The Pinellas County Value Adjustment Board (VAB) met online using the Zoom virtual meeting platform at 10:02 A.M. on this date with the following members present:

Dave Eggers, County Commissioner, Chair
Kenneth T. Welch, County Commissioner, Vice-Chair
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
Katherine Carpenter, Manager, Board Records
Mike Twitty, Property Appraiser
Rinky Parwani, VAB Counsel
Other Interested Individuals
Jenny Masinovsky, Board Reporter, Deputy Clerk

AGENDA

1. Meeting Called to Order
2. Approval of Virtual Meeting Process
3. Citizens Who Wish to Comment on the VAB Process
4. Approval of the Minutes of the March 11, 2020 Meeting
5. Final Action on Recommendation of Special Magistrate
6. Final Impact Notice
7. Final Certification of the 2019 Tax Rolls
8. Statistical Information – Past Three Years and Statistical Comparison to Other Counties
9. Adjournment

CALL TO ORDER

Chair Eggers called the meeting to order at 10:02 A.M.; whereupon, Ms. Carpenter conducted the roll call of the members and others present, and Attorney Parwani confirmed the presence of a quorum.

VIRTUAL MEETING PROCESS – APPROVED

Ms. Carpenter related that pursuant to Executive Order No. 20-69 issued by the Governor on March 20, 2020, local government bodies may conduct meetings without a quorum of the members
being physically present, utilizing communications media technology in accordance with Section 120.54(5)(b)2, Florida Statutes; that she would be the Technology Moderator for the meeting; and that public notice of the meeting provided information regarding participation and special accommodations.

No one appeared in response to Ms. Carpenter’s call for public comment; whereupon, Commissioner Welch moved, seconded by Mr. Makowski and carried unanimously, that the Virtual Meeting Process be approved.

CITIZENS TO BE HEARD

No one appeared in response to Ms. Carpenter’s call for persons wishing to be heard on any of the agenda items.

RETIREMENT OF NORM LOY

Chair Eggers provided a brief summary of former Board Records Department Manager Norm Loy’s professional and personal background, recognizing his 20 years of service to the County; whereupon, he and the members expressed appreciation to Mr. Loy for his assistance and guidance with regard to VAB matters, as well as his contributions to the County, and wished him well in his retirement. Mr. Loy thanked them and shared his future plans.

MINUTES OF THE MARCH 11, 2020 MEETING – APPROVED

Mr. Bindman moved, seconded by School Board Member Cook and carried unanimously, that the minutes of the meeting of March 11, 2020 be approved.

FINAL ACTION ON RECOMMENDATION OF SPECIAL MAGISTRATE – APPROVED

At the request of Chair Eggers, Attorney Parwani provided background information and explained the Board’s options with regard to the recommendation for Petition No. 2019-0001. She related that two recommendations were made by different magistrates, pursuant to the Board’s request for further findings following the first recommendation; that the second recommendation produced a different outcome; and that sending it back again would result in non-compliance with a statutory deadline and delay of payment to the School Board.
During discussion and responding to queries by the members, Attorney Parwani informed them that the petitioner has filed a writ of mandamus in court to stop the Board’s actions; however, they can act on the item today since the Board has not been properly served with the lawsuit; whereupon, she clarified the Board’s options, and Ms. Carpenter noted that a copy of today’s public meeting notice was provided to the petitioner and the attorney.

No one appeared in response to the call for a public comment.

School Board Member Cook moved, seconded by Mr. Makowski and carried unanimously, that the recommendation of Special Magistrate Joseph Haynes Davis regarding Petition No. 2019-0001 be approved.

FINAL IMPACT NOTICE

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

FINAL CERTIFICATION OF 2019 TAX ROLLS – APPROVED

Mr. Bindman moved, seconded by School Board Member Cook and carried unanimously, that the Chair be authorized to sign the final certification of the 2019 tax rolls.

STATISTICAL INFORMATION FOR PAST THREE YEARS AND STATISTICAL COMPARISON TO OTHER COUNTIES

Ms. Carpenter indicated that statistical information pertaining to VAB seasons 2017 through 2019 was updated and provided in the agenda packet; and that a report comparing the 2019 VAB season statistics with other counties is also included.

Mr. Makowski referred to the comparative report and questioned why Pinellas County has approved twice the percentage of petitions for exemption or reduced value than Hillsborough. Mr. Burke provided input, discussing factors that may have contributed to the difference, and indicated that the matter will be researched, and Mr. Makowski suggested that a three-year comparison of VAB statistics for Hillsborough County be conducted.
May 20, 2020

Thereupon, Mr. Makowski referred to the 2019 tax roll report and an investigative article from the *Tampa Bay Times* and further discussed his concerns for ensuring that taxation opportunities are not overlooked, particularly in downtown Clearwater. He pointed out that the exempt value is high; that the current condition of the local economy may trigger layoffs; and that an average person is carrying an increasingly heavy tax load; whereupon, Mr. Twitty provided information relating to the aforementioned exempt properties, rotation of appraisers, annual evaluation of exemptions, and ongoing tax fraud prevention efforts, and Chair Eggers provided input.

At the request of Commissioner Welch, Ms. Carpenter indicated that she would provide the members with the 2019 tax roll report.

**ADJOURNMENT**

Upon motion by School Board Member Cook, seconded by Commissioner Welch and carried unanimously, the meeting was adjourned at 10:38 A.M.

_________________________________
Chair