

**VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY**

**AGENDA**

**JANUARY 30, 2019**

**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 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 26, 2018, Meeting Minutes**
6. Other VAB Matters
  - a. Correspondence
  - b. Meeting Notice
  - c. The next meeting is scheduled for Wednesday, February 13, 2019, at 9:30 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
2018-00149	0824930000	SUNRIPE GROWERS CORP	HDVAB
2018-00150	0824940100	SUNRIPE GROWERS CORP	HDVAB
2018-00151	0824880000	SUNRIPE GROWERS CORP	HDVAB
2018-00152	0824900000	SUNRIPE GROWERS CORP	HDVAB
2018-00155	1963050398	FERRARA CHRISTOPHER	HDVAB
2018-00209	0050695016	MCINTIRE MARCUS	HDVAB
2018-00246	1261420100	KIGHTLINGER DAVID N	HDVAB
2018-00247	0159322998	BAKER FRANCINE F	HDVAB
2018-00248	0159322998	BAKER FRANCINE F	HDVAB
2018-00249	0159322998	BAKER FRANCINE F	HDVAB
2018-00601	1988400398	DUNTON PATRICIA	HDVAB
2018-00602	1988400398	DUNTON PATRICIA	HDVAB
2018-01403	1300650000	PARADIGM TAX GROUP	HDVAB
2018-01404	1050860000	PARADIGM TAX GROUP	HDVAB
2018-01506	0219870100	PIVOTAL TAX SOLUTIONS	HDVAB
2018-02354	1948900000	KEREKES GRANT A	HDVAB
2018-02361	0882020000	ROSS DANIEL & JOYCE	HDVAB
2018-02370	1945840000	PLANT AVE 315 LLC	HDVAB
2018-02372	0703270210	PAULOSE JOSHI	HDVAB
2018-02373	0520911572	TUCKER BENTON T & JANICE P	HDVAB
2018-02374	0317580000	RUIZ ALEXANDER M	HDVAB
2018-02376	0744900000	SIMMONS AMY C	HDVAB
2018-02377	0033532486	EARLE COLLEEN F	HDVAB
2018-02380	0068740050	ZAKIELARZ LAUREN M	HDVAB
2018-02381	0319860000	PEPPER RUSSELL E	HDVAB

Total Petitions  
**25**

Total Folios  
**25**

# Value Adjustment Board

## Special Magistrate's Recommendations

Petition #	Folio #	Petitioner Name	Class	Taxable Value		Decision
				BEFORE	AFTER	
2018-00008	0849620242	DUNN KIMBERLY D	DOR_3	\$58,212	\$58,212	DENIED
2018-00009	0849620246	DUNN KIMBERLY D	DOR_3	\$134,364	\$125,259	GRANTED
2018-00010	0849620244	DUNN KIMBERLY D	DOR_3	\$67,757	\$67,757	DENIED
2018-00014	0925960200	BRACKINS COMPANY	DOR_3	\$110,905	\$110,905	DENIED
2018-00017	0163800100	MARTINEZ JOSE M	DOR_4	\$379,002	\$379,002	DENIED
2018-00018	0642107848	DOWTIN DARYL SR	DOR_4	\$251,682	\$251,682	DENIED
2018-00022	0015080100	WRIGHT CHARLES J III	DOR_3	\$297,691	\$297,691	DENIED
2018-00042	0223330000	RONSON LORI	DOR_4	\$226,516	\$226,516	DENIED
2018-00043	1152450000	SOLOMON SUSAN JOY	DOR_4	\$300,241	\$300,241	DENIED
2018-00059	0488670000	SAUL EWING ARNSTEIN & LEHR LLP	DOR_3	\$787,850	\$3,521	GRANTED
2018-00060	0804940760	DUFFY S MOBILE HOME PARK LLC	DOR_3	\$371,767	\$371,767	DENIED
2018-00064	0098630000	ISLAMIC EDUCATION CENTER OF TAMPA INC	DOR_4	\$252,000	\$252,000	DENIED
2018-00065	1947980000	EFFINGER ANGELA S	DOR_9	\$489,471	\$489,471	DENIED
2018-00067	0753310000	MARTIN SEAN N & JOHANNA G	DOR_3	\$481,433	\$481,433	DENIED
2018-00068	1993350042	BANKER LOPEZ GASSLER PA	DOR_4	\$1,623,261	\$1,623,261	DENIED
2018-00069	1993350040	BANKER LOPEZ GASSLER PA	DOR_4	\$1,644,697	\$1,644,697	DENIED
2018-00072	0016290000	12615 TARPON SPRINGS RD LLC	DOR_3	\$28,808	\$28,808	DENIED
2018-00073	0016290050	12615 TARPON SPRINGS RD LLC	DOR_3	\$13,229	\$13,229	DENIED
2018-00078	0617930000	PULEO CHARLES J	DOR_3	\$470,624	\$470,624	DENIED
2018-00086	0845970000	TURUC JOSEPH EDWARD	DOR_3	\$265,807	\$184,837	GRANTED
2018-00087	0123230000	MORALES RAANDI	DOR_3	\$420,722	\$420,722	DENIED
2018-00088	0122120100	MORALES RAANDI	DOR_3	\$285,615	\$285,615	DENIED
2018-00094	0129370000	NORTHDALDE DEVELOPMENT	DOR_3	\$154,957	\$126,815	GRANTED
2018-00099	0553290000	KELLEY ROBERT E V JR	DOR_3	\$426,423	\$426,423	DENIED
2018-00113	0881430025	BACI ENTERPRISES LLC	DOR_3	\$739,603	\$645,202	GRANTED
2018-00115	0418270000	JONES ROBERT	DOR_4	\$58,699	\$41,818	GRANTED
2018-00118	0002940175	HOWELL KEVIN E JR	DOR_3	\$294,660	\$294,660	DENIED
2018-00119	0002940300	HOWELL KEVIN E JR	DOR_3	\$160,858	\$160,858	DENIED
2018-00120	0002940100	HOWELL KEVIN E JR	DOR_3	\$168,958	\$168,958	DENIED
2018-00128	0932675052	SWILLEY ROBERT R & JANET B	DOR_3	\$121,742	\$121,742	DENIED
2018-00129	0932675054	SWILLEY ROBERT R & JANET B	DOR_3	\$118,668	\$118,668	DENIED
2018-00130	0932600500	SWILLEY ROBERT R & JANET B	DOR_3	\$61,904	\$61,904	DENIED
2018-00136	0321190000	MY WARRIORS PLACE INC	DOR_4	\$217,280	\$217,280	DENIED
2018-00143	1993350100	APS EAST COAST INC	DOR_4	\$305,956	\$305,956	DENIED
2018-00144	1993351210	APS EAST COAST INC	DOR_4	\$954,865	\$954,865	DENIED
2018-00148	0870860000	GUTIERREZ FAMILY FARMS CORP	DOR_3	\$633,423	\$633,423	DENIED
2018-00156	0489360000	SAUL EWING ARNSTEIN & LEHR LLP	DOR_3	\$4,320,270	\$27,820	GRANTED
2018-00159	1855100000	717 S ORLEANS AVE LLC	DOR_1	\$1,041,541	\$1,041,541	DENIED

2018-00161	1269160000	YU MING & XING TIAN	DOR_1	\$343,439	\$343,439	DENIED
2018-00163	0772852668	MARESCA ANTHONY S	DOR_1	\$99,531	\$90,000	GRANTED
2018-00164	1954130000	BARNA STEVEN A	DOR_1	\$1,282,446	\$1,270,951	GRANTED
2018-00165	0883293782	MERCADO HECTOR	DOR_1	\$275,971	\$275,971	DENIED
2018-00178	0145187504	GRAFF MATTIAS	DOR_1	\$247,300	\$247,300	DENIED
2018-00182	0777960296	ALM ANA PATRICIA	DOR_1	\$173,526	\$173,526	DENIED
2018-00184	0903781018	SMITH HOWARD C JR	DOR_1	\$75,183	\$75,183	DENIED
2018-00185	2032743114	HEYNIO CHRISTOPHER	DOR_1	\$166,448	\$166,448	DENIED
2018-00190	0159290078	ORR ALAN G	DOR_1	\$195,631	\$195,631	DENIED
2018-00194	1348580122	EVANS KENNETH	DOR_1	\$372,217	\$372,217	DENIED
2018-00196	0541850000	PROPERTY TAX CONSULTANTS LTD	DOR_1	\$6,980,651	\$6,980,651	DENIED
2018-00202	0444450400	PROPERTY TAX CONSULTANTS LTD	DOR_1	\$2,414,735	\$2,414,735	DENIED
2018-00204	1966930000	HILL CHRISTOPHER R	DOR_1	\$539,990	\$453,778	GRANTED
2018-00215	1205540000	DEVITO JAMES J	DOR_1	\$1,190,189	\$1,190,189	DENIED
2018-00226	1246010000	FU LIYING	DOR_1	\$736,587	\$736,587	DENIED
2018-00227	0112260000	SANTIAGO MIGUEL ANGEL	DOR_1	\$257,410	\$257,410	DENIED
2018-00231	0347560960	CHRISTOPHER M BATES INC	DOR_1	\$8,810,500	\$8,810,500	DENIED
2018-00232	0273275100	CHRISTOPHER M BATES INC	DOR_1	\$18,617,492	\$18,617,492	DENIED
2018-00243	1963052122	BARTOS SCOTT & CHRISTINE	DOR_1	\$431,654	\$372,600	GRANTED
2018-00251	1218830000	DURRANCE CHAD	DOR_1	\$243,160	\$165,000	GRANTED
2018-00255	1359090504	EVANS KENNETH C	DOR_1	\$478,126	\$478,126	DENIED
2018-00260	1180800000	JOHNSON MARC D	DOR_1	\$1,334,869	\$1,334,869	DENIED
2018-00261	0520911564	FRANZ JON	DOR_1	\$512,620	\$680,250	GRANTED
2018-00263	0112620000	CUILLA MICHELLE A	DOR_1	\$335,405	\$335,405	DENIED
2018-00314	1186632146	SCHRAMM EDGAR PATRICIA B	DOR_1	\$445,402	\$423,000	GRANTED
2018-00331	1165940102	TERRITO MICHAEL P	DOR_1	\$93,431	\$93,431	DENIED
2018-00347	1302540000	RODRIGUEZ HEATHER L	DOR_1	\$169,784	\$169,784	DENIED
2018-00350	1949370000	RESCH BRAD	DOR_1	\$5,059,800	\$4,868,911	GRANTED
2018-00351	1203670000	CRAPARO SAM R IIII	DOR_1	\$271,540	\$262,486	GRANTED
2018-00352	1289777180	ITAX PROPERTY TAX APPEALS	DOR_1	\$373,401	\$373,401	DENIED
2018-00353	0016800634	ITAX PROPERTY TAX APPEALS	DOR_1	\$296,495	\$282,258	GRANTED
2018-00354	0016331400	ITAX PROPERTY TAX APPEALS	DOR_1	\$1,588,442	\$1,588,442	DENIED
2018-00355	1963052156	ITAX PROPERTY TAX APPEALS	DOR_1	\$716,777	\$716,777	DENIED
2018-00356	0883534118	ITAX PROPERTY TAX APPEALS	DOR_1	\$540,416	\$540,416	DENIED
2018-00357	1138240000	ITAX PROPERTY TAX APPEALS	DOR_1	\$1,303,412	\$1,303,412	DENIED
2018-00358	1963052266	ITAX PROPERTY TAX APPEALS	DOR_1	\$1,650,000	\$1,505,465	GRANTED
2018-00359	1963052222	ITAX PROPERTY TAX APPEALS	DOR_1	\$457,000	\$440,233	GRANTED
2018-00360	1963052218	ITAX PROPERTY TAX APPEALS	DOR_1	\$457,000	\$440,233	GRANTED
2018-00361	1347700060	ITAX PROPERTY TAX APPEALS	DOR_1	\$593,518	\$593,518	DENIED
2018-00362	0121270035	ITAX PROPERTY TAX APPEALS	DOR_1	\$874,246	\$874,246	DENIED
2018-00363	0883531222	ITAX PROPERTY TAX APPEALS	DOR_1	\$470,694	\$470,694	DENIED
2018-00365	1951870000	ITAX PROPERTY TAX APPEALS	DOR_1	\$1,126,431	\$1,126,431	DENIED
2018-00366	0883298294	RICE KENNETH B	DOR_1	\$484,024	\$484,024	DENIED
2018-00367	0347555652	NOVAK KATHLEEN	DOR_1	\$179,529	\$212,399	GRANTED
2018-00368	0883298295	RICE KENNETH B	DOR_1	\$454,099	\$454,099	DENIED
2018-00415	1949580000	HOOVER SEAN	DOR_1	\$374,082	\$374,082	DENIED
2018-00437	0549520028	SUTLIFF WILLIAM A	DOR_1	\$143,977	\$143,977	DENIED
2018-00439	1141770000	WISNER JAMES P	DOR_1	\$236,647	\$236,647	DENIED

2018-00442	1257690000	WOODS RICHARD C	DOR_1	\$552,592	\$549,863	GRANTED
2018-00462	0037670500	HR TAMPA BAY LLC	DOR_1	\$72,399	\$72,399	DENIED
2018-00463	0038870025	HR TAMPA BAY LLC	DOR_1	\$2,048	\$2,048	DENIED
2018-00469	1449190000	PTS	DOR_1	\$4,816,231	\$4,816,231	DENIED
2018-00485	1253010000	STARKEY WILLIAM	DOR_1	\$427,016	\$427,016	DENIED
2018-00588	0893402050	BLISS GEORGE E	DOR_1	\$480,588	\$480,588	DENIED
2018-00596	0096350000	CAVALIER ESTATES LLC	DOR_1	\$145,345	\$140,491	GRANTED
2018-00597	0090330000	CAVALIER ESTATES LLC	DOR_1	\$132,987	\$132,987	DENIED
2018-00600	1988400398	DUNTON PATRICIA	DOR_32	\$291,430	\$291,430	DENIED
2018-00608	1618120000	PENA MAURICIO L	DOR_1	\$126,303	\$101,300	GRANTED
2018-00611	1905740000	KASHDIN MATTHEW	DOR_1	\$99,423	\$68,500	GRANTED
2018-00612	1848390000	SALLOUM ISSA	DOR_1	\$177,414	\$177,414	DENIED
2018-00613	1848400000	SALLOUM ISSA	DOR_1	\$177,414	\$177,414	DENIED
2018-00619	1276810000	GREYSON JAY K	DOR_1	\$999,769	\$999,769	DENIED
2018-00674	0603620025	ANDERSON & ASSOCIATES	DOR_1	\$4,467,235	\$4,467,235	DENIED
2018-00675	0273290100	ANDERSON & ASSOCIATES	DOR_1	\$4,883,838	\$4,883,838	DENIED
2018-00676	0036310150	ANDERSON & ASSOCIATES	DOR_1	\$4,743,274	\$4,743,274	DENIED
2018-00677	0989300000	ANDERSON & ASSOCIATES	DOR_1	\$3,518,320	\$3,518,320	DENIED
2018-00678	0989300100	ANDERSON & ASSOCIATES	DOR_1	\$56,717	\$56,717	DENIED
2018-00689	1234840000	ZUPPA MICHAEL A	DOR_1	\$668,348	\$668,348	DENIED
2018-00696	0807545502	DOKIC DEJAN	DOR_1	\$306,346	\$240,126	GRANTED
2018-00720	0567766738	WRIGLEY FRANCIS L	DOR_1	\$88,316	\$86,389	GRANTED
2018-00766	1635800000	CHANTER DAREK THOMAS	DOR_1	\$196,960	\$196,960	DENIED
2018-00871	0138265000	KRUZELL RUSSELL	DOR_1	\$190,407	\$190,407	DENIED
2018-00881	0237200000	STALLINGS JIMMY A & KATHRYN M	DOR_1	\$140,040	\$110,000	GRANTED
2018-00903	1693720000	ITAX PROPERTY TAX APPEALS LLC	DOR_1	\$923,016	\$816,811	GRANTED
2018-00904	0129795212	ITAX PROPERTY TAX APPEALS LLC	DOR_1	\$584,935	\$584,935	DENIED
2018-00906	1694420000	ITAX PROPERTY TAX APPEALS LLC	DOR_1	\$972,253	\$972,253	DENIED
2018-00907	0880783894	ITAX PROPERTY TAX APPEALS LLC	DOR_1	\$692,258	\$692,258	DENIED
2018-00908	1963052202	ITAX PROPERTY TAX APPEALS LLC	DOR_1	\$453,290	\$440,233	GRANTED
2018-00909	0057556052	ITAX PROPERTY TAX APPEALS LLC	DOR_1	\$328,648	\$328,648	DENIED
2018-00914	1098490000	WYNNE CHAD ALEXANDER	DOR_1	\$84,422	\$84,422	DENIED
2018-00924	1242820000	EVANS KENT	DOR_1	\$520,524	\$520,524	DENIED
2018-00964	1422970200	SHAW KYLE S	DOR_1	\$126,416	\$126,416	DENIED
2018-00975	1689170000	PEREZ LUIS A	DOR_1	\$107,984	\$107,984	DENIED
2018-00981	1848470000	HARDING AND CARBONE INC	DOR_1	\$274,838	\$274,838	DENIED
2018-00986	0444830000	BENDERSON DEVELOPMENT COMPANY INC	DOR_1	\$5,027,792	\$5,027,792	DENIED
2018-00987	0444830100	BENDERSON DEVELOPMENT COMPANY INC	DOR_1	\$882,371	\$882,371	DENIED
2018-00999	1175490000	GILBERT JEFFREY M & KIMBERLEY M	DOR_1	\$1,073,000	\$702,807	GRANTED
2018-01019	0339720136	TOMASOVIC JERRY	DOR_1	\$201,984	\$201,800	GRANTED
2018-01058	1954710000	ITAX PROPERTY TAX APPEALS	DOR_1	\$2,272,166	\$2,272,166	DENIED
2018-01070	1296400050	ITAX PROPERTY TAX APPEALS	DOR_1	\$406,109	\$338,558	GRANTED
2018-01071	0223330000	RONSON LORI TRUSTEE	DOR_1	\$226,516	\$170,000	GRANTED
2018-01092	1221480000	LOVINGOOD KEITH C	DOR_1	\$1,338,531	\$1,338,531	DENIED
2018-01180	1544390000	BRANAND BRIAN	DOR_1	\$43,575	\$43,575	DENIED
2018-01181	0397490000	BRANAND BRIAN	DOR_1	\$64,617	\$64,617	DENIED
2018-01182	1546250000	BRANAND BRIAN	DOR_1	\$45,393	\$45,393	DENIED

2018-01194	0581222162	HILBERT JOHN G	DOR_1	\$247,960	\$247,960	DENIED
2018-01253	0341010216	EVANS KENT	DOR_1	\$949,489	\$949,489	DENIED
2018-01254	0897430100	AUBREY LESLIE S	DOR_1	\$301,660	\$301,660	DENIED
2018-01588	1127290000	FIRST POINTE ADVISORS LLC	DOR_1	\$25,046,300	\$25,046,300	DENIED
2018-01592	0421455062	FIRST POINTE ADVISORS LLC	DOR_1	\$2,159,300	\$2,159,300	DENIED
2018-01596	1604630000	FIRST POINTE ADVISORS LLC	DOR_1	\$9,169,571	\$9,169,571	DENIED
2018-01623	0665952840	CROWE LLP	DOR_1	\$107,240	\$107,240	DENIED
2018-01624	0667160000	CROWE LLP	DOR_1	\$129,586	\$129,586	DENIED
2018-01625	0672036150	CROWE LLP	DOR_1	\$108,963	\$108,963	DENIED
2018-01626	0722060664	CROWE LLP	DOR_1	\$102,497	\$102,497	DENIED
2018-01627	0723086308	CROWE LLP	DOR_1	\$124,019	\$124,019	DENIED
2018-01628	0723105152	CROWE LLP	DOR_1	\$105,404	\$105,404	DENIED
2018-01629	0723106582	CROWE LLP	DOR_1	\$103,964	\$103,964	DENIED
2018-01630	0724561082	CROWE LLP	DOR_1	\$125,561	\$125,561	DENIED
2018-01631	0731767480	CROWE LLP	DOR_1	\$214,057	\$214,057	DENIED
2018-01632	0746720224	CROWE LLP	DOR_1	\$123,011	\$123,011	DENIED
2018-01633	0746727058	CROWE LLP	DOR_1	\$111,813	\$111,813	DENIED
2018-01634	0766510000	CROWE LLP	DOR_1	\$173,930	\$173,930	DENIED
2018-01635	0768287764	CROWE LLP	DOR_1	\$181,477	\$181,477	DENIED
2018-01636	0768288348	CROWE LLP	DOR_1	\$150,933	\$150,933	DENIED
2018-01637	0772400108	CROWE LLP	DOR_1	\$103,895	\$103,895	DENIED
2018-01638	0774060000	CROWE LLP	DOR_1	\$83,784	\$83,784	DENIED
2018-01639	0776522684	CROWE LLP	DOR_1	\$124,491	\$124,491	DENIED
2018-01640	0776845414	CROWE LLP	DOR_1	\$104,347	\$104,347	DENIED
2018-01641	0776845470	CROWE LLP	DOR_1	\$110,615	\$110,615	DENIED
2018-01642	0776877500	CROWE LLP	DOR_1	\$114,577	\$114,577	DENIED
2018-01643	0777211032	CROWE LLP	DOR_1	\$84,964	\$84,964	DENIED
2018-01644	0855901078	CROWE LLP	DOR_1	\$108,728	\$108,728	DENIED
2018-01645	0857401266	CROWE LLP	DOR_1	\$111,147	\$111,147	DENIED
2018-01646	0857402472	CROWE LLP	DOR_1	\$104,597	\$104,597	DENIED
2018-01647	0857402692	CROWE LLP	DOR_1	\$71,863	\$71,863	DENIED
2018-01648	0864222228	CROWE LLP	DOR_1	\$90,758	\$90,758	DENIED
2018-01649	0867690640	CROWE LLP	DOR_1	\$148,827	\$148,827	DENIED
2018-01650	0867690816	CROWE LLP	DOR_1	\$153,375	\$153,375	DENIED
2018-01651	0959350000	CROWE LLP	DOR_1	\$72,901	\$72,901	DENIED
2018-01652	1012390000	CROWE LLP	DOR_1	\$84,577	\$84,577	DENIED
2018-01653	1012420000	CROWE LLP	DOR_1	\$87,794	\$87,794	DENIED
2018-01654	1020200000	CROWE LLP	DOR_1	\$84,606	\$84,606	DENIED
2018-01655	1002440000	CROWE LLP	DOR_1	\$78,759	\$78,759	DENIED
2018-01656	0036807842	CROWE LLP	DOR_1	\$154,013	\$154,013	DENIED
2018-01657	0043825262	CROWE LLP	DOR_1	\$80,393	\$80,393	DENIED
2018-01658	0045298070	CROWE LLP	DOR_1	\$138,428	\$138,428	DENIED
2018-01659	0048435014	CROWE LLP	DOR_1	\$91,589	\$91,589	DENIED
2018-01660	0050695158	CROWE LLP	DOR_1	\$95,658	\$95,658	DENIED
2018-01661	0050695282	CROWE LLP	DOR_1	\$96,186	\$96,186	DENIED
2018-01662	0050695326	CROWE LLP	DOR_1	\$86,332	\$86,332	DENIED
2018-01663	0050695464	CROWE LLP	DOR_1	\$94,006	\$94,006	DENIED
2018-01664	0052310000	CROWE LLP	DOR_1	\$143,349	\$143,349	DENIED

2018-01665	0052315232	CROWE LLP	DOR_1	\$92,553	\$92,553	DENIED
2018-01666	0052315570	CROWE LLP	DOR_1	\$84,834	\$84,834	DENIED
2018-01667	0052317606	CROWE LLP	DOR_1	\$97,350	\$97,350	DENIED
2018-01668	0095630000	CROWE LLP	DOR_1	\$79,119	\$79,119	DENIED
2018-01669	0118250000	CROWE LLP	DOR_1	\$94,110	\$94,110	DENIED
2018-01670	0150985574	CROWE LLP	DOR_1	\$89,082	\$89,082	DENIED
2018-01671	0159086008	CROWE LLP	DOR_1	\$105,678	\$105,678	DENIED
2018-01672	0159322462	CROWE LLP	DOR_1	\$228,413	\$228,413	DENIED
2018-01673	0161000157	CROWE LLP	DOR_1	\$103,672	\$103,672	DENIED
2018-01674	0176760000	CROWE LLP	DOR_1	\$159,757	\$159,757	DENIED
2018-01675	0186040000	CROWE LLP	DOR_1	\$104,460	\$104,460	DENIED
2018-01676	0212650000	CROWE LLP	DOR_1	\$91,000	\$91,000	DENIED
2018-01677	0213671108	CROWE LLP	DOR_1	\$80,179	\$80,179	DENIED
2018-01678	0224420000	CROWE LLP	DOR_1	\$104,887	\$104,887	DENIED
2018-01679	0275545616	CROWE LLP	DOR_1	\$67,166	\$67,166	DENIED
2018-01680	0275547504	CROWE LLP	DOR_1	\$66,766	\$66,766	DENIED
2018-01681	0295010000	CROWE LLP	DOR_1	\$114,609	\$114,609	DENIED
2018-01682	0298080000	CROWE LLP	DOR_1	\$106,659	\$106,659	DENIED
2018-01683	0302540000	CROWE LLP	DOR_1	\$112,360	\$112,360	DENIED
2018-01684	0332910000	CROWE LLP	DOR_1	\$132,016	\$132,016	DENIED
2018-01685	0336610000	CROWE LLP	DOR_1	\$107,190	\$107,190	DENIED
2018-01686	0339392562	CROWE LLP	DOR_1	\$144,870	\$144,870	DENIED
2018-01687	0370965584	CROWE LLP	DOR_1	\$60,441	\$60,441	DENIED
2018-01688	0383770304	CROWE LLP	DOR_1	\$123,610	\$123,610	DENIED
2018-01689	0409130000	CROWE LLP	DOR_1	\$51,808	\$51,808	DENIED
2018-01690	0387280000	CROWE LLP	DOR_1	\$91,090	\$91,090	DENIED
2018-01691	0409180000	CROWE LLP	DOR_1	\$67,773	\$67,773	DENIED
2018-01692	0413440000	CROWE LLP	DOR_1	\$96,671	\$96,671	DENIED
2018-01693	0418760500	CROWE LLP	DOR_1	\$59,350	\$59,350	DENIED
2018-01694	0419170000	CROWE LLP	DOR_1	\$59,849	\$59,849	DENIED
2018-01695	0430970000	CROWE LLP	DOR_1	\$50,216	\$50,216	DENIED
2018-01696	0431737126	CROWE LLP	DOR_1	\$53,316	\$53,316	DENIED
2018-01697	0431737330	CROWE LLP	DOR_1	\$54,087	\$54,087	DENIED
2018-01698	0431737342	CROWE LLP	DOR_1	\$47,602	\$47,602	DENIED
2018-01699	0431737348	CROWE LLP	DOR_1	\$49,984	\$49,984	DENIED
2018-01700	0437372746	CROWE LLP	DOR_1	\$66,380	\$66,380	DENIED
2018-01701	0478701068	CROWE LLP	DOR_1	\$83,669	\$83,669	DENIED
2018-01702	0488200194	CROWE LLP	DOR_1	\$93,601	\$93,601	DENIED
2018-01703	0488200942	CROWE LLP	DOR_1	\$52,912	\$52,912	DENIED
2018-01704	0488201142	CROWE LLP	DOR_1	\$52,912	\$52,912	DENIED
2018-01705	0515250520	CROWE LLP	DOR_1	\$115,711	\$115,711	DENIED
2018-01706	0592405908	CROWE LLP	DOR_1	\$162,383	\$162,383	DENIED
2018-01707	0611420000	CROWE LLP	DOR_1	\$95,814	\$95,814	DENIED
2018-01708	0642105016	CROWE LLP	DOR_1	\$108,847	\$108,847	DENIED
2018-01709	0642105026	CROWE LLP	DOR_1	\$102,436	\$102,436	DENIED
2018-01710	0657300678	CROWE LLP	DOR_1	\$131,138	\$131,138	DENIED
2018-01711	0710390000	CROWE LLP	DOR_1	\$90,289	\$90,289	DENIED
2018-01712	0681720632	CROWE LLP	DOR_1	\$76,077	\$76,077	DENIED

2018-01713	0710130000	CROWE LLP	DOR_1	\$77,992	\$77,992	DENIED
2018-01714	0674700000	CROWE LLP	DOR_1	\$88,681	\$88,681	DENIED
2018-01715	0674740000	CROWE LLP	DOR_1	\$76,390	\$76,390	DENIED
2018-01716	0675520000	CROWE LLP	DOR_1	\$77,474	\$77,474	DENIED
2018-01717	1044180000	CROWE LLP	DOR_1	\$73,979	\$73,979	DENIED
2018-01718	1044970000	CROWE LLP	DOR_1	\$88,532	\$88,532	DENIED
2018-01719	1060820000	CROWE LLP	DOR_1	\$138,667	\$138,667	DENIED
2018-01720	1112090000	CROWE LLP	DOR_1	\$79,090	\$79,090	DENIED
2018-01721	1313830000	CROWE LLP	DOR_1	\$97,210	\$97,210	DENIED
2018-01722	1316190000	CROWE LLP	DOR_1	\$125,090	\$125,090	DENIED
2018-01723	1337680000	CROWE LLP	DOR_1	\$109,956	\$109,956	DENIED
2018-01724	1367650000	CROWE LLP	DOR_1	\$81,962	\$81,962	DENIED
2018-01725	1368650000	CROWE LLP	DOR_1	\$121,172	\$121,172	DENIED
2018-01726	1382590000	CROWE LLP	DOR_1	\$103,063	\$103,063	DENIED
2018-01727	1388900000	CROWE LLP	DOR_1	\$93,396	\$93,396	DENIED
2018-01728	1407740000	CROWE LLP	DOR_1	\$72,704	\$72,704	DENIED
2018-01729	1408440000	CROWE LLP	DOR_1	\$69,604	\$69,604	DENIED
2018-01730	1411440000	CROWE LLP	DOR_1	\$66,460	\$66,460	DENIED
2018-01731	1420535000	CROWE LLP	DOR_1	\$77,616	\$77,616	DENIED
2018-01732	1421400000	CROWE LLP	DOR_1	\$83,452	\$83,452	DENIED
2018-01733	1422700000	CROWE LLP	DOR_1	\$77,114	\$77,114	DENIED
2018-01734	1434030000	CROWE LLP	DOR_1	\$68,592	\$68,592	DENIED
2018-01735	1435700050	CROWE LLP	DOR_1	\$54,361	\$54,361	DENIED
2018-01736	1443120000	CROWE LLP	DOR_1	\$61,593	\$61,593	DENIED
2018-01737	1445300000	CROWE LLP	DOR_1	\$68,862	\$68,862	DENIED
2018-01738	1456040000	CROWE LLP	DOR_1	\$62,905	\$62,905	DENIED
2018-01739	1471850000	CROWE LLP	DOR_1	\$70,561	\$70,561	DENIED
2018-01740	1472630000	CROWE LLP	DOR_1	\$83,731	\$83,731	DENIED
2018-01741	1472730000	CROWE LLP	DOR_1	\$108,039	\$108,039	DENIED
2018-01742	1473420000	CROWE LLP	DOR_1	\$47,986	\$47,986	DENIED
2018-01743	1473560000	CROWE LLP	DOR_1	\$54,237	\$54,237	DENIED
2018-01744	1482660516	CROWE LLP	DOR_1	\$67,932	\$67,932	DENIED
2018-01745	1502770000	CROWE LLP	DOR_1	\$69,971	\$69,971	DENIED
2018-01746	1504510000	CROWE LLP	DOR_1	\$111,140	\$111,140	DENIED
2018-01747	1505390000	CROWE LLP	DOR_1	\$86,460	\$86,460	DENIED
2018-01748	1513360000	CROWE LLP	DOR_1	\$61,020	\$61,020	DENIED
2018-01749	1519110000	CROWE LLP	DOR_1	\$60,200	\$60,200	DENIED
2018-01750	1525320000	CROWE LLP	DOR_1	\$50,216	\$50,216	DENIED
2018-01751	1528010000	CROWE LLP	DOR_1	\$51,590	\$51,590	DENIED
2018-01752	1529080000	CROWE LLP	DOR_1	\$71,027	\$71,027	DENIED
2018-01753	1532150100	CROWE LLP	DOR_1	\$63,983	\$63,983	DENIED
2018-01754	1533550000	CROWE LLP	DOR_1	\$70,467	\$70,467	DENIED
2018-01755	1544830000	CROWE LLP	DOR_1	\$77,801	\$77,801	DENIED
2018-01756	1548000108	CROWE LLP	DOR_1	\$73,855	\$73,855	DENIED
2018-01757	1555555000	CROWE LLP	DOR_1	\$70,236	\$70,236	DENIED
2018-01758	1588680000	CROWE LLP	DOR_1	\$67,485	\$67,485	DENIED
2018-01759	1591850100	CROWE LLP	DOR_1	\$79,743	\$79,743	DENIED
2018-01760	1614920000	CROWE LLP	DOR_1	\$107,099	\$107,099	DENIED



2018-01761	1645420000	CROWE LLP	DOR_1	\$76,824	\$76,824	DENIED
2018-01762	1645430000	CROWE LLP	DOR_1	\$81,217	\$81,217	DENIED
2018-01763	1676810100	CROWE LLP	DOR_1	\$138,259	\$138,259	DENIED
2018-01764	1678060000	CROWE LLP	DOR_1	\$74,504	\$74,504	DENIED
2018-01765	1697220000	CROWE LLP	DOR_1	\$94,030	\$94,030	DENIED
2018-01766	1714000100	CROWE LLP	DOR_1	\$87,208	\$87,208	DENIED
2018-01767	1735960000	CROWE LLP	DOR_1	\$56,006	\$56,006	DENIED
2018-01768	1736960000	CROWE LLP	DOR_1	\$35,801	\$35,801	DENIED
2018-01769	1737120050	CROWE LLP	DOR_1	\$61,431	\$61,431	DENIED
2018-01770	1738160000	CROWE LLP	DOR_1	\$46,355	\$46,355	DENIED
2018-01771	1740990700	CROWE LLP	DOR_1	\$62,976	\$62,976	DENIED
2018-01772	1744790000	CROWE LLP	DOR_1	\$61,208	\$61,208	DENIED
2018-01773	1747920050	CROWE LLP	DOR_1	\$58,959	\$58,959	DENIED
2018-01774	1782420000	CROWE LLP	DOR_1	\$95,168	\$95,168	DENIED
2018-01775	1829590000	CROWE LLP	DOR_1	\$40,645	\$40,645	DENIED
2018-01776	1867550000	CROWE LLP	DOR_1	\$64,687	\$64,687	DENIED
2018-01777	2032440462	CROWE LLP	DOR_1	\$127,493	\$127,493	DENIED
2018-01778	1749830000	CROWE LLP	DOR_1	\$84,447	\$84,447	DENIED
2018-01779	1734370112	CROWE LLP	DOR_1	\$131,261	\$131,261	DENIED
2018-01780	1470610000	CROWE LLP	DOR_1	\$63,463	\$63,463	DENIED
2018-01782	1480950000	CROWE LLP	DOR_1	\$121,122	\$121,122	DENIED
2018-01783	0003160090	CROWE LLP	DOR_1	\$105,651	\$105,651	DENIED
2018-01784	0408550000	CROWE LLP	DOR_1	\$109,618	\$109,618	DENIED
2018-01785	0733180616	CROWE LLP	DOR_1	\$116,917	\$116,917	DENIED
2018-01786	0733182074	CROWE LLP	DOR_1	\$192,469	\$192,469	DENIED
2018-01787	0592281946	CROWE LLP	DOR_1	\$240,260	\$240,260	DENIED
2018-01788	0190005294	CROWE LLP	DOR_1	\$141,793	\$141,793	DENIED
2018-01789	0874005704	CROWE LLP	DOR_1	\$144,911	\$144,911	DENIED
2018-01790	0776842982	CROWE LLP	DOR_1	\$137,790	\$137,790	DENIED
2018-01791	0747486252	CROWE LLP	DOR_1	\$173,055	\$173,055	DENIED
2018-01792	0747623360	CROWE LLP	DOR_1	\$201,255	\$201,255	DENIED
2018-01793	0670300000	CROWE LLP	DOR_1	\$113,300	\$113,300	DENIED
2018-01794	0338638018	CROWE LLP	DOR_1	\$157,781	\$157,781	DENIED
2018-01795	0857402230	CROWE LLP	DOR_1	\$149,416	\$149,416	DENIED
2018-01796	0685140110	CROWE LLP	DOR_1	\$150,921	\$150,921	DENIED
2018-01797	0767387852	CROWE LLP	DOR_1	\$143,817	\$143,817	DENIED
2018-01798	0701450524	CROWE LLP	DOR_1	\$177,511	\$177,511	DENIED
2018-01799	0863088038	CROWE LLP	DOR_1	\$112,960	\$112,960	DENIED
2018-01800	0771924142	CROWE LLP	DOR_1	\$131,175	\$131,175	DENIED
2018-01801	0636966064	CROWE LLP	DOR_1	\$190,259	\$190,259	DENIED
2018-01802	0515320288	CROWE LLP	DOR_1	\$132,443	\$132,443	DENIED
2018-01803	0532570000	CROWE LLP	DOR_1	\$101,878	\$101,878	DENIED
2018-01804	0538210000	CROWE LLP	DOR_1	\$62,618	\$62,618	DENIED
2018-01805	0553910196	CROWE LLP	DOR_1	\$139,259	\$139,259	DENIED
2018-01806	0553910364	CROWE LLP	DOR_1	\$145,630	\$145,630	DENIED
2018-01807	0554000128	CROWE LLP	DOR_1	\$128,973	\$128,973	DENIED
2018-01808	0576320268	CROWE LLP	DOR_1	\$159,266	\$159,266	DENIED

Total Petitions

**324**

01/16/2019 4:00:33PM

# **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, 2019. 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.

**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



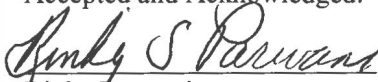
Deputy Clerk

**HILLSBOROUGH COUNTY  
VALUE ADJUSTMENT BOARD**



Sandra Murman Chairman      Date

Accepted and Acknowledged:

  
Rinky Parwani

**SECOND 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, 2018, and terminating August 31, 2019. 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, 2019, and terminating August 31, 2020.

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:

2018

Go

## The 2018 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.*



SEPTEMBER 26, 2018 - VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Wednesday, September 26, 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 to the flag.

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

2. Public Comments - ▶ None.

3. Approve the July 23, 2018, VAB Meeting Minutes

▶ Chairman Murman asked for a motion to approve the July 23, 2018, meeting minutes. **Ms. Valdes so moved, seconded by Mr. Dyser, and carried five to zero.**

4. Certify the 2018 Real and Tangible Assessment Rolls and Authorize the Chairman to Sign Certificate of VAB for Each Roll, so the 2018 Tax Rolls could be Extended

▶ Mr. William Caban, VAB, explained the item. ▶ Chairman Murman sought a motion to approve. **Ms. Valdes so moved, seconded by Mr. Dyser, and carried five to zero.**

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

- a. Correspondence

▶ Mr. Caban advised on background material. Chairman Murman questioned the public records request in background material.

- b. Department of Revenue Training Certificates

▶ Mr. Caban touched on the item.

- c. Meeting Notice

WEDNESDAY, SEPTEMBER 26, 2018

▶ Mr. Caban highlighted the item.

▶ VAB Counsel Rinky Parwani acknowledged the departure of Ms. Valdes, who made remarks.

6. Adjournment

▶ There being no further business, the meeting was adjourned at 9:35 a.m.

READ AND APPROVED: \_\_\_\_\_  
CHAIRMAN

ATTEST:  
PAT FRANK, CLERK

By: \_\_\_\_\_  
Deputy Clerk

lm

DRAFT