

KEN BURKE

CLERK OF THE CIRCUIT COURT — PINELLAS COUNTY, FLORIDA


FINANCE DIVISION

BOARD RECORDS

Clerk of the County Court
Recorder of Deeds
Clerk and Accountant of the Board of County Commissioners
Custodian of County Funds
County Auditor
Clerk of the Water and Navigation Control Authority

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TO: Commissioner Norm Roche, Chairman
Commissioner John Morroni
School Board Member Carol Cook
Robert Symanski, Citizen Member
Michael A.J. Bindman, Citizen Member

FROM: Norman D. Loy, Manager, Board Records 

DATE: September 24, 2013

RE: Agenda for Value Adjustment Board (VAB) Meeting – First Certification of the 2013 Tax Rolls

Enclosed is the agenda for the next meeting of the VAB to be held on Tuesday, October 8, 2013 at 8:30 a.m. in the County Commission Conference Room, Fifth Floor, Pinellas County Courthouse, 315 Court Street, as well as a copy of the minutes of the Organizational meeting held on July 23, 2013.

Parking places have been reserved for the School Board Member, the Citizen Members and VAB Counsel in the west parking lot. Please look for the bags covering the meters.

cc: Ken Burke, Clerk of the Circuit Court
Claretha N. Harris, Chief Deputy Director, Finance
Frederick L. Dean, Director, Finance
Pam Dubov, Property Appraiser
Kevin Hayes, Deputy of Appraisals
Erin Moore, Deputy for Assessment Administration
Stephen G. Watts, Esquire, VAB Counsel
Communications

Attachments

VALUE ADJUSTMENT BOARD
Board Conference Room, Fifth Floor
Pinellas County Courthouse
315 Court Street, Clearwater, Florida
October 8, 2013 08:30 A. M.

A G E N D A

1. Meeting Called to Order.
2. Citizens to be Heard.
3. Approval of Minutes of Meeting of July 23, 2013.
4. Approval of the First Certification of the 2013 Tax Rolls.
5. Final VAB meeting to be scheduled following completion of all hearings.
6. Adjournment.

Value Adjustment Board
Organizational Meeting
July 23, 2013

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

Norm Roche, Chairman, County Commissioner
John Morroni, County Commissioner
Terry Krassner, School Board Member
Michael Bindman, Citizen Appointee (School Board)
Robert Symanski, Citizen Appointee (Board of County Commissioners [BCC])

Also Present:

Ken Burke, Clerk of the Circuit Court and Comptroller
Claretha N. Harris, Chief Deputy Director, Finance
Frederick L. Dean, Director, Finance
Norman Loy, Manager, Board Records
Stephen G. Watts, Esquire, VAB Counsel
Amanda Coffey, Attorney, Property Appraiser's Office
Erin Moore, Property Appraiser's Office
Other Interested Individuals
Helen Groves, Senior Board Reporter, Deputy Clerk
Trudy Futch, Board Reporter, Deputy Clerk

A G E N D A

1. Opening Remarks and Introductions
2. Appointment of VAB Counsel
 - a. Approval of 2013 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 March 12, 2013
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. Deadlines for Recommendations and Approval of Special Magistrate Acknowledgment Form
 - f. Compensation for Special Magistrates
 - g. Approval of Petitioner Information Sheet
9. School Board and BCC Designate Alternate VAB Members
10. Approval of 2013 VAB Internal Operating Procedures
11. Authorization to Hire Temporary Help
12. VAB Attorney – 2013 Legislative Law Changes
13. Future Meeting
14. VAB Statistics for Previous Three Years
15. Adjournment

OPENING REMARKS AND INTRODUCTIONS

Chairman Roche called the meeting to order at 1:00 P.M., and at his request, members introduced themselves and confirmed their contact information. Chairman Roche introduced Clerk of the Circuit Court and Comptroller Ken Burke, and stated that the Clerk's website contains links to the Department of Revenue (DOR) Rules and the Sunshine Law, noting that Mr. Loy had provided copies of the documents in the agenda packet.

Deviating from the agenda and moving forward Item No. 9, Chairman Roche, with input by Clerk Burke, announced that Terry Krasner is the designated School Board member this year and will be voting today.

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. 2013 Contract For VAB Counsel - Approved

Mr. Symanski moved, seconded by Mr. Bindman and carried unanimously, that the 2013 contract for the VAB Counsel be approved.

Clerk Burke related for the record that the VAB Counsel was paid approximately \$4,500 last year in legal fees, noting that it is a minimal amount compared to other large counties in Florida. During discussion and in response to query by Commissioner Morroni, Attorney Watts related that VAB is a year-round process in Hillsborough County and the Counsel is paid an annual salary of approximately \$33,000; whereupon, Clerk Burke agreed to provide further information regarding Hillsborough County's VAB attorney's fee.

b. VAB Counsel Verification Form - Approved

Upon presentation by Chairman Roche, Mr. Bindman moved, seconded by Commissioner Morroni and carried unanimously, that the VAB Counsel Verification Form be approved in order to comply with DOR Rule 12D-9.014(1).

c. Counsel Overview of VAB Process

Attorney Watts briefly described the DOR rule process and indicated that only minor changes were made this year. Clerk Burke referred to legislation introduced by Polk County Representative John Wood, and indicated that he and Attorney Coffey spoke against the bill in committee; and that the bill passed initially, but had no Senate companion. He stated that he would continue working with Representative Wood to modify the proposed legislation, noting that it would have eliminated any County Commissioner from serving on the VAB and at one time would have had the Clerk appointing a VAB member, causing the loss of the independence of the Clerk's Office in its role as Clerk to the VAB. Discussion ensued as to the rationale behind the bill wherein Chairman Roche commended Mr. Loy for keeping the members updated throughout the process.

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MINUTES OF MEETING OF MARCH 12, 2013 - APPROVED

Upon presentation by Chairman Roche, Commissioner Morroni moved, seconded by Mr. Symanski and carried unanimously, that the minutes of the VAB meeting of March 12, 2013 be approved.

SIX ATTORNEYS SELECTED TO SERVE AS SPECIAL MAGISTRATES

Noting that the agenda packet contains two lists, one for attorneys who have previously served and another for new attorney applicants, Clerk Burke recommended that the VAB approve the list of six attorneys who have previously served. He indicated that fewer Special Magistrates are needed, as fewer petitions are being filed; that attorneys only handle exemption petitions; and that the Special Magistrates selected are required to attend an orientation session at their expense and therefore have an expectation of being assigned hearings.

In response to queries by the members regarding the use of local applicants, Mr. Loy, with input by Clerk Burke, indicated that Special Magistrates from Pinellas County are usually used, as the VAB pays travel expenses; and that per DOR regulations, ads are placed each year in the Clearwater and St. Petersburg Bar Association newsletters; whereupon, Commissioner Morroni moved, seconded by Mr. Bindman and carried unanimously, that the six attorneys who have previously served be approved as Special Magistrates for exemptions.

TWENTY-ONE APPRAISERS SELECTED TO SERVE AS SPECIAL MAGISTRATES

Clerk Burke recommended that the VAB approve the 21 appraisers who have previously served to hear all petitions other than exemptions. Noting that appraisers from Orlando, Winter Park, and other cities are on the list, Mr. Bindman expressed concern with hiring appraisers who are not familiar with Pinellas County, and queried whether the ones without a Pinellas County address could be removed from the list, and discussion ensued. Clerk Burke stated that Special Magistrates should function as judges and be able to hear a case anywhere in the state, listen to the evidence, and make an impartial decision without a built-in bias of any type, and Attorney Watts concurred. Mr. Loy, with input by Clerk Burke and Mr. Dean, indicated that the Special Magistrates hear different types of cases, including commercial, tangible personal property, and value; and that few of the appraisers on the list are qualified to hear all types of cases.

Thereupon, Mr. Bindman moved, seconded by Commissioner Morrone and carried unanimously, that the 21 appraisers who have previously served be selected to serve as Special Magistrates.

In response to query by Mr. Bindman, Mr. Loy, with input by Mr. Dean, indicated that an ad is sent each year to a professional appraiser association, which publishes it throughout the state; whereupon, Clerk Burke stated that Board Records and the VAB attorney would assist the Board in instituting a local preference next year if it so desires, and no objection was noted.

AUTHORIZATION GRANTED TO SCHEDULE SPECIAL MAGISTRATE ORIENTATION

Upon presentation by Chairman Roche, Mr. Bindman moved, seconded by School Board Member Krassner and carried unanimously, that the Special Magistrate orientation scheduled for Friday, September 20, 2013 at 9:00 A.M. be approved; whereupon, Attorney Watts stated that the orientation is mandatory for all Special Magistrates.

LINKS TO DOR RULES AND FLORIDA STATUTES FOR THE VAB PROCESS

Chairman Roche related that copies of the DOR rules and Florida Statutes that govern the VAB process were included with the agenda packet; and that links can be found on the Clerk's web site.

VARIOUS BOARD POLICIES – CONFIRMED

Upon presentation by Chairman Roche, Mr. Symanski moved, seconded by School Board Member Krassner, that the following VAB policies be confirmed:

- 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. Deadlines for recommendations and approval of Special Magistrate Acknowledgment Form
- f. Compensation for Special Magistrates
- g. Approval of Petitioner Information Sheet

July 23, 2013

In response to queries by Chairman Roche and Commissioner Morroni, Mr. Loy confirmed that there are no substantive changes in the policies; that the \$15 fee is the statutory maximum allowed by the State; and that the temporary employees are hired through the County contract with Randstad and are mostly used to record the hearings.

Upon call for the vote, the motion to approve the policies carried unanimously.

SCHOOL BOARD AND BCC DESIGNATE ALTERNATE VAB MEMBERS

This item was addressed earlier in the meeting.

2013 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, Commissioner Morroni moved, seconded by Mr. Bindman and carried unanimously, that the 2013 VAB internal operating procedures be approved.

AUTHORIZATION GRANTED TO HIRE TEMPORARY HELP

Upon presentation by Chairman Roche, School Board Member Krassner moved, seconded by Mr. Symanski and carried unanimously, that authorization be granted to hire temporary help for the VAB process.

2013 LEGISLATIVE LAW CHANGES

Attorney Watts indicated that there have been no substantive changes for 2013; whereupon, Mr. Loy indicted that one minor change is that the Property Appraiser's Office will be providing the property record cards to the citizens.

NEXT MEETING

Chairman Roche indicated that the VAB will next meet on October 8, 2013, at 8:30 A.M. to certify the tax bill; whereupon, he noted for the record that the VAB must stay in session until all

July 23, 2013

petitions have been heard; and that the final VAB meeting will be held following the completion of all hearings.

Commissioner Morrone moved, seconded by School Board Member Krassner and carried unanimously, that the next meeting date be approved.

VAB STATISTICS FOR PREVIOUS THREE YEARS

VAB statistics for the previous three years were provided to the members.

ADJOURNMENT

Following comments by Chairman Morrone regarding the length of the meeting, Chairman Roche adjourned the meeting at 1:26 P.M.

Chairman



INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488P
N. 12/09

Rule 12D-16.002
Florida Administrative Code

Section 193.122(1), Florida Statutes

Tax Roll Year

2	0	1	3
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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

DR-488P
N. 12/09

Rule 12D-16.002
Florida Administrative Code

Section 193.122(1), Florida Statutes

Tax Roll Year

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Signature, Chair of the Value Adjustment Board

Date