

VALUE ADJUSTMENT BOARD
Clerk's Large Conference Room, Fourth Floor
Pinellas County Courthouse
315 Court Street,
Clearwater, Florida
October 2, 2018 10:30 A.M.

AGENDA

- | | <u>Attachment Pages</u> |
|--|-------------------------|
| 1. Meeting Called to Order. | |
| 2. Citizens Wishing to Address the VAB. | |
| 3. Approval of Minutes of Meeting of July 17, 2018. | 1-7 |
| 4. Approval of the First Certification of the 2018 Tax Rolls. | 8-9 |
| 5. Final VAB Meeting - Scheduled Following Completion of all Hearings. | |
| 6. Adjournment. | |

July 17, 2018

The Pinellas County Value Adjustment Board (VAB) met in the Clerk's Large 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
Pat Gerard, County Commissioner
Carol Cook, School Board Member
Michael Bindman, Citizen Appointee (School Board)
Frank L. Makowski, Citizen Appointee (Board of County Commissioners)

Also Present:

Ken Burke, Clerk of the Circuit Court and Comptroller
Norm Loy, Manager, Board Records
Rinky Parwani, VAB Counsel
Mike Twitty, Property Appraiser
Mark Becker, Property Appraiser's Office
Kevin Hayes, Property Appraiser's Office
Kevin McKeon, Property Appraiser's Office
Uzma Syed, Property Appraiser's Office
Other Interested Individuals
Teresa Adkins, Board Reporter

A G E N D A

1. Opening Remarks and Introductions
2. Selection of Chair and Vice-Chair for the 2018 VAB Cycle
3. Appointment of VAB Counsel
 - a. Approval of 2018 Contract for VAB Counsel
 - b. Approval of VAB Counsel Verification Form
 - c. VAB Counsel to Provide Overview of Process
4. Approval of Minutes of Meetings of February 27 and March 20, 2018
5. Appointment of Special Magistrates (Attorneys)
6. Appointment of Special Magistrates (Appraisers)
7. Appointment of Attorney Special Magistrate for Good Cause Determination
8. Authorization to Hold an Orientation Meeting for Special Magistrates
9. Links to DOR Rules and Florida Statutes for the VAB Process
10. Confirmation of Board Policies:
 - a. 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 Petitioner Information Sheet
- 11. Approval of 2018 VAB Internal Operating Procedures
- 12. Authorization to Hire Temporary Help
- 13. Future Meeting
- 14. VAB Statistics for Previous 3 Years
- 15. Adjournment

OPENING REMARKS AND INTRODUCTIONS

Commissioner Eggers called the meeting to order at 1:00 P.M., and at his request, those in attendance introduced themselves; whereupon, Attorney Parwani clarified that a list of Board members and their contact information is in the agenda packet.

Attorney Parwani stated that statute requires the appointment of legal counsel prior to the appointment of a Chair and Vice-Chair; whereupon, Commissioner Eggers indicated that Item No. 3a would be heard at this time.

APPOINTMENT OF VAB COUNSEL

a. 2018 Contract for VAB Counsel – Approved

Commissioner Eggers requested that the Board approve the appointment of Attorney Parwani; whereupon, Commissioner Gerard moved, seconded by Mr. Bindman, that the Contract for Legal Services be approved. Upon call for the vote, the motion carried unanimously.

SELECTION OF CHAIR AND VICE-CHAIR FOR THE 2018 VAB CYCLE

Commissioner Eggers related that Commissioner John Morroni was selected as Chair of the Board prior to his passing in May; and that Commissioner Pat Gerard has been appointed to serve for the remainder of his term; whereupon, he requested that the members elect a Chair and Vice-Chair at this time.

Attorney Parwani pointed out that the Board Chair must be a County Commissioner; whereupon, Commissioner Gerard moved, seconded by Mr. Bindman, that Commissioner Eggers be selected as Chair for the 2018 cycle. Upon call for the vote, the motion carried unanimously.

Attorney Parwani recommended that a Commissioner be nominated for Vice-Chair, to comply with the statute in the event they are needed to step in for the Chair; whereupon, Mr. Bindman moved, seconded by Ms. Cook, that Commissioner Gerard be selected as Vice-Chair for the 2018 cycle. Upon call for the vote, the motion carried unanimously.

APPOINTMENT OF VAB COUNSEL - CONTINUED

b. VAB Counsel Verification Form – Approved

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

Mr. Loy stated that Attorney Parwani has suggested a change in the process, noting that she plans to review more of the Magistrates' written recommendations to verify that they comply with the required elements. Attorney Parwani provided input, indicating that the review is a practice utilized in other counties.

c. Counsel Overview of VAB Process

Attorney Parwani summarized the VAB process, emphasizing that it is an administrative process for constituents to address property tax issues to avoid a court hearing. She explained that property owners can file petitions contesting their valuation, homestead exemption status, or classification and receive informal hearings at which a Special Magistrate considers the evidence and makes a recommendation to the Board, which, in turn, reviews the recommendation for legal compliance. She related that if the constituent is unhappy with the Board's decision, he or she can file a petition in the Circuit Court; whereupon, she invited questions from the members.

Responding to query by Mr. Makowski, Attorney Parwani clarified that the \$15 application fee is the maximum allowed per statute; and that the Board has the option to lower or waive the fee.

MINUTES OF MEETINGS OF FEBRUARY 27 AND MARCH 20, 2018 – APPROVED

Upon presentation by Chair Eggers, Mr. Bindman moved, seconded by Ms. Cook and carried unanimously, that the minutes of the meetings of February 27 and March 20, 2018 be approved.

APPOINTMENT OF ATTORNEY AND APPRAISER SPECIAL MAGISTRATES

Mr. Loy referred to information provided on pages 19 and 21 of the agenda packet and indicated that for purposes of flexibility, several new qualified candidates have been added; whereupon, he clarified that, per the Board's previous request, assignments are offered to local attorneys and appraisers first.

Brief discussion ensued, and Mr. Burke noted that all hearings for exemptions and classifications in the 2017 cycle were handled by Pinellas County attorneys; and that 231 of the 430 value petitions were handled by Pinellas County appraisers. Attorney Parwani stated that she has worked with each of the new Magistrates listed, and Mr. Loy confirmed that there were 17 appraisers in 2017; whereupon, Mr. Burke suggested that the approval of Items Nos. 5 and 6 be combined.

Commissioner Gerard moved, seconded by Mr. Makowski, that the five attorneys listed on Page 19 and the 16 appraisers listed on Page 21 of the agenda packet be approved to serve as Special Magistrates. Upon call for the vote, the motion carried unanimously.

APPOINTMENT OF ATTORNEY SPECIAL MAGISTRATES FOR GOOD CAUSE DETERMINATION

Attorney Parwani explained the current process for determination of good cause for late filed petitions, indicating that Pinellas County has a disproportionate number of petitions compared to other counties that she serves; whereupon, she related that statute allows an Attorney Special Magistrate to handle the requests. She indicated that the appointment of a Magistrate or Magistrates would result in a cost reduction for the County; and that she would be available to provide a secondary review in cases where the Magistrate recommends denial.

During discussion and responding to queries by the members, Attorney Parwani related that Lori Rutland and Angela Johnson have worked with her in other counties; that all of the Attorney Magistrates on the list are qualified; and that the cost savings would be \$60 per hour.

Following brief comments by the members, Ms. Cook moved that all of the Attorney Magistrates be approved, with a preference for the use of Pinellas County residents. Commissioner Gerard seconded, and the motion carried unanimously.

SPECIAL MAGISTRATE ORIENTATION

Mr. Bindman moved, seconded by Commissioner Gerard and carried unanimously, that the Special Magistrate Orientation be held on Friday, September 21, 2018 at 9:00 A.M.

LINKS TO DOR RULES AND FLORIDA STATUTES FOR THE VAB PROCESS

Chair Eggers indicated that links to the Department of Revenue Rules and Florida Statutes governing the VAB are included in the electronic agenda packet; whereupon, Attorney Parwani noted for the record that copies of Florida Statutes Chapters 286 (Government in the Sunshine laws), 192, 193, 194, and 195, and Florida Department of Revenue Rules 12D-9, 12D-10, and 12D-51 are available for review at today's meeting.

CONFIRMATION OF BOARD POLICIES

Chair Eggers presented the Board Policies for approval; whereupon, in response to query by Mr. Makowski, Attorney Parwani explained that the \$15 application fee is the amount recommended by Staff and the maximum amount allowed by the State; that Pinellas County has charged \$15 for a number of years; and that Hillsborough County had previously waived the fee and found that a higher volume of petitions were filed. Mr. Burke noted that, to his knowledge, there have been no objections to the fee amount.

- a. 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
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- g. Approval of the Petitioner Information Sheet.

July 17, 2018

Thereupon, Ms. Cook moved, seconded by Commissioner Gerard, that Policies “a” through “g” be approved. Upon call for the vote, the motion carried unanimously.

2018 VAB INTERNAL OPERATING PROCEDURES – APPROVED

Upon presentation of the VAB Internal Operating Procedures by Chair Eggers, Mr. Loy related that the draft procedures contain a change allowing an Attorney Special Magistrate, as well as VAB Counsel, to review cases for good cause, as voted on earlier in the meeting; and that new legislation regarding the timeframe for completion of the VAB process has been noted in the procedures.

Responding to query by Mr. Makowski, Attorney Parwani clarified that the valuation appeal process does not trigger an appraisal; and that the Special Magistrate acts as a judge, basing the recommendation on evidence provided by the petitioner; whereupon, Mr. Burke pointed out that over fifty percent of the applications submitted in Pinellas County are withdrawn due to the Property Appraiser’s Office providing justifiable reason for the appraisal results or making adjustments after taking into consideration the taxpayer’s statements.

Thereupon, Commissioner Gerard moved, seconded by Ms. Cook, that the Operating Procedures be approved. Upon call for the vote, the motion carried unanimously,

AUTHORIZATION TO HIRE TEMPORARY HELP

Mr. Loy related there is a need for three temporary employees to record the hearings and provide clerical assistance the Magistrates.

Mr. Makowski moved, seconded by Mr. Bindman, that the request be approved. Upon call for the vote, the motion carried unanimously.

FUTURE MEETING

Chair Eggers stated that the next VAB meeting will be held on October 2, 2018 at 10:30 A.M.; whereupon, Mr. Loy explained that the meeting relates to the First Certification of the Tax Rolls.

VAB STATISTICS FOR PREVIOUS THREE YEARS

Chair Eggers indicated that statistics for the last three years are included in the agenda packet; whereupon, responding to query by Mr. Makowski pertaining to fluctuations in Attorney and Magistrate fees and per-case costs, Mr. Loy explained that the Attorney Magistrates had been compensated at a lower rate than those in surrounding counties; that the Board voted in 2016 to increase the rate by approximately 20 percent; and that overall costs are based not only on the number of cases but on their complexity, noting that time is expended conducting research and weighing the evidence. Mr. Burke compared statistics from the 2016 and 2017 VAB seasons, noting a 30-percent increase in the number of cases heard and requiring a decision; and that the cost per case went down, and discussion ensued.

Mr. Burke noted that Pinellas County is fortunate in that the number of petitions received is very small compared to other counties, but expressed concern regarding the number of late-filed petitions and requested that Mr. Loy research how surrounding counties address the issue; whereupon, Mr. Loy indicated that contributing factors include demographics and the fact that many of the property owners are seasonal residents.

VAB TIMELINE

At the request of Attorney Parwani, Mr. Loy reviewed the timeline with regard to the 2018 VAB cycle, indicating that the petition filing deadline is September 14; that hearing dates will be scheduled beginning in October and continuing as long as necessary, typically through December; that approved late-filed cases could extend into January; and that the Board will likely meet in February to approve the recommendations of the Magistrates.

ADJOURNMENT

Chair Eggers adjourned the meeting at 1:38 P.M.

Chair



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

DR-488P
N. 12/09
Rule 12D-16.002
Florida Administrative Code

Tax Roll Year 2018

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.

Signature, Chair of the Value Adjustment Board

10/2/2018
Date



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

DR-488P
N. 12/09
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Signature, Chair of the Value Adjustment Board

10/2/2018
Date