AGENDA

1. Meeting Called to Order.

2. Citizens Wishing to Address the VAB.

3. Approval of Minutes of Meeting of July 23, 2015.


5. Final VAB meeting to be scheduled following completion of all hearings.

6. Adjournment.
The Pinellas County Value Adjustment Board (VAB) met in the County Commission Conference Room, 315 Court Street, Clearwater, Florida, at 9:31 A.M. on this date with the following members present:

Pat Gerard, County Commissioner, Chairman
Dave Eggers, County Commissioner
Carol Cook, School Board Member
Michael A. J. Bindman, Citizen Appointee (School Board)
Darryl Wilson, Citizen Appointee (Board of County Commissioners)

Also Present:
Stephen G. Watts, Esquire, VAB Counsel
Claretha N. Harris, Chief Deputy Director, Finance
Frederick L. Dean, Director, Finance
Norman Loy, Manager, Board Records
Amanda Coffey, Assistant County Attorney
Kevin Hayes, Property Appraiser’s Office
Mark Sawyer, Property Appraiser’s Office
Lynn M. Abbott, Board Reporter, Deputy Clerk

AGENDA

1. Opening Remarks and Introductions.

2. Appointment of VAB Counsel.
   b. Approval of VAB Counsel Verification Form.
   c. VAB Counsel to Provide Overview of Process.

3. Approval of Minutes of Meeting of March 19, 2015.

4. Appointment of Special Magistrates (Attorneys).

5. Appointment of Special Magistrates (Appraisers).


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 Special Magistrate Acknowledgment Form.
g. Approval of Petitioner Information Sheet.

10. Authorization to Hire Temporary Help.
11. Future Meeting.
12. VAB Statistics for Previous Three Years.

OPENING REMARKS AND INTRODUCTIONS

Chairman Gerard called the meeting to order at 9:31 A.M., and at her request, those in attendance introduced themselves.

CITIZENS TO BE HEARD

No one appeared in response to the Chairman’s call for persons wishing to be heard.

APPOINTMENT OF VAB COUNSEL

a. 2015 Contract For VAB Counsel - Confirmed
   Ms. Cook moved, seconded by Mr. Bindman and carried unanimously, that Mr. Watts continue as the VAB Board Counsel; whereupon, Mr. Loy confirmed that the contract is ready for the Chairman’s signature.

b. VAB Counsel Verification Form - Approved
   Upon presentation by Chairman Gerard, Ms. Cook moved, seconded by Mr. Bindman and carried unanimously, that the VAB Counsel Verification Form be approved in order to comply with Department of Revenue (DOR) Rule 12D-9.014(1).
MINUTES OF MEETING OF MARCH 19, 2015 - APPROVED

Upon presentation by Chairman Gerard, Mr. Bindman moved, seconded by Mr. Wilson and carried unanimously, that the minutes of the meeting of March 19, 2015, be approved.

SIX ATTORNEYS SELECTED TO SERVE AS SPECIAL MAGISTRATES

Upon presentation by Chairman Gerard, Ms. Cook moved, seconded by Mr. Bindman and carried unanimously, that the six attorneys who have previously served be approved as Special Magistrates for exemptions.

FIFTEEN APPRAISERS SELECTED TO SERVE AS SPECIAL MAGISTRATES

Upon presentation by Chairman Gerard, Ms. Cook moved, seconded by Mr. Bindman, that the 15 appraisers who have previously served be selected to serve as Special Magistrates; whereupon, Mr. Loy indicated that an email had been received from Robert Babcock stating that he would have to withdraw due to a new position of employment.

In response to queries by the members, Mr. Loy, with input by Attorney Watts, related that Special Magistrates are paid for mileage and not for travel time; that the Special Magistrates who live closest are usually selected first; that two of the three specialty appraisers who are eligible to hear tangible cases live outside of the county; that flexible schedules and availability factor into the selection process for Special Magistrates who hear tangible and non-tangible cases; that temporary staff are hired to attend and record hearings; that any legal complaints or questions are forwarded to the VAB Attorney; that concerned citizens are more likely to challenge the process than to file a complaint; that all Special Magistrates selected are required to attend an orientation session; and that expectations are laid out during orientation.

Thereupon, upon call for the vote, the motion was carried unanimously,
SPECIAL MAGISTRATE ORIENTATION TO BE HELD SEPTEMBER 18, 2015

Upon presentation by Chairman Gerard, Mr. Bindman moved, seconded by Ms. Cook, that authorization be granted for the Special Magistrate orientation to be held Friday, September 18, 2015 at 9:00 A.M.; whereupon, Mr. Loy stated that the orientation is scheduled for two hours and frequently takes less time; that orientation includes a review of the Axia software; that the orientation is mandatory for all Attorney and Appraiser Special Magistrates; and that mitigating circumstances are factored in when rescheduling an orientation.

Thereupon, upon call for the vote, the motion carried unanimously.

LINKS TO DOR RULES AND FLORIDA STATUTES FOR THE VAB PROCESS

Chairman Gerard stated for the record that copies of the DOR Rules and Florida Statutes that govern the VAB process are required to be handed out to members and are included with the agenda packet, Pages Nos. 20-163.

VARIOUS BOARD POLICIES – CONFIRMED

Chairman Gerard presented the following VAB policies:

a. Filing fee of $15.00 (Resolution No. 2015-01).
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 Special Magistrate Acknowledgment Form.
g. Approval of Petitioner Information Sheet.

Upon presentation by Chairman Gerard and confirmation by Mr. Loy that there are no changes from last year, Mr. Wilson moved, seconded by Ms. Cook and carried unanimously, that Policies a through g be approved.
2015 VAB INTERNAL OPERATING PROCEDURES - APPROVED

Upon presentation by Chairman Gerard and a brief explanation of operating procedures and their placement on the Clerk’s website by Mr. Loy, Mr. Wilson moved, seconded by Ms. Cook, that the 2015 VAB internal operating procedures be approved.

In response to queries by the members, Mr. Loy indicated that only a few minor changes have been made since last year, such as dates; that the number of cases for each year seem to trend with the rise and fall of the economy and property tax values; that 53 to 60 percent of petitions are withdrawn, mostly due to the Property Appraiser’s Office working to resolve the issues; that Board Records schedules the Special Magistrates, sets and cancels hearings, handles all caseload paperwork, and ensures that DOR rules are followed; and that a VAB audit must show conformance of the Florida Statutes and the DOR Rules.

Thereupon, upon call for the vote, the motion carried unanimously.

AUTHORIZATION GRANTED TO HIRE TEMPORARY HELP

In response to query by Chairman Gerard, Mr. Loy reported that typically three temporary Randstad employees with previous VAB experience are hired, and the cost is included in the budget; whereupon, Mr. Bindman moved, seconded by Mr. Wilson and carried unanimously, that authorization be granted to hire temporary help for the VAB process.

NEXT MEETING TO BE HELD OCTOBER 6, 2015

Chairman Gerard indicated that the VAB will meet on Tuesday, October 6, 2015, at 8:30 A.M. to certify the tax rolls; whereupon, Mr. Loy confirmed that there is no conflict with the School Board meetings.
VAB STATISTICS FOR PREVIOUS THREE YEARS

VAB statistics for the previous three years were provided to the members, and Attorney Watts commended the Property Appraiser’s Office for their professionalism.

ADJOURNMENT

Following brief comments by the members regarding the VAB cost allocation between the School Board and the Board of County Commissioners, Chairman Gerard adjourned the meeting at 9:56 A.M.

________________________________________
Chairman
INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122(1), Florida Statutes

Tax Roll Year 2015

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

10-06-2015 Date
INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122(1), Florida Statutes

Tax Roll Year 2015

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 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

______________________________
Date 10/06/15