

VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY

AGENDA

JANUARY 24, 2018

3:00 P.M.

Welcome to the Hillsborough County Value Adjustment Board (VAB) meeting.

ORDER OF BUSINESS

1. Call to Order and Pledge of Allegiance
 - a. Purpose of Meeting: Approve Phase I Recommended Decisions, VAB Legal Counsel Discussion, Approve Minutes, and Other VAB Matters.
2. Public Comments

Chairman's Statement: The VAB welcomes comments from petitioners about any issue or concern related to their petition or processes of the VAB. Anyone wishing to speak before the VAB during the public comment portion of the meeting should complete the sign-in sheet located at the sign-up table inside the Boardroom lobby. When addressing the VAB, please state your name and address and speak clearly into the microphone. Three (3) minutes are allowed for each speaker.
3. **Phase I Recommended Decisions**
4. **VAB Legal Counsel Discussion**
 - a. extend the contract with Ms. Parwani or
 - b. proceed with a request for legal services to obtain responses from qualified applicants interested in serving as the Hillsborough County VAB legal counsel
5. **Approve the September 27, 2017, Meeting Minutes**
6. Other VAB Matters
 - a. Correspondence
 - b. Meeting Notice
 - c. The next meeting is scheduled for Thursday, February 22, 2018, at 9:00 a.m.
7. Adjournment

Any person who might wish to appeal any decision made by the VAB regarding any matter considered at the forthcoming meeting will need a record of the proceedings, and for such purposes, may need to ensure that a verbatim record of the proceedings is made, which will include the testimony and evidence upon which the appeal is to be based.

Value Adjustment Board

Special Magistrate's Recommendations

Petition #	Folio #	Petitioner Name	Decision
2017-00153	0984042000	SEGUNDO CHHUN LYNN	HDVAB
2017-00155	1817850000	PITA ANTHONY J	HDVAB
2017-00157	0338870020	BAY FLORISSANT LLC	HDVAB
2017-00475	1993350040	BANKER LOPEZ GASSLER PA	HDVAB
2017-01936	0057559090	ANCHOR TITLE	HDVAB
2017-03429	1817410000	GARCIA FRANCISCO	HDVAB
2017-03430	0747623942	VOGT JOHN	HDVAB
2017-03437	0848590400	GARRISON JIMMY	HDVAB
2017-03438	0848590000	GARRISON JIMMY	HDVAB
2017-03439	1999068002	FIDELITY CAPITAL MANAGEMENT LLC	HDVAB
2017-03442	0503950000	FOKIN MIKHAIL	HDVAB

Total Petitions

11

Total Folios

11

Value Adjustment Board

Special Magistrate's Recommendations

Petition #	Folio #	Petitioner Name	Class	Taxable Value		Decision
				BEFORE	AFTER	
2017-00001	1853930000	EVANS KENNETH C	DOR_1	\$664,599	\$525,354	GRANTED
2017-00002	1227200000	EVANS KENNETH C	DOR_1	\$331,112	\$331,112	DENIED
2017-00027	0617270050	AGRONE INC	DOR_3	\$19,909	\$19,909	DENIED
2017-00030	0774524652	MEYER GREGORY	DOR_4	\$161,099	\$161,099	DENIED
2017-00034	0329240404	KURIAN BONNY M	DOR_4	\$267,766	\$267,766	DENIED
2017-00051	0592401032	STEWART ROBERT	DOR_9	\$81,872	\$81,872	DENIED
2017-00052	0336060000	BUCKMAN GAIL E	DOR_3	\$609,210	\$131,864	GRANTED
2017-00055	0132980000	HILL WARD HENDERSON	DOR_4	\$25,000	\$25,000	DENIED
2017-00056	0132910525	HILL WARD HENDERSON	DOR_4	\$1,419,555	\$1,419,555	DENIED
2017-00057	0338638232	FREYRE ERISED	DOR_4	\$146,999	\$146,999	DENIED
2017-00063	0190008408	MCCURRY JOSEPH	DOR_30	\$294,373	\$294,373	DENIED
2017-00066	0166880000	LAPORTA MATT	DOR_4	\$275,980	\$275,980	DENIED
2017-00075	2078190000	FUNK SPENCER	DOR_4	\$44,630	\$44,630	DENIED
2017-00105	1438780000	GALLARDO OTNIEL	DOR_4	\$70,620	\$70,620	DENIED
2017-00106	0777211930	HARRIS LOVETT	DOR_4	\$100,552	\$100,552	DENIED
2017-00115	1277660000	TRINKLE DEVNET F	DOR_4	\$883,267	\$883,267	DENIED
2017-00116	0673510050	TONYS ROASTED PEPPER LLC	DOR_3	\$225,392	\$225,392	DENIED
2017-00128	0864560000	AVERSA JANET UMIKER	DOR_3	\$306,444	\$306,444	DENIED
2017-00141	1995470020	BARNETT BOLT KIRKWOOD LONG & KOCH	DOR_4	\$1,471,355	\$0	GRANTED
2017-00146	1901300253	TAMPA PORT AUTHORITY	DOR_4	\$9,470	\$9,470	DENIED
2017-00147	1993350205	TAMPA PORT AUTHORITY	DOR_4	\$1,873,877	\$0	GRANTED
2017-00148	1993350223	TAMPA PORT AUTHORITY	DOR_4	\$2,114,116	\$2,114,116	DENIED
2017-00149	0489630003	TAMPA PORT AUTHORITY	DOR_4	\$810,358	\$0	GRANTED
2017-00150	0489630002	TAMPA PORT AUTHORITY	DOR_4	\$887,692	\$887,692	DENIED
2017-00151	0489450200	TAMPA PORT AUTHORITY	DOR_4	\$767,180	\$767,180	DENIED
2017-00152	0489450028	TAMPA PORT AUTHORITY	DOR_4	\$1,600,945	\$0	GRANTED
2017-00154	0556262476	JAEGER JOSEPH J & DIANA M	DOR_1	\$118,547	\$118,547	DENIED
2017-00156	1709650000	PARENT JASON C	DOR_1	\$176,620	\$176,620	DENIED
2017-00158	1387560000	KARON BRITTON	DOR_1	\$259,976	\$259,976	DENIED
2017-00163	0017500618	MANKARIOUS WAGIH	DOR_1	\$1,139,627	\$1,139,627	DENIED
2017-00165	0564730000	LLERENA DAVID	DOR_1	\$63,607	\$63,607	DENIED
2017-00168	1842600000	BENOIST ENTERPRISES LLC	DOR_1	\$386,796	\$302,760	GRANTED
2017-00169	1264890458	FORDE ANNETTE	DOR_1	\$300,847	\$300,847	DENIED
2017-00170	0339761610	MOUNIR ALAA AFIF ATTALLA	DOR_4	\$167,107	\$167,107	DENIED
2017-00174	1077100000	FALTUS MARK J	DOR_1	\$86,325	\$86,325	DENIED
2017-00175	1077110000	FALTUS MARK J	DOR_1	\$60,936	\$60,936	DENIED
2017-00176	1148692000	TV CAPITAL PARTNERS LLC	DOR_1	\$318,124	\$318,124	DENIED
2017-00179	0329031040	RACHALA KARUNAKAR	DOR_1	\$500,880	\$500,880	DENIED

2017-00181	0520915624	MONROE MICHAEL L	DOR_1	\$341,073	\$341,073	DENIED
2017-00182	1344570534	BERGLUND JOCELYN AMBER	DOR_1	\$230,125	\$230,125	DENIED
2017-00184	0594002342	PATEL AMRITBHAI	DOR_1	\$401,132	\$401,132	DENIED
2017-00189	1142010000	MIGHELL MARK A & SASKIA	DOR_1	\$1,554,358	\$1,554,358	DENIED
2017-00192	0349710000	CHAVES MICHAEL	DOR_1	\$4,204,600	\$4,204,600	DENIED
2017-00194	1076910000	FALTUS MARK J	DOR_1	\$83,578	\$83,578	DENIED
2017-00195	0502293024	WALTER RONALD M	DOR_1	\$1,135,710	\$1,135,710	DENIED
2017-00196	1367130000	KITCHEN RICHARD W	DOR_1	\$270,865	\$270,865	DENIED
2017-00204	0772852582	CLENDENEN NICHOLAS	DOR_1	\$147,861	\$147,861	DENIED
2017-00206	1227980000	DELUCA MICHAEL	DOR_1	\$1,045,598	\$1,045,598	DENIED
2017-00210	0347565802	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$133,934	\$133,934	DENIED
2017-00210	0347565804	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,710	\$125,710	DENIED
2017-00210	0347565806	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$98,310	\$98,310	DENIED
2017-00210	0347565808	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$121,895	\$121,895	DENIED
2017-00210	0347565810	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347565812	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$131,567	\$131,567	DENIED
2017-00210	0347565814	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347565816	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$97,039	\$97,039	DENIED
2017-00210	0347565818	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347565820	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347565822	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347565824	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347565826	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347565828	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$104,401	\$104,401	DENIED
2017-00210	0347565830	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$135,325	\$135,325	DENIED
2017-00210	0347565832	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$121,895	\$121,895	DENIED
2017-00210	0347565834	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$126,008	\$126,008	DENIED
2017-00210	0347565836	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347565838	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$66,421	\$66,421	DENIED
2017-00210	0347565840	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$94,026	\$94,026	DENIED
2017-00210	0347565842	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347565844	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$131,776	\$131,776	DENIED
2017-00210	0347565846	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347565848	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$123,480	\$123,480	DENIED
2017-00210	0347565850	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347565852	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$97,039	\$97,039	DENIED
2017-00210	0347565854	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347565856	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347565858	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347565860	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED

2017-00210	0347565862	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$75,771	\$75,771	DENIED
2017-00210	0347565864	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$104,401	\$104,401	DENIED
2017-00210	0347565866	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347565868	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347565870	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347565872	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$123,480	\$123,480	DENIED
2017-00210	0347565874	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347565876	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$98,207	\$98,207	DENIED
2017-00210	0347565878	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$86,061	\$86,061	DENIED
2017-00210	0347565880	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347565882	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$133,906	\$133,906	DENIED
2017-00210	0347565884	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347565886	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$71,884	\$71,884	DENIED
2017-00210	0347565888	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$98,207	\$98,207	DENIED
2017-00210	0347565890	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347565892	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347565894	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347565896	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347565898	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$66,421	\$66,421	DENIED
2017-00210	0347565900	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$97,039	\$97,039	DENIED
2017-00210	0347565902	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$143,902	\$143,902	DENIED
2017-00210	0347565904	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$121,895	\$121,895	DENIED
2017-00210	0347565906	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347565908	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347565910	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$71,884	\$71,884	DENIED
2017-00210	0347565912	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$104,401	\$104,401	DENIED
2017-00210	0347565914	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347565916	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347565918	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347565920	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$131,567	\$131,567	DENIED
2017-00210	0347565922	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347565924	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$94,026	\$94,026	DENIED
2017-00210	0347565926	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347565928	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347565930	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347565932	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347565934	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED

2017-00210	0347565936	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$98,207	\$98,207	DENIED
2017-00210	0347565938	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347565940	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347565942	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347565944	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347565946	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$66,421	\$66,421	DENIED
2017-00210	0347565948	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$97,039	\$97,039	DENIED
2017-00210	0347565950	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347565952	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347565954	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347565956	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347565958	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347565960	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$98,207	\$98,207	DENIED
2017-00210	0347565962	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347565964	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347565966	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347565968	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347565970	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$71,884	\$71,884	DENIED
2017-00210	0347565972	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$97,039	\$97,039	DENIED
2017-00210	0347565974	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347565976	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347565978	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347565980	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347565982	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347565984	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$94,026	\$94,026	DENIED
2017-00210	0347565986	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347565988	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$121,895	\$121,895	DENIED
2017-00210	0347565990	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$133,906	\$133,906	DENIED
2017-00210	0347565992	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347565994	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347565996	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$97,039	\$97,039	DENIED
2017-00210	0347565998	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347566000	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347566002	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566004	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$131,567	\$131,567	DENIED
2017-00210	0347566006	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347566008	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$104,401	\$104,401	DENIED
2017-00210	0347566010	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED

2017-00210	0347566012	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347566014	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566016	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$66,689	\$66,689	DENIED
2017-00210	0347566018	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347566020	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$97,039	\$97,039	DENIED
2017-00210	0347566022	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347566024	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347566026	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566028	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347566030	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347566032	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$104,401	\$104,401	DENIED
2017-00210	0347566034	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347566036	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347566038	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566040	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$123,480	\$123,480	DENIED
2017-00210	0347566042	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347566044	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$97,039	\$97,039	DENIED
2017-00210	0347566046	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347566048	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347566050	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566052	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347566054	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$75,771	\$75,771	DENIED
2017-00210	0347566056	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$97,039	\$97,039	DENIED
2017-00210	0347566058	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347566060	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347566062	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566064	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347566066	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$71,884	\$71,884	DENIED
2017-00210	0347566068	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$98,207	\$98,207	DENIED
2017-00210	0347566070	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$135,325	\$135,325	DENIED
2017-00210	0347566072	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347566074	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566076	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$131,567	\$131,567	DENIED
2017-00210	0347566078	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347566080	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$94,026	\$94,026	DENIED
2017-00210	0347566082	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347566084	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED

2017-00210	0347566086	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566088	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347566090	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347566092	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$97,039	\$97,039	DENIED
2017-00210	0347566094	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347566096	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347566098	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566100	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347566102	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347566104	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$98,207	\$98,207	DENIED
2017-00210	0347566106	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347566108	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347566110	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566112	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347566114	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347566116	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$104,401	\$104,401	DENIED
2017-00210	0347566118	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347566120	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347566122	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566124	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347566126	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$75,771	\$75,771	DENIED
2017-00210	0347566128	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$25,557	\$25,557	DENIED
2017-00210	0347566130	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347566132	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347566134	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566136	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347566138	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347566140	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$98,207	\$98,207	DENIED
2017-00210	0347566142	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$143,902	\$143,902	DENIED
2017-00210	0347566144	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347566146	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566148	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$66,689	\$66,689	DENIED
2017-00210	0347566150	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347566152	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$97,039	\$97,039	DENIED
2017-00210	0347566154	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347566156	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$121,895	\$121,895	DENIED
2017-00210	0347566158	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566160	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$131,567	\$131,567	DENIED

2017-00210	0347566162	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347566164	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$97,039	\$97,039	DENIED
2017-00210	0347566166	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347566168	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347566170	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566172	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347566174	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347566176	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$104,401	\$104,401	DENIED
2017-00210	0347566178	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347566180	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347566182	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566184	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347566186	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347566188	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$97,039	\$97,039	DENIED
2017-00210	0347566190	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347566192	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347566194	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566196	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347566198	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347566200	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$97,039	\$97,039	DENIED
2017-00210	0347566202	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347566204	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347566206	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566208	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347566210	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$71,884	\$71,884	DENIED
2017-00210	0347566212	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$97,039	\$97,039	DENIED
2017-00210	0347566214	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347566216	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347566218	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566220	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$131,567	\$131,567	DENIED
2017-00210	0347566222	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347566224	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$104,401	\$104,401	DENIED
2017-00210	0347566226	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347566228	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347566230	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566232	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347566234	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$75,771	\$75,771	DENIED

2017-00210	0347566312	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347566314	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566316	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347566318	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$66,421	\$66,421	DENIED
2017-00210	0347566320	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$97,039	\$97,039	DENIED
2017-00210	0347566322	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347566324	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347566326	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566328	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347566330	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347566332	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$97,039	\$97,039	DENIED
2017-00210	0347566334	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347566336	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347566338	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566340	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347566342	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$66,421	\$66,421	DENIED
2017-00210	0347566344	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$104,401	\$104,401	DENIED
2017-00210	0347566346	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347566348	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347566350	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566352	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347566354	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347566356	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$98,207	\$98,207	DENIED
2017-00210	0347566358	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347566360	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$105,097	\$105,097	DENIED
2017-00210	0347566362	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566364	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347566366	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$66,421	\$66,421	DENIED
2017-00210	0347566368	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$104,401	\$104,401	DENIED
2017-00210	0347566370	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347566372	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347566374	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566376	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347566378	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347566380	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$94,026	\$94,026	DENIED
2017-00210	0347566382	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347566384	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED

2017-00210	0347566386	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566388	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347566390	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$66,421	\$66,421	DENIED
2017-00210	0347566392	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$98,207	\$98,207	DENIED
2017-00210	0347566394	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347566396	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347566398	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566400	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347566402	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$71,884	\$71,884	DENIED
2017-00210	0347566404	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$94,026	\$94,026	DENIED
2017-00210	0347566406	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$135,325	\$135,325	DENIED
2017-00210	0347566408	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347566410	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566412	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347566414	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$68,379	\$68,379	DENIED
2017-00210	0347566416	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$97,039	\$97,039	DENIED
2017-00210	0347566418	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347566420	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$115,548	\$115,548	DENIED
2017-00210	0347566422	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$127,634	\$127,634	DENIED
2017-00210	0347566424	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$125,718	\$125,718	DENIED
2017-00210	0347566426	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$75,771	\$75,771	DENIED
2017-00210	0347566428	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$104,401	\$104,401	DENIED
2017-00210	0347566430	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$138,141	\$138,141	DENIED
2017-00210	0347566434	PROPERTY TAX SERVICES OF FLORIDA	DOR_1	\$100	\$100	DENIED
2017-00211	1862180012	ZINK TIMOTHY A	DOR_1	\$1,358,578	\$1,358,578	DENIED
2017-00212	0347580616	PERMUTH SABRINA G	DOR_1	\$458,866	\$458,866	DENIED
2017-00217	1647400000	CPTP LLC	DOR_1	\$82,484	\$82,484	DENIED
2017-00230	1334420000	SULLIVAN SEAN & SHANA	DOR_1	\$259,317	\$244,186	GRANTED
2017-00231	1334420000	SULLIVAN SEAN & SHANA	DOR_9	\$259,317	\$259,317	DENIED
2017-00232	0772851156	JOHNSON MARK	DOR_1	\$25,000	\$25,000	DENIED
2017-00238	1357320264	ULLMAN PATRICIA DAPHNE	DOR_1	\$94,632	\$94,632	DENIED
2017-00239	0542461384	JOHNSON DENNIS L & BERNADINE	DOR_1	\$174,048	\$174,048	DENIED
2017-00240	1136170000	EVANS KENNETH C	DOR_1	\$591,100	\$591,100	DENIED
2017-00241	1211320000	EVANS KENNETH C	DOR_1	\$814,812	\$889,100	GRANTED
2017-00242	1219000000	EVANS KENNETH C	DOR_1	\$311,306	\$311,306	DENIED
2017-00243	1142400000	EVANS KENNETH C	DOR_1	\$1,557,192	\$1,557,192	DENIED
2017-00245	0026770357	POPE ANDREW C	DOR_1	\$410,457	\$373,036	GRANTED
2017-00246	1854650000	MELE MICHAEL & HOLLY	DOR_1	\$1,106,366	\$1,106,366	DENIED
2017-00247	0677750000	DERRICK MICHAEL	DOR_1	\$108,986	\$108,986	DENIED
2017-00253	1357320280	BABBITT BRADY	DOR_1	\$189,135	\$189,135	DENIED
2017-00257	0542461402	BROOKS RICHARD & SHELLA	DOR_1	\$116,344	\$116,344	DENIED

2017-00258	1287120000	BIEHAYN PETER	DOR_1	\$661,965	\$935,000	GRANTED
2017-00262	1272645024	JOFFRAY PHILLIP S	DOR_1	\$368,594	\$368,594	DENIED
2017-00264	0321240000	AHLGREN BRAD K	DOR_1	\$328,918	\$240,484	GRANTED
2017-00265	0974390000	KLADIS GEORGE J	DOR_1	\$100,518	\$73,484	GRANTED
2017-00266	1141770000	WISNER JAMES P	DOR_1	\$253,290	\$232,647	GRANTED
2017-00271	1918770000	CUSSEAUX GROVER	DOR_1	\$122,056	\$122,056	DENIED
2017-00272	1918800000	CUSSEAUX GROVER	DOR_1	\$116,965	\$116,965	DENIED
2017-00273	1916470000	CUSSEAUX GROVER	DOR_1	\$44,183	\$44,183	DENIED
2017-00274	1819090000	CUSSEAUX GROVER	DOR_1	\$58,037	\$58,037	DENIED
2017-00275	0043740000	CUSSEAUX GROVER	DOR_1	\$73,466	\$73,466	DENIED
2017-00279	0748800000	EVANS ROBERT D	DOR_9	\$439,373	\$439,373	DENIED
2017-00292	1284890000	**CONFIDENTIAL**	DOR_1	\$374,052	\$275,056	GRANTED
2017-00294	0542461382	JONES BIANCA R & ANDINO EMMANUEL	DOR_1	\$122,345	\$122,345	DENIED
2017-00295	1109240000	ARE SOLUTIONS	DOR_1	\$1,028,600	\$1,028,600	DENIED
2017-00299	0239588302	ARE SOLUTIONS	DOR_1	\$4,516,500	\$4,516,500	DENIED
2017-00300	0154250400	ARE SOLUTIONS	DOR_1	\$658,900	\$658,900	DENIED
2017-00301	0169850000	ARE SOLUTIONS	DOR_1	\$3,816,000	\$3,816,000	DENIED
2017-00302	0169851000	ARE SOLUTIONS	DOR_1	\$509,100	\$509,100	DENIED
2017-00303	0169851010	ARE SOLUTIONS	DOR_1	\$3,466,057	\$3,466,057	DENIED
2017-00304	0239470100	ARE SOLUTIONS	DOR_1	\$1,262,600	\$1,262,600	DENIED
2017-00308	1943700000	ARE SOLUTIONS	DOR_1	\$2,173,896	\$2,173,896	DENIED
2017-00309	1943680000	ARE SOLUTIONS	DOR_1	\$355,926	\$355,926	DENIED
2017-00310	1845200000	ARE SOLUTIONS	DOR_1	\$3,159,500	\$3,159,500	DENIED
2017-00311	1944790000	ARE SOLUTIONS	DOR_1	\$4,128,496	\$4,128,496	DENIED
2017-00318	0700236302	METRO INVESTMENTS LLC	DOR_1	\$511,161	\$511,161	DENIED
2017-00353	1252060000	CHERUB GROUP LLC	DOR_1	\$558,754	\$558,754	DENIED
2017-00354	1186632146	EDGAR PATRICIA B SCHRAMM	DOR_1	\$423,500	\$404,911	GRANTED
2017-00355	1134280100	ROBERTS CHRISTOPHER C AND MARY S	DOR_1	\$853,563	\$644,148	GRANTED
2017-00357	1999068002	FIDELITY CAPITAL MANAGEMENT LLC	DOR_34	\$253,597	\$253,597	DENIED
2017-00362	1366650000	WONKA ESTELLE LODELL	DOR_1	\$79,795	\$72,225	GRANTED
2017-00365	0432760400	FLORIDA PROPERTY TAX SERVICE	DOR_1	\$1,042,233	\$1,042,233	DENIED
2017-00416	0014415022	CUNNANE PATRICIA ANNE	DOR_1	\$954,497	\$954,497	DENIED
2017-00582	0554010094	AMERICAN HOMES 4 RENT	DOR_1	\$157,746	\$157,746	DENIED
2017-00583	0554010138	AMERICAN HOMES 4 RENT	DOR_1	\$161,458	\$161,458	DENIED
2017-00584	0554010098	AMERICAN HOMES 4 RENT	DOR_1	\$168,596	\$168,596	DENIED
2017-00585	0554000158	AMERICAN HOMES 4 RENT	DOR_1	\$143,609	\$143,609	DENIED
2017-00586	0733182396	AMERICAN HOMES 4 RENT	DOR_1	\$146,757	\$146,757	DENIED
2017-00587	0723105762	AMERICAN HOMES 4 RENT	DOR_1	\$234,536	\$210,000	GRANTED
2017-00701	0733647014	TELLINGHUISEN DOUGLAS L & JANICE C ET AL	DOR_1	\$147,531	\$147,531	DENIED
2017-00723	1988400164	COLUNIO J WILLIAM	DOR_1	\$529,445	\$529,445	DENIED
2017-00766	0119784156	MICKOOL JASON & MASSENGILL ALLYSON	DOR_1	\$1,206,777	\$1,016,000	GRANTED
2017-00820	1357691476	MALARKEY ROSEMARY ANN	DOR_1	\$367,601	\$292,385	GRANTED
2017-00827	1995499956	HARROGATE INVEST GROUP LLC	DOR_1	\$74,539	\$74,539	DENIED
2017-00831	0416930000	IAC INC	DOR_1	\$2,337,502	\$2,337,502	DENIED
2017-00832	1133600000	IAC INC	DOR_1	\$898,586	\$898,586	DENIED
2017-00892	0240620000	XENIAMC	DOR_1	\$5,078,150	\$5,078,150	DENIED

2017-00894	0040900000	XENIAMC	DOR_1	\$945,648	\$854,454	GRANTED
2017-01035	1189870000	MOSS DAVID LIFE ESTATE	DOR_1	\$340,500	\$300,207	GRANTED
2017-01037	0733647672	AMERICAN HOMES 4 RENT	DOR_1	\$134,187	\$134,187	DENIED
2017-01038	0563520160	AMERICAN HOMES 4 RENT	DOR_1	\$144,338	\$144,338	DENIED
2017-01039	0851550396	AMERICAN HOMES 4 RENT	DOR_1	\$122,060	\$114,000	GRANTED
2017-01040	0851550312	AMERICAN HOMES 4 RENT	DOR_1	\$136,628	\$136,628	DENIED
2017-01041	0851550436	AMERICAN HOMES 4 RENT	DOR_1	\$119,874	\$119,874	DENIED
2017-01042	0851550216	AMERICAN HOMES 4 RENT	DOR_1	\$122,984	\$122,984	DENIED
2017-01043	0515321534	AMERICAN HOMES 4 RENT	DOR_1	\$228,255	\$228,255	DENIED
2017-01044	0513580492	AMERICAN HOMES 4 RENT	DOR_1	\$184,070	\$184,070	DENIED
2017-01045	0513650240	AMERICAN HOMES 4 RENT	DOR_1	\$106,812	\$106,812	DENIED
2017-01046	0974700000	AMERICAN HOMES 4 RENT	DOR_1	\$155,659	\$155,659	DENIED
2017-01047	0770570312	AMERICAN HOMES 4 RENT	DOR_1	\$172,654	\$172,654	DENIED
2017-01048	0770570418	AMERICAN HOMES 4 RENT	DOR_1	\$153,073	\$153,073	DENIED
2017-01049	0770570422	AMERICAN HOMES 4 RENT	DOR_1	\$180,758	\$180,758	DENIED
2017-01050	0772860472	AMERICAN HOMES 4 RENT	DOR_1	\$148,364	\$148,364	DENIED
2017-01051	0770576386	AMERICAN HOMES 4 RENT	DOR_1	\$129,662	\$129,662	DENIED
2017-01052	0772860260	AMERICAN HOMES 4 RENT	DOR_1	\$151,517	\$140,000	GRANTED
2017-01053	0646791370	AMERICAN HOMES 4 RENT	DOR_1	\$120,606	\$120,606	DENIED
2017-01276	1162380000	ARE SOLUTIONS	DOR_1	\$875,251	\$875,251	DENIED
2017-01587	1227800000	HYDE ROBERT	DOR_1	\$643,009	\$643,009	DENIED
2017-01604	1995499962	AREF BASSAM AND MARILYN	DOR_1	\$255,141	\$255,141	DENIED
2017-01605	1995499958	AREF BASSAM AND MARILYN	DOR_1	\$76,531	\$76,531	DENIED
2017-02093	1142940100	FLANAGAN BILTON LLC	DOR_1	\$39,901,300	\$39,901,300	DENIED
2017-03141	1175080000	ABATEMENT INC	DOR_1	\$472,036	\$449,000	GRANTED
2017-03148	0339683418	SOURCE FINANCIAL INC	DOR_1	\$341,183	\$276,250	GRANTED
2017-03152	1195920700	STAPLETON FREDRIC	DOR_1	\$670,180	\$670,180	DENIED
2017-03427	0592250188	SCHLOETER OTTO SERVIO	DOR_4	\$212,698	\$212,698	DENIED
2017-03441	0777211490	RIFAI FELICITY	DOR_4	\$165,748	\$165,748	DENIED

Total Petitions

141

Total Folios

456

AGENDA ITEM INFORMATION

VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY

Agenda Item 4 – VAB Legal Counsel Discussion

The current VAB legal counsel contact with Attorney Rinky Parwani expires August 31, 2018. Staff is requesting direction as to whether the VAB desires to (a) extend the contract with Ms. Parwani or (b) proceed with a request for legal services to obtain responses from qualified applicants interested in serving as the Hillsborough County VAB legal counsel.

Attachments: Current VAB legal counsel contract; Florida Statute 194.015, Value Adjustment Board; and Department of Revenue Rules 12D9.008, Appointment of Legal Counsel to the Board, and 12D-9.009, Role of Legal Counsel to the Board.

**AGREEMENT BETWEEN THE
HILLSBOROUGH COUNTY
VALUE ADJUSTMENT BOARD AND
RINKY S. PARWANI, ESQ. FOR
THE PROVISION OF LEGAL SERVICES**

This AGREEMENT, effective as of the date executed is entered into between the Hillsborough County Value Adjustment Board (VAB), created pursuant to Chapter 194, Florida Statutes, and Rinky S. Parwani, a Florida licensed attorney (**ATTORNEY**) for the provision of legal services.

WITNESSETH

WHEREAS, the 2008 Florida Legislature amended Section 194.015, Florida Statutes to require the **VAB** to employ private legal counsel; and

WHEREAS, **VAB** issued a request for proposals for Private Counsel Services; and

WHEREAS, **VAB**, upon recommendation of its selection committee, has determined that Rinky S. Parwani, Esq. is qualified to provide such services.

NOW, THEREFORE, in consideration of the mutual covenants and provision contained herein, the parties agree as follows:

**ARTICLE 1
Scope of Services**

ATTORNEY shall provide legal services as directed by **VAB** and as mandated by Chapter 194, Florida Statutes.

**ARTICLE II
Term**

The term of this contract will be for a one-year period commencing September 1, 2017, and terminating August 31, 2018. At the discretion of **VAB**, the contract may be extended upon the same terms and conditions for two (2) consecutive, one-year terms.

**ARTICLE III
Fees**

ATTORNEY shall be compensated at the following hourly rates in ¼ increments:

Legal Services	\$175
Litigation	\$275

ATTORNEY shall not be paid at the Litigation rate if **VAB** has employed outside counsel to represent it in any litigation.

ATTORNEY shall submit to the VAB Clerk monthly invoices that include a description of the services performed, the amount of time associated with the service and the hourly rate associated with the service. Approved costs will be disclosed separately and receipts documenting payment to third parties must be attached to the monthly invoice where appropriate.

**ARTICLE IV
Expenses and Limitation of Costs**

Services involved in the creation and distribution of documents, including, but not limited to, copying, research and postage may be provided by the VAB through the Clerk to VAB. **ATTORNEY** shall not be reimbursed for services provided through the Clerk to the VAB. **ATTORNEY** travel outside of Hillsborough County must be preapproved by VAB and will be reimbursed according to law.

**ARTICLE V
Additional Legal Counsel**

If for any reason **ATTORNEY** becomes unavailable for a meeting of the **VAB**, Clerk to the **VAB** may retain outside counsel on a temporary basis to substitute for **ATTORNEY**.

**ARTICLE VI
Training**

ATTORNEY shall attend, at **VAB** expense, the Department of Revenue training mandated by Section 194.035, Florida Statutes. **VAB** may authorize additional training at its discretion.

**ARTICLE VII
Maintenance of Records**

ATTORNEY shall maintain all documents, including work papers created or received in the performance of this contract, as required by Chapter 119, Florida Statutes, or for five (5) years, whichever is longer. **ATTORNEY** shall make such records available to VAB and **CLERK** upon request and as required by Chapter 119.

IF THE CONTRACTOR/LEGAL COUNSEL HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S/LEGAL COUNSEL'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT, CLERK OF

THE CIRCUIT COURT, VAB CLERK DESIGNEE, (813) 276-8100 Ext. 4354, vab@hillsclerk.com, 419 Pierce St., Room 140, Tampa, FL, 33602. The Legal Counsel shall keep and maintain public records required by the VAB to perform the service. Upon request from the VAB's custodian of public records, provide the VAB with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the Legal Counsel does not transfer the records to the VAB. Upon completion of the contract, transfer, at no cost, to the VAB all public records in possession of the Legal Counsel or keep and maintain public records required by the VAB to perform the service. If the Legal Counsel transfers all public records to the VAB upon completion of the contract, the Legal Counsel shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Legal Counsel keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the VAB, upon request from the VAB's custodian of public records, in a format that is compatible with the information technology systems of the VAB.

ARTICLE VIII Conflict of Interest

ATTORNEY represents that she presently has no interest and shall acquire no such interest, financial or otherwise, direct or indirect; nor engage in any business or professional activity; nor incur any obligation of any nature that would conflict in any manner with the performance or services required under this AGREEMENT. Specifically, **ATTORNEY** shall not represent the Property Appraiser, Tax Collector, any taxing authority, or any property owner in any administrative or judicial review of property taxes.

ARTICLE IX Assignment

It is agreed that this AGREEMENT is for the performance of personal services and **ATTORNEY** may not assign this AGREEMENT without prior written consent of VAB.

ARTICLE X Termination

This AGREEMENT may be terminated by either party giving a minimum of 30 days written notice of the intent to terminate and specifying the date of termination. The termination notice shall be in writing and sent either by certified or registered mail (return receipt requested) or delivered in person to the office of the other party with proof of delivery.

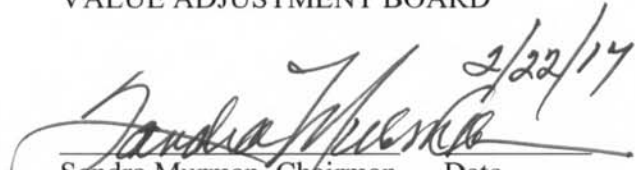
IN WITNESS WHEREOF the parties have executed this document:

ATTESTED:

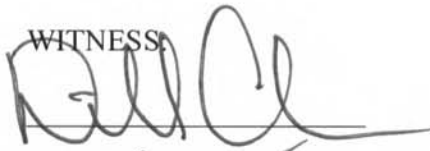
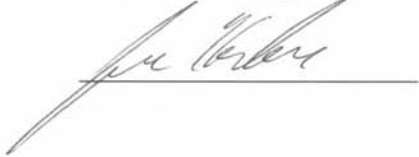
Pat Frank
Clerk of the Circuit Court
Hillsborough County, Florida


Deputy Clerk

HILLSBOROUGH COUNTY
VALUE ADJUSTMENT BOARD

 2/22/17
Sandra Murman, Chairman Date

WITNESS:

 2/22/17
Rinky S. Parwani Date

**FIRST AMENDMENT TO
AGREEMENT BETWEEN THE
HILLSBOROUGH COUNTY
VALUE ADJUSTMENT BOARD AND
RINKY PARWANI, ESQ. FOR
THE PROVISION OF LEGAL SERVICES**

This Amendment to the February 22, 2017, Agreement is effective upon execution by the Value Adjustment Board and acceptance by the Attorney.

WITNESSETH

WHEREAS the existing agreement between the parties provides in ARTICLE II:

The term of this contract will be for a one year period commencing September 1, 2017, and terminating August 31, 2018. At the discretion of the VAB, the contract may be extended upon the same terms and conditions for one (1) consecutive one-year term.

WHEREAS the VAB has determined it is in its best interest to extend the contract for an additional one-year period.

THEREFORE, ARTICLE II is amended to read:

ARTICLE II

The term of this contract will be for a one-year period commencing September 1, 2018, and terminating August 31, 2019.

All other terms and conditions of the agreement remain unchanged.

IN WITNESS WHEREOF the VAB has executed this Amendment.

ATTESTED:
Pat Frank
Clerk of the Circuit Court

**HILLSBOROUGH COUNTY
VALUE ADJUSTMENT BOARD**

Deputy Clerk

Sandra Murman, Chairman _____
Date

Accepted and Acknowledged:

Rinky Parwani

Select Year:

2017

Go

The 2017 Florida Statutes

[Title XIV](#)
TAXATION AND
FINANCE

[Chapter 194](#)
ADMINISTRATIVE AND JUDICIAL REVIEW OF
PROPERTY TAXES

[View Entire
Chapter](#)

194.015 Value adjustment board.—There is hereby created a value adjustment board for each county, which shall consist of two members of the governing body of the county as elected from the membership of the board of said governing body, one of whom shall be elected chairperson, and one member of the school board as elected from the membership of the school board, and two citizen members, one of whom shall be appointed by the governing body of the county and must own homestead property within the county and one of whom must be appointed by the school board and must own a business occupying commercial space located within the school district. A citizen member may not be a member or an employee of any taxing authority, and may not be a person who represents property owners in any administrative or judicial review of property taxes. The members of the board may be temporarily replaced by other members of the respective boards on appointment by their respective chairpersons. Any three members shall constitute a quorum of the board, except that each quorum must include at least one member of said governing board, at least one member of the school board, and at least one citizen member and no meeting of the board shall take place unless a quorum is present. Members of the board may receive such per diem compensation as is allowed by law for state employees if both bodies elect to allow such compensation. The clerk of the governing body of the county shall be the clerk of the value adjustment board. The board shall appoint private counsel who has practiced law for over 5 years and who shall receive such compensation as may be established by the board. The private counsel may not represent the property appraiser, the tax collector, any taxing authority, or any property owner in any administrative or judicial review of property taxes. No meeting of the board shall take place unless counsel to the board is present. Two-fifths of the expenses of the board shall be borne by the district school board and three-fifths by the district county commission.

History.—s. 2, ch. 69-140; s. 1, ch. 69-300; s. 26, ch. 70-243; s. 22, ch. 73-172; s. 5, ch. 74-234; s. 1, ch. 75-77; s. 6, ch. 76-133; s. 2, ch. 76-234; s. 1, ch. 77-69; s. 145, ch. 91-112; s. 978, ch. 95-147; s. 4, ch. 2008-197.

12D-9.008 Appointment of Legal Counsel to the Value Adjustment Board.

(1) Each value adjustment board must appoint private legal counsel to assist the board.

(2) This legal counsel must be an attorney in private practice. The use of an attorney employed by government is prohibited. Counsel must have practiced law for over five years and meet the requirements of Section 194.015, F.S.

(3) An attorney may represent more than one value adjustment board.

(4) An attorney may represent a value adjustment board, even if another member of the attorney's law firm represents one of the enumerated parties so long as the representation is not before the value adjustment board.

(5) Legal counsel should avoid conflicts of interest or the appearance of a conflict of interest in their representation.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015 FS. History—New 3-30-10.

12D-9.009 Role of Legal Counsel to the Board.

(1) The board legal counsel shall have the responsibilities listed below consistent with the provisions of law.

(a) The primary role of the board legal counsel shall be to advise the board on all aspects of the value adjustment board review process to ensure that all actions taken by the board and its appointees meet the requirements of law.

(b) Board legal counsel shall advise the board in a manner that will promote and maintain a high level of public trust and confidence in the administrative review process.

(c) The board legal counsel is not an advocate for either party in a value adjustment board proceeding, but instead ensures that the proceedings are fair and consistent with the law.

(d) Board legal counsel shall advise the board of the actions necessary for compliance with the law.

(e) Board legal counsel shall advise the board regarding:

1. Composition and quorum requirements;
2. Statutory training and qualification requirements for special magistrates and members of the board;
3. Legal requirements for recommended decisions and final decisions;
4. Public meeting and open government laws; and,
5. Any other duties, responsibilities, actions or requirements of the board consistent with the laws of this state.

(f) Board legal counsel shall review and respond to written complaints alleging noncompliance with the law by the board, special magistrates, board clerk, and the parties. The legal counsel shall send a copy of the complaint along with the response to the department. This section does not refer to routine requests for reconsideration, requests for rescheduling, and pleadings and argument in petitions.

(2) The board legal counsel shall, upon appointment, send his or her contact information, which shall include his or her name, mailing address, telephone number, fax number, and e-mail address, to the department by mail, fax or e-mail to:

Department of Revenue

Property Tax Oversight Program

Attn.: Director

P.O. Box 3000

Tallahassee, FL 32315-3000

Fax Number: (850)617-6112

Email Address: VAB@floridarevenue.com.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 213.05 FS. History--New 3-30-10.

WEDNESDAY, SEPTEMBER 27, 2017 - DRAFT MINUTES

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for September 27, 2017, at 9:00 a.m., in the Planning Commission Meeting Room, 18th Floor, Frederick B. Karl County Center, Tampa, Florida.

The following members were present: Chairman Sandra Murman, Hillsborough County School Board member Susan Valdes, and citizen appointees Ron Dyser and Eric Siedel.

The following member was absent: Commissioner Ken Hagan.

ORDER OF BUSINESS

1. Call to Order and Pledge of Allegiance

▶ Chairman Murman called the meeting to order at 9:07 a.m. Ms. Valdes led in the pledge of allegiance to the flag.

- a. Purpose of Meeting: Extend the Tax Rolls, Approve Minutes, and Other VAB Matters

▶ Chairman Murman reviewed the meeting purpose.

2. Public Comments

▶ Ms. Sharon Sweet-Grant, Manager, Board Records/VAB, said to proceed with public comment. Chairman Murman called for public comment; there was no response.

3. Approve the August 23, 2017, Meeting Minutes

▶ Chairman Murman asked for a motion to approve the August 23, 2017, meeting minutes. ▶ **Mr. Seidel so moved, seconded by Mr. Dyser, and carried four to zero.** (Commissioner Hagan was absent.)

4. Certify the 2017 Real and Tangible Assessment Rolls and Authorize the Chairman to Sign Certificate of VAB for Each Roll, so the 2017 Tax Rolls Could be Extended.

▶ Ms. Sweet-Grant gave an item overview and requested a motion on the 2017 real and tangible tax assessment roll so the Hillsborough County Tax Collector could send bills on November 1, 2017. Following remarks, ▶ **Ms. Valdes so moved, seconded by Mr. Seidel.** Chairman Murman stated the motion was to certify the 2017 real and tangible assessment rolls and authorize the

chairman to sign the certificate of VAB for each roll so the 2017 tax rolls could be extended. Ms. Valdes asked about Hurricane Irma impacts. ► **The motion carried four to zero.** (Commissioner Hagan was absent.)

5. Other VAB Matters (provided for informational purposes.)

► VAB Counsel Rinky Parwani relayed a new first responder's tax exemption. VAB members asked about exemption amounts, qualified recipients, and public awareness efforts.

a. Correspondence

► Ms. Sweet-Grant noted correspondence in background material. Attorney Parwani explained late filing circumstances caused by Hurricane Irma. ► Chairman Murman inquired about records requests contained in background material. Mr. Dyser questioned requests regarding city of Tampa properties, which Mr. William Caban, supervisor, VAB, Clerk of the Circuit Court, addressed.

b. Department of Revenue (DOR) Training Certificates

► Ms. Sweet-Grant explained the DOR certificates.

c. Meeting Notice

► Ms. Sweet-Grant highlighted the meeting notice in background material and stated the next meeting would be scheduled after Phase I petitions were completed. Mr. Caban noted the about of petitions would exceed the previous year's number.

6. Adjournment

▶ There being no further business, the meeting was adjourned at 9:16 a.m.

READ AND APPROVED: _____
CHAIRMAN

ATTEST:
PAT FRANK, CLERK

By: _____
Deputy Clerk

lm

DRAFT

From: DORPTO [mailto:DORPTO@floridarevenue.com]
Sent: Friday, November 03, 2017 9:10 AM
To: DORPTO
Subject: PTO Rule Development Workshop

Property Tax Rule Development Workshop - 2:00pm November 14, 2017

The Department of Revenue has added to its website for [Proposed Rules](#) an announcement for a Rule Development Workshop to be held, **if requested in writing**, at 2:00 pm on November 14, 2017, in Room 1220, Building 2, 2450 Shumard Oak Boulevard in Tallahassee, for the following rule sections:

PROPERTY TAX OVERSIGHT

[Rule 12D-9.020, F.A.C. Exchange of Evidence](#)

[Rule 12D-16.002, F.A.C. Index to Forms](#)

NOTIFICATION TO RECIPIENTS: The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

Cautions on corresponding with Revenue by email: Under Florida law, emails received by a state agency are public records. Both the message and the email address it was sent from (excepting any information that is exempt from disclosure under state law) may be released in response to a public records request.

Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.

-----Original Message-----

From: Rinky Parwani [mailto:Rinky@parwanilaw.com]
Sent: Friday, January 12, 2018 8:25 AM
To: Poupart, Julia; Spencer, Shevawn; Sweet, Sharon; Caban, William
Cc: Murman, Sandra
Subject: FW: FW: Meeting Request

FYI

Rinky S. Parwani
Managing Attorney
Parwani Law, P.A.
9905 Alambra Avenue
Tampa, Florida 33619
Phone: 813-514-8280
Fax: 813-514-8281
rinky@parwanilaw.com
www.parwanilaw.com

Rinky S. Parwani is licensed to practice law in Florida, California, Texas and Iowa and is selected as a Florida Super Lawyer Rising Star for 2013.
Parwani Law, P.A. is the winner of the Brandon Chamber of Commerce 2010 Small Business of the Year Award in the Minority and Women Business category.

-----Original Message-----

From: Alyssa Sablan [mailto:alyssa.sablan@gmail.com]
Sent: Thursday, January 11, 2018 10:54 PM
To: Rinky Parwani <Rinky@parwanilaw.com>
Cc: ShepherdW@HCPAFL.org; martinezm@hcpafl.org; stromf@hillsboroughcounty.org
Subject: Re: FW: Meeting Request

Thank you for the quick response.

I look forward to speaking with each of you soon. My family and I appreciate all your assistance with this.

Regards,
Alyssa
202-556-5183

On 1/11/18, Rinky Parwani <Rinky@parwanilaw.com> wrote:

> Dear Ms. Sablan:

>

> I am so sorry for the difficulties you have had in applying for your
> exemptions. I am the legal counsel for the Hillsborough County Value
> Adjustment Board and I will be happy to help you answer any questions
> you may have about how to apply and the application process so please
> do not hesitate to give my office a call.

>
> It is my understanding that Frank Strom, Will Shepherd and Marylin
> Martinez have been working on helping you with this already. I have
> copied their emails above for your assistance.

>
> Thanks much and I remain available should you have questions or
> further concerns.

>
> Rinky S. Parwani
> Managing Attorney
> Parwani Law, P.A.
> 9905 Alambra Avenue
> Tampa, Florida 33619
> Phone: 813-514-8280
> Fax: 813-514-8281
> rinky@parwanilaw.com
> www.parwanilaw.com

>
> Rinky S. Parwani is licensed to practice law in Florida, California,
> Texas and Iowa and is selected as a Florida Super Lawyer Rising Star for 2013.
> Parwani Law, P.A. is the winner of the Brandon Chamber of Commerce
> 2010 Small Business of the Year Award in the Minority and Women
> Business category.

> From: Alyssa Sablan [mailto:alyssa.sablan@gmail.com]
> Sent: Wednesday, January 10, 2018 1:33 PM
> To: Murman, Sandra <MurmanS@hillsboroughcounty.org>
> Subject: Meeting Request

>
> [External]

>
> Good afternoon, County Commissioner Murman.

>
> I am a constituent in your district and would like to request a
> meeting regarding the property taxes to our home while my husband was
> deployed. When we moved to Tampa, we rented a townhome for awhile
> because of the lack of housing available on base. I was diagnosed with
> a medical condition that made it difficult to walk up the three-story
> townhome we were renting. We chose to buy a new build in the South
> Tampa area directly off base. My husband then deployed from
> January-July 2017. During that time, we continued to pay property
> taxes because we were not aware of the exemption for deployed service members.

>
> When we became aware at the end of 2017, that we should not have been
> paying half of the \$7500 property tax bill, we were told by the county
> office that it was too late to file for the military deployment
> exemption. Because of the added burden financially to now paying the
> property tax bill, we will have to sell our home and try to find a
> rental. MacDill still does not have housing available for us, so that is unfortunate.

>
> We feel that Tampa loves their military and wants to do what is right
> for us. We have hit a bump in the road with the property tax office.
> Our son, who is disabled, requires many services, which drain us
> financially. I would like to request a meeting with you to see if an
> exemption could be made for the amount of money we paid for property
> taxes, when we should not have been paying them. If we are able to
> correct the tax bill, we would be able to stay in our home until
> either retirement or future orders are given.

>
> I hope that the love that Tampa has for military can help to right
> this wrong. Certainly, if we had received more money from the county
> office, we would be required to pay it back. No ifs ands or buts. But
> when the shoe is on the other foot and an average citizen with a
> deployed spouse is affected, I was told of no recourse.

>
> I look forward to hearing from you soon.

>
> Regards,
> Alyssa Sablan
> 202-556-5183

>
> This email is from an EXTERNAL source and did not originate from a
> Hillsborough County email address. Use caution when clicking on links
> and attachments from outside sources.

>
>

Value Adjustment Board

Hillsborough County, Florida

January 3, 2018

Legal Advertising
Tampa Bay Times
490 1st. Ave. S.
St. Petersburg, FL 33705

Re: Notice of Meeting Advertisement

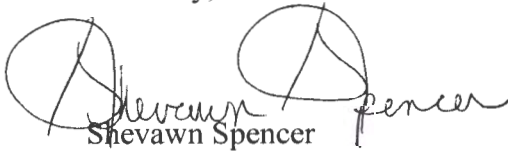
Good Morning,

We would like the attached "Notice of Meeting" published as a legal line in the classified section of your newspaper, to run on Wednesday, January 10, 2018. **Please, do not run this ad on TBO.com.**

Please provide this office with an affidavit of the Proof of Publication. Bill this to the Hillsborough County Value Adjustment Board, Account Number 130043.

If you need further information, please contact me at (813) 307-7115, or Will Caban, at (813) 307-7081.

Sincerely,

A handwritten signature in black ink, appearing to read "Shevawn Spencer". The signature is written in a cursive style with a large initial "S".

Shevawn Spencer
Director
Official Records/Tax Deeds/BOCC Records/VAB

Attachment

TAXPAYER NOTICE
MEETING OF THE HILLSBOROUGH COUNTY
VALUE ADJUSTMENT BOARD

The Value Adjustment Board will meet on Wednesday, January 24, 2018, at 3:00 p.m., in the County Center, 2nd Floor Boardroom, 601 E. Kennedy Blvd., Tampa, FL, 33602. The purpose of this meeting is for the VAB to take public comment, approve Phase I Recommended Decisions, VAB Legal Counsel Discussion, approve minutes, and other VAB matters.

Any person who might wish to appeal any decision made by the Value Adjustment Board regarding any matter considered at the forthcoming meeting is hereby advised that he or she will need a record of the proceedings, and for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made that will include the testimony and evidence upon which such appeal is to be based.

EVENT ● Public Meetings

DATE January 24, 2018 | 3:00 PM

SHARE [f](#) [t](#) [in](#)

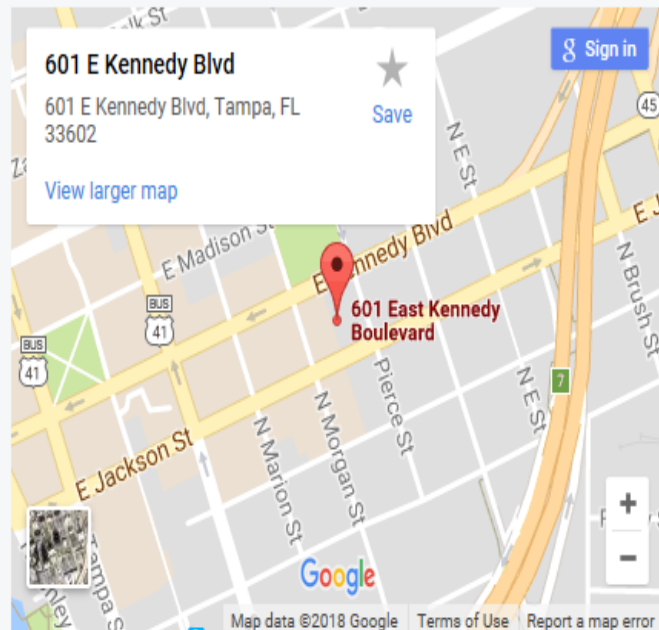
Value Adjustment Board

The purpose of this meeting is for the VAB to take public comment, approve Phase I Recommended Decisions, VAB Legal Counsel Discussion, approve minutes, and other VAB matters.

Event Details

- LOCATION** County Center
601 E. Kennedy Blvd.
2nd Floor, Boardroom
Tampa FL, 33602
- DATE** January 24, 2018 | 3:00 PM
- CONTACT** Shevawn Spencer
Value Adjustment Board
P (813) 307-7115

[AGENDA](#)



▼ Value Adjustment Board Scheduled Hearings, Meetings, and Agendas

Additional meeting information and a current agenda will be posted as they become available.

NOTE: Meetings may be canceled, continued, or rescheduled without notice.

Current VAB meeting agenda

Upcoming VAB Meetings	Date/Time	Location and/or Subject
Phase I Recommended Decisions	Wednesday, January 24, 2018; 3:00 p.m.	County Center, 2nd Floor Boardroom, 601 E. Kennedy Blvd., Tampa, FL 33602. The purpose of this meeting is for the VAB to take public comments, approve Phase I Recommended Decisions, VAB Legal Counsel discussion, approve minutes, and other VAB related matters.

NOTE: Any person who might wish to appeal any decision made by the Value Adjustment Board regarding any matter considered at the forthcoming meeting is hereby advised that he or she will need a record of the proceedings. He or she may need to ensure that a verbatim record of the proceedings is made that will include the testimony and evidence upon which such appeal is to be based.