

VALUE ADJUSTMENT BOARD  
Clerk's Large Conference Room, Fourth Floor  
Pinellas County Courthouse  
315 Court Street,  
Clearwater, Florida  
**October 3, 2017 1:30 P.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 31, 2017.                    | 1-6                     |
| 4. Approval of the First Certification of the 2017 Tax Rolls.          | 7-8                     |
| 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 11:33 A.M. on this date with the following members present:

Pat Gerard, County Commissioner, Chairman  
John Morroni, County Commissioner (arrived at 11:37 A.M.)  
Eileen Long, School Board Member, representing Carol Cook  
Michael A. J. Bindman, Citizen Appointee (School Board)  
Darryl C. Wilson, Citizen Appointee (Board of County Commissioners)

Also Present

Ken Burke, Clerk of the Circuit Court and Comptroller  
Mike Twitty, Property Appraiser  
Rinky S. Parwani, VAB Counsel Nominee  
Jeanette Phillips, Finance Director  
Arlene L. Smitke, Board Records Assistant Manager  
Other interested individuals  
Tony Fabrizio, Board Reporter, Deputy Clerk

AGENDA

1. Opening Remarks and Introductions
2. Appointment of VAB Counsel
  - a. Recommendation of VAB Counsel from Letters of Interest
  - b. Approval of 2017 Contract for VAB Counsel
  - c. Approval of VAB Counsel Verification Form
  - d. VAB Counsel to Provide Overview of Process
3. Approval of Minutes of Meeting of April 25, 2017
4. Appointment of Special Magistrates (Attorneys)
5. Appointment of Special Magistrates (Appraisers)
6. Authorization to Hold an Orientation Meeting for Special Magistrates
7. Links to DOR Rules and Florida Statutes for the VAB Process
8. 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
9. Approval of 2017 VAB Internal Operating Procedures
10. Authorization to Hire Temporary Help
11. Future Meeting
12. VAB Statistics for Previous 3 Years
13. Adjournment

OPENING REMARKS AND INTRODUCTIONS

Chairman Gerard called the meeting to order at 11:33 A.M., and at her request, those in attendance introduced themselves.

APPOINTMENT OF VAB COUNSEL

a. Recommendation of VAB Counsel from Letters of Interest – Approved

Chairman Gerard indicated that the VAB Subcommittee has recommended that Rinky S. Parwani be retained as VAB Counsel; whereupon, Mr. Bindman moved, seconded by Mr. Wilson and carried unanimously, that her appointment for the 2017 term be approved.

b. 2017 Contract for VAB Counsel – Approved

Attorney Parwani requested that the Board approve the contract with the proviso that she will need to consult with the County Attorney about an amendment necessitated by a new state statute. Responding to Clerk Burke's request for additional information, she explained that the statute requires that the contract for services include specific language in 14-point font relating to the duty to provide any public records upon request.

Clerk Burke indicated that Attorney Parwani's rates of \$185 per hour for advisory services and \$275 per hour for litigation are the same as the County was paying previous VAB Counsel Stephen G. Watts, noting that there has not been litigation in several years.

Thereupon, Mr. Bindman moved, seconded by School Board Member Long and carried unanimously, that the contract be approved to include the amended language.

c. VAB Counsel Verification Form – Approved

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

d. Counsel Overview of VAB Process

Attorney Parwani summarized the VAB process, emphasizing that it is a simplified means for constituents to address their property tax issues so they do not have to go to court. 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 and none were heard.

MINUTES OF MEETING OF APRIL 25, 2017 – APPROVED

Upon presentation by Chairman Gerard, Mr. Bindman moved, seconded by Mr. Wilson and carried unanimously, that the minutes of the meeting of April 25, 2017 be approved.

THREE ATTORNEYS SELECTED TO SERVE AS SPECIAL MAGISTRATES

Chairman Gerard requested that the Board approve the list of recommended Attorney Special Magistrates; whereupon, in response to query by Commissioner Morroni, she related that an attorney who ruled in a case that was discussed at the last meeting is not being recommended for the 2017 term, and Commissioner Morroni expressed his approval.

Thereupon, Commissioner Morroni moved, seconded by Mr. Wilson, that the three attorneys listed on Page 24 of the agenda packet be approved as Special Magistrates for exemptions. Brief discussion ensued in which Clerk Burke noted that Attorney Parwani has been diligent in ensuring that the recommended attorneys are qualified members of the Florida Bar. Attorney Parwani affirmed that they will not be scheduled for hearing unless they have their training certificates and licenses in place, and Chairman Gerard noted that each of the three has served the County previously. Upon call for the vote, the motion carried unanimously.

SEVENTEEN APPRAISERS SELECTED TO SERVE AS SPECIAL MAGISTRATES, WITH STIPULATION

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Chairman Gerard requested that Board approve the list of recommended Appraiser Special Magistrates; whereupon, responding to query by Mr. Bindman, Clerk Burke related that there were no intentional deletions from last year's list.

Commissioner Morroni observed that several of the appraisers are from outside of the area, and upon his query, Clerk Burke indicated that they are entitled to mileage reimbursement from their home base, but noted the need for the County to retain a sufficient roster of names in case there are scheduling conflicts; whereupon, he stated that local magistrates could be scheduled first if that is the Board's direction, and Attorney Parwani advised that there would be no legal preclusion. Responding to query by Mr. Bindman, Attorney Parwani indicated that local knowledge is not necessarily an added value for a Special Magistrate because they are required to consider only the information presented at the hearings.

Thereupon, Commissioner Morroni moved, seconded by Mr. Bindman, that the 17 appraisers listed on Page 26 of the agenda packet be approved to serve as Special Magistrates with the stipulation that local magistrates be scheduled first. Upon call for the vote, the motion carried unanimously.

SPECIAL MAGISTRATE ORIENTATION TO BE HELD ON SEPTEMBER 22, 2017

Upon presentation by Chairman Gerard, Commissioner Morroni moved, seconded by Mr. Wilson and carried unanimously, that the Special Magistrate Orientation be held on Friday, September 22, 2017 at 9:00 A.M.

LINKS TO DOR RULES AND THE FLORIDA STATUTES FOR THE VAB PROCESS

Chairman Gerard indicated that links to the Department of Revenue Rules and Florida Statutes governing the VAB are included in the agenda packet; whereupon, Commissioner Morroni related that the Sunshine Law section is the most important part for members to review.

VARIOUS BOARD POLICIES – APPROVED

Chairman Gerard presented the Board Policies for approval; whereupon, responding to her query, Clerk Burke indicated that the only changes from last year are technical corrections.

- a. Filing fee of \$15.00 (Resolution No. 2017-01)
- 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 the Petitioner Information Sheet.

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

#### 2017 VAB INTERNAL OPERATING PROCEDURES – APPROVED

Upon presentation of the VAB Internal Operating Procedures by Chairman Gerard, Clerk Burke related that the only changes from last year are technical in nature; whereupon, Mr. Bindman moved, seconded by Commissioner Morrone and carried unanimously, that the Operating Procedures be approved.

#### AUTHORIZATION TO HIRE TEMPORARY HELP – GRANTED

In response to query by Commissioner Morrone, Clerk Burke indicated that the cost for hiring temporary help to assist with the VAB process was \$3,202.46 last year and reached a high of \$3,700 in 2014.

Thereupon, Commissioner Morrone moved, seconded by Mr. Wilson and carried unanimously, that authorization to hire temporary help be granted.

#### NEXT MEETING TO BE HELD ON OCTOBER 3, 2017

Chairman Gerard indicated that the Board will consider the Property Appraiser’s first tax roll certification at the next meeting. Discussion ensued regarding scheduling, and Attorney Parwani advised that any changes will have to be properly noticed.

Thereupon, Commissioner Morrone moved, seconded by Mr. Wilson and carried unanimously, that the VAB will next meet on Tuesday, October 3 at 1:30 P.M.

VAB STATISTICS FOR PREVIOUS THREE YEARS

Upon presentation of the VAB statistics by Chairman Gerard, Clerk Burke related that Page 187 of the agenda packet provides the financial information and Page 188 shows the petitions filed and hearings scheduled and held. Discussion ensued during which Commissioner Morroni observed that expenditures have fallen by a greater amount than fees collected, and Clerk Burke clarified that No Shows at hearings have declined since 2014.

ADJOURNMENT

At this time, 11:56 A.M., Chairman Gerard directed that the meeting be adjourned.

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Chairman



**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

2017

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

10/3/2017

Date





**INITIAL CERTIFICATION OF  
THE VALUE ADJUSTMENT BOARD**  
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\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

10/3/2017

Date