

VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY
AGENDA
May 10, 2018
9:30 A.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 Minutes, Approve Phase IV Recommended Decisions, Certify Tax Rolls and handle 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. **Approve the minutes of the March 28, 2018, Meeting**
4. **Approve Phase IV Recommended Decisions, Including Items Pulled at the March 28, 2018 Meeting**
5. Certify the 2017 Real and Tangible Assessment Rolls
 - a. **Authorize the Chairman to Sign the Certificate of VAB (Form DR488) Final Certification for Each Roll**
 - b. **Authorize the Clerk's Office to Publish the 2017 Notice of Tax Impact**
6. Other VAB Matters
 - a. 2017 VAB Statistics
 - b. Correspondence
 - c. Meeting Notice
 - d. The next meeting is scheduled for Monday, July 23, 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.

MARCH 28, 2018 - VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Wednesday, March 28, 2018, at 9:00 a.m., in the Boardroom, Frederick B. Karl County Center, Tampa, Florida.

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

ORDER OF BUSINESS

1. Call to Order and Pledge of Allegiance

▶ Chairman Murman called the meeting to order at 9:01 a.m. Ms. Valdes led in the pledge of allegiance to the flag.

- a. Purpose of Meeting: Approve Minutes, Approve Phase III Recommended Decisions, and Handle Other VAB Matters.

2. Public Comments

▶ Attorney Robert Kelley, Petition 2017-00391, summarized the objections contained in background material. VAB Counsel Rinky Parwani recommended approval of the petition. Dialogue ensued on the magistrate's valuation methods. Upon passing the gavel to Vice Chairman Valdes, ▶ **Chairman Murman moved to remand, seconded by Mr. Dyser.** Following an inquiry regarding evidence procedures, ▶ **the motion carried five to zero.**

▶ Mr. Robert Evans, Petition 2017-00279, opposed the special magistrate recommendation and provided petition details. Attorney Parwani advised the petition was previously remanded and the recommendation remained unchanged.

3. Approve the Minutes of the February 22, 2018, Meeting

▶ Chairman Murman requested a motion to approve the minutes of the February 2, 2018, VAB meeting. **Ms. Valdes so moved, seconded by Mr. Seidel, and carried five to zero.**

4. Approve Phase III Recommended Decisions

▶ Ms. Sharon Sweet-Grant, Board of County Commissioners Records/VAB, sought a motion to approve the Phase III recommended decisions, excluding Petition 2017-00391. ▶ **Mr. Seidel so moved, seconded by Mr. Dyser, and carried five to zero.**

WEDNESDAY, MARCH 28, 2018

5. Other VAB Matters

a. Meeting Notice

b. The next meeting was scheduled for Thursday, May 10, 2018, at 9:00 a.m.

▶ Ms. Sweet-Grant referenced background material for Items 5.a. and 5.b. Chairman Murman addressed the reasons for the number of scheduled VAB meetings. Attorney Parwani advised all taxpayers to pay their taxes prior to April 1, 2018, if the Special Magistrate's recommendations had not been finalized.

6. Adjournment

▶ There being no further business, the meeting was adjourned at 9:20 a.m.

READ AND APPROVED: _____
CHAIRMAN

ATTEST:
PAT FRANK, CLERK

By: _____
Deputy Clerk

ag

Board Requested New Hearing from Phase III VAB Meeting on March 28, 2018:

2017-00391 1356800000 Robert E V Kelley Jr Value Granted



DECISION OF THE VALUE ADJUSTMENT BOARD
VALUE PETITION

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Hillsborough

County

The actions below were taken on your petition.

[X] These actions are a recommendation only, not final [] These actions are a final decision of the VAB
If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit
in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425,
Florida Statutes.)

Petition # 2017-00391 Parcel ID 1356800000
Petitioner name KELLEY ROBERT E V JR
The petitioner is: [] taxpayer of record [X] taxpayer's agent
[] other, explain: Property address 5320 INTERBAY BLVD TAMPA, FL 33611

Decision Summary [] Denied your petition [X] Granted your petition [] Granted your petition in part

Table with 4 columns: Value Lines 1 and 4 must be completed, Value from TRIM Notice, Before Board Action, After Board Action. Rows include Just value, Assessed or classified use value, Exempt value, and Taxable value.

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reasons for Decision Fill-in fields will expand or add pages, as needed.

Findings of Fact (See Attached)

Conclusions of Law (See Attached)

[X] Recommended Decision of Special Magistrate Finding and conclusions above are recommendations.

Signature, special magistrate: Holman Carolyn M, Print name: Holman Carolyn M, Date: 04/26/2018
Signature, VAB clerk or special representative: Shevawn Spencer, Clerk Designee, Print name: Shevawn Spencer, Clerk Designee, Date: 05/01/2018

If this is a recommended decision, the board will consider the recommended decision on 05/10/2018 at 09:30 AM
Address County Center Boardroom, 2nd Floor
If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be
considered. To find the information, please call (813) 276-8100 or visit our web site at https://hcvab.hillsclerk.com/axiav

[] Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board, Print name, Date of decision
Signature, VAB clerk or representative, Print name, Date mailed to parties

Findings of Fact:

BASIC AND UNDERLYING FINDING OF FACTS:

The Petitioners, Rob Kelley, Truitt Gardner, Kent Evans, Frank Catlett and Kyle Catlett, appeared before the Special Magistrate and gave testimony. The Property Appraiser's Office (PAO) was represented by Mark Edelman, Oscar Harrison, Rick Rape, and Will Shepherd.

The subject property is a private club known as the Tampa Yacht and Country Club (TYCC) located at 5320 Interbay Boulevard. The subject's Just/Market value assessment is \$9,358,291, or \$160 per square foot (PSF) of gross building area. The subject's assessed value, which incorporates a small agricultural use classification associated with an equestrian facility, is \$9,304,191.

Founded in 1904, TYCC was noted to operate as a not-for-profit entity with approximately 1,450 current members. The property contains a total of 58,379 SF of building improvements situated on a combined upland site area of 12.96 acres. The property includes approximately 506 feet of water frontage along Hillsborough Bay with a marina component located along the waterfront and within 4.65 acres of additional submerged land area. Current utilization of the property includes a 99-slip marina, main clubhouse/dining/social area, swimming pools, playground, nine (9) har tru tennis courts, a fitness center, and an equestrian facility. Primary building improvements include a 20,000 SF clubhouse, poolside dining pavilion, fitness center, dockmaster's office, and maintenance buildings, as well as several barns associated with the equestrian facility. Upland site area is bisected by Interbay Boulevard with approximately 4.34 acres located on the east side of Interbay (waterfront) and 8.62 acres located on the west side of Interbay (interior site).

The PAO submitted a master binder, marked Exhibit A, that includes the PAO's "2017 Mass Appraisal Report", a "Value Summary" for the subject, and an article titled "Just Valuation, Costs of Sale and the 85%" written by Will Shepherd, General Counsel, Hillsborough County Property Appraiser. The PAO also submitted a summary of three agricultural land sales as rebuttal evidence that was marked Exhibit B. The PAO attempted to submit another supplemental rebuttal document that was objected to by the Petitioner due to lack of prior evidence exchange. This document was not introduced as part of the hearing due to non-compliance with evidence exchange rules.

The Petitioner presented a master binder of their analysis that was marked Exhibit 1. Supplemental documents received are marked as follows: Exhibit 2 – a copy of Florida Statute 194.301; Exhibit 3 – an excerpt from the Appraisal of Real Estate – 14th Edition on Highest and Best Use Analysis; Exhibit 4 – an excerpt from the Dictionary of Real Estate on Consistent Use; Exhibit 5 – an appraisal of the Upland/Useable Acreage @ TYCC prepared by Frank Catlett, MAI; Exhibit 6 – a sale summary for Pasadena Yacht & Country Club; Exhibit 7 – excerpts from several case law references; and, Exhibit 8 – electronic PDF copies of TYCCs 2016 Certified PD Site Plan and Special Use 2 – Alcoholic Beverage Sales – Large Venue Recreational Facility Private permit approval.

The PAO's "Mass Appraisal" document indicates that the PAO employs all three approaches to value (cost, sales comparison and income capitalization) in the estimate of value for a subject property. Assessment models are developed from market sources, which are then applied to groups of similar properties. The models are designed to reflect the value of a typical property in any given class. Adjustments are made when an individual property differs significantly from the typical property in the group. Reasons for adjustments include location, condition, quality, and property-specific issues that enhance or reduce a property's value. These adjustments are incorporated into property-specific ratings identified on each tax parcel's property record card (PRC) for items such as condition, quality, class, depreciation, etc. The subject's property characteristics (including land and improvement components) are detailed in the subject's PRC.

The subject is a unique property with few, if any, comparable sales and/or market-based leases from which to undertake a reliable sales comparison or income analysis. Thus, the PAO relied primarily on the cost approach in estimating the fair market value of the subject. As summarized on Page 2 of Exhibit A, the PAO concludes to a market value of \$18,680,842, which consists of \$12,517,457 for the underlying land value and \$6,163,385 of contributory value of existing building and "extra features" (site improvements). Based on the noted allocations, the underlying land value represents 67% of the PAOs market value estimate.

A summary of the PAOs cost analysis is provided on Page 2 of Exhibit A. The PAO valued the upland site area at \$12,416,096, or \$22 PSF, based on six primary land sales with a price range indicated of \$20 to \$88 PSF and an average price of \$54.71 PSF. The contributory value of existing buildings is estimated at \$3,918,455, which incorporates total accrued depreciation of approximately 41.5% from the noted replacement cost new resulting in a "% Good" rating of 58.5% for existing buildings. Extra features summarized reflect a total cost new of \$2,547,706 and a depreciated cost new of \$2,244,929, or a % Good of 88%. Including both upland and submerged land values, the PAO concludes to a market value estimate via the cost approach of \$18,680,842.

The PAO established the subject's market (Just) value assessment at \$9,358,291, or 50.1% of their market value estimate. The market assessment is allocated at \$2,609,018 to Land Value, \$2,364,394 to Building Value, and \$4,384,879 to Extra Feature Value. The PAOs assessed value of the upland area reflects a land rate of \$27.50 PSF for the "marina" upland area (1.997 waterfront acres) and \$19,800 per acre, or \$0.46 PSF, for the balance of upland site area. The combined land value market assessment of upland areas is \$2,608,518, or \$202,100 per acre (\$4.64 PSF).

The PAO noted the 2017 assessment incorporates a \$1.75 million reduction to the land value component from the 2016 assessment in recognition of a "down zoning" of the property that occurred in late 2016. However, the 2017 assessment reflects a net increase of \$463,334 due to the marina component being demolished and rebuilt in 2016. The PAO noted construction costs for the marina redevelopment exceeded \$6.0 million based on permits filed with the City of Tampa, which is considerably more than the combined assessment of all extra features. Thus, the PAO contends the market value assessment is reasonable based on the size and condition of existing improvements, long-term success of the club operations (existing use), and the subject's highly desirable waterfront location that they note would garner strong market demand should the site be offered for sale.

The Petitioner contends the PAO has not valued the subject utilizing professionally accepted appraisal practices as they argue the PAO has violated the theory of Consistent Use. The Petitioner detailed the background and process of TYCC's pursuit to make improvements to the property that ultimately resulted in a rezoning of the property to a "Planned Development" (PD) in 2016. The Petitioner testified the PD zoning and Special Use-2 Alcoholic Beverage permit encumbering the property restrict its use solely for "Private, Recreational Use." Thus, they contend the value of the underlying land must be valued under a highest and best use concept of Open Space or Recreational use.

The Petitioner requested a revised assessment of \$7,195,373, or \$123 PSF. The Petitioner's value is based on an amended land value component of the assessment with the value of buildings and extra features accepted as estimated by the PAO. The Petitioner's value estimate of \$392,000 for upland site area is based on an appraisal by Frank Catlett, MAI (Exhibit 5) that specifically addresses the value of 13.037 upland acres under a PD zoning designation that restricts use of the site to "Recreational Facility, Private".

Exhibit 5 includes two sales of recreational-oriented properties with allocated purchase prices of approximately \$28,000 to \$30,000 per upland acre. Sale 1 is a non-waterfront property that was purchased for continued use as a golf course with 134 net usable acres. Sale 2 is a waterfront property in use as a private yacht and country club with a small marina component (25 slips) and golf course with approximately 122 net usable acres. The appraisal also details a supplemental land lease with analysis concluding to an inferred land value of approximately \$24,400 per upland acre for a recreational use property located in northern Hillsborough County. Based on these sales, the appraisal concludes a value estimate for the subject's upland area of \$392,000, or \$30,000 per acre and \$0.70 PSF. The Petitioner's requested assessment suggests allocated values to the various components of the subject property of \$392,000 for upland area, \$500 for submerged land, and \$6,802,873 for building improvements and extra features.

ULTIMATE FINDING OF FACTS:

The Property Appraiser is required by Florida Statutes (F.S.) to assess real property at its just value as of January 1 of each year, F.S. 192.042 (1). The phrase "just value" has been determined to be synonymous with "fair market value". See *Valencia Center, Inc. v. Bystrom*, 543 So.2d 214, 216 (Fla. 1989). The core issue in any action challenging a real property tax assessment is whether the total tax assessment reflects just value, *Bell Chevrolet v. Rob Turner*, 819 So2d 177 (Fla. 2d DCA, 2002).

The Department of Revenue (DOR) has developed specific evidence rules for presenting relevant and credible evidence. See Rule 12D-9.025 (1), Florida Administrative Code (F.A.C.) Generally, "relevant evidence" is evidence that is reasonably related, directly or indirectly, to the statutory criteria that apply to the issue under review. This description means the evidence meets or exceeds a minimum level of relevance necessary to be admitted for consideration, although it does not necessarily mean that the evidence has sufficient relevance to legally justify a particular conclusion. See Rule 12D-9.025(2)(b), F.A.C. With the exception of one item the PAO was not allowed to present based on a lack of compliance with evidentiary rules of exchange, all evidence presented was accepted into the record. In accordance with DOR guidelines, the Special Magistrate reviewed all evidence presented by the parties and determined the evidence and testimony was relevant and credible to the valuation issue at hand. Thus, evidence detailed in "Basic Findings of Fact" was admitted for consideration in relation to the appropriateness of the subject's assessment.

The Legislature has enacted eight factors which a property appraiser must consider when determining just valuation, which are enumerated in F. S. 193.011. In any administrative or judicial action in which a taxpayer challenges an ad valorem tax assessment of value, the property appraiser's assessment is presumed correct if the appraiser proves by a preponderance of the evidence that the assessment was arrived at by complying with s. 193.011, any other applicable

statutory requirements relating to classified use values or assessment caps, and professionally accepted appraisal practices, including mass appraisal standards, if appropriate. See Section 194.301, F.S., as amended by Chapter 2009-121, Laws of Florida (House Bill 521), and Section 193.011, F.S. The weight given to each of the factors is within the discretion of the property appraiser Id.; Atlantic International Inv. Corp. v. Turner, 383 So.2d 919,921 (Fla. 5th DCA 1980).

The extent of the PAO's consideration of the eight criteria specified in Florida Statute 193.011 is summarized as follows:

- (1) Present cash value – the CAMA system incorporates market sales data into base rates applied in establishing the assessment. The PAO adjusts sale prices downward for typical costs of sale prior to incorporation of the market sales data into property-specific valuation models;
- (2) Highest and best use –land use and building codes representing highest and best use of the property were applied (as identified on the subject's Property Record Card). The land value component of the assessment indicates the site is valued according to distinct use codes associated with identified Land Use Descriptions of Marina, Acreage Class 3, and Submerged;
- (3) Location – the subject was assigned a "neighborhood code" related to its specific location or market area. Frontage features influencing value are also considered through the land description coding and unit price applied in assessing the subject's land component;
- (4) Quantity or size – the subject's size was considered based primarily on land and building areas as identified on the subject's PRC;
- (5) Cost and present replacement value – the PAO indicates replacement costs are incorporated into the Cost/Market hybrid approach utilized in the CAMA system. The subject's estimated replacement cost new was provided within the PRC;
- (6) Condition – the PAO considers the condition of the property through periodic site inspections. Accrued depreciation is estimated based on the effective age of the property. Physical depreciation and functional and/or external obsolescence (if any) are noted on the PRC. The depreciated cost new was established based on the "% good" coding noted on the PRC;
- (7) Income –N/A; AND
- (8) Net proceeds of sale – the PAO considers costs of sale through their application of a 15% downward adjustment to sale prices incorporated into formulation of property-specific valuation models. The PAO notes the subject's assessment represents approximately 50% of the market value estimate, which they contend demonstrates adequate consideration of costs of sale.

The subject is a private, not-for-profit club with a desirable waterfront location. The PAO noted this special use property type category is best valued under Cost Approach methodology. The PAO valued the subject using the cost approach at \$18,680,842, with approximately 67% of the total value (or \$12.52 million) reflective of the value of underlying land. The estimated market value of the land component, at \$22 PSF, is less than 50% of the average price indicated from comparable land sales detailed in Exhibit A. The PAO testified they had no specific market data to support the \$22 PSF value conclusion vs. the price range (PSF) indicated from the comparable land sales but felt the significantly lower per square foot price concluded to for the subject land component was reasonable given the 2016 downzoning of the site to PD. In response to the Petitioner's inquiry regarding a statement in Exhibit A (Pg. 46) that "we will provide both commercial and residential land sales to support the land value", the PAO testified they were in agreement with the Petitioner that the highest and best use of the property as improved is for continued private recreational use.

The PAO established the subject's assessment utilizing cost approach methodology that is applicable for property type. However, the PAOs market value conclusion incorporates a high percentage of total value in the underlying site, which was valued based on analysis of primary land sales with a highest and best use as of their respective dates of sale for residential development, which is not consistent with the use of the subject as of the lien date. The PAO also referenced the sale of a commercial marina property in southeast Hillsborough County that sold in late-2017 for \$4.95 PSF of land area. The PAO made no deductions to the gross sale price for this property relative to the contributory value of existing marina improvements that likely result in an inflated per square foot land price indication from this sale.

The PAO also discussed a 2018 sale of a residential estate property located in the subject's submarket area that was purchased with the intent to convert it to a private club. While the PAO suggests a \$9.5 million sale of a smaller (2.33 acre) site with water frontage, building improvements and amenities that would be considered inferior to the subject demonstrates a potential buyer would be willing to pay in excess of TYCC's assessed value to purchase the subject, the comparison is highly speculative and not germane to the valuation issue at hand.

As stated in the appraisal and specified on the PD rezoning request Site Plan (Exhibit 8), the subject's permitted use

under current zoning “will remain a private recreational facility, as such, residential development, including but not limited to multi-family development, shall be prohibited.” The site plan indicates a further condition that “any change in use or location of the current equestrian facility shall require public hearing before City Council as a major modification (to the PD).” Thus, given conditions imposed by the PD zoning, residential development is not a legally permissible use of the property as of the January 1, 2017 lien date. Both parties acknowledge any requested change in the use of the property would require a zoning change that would likely be met with strong public opposition.

While the PAO contends the subject would be a prime redevelopment parcel if offered for sale, the contributory value of improvements (existing buildings and extra features) would have limited value associated with redevelopment of the site to an alternate use. Thus, the Petitioner believes the PAO violated consistent use theory in establishing the assessment by valuing the underlying land for a more intense use than is currently permissible while capturing the full value of the contributory value of building improvements and extra features. The theory of “consistent use” refers to the concept that land cannot be valued on the basis of one use while improvements are valued on the basis of another. When underlying land values are reflective of a highest and best use that is inconsistent with the existing use, existing improvements typically provide less contributory value due to the presence of functional and/or external obsolescence.

Florida Statutes require that properties be assessed according to their highest and best use, which may, or may not, be consistent with an existing use. The PAOs analysis of the subject and testimony at the hearing suggests they consider the subject’s current use to be consistent with the highest and best use of the property. However, the land value component of the assessment reflects a blended land rate for upland acreage of \$200,000 per acre, which was not supported by market data of sales with comparable zoning restrictions. Therefore, the Special Magistrate determined appraisal methodology used in making the assessment was not consistent with professionally accepted appraisal practices and/or in compliance with criteria of F.S. 193.011, and the Presumption of Correctness was not established by the PAO.

The Petitioner based their value estimate for the subject of \$7,195,373 on the cost approach with land value estimated via an appraisal and the contributory value of building improvements and extra features concluded based on the PAOs depreciated cost figures as reported on the PRC. The PAO cited legal precedent set in *Turner v. Bell Chevrolet, Inc.*, 819 So2d 177 (Fla. 2d DCA, 2002), to dispute the Petitioner’s analysis of only one part of the assessment. This case indicates “With this constitutional requirement in mind, the core issue in any action challenging a tax assessment is whether the total tax assessment represents just value.” Thus, even if one portion of a tax assessment is shown to be “invalid”, it does not necessarily follow that the total tax assessment is not at just value. However, in the case of the subject, the cost approach is the only reliable valuation methodology and contributory value of existing improvements is appropriately estimated via a depreciated replacement cost analysis. Given that neither party presented any evidence to dispute the % good factors utilized by the PAO in establishing the Building and Extra Feature components of the assessment, the Special Magistrate does not take issue with the Petitioner’s cost methodology.

The PAO argued the assessment does not capture the true contributory value of extra features related to marina improvements given the \$6.0 million permit value for the recent reconstruction vs. a total Extra Feature assessment component of \$4,384,879, which includes additional items such as swimming pools, tennis courts, etc. They also referred to boat slip sales contained in Exhibit A with sale prices ranging from \$32,500 to \$65,000 per slip. The PAO indicated at a value of \$45,000 per slip, the subject’s marina component alone would be worth \$4.5 million. The Petitioner disputed the validity of this reference point given the subject marina is not set up as a dockminium type development where individual slips can be sold off - again questioning if the highest and best use of the slip sale comparables is consistent with that of the subject. Further, cost does not necessarily equal value and a \$6.0 million construction cost to redevelop an existing marina may exceed construction costs for a first generation project. A review of the subject’s PRC indicates the assessment includes \$3.46 million of marina-related improvements in the Extra Feature Value, which represents 58% of the \$6.0 million permit value. In contrast, the PAOs market value estimate for the subject (Exhibit A, Page 2) indicates a replacement cost new of \$928,013 for the primary marina improvements (boat slips and sea wall) based on Marshall & Swift cost factors, which is inconsistent with the replacement cost figures incorporated in the assessment.

The PAO disputed the Petitioner’s concluded value for the upland acreage of \$30,000 per acre. They presented three sales of agricultural land sales (Exhibit B) with sale prices ranging from \$32,120 to \$39,685 per acre to show what they consider to be pricing reflective of significantly inferior sites. While the PAOs land assessment rate of \$4.64 PSF (\$202,000/acre) represents 20.5% of their concluded market value for the upland component of \$22.00 PSF, this does not demonstrate the accuracy of the assessment. The Petitioner cited *Carabelle Properties Ltd. v. Pendleton*, 10 So.3d 1118 (Fla. App 1 Dist., 2009) to support their claim that the land rate utilized in the assessment is erroneous given the PAOs failure to adequately take into account land use regulations by their use of “comparable” sales that were not subject to similar land use restrictions.

The Petitioner included a copy of Ordinance No. 2016-159 rezoning the subject to PD (planned development, recreation facility, private) in Exhibit 1, along with a description of that zoning classification indicating the City Code defines "Recreation Facility, Private" as: "A privately operated facility providing indoor or outdoor recreation activities including but not limited to community clubs and meeting halls (boys and girls), country clubs, golf courses, riding stables and tennis clubs." Evidence presented unequivocally demonstrates that as of the lien date, use of the subject property was restricted to recreational purposes and thus, the Petitioner's reliance on market sales reflective of comparable highest and best use was deemed appropriate. As noted, the Petitioner's requested assessment incorporates a land value component for upland areas of \$392,000, or \$30,000/acre (\$0.61 PSF), based on Mr. Catlett's appraisal.

The Petitioner also presented evidence relative to the PAOs assessment of other properties to support their claim that the TYCC assessment is not equitable. The Petitioner indicated the land assessment rate for a waterfront City park located immediately north of the subject was \$125,000 per acre while the land assessment rate for the nearby "Circle C" property (that includes an equestrian component) was \$30,060 per acre. Exhibit 1 includes a summary of the 2017 land assessment rates applied to 13 private or public clubs throughout Hillsborough County, including the Palma Ceia Golf and Country Club located in the subject's submarket area. The assessment comp data presented indicates these clubs have land assessment rates ranging from \$2,500 to \$4,900 per acre vs. the subject's assessment rate on upland acreage of \$202,000 per acre. Of note, the club comps contain significantly more land area than the subject and lack water frontage, which would warrant a lower rate per acre than applicable to the subject. Specific to the 1.997-acre marina component of the assessment, assessment data presented from six marina comparables indicates a range of land assessment rates from \$0.02 to \$7.50 PSF (with a central tendency of \$4.50 - \$7.50 PSF) vs. the subject's marina component land rate of \$27.50 PSF. Two of the marina assessment comparables are located in the South Tampa submarket area with land assessment rates applied of \$7.41 - \$7.50 PSF. Of note, these two marina comps have zoning restrictions of PD and/or are impacted by location in a flight path – similar to some of the issues detailed that impact the subject property.

The subject property presents a unique appraisal challenge given the difficulty in finding truly comparable sales. While there is no doubt TYCC is a successful going concern that has been in operation for more than 100 years, the assessment must reflect the fee simple interest in the real estate, as restricted to a specific "private club, recreational" use per government regulation. The subject benefits from a high demand location in South Tampa with considerable water frontage and submerged acreage that supports marina use.

On the basis of the record of the hearing, a preponderance of the evidence demonstrates the assessment does not represent the just value of the property after taking into account any applicable limits on annual increases in the value of the property. Review of evidence presented by both parties suggests the market data presented by the Petitioner is more relevant than that of the PAO based on the Petitioner's analysis utilizing comparable sales with recreational highest and best uses and assessment comparables of similar property types. While the Special Magistrate considers the sales detailed by the Petitioner to be valid, given characteristics of the subject site (size, location, water frontage, etc.) the sales would likely reflect a lower price per acre than is market-based for the subject. The subject is considered to have a superior location with more extensive water frontage than the PYCC property detailed as evidenced by the subject's 99 current boat slips (with potential for 126) vs. the PYCC sale with 25 slips. The Petitioner's two comparable sales are also much larger than the subject given upland acreage that ranges from 122 to 134 acres vs. the subject's upland area of 12.91 acres. Given the principle of economies of scale, the subject would likely command a higher price per acre based solely on size. Therefore, while the Petitioner was successful in demonstrating the subject's assessment exceeds just value, the Special Magistrate believes an appropriate land assessment rate for the subject's upland site area would exceed the \$30,000/acre concluded by Mr. Catlett. In an effort to maintain equity among comparable properties, if the subject's marina land component were adjusted to a rate of \$7.50 PSF (comparable to nearby marina assessment comps), the marina land value would be assessed at \$652,500. Considering the Belleair (non-waterfront) comparable sale detailed in Exhibit 1 with a sale price of \$28,400 per acre and the Circle C property assessment land rate of \$30,060 per acre, at a land rate of \$30,000 per acre for the remaining 10.91 acres of upland acreage, a land assessment for the subject's non-marina upland area is \$327,300. Including \$500 for submerged land area, suggested land rate adjustments would result in a total land assessment for the subject parcel of \$980,300, or approximately \$75,900 per upland acre. Adding the Building Value (\$2,364,394) and Extra Feature Value (\$4,384,879) to the revised land assessment of \$980,300, results in a revised market value assessment for the subject of \$7,729,573.

The revised assessment reflects a reduction in the Land Value - Market component of the assessment to \$980,300 with no change to the Building Value or Extra Feature Value components. Incorporating the agricultural exemption on the equestrian component at 15.1% of the base land rate, an adjusted land unit price of \$4,530 per acre, or \$17,078, is applicable to the "Horse Farm" component of the Land Value - Agricultural, which results in a revised assessed value of \$7,633,551.

Conclusions of Law:

Pursuant to Section 194.301, the Property Appraiser's assessment shall be entitled to a Presumption of Correctness if the Property Appraiser shows, by a preponderance of the evidence, that the Property Appraiser considered each of the eight criteria set forth in Section 193.011, the Property Appraiser applied the correct appraisal methodology based upon the characteristics of the property, and the Property Appraiser did not use appraisal practices which are different than the appraisal practices generally applied by the Property Appraiser to comparable property in the same county.

On the basis of the record of the hearing, a preponderance of the evidence demonstrates that the PAO did not properly consider the highest and best use of the subject as set forth in 193.011, F.S. Therefore, the assessment was determined to exceed the just value of the property after taking into account any applicable limits on annual increases in the value of the property.

On the basis of the record of the hearing, the Special Magistrate recommends the PAO's determination be overturned and a revised market value assessment be established at \$7,729,573. The revised assessment reflects a reduction in the Land Value - Market component of the assessment to \$980,300 with no change to the Building Value or Extra Feature Value components. Incorporating the agricultural exemption on the equestrian component at 15.1% of the base land rate, an adjusted land unit price of \$4,530 per acre, or \$17,078, is applicable to the "Horse Farm" component of the Land Value - Agricultural, which results in a revised assessed value of \$7,633,551.

Value Adjustment Board

Special Magistrate's Recommendations

Petition #	Folio #	Petitioner Name	Class	Taxable Value		Decision
				BEFORE	AFTER	
2017-00391	1356800000	KELLEY ROBERT E V JR	DOR_1	\$9,304,191	\$7,633,551	GRANTED
2017-00826	1126520000	DMA INC	DOR_1	\$118,914,100	\$118,914,100	DENIED

Total Petitions

2

Total Folios

2

PARWANI LAW, P.A.

PHONE: 813-514-8280

FAX: 813-514-8281

9905 Alambra Avenue

Tampa, Florida 33619

website: www.parwanilaw.com

Rinky S. Parwani, Managing Attorney, licensed in FL, CA, TX, IA

April 9, 2017

MEMORANDUM

To: Hillsborough County Value Adjustment Board

From: Rinky S. Parwani, Legal Counsel to Value Adjustment Board

Re: Certification of 2017 Real and Tangible Assessment Rolls

I recommend the Hillsborough County Value Adjustment Board certify the 2017 real and tangible assessment rolls and certify that the requirements of Rule 12D-9.037 listed below have been met and have been verified by speaking with clerk.

- Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code.
- Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
- Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
- Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
- Considered only petitions filed by the deadline or found to have good cause for filing late.
- Noticed all meetings as required by section 286.011, F.S.
- Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
- Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
- Ensured that all decisions contained the required findings of fact and conclusions of law.
- Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
- Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

Should you have any questions about the process, please let me know.



CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

DR-488
R. 12/09
Rule 12D-16.002
Florida Administrative Code

Tax Roll Year 20 17

The Value Adjustment Board of Hillsborough County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the

(Check one.) Real Property Tangible Personal Property

assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures* are correct to the best of our knowledge:

1. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	\$ <u>77,751,662,994</u>
2. Net change in taxable value due to actions of the Board	\$ <u>21,158,052</u>
3. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$ <u>77,730,504,942</u>

*All values entered should be county taxable values. School and other taxing authority values may differ.

Signature, Chair of the Value Adjustment Board

Date

CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488
R. 12/09
Page 2 of 2

PROCEDURES

Tax Roll Year 20 17

The value adjustment board has met the requirements below. Check all that apply.

The board:

- 1. Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
- 2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
- 3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
- 4. Considered only petitions filed by the deadline or found to have good cause for filing late.
- 5. Noticed all meetings as required by section 286.011, F.S.
- 6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
- 7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
- 8. Ensured that all decisions contained the required findings of fact and conclusions of law.
- 9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
- 10. Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.

Signature, Chair of the Value Adjustment Board

Date



CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

DR-488
R. 12/09
Rule 12D-16.002
Florida Administrative Code

Tax Roll Year 20 17

The Value Adjustment Board of Hillsborough County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the

(Check one.) Real Property Tangible Personal Property

assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures* are correct to the best of our knowledge:

1. Taxable value of <input type="checkbox"/> real property <input checked="" type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	\$ <u>8,469,002,346</u>
2. Net change in taxable value due to actions of the Board	\$ <u>0</u>
3. Taxable value of <input type="checkbox"/> real property <input checked="" type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$ <u>8,469,002,346</u>

*All values entered should be county taxable values. School and other taxing authority values may differ.

Signature, Chair of the Value Adjustment Board

Date

CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488
R. 12/09
Page 2 of 2

PROCEDURES

Tax Roll Year 20 17

The value adjustment board has met the requirements below. Check all that apply.

The board:

- 1. Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
- 2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
- 3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
- 4. Considered only petitions filed by the deadline or found to have good cause for filing late.
- 5. Noticed all meetings as required by section 286.011, F.S.
- 6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
- 7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
- 8. Ensured that all decisions contained the required findings of fact and conclusions of law.
- 9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
- 10. Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.

Signature, Chair of the Value Adjustment Board

Date



NOTICE

TAX IMPACT OF VALUE ADJUSTMENT BOARD

DR-529
R. 12/09
Rule 12D-16.002
Florida Administrative Code

Hillsborough County

Tax Year

2	0	1	7
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Members of the Board

Honorable Sandra L. Murman	Board of County Commissioners, District No. 1
Honorable Ken Hagan	Board of County Commissioners, District No. 5
Honorable Susan Valdes	School Board, District No. 1
Citizen Member Ron Dyser	Business owner within the school district
Citizen Member Eric Seidel	Homestead property owner

The Value Adjustment Board (VAB) meets each year to hear petitions and make decisions relating to property tax assessments, exemptions, classifications, and tax deferrals.

Summary of Year's Actions

Type of Property	Number of Parcels					Reduction in County Taxable Value Due to Board Actions	Shift in Taxes Due to Board Actions
	Exemptions		Assessments*		Both		
	Granted	Requested	Reduced	Requested	Withdrawn or settled		
Residential	1	72	133	2,532	1,631	\$ 7,255,057	\$ 148,124
Commercial	0	1	4	558	397	\$ 1,534,788	\$ 30,999
Industrial and miscellaneous	4	11	9	282	201	\$ 9,551,762	\$ 199,389
Agricultural or classified use	1	71	1	12	76	\$ 2,147,986	\$ 43,289
High-water recharge	0	0	0	0	0	\$ 0	\$ 0
Historic commercial or nonprofit	0	0	0	0	0	\$ 0	\$ 0
Business machinery and equipment	0	0	0	478	464	\$ 0	\$ 0
Vacant lots and acreage	1	20	1	87	94	\$ 668,459	\$ 12,532
TOTALS	7	175	148	3,949	2,863	\$ 21,158,052	\$ 434,333

All values should be county taxable values. School and other taxing authority values may differ.

*Include transfer of assessment difference (portability) requests.

If you have a question about these actions, contact the Chair or the Clerk of the Value Adjustment Board.

Chair's name Sandra L. Murman	Phone (813) 272-5470	ext.
Clerk's name Shevawn Spencer, Clerk Designee	Phone (813) 276-8100, 4354	ext.

STATISTICAL COMPARISON

PETITION TYPES	2012		2013		2014		2015		2016		2017	
	FOLIOS	PETITIONS	FOLIOS	PETITIONS	FOLIOS	PETITIONS	FOLIOS	PETITIONS	FOLIOS	PETITIONS	FOLIOS	PETITIONS
REAL PROPERTY VALUE	2844	1526	3507	1778	1618	1618	1833	1613	2927	2295	3556	2776
TANGIBLE PERSONAL PROPERTY VALUE	131	131	227	227	274	274	321	321	322	322	483	483
DENIAL OF CLASSIFICATION	133	133	168	165	115	114	95	95	135	129	95	95
DENIAL OF REQUEST FOR EXEMPTION	204	204	179	179	222	222	110	110	127	127	73	73
TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE	8	8	8	8	19	19	12	12	13	13	10	10
PARENT/GRANDPARENT REDUCTION	1	1	1	1	1	1	2	2	1	1	1	1
DENIAL FOR LATE FILING OF EXEMPTION OR CLASSIFICATION	74	68	60	51	28	28	4	4	2	2		
PROPERTY WAS NOT SUBSTANTIALLY COMPLETE ON JAN 1											5	5
QUALIFYING IMPROVEMENT OR CHANGE OF OWNERSHIP OR CONTROL											1	1
BACK TAXES					1	1						
EXEMPTION ON TPP												
LEGAL ISSUES	2	2			7	7	2	2				
TAX DEFERRAL												
TOTALS	3397	2073	4150	2409	2285	2284	2379	2159	3527	2889	4224	3444
VAB GRANTS, DENIAL & WITHDRAWN OR SETTLED PETITIONS												
VAB GRANTS	41		87		67		64		47		155	
VAB DENIALS	1453		1149		474		486		1207		1119	
PETITIONS EITHER WITHDRAWN OR SETTLED	1903		2914		1743		1829		2273		2950	
VAB PETITIONS SCHEDULED FOR HEARINGS												
ORIGINALLY SCHEDULED		1700		1903		1820		1998		2455		2942
RESCHEDULED		892		1115		1602		1159		1670		2168
PETITIONS IN HEARINGS	1492	503	1248	452	517	517	538	538	1225	1225	1295	791
TAX IMPACT												
REDUCTION IN COUNTY TAXABLE VALUE	\$6,115,424		\$37,877,063		\$11,684,100		\$12,434,342		\$5,188,386		\$21,158,052	
SHIFT IN TAXES	\$125,812		\$795,100		\$435,242		\$276,428		\$110,724		\$434,333	

From: [DORPTO](#)
To: [DORPTO](#)
Subject: Amendments to Rules and Applicable Forms Effective April 10, 2018
Date: Tuesday, April 10, 2018 2:27:16 PM

TO: Property Appraisers, Tax Collectors, Clerks of Court, VAB Clerks, Special Magistrates, VAB Attorneys, and Interested Parties
FROM: Property Tax Oversight
SUBJECT: Amendments to Rules and Applicable Forms Effective April 10, 2018

The Department of Revenue announces that amendments to Rule Chapters 12D-9 and 12D-16, Florida Administrative Code, along with applicable forms, are effective April 10, 2018.

The Department amended the following rules:

- [12D-9.020 Exchange of Evidence](#)
- [12D-16.002 Index to Forms](#)
 - [Form DR-486 Petition to the Value Adjustment Board – Request for Hearing](#)
 - [Form DR-486PORT Petition to the Value Adjustment Board Transfer of Homestead Assessment Difference – Request for Hearing](#)

Value adjustment board (VAB) clerks, special magistrates, VAB attorneys, property appraisers, and the public must comply with the newly amended rules, as stated in section 195.027(1), Florida Statutes. The effective rules and forms supersede any local rules on the subject.

If you have an alternate form that the Department approved before this effective date, please review your form for differences with the Department's form. If you find you need a new alternate form, please send your requests to DORPTO@floridarevenue.com.

Please forward this memo to any affected staff.

All effective rules for property tax are on the Department of State's website at <https://www.flrules.org/gateway/Division.asp?DivID=36>.

The amended fillable forms are also available at <http://floridarevenue.com/dor/property/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.

Value Adjustment Board

Hillsborough County, Florida

April 19, 2018

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

Re: Notice of Meeting Advertisement

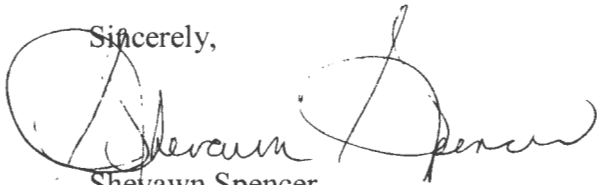
Good Morning,

We would like the attached "Notice of Meeting" published as a legal line in the classified section of your newspaper, to run on Thursday, April 26, 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,



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 Thursday, May 10, 2018, at 9:30 a.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 minutes, approve Phase IV Recommended Decisions, Certify Tax Rolls 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.

▼ 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 IV Recommended Decisions	Thursday, May 10, 2018; 9:30 a.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 minutes, approve Phase IV Recommended Decisions, certify tax rolls, and other VAB matters.

EVENT

Public Meetings

DATE May 10, 2018 | 9:30 AM

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

Value Adjustment Board

The purpose of this meeting is for the VAB to take public comment, approve minutes, approve Phase IV Recommended Decisions, Certify Tax Rolls and other VAB matters.

Event Details

- LOCATION** County Center
601 E. Kennedy Blvd.
2nd Floor, Boardroom
Tampa FL, 33602
- DATE** May 10, 2018 | 9:30 AM
- CONTACT** Shevawn Spencer
Value Adjustment Board
P (813) 307-7115

BOARD INFORMATION

