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 9:03 A.M. on this date with the following members present:

Dave Eggers, County Commissioner, Chair
Ken Welch, County Commissioner
Michael A. J. Bindman, Citizen Appointee (School Board)
Carol Cook, School Board Member
Frank L. Makowski, Citizen Appointee (Board of County Commissioners)

Also Present:
Ken Burke, Clerk of the Circuit Court and Comptroller
Norman Loy, Manager, Board Records
Rinky Parwani, VAB Counsel
Other Interested Individuals
Chris Bartlett, Senior Board Reporter, Deputy Clerk

AGENDA

1. Meeting Called to Order
2. Select the Chair and Vice-Chair for the 2020 VAB Cycle
3. Citizens Who Wish to Comment on the VAB Process
4. Approval of the Minutes of the October 1, 2019 Meeting
5. Final Action on Recommendations of Special Magistrates
6. Final Impact Notice
7. Final Certification of the 2019 Tax Rolls
8. Selection of Date to Hold Organizational Meeting and First Certification Meeting for the 2020 VAB Cycle
9. Statistical Information – Past Three Years
10. Adjournment

CALL TO ORDER

Chair Eggers called the meeting to order at 9:03 A.M.
CHAIR AND VICE-CHAIR SELECTION FOR THE 2020 VAB CYCLE

Mr. Burke stated that motions for Chair and Vice-Chair are needed for the 2020 VAB cycle; that the Chair must be a County Commission member as required by statute; and that Commissioner Eggers is willing to serve as Chair for another year.

Commissioner Welch moved, seconded by Ms. Cook and carried unanimously, that Commissioner Eggers be selected to serve as Chair in 2020.

Thereupon, Mr. Burke indicated that Attorney Parwani is advising the VAB to select a County Commissioner for Vice-Chair, and brief discussion ensued. Ms. Cook moved, seconded by Mr. Makowski, that Commissioner Welch be selected to serve as Vice-Chair in 2020. Upon call for the vote, the motion carried unanimously.

CITIZENS WHO WISH TO COMMENT ON THE VAB PROCESS

Property Appraiser’s Office (PAO) Staff Counsel Alexander Luca read a written statement from the Property Appraiser relating his concerns regarding the “overly-broad granting of agricultural classifications” based on interpretation of recent case law.

Mr. Luca indicated that a special magistrate has classified a small area located in the back yard of a suburban residential home as commercial agricultural; and that the decision is contrary to what local ordinances, land use, and zoning laws will allow. He noted that once the VAB accepts the classification, the Property Appraiser is not authorized to remove the exemption, which takes away its statutory authority to determine what creates good faith agricultural use of land outlined in Section 193.461(b) of the Florida Statutes.

Responding to queries from Commissioner Welch, Mr. Luca stated that agricultural is a tax classification; that it is considered a legal issue; and that a change to agricultural has occurred twice in the last two years.

In response to queries by Mr. Makowski and Attorney Parwani regarding religious exemptions, Mr. Luca indicated that the PAO reviews all religious exemptions every one or two years, and Deputy for Assessment Administration Kevin McKeon noted that those with religious exemptions do not pay any tax on the property; and that the market value of exempt property in all classifications in Pinellas County totals approximately $44 billion.
Mr. Burke suggested that the PAO provide a breakdown of the property value for each exempt classification at a future meeting, and Chair Eggers concurred, stating that a conversation regarding partial exemptions would also be beneficial, and discussion ensued.

City of Largo Community Standards Manager Tracey Schofield indicated that the related agricultural exemption was granted for a property located within the City of Largo; and that the City has cited the property for many code violations; whereupon, he provided background information regarding the City’s code enforcement case against the property owner for outdoor nuisances, birdcages, and an excess of nearly 100 birds, among several other concerns. He discussed the case history from its beginning in 2018 through today, noting that legal action is still pending in the Pinellas County court system as the City continues to enforce its code.

Responding to queries by Attorney Parwani, Mr. Schofield stated that the magistrate’s decision was regarding VAB Petition No. 2019-0001; and that the current zoning on the property does not allow breeders, kennels, or any agricultural-type business visible or causing a nuisance to the neighbors.

In response to queries by Mr. Makowski, Mr. Luca stated that tax assessment is a separate issue from city zoning, and Mr. Schofield indicated that the property owner may be using the change in tax assessment as an attempt to circumvent the City’s ordinance, and discussion ensued.

Attorney Parwani noted that magistrates will only rule on the facts presented before them at a hearing; that eight factors are considered when deciding whether to grant an agricultural exemption; and that the Board could send the petition to a second magistrate to consider a new ruling. She indicated that she would require a few minutes to review the case for any compliance issues, which could provide the Board with more options.

Responding to query by Mr. Makowski, Attorney Parwani stated that statute requires the VAB to review the magistrate rulings for compliance issues; and that she audits each case to ensure they are legally compliant; whereupon, she indicated that the Board could conduct other business while she reviews the petition file.

MINUTES OF MEETING OF OCTOBER 1, 2019 – APPROVED

Upon presentation by Chair Eggers, Mr. Bindman moved, seconded by Commissioner Welch and carried unanimously, that the minutes of the meeting of October 1, 2019, be approved.
FINAL ACTION OF RECOMMENDATIONS OF SPECIAL MAGISTRATES

Following brief discussion, Commissioner Welch moved, seconded by Mr. Bindman, that the recommendations of the special magistrates be approved with the exception of Petition No. 2019-0001, which remains under review. Upon call for the vote, the motion carried unanimously.

FINAL IMPACT NOTICE

Chair Eggers related that the notice contains statistics; and that no vote is required on the item.

FINAL CERTIFICATION OF THE 2019 TAX ROLLS

Chair Eggers noted that the item would be deferred until Petition No. 2019-0001 has been resolved.

SELECTION OF DATES TO HOLD ORGANIZATIONAL AND FIRST CERTIFICATION MEETINGS FOR THE 2020 VAB CYCLE

Chair Eggers indicated that the suggested date to hold the 2020 Organizational Meeting is July 21; and that the 2020 First Certification of the tax rolls should be held on October 7, which is necessary to meet statutory time requirements.

Commissioner Welch moved, seconded by Mr. Bindman and carried unanimously, that the suggested dates be approved.

STATISTICAL INFORMATION – PAST THREE YEARS

Mr. Burke reported that the number of VAB petitions has slightly increased over the past three years; that the total number of petitions remains much lower than other Florida counties of similar size; and that per the direction of the Board, local magistrates are given preference over non-local magistrates when assigning hearings.
CONTINUED DISCUSSION – PETITION NO. 2019-0001

After review, Attorney Parwani noted that the magistrate correctly accounted for the eight factors related to agricultural classification; whereupon, she discussed the factors and provided input. She stated that the magistrate determined that the relevant and credible evidence presented at the hearing established that the property was being kept and cared for in compliance with the requirements of the Fish and Wildlife Commission for the stated agricultural purpose of breeding birds; and that the only factor that weighed against the property owner was the zoning under Florida zoning law; which in and of itself is not a basis for denial of the petition.

Attorney Parwani indicated that the only remaining issue is whether the facts in the case are enough to overturn the ruling, and discussion ensued regarding the evidence and requirements related to each factor, and Messrs. Schofield and McKeon provided input.

Chair Eggers stated that the existence of a zoning issue could be considered in the case; and that he is uncomfortable with allowing the ruling to stand. Attorney Parwani indicated that the Board could overturn the ruling based upon specific factors or send the petition to another magistrate, who could come back with the same or a different decision.

Mr. Burke cautioned the Board that in the interest of due process, and with the property owner not being present, it may be prudent to refrain from a decision, other than to send the petition to another magistrate, and discussion ensued.

Responding to queries by Mr. Makowski and Attorney Parwani, Mr. McKeon reiterated that the Property Appraiser’s position is that a property tax classification should not be used as a method of circumventing a city’s authority to govern land use, and stated that it is important that the PAO make the statement for the record that approval of the recommendation would set a bad precedent.

Thereupon, Mr. Bindman moved, seconded by Commissioner Welch, that the VAB send Petition No. 2019-0001 to a different magistrate to rehear and reassess the case. Following brief discussion and upon call for the vote, the motion carried by a vote of 4 to 1, with Mr. Makowski dissenting.

Mr. Burke indicated that a remaining citizen in the audience may wish to be heard, and upon invitation by the Chair, Roy Mower, a resident of the City of Largo and neighbor to the property in question, stated that he will speak at the next meeting when the petition comes back before the Board.
March 11, 2020

ADJOURNMENT

Chair Eggers adjourned the meeting at 10:02 A.M.

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Chair