AGENDA

1. Meeting Called to Order.

2. Citizens Wishing to Address the VAB.

3. Approval of Minutes of Meeting of July 23, 2019. 1-7

4. Approval of the First Certification of the 2019 Tax Rolls. 8-9

5. Final VAB Meeting - Scheduled Following Completion of all Hearings.

6. Adjournment.
The Pinellas County Value Adjustment Board (VAB) met in the Clerk’s Conference, Room, Fourth Floor, Pinellas County Courthouse, 315 Court Street, Clearwater, Florida, at 1:00 P.M. on this date with the following members present:

Dave Eggers, County Commissioner, Chair
Pat Gerard, 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:
Claretha N. Harris, Chief Deputy Director, Finance
Jeanette L. Phillips, Director, Finance
Angie Oxley, Assistant Director, Finance
Norman Loy, Manager, Board Records
Bernie Young, Board Records
Mike Twitty, Property Appraiser
Kevin Hayes, Property Appraiser’s Office
Kevin McKeon, Property Appraiser’s Office
Uzma Syed, Property Appraiser’s Office
Rinky Parwani, VAB Counsel
Jenny Masinovsky, Board Reporter, Deputy Clerk
Other Interested Individuals

AGENDA

1. Opening Remarks and Introductions
2. Appointment of VAB Counsel
   a. Approval of 2019 Contract for VAB Counsel
   b. Approval of VAB Counsel Verification Form
   c. VAB Counsel to Provide Overview of Process
3. Approval of Minutes of Meeting of February 26, 2019
4. Appointment of Special Magistrates (Attorneys)
5. Appointment of Special Magistrates (Appraisers)
6. Appointment of Attorney Special Magistrate for Good Cause Determination
7. Authorization to Hold an Orientation Meeting for Special Magistrates
8. Links to DOR Rules and Florida Statutes for the VAB Process
9. Confirmation of Board Policies:
   a. Resolution setting the filing fee of $15.00
   b. Process for handling duplicate petitions
   c. Process for handling late-filed petitions and good-cause determinations
   d. Process for holding telephonic hearings
OPENING REMARKS AND INTRODUCTIONS

Chair Eggers called the meeting to order at 1:00 P.M., and at his request, those in attendance introduced themselves.

Chair Eggers referred to Agenda Item No. 8 and noted for the record that copies of the Department of Revenue (DOR) Rules and Florida Statutes governing the VAB process have been included in the agenda packet, a copy of which has been made a part of the record and distributed to each of the members, and Attorney Parwani added that pursuant to statute, contact information for the members, VAB Counsel, and Clerk’s Office staff is available.

APPOINTMENT OF VAB COUNSEL

a. 2019 Contract for VAB Counsel – Approved

Mr. Loy referred to the contract located on page 3 of the packet, indicating that there are no changes from last year; that the hourly rate for non-litigation services remains $185 per hour; and that Attorney Parwani has reviewed and signed it.

Chair Eggers noted that this will be the third year of Attorney Parwani’s service to the Board; and that the feedback he has received has all been positive; whereupon, Commissioner Gerard moved, seconded by Ms. Cook and carried unanimously, that the contract be approved.

b. VAB Counsel Verification Form – Approved

Upon presentation by Chair Eggers, Commissioner Gerard moved, seconded by Mr. Bindman, that the VAB Counsel Verification Form be approved in order to comply with DOR Rule 12D-9.014. Upon call for the vote, the motion carried unanimously.
c. **Counsel Overview of VAB Process**

Attorney Parwani summarized the VAB process, emphasizing that it is an administrative way for constituents to address property tax issues to avoid court hearing costs. She explained that a property owner can file petitions contesting tax valuation, homestead exemption status, or classification and receive an informal hearing by a Special Magistrate who considers the evidence and makes a recommendation to the Board, which, in turn, reviews it for compliance with the law; and that if a constituent disagrees with the Board’s decision, it can be appealed in the Circuit Court.

Attorney Parwani pointed out that many petitions are resolved through informal conferences with the Property Appraiser’s Office, and Chair Eggers referred to statistical information included on the last page of the packet and commended the efforts of Mr. Twitty and his staff in reducing the number of Magistrate hearings.

**MINUTES OF MEETING OF FEBRUARY 26, 2019 – APPROVED**

Upon presentation by Chair Eggers, Mr. Bindman moved, seconded by Commissioner Gerard and carried unanimously, that the minutes of the meeting of February 26, 2019 be approved.

**APPOINTMENT OF ATTORNEY SPECIAL MAGISTRATES – APPROVED**

Mr. Loy related that a local attorney, Laura L. Walker, has been added to the Attorney Special Magistrate list this year, noting that local candidates are considered before those outside of the County. Attorney Parwani discussed Ms. Walker’s background, indicating that while she meets the legal requirements, her application does not show any Magistrate experience; whereupon, she recommended that Ms. Walker attend hearings conducted by the experienced Magistrates to get familiar with the process and receive additional training, including instruction on the Axia software.

Mr. Loy assured the Board that Ms. Walker would not be assigned to any hearings prior to observing hearings and knowing the process, and responding to queries and comments by Mr. Makowski, indicated that temporary staff assists the Magistrates at the hearings; and that in recent years, only half of the Magistrates on the list were utilized, reiterating that the experienced Magistrates would be assigned to the hearings until Ms. Walker gains the necessary knowledge.
Commissioner Gerard moved, seconded by Mr. Makowski and carried unanimously, that the appointment of Attorney Special Magistrates be approved, and responding to query by Ms. Cook, Commissioner Gerard confirmed that the appointment of Ms. Walker is included in the motion.

**APPOINTMENT OF APPRAISER SPECIAL MAGISTRATES – APPROVED**

Mr. Loy pointed out that the Appraiser Special Magistrates list is the same as last year, with the exception of one individual who chose not to participate; and that the remaining number of Magistrates is sufficient. Responding to a comment by Chair Eggers, he emphasized that local Magistrates are given assignment priority.

Commissioner Gerard moved, seconded by Ms. Cook and carried unanimously, that the appointment of Appraiser Special Magistrates be approved.

**APPOINTMENT OF ATTORNEY SPECIAL MAGISTRATES FOR GOOD-CAUSE DETERMINATION – APPROVED**

Mr. Loy indicated that the process of utilizing Attorney Special Magistrates for good-cause determination hearings implemented last year helped expedite review of late-filed petitions and proved to be a cost-saving measure; and that Attorney Parwani recommended that it be continued. Responding to query by Attorney Parwani, Mr. Loy reported that last year’s experience did not present any challenges, and Chair Eggers thanked Attorney Parwani for the suggestion to use Magistrates for the purpose.

Mr. Bindman moved, seconded by Commissioner Gerard and carried unanimously, that the appointment of Attorney Special Magistrates for good-cause determination be approved.

**SPECIAL MAGISTRATE ORIENTATION MEETING – AUTHORIZED**

Upon presentation by Chair Eggers, Mr. Bindman moved, seconded by Commissioner Gerard and carried unanimously, that the Special Magistrate Orientation be held on Friday, September 20, 2019 at 9:00 A.M.
LINKS TO DOR RULES AND FLORIDA STATUTES FOR THE VAB PROCESS

Reiterating his earlier remarks, Chair Eggers noted that the DOR Rules and Florida Statutes governing the VAB process are included in the agenda packet.

CONFIRMATION OF BOARD POLICIES

Chair Eggers presented the following Board Policies for approval:

a. Resolution setting the filing fee of $15.00
b. Process for handling duplicate petitions
c. Process for handling late-filed petitions and good-cause determinations
d. Process for holding telephonic hearings
e. Compensation for Special Magistrates
f. Deadlines for recommendations and approval of the Special Magistrate Acknowledgement Form
g. Approval of VAB Information Brochure

Responding to a comment by Chair Eggers, Attorney Parwani advised that a separate vote be taken on the resolution; whereupon, Commissioner Gerard moved, seconded by Mr. Bindman and carried unanimously, that Policies “b” through “g” be approved.

Thereupon, Ms. Cook moved, seconded by Commissioner Gerard and carried unanimously, that the resolution included under Policy “a” be approved.

2019 VAB INTERNAL OPERATING PROCEDURES – APPROVED

Noting that the procedures are updated annually to incorporate any statutory or DOR Rule changes, Mr. Loy related that no new pertinent legislation has been adopted this year; and that the only updates to the current procedures pertain to the schedule of events; whereupon, Commissioner Gerard moved, seconded by Ms. Cook and carried unanimously, that the Operating Procedures be approved.
HIRING OF TEMPORARY HELP – AUTHORIZED

Upon presentation by Chair Eggers, Commissioner Gerard moved, seconded by Ms. Cook and carried unanimously, that the hiring of temporary help be authorized.

VAB TENTATIVE SCHEDULE

Chair Eggers stated that, as approved at the meeting of February 26, the next VAB meeting, which will involve the First Certification of the Tax Rolls, is to be held on October 1, 2019, in the Clerk’s Conference Room, Fourth Floor, Pinellas County Courthouse.

VAB STATISTICS FOR PREVIOUS THREE YEARS

Mr. Loy indicated that while there has been a small increase in the number of filed petitions, the number of those which required a hearing has been steady, and Chair Eggers provided input.

Attorney Parwani noted that the importance of detailed recommendation writing by the Magistrates is being reviewed with them during orientation; whereupon, she briefly discussed a statute pertaining to requests for redaction of information by special categories of property owners, such as police officers and judges, noting that there are processes in place to handle those through the Clerk’s Office and the VAB.

During discussion and responding to queries by the members, Messrs. Twitty and Loy and Attorney Parwani provided details pertaining to the redaction of information, including the VAB process, data access, types of protected data, and special categories of property owners. Attorney Parwani indicated that the matter affects few petitions; that information is redacted only upon a property owner’s request; and that the Magistrates will be advised to be mindful of voicing the protected information during the audio-recorded hearings. Mr. Loy indicated that none of the protected data is released to the public; and that he has not received any requests for audio recordings of the hearings in the past, but will be mindful of the possibility and take appropriate measures.
ADJOURNMENT
Chair Eggers adjourned the meeting at 1:27 P.M.

______________________________
Chair
INITIAL CERTIFICATION OF
THE VALUE ADJUSTMENT BOARD
Section 193.122(1), Florida Statutes

Tax Roll Year 2019

The Value Adjustment Board of __Pinellas__ County has not completed its hearings and certifies on order of the Board of County Commissioners according to sections 197.323 and 193.122(1), F.S., that the

(Check one). □ Real Property □ Tangible Personal Property

assessment roll for our county has been presented by the property appraiser to include all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. We will issue a Certification of the Value Adjustment Board (Form DR-488) under section 193.122(1) and (3), F.S., when the hearings are completed. The property appraiser will make all extensions to show the tax attributable to all taxable property under the law.

________________________________________________  __10/1/2019__
Signature, Chair of the Value Adjustment Board  Date
INITIAL CERTIFICATION OF
THE VALUE ADJUSTMENT BOARD
Section 193.122(1), Florida Statutes

Tax Roll Year 2019

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_________________________________________  ____________________
Signature, Chair of the Value Adjustment Board  Date

10/1/2019