

VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY

AGENDA

SEPTEMBER 26, 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: Extend the Tax Rolls, 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 speak clearly into the microphone. Three (3) minutes are allowed for each speaker.
3. **Approve the July 23, 2018, Meeting Minutes**
4. **Certify the 2018 Real and Tangible Assessment Rolls and Authorize the Chairman to Sign Certificate of Value Adjustment Board for Each Roll, so the 2018 Tax Rolls can be Extended**
5. Other VAB Matters (Provided for informational purposes.)
 - a. Correspondence
 - b. DOR Training Certificates
 - c. Meeting Notice
6. 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.

JULY 23, 2018 - VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Monday, July 23, 2018, at 9:30 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 9:30 a.m. Ms. Valdes led in the pledge of allegiance.

2. Purpose of the Organizational Meeting and Introductions and Contact Information of VAB Members, VAB Clerk, and Staff

▶ Chairman Murman made opening remarks. ▶ Ms. Sharon Sweet-Grant, Board of County Commissioner Records (BOCC)/VAB, introduced staff.

a. Ratify Appointment of VAB Legal Counsel

▶ Chairman Murman sought a motion to ratify the appointment of VAB legal counsel. **Ms. Valdes so moved, seconded by Mr. Dyser, and carried five to zero.**

b. Election of Chairman and Vice Chairman

▶ Following comments, ▶ **Mr. Dyser nominated Chairman Murman as chairman and Ms. Valdes as vice chairman, seconded by Commissioner Hagan, and carried five to zero.**

c. Florida Administrative Codes, including 12D-9, 12D-10, 12D-51.001, 51.002, 51.003; Chapters 192 through 195 Florida Statutes (F.S.); Florida's Government in the Sunshine; and F.S. Pertaining to the VAB

i. A master copy of each document was available for public viewing during the meeting at the dais; see the VAB Clerk.

ii. The public had access to the documents through the Clerk's website at HillsClerk VAB webpage or could purchase paper copies in BOCC Records, 419 Pierce Street, Room 140, 813-276-8100, extension 4354.

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▶ Ms. Sweet-Grant reviewed the items. Chairman Murman emphasized record availability and sunshine laws.

3. Public Comments - ▶ None.

4. Appointment of Special Magistrates to the VAB

a. Appoint Appraiser and Attorney Special Magistrates

▶ Ms. Sweet-Grant reviewed the item. On prompt from Chairman Murman, the following individuals introduced themselves: Mr. Donald Terrana, Attorney Andrea Johnson, and Messrs. Lawrence Golicz and Jack West. Attorney Rinky Parwani, VAB Counsel, asked Mr. West to explain his relationship with Hillsborough County Property Appraiser Counsel William Shepherd. Attorneys Elizabeth Young and Lori Rutland made comments. ▶ Ms. Sweet-Grant sought a motion to appoint the appraiser and attorney special magistrates. **Mr. Dyser so moved, seconded by Ms. Valdes, and carried five to zero.**

b. Discuss and Approve Special Magistrate Contract

▶ Ms. Sweet-Grant and Mr. William Caban, VAB, noted there were no changes to the contract conditions. After inquiring about pay rates, ▶ Chairman Murman requested a motion to approve the special magistrate contracts. **Mr. Seidel so moved, seconded by Ms. Valdes, and carried five to zero.**

c. Authorize the Chairman to Execute the Contracts

▶ Chairman Murman said the next motion was to authorize the chairman to execute the contracts. **Ms. Valdes so moved, seconded by Mr. Seidel, and carried five to zero.**

d. Authorize Special Magistrates to Conduct VAB Hearings and Consider Good Cause Requests

▶ Ms. Sweet-Grant wanted authorization for special magistrates to conduct VAB hearings and consider good cause requests. **Mr. Dyser so moved, seconded by Ms. Valdes, and carried five to zero.**

5. Adopt Local VAB Procedures and Ratify Filing Fee Resolution

▶ Noting the need for the VAB board to adopt local VAB procedures and ratify the reestablished \$15 filing fee, ▶ Ms. Sweet-Grant sought a motion. **Ms. Valdes so moved, seconded by Mr. Seidel.** ▶ Stating she did not want to vote

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for the filing fee, Chairman Murman suggested separating the items and adopting the local procedures first. **Ms. Valdes so moved, seconded by Mr. Seidel, and carried five to zero.** ► Chairman Murman requested a motion to ratify the filing fee resolution. **Mr. Dyser so moved, seconded by Mr. Seidel, and carried three to two; Chairman Murman and Ms. Valdes voted no.**

6. Property Tax System/VAB Overview

► Ms. Sweet-Grant introduced the item. Attorney Parwani reviewed the process. Responding to Chairman Murman, Attorneys Parwani and Shepherd addressed the potential impacts of and processes for an additional homestead exemption.

a. Tentative VAB Schedule

► Ms. Sweet-Grant touched on the schedule.

7. Other VAB Matters

a. Approve the Minutes of the May 10, 2018, Meeting

► Chairman Murman sought a motion to approve the minutes of the May 10, 2018, meeting. **Ms. Valdes so moved, seconded by Mr. Seidel, and carried five to zero.**

b. Correspondence

c. Meeting Notice

d. The next meeting was scheduled for September 26, 2018, at 9:30 a.m., to extend the 2018 Tax Rolls.

► Ms. Sweet-Grant reviewed the Items 7.b. through 7.d. Chairman Murman inquired about records requests. Ms. Valdes noted a Back to School fair at A.P. Leto High School.

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8. Adjournment

▶ There being no further business, the meeting was adjourned at 9:52 a.m.

READ AND APPROVED: _____
CHAIRMAN

ATTEST:
PAT FRANK, CLERK

By: _____
Deputy Clerk

lm

DRAFT



**INITIAL CERTIFICATION OF
THE VALUE ADJUSTMENT BOARD**
Section 193.122, Florida Statutes

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

Tax Roll Year 2018

The Value Adjustment Board of Hillsborough County has not completed its hearings and certifies on order of the Board of County commissioners according to sections 197.323 and 193.122(1), F.S., that the

(Check one.) Real Property Tangible Personal Property

assessment roll for our county has been presented by the property appraiser to include 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. We will issue a Certification of the Value Adjustment Board (Form DR-488) under section 193.122(1) and (3), F.S., when the hearings are completed. The property appraiser will make all extensions to show the tax attributable to all taxable property under the law.

Signature, Chair of the Value Adjustment Board

Date



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Signature, Chair of the Value Adjustment Board

Date

From: DORPTO [mailto:DORPTO@floridarevenue.com]
Sent: Monday, July 23, 2018 4:24 PM
To: DORPTO
Subject: 2018 Value Adjustment Board Training

TO: All Value Adjustment Boards, Special Magistrates, Board Clerks, Board Legal Counsel, and Other Interested Parties
FROM: Florida Department of Revenue
SUBJECT: 2018 Value Adjustment Board Training

Section 194.035, Florida Statutes, requires the Department of Revenue to provide annual training for value adjustment board special magistrates. The final 2018 VAB training is available on the Department's website at <http://floridarevenue.com/dor/property/vab/training.html>.

In producing the 2018 training materials, the Department amended the 2017 training materials to reflect 2018 legislative changes. For the reader's benefit, the 2018 legislative changes are in blue text and are generally introduced by a "New" or "Note" label in red text.

Module 1 contains a summary of recent legislative changes. Various training modules included throughout the VAB training address these changes where appropriate. Existing rule text affected by a legislative change is in italicized, red text followed by a "Note" label in red text and a description of the legislative change.

The VAB training materials also include housekeeping items, such as updated links to online references; updated adjusted household incomes for the exemptions for low-income seniors and totally and permanently disabled persons; and corrected citations.

Please send any questions to VABTraining@floridarevenue.com.

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.

From: Adam Cappel - EquityPTS [mailto:acappel@equitypts.com]
Sent: Tuesday, August 07, 2018 9:47 AM
To: Caban, William
Cc: Sweet, Sharon
Subject: RE: Value Adjustment Board - Information Request

Thank you!



1444 Biscayne Boulevard, Suite 208-35, Miami, FL 33132 | Office: 305-501-2295 | www.EquityPTS.com

From: Caban, William <william.caban@hillsclerk.com>
Sent: Tuesday, August 7, 2018 7:34 AM
To: Adam Cappel - EquityPTS <acappel@equitypts.com>
Cc: Sweet, Sharon <SweetS@hillsclerk.com>
Subject: RE: Value Adjustment Board - Information Request

Good morning Adam,

We have researched our records for the period of June 30, 2016 through July 1, 2017 and have not found any petitions filed by the people/entities listed in your email below.

If you have any questions or concerns, please do not hesitate to contact me.

Sincerely,

Will Caban

Supervisor | Value Adjustment Board/BOCC Records
P: (813) 307-7081 | F: (813) 272-5044
E: william.caban@hillsclerk.com | W: www.hillsclerk.com



Old County Courthouse, Room 140
419 Pierce Street, Tampa, FL 33602

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From: Adam Cappel - EquityPTS [mailto:acappel@equitypts.com]
Sent: Monday, August 06, 2018 3:14 PM

To: Caban, William
Subject: RE: Value Adjustment Board - Information Request

Thank you Will.

There should be no petitions that turn up under those names during that time period but I need to do the request for my counsel in a matter I am involved in.



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From: Caban, William <william.caban@hillsclerk.com>
Sent: Monday, August 6, 2018 3:12 PM
To: Adam Cappel - EquityPTS <acappel@equitypts.com>
Cc: Sweet, Sharon <SweetS@hillsclerk.com>
Subject: RE: Value Adjustment Board - Information Request

Good afternoon Mr. Adam Cappel:

We have received your public records request, in your email below dated August 6, 2018. The request will be processed in accordance with the Florida Public Records Law. You will be advised as soon as possible regarding estimated costs. Payment will be due in advance by cash, check, or money order made payable to the Board of County Commissioners (BOCC).

If you have any questions, you may contact me at (813) 307-7081 or by e-mail at william.caban@hillsclerk.com.

Sincerely,

Will Caban

Supervisor | Value Adjustment Board/BOCC Records
P: (813) 307-7081 | F: (813) 272-5044
E: william.caban@hillsclerk.com | W: www.hillsclerk.com



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From: Adam Cappel - EquityPTS [<mailto:acappel@equitypts.com>]
Sent: Monday, August 06, 2018 3:00 PM
To: Sweet, Sharon
Subject: Value Adjustment Board - Information Request

Dear Value Adjustment Board Clerk:

I understand this may seem like an unusual request but I would greatly appreciate your responses to the below inquiry.

For the period of June 30, 2016 through July 1, 2017 only did the Value Adjustment Board (VAB) receive tax appeal petitions or filings of any kind from any of the below people/entities:

Adam Cappel
Equity Property Tax Solutions, LLC
Florida Destination Realty, LLC
Destination Investment Realty, LLC
Jack's Bite Holdings, LLC

If so, would you please provide the folio/parcel numbers filed, which entity/person filed the petition/filing, and the date of said filing.

Please feel free to call if you have any questions on the above inquiry.

Thank you,
Adam Cappel



1444 Biscayne Boulevard, Suite 208-35, Miami, FL 33132 | Office: 305-501-2295 | www.EquityPTS.com

Value Adjustment Board

Hillsborough County, Florida

September 5, 2018

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

Re: Notice of Meeting Advertisement

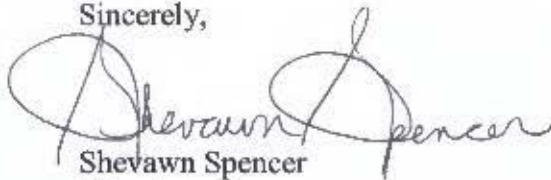
Good Morning,

We would like the attached "Notice of Meeting" published as a legal line in the classified section of your newspaper, to run on Wednesday, September 12, 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 1011879.

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 Wednesday, September 26, 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 comments; approve the Minutes of the July 23, 2018 meeting; certify the 2018 Real and Tangible Assessment Rolls, and authorize the Chairman to sign the Certificate of Value Adjustment Board for each roll, so the tax rolls can be extended; and other VAB related matters.

The purpose of the Board is to hear the following: petitions relating to assessments filed pursuant to Florida Statute (F.S.) 194.011(3); complaints relating to homestead exemptions as provided for under F.S. 196.151; appeals from exemptions denied or disputes arising from exemptions granted upon the filing of exemption applications under F.S. 196.011; and appeals concerning ad valorem tax deferrals and classifications. The Board has appointed Special Magistrates for the purpose of taking testimony and making recommendations to the Board, which recommendations the Board may act upon without further hearing. Special Magistrate hearings will begin October 2018.

The Property Appraiser maintains a list of all applicants for exemptions who have had their applications for exemption either denied or wholly or partially approved. This list is available to the public in the County Center, 15th floor, between the hours of 8:00 a.m. and 5:00 p.m. each weekday, excluding holidays. This list includes the following exemptions: homestead; portability; religious; literary; charitable; scientific; hospitals; nursing homes; homes for special services; nonprofit homes for aged; governmental property; leasehold interests in governmental property; certain permanently and totally disabled veterans; disabled veterans confined to wheelchairs; totally and permanently disabled persons; renewable energy source; educational property; labor organization property; community centers; not for profit sewer and water company property; property of widows, widowers, blind persons and persons totally and permanently disabled; disabled ex-servicemen; historic properties; and historic properties open to the public.

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. For such purpose, he or she may need to ensure that a verbatim record of the proceedings is made which 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
2018 VAB Extend Tax Roll Meeting	Wednesday, September 26, 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 the minutes of the July 23, 2018 meeting; certify the 2018 Real and Tangible Assessment Rolls, and authorize the Chairman to sign the Certificate of the Value Adjustment Board for each roll, so the tax rolls can be extended; and other VAB related matters.

EVENT

Public Meetings

DATE September 26, 2018 | 9:30 AM

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Value Adjustment Board

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Event Details

- LOCATION** County Center
601 E. Kennedy Blvd.
2nd Floor, Boardroom
Tampa FL, 33602
- DATE** September 26, 2018 | 9:30 AM
- CONTACT** Shevawn Spencer
Value Adjustment Board
P (813) 307-7115

BOARD INFORMATION

