk’s large, 4th floor large conference room Contact: Clerk Admin Secretary. Hearing type(s): All.

ii. Clerk’s large, 4th floor small conference room Contact: Clerk Admin Secretary. Hearing type(s): All.

iii. Pinellas County Planning, 1st Floor, Large Conference Room (310 Court St). Contact: Administrative Support Specialist. Hearing type: Property assessment appeals only.

10. Arrange reserved parking for Special Magistrates and temporary staff (4 spaces minimum) for tentative hearing dates at Clearwater campus. Email Real Estate Management with tentative hearing dates and request four parking spaces for the entire VAB cycle, through the end of December. Request confirmation.

11. Contact on-site temporary service with tentative hearing dates and request four temporary clerks for those dates; request confirmation.
   a. Select date for temporary staff orientation and notify service.

12. Ensure front counter is adequately supplied with all required VAB materials including:
   a. Axia software application
   b. Blank VAB petition forms will be printed as needed
   c. Withdrawal Forms
   d. Blue, black and red pens

13. Prepare Organizational Meeting agenda packet.
   a. Advertisement for Organizational Meeting to be published in the Tampa Bay Times at least 15 days prior to the date of the meeting.
   b. Agenda packet should be submitted to Chief Deputy Director and Director of Finance for review three weeks prior to the Organizational Meeting.
   c. Packets will be emailed to the following:
      i. VAB members
      ii. VAB Counsel (also scan and email copies of Special Magistrate applications)
      iii. Clerk of the Circuit Court and Comptroller
      iv. Chief Deputy Director, Clerk’s Finance Division
      v. Directors, Clerk’s Finance Division
   d. Provide hard copies to Manager, Assistant Manager, and Records Specialist Supervisor.
   e. Update organizational meeting packet to include updated contracts for VAB Counsel and Special Magistrate contract acknowledgments.
   f. Have previous meeting minutes ready for signature.
   g. Have VAB Counsel contract ready for signature.
   h. Prepare VAB Chairman’s script.
   i. Organizational Meeting held.
      i. VAB Counsel’s contract approved by board and signed by Chairman.
      ii. Minutes of previous VAB meeting approved by board and signed by Chairman.
      iii. Special Magistrates are selected and Special Magistrate Orientation is approved.
iv. VAB procedures approved.

v. Hiring of temporary staff to work VAB hearings, is approved.

14. Begin accepting VAB petitions as of July 1st, for the current tax cycle.
   a. If petition is being filed claiming “extenuating circumstances”, the appropriate form must be filed with the petition.
   b. Review petition for completeness: Parcel or TPP account number, property address, appropriate boxes checked and signature(s).
   c. Unless the petition is for denial of homestead or if petitioner advises exemption from filing fee, have petitioner provide necessary documentation from Department of Children and Families (DCF). Otherwise, collect $15.00 non-refundable filing fee.
   d. Input information into the Axia database, place petition number and date petition received in designated areas on petition, scan petition and any supporting documentation into Axia. After that, staple petition together with any supporting documentation and file in appropriate file folder, in numerical order.
   e. The petitions will be scheduled for hearing after the filing deadline.
   f. Give, mail, or email copy of receipt for the filing fee, to the petitioner or person designated on the petition to receive VAB communications.
   g. If a petition is received incomplete or no filing fee was enclosed, early in the VAB process, the transaction will be suspended in Axia and a Clerk’s Notice will be prepared indicating the deficiency and the notice will be sent via U.S. Mail or email (if email is indicated as a preferred method of communication) to the petitioner giving them the opportunity to correct within 10 calendar days. If petition is received incomplete late in the VAB process, staff will attempt to contact petitioner by email and/or phone.
   h. The petition (if it did not need to be returned to the petitioner; otherwise a hard copy of the petition) and copy of the letter will be filed in a suspense folder.
   i. If corrected petition and/or fee is received back from the petitioner within 10 calendar days, the petition will be processed as above and scheduled for hearing.
   j. If the requested information is not received prior to the final acceptance date, the transaction will remain suspended.
   k. If the requested information is received after the petition filing deadline, the petition will be designated as a good cause petition, and forwarded to the VAB Counsel. Note: If VAB has authorized the use of a Special Magistrate designee for review of good cause petitions, late petitions can be forwarded to the Special Magistrate designee for review.

15. Notify Special Magistrates of selection and notify new Special Magistrates of date of Orientation Meeting.
   a. Email notification of selection or non-selection to all applicants.
   b. Provide information regarding Orientation Meeting to Communications Department for placement on County Calendar and to Clerk’s Communication for placement on the Clerk’s Website.

16. Communicate with managers and supervisors at branch locations to discuss VAB petitions and filing procedure changes if necessary.

17. The filing period for all petition types begins (earliest July 1st). The filing period for institutional, agriculture, classification, and all denied exemption petitions is July 1st through July 31st. (This filing period only applies to these types of petitions because the petitioner filed an application
for the exemption or classification prior to March 1\textsuperscript{st} of the current tax year but the application was denied. The filing fee will be $15.00. The filing fee will be waived for timely filed homestead denial petitions or petitions for denial of tax deferral (the fee waiver for the 2 types of aforementioned petitions will carry on throughout the current VAB cycle, regardless of when the petition is filed). Any of the aforementioned petition types filed after July 31\textsuperscript{st} will be considered late and are sent to the Attorney Special Magistrate designee, for good cause review.

18. Begin receiving the bulk of assessment appeal petitions after the trim notices are mailed out (usually the 3\textsuperscript{rd} week in August of the current tax year).

19. September 18th will be the last day to accept 2020 petitions as timely filed.
   a. Any petitions received after this date will be designated as “good cause” petitions which are forwarded to the VAB Counsel or designated Attorney Special Magistrate for review.
   b. If the VAB Counsel or designated Attorney Special Magistrate finds that the petitioner had good cause to file the petition(s) late, the petition(s) will be set for hearing and notice of the hearing will be sent.
   c. If the VAB Counsel or designated Attorney Special Magistrate finds that there was not good cause for the late filing, then the petitioner will be sent notice that their petition(s) will not be set for hearing.

20. Manager and Supervisor to prepare Orientation Meeting training packet for new Special Magistrates.
   a. Update information (if any) of any new bills passed which affect the VAB process in the orientation power point handouts.
   b. Special Magistrate Information sheet.

21. Orientation Meeting held.
   a. Packets, copies of the DOR rules, copies of the Sunshine Law, and informational material supplied by VAB Counsel are given to new Special Magistrates who are participating in the orientation meeting.
   b. Manager reviews summary which includes administrative information, contact information, tentative hearing dates and locations, parking arrangements, payment and billing information, Special Magistrate information sheets, etc.
   c. VAB Counsel reviews legal requirements.

22. Review Special Magistrate Information Sheets.
   a. Using information sheets provided, list Special Magistrates, their phone numbers, email addresses, areas of expertise, dates during VAB period unable to serve.
   b. Use information when assigning Special Magistrates.

23. Supervisor assigns Special Magistrates to hearing dates.
   a. Try to assign veteran Special Magistrates an equal number of days.
   b. If possible, give new Special Magistrates only one or two days of hearings.
   c. If possible, schedule assignments to allow time in between hearings for Special Magistrates to complete one set of recommendations. \textbf{For rescheduled hearings only}, Special Magistrates certified to hear both commercial and residential properties will have both types of petitions on their schedules.

24. Training of Temporary Employees
a. Schedule day and time of training; notify temporary service (usually the Friday before the first hearing date).

b. Temporary employees are trained to use recording devices and on accompanying paperwork (remand forms, withdrawal forms, etc).

c. Needed materials for the beginning of the season are initially stocked by each temp at the training session in their individual rolling bags and are replenished as needed (batteries, external microphones for recorders, rubber bands, hearing forms, pens/pencils, etc).

d. All rescheduled hearings are held at Clearwater Campus.

25. Two (2) recording devices for each hearing date, are prepared by the supervisor and placed in the Board Records’ conference room with tentative hearing schedules, the business day prior to the hearings, for the temporary staff to pick up on the day of the hearing.

26. Hearings Begin -
   a. Hearing Schedules
      i. Give copy of hearing schedule to the Special Magistrate and Property Appraiser.
      ii. Temporary Employee will note recommendations and withdrawals on schedule.
      iii. Provide Special Magistrate with original petitions, when available.
   b. Axia
      i. Prior to start of hearings, turn on and log in to laptop so that Special Magistrate can log into the Axia program.
      ii. Special Magistrate will give any paperwork received at hearing to temporary employee to bring back to office.
   c. Recorders
      i. Ensure recording devices and external microphones are reasonably spaced to pick up the voices of all parties (Property Appraiser, Property Appraiser and the Special Magistrate).
   d. After the day’s hearings are complete
      i. Temp returns all unused materials and forms to Board Records Conference Room.
      ii. Recording devices will be given to the Records Specialist Supervisor.
      iii. Any evidence received at hearings will be placed in the designated basket for scanning into Axia.
   e. Review and upload hearing audio from recorders
      i. Records Specialist Supervisor checks quality of recordings between the two recorders and uploads the better of the two into Axia with each recording matched to appropriate petition number.
      ii. A backup audio DVD will be also be made of hearing audios after all hearings are completed.

27. Advertisement for First Certification of Tax Rolls meeting to be published in the Tampa Bay Times at least 15 days prior to the date of the meeting.

28. Email VAB meeting agenda packets for October’s First Certification of Tax Rolls meeting, at least 10 days before the meeting date, to the following recipients:
   a. VAB Members
   b. VAB Counsel
c. Clerk of the Circuit Court and Comptroller

d. Chief Deputy Director, Finance Division

e. Directors, Finance Division

29. VAB meeting - First Certification of the Tax Rolls.
   a. This is the meeting at which the organizational meeting minutes and first certification of the tax roll are approved.
   b. Advertisement for the First Certification of the Tax Rolls is prepared by the Property Appraiser and emailed to Board Records for publication in the legal notices section of the Tampa Bay Times.
   c. Ad emailed to Tampa Bay Times with instructions.
   d. Affidavit of Publication and original ad retained in file.
   e. Certificates of Value Adjustment Board prepared with estimated figures supplied by the Property Appraiser for real and tangible properties.
   f. Certificates are signed by the VAB Chairman and originals are forwarded to the Florida Department of Revenue; copies are sent to the Property Appraiser’s Office.

30. Tax Collector mails Property Tax bills on November 1st.

31. All Special Magistrate recommendations should be finalized in Axia within 10 business days. The following will be considered when preparing recommendations.
   a. If a Special Magistrate has concluded that the Property Appraiser did not establish a presumption of correctness or that the presumption of correctness has been overcome, the Special Magistrate may either reschedule the hearing or remand the petition to the Property Appraiser’s Office. If the Special Magistrate remands the petition, use the following procedures:
      i. Special Magistrate must produce written findings of fact & conclusions of law on DOR form DR-485 with directions to the Property Appraiser.
      ii. Copies of the written remand decision are provided to the petitioner and the Property Appraiser’s Office.
      iii. The Property Appraiser must follow the Special Magistrate’s directions and produce a written remand review.
      iv. Copies of the remand review are sent to the petitioner and the Special Magistrate.
      v. If notification is received from the petitioner within 25 days of mailing the remand review that the remand review is unacceptable, a continuation hearing is scheduled before the same Special Magistrate originally heard the petition to consider any additional relevant and credible evidence. Notice of the continuation hearing must be received by the petitioner at least 25 days in advance of the hearing date. Following the continuation hearing, the Special Magistrate will prepare a recommendation.
      vi. If the petitioner does not request or waives the continuation hearing, the Special Magistrate will prepare a recommendation.
   b. Each recommendation, including attachments, is to be reviewed for accuracy and completeness. Any glaring omissions or inconsistencies are immediately brought to the attention of the Special Magistrate for review and correction, if needed.
   c. Any unresolved issues are to be brought to the attention of the Manager immediately.
   d. Following review and approval, a copy of the recommendation is mailed/ emailed to the petitioner.
32. Invoices
   a. During the time of hearings, invoices will be received from Special Magistrates and the temporary staff, for payment.
   b. The invoices are checked for accuracy.
   c. Invoices for Special Magistrates are approved for payment to account number 0001.114300.5490001.1106, signed by Manager, dated, and forwarded to the Accounting Manager, Finance.
   d. Time sheets for temporary employees are approved for payment and faxed to the temporary service provider for payment. The account number for invoice payments is 0001.114300.5340001.1106.
   e. Retain copies of all invoices.

33. Note: Petitions are withdrawn using the DOR-approved withdrawal form. Petitioners who have been granted a rescheduled hearing will be provided with a new hearing notice no less than 15 days prior to the hearing date in compliance with s. 194.032(2)(a) and DOR rules.
   a. Under s. 194.032(2)(a), Florida Statutes, the petitioner and the property appraiser can each reschedule a VAB hearing a single time for good cause. The bill defines good cause as “circumstances beyond the control of the person seeking to reschedule the hearing that reasonably prevent the party from having adequate representation at the hearing.”
   b. Additionally, the statute provides that if the hearing is rescheduled, the petitioner must be notified by the clerk of the rescheduled hearing 15 days before the rescheduled hearing is held, unless this notice is waived by both parties.

34. Advertisement for final VAB meeting to be published at least 15 days before the day of the meeting.

35. Email agenda packet at least ten days before the final VAB meeting date.

36. Final VAB meeting – Final Certification of the Tax Rolls, for the current VAB tax cycle.
   a. Under s. 193.122(1), Florida Statutes, the VAB must complete all hearings that s. 194.032, Florida Statutes, requires and certify the assessment roll to the property appraiser by June 1 following the assessment year. The June 1 requirement can extend until December 1 in each year in which the number of filed petitions increases by more than 10 percent over the previous year.
   b. Prior to the meeting, the Property Appraiser provides Board Records with the final numbers for the Certification of Value Adjustment Board Tax Roll forms for real and tangible property.
   c. Complete certification forms if tax figures received before the meeting.
      i. Type in figures provided, on the Real Property form.
      ii. Type in figures provided on the Tangible Property form.
      iii. VAB Chairman signs forms.
      iv. Letter and originals of completed forms mailed to Department of Revenue; copy of letter and copies of forms forwarded to Property Appraiser; 1 extra copy to manager’s internal VAB files.
   d. If figures are not received for the DOR 488 form prior to the final meeting, VAB members will vote to approve Chairman to sign at a later date, once the forms become available.
37. Final VAB decision forms must be sent to petitioners within 20 days of final VAB meeting (Final Decisions are usually sent out via email and U.S. Mail, shortly after the hearing has concluded).

38. Advertise Notice of Certification of the Tax Roll, in the Tampa Bay Times, as a legal notice, in the classified section of the paper. (ad received from the Property Appraiser).

39. Advertise Tax Impact of Value Adjustment Board
   a. Use Axia to generate the Final Tax Impact Notice from figures provided by the Property Appraisers Office IT Department.
   b. Verify figures with the Property Appraiser.
   c. Ad is reviewed for accuracy and emailed to Tampa Bay Times.
   d. Two Affidavits of Publication must be requested.
   e. One Affidavit of Publication delivered to Office of Management and Budget for forwarding to Department of Revenue.
   f. Second Affidavit of Publication and original ad retained in file.

40. Forward final VAB expenses to Accounting Manager, Finance.
   a. Compile staff hours, invoices for VAB Counsel, Special Magistrates, temporary employee services, mailing costs, advertising, supplies, and equipment.
   b. Tally all expenses and send to Accounting Manager, Finance. Finance sends bill for forty percent (40%) of the total cost of VAB to Pinellas County School Board for reimbursement to the County. Copy provided for filing.

41. Verify completeness of all petition folders/boxes and make backup of all hearing audios onto a DVD, for storage.

42. Input request into Oracle Records Management System for VAB records to be picked up for offsite storage/retention, by Clerk’s Records Management. Run a report for each box which lists box contents. Print out 1 copy of report, to be placed in the box on top of the contents and a digital copy is kept, for our records
   a. Additionally, input information into internal MS Access “Warehouse Inventory” database for our records.
   b. Meet with Board Records staff to discuss opportunities for improving next year’s VAB process.
Value Adjustment Board (VAB) Checklist
Organizational Meeting of the VAB
(Rule 12D-9.013, F.A.C.)

This checklist is a guide to help VAB clerks make sure that the VAB performs all the required actions and responsibilities specified in the Florida Department of Revenue’s Rule 12D-9.013, Florida Administrative Code.

The VAB:

☐ Held at least one organizational meeting before VAB hearings started.

☐ Gave reasonable notice of every organizational meeting as s. 286.011, F.S., and other provisions of law require, including the:
  ☐ Date, time, and location of the meeting.
  ☐ Purpose of the meeting.
  ☐ Advice that any person who anticipates that he or she will appeal a decision of the VAB should make sure a verbatim record of the proceeding is made (see s. 286.0105, F.S.).

At this organizational meeting, the VAB:

☐ Regarding private board legal counsel:
  ☐ Appointed or ratified legal counsel as the first action at the meeting (see s. 194.015, F.S.).

☐ Introduced every VAB member and VAB clerk staff and provided their contact information.

☐ Appointed or ratified special magistrates (if the VAB is using them for this year).

☐ Made available to everyone (VAB-related persons and the public):
  ☐ Rule Chapter 12D-10, F.A.C. (Value Adjustment Board).
  ☐ Requirements of Florida’s Government in the Sunshine and open government laws and where to find the manual on Government in the Sunshine.
  ☐ Chapters 192, 193, 194, and 195 of the Florida Statutes (see s. 194.011, F.S.).

☐ Decided to impose a petition filing fee (of no more than $15) for the current year by adopting or ratifying a resolution to impose it (see s. 194.013, F.S.).

☐ Discussed general information on:
  ☐ Florida’s property tax system.
  ☐ Roles of participants in this system.
  ☐ How taxpayers can participate in this system.
  ☐ Property taxpayer rights.

☐ If it has local administrative procedures and forms:
  ☐ Discussed the new or revised procedures and forms.
  ☐ Took testimony on these procedures and forms.
  ☐ Adopted or ratified the procedures and forms.
  ☐ Made these local procedures and forms available to the public, including on the VAB clerk’s website.

☐ Announced a tentative schedule for its required activities based on these considerations:
  ☐ The number of petitions filed.
  ☐ The possibility that activities might have to be rescheduled.
  ☐ The requirement that the VAB continue in session until it has heard all petitions (see s. 194.032, F.S.).
Value Adjustment Board (VAB) Checklist
Prehearing
(Rule 12D-9.014, F.A.C.)

Prehearing Actions That VAB Legal Counsel Must Verify
(see Rule 12D-9.014(1)(a) – (m), F.A.C.)

VAB Structure and Requirements
☐ The VAB complied with s. 194.015, F.S., in that:
  ☐ The composition of the VAB met the law's requirements.
  ☐ No member represented other government entities or taxpayers in any administrative or judicial review of property taxes.
  ☐ No citizen member was a member or employee of a taxing authority during his or her service on the VAB.
  ☐ The VAB appointed legal counsel as provided in and according to the requirements of s. 194.015, F.S.
  ☐ The VAB reviewed all VAB and special magistrate procedures and forms to make sure they complied with Chapter 194, F.S., and Rule Chapter 12D-9, F.A.C.

For All VAB Meetings, the VAB
☐ Provided reasonable notice as s. 286.011, F.S., requires.
☐ Made sure that it held every meeting as provided by law.

For Any Organizational Meeting, the VAB
☐ Provided the Florida Department of Revenue’s uniform VAB procedures, as adopted in Rule Chapter 12D-9, F.A.C., at the organizational meeting.
☐ Gave copies of these procedures to VAB members and special magistrates.
☐ Provided these procedures on the VAB clerk’s website, if the clerk had one.

Preparing Special Magistrates or the VAB Members to Hear Petitions
☐ If the VAB will use special magistrates to hear petitions, the VAB:
  ☐ Verified the qualifications of every special magistrate.
  ☐ Selected every special magistrate:
    ☐ Based solely on proper experience and qualifications.
    ☐ Without influence from the property appraiser or any petitioner.
  ☐ Verified that every special magistrate received the Florida Department of Revenue (DOR) training and provided a certificate.
  ☐ Verified that every special magistrate with less than five years of required experience:
    ☐ Successfully completed DOR’s training, including updates.
    ☐ Passed the training exam.
    ☐ Received certification.
☐ If the county does not use special magistrates:
  ☐ Every VAB member received DOR’s training.
  ☐ Or the VAB’s legal counsel received DOR’s training.

Notification to All Municipalities Affected by Filed VAB Petitions
☐ The VAB has given notice to the chief executive of every municipality in the county whenever it has taken an appeal about any property in the municipality, as required by s. 193.116, F.S.

General Compliance
☐ The VAB complied with all other requirements of Chapter 194, F.S., and Rule Chapter 12D-9, F.A.C.

Prehearing Requirements for the VAB Clerk
(see Rule 12D-9.014(1) and (2), F.A.C.)
☐ I did not allow the holding of any scheduled hearings on petitions until the VAB legal counsel had verified that the VAB had met all requirements of Chapter 194, F.S., and Rule Chapter 12D-9, F.A.C.
☐ I notified the VAB’s legal counsel and the VAB’s chair of any actions which the VAB needs to comply with subsection (1) of Rule 12D-9.014, F.A.C.
Agenda Item No. 19

Authorization to Hire Temporary Help

Up to four temporary employees will be needed to assist in the Value Adjustment Board process and to record the tax appeal hearings during the months of October through January.

*Note these are approximate months and may vary based on the number of petitions filed.
Agenda Item No. 20

**VAB Tentative Schedule and Future Meeting - Certification of the Tax Rolls**

The Value Adjustment Board, taking into consideration the number of petitions filed, the possibility of the need to reschedule, and the requirement that the board stay in session until all petitions have been heard, will begin hearing petitions in October 2020.

The First Certification of the Tax Rolls will be approved at the next meeting of the Value Adjustment Board which has been tentatively scheduled for **October 7, 2020 at 9:00 A.M.** in the Clerk’s large conference room. The Final Certification of the Tax Rolls will be approved at the Final Value Adjustment Board meeting, which will be scheduled after all hearings and recommendations have been completed for the 2020 VAB cycle.
Agenda Item No. 21

**VAB Statistics for Previous 3 Years**

Attached is a financial summary of selected Value Adjustment Board activity and petition statistics for the last three (3) years.
# Three-Year Financial Summary

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fees Collected</strong></td>
<td>$21,485.00</td>
<td>$20,765.00</td>
<td>$21,715.00</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Magistrates</td>
<td>$134,297.50</td>
<td>$105,826.66</td>
<td>$111,833.75</td>
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<tr>
<td>Counsel to VAB</td>
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<tr>
<td>Personnel/Benefits</td>
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<tr>
<td>Postage</td>
<td>$63.71</td>
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<td>Advertising</td>
<td>$5,692.85</td>
<td>$3,675.61</td>
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<td>Photo Copies/Supplies/Software License</td>
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<td>$17,702.05</td>
<td>$16,678.91</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td>$197,660.42</td>
<td>$151,952.46</td>
<td>$163,029.95</td>
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<tr>
<td>Less Fees Collected</td>
<td>-$21,485.00</td>
<td>-$20,765.00</td>
<td>-$21,715.00</td>
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<tr>
<td><strong>Net Costs</strong></td>
<td>$176,175.42</td>
<td>$131,187.46</td>
<td>$141,314.95</td>
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</tbody>
</table>

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<th>2017</th>
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<tbody>
<tr>
<td><strong>Cost Allocation</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Board of County Commissioners (60%)</td>
<td>$105,705.25</td>
<td>$78,712.48</td>
<td>$84,788.97</td>
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<tr>
<td>School Board (40%)</td>
<td>$70,470.17</td>
<td>$52,474.98</td>
<td>$56,525.98</td>
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<tr>
<td><strong>Total Cost Allocation</strong></td>
<td>$176,175.42</td>
<td>$131,187.46</td>
<td>$141,314.95</td>
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</table>
## VAB STATISTICS - (Three Year Comparison)

### 2019 VAB Season

<table>
<thead>
<tr>
<th>Petitions Type</th>
<th>Filed</th>
<th>Withdrawn</th>
<th>Late Filed Denied Hearing</th>
<th>Scheduled Hearings</th>
<th>No Show at Hearings</th>
<th>Present at Hearings</th>
<th>Reduced/Granted</th>
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</thead>
<tbody>
<tr>
<td>Exemptions/Classifications</td>
<td>131</td>
<td>66</td>
<td>45</td>
<td>21</td>
<td>1</td>
<td>20</td>
<td>2</td>
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<tr>
<td>Real Property</td>
<td>1203</td>
<td>692</td>
<td>47</td>
<td>464</td>
<td>75</td>
<td>389</td>
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<tr>
<td>Tangible</td>
<td>117</td>
<td>83</td>
<td>1</td>
<td>33</td>
<td>0</td>
<td>33</td>
<td>5</td>
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<tr>
<td><strong>Total VAB Petitions</strong></td>
<td><strong>1451</strong></td>
<td><strong>841</strong></td>
<td><strong>93</strong></td>
<td><strong>518</strong></td>
<td><strong>76</strong></td>
<td><strong>442</strong></td>
<td><strong>47</strong></td>
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</table>

### 2018 VAB Season

<table>
<thead>
<tr>
<th>Petitions Type</th>
<th>Filed</th>
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<th>Late Filed Denied Hearing</th>
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<th>Present at Hearings</th>
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</thead>
<tbody>
<tr>
<td>Exemptions/Classifications</td>
<td>176</td>
<td>116</td>
<td>33</td>
<td>27</td>
<td>1</td>
<td>26</td>
<td>4</td>
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<tr>
<td>Real Property</td>
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<td>690</td>
<td>15</td>
<td>363</td>
<td>41</td>
<td>322</td>
<td>32</td>
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<tr>
<td>Tangible</td>
<td>149</td>
<td>72</td>
<td>0</td>
<td>77</td>
<td>7</td>
<td>70</td>
<td>0</td>
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<tr>
<td><strong>Total VAB Petitions</strong></td>
<td><strong>1393</strong></td>
<td><strong>878</strong></td>
<td><strong>48</strong></td>
<td><strong>467</strong></td>
<td><strong>49</strong></td>
<td><strong>418</strong></td>
<td><strong>36</strong></td>
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</tbody>
</table>

### 2017 VAB Season

<table>
<thead>
<tr>
<th>Petitions Type</th>
<th>Filed</th>
<th>Withdrawn</th>
<th>Late Filed Denied Hearing</th>
<th>Scheduled Hearings</th>
<th>No Show at Hearings</th>
<th>Present at Hearings</th>
<th>Reduced/Granted</th>
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<td>191</td>
<td>50</td>
<td>114</td>
<td>27</td>
<td>1</td>
<td>26</td>
<td>3</td>
</tr>
<tr>
<td>Real Property</td>
<td>1027</td>
<td>623</td>
<td>27</td>
<td>377</td>
<td>46</td>
<td>331</td>
<td>35</td>
</tr>
<tr>
<td>Tangible</td>
<td>132</td>
<td>75</td>
<td>2</td>
<td>55</td>
<td>0</td>
<td>55</td>
<td>1</td>
</tr>
<tr>
<td><strong>Total VAB Petitions</strong></td>
<td><strong>1350</strong></td>
<td><strong>748</strong></td>
<td><strong>143</strong></td>
<td><strong>459</strong></td>
<td><strong>47</strong></td>
<td><strong>412</strong></td>
<td><strong>39</strong></td>
</tr>
</tbody>
</table>
NOTICE OF PUBLIC MEETING

The Value Adjustment Board (VAB) for Pinellas County, Florida, hereby gives notice that on Monday, July 27, 2020 commencing at 1:00 P.M. the VAB will hold its organizational meeting. At this meeting, the VAB will appoint Special Magistrates, approve local administrative procedures, and decide any other matters brought before the Board.

In accordance with Executive Office of the Governor Orders 20-69 and 20-150, the VAB will be holding this meeting virtually utilizing the ZOOM platform.

Members of the public wishing to address the body may do so virtually by visiting https://zoom.us/j/96938831326 or calling in to the ZOOM meeting at one of the following numbers: 1-929-205-6099 or 1-301-715-8592 or 1-312-626-6799 or 1-669-900-6833 or 1-253-215-8782 or 1-346-248-7799. You will be asked to enter a Webinar ID number. That number is 969 3883 1326.

Any member of the public who cannot attend the meeting virtually please contact Katherine Carpenter, Deputy Clerk of the Value Adjustment Board, at (727) 464-3453 or by email at Clerk.VAB@mypinellasclerk.org by Wednesday, July 22, 2020 at 5:00 P.M. so that appropriate accommodations can be made.

Persons are advised that if they decide to appeal any decision made at this meeting/hearing, they will need a record of the proceedings, and, for such purpose, they may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

As Pinellas County is currently operating under a Declaration of Emergency relating to the COVID-19 Pandemic, and is practicing CDC recommended social distancing protocols, staff from the Office of Human Rights is working remotely from the office.

IF YOU ARE A PERSON WITH A DISABILITY WHO NEEDS ACCOMMODATION IN ORDER TO PARTICIPATE IN THIS PROCEEDING, YOU ARE ENTITLED, AT NO COST TO YOU, TO THE PROVISION OF CERTAIN ASSISTANCE. WITHIN TWO (2) WORKING DAYS OF YOUR RECEIPT OF THIS NOTICE, PLEASE CONTACT THE OFFICE OF HUMAN RIGHTS, 400 SOUTH FORT HARRISON AVENUE, SUITE 500, CLEARWATER, FLORIDA 33756, (727) 464-4880 (VOICE), (727) 464-4062 (TDD).

KEN BURKE, CLERK TO
THE VALUE ADJUSTMENT BOARD
By: Katherine Carpenter, Deputy Clerk

July 8, 2020

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