AGENDA

1. Meeting Called to Order.
2. Citizens Wishing to Address the VAB.
3. Approval of Minutes of Meeting of July 15, 2014.
5. Final VAB meeting to be scheduled following completion of all hearings.
6. Adjournment.
The Pinellas County Value Adjustment Board (VAB) met in the Board Conference Room, 315 Court Street, Clearwater, Florida, at 1:02 P.M. on this date with the following members present:

Norm Roche, Chairman, County Commissioner  
Michael Bindman, Citizen Appointee (School Board)  
Carol Cook, School Board Member  
Ken Welch, County Commissioner

Not Present  
Robert Symanski, Citizen Appointee (Board of County Commissioners [BCC])

Also Present:  
Ken Burke, Clerk of the Circuit Court and Comptroller  
Stephen G. Watts, Esquire, VAB Counsel  
Claretha N. Harris, Chief Deputy Director, Finance  
Norman Loy, Manager, Board Records  
Kevin Hayes, Property Appraiser’s Office  
Erin Moore, Property Appraiser’s Office  
Mark Sawyer, Property Appraiser’s Office  
Other Interested Individuals  
Arlene (Cookie) Smitke, Senior Board Reporter, Deputy Clerk  
Minutes by Helen Groves, Senior Board Reporter, Deputy Clerk

A G E N D A

1. Opening Remarks and Introductions
2. Appointment of VAB Counsel  
   a. Approval of 2014 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 25, 2014
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 Special Magistrate Acknowledgment Form
   g. Approval of Petitioner Information Sheet
9. Approval of 2014 VAB Internal Operating Procedures
10. Authorization to Hire Temporary Help
11. Future Meeting
12. Results and Response to 2011 VAB Audit
13. VAB Statistics for Previous Three Years
14. Adjournment

OPENING REMARKS AND INTRODUCTIONS

Chairman Roche called the meeting to order at 1:02 P.M., and at his request, the members introduced themselves and confirmed their contact information. Chairman Roche noted for the record that Clerk of the Circuit Court and Comptroller Ken Burke had been introduced; and stated that the Clerk's website contains links to the Department of Revenue (DOR) Rules and the Sunshine Law, and that copies of the documents were included in the agenda packet.

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. 2014 Contract For VAB Counsel - Approved
Ms. Cook moved, seconded by Mr. Bindman and carried unanimously, that the 2014 contract for the VAB Counsel be approved.

Later in the meeting in response to a comment by Chairman Roche, Mr. Loy confirmed that the Counsel’s billing rate has been increased by $20 per hour as per the contract.

b. VAB Counsel Verification Form - Approved
Upon presentation by Chairman Roche, Mr. Bindman moved, seconded by Ms. Cook, that the VAB Counsel Verification Form be approved in order to comply with DOR Rule 12D-9.014(1). In response to a query by Ms. Cook, Chairman Roche, with input by Mr. Loy, related that the Board is voting to approve the form and to give Counsel the authority to verify and sign it; whereupon, upon call for the vote, the motion carried unanimously.

c. Counsel Overview of VAB Process
Attorney Watts briefly described the DOR rule process. Chairman Roche referenced a challenge by a particular hotel in St. Petersburg regarding its tax bill, and in response to his queries, Mr. Loy, with input by Messrs. Burke and Sawyer, indicated that the matter would not be coming before the Board, as it was a real property case that was heard and ruled upon by the Special Magistrate last year.

MINUTES OF MEETING OF FEBRUARY 25, 2014 - APPROVED
Upon presentation by Chairman Roche, Ms. Cook moved, seconded by Commissioner Welch and carried unanimously, that the minutes of the meeting of February 25, 2014, be approved.

SIX ATTORNEYS SELECTED TO SERVE AS SPECIAL MAGISTRATES
Upon presentation by Chairman Roche and in response to queries by the members, Attorney Watts, with input by Messrs. Loy and Burke, indicated that no complaints have been received about any of the applicants; that all have previously served; that attorneys only hear exemption petitions; that the vast majority of petitions heard are for value, as shown on Page 141 of the backup information; that the applicants are familiar with the statutes; and that all Special Magistrates selected are required to attend an orientation session.
Thereupon, Mr. Bindman moved, seconded by Commissioner Welch and carried unanimously, that the six attorneys who have previously served be approved as Special Magistrates for exemptions.

EIGHTEEN APPRAISERS SELECTED TO SERVE AS SPECIAL MAGISTRATES

Upon presentation by Chairman Roche, Mr. Loy indicated that all the applicants have previously served.

In response to queries by Commissioner Welch and Mr. Bindman, Mr. Loy, with input by Messrs. Burke and Attorney Watts, indicated that Special Magistrates from out of the county receive no special incentives; that the Special Magistrates are paid a mileage rate of 56 cents; that some of the Special Magistrates specialize in specific types of cases, including commercial, tangible personal property, and value; that the rulings must meet the criteria of the DOR Rules; and that at the present time, Special Magistrates are permitted to serve in multiple jurisdictions.

Thereupon, Mr. Bindman moved, seconded by Commissioner Welch and carried unanimously, that the 18 appraisers who have previously served be selected to serve as Special Magistrates.

SPECIAL MAGISTRATE ORIENTATION TO BE HELD SEPTEMBER 19, 2014

Upon presentation by Chairman Roche, Commissioner Welch moved, seconded by Ms. Cook, that authorization be granted for the Special Magistrate orientation to be held Friday, September 19, 2014 at 9:00 A.M.; whereupon, Attorney Watts stated that the orientation is mandatory for all Special Magistrates; that Board Records is responsible for the orientation; and that he discusses such matters as due process; whereupon, he and Ms. Cook commended the Clerk and his staff for the quality and professionalism of the orientation.

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

LINKS TO DOR RULES AND FLORIDA STATUTES FOR THE VAB PROCESS

Chairman Roche stated for the record that copies of the DOR Rules and Florida Statutes that govern the VAB process were included with the agenda packet, Pages Nos. 25-167; and that links can be found on the Clerk’s web site; whereupon, Commissioner Welch complimented the Clerk on the layout, design, and user-friendliness of the web pages, and Mr. Burke related that the site had been done in-house.
VARIOUS BOARD POLICIES – CONFIRMED, WITH COMPENSATION FOR SPECIAL MAGISTRATES TO BE INCREASED TO $105 PER HOUR

Chairman Roche presented the following VAB policies:

a. Filing fee of $15.00 (Resolution No. 2014-01)
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

In response to a query by Chairman Roche, Mr. Loy stated that there is a substantive change in Policy E, Compensation for Special Magistrates. He indicated that he is recommending that the Special Magistrates’ pay be increased from $95 to $120, which is commensurate with what surrounding counties are paying; that the increase would allow Pinellas County to remain competitive, pointing out that it competes with several jurisdictions for Special Magistrates; that the pay scale has not been increased since 2002; that several Special Magistrates expressed concern with the rate last year, and two have indicated they might not be interested in working for Pinellas this year unless the compensation is increased; and that if the Statute is changed to allow them to serve in only one jurisdiction, recruiting and obtaining Special Magistrates could become an even more serious issue.

Commissioner Welch expressed concern at the amount of the increase, contrasting it with what the County employees have received. He pointed out that Palm Beach, which is comparable in size to Pinellas, is still paying $90 per hour; and indicated that he would support a ten-percent increase, noting that should the legislature decide the Special Magistrates can only serve in one county, the issue could be revisited. During discussion, Mr. Loy reiterated that the Special Magistrates have expressed concern with the rate last year, and two have indicated they might not be interested in working for Pinellas this year unless the compensation is increased; and that if the Statute is changed to allow them to serve in only one jurisdiction, recruiting and obtaining Special Magistrates could become an even more serious issue.

Following discussion, Commissioner Welch moved, seconded by Ms. Cook, that the recommendation for Policy E be changed to $105 per hour. Discussion ensued regarding the pay of the County employees, with Chairman Roche noting that he had fought to give the County employees more of an increase than they received; whereupon, upon call for the vote, the motion carried unanimously.
Thereupon, Commissioner Welch moved, seconded by Mr. Bindman, that Policies A through G be approved, with the exception of Policy E, on which separate action has been taken. Upon call for the vote, the motion carried unanimously.

Mr. Burke, with input by Messrs. Loy and Hayes, related that Pinellas County has fewer petitions filed than other counties of similar size; an extraordinary number of petitions withdrawn, 58 percent, due to the Property Appraiser working proactively with the property owners; and a very large number of no-shows. During discussion, Mr. Loy indicated that the Special Magistrate agreement would be changed to indicate an increase of $105 per hour and agreed to keep statistics on the number of no-shows this year; and Mr. Hayes agreed to provide information regarding the number of portability filings.

2014 VAB INTERNAL OPERATING PROCEDURES - APPROVED

Upon presentation by Chairman Roche and confirmation by Mr. Loy that there are no substantive changes in the internal operating procedures, Ms. Cook moved, seconded by Commissioner Welch and carried unanimously, that the 2014 VAB internal operating procedures be approved.

AUTHORIZATION GRANTED TO HIRE TEMPORARY HELP

Upon presentation by Chairman Roche, with input by Mr. Loy, Ms. Cook moved, seconded by Commissioner Welch and carried unanimously, that authorization be granted to hire temporary help for the VAB process.

NEXT MEETING TO BE HELD OCTOBER 7, 2014

Chairman Roche indicated that the VAB will next meet on October 7, 2014, at 8:30 A.M. to certify the tax rolls; whereupon, he stated for the record that the VAB must stay in session until all petitions have been heard; and that the final VAB meeting will be held following the completion of all hearings. Mr. Burke, with input by Mr. Loy, pointed out the importance of the members notifying Board Records if they cannot attend; whereupon, Commissioner Welch moved, seconded by Mr. Bindman and carried unanimously, that the meeting date be approved.
RESULTS AND RESPONSE TO 2011 VAB AUDIT

Commissioner Roche commended the Clerk for the excellent way he handled the audit interview; and during discussion, Ms. Cook referenced the finding that “The VAB should ensure that…the meeting minutes reflect all discussion,” and in response to her query, Ms. Harris opined that the audit concern was that the minutes should indicate the taxpayer’s rights and the petition and hearing process; and that Attorney Watts now provides the information in his overview of the VAB process, which the minutes so indicate; and Mr. Loy reported that the orientation agenda packet had been changed to include the information even before the finding. Mr. Burke indicated that he disagrees with the finding that a Special Magistrate performing in multiple counties is a dual office holding, equating it to a State Attorney or a Circuit Judge; whereupon, he related that 15 counties were audited, and the full report showed that it was a fairly clean audit, and Ms. Cook agreed, stating that the Pinellas County audit was very good.

In response to query by Commissioner Welch, Mr. Burke explained the audit finding regarding splitting the $15 application fee with the School Board, noting that the School Board had not been credited; and that it was unintentional and has been corrected.

Mr. Burke related that the legislators did not show as much interest in VAB during this session, noting that the Clerks, the Florida Association of Counties (FAC), and the Property Appraisers had responded vigorously the previous session, and he himself had provided testimony. He said that the interest this year seemed to be in having the DOR provide the VAB Counsel; and that the Clerks, FAC, and the Property Appraisers plan to continue monitoring VAB legislation; whereupon, Ms. Cook indicated that the School Board monitors it also.

VAB STATISTICS FOR PREVIOUS THREE YEARS

VAB statistics for the previous three years were provided to the members; and Commissioner Welch commented on the fees collected, the expenses, and the cost allocation.

ADJOURNMENT

Following comments by the members regarding the agenda and the length of the meeting, Chairman Roche adjourned the meeting at 1:45 P.M.

________________________
Chairman
INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122(1), Florida Statutes

Tax Roll Year 2014

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

__________________________________________

Date
INITIAL CERTIFICATION OF
THE VALUE ADJUSTMENT BOARD

Section 193.122(1), Florida Statutes

Tax Roll Year 2014

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