

Clearwater, Florida, February 27, 2018

The Pinellas County Value Adjustment Board (VAB) met in the Clerk's Fourth Floor Conference Room, Pinellas County Courthouse, 315 Court Street, Clearwater, Florida, at 1:01 P.M. on this date with the following members present:

John Morroni, County Commissioner, Chairman  
Michael A. J. Bindman, Citizen Appointee (School Board)  
Carol Cook, School Board Member  
Frank L. Makowski, Citizen Appointee (Board of County Commissioners)

Not Present:  
Dave Eggers, County Commissioner

Also Present:  
Rinky Parwani, VAB Counsel  
Claretha N. Harris, Chief Deputy Director, Finance  
Norman Loy, Manager, Board Records  
Mark Becker, Property Appraiser's Office  
Kevin Hayes, Property Appraiser's Office  
Kevin McKeon, Property Appraiser's Office  
Uzma Syed, Property Appraiser's Office  
Jenny Masinovsky, Board Reporter, Deputy Clerk

#### A G E N D A

1. Meeting Called to Order
2. Recognize New Board Members
3. Select the Chairman for the 2018 VAB Cycle
4. Citizens Who Wish to Comment on the VAB Process
5. Approval of the Minutes of the October 3, 2017 Meeting
6. Final Action on Recommendations of Special Magistrates
7. Final Impact Notice
8. Final Certification of the 2017 Tax Rolls
9. Selection of date to hold Organizational Meeting and First Certification Meeting for the 2018 VAB Cycle
10. Statistical Information – Past Three Years
11. Adjournment

CALL TO ORDER

Chairman Morroni called the meeting to order at 1:01 P.M.

RECOGNITION OF NEW MEMBER

Chairman Morroni welcomed Frank Makowski as a new member of the Board.

COMMISSIONER MORRONI SELECTED AS CHAIRMAN FOR 2018

Chairman Morroni pointed out that the Board Chair must be a County Commissioner; whereupon, Mr. Bindman moved, seconded by School Board Member Cook, that Commissioner Morroni be selected Chairman for the 2018 cycle. Upon call for the vote, the motion carried unanimously.

CITIZENS WISHING TO BE HEARD

No one appeared in response to the Chairman's call for citizens wishing to be heard.

MINUTES OF MEETING OF OCTOBER 3, 2017 – APPROVED

Mr. Bindman moved, seconded by School Board Member Cook and carried unanimously, that the minutes of the meeting of October 3, 2017 be approved.

FINAL ACTION ON RECOMMENDATIONS OF SPECIAL MAGISTRATES – APPROVED

Mr. Loy referred to information provided on pages 4 and 10 of the agenda packet and indicated that 1,350 VAB petitions were filed, 748 withdrawn, and 459 scheduled for hearings; and that 39 petitions were recommended for tax reduction by Special Magistrates, which resulted in a \$12,888,534 county taxable value reduction and a \$272,120 shift in taxes.

In response to queries by Chairman Morroni and Mr. Bindman, Mr. Loy referred to statistical information included in the agenda packet and indicated that an increase in the number of filed

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petitions in 2017 is not significant as compared to 2015 and 2016 and explained the prevalence of petitions involving commercial properties over residential.

During discussion and responding to queries by Mr. Makowski, Messrs. McKeon and Hayes indicated that information regarding the taxable value of tax-exempted properties can be found on the Property Appraiser's website, and Mr. Loy indicated that the taxable value of real assessed property last year amounted to \$63,796,054,218; whereupon, Mr. Makowski expressed concern regarding the need to replace the infrastructure, noting that tax funds to do so are unavailable; and that the taxpayers are compensating for the infrastructure use by the tax-exempted residents or entities.

Mr. Bindman moved, seconded by Mr. Makowski and carried unanimously, that the final recommendations of the Special Magistrates be approved.

#### FINAL IMPACT NOTICE

Chairman Morroni indicated that information regarding the item is included in the agenda packet; and that no action is required.

#### FINAL CERTIFICATION OF 2017 TAX ROLLS – APPROVED

Mr. Loy indicated that information pertaining to the tax rolls is referenced on pages 5 through 8 of the agenda packet; whereupon, Mr. Bindman moved, seconded by Mr. Makowski and carried unanimously, that the Chairman be authorized to sign the final certification of the 2017 tax rolls.

#### 2018 ORGANIZATIONAL MEETING TO BE HELD JULY 17, 2018 AND FIRST CERTIFICATION MEETING TO BE HELD OCTOBER 2, 2018

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Following discussion, School Board Member Cook moved, seconded by Mr. Bindman and carried unanimously, that the Board hold its 2018 Organizational Meeting on July 17, 2018 at 1:00 P.M. and First Certification Meeting on October 2, 2018 at 10:00 A.M.

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STATISTICAL INFORMATION

Chairman Morroni indicated that statistical information is included in the agenda packet; that no action is required; and that if the members have any questions upon their review of the data, they should contact Mr. Loy or Attorney Parwani.

ADJOURNMENT

Upon motion by School Board Member Cook, seconded by Mr. Makowski and carried unanimously, the meeting was adjourned at 1:18 P.M.

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Chairman