

June 28, 2016

The Pinellas County Value Adjustment Board (VAB) met in the County Commission Conference Room, 315 Court Street, Clearwater, Florida, at 8:31 A.M. on this date with the following members present:

Pat Gerard, County Commissioner, Chairman
Carol Cook, School Board Member
Michael A. J. Bindman, Citizen Appointee (School Board)
Darryl C. Wilson, Citizen Appointee (Board of County Commissioners)

Not Present:

John Morroni, County Commissioner

Also Present:

Stephen G. Watts, Esquire, VAB Counsel
Frederick L. Dean, Director, Finance
Norman Loy, Manager, Board Records
Pam Dubov, Property Appraiser's Office
Erin Moore, Property Appraiser's Office
Kevin Hayes, Property Appraiser's Office
Mark Becker, Property Appraiser's Office
Uzma Syed, Property Appraiser's Office
Jenny Masinovsky, Board Reporter, Deputy Clerk

A G E N D A

1. Opening Remarks and Introductions
2. Appointment of VAB Counsel
 - a. Approval of 2016 Contract for VAB Counsel
 - b. Approval of VAB Counsel Verification Form
 - c. VAB Counsel to Provide Overview of Process
 - d. VAB Counsel to Provide Overview of Effects of Law Change
"CS/CS/HB 499 Ad Valorem Taxation" on VAB Process
3. Approval of Minutes of Meeting of March 15, 2016
4. Appointment of Special Magistrates (Attorneys)

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5. Appointment of Special Magistrates (Appraisers)
 - a. Ryan LLC Letter regarding TPP Magistrate Qualifications
 - b. 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 2016 VAB Internal Operating Procedures
10. Authorization to Hire Temporary Help
11. Future Meeting
12. VAB Statistics for Previous Three Years
13. Adjournment

OPENING REMARKS AND INTRODUCTIONS

Chairman Gerard called the meeting to order at 8:31 A.M., and at her request, those in attendance introduced themselves.

APPOINTMENT OF VAB COUNSEL

a. 2016 Contract for VAB Counsel – Confirmed

Ms. Cook moved, seconded by Mr. Bindman, that Attorney Watts continue as the VAB Counsel for the 2016 term. Upon call for the vote, the motion carried unanimously.

Noting that it has been many years since the VAB Contract for Counsel has been put out to bid, Chairman Gerard requested that the Board authorize her to work with the County Attorney and the School Board Attorney on a Request for Proposal (RFP) draft prior to the next VAB organizational meeting; whereupon, Mr. Bindman moved, seconded by Mr. Wilson, that Chairman Gerard be granted authorization as requested. Upon call for the vote, the motion carried unanimously.

b. VAB Counsel Verification Form – Approved

Upon presentation by Chairman Gerard, Mr. Bindman moved, seconded by Ms. Cook, that the VAB Counsel Verification Form be approved in order to comply with the Department of Revenue (DOR) Rule 12D-9.014. Upon call for the vote, the motion carried unanimously.

c. Counsel Overview of VAB Process

Attorney Watts summarized the process, emphasizing that the VAB is an intermediary that reviews and judges cases independently of the citizens and the Property Appraiser's Office (PAO); whereupon, Ms. Cook noted that the process works very well, especially compared to other counties, and congratulated Mr. Loy and the PAO staff. Mr. Dean remarked on the partnership between the Clerk's Office and the PAO, noting that the PAO is very proactive, resolving many issues in advance of the VAB review.

d. Counsel to Provide Overview of Effects of Law Change "CS/CS/HB 499 Ad Valorem Taxation" on VAB Process

Attorney Watts indicated that changes in the law pertain to shortening timeframes and resetting hearings, and noted that the Pinellas County VAB process has been ahead of the statute changes. Mr. Loy provided additional information, explaining that the major changes relating to the VAB cycle completion deadline, to begin in 2018, and the guidelines for rescheduling hearings were made to give some counties an opportunity to get caught up with the process; and that Pinellas County has always been well within the deadlines.

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MINUTES OF MEETING OF MARCH 15, 2016 – APPROVED

Upon presentation by Chairman Gerard, Ms. Cook moved, seconded by Mr. Bindman, that the minutes of the meeting of March 15, 2016, be approved. Upon call for the vote, the motion carried unanimously.

SIX ATTORNEYS SELECTED TO SERVE AS SPECIAL MAGISTRATES

Upon presentation by Chairman Gerard, followed by a brief discussion and clarification by Mr. Wilson, Mr. Bindman moved, seconded by Mr. Wilson, that the attorneys who have previously served, as listed on page 18 of the agenda packet, be approved as Special Magistrates for exemptions. Upon call for the vote, the motion carried unanimously.

THIRTEEN APPRAISERS SELECTED TO SERVE AS SPECIAL MAGISTRATES

Referring to the letter from Ryan, LLC, regarding Tangible Personal Property (TPP) Magistrate Qualifications pertaining to Magistrate Steven Nystrom, Chairman Gerard confirmed that the Board members have read the letter and stipulated that it has been read into the record; whereupon, she read into the record Mr. Nystrom's response, and discussion ensued. Responding to queries by Ms. Cook and Mr. Bindman, Mr. Loy provided clarification regarding a complaint received last year, and Ms. Dubov noted that the present magistrate list addresses her previous concerns. Following discussion, Mr. Bindman moved, seconded by Ms. Cook, that 13 appraisers who have previously served, as listed on page 20 of the agenda packet, be selected to serve as Special Magistrates. Upon call for the vote, the motion carried unanimously.

SPECIAL MAGISTRATE ORIENTATION TO BE HELD SEPTEMBER 23, 2016

Following presentation by Mr. Loy and responding to query by Mr. Bindman, Attorney Watts indicated that all magistrates are required to attend the orientation; whereupon, he briefly reviewed the topics that he plans to discuss.

Thereupon, Ms. Cook moved, seconded by Mr. Bindman, that authorization be granted for the Special Magistrate orientation to be held Friday, September 23, 2016 at 9:00 A.M. Upon call for the vote, the motion carried unanimously.

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LINKS TO DOR RULES AND FLORIDA STATUTES FOR THE VAB PROCESS

Chairman Gerard related that the Clerk of Court's webpage contains a link to the DOR Rules and Florida Statutes governing the VAB process.

VARIOUS BOARD POLICIES – CONFIRMED

In response to queries by Chairman Gerard and Mr. Bindman, Mr. Loy confirmed that the policies listed below have not changed, other than to update the applicable dates, and indicated that \$15.00 is the maximum filing fee, set by statute, and individual counties can choose to reduce or waive the fee.

- a. Filing fee of \$15.00 (Resolution No. 2016-01)
- 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

Thereupon, Mr. Wilson moved, seconded by Mr. Bindman, that Policies "a" through "g" be approved. Upon call for the vote, the motion carried unanimously.

2016 VAB INTERNAL OPERATING PROCEDURES - APPROVED

Responding to query by Chairman Gerard, Mr. Loy indicated that, with the exception of the change related to rescheduling and the updating of due dates, the procedures have stayed the same; whereupon, Mr. Wilson moved, seconded by Ms. Cook, that the changes to the 2016 VAB Internal Operating Procedures be approved. Upon call for the vote, the motion carried unanimously.

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AUTHORIZATION GRANTED TO HIRE TEMPORARY HELP

In response to queries by Mr. Bindman, Mr. Loy related that temporary employees are paid \$10 per hour; that some of the same employees come back every year, hence, there is not a lot of training involved; that they work two to three days a week from October through February; and that, typically, the yearly budget for temporary help does not exceed \$6,500; whereupon, Ms. Cook moved, seconded by Mr. Bindman, that the authorization to hire temporary help be granted. Upon call for the vote, the motion carried unanimously.

NEXT MEETING TO BE HELD OCTOBER 4, 2016

Mr. Loy pointed out that it is imperative that the Board meet during the week of October 4, 2016 for the Property Appraiser's first tax roll certification, per statute. Following discussion, Chairman Gerard indicated that the VAB will meet on Tuesday, October 4, at 8:30 A.M. to certify the tax rolls.

VAB STATISTICS FOR PREVIOUS THREE YEARS

Referring to the last two pages of the agenda packet and in response to query by Mr. Bindman, Mr. Loy confirmed that over 50 percent of the petitions were withdrawn last year; whereupon, Ms. Dubov explained why approximately 60 percent of the petitions were withdrawn in each of the past three years, noting that the dollar value of the adjustments to property taxes made by the Property Appraiser's Office is much greater than the value adjusted as a result of the VAB hearings.

During discussion and responding to queries by Mr. Wilson, Mr. Loy provided information regarding the Magistrates' current and previous pay rates, and how they compare to other counties; whereupon, he recommended that another review of the rates take place in the near future.

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ADJOURNMENT

Chairman Gerard adjourned the meeting at 9:03 A.M.

Chairman