

VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY

ORGANIZATIONAL MEETING AGENDA

August 26, 2024

9:30 A.M.

Via Communications Media Technology

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

ORDER OF BUSINESS

1. Call to Order and Pledge of Allegiance
2. Public Comments

Chair'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 will be able to do so by completing the online Public Comment Form found at: <https://www.hillsclerk.com/Additional-Services/Value-Adjustment-Board/Speak-at-VAB-Meeting>. You will be required to provide your name and telephone number in your email. This information is being requested to facilitate the audio conferencing process. The Chair will call on speakers by name in the order in which the emails were received for Public Comment. An audio call-in number will be provided to participants that have completed the form after it is received by the County. All callers will be muted upon calling and will be unmuted in the submission order after being recognized by the Chair by name. 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. Purpose of the Organizational Meeting and Introductions and Contact Information of VAB Members, Board Clerk, and Staff
  - a. **Ratify Appointment of VAB Legal Counsel**
  - b. **Election of the Vice Chair**
  - c. Florida Administrative Codes, including 12D-9, 12D-10, 12D51.001, 51.002, 51.003 and Chapters 192 through 195 F.S.; Florida's Government in the Sunshine; and Florida Statutes pertaining to the VAB
    - i. A master copy of each document is available for public viewing during the meeting here.
    - ii. The public has access to the documents through the Clerk's website at [HillsClerk Value Adjustment Board webpage](#) or can purchase paper copies in BOCC Records, 601 E Kennedy, 12<sup>th</sup> Floor, 813.276.8100, x 4354.
4. Appointment of Special Magistrates to the Value Adjustment Board
  - a. **Appoint Appraiser and Attorney Special Magistrates**
  - b. **Approve Special Magistrate Contract**
  - c. **Authorize the Chair to Execute the Contracts**
  - d. **Authorize Special Magistrates to Conduct VAB Hearings and Consider Good Cause Requests**
5. **Adopt Local VAB Procedures and Ratify Filing Fee Resolution**
6. Property Tax System/VAB Overview
  - a. Tentative VAB Schedule
7. Other VAB Matters
  - a. **Approve the Minutes of the May 30, 2024 & July 23, 2024 Meetings**
  - b. Correspondence
  - c. Meeting Notice
  - d. The next meeting is scheduled for Monday, September 30, 2024 at 2:00pm to extend the 2024 Tax Rolls.

8. **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 (VAB) Checklist Organizational Meeting of the VAB (Rule 12D-9.013, F.A.C.)

This checklist is a guide to help VAB clerks make sure that the VAB performs all the required actions and responsibilities specified in the Florida Department of Revenue's Rule 12D-9.013, Florida Administrative Code.

### The VAB:

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- Held at least one organizational meeting before VAB hearings started.
- Gave reasonable notice of every organizational meeting as s. 286.011, F.S., and other provisions of law require, including the:
  - Date, time, and location of the meeting.
  - Purpose of the meeting.
  - Advice that any person who anticipates that he or she will appeal a decision of the VAB should make sure a verbatim record of the proceeding is made (see s. 286.0105, F.S.).

### At this organizational meeting, the VAB:

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- Regarding private board legal counsel:
  - Appointed or ratified legal counsel as the first action at the meeting (see s. 194.015, F.S.).
- Introduced every VAB member and VAB clerk staff and provided their contact information.
- Appointed or ratified special magistrates (if the VAB is using them for this year).
- Made available to everyone (VAB-related persons and the public):
  - Rule Chapter 12D-9, F.A.C. (Requirements for Value Adjustment Boards in Administrative Reviews; Uniform Rules of Procedure for Hearings Before Value Adjustment Boards).
  - Rule Chapter 12D-10, F.A.C. (Value Adjustment Board).
  - All "guidelines" documents adopted by Rule Chapter 12D-51, F.A.C. (Standard Assessment Procedures and Standard Measures of Value; Guidelines).
  - Requirements of Florida's Government in the Sunshine and open government laws and where to find the manual on Government in the Sunshine.
  - Chapters 192, 193, 194, and 195 of the Florida Statutes (see s. 194.011, F.S.).
- Decided to impose a petition filing fee (of no more than \$15) for the current year by adopting or ratifying a resolution to impose it (see s. 194.013, F.S.).
- Discussed general information on:
  - Florida's property tax system.
  - Roles of participants in this system.
  - How taxpayers can participate in this system.
  - Property taxpayer rights.
- If it has local administrative procedures and forms:
  - Discussed the new or revised procedures and forms.
  - Took testimony on these procedures and forms.
  - Adopted or ratified the procedures and forms.
  - Made these local procedures and forms available to the public, including on the VAB clerk's website.
- Announced a tentative schedule for its required activities based on these considerations:
  - The number of petitions filed.
  - The possibility that activities might have to be rescheduled.
  - The requirement that the VAB continue in session until it has heard all petitions (see s. 194.032, F.S.).

# HILLSBOROUGH COUNTY VALUE ADJUSTMENT BOARD CONTACT AND RESOURCE INFORMATION

## Value Adjustment Board (VAB) Meetings and Hearings:

VAB meetings are held four or more times for each tax year. Meeting dates and times will be posted on the Clerk of Circuit Court website as they become available.

The VAB meetings and Commissioners' offices are located at:

Frederick B. Karl County Center  
601 E. Kennedy Boulevard  
Second Floor  
Tampa, FL 33602

VAB hearings are conducted by Special Magistrates at:

601 E. Kennedy Boulevard, 13<sup>th</sup> Floor

Hearings begin in October, and will continue until all petitions have been heard. Hearings are usually held Monday through Friday from 8:30 a.m. to 5 p.m. Petitioners are given a 25-day notice.

## Value Adjustment Board (VAB) Membership and Contact Information:

### Board of County Commissioners (BOCC)

- Commissioner Pat Kemp, Chair
  - Aides: Laura Lawson and Raquel Valdez
  - (813) 272-5730
  - [kempp@hillsboroughcounty.org](mailto:kempp@hillsboroughcounty.org)
- Commissioner Donna Cameron Cepeda
  - Aides: Melonie Hoyt and Isabella Pike
  - (813) 272-5725
  - [CameronD@hillsboroughcounty.org](mailto:CameronD@hillsboroughcounty.org)
- BOCC Appointee Shawn Simon
  - [shawn@simon-legal.com](mailto:shawn@simon-legal.com)

### Hillsborough County School Board

- Patti Rendon, Vice Chair
  - Contact: Lori Powell
  - (813) 272-4053
  - [lori.powell@hcps.net](mailto:lori.powell@hcps.net)
- Karen Perez, Alternate
  - Contact: Linda Ortiz
  - (813) 272-4045
  - [linda.ortiz@hcps.net](mailto:linda.ortiz@hcps.net)
- School Board Appointee Ron Dyser
  - [rondyser@dyserplumbing.net](mailto:rondyser@dyserplumbing.net)

### VAB Private Legal Counsel:

Rinky S. Parwani, Esq.  
Parwani Law, P.A.  
9905 Alambra Avenue  
Tampa, FL 33619  
(813) 514-8280  
[rinky@parwanilaw.com](mailto:rinky@parwanilaw.com)

### Clerk of the Circuit Court VAB Clerk Designees:

**Rick Vanarsdall, Chief Deputy Clerk**  
601 E Kennedy Blvd. County Center 2<sup>th</sup> Floor  
Tampa, FL 33602  
(813) 955-6654  
[vanarsda@hillsclerk.com](mailto:vanarsda@hillsclerk.com)

**Sharon Sweet-Grant, Director**  
601 E Kennedy Blvd. County Center 12<sup>th</sup> Floor  
Tampa, FL 33602  
(813) 307-7143  
[sweets@hillsclerk.com](mailto:sweets@hillsclerk.com)

## **Resource Websites:**

The following websites provide important information regarding the VAB process:

- [www.hillsclerk.com](http://www.hillsclerk.com)
  - Petitioners can file petitions online and can access VAB meeting dates, forms, local procedures, DOR rules, and how to obtain the Government-In-The-Sunshine Manual through the Clerk of Circuit Court website. Go to Other Services/Value Adjustment Board.
- [vab@hillsclerk.com](mailto:vab@hillsclerk.com)
  - Petitioners can e-mail the VAB Clerk Office for assistance or information regarding petition filing, hearing schedules and procedures, or to withdraw petitions. Or call (813) 276-8100 x 4354 for immediate assistance.
- <http://floridarevenue.com/property/Pages/VAB.aspx>
  - Department of Revenue (DOR)
    - Property Taxpayer Rights
    - Online Special Magistrate Training
    - Rules – 12D-9 & 12D-10
    - Forms
    - Property Tax Oversight (PTO) Informational Bulletins
    - Attorney General Opinions
    - Revenue Law Library
- <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=12D-51>
  - Property Appraisal Guidelines – 12D-51.001 through 12D-51.003
- [VAB@dor.state.fl.us](mailto:VAB@dor.state.fl.us)
  - E-mail comments, questions, or requests for assistance to DOR.
  - For technical assistance from the PTO program staff, call (850) 617-8895.
- <https://www.myfloridalegal.com/sites/default/files/2024-government-in-the-sunshine-manual-web.pdf>
  - Government-In-The-Sunshine Manual.
    - The manual was prepared by the Office of the Attorney General, (850) 245-0140.
- <http://floridarevenue.com/property/Documents/pt101.pdf>
  - Petitions To The Value Adjustment Board – Taxpayer Rights

If you do not have access to a computer for information regarding petition forms, filing deadlines, or the official VAB rules and procedures, contact the Clerk to the VAB at (813) 276-8100, x 4354.



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

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

**WITNESSETH**

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

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

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

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

**ARTICLE 1  
Scope of Services**

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

**ARTICLE II  
Term**

The term of this contract will be for a two-year period commencing September 1, 2024, and terminating August 31, 2026.

**ARTICLE III  
Fees**

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

Legal Services	\$275
Litigation	\$375

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

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

**ARTICLE IV  
Expenses and Limitation of Costs**

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

**ARTICLE V  
Additional Legal Counsel**

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

**ARTICLE VI  
Training**

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

**ARTICLE VII  
Maintenance of Records**

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

**IF THE CONTRACTOR/LEGAL COUNSEL HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S/LEGAL COUNSEL'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT, CLERK OF THE CIRCUIT COURT, VAB CLERK DESIGNEE, (813) 276-8100 Ext. 4354, [vab@hillsclerk.com](mailto:vab@hillsclerk.com), 601 E. Kennedy Blvd., 12th FL, Tampa, FL, 33602.**



The Legal Counsel shall keep and maintain public records required by the VAB to perform the service. Upon request from the VAB's custodian of public records, provide the VAB with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the Legal Counsel does not transfer the records to the VAB. Upon completion of the contract, transfer, at no cost, to the VAB all public records in possession of the Legal Counsel or keep and maintain public records required by the VAB to perform the service. If the Legal Counsel transfers all public records to the VAB upon completion of the contract, the Legal Counsel shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Legal Counsel keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the VAB, upon request from the VAB's custodian of public records, in a format that is compatible with the information technology systems of the VAB.

#### **ARTICLE VIII Conflict of Interest**

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

#### **ARTICLE IX Assignment**

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

#### **ARTICLE X Termination**

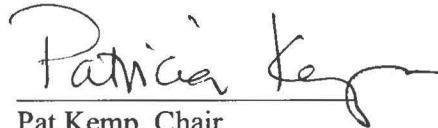
This AGREEMENT may be terminated by either party giving a minimum of 30 days written notice of the intent to terminate and specifying the date of termination. The termination notice shall be in writing and sent either by certified or registered mail (return receipt requested) or delivered in person to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

IN WITNESS WHEREOF the parties have executed this document:

ATTESTED:  
Cindy Stuart  
Clerk of the Circuit Court  
Hillsborough County, Florida


HILLSBOROUGH COUNTY  
VALUE ADJUSTMENT BOARD

  
Deputy Clerk

  
Pat Kemp, Chair

1/10/24  
Date

WITNESS:

  
Binky S. Parwani

2/27/24  
Date



### **12D-9.010 Appointment of Special Magistrates to the Value Adjustment Board.**

(1) In counties with populations of more than 75,000, the value adjustment board shall appoint special magistrates to take testimony and make recommendations on petitions filed with the value adjustment board. Special magistrates shall be selected from a list maintained by the board clerk of qualified individuals who are willing to serve. When appointing special magistrates, the board, board attorney, and board clerk shall not consider any assessment reductions recommended by any special magistrate in the current year or in any previous year. The process for review of complaints of bias, prejudice, or conflict of interest regarding the actions of a special magistrate shall be as provided in subsection 12D-9.022(4), F.A.C.

(2) In counties with populations of 75,000 or less, the value adjustment board shall have the option of using special magistrates. The department shall make available to such counties a list of qualified special magistrates.

(3) A person does not have to be a resident of the county in which he or she serves as a special magistrate.

(4) The special magistrate must meet the following qualifications:

(a) A special magistrate must not be an elected or appointed official or employee of the county.

(b) A special magistrate must not be an elected or appointed official or employee of a taxing jurisdiction or of the State.

(c) During a tax year in which a special magistrate serves, he or she must not represent any party before the board in any administrative review of property taxes.

(d) All special magistrates must meet the qualifications specified in Section 194.035, F.S.

1. A special magistrate appointed to hear issues of exemptions, classifications, portability assessment difference transfers, changes of ownership under Section 193.155(3), F.S., changes of ownership or control under Section 193.1554(5), or 193.1555(5), F.S., or a qualifying improvement determination under Section 193.1555(5), F.S., must be a member of The Florida Bar, must have at least five years of experience in the area of ad valorem taxation, and must receive training provided by the department. Alternatively, a member of The Florida Bar with at least three years of experience in ad valorem taxation and who has completed board training provided by the department including the examination, may serve as a special magistrate.

2. A special magistrate appointed to hear issues regarding the valuation of real estate shall be a state certified real estate appraiser, must have at least five years of experience in real property valuation, and must receive training provided by the department. Alternatively, a state certified real estate appraiser with at least three years of real estate valuation experience and who has completed board training provided by the department including the examination, may serve as a special magistrate. A real property valuation special magistrate must be certified under Chapter 475, Part II, F.S.

a. A Florida certified residential appraiser appointed by the value adjustment board shall only hear petitions on the just valuation of residential real property of one to four residential units and shall not hear petitions on other types of real property.

b. A Florida certified general appraiser appointed by the value adjustment board may hear petitions on the just valuation of any type of real property.

3. A special magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser's organization, must have at least five years of experience in tangible personal property valuation, and must receive training provided by the department. Alternatively, a designated member of a nationally recognized appraiser's organization with at least three years of experience in tangible personal property valuation and who has completed board training provided by the department including the examination, may serve as a special magistrate.

4. All special magistrates shall attend or receive an annual training program provided by the department. Special magistrates substituting two years of experience must show that they have completed the training by taking a written examination provided by the department. A special magistrate must receive or complete any required training prior to holding hearings.

(5)(a) The value adjustment board or board legal counsel must verify a special magistrate's qualifications before appointing the special magistrate.

(b) The selection of a special magistrate must be based solely on the experience and qualification of such magistrate, and must not be influenced by any party, or prospective party, to a board proceeding or by any such party with an interest in the outcome of such proceeding. Special magistrates must adhere to Rule 12D-9.022, F.A.C., relating to disqualification or recusal.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.032, 194.034, 194.035 FS. History—New 3-30-10, Amended 9-19-17.*

\* Need proof of completion of training prior to conducting hearings. Also need proof of updated licenses prior to each hearing.

Florida Statute 194.035	12D-9.010 (a)	12D-9.010 (b)	12D-9.010 (c)	12D-9.010 (d)(1)	12D-9.010 (d)(1)	12D-9.010 (d)(2)	12D-9.010 (d)(2)(a)	12D-9.010 (d)(2)(b)	
Applicant Type	Name	An elected or appointed official or employee of the county?	An elected or appointed official or employee of a taxing jurisdiction of the State?	Represents any party before the board of administrative review of property taxes?	Attorney Special Magistrate Member of Florida Bar?	Attorney Special Magistrate no less than five years experience in Ad Valorem taxation	Real Estate Special Magistrate a state certified real estate appraiser with not less than five years experience	Certified Residential Real Estate Appraiser	Certified General Appraiser
* Attorney Magistrate	Andrea Johnson	No	No	No	Yes 802751	Yes	Not Applicable	Not Applicable	Not Applicable
* Attorney Magistrate	Lori L. Rutland	No	No	No	Yes 0818488	Yes	Not Applicable	Not Applicable	Not Applicable
* Attorney Magistrate	Charles Samaha	No	No	No	Yes 815276	Yes	Not Applicable	Not Applicable	Not Applicable
* Attorney Magistrate	Joseph Haynes Davis	No	No	No	Yes 458058	Yes	Not Applicable	Not Applicable	Not Applicable
* Attorney Magistrate	Laura Walker	No	No	No	Yes 509434	Yes	Not Applicable	Not Applicable	Not Applicable
* Tangible Property Appraiser	Alexander Ruden	No	No	No	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
* General Property Appraiser/Tangible Property Appraiser	Steven Nystrom	No	No	No	Not Applicable	Not Applicable	Yes	No	Yes RZ2169 Expires 11/30/2024
* General Property Appraiser/Tangible Property Appraiser	John Robinson	No	No	No	Not Applicable	Not Applicable	Yes	No	Yes RZ417 11/30/2024
* General Property Appraiser/Tangible Property Appraiser	Carolyn Holman	No	No	No	Not Applicable	Not Applicable	Yes	No	Yes RZ000495 Expires 11/30/24
* General Property Appraiser/Tangible Property Appraiser	Robert Sutte	No	No	No	Not Applicable	Not Applicable	Yes	No	Yes RZ241 Expires 11/30/24
* General Property Appraiser	Lloyd, Philicia	No	No	No	Not Applicable	Not Applicable	Yes	No	Yes RZ2748 11/30/2024
* General Property Appraiser	Richard Steeves	No	No	No	Not Applicable	Not Applicable	Yes	No	Yes RZ2909 11/30/2024
* General Property Appraiser	Robert Hicks	No	No	No	Not Applicable	Not Applicable	Yes	No	Yes RZ1059 11/30/2024
* General Property Appraiser	Steven Porcaro	No	No	No	Not Applicable	Not Applicable	Yes	No	Yes RZ2841 11/30/2024
* General Property Appraiser	Stephen Jamir	No	No	No	Not Applicable	Not Applicable	Yes	No	Yes RZ299 11/30/2024
* General Property Appraiser	Richard Harris	No	No	No	Not Applicable	Not Applicable	Yes	No	Yes RZ1208 11/30/2024
* General Property Appraiser	Donald Terrana	No	No	No	Not Applicable	Not Applicable	Yes	No	Yes RZ2486 Expires 11/30/24
* Residential Real Estate Appraiser	Betsy Lundeen	No	No	No	Not Applicable	Not Applicable	Yes	Yes RD 2206 11/30/2024	No
* Residential Real Estate Appraiser	Maxim Antonov	No	No	No	Not Applicable	Not Applicable	Yes	Yes RD8319 11/30/2024	No
* Residential Real Estate Appraiser	Terrie Peltier	No	No	No	Not Applicable	Not Applicable	Yes	Yes 6210 11/30/2024	No
	Not qualified								
	Application should be reviewed in light of comments; possibly not qualified.								
	Withdrawn								
<b>What are the MAI, SRA, AI-GRS, and AI-RRS Designations?</b>									

MAI Designated members are experienced in the valuation of commercial, industrial, residential, and other types of properties, and advise clients on real estate investment decisions. Students enrolled in the Appraisal Institute Master's Degree Program may work toward their MAI designation while pursuing their advanced degrees.

SRA Designated members are experienced in the valuation of residential real property.

AI-GRS Designated members are experienced in issues related to due diligence and risk management often requested by their employers and clients.

AI-RRS Designated members are experienced in issues related to due diligence and risk management often requested by their employers and clients.

12D-9.010 (d)(3)

12D-9.010 (d)(3)

12D-9.010 (4)

Special Note:

Tangible Personal Property Magistrate member of Nationally Recognized Appraiser Organization	Tangible Personal Property Magistrate five years experience in tangible personal property valuation	Completion of Training	
Not Applicable	Not Applicable		
Not Applicable	Not Applicable		
Not Applicable	Not Applicable		NO SIGNATURE ON SPECIAL MAGISTRATE INFORMATION SHEET/ DID NOT INITIAL ALL ITEMS
Not Applicable	Not Applicable		
Not Applicable	Not Applicable		
ASA May 31, 2028	Yes		
Appraisal Institute MAI 47758	Yes		NO SIGNATURE ON SPECIAL MAGISTRATE INFORMATION SHEET
Appraisal Institute MAI 8135 ASA 123278	Yes		
Appraisal Institute MAI 8311 CCMI 5642	Yes		
Appraisal Institute MAI 4421	No		No writing sample
Appraisal Foundation USPAP Instructor 44862	No		
Appraisal Institute MAI 454348 Expires 12/31/2023	No		
Appraisal Institute MAI 115755	No		
Appraisal Institute MAI 15973	No		
Appraisal Institute MAI 7667 CCIM 8018	No		
Not Applicable	No		
Not Applicable	No		
Not Applicable	No		
Not Applicable	No		NO LICENSE ATTACHED AND NO WRITING SAMPLE
Not Applicable	No		

# 2024 VALUE ADJUSTMENT BOARD

ATTORNEY SPECIAL MAGISTRATE APPLICANTS		K E M P	C A E M P E E R D O A N -	R E N D O N	D Y S E R	S I M O N	T A L L Y
REQUESTING 5 PRIMARY ATTORNEY SPECIAL MAGISTRATES							
ATTORNEY NOMINEE(S)							
SELECT ALL PRIMARY ATTORNEY MAGISTRATES							
1	Davis, Joseph Haynes						
2	Johnson, Andrea M.						
3	Rutland, Lori L.						
4	Samaha, Charles M.						
5	Walker, Laura L.						



# VALUE ADJUSTMENT BOARD

## 2024 ATTORNEY SPECIAL MAGISTRATE

Must take 2024 DOR Training and submit proof to VAB Clerk prior to being scheduled for 2024 hearings.

APPLICANTS	QUALIFICATIONS	PROFESSIONAL EXPERIENCE YEARS	VAB EXPERIENCE YEARS	RECOMMENDATION & COMMENTS
Davis, Joseph Haynes Orange County  FL Bar #0458058	12D-9.010(4)2 Member of Florida Bar with no less than 5 years experience in the area of ad valorem taxation	16 years  Admitted FL Bar 2001	16 years	DOR Training Certificate Required
Johnson, Andrea M. Manatee County  FL Bar #802751	12D-9.010(4)2 Member of Florida Bar with no less than 5 years experience in the area of ad valorem taxation	20 years  Admitted FL Bar 2004	10 years	DOR Training Certificate Required
Rutland, Lori L. Pinellas County  FL Bar #818488	12D-9.010(4)2 Member of Florida Bar with no less than 5 years experience in the area of ad valorem taxation	26 years  Admitted FL Bar 1989	26 years	DOR Training Certificate Required
Samaha, Charles M. Pinellas County  FL Bar #815276	12D-9.010(4)2 Member of Florida Bar with no less than 5 years experience in the area of ad valorem taxation	18 years  Admitted FL Bar 1989	17 years	DOR Training Certificate Required
Walker, Laura Pinellas County  FL Bar #0509434	12D-9.010(4)2 Member of Florida Bar with no less than 5 years experience in the area of ad valorem taxation	10 years  Admitted FL Bar 1985	7 years	DOR Training Certificate Required

## 2024 VALUE ADJUSTMENT BOARD

APPRaiser SPECIAL MAGISTRATE APPLICANTS		K E M P	C C A E M P E E R D O A N -	R E N D O N	D Y S E R	S I M O N	T A L L Y
REQUESTING 14 PRIMARY APPRAISER SPECIAL MAGISTRATES							
APPRaiser NOMINEE(S)							
SELECT ALL APPRAISER MAGISTRATES							
1	Antonov, Maxim (RESIDENTIAL ONLY)						
2	Harris, Richard L., GAA, CCIM						
3	Hicks, Robert Charles, MAI						
4	Holman, Carolyn M., MAI						
5	Jamir, Stephen, MAI, CCIM						
6	Lloyd, Philicia, CCIM						
7	Lundeen, Betsy						
8	Nystrom, Steven L., MAI						
9	Peltier, Terrie (RESIDENTIAL ONLY)						
10	Porcaro, Steven, SRA						
11	Robinson, John, MAI, CCIM, AI-GRS						
12	Ruden, Alexander						
13	Steeves, Richard L., MAI						
14	Sutte, Robert, MAI, SRA, CRE						
15	Terrana, Donald						

# VALUE ADJUSTMENT BOARD

## 2024 APPRAISER SPECIAL MAGISTRATES

Must take 2024 DOR Training and submit proof to VAB Clerk prior to being scheduled for 2024 hearings.

APPLICANTS	DESIGNATIONS	PROPERTY VALUATION QUALIFICATIONS	PROFESSIONAL EXPERIENCE YEARS	VAB MAGISTRATE EXPERIENCE	RECOMMENDATION & COMMENTS
Harris, Richard L Pinellas County  Real Estate Broker RZ1208	CCIM GAA	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	41 years	24 years	DOR Training Certificate Required
Hicks, Robert Charles Hillsborough County  Real Estate Broker RZ1059	MAI	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	18 years	7 years	DOR Training Certificate Required
Holman, Carolyn Hillsborough County  Real Estate Broker RZ495	MAI CCIM AI-GRS	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	39 years REAL 34 years TAN	29 years	DOR Training Certificate Required  Meets qualifications to hear Tangible
Jamir, Stephen Hillsborough County  Real Estate Broker RZ299	MAI CCIM	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	36 years	19 years	DOR Training Certificate Required
Lloyd, Philicia Broward County  RZ2748	CCIM	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	19 years	12 years	DOR Training Certificate Required
Lundeen, Betsy Hillsborough County  RD2206		Residential Appraiser 12D-9.010(4)2a "shall only hear petitions on the just valuation of residential real property of one to four	33 years REAL	1 year	DOR Training Certificate Required

## 2024 APPRAISER SPECIAL MAGISTRATES

APPLICANTS	DESIGNATIONS	PROFESSIONAL VALUATION QUALIFICATIONS	PROFESSIONAL EXPERIENCE YEARS	VAB MAGISTRATE EXPERIENCE	RECOMMENDATION & COMMENTS
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Nystrom, Steven Hillsborough County  RZ2169	MAI	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	33 years REAL 13 years TAN	20 years	DOR Training Certificate Required  Meets qualifications to hear Tangible
Peltier, Terrie Miami-Dade County  RD6210		Residential Appraiser 12D-9.010(4)2a "shall only hear petitions on the just valuation of residential real property of one to four residential units and shall not hear petitions on other types of real property"	30 years	8 years	DOR Training Certificate Required
Porcaro, Steven Pinellas County  RZ2841	SRA	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	35 years	15 years	DOR Training Certificate Required
Robinson, John Orange County  Real Estate Broker RZ417	MAI CCIM AI-GRS ASA	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	39 years REAL 20 years TAN	28 years	DOR Training Certificate Required  Meets qualifications to hear Tangible
Ruden, Alexander Duval County		General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	26 years REAL 50 years TAN	6 years	DOR Training Certificate Required
Steeves, Richard L. Seminole County  RZ2909	MAI	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	21 years	16 years	DOR Training Certificate Required
Sutte, Robert S. Orange County  RZ241	CRE MAI SRA	General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	41 years REAL 14 years TAN	26 years	DOR Training Certificate Required  Meets qualifications to hear Tangible
Terrana, Donald J. Pinellas County  RZ2486		General Appraiser 12D-9.010(4)2b "may hear petitions on the just valuation of any type of real property"	27 years RES 26 years COM	13 years	DOR Training Certificate Required

**HILLSBOROUGH COUNTY VALUE ADJUSTMENT BOARD  
SPECIAL MAGISTRATE CONTRACT FOR SERVICES**

**THIS AGREEMENT** made and entered into this **XX** day of **Month, 2024**, between the Hillsborough County Value Adjustment Board, hereinafter referred to as **BOARD**, and **NAME**, hereinafter referred to as **SPECIAL MAGISTRATE**.

**WHEREAS**, §194.035(1), Florida Statutes (F.S.), authorizes the **BOARD** to appoint **SPECIAL MAGISTRATES** for the purpose of taking testimony and making recommendations to the **BOARD**; and

**WHEREAS**, on **Month XX, 2024**, the **BOARD** appointed and approved **NAME**, as **SPECIAL MAGISTRATE** for services to be effective immediately.

**NOW THEREFORE**, in consideration of the mutual covenants contained herein, the **BOARD** and **SPECIAL MAGISTRATE** hereby agree as follows:

**SPECIAL MAGISTRATE** cannot serve if he or she is an elected or appointed official of a county, a taxing jurisdiction, or the state; is an employee of a county, a taxing jurisdiction, or the state; or in the same tax year that he or she serves the Board as a Special Magistrate, represents a party before the Board in any administrative review of property taxes as defined in § 194.035, F.S

**SPECIAL MAGISTRATE** will perform the duties assigned as defined in §194.035(1), F. S. or as otherwise required by law, administrative rule, or procedures for the 2023 **BOARD** session, which will terminate upon certification of the tax rolls for that year.

1. **SPECIAL MAGISTRATE** must complete the Florida Department of Revenue (DOR) online Value Adjustment Board training (at their own expense) and file with the **BOARD** Clerk a statement of completion or certificate of completion prior to hearing any petitions.
2. **SPECIAL MAGISTRATE** shall perform professional services for the **BOARD**, which shall include but not be limited to presiding at hearings, receiving the evidence, taking testimony at hearings, making findings of facts and conclusions of law, and drafting recommended decisions for consideration by the Board, pursuant to Florida Statutes and the administrative rules promulgated by the DOR as interpreted by the legal counsel to the **BOARD**.
3. **THE BOARD** shall compensate the **SPECIAL MAGISTRATE** for the performance of its aforementioned duties at a rate of Two Hundred Dollars (\$200) per hour. Travel time and expenses shall not be compensated. Magistrates will be paid Three (3) hours minimum per scheduled hearing day unless cancellation notice is given more than 48 hours in advance (excluding holidays and weekends). The 3 hour minimum will not be paid for orientation meetings and magistrates will be paid for the actual time spent at the orientation meeting which may be held virtually. The normal office supplies consumed in the course of this project will not be reimbursed.
4. **SPECIAL MAGISTRATE** shall submit recommended orders to the **BOARD** Clerk no more than twenty-one (21) calendar days from the conclusion of the hearing. Failure to complete recommendations within twenty-one (21) calendar days of the hearing may require a penalty of One Hundred Dollars (\$100) per day from the **SPECIAL MAGISTRATE'S** compensation until all recommendations are complete. Special exceptions to extend the time frame must be discussed and

approved with the BOARD Clerk. Failure to comply with this provision may be considered by the BOARD when appointing special magistrates for the 2024 tax year.

5. **SPECIAL MAGISTRATE** agrees to return all property belonging to Hillsborough County or the BOARD, including without limitation, petition files and SPECIAL MAGISTRATE notes.

**IF THE CONTRACTOR/ SPECIAL MAGISTRATE HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S/ SPECIAL MAGISTRATE DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT, CLERK OF THE CIRCUIT COURT, BOARD CLERK DESIGNEE, (813) 276-8100 Ext. 4354, [vab@hillsclerk.com](mailto:vab@hillsclerk.com), 601 East Kennedy Blvd., County Center 12<sup>th</sup> Floor, Tampa, FL, 33602.**

The SPECIAL MAGISTRATE shall keep and maintain public records required by the BOARD to perform the service. Upon request from the BOARD Clerk's custodian of public records, provide the BOARD Clerk with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the SPECIAL MAGISTRATE does not transfer the records to the BOARD Clerk. Upon completion of the contract, transfer, at no cost, to the BOARD Clerk all public records in possession of the SPECIAL MAGISTRATE or keep and maintain public records required by the BOARD to perform the service. If the SPECIAL MAGISTRATE transfers all public records to the BOARD Clerk upon completion of the contract, the SPECIAL MAGISTRATE shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the SPECIAL MAGISTRATE keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the BOARD Clerk, upon request from the BOARD Clerk's custodian of public records, in a format that is compatible with the information technology systems of the BOARD.

6. **SPECIAL MAGISTRATE** shall truthfully and accurately record time and shall submit detailed invoices to the BOARD Clerk. The SPECIAL MAGISTRATE shall submit invoices in a format specified by the BOARD Clerk that shall, for the time billed other than hearings at VAB offices, include the petition number, date of the work, the time rounded to the closest one quarter of an hour, and a brief summary of what was done. Should the BOARD Clerk determine, on the basis of billings for comparable cases, that hours reported are not commensurate with services performed or work accomplished the SPECIAL MAGISTRATE shall adjust billing accordingly.
7. **EITHER PARTY** may terminate services of this Agreement upon ten (10) days written notice. If at any time the SPECIAL MAGISTRATE cannot meet the qualifications, training, experience, or requirements of Statutes or rules, the SPECIAL MAGISTRATE shall terminate this Agreement in writing.

**IN WITNESS WHEREOF**, the parties hereto have executed this agreement.

**ATTEST:**

CINDY STUART  
CLERK OF THE CIRCUIT COURT  
HILLSBOROUGH COUNTY, FLORIDA

VALUE ADJUSTMENT BOARD

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Deputy Clerk

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Pat Kemp, Chair

**WITNESS:**

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Special Magistrate

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# HILLSBOROUGH COUNTY VALUE ADJUSTMENT BOARD (VAB) 2024 LOCAL ADMINISTRATIVE PROCEDURES

## I. CREATION AND COMPOSITION OF THE VAB

Florida Administrative Code (F.A.C.) 12D-9 and 12D-10 rules supersede the local administrative procedures to the extent of any conflict. A complete copy of the rules can be found at <http://floridarevenue.com/property/Pages/VAB.aspx> or the Clerk website at [www.hillsclerk.com](http://www.hillsclerk.com). If you do not have access to a computer for information regarding petition forms, filing deadlines, or the official VAB rules and procedures, contact the VAB Clerk at (813) 276-8100, x 4354, or visit 601 East Kennedy Blvd., County Center 12<sup>th</sup> Floor, Tampa, Florida 33602. Paper copies of VAB rules, statutes, or local procedures can be requested; there is a copy fee of .15 cent per page.

When used herein:

“**Clerk**” means the Clerk of the Circuit Court and/or the local VAB Clerk and its staff.

“**DOR**” means the Florida Department of Revenue.

“**AXIA**” references the VAB software application.

## II. SPECIAL MAGISTRATE QUALIFICATIONS (F.A.C. 12D-9.010)

- State law requires the VAB to appoint Special Magistrates (Magistrate) for the purpose of taking testimony and making recommendations to the Board, which the Board may act upon without further hearing. Florida Statute (F.S.) 194.035(1) and F.A.C. 12D-9.031(2).
- The VAB will annually advertise for and hire qualified applicants to conduct hearings, take testimony, and make recommendations on petitions, as outlined in F.S. 194.035. Hillsborough County prefers all Magistrates to have no less than five years of experience. In accordance with F.A.C. 12D-9.012(4)(a) and prior to holding hearings, all Magistrates must complete annual training provided by the DOR.
- The rate of compensation for Magistrates is \$200 per hour for presiding over scheduled hearings, deliberating results, writing findings of fact and conclusions of law, and finalizing recommended decisions. Other than orientation, which is mandatory for local administrative procedure overview, Magistrates are not paid for additional training, mileage, faxes, postage, et cetera. At orientation, special magistrates will be administered the oath of office contained within the Florida Constitution, Article 2, Section 5, Public Officers:
  - *“I do solemnly swear (or affirm) that I will support, protect, and defend the Constitution and Government of the United States and of the State of Florida; that I am duly qualified to hold office under the Constitution of the state; and that I will well and faithfully perform the duties of (title of office) on which I am now about to enter. So help me God.”*
- Special Magistrates residing within Hillsborough County are given priority in scheduling.
- Magistrates should be available to serve throughout the VAB process for the tax year they contracted. A Magistrate serves at the pleasure of the VAB and may be terminated from that appointment upon a ten-day written notice.
- At the conclusion of scheduled hearings, recommended decisions should be completed no later than twenty-one calendar days unless additional deliberation is required.
- The Board designates Attorney Special Magistrates to consider “good cause” requests to accept late-file petitions or reschedule hearings. Promptly upon receipt, the VAB Clerk shall forward each good cause request to one attorney special magistrate, who will issue a written ruling to grant or deny the request. Appeals will be forwarded to the VAB legal counsel for review.



### **III. FILING THE PETITION WITH THE VAB (F.A.C. 12D-9.015 and 12D-9.016)**

- Pursuant to F.S. 194.011(3), petitions may only be filed on forms developed or approved by the DOR. Petitions are available at the VAB Clerk's Office listed above, the Property Appraiser's Office, online at the DOR website <http://floridarevenue.com/property/Pages/Forms.aspx>, and on the Clerk's website <http://www.hillsclerk.com/en/Additional-Services/Value-Adjustment-Board>. For convenience, electronic filing is available at the Clerk's website. If a petitioner files online, there is a nonrefundable \$15 filing fee per issue on each parcel, and the credit card processor (myfloridacounty.com) charges an additional 3.5 percent convenience fee (.035) per transaction (multiple petitions can be filed in one transaction). Petitions are not accepted by fax or email.
- Exemption and agricultural classification petitions may be filed on or before the 30<sup>th</sup> day following the mailing of the written notification of denial by the Property Appraiser.
- Deadline dates to file homestead assessment/valuation petitions are determined by F.S. 196.011 and F.A.C. 12D-9.015(13) for petitions appealing an exemption denial and are mailed to taxpayers by the Property Appraiser's Office. The postmark date is considered to be the mailing date of the notice of denial or the Notice of Proposed Property Taxes, commonly known as the TRIM Notice. F.A.C. 12D-17.003(3)(b)
- The owner of contiguous, undeveloped parcels may file with the VAB a single, joint petition accompanied with a written statement from the Property Appraiser, verifying that such parcels are substantially similar in nature, or a separate petition for each parcel will be required. Single petitions filed for multiple properties by condominium, cooperative, and homeowners association as defined in F.S. 723.075, or the owner of contiguous parcels shall pay \$15 for the first parcel and an additional fee of \$5 for each parcel included in the petition. For further instructions related to obtaining the required written statement from the Property Appraiser for contiguous parcels, please email [evidence@hcpafl.org](mailto:evidence@hcpafl.org) or call (813) 272-6100.
- After filing a Petition, all questions regarding the scheduling of the petition for hearings should be addressed to the VAB Clerk at (813) 276-8100, ext. 4354, while all questions relating to value or exemption issues should be directed to the Property Appraiser at (813) 272-6100.

The Hillsborough County Tax Collector's Office (Tax Collector) begins collecting taxes on November 1 each year; the Tax Collector can be reached at (813) 635-5200 with questions related to tax bills.

### **IV. NONREFUNDABLE FILING FEE [F.A.C. 12D-9.015(7)]**

Pursuant to F.S. 194.013, the VAB is empowered to adopt Resolution 22-001, which authorizes the VAB Clerk to collect a nonrefundable \$15 filing fee for each single petition, except for the exemptions listed below:

- A filing fee shall not be required for a petition contesting the denial of a homestead exemption, or a denial of a deployed military exemption, or a timely filed application for a tax deferral.
- A filing fee shall not be required for a petition filed by a taxpayer who demonstrates at the time of filing, that the Petitioner is currently an eligible recipient of temporary assistance under F.S. 414.
- A nonrefundable \$15 filing fee will be charged for duplicate petitions.
- Filing fees may be paid by check, money order, or cash. Checks are payable to the BOCC.
- Petitions may be filed on the Clerk website at <https://hcvab.hillsclerk.com/AxiaWeb2024/>. The fee is \$15 per issue on each parcel, with no exceptions. To have a fee waived, the petition must be filed by mail or in person. Payment must be made online by credit card. The credit card processor (myfloridacounty.com) will charge a 3.5 percent convenience fee (.035) per transaction (multiple petitions can be filed in one transaction). Petitioners filing online will receive a transaction/User ID number and a password to view documents in their case online. Upon completion, an emailed confirmation should be transmitted. Petitioners filing online should log back in to verify a petition number has been assigned; check with the VAB Clerk at (813) 276-8100, ext. 4354; or contact

the credit card company to ensure that the charge went through and the petition is filed. The petition is not valid without an approved payment.

#### **V. LATE-FILED PETITIONS [F.A.C. 12D-9.015(14)]**

- Petitioners who file their petitions after the statutory deadline, in compliance with F.A.C. 12D-9.015(14), may submit a written explanation of good cause and supporting documentation, which will be reviewed by an Attorney Special Magistrate. Petitions will be accepted based on the Magistrate's decision.

#### **VI. SCHEDULING AND NOTICING PETITIONS FOR HEARING [F.S.194.023(2) and F.A.C. 12D-9.019]**

- In accordance with the Americans with Disabilities Act, a Petitioner in need of special accommodation to participate in any VAB proceedings should contact the VAB Clerk at (813) 276-8100, ext. 4354, when filing the petition or at least seven days before the scheduled VAB proceedings requiring such accommodation.
- If an interpreter is needed, the person needing an interpreter will be responsible for securing an interpreter and all costs associated with hiring an interpreter.
- Time Certain hearing times are scheduled in accordance with F.A.C. 12D-9.019(1) and 12D-9.023(2), which declares if the Special Magistrate determines from the petition form that the hearing has been scheduled for less time than the Petitioner requested on the petition, the Special Magistrate must consider whether the hearing should be extended or continued to provide additional time.
- The Notice of Hearing will be deemed received by the Petitioner unless it is returned to the VAB Clerk as undeliverable. If the Petitioner does not receive a Notice of Hearing from the VAB Clerk within four to six weeks after the deadline date printed on the TRIM Notice, the Petitioner must contact the VAB Clerk at (813) 276-8100, ext. 4354.
- The Property Appraiser's Office will provide copies of the Property Record Card (PRC) on their website at <http://www.hcpafl.org/>. The VAB will no longer mail PRCs with hearing notices, pursuant to 2013 Senate Bill 556.
- A Petitioner must indicate in writing, or select the appropriate box on the DR-486 petition form, their desire to have a petition heard without their attendance. F.A.C. 12D-9.024(9)(b) states a Petitioner who has indicated that he or she does not wish to appear at the hearing, but would like for the Special Magistrate to consider his or her evidence, shall submit his or her evidence to the Clerk **and** the Property Appraiser before the hearing, in accordance with F.A.C. 12D-9.020, and more specifically described in F.A.C. 12D-9.025(4)(a) and (f).
- House Bill 499, effective July 1, 2016, amended reschedule requirements to state: "The petitioner and the property appraiser may each reschedule the hearing a single time for good cause. As used in this paragraph, the term "good cause" means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing. If the hearing is rescheduled by the petitioner or the property appraiser, the clerk shall notify the petitioner of the rescheduled time of his or her appearance at least 15 calendar days before the day of the rescheduled appearance, unless this notice is waived by both parties." Reschedule requests with supporting documentation may be emailed to [VAB@hillsclerk.com](mailto:VAB@hillsclerk.com) or faxed to (813) 272-5044.
- Reschedule requests will be reviewed by an Attorney Special Magistrate. Petitions will be rescheduled by the VAB Clerk based on the Magistrate's written decision. Appeals will be forwarded to VAB legal counsel for review.
- Dates and times for the rescheduling of petitions are limited and might be inconvenient. The VAB Clerk cannot guarantee specific requests. Notices for rescheduled petitions will be sent 15 calendar days before the day of the rescheduled appearance unless the parties agree to an earlier date.

- Petitioners who have multiple petitions of the same type will be scheduled for one hearing time frame. The Magistrate can extend the hearing, if needed, or direct the VAB Clerk to reschedule the remaining petitions (usually to the next day) with the same Magistrate.

## **VII. EVIDENCE [F.S. 194.011(4)(a)]**

Referenced in F.A.C. 12D-9.025, the DOR has developed specific evidence rules for presenting relevant and credible evidence. Pursuant to F.S. 194.301, “preponderance of the evidence” is the standard of proof that applies in assessment challenges. Per F.A.C. 12D-9.20, evidence must be sent to the Property Appraiser at least 15 days before the hearing.

- F.A.C. 12D-9.024(5)(d) states that the law does not allow the Board or Special Magistrate to review any evidence unless it is presented on the record at the hearing or presented upon agreement of the parties while the record is open; however, the Property Appraiser can continue to receive evidence after the hearing.
- The Property Appraiser’s Office is under no obligation to provide copies of the Petitioner’s evidence to the VAB Clerk, as the record keeper, or to the Magistrate to review simultaneously during the hearing.
- As stated below in Section VIII, all hearings will be conducted in-person, unless otherwise requested. For all In-person hearings the petitioner must bring three (3) copies of evidence to the hearing: one each for the Property Appraiser, Magistrate, and Petitioner. Submitted evidence will not be returned; therefore, Petitioners should submit copies instead of originals.
- If a telephonic hearing is requested, the Petitioner must email the VAB Clerk a duplicate pdf copy of the evidence that was submitted to the Property Appraiser to [VAB@hillsclerk.com](mailto:VAB@hillsclerk.com) or deliver a copy to Value Adjustment Board, 601 East Kennedy Boulevard, County Center 12<sup>th</sup> Floor, Tampa, FL 33602. Each page of the evidence should be numbered for easy reference during testimony.
- There is a .15-cent-per-page copy fee if the VAB Clerk is required to make copies of evidence.

## **VIII. SPECIAL MAGISTRATE HEARINGS (F.A.C. 12D-9.025)**

- Hearings take place as directed by the VAB Clerk, with hearings beginning mid-October and continuing consecutively until all petitions are heard. Hearings begin at 8:30 a.m., Monday through Friday.

VAB physical hearings are conducted at:

601 E Kennedy Blvd, 12<sup>th</sup> FL  
Tampa, FL 33602

- A request to participate telephonically must be received by the VAB Clerk no later than one full week prior to the scheduled hearing date to allow adequate time to schedule this type of hearing. Please send your request in writing to: [VAB@hillsclerk.com](mailto:VAB@hillsclerk.com); by mail to Value Adjustment Board, 601 East Kennedy Boulevard, County Center 12<sup>th</sup> Floor, Tampa, FL 33602; or by fax at (813) 272-5044.
- The following telephonic procedures are as follows:
  - All parties and witnesses shall be available at the scheduled hearing time.
  - When speaking, parties shall identify themselves to ensure that all parties recognize who is addressing the Special Magistrate at all times.
  - The Special Magistrate will conduct the telephonic hearing according to [F.A.C. 12D-9](#) and [12D-10](#).

- Florida Statutes and the Florida Administrative Code provide specific guidelines for the exchange of evidence between the Petitioner and the Property Appraiser. Guidelines are available by visiting the [VAB Webpage](#) and selecting the “Evidence” link in the Related Links area or by contacting the VAB Clerk. Evidence submitted to the VAB Clerk does not fulfill statutory requirements for evidence submittal. All evidence must be submitted to the Property Appraiser at least 15 days prior to the scheduled telephonic hearing. The VAB Clerk will not forward evidence to the Property Appraiser.
- A copy of all evidence to be considered during the VAB hearing must be provided to the VAB Clerk no later than one full work day prior to the scheduled hearing date. The evidence will be provided to the Special Magistrate at the onset of the hearing. All evidence packets submitted to the Property Appraiser and the VAB Clerk must be identical, and each page should be numbered for easy reference during testimony. You may email your evidence to [VAB@hillsclerk.com](mailto:VAB@hillsclerk.com) or send it to Value Adjustment Board, 601 East Kennedy Boulevard, County Center 12<sup>th</sup> Floor, Tampa, FL 33602.
- One Magistrate will preside over each hearing.
- Once a recommendation has been completed, a copy will be emailed or sent by U.S. Postal Service. All Petitioners have accessibility for online tracking at <https://hcvab.hillsclerk.com/AxiaWeb2024>, utilizing the transaction/User ID number and password found on the printed receipt or provided at time of electronic filing. Contact the VAB Clerk at (813) 276-8100, ext. 4354, if the transaction number and/or password are misplaced.

#### **IX. EX PARTE COMMUNICATION (F.S. 286.0115)**

- For those actions of the VAB that are quasi-judicial in nature, to ensure the VAB review process occurs in an atmosphere free of bias or pressure, ex parte communication by **anyone** with Magistrates and/or members of the VAB concerning the merits or details of a Petitioner’s appeal are prohibited. All such communication should take place **only** during scheduled hearings or VAB meetings. (This does not preclude discussing procedural or administrative matters with the VAB Attorney, Clerk, or Staff.) (F.A.C. 12D-9.017) In the event that a Magistrate and/or VAB member receives any written, oral, or graphic communication of any kind or nature that may directly or indirectly influence the disposition of a quasi-judicial proceeding of the VAB, such ex parte communication shall be:
  - Forwarded to the VAB Clerk if in writing to be included in the record of the VAB proceedings.
  - If by phone or informal conference, be made known by the VAB member or Magistrate and included in the record of the next VAB proceeding.
  - Disregarded by the VAB or the Magistrate unless all parties have been notified about the ex parte communication, and no party objects, and all parties have an opportunity during the hearing or VAB meeting to address the communication.

VAB Legal Counsel shall send a letter to any person attempting to contact a Magistrate or VAB member regarding the merits of a petition outside a hearing or VAB meeting of the prohibition on ex parte communication.

**This information does not conflict with, change, expand, suspend, or negate the rules or other provisions of law, and is intended as a guide to the extent indispensable for the efficient operation of the VAB process. For the official in-depth rules and procedures, one should only rely upon the DOR Uniformed Procedures for Value Adjustment Boards provided by the DOR as found on their website and listed on the Clerk’s website at <https://floridarevenue.com/property/Pages/VAB.aspx>.**

## **X. RECOMMENDATION BY THE SPECIAL MAGISTRATE (F.A.C. 12D-9.027 and 12D-9.030)**

- The Magistrate will prepare a recommended order for each petition heard unless the petition has been withdrawn. The recommendation will be in writing and contain the findings of fact and conclusions of law on which the recommendation is based and in compliance with the requirements of F.S. 194.301, 194.034(2), and 194.035(1) and any other statutes and rules as required. The recommended decision shall be duly noted on the form provided by the DOR; the form shall be completed in its entirety and electronically finalized by the Magistrate, whose name will print on the applicable form.
- F.A.C. 12D-9.030(2) dictates that the VAB Clerk shall provide copies of the Magistrate's recommended decision to the Petitioner and the Property Appraiser as soon as practicable and, if known, the date, time, and place of the VAB meeting or how to obtain the date and time of the VAB meeting, if that information is not available when the recommended order is provided.
- VAB Legal Counsel will audit all 2024 recommended decisions.

## **XI. FINAL VAB DECISIONS (F.A.C. 12D-9.032)**

- The VAB will consider Magistrate recommendations and may accept the recommendations without further hearing. There is an opportunity for public comment at meetings where the Magistrate recommended decisions are considered or are adopted. Individuals wishing to speak will be given 3 minutes each.
- Upon acceptance by the VAB, the recommendation becomes the final decision. The VAB Clerk shall mail a copy of the final order within 20 days of the last VAB meeting in a form determined by the DOR. Upon entry of a final decision, the Petitioner, if dissatisfied, may proceed through the court system. The circuit court has original jurisdiction over all matters relating to property taxation, and the Petitioner should immediately contact an attorney, as very strict time and jurisdictional requirements apply (F.S. 194.171 and 194.036 and F.A.C.12D-9.033). The Florida Bar lawyer referral number is 1-800-342-8011.
- Tax refunds and corrected tax bills are the responsibility of the Tax Collector following VAB approval of Special Magistrate recommendations.
- The following impacts VAB petitions:
  - A petitioner before the value adjustment board who challenges the assessed value of property must pay all of the non-ad valorem assessments and make a partial payment of at least 75 percent of the ad valorem taxes, less the applicable discount, before the taxes become delinquent on April 1 of the following year.
  - A petitioner before the value adjustment board who challenges the denial of a classification or exemption, or the assessment based on an argument that the property was not substantially complete as of January 1, must pay all of the non-ad valorem assessments, and the amount of the ad valorem taxes the taxpayer admits in good faith to owe, less the applicable discount before the taxes become delinquent on April 1 of the following year.
  - The value adjustment board must deny the petition by written decision by April 20 if the petitioner fails to make the payment required. (Section 194.014, Florida Statutes)
- **COMPLAINTS [F.A.C.12D-9.009(1)(f)]**

Specific written complaints alleging noncompliance with the law by the VAB, Magistrates, VAB Clerk, and the parties should be sent to the VAB Clerk at [VAB@hillsclerk.com](mailto:VAB@hillsclerk.com) or 601 East Kennedy Boulevard, County Center 12<sup>th</sup> Floor, Tampa, FL 33602. The VAB Clerk will forward the complaints to VAB Counsel. A written response will be provided. Routine requests for reconsideration, requests for rescheduling, and pleadings and argument in petitions will be handled pursuant to rules and statutes.



### XIII. PARKING

The VAB location is 601 East Kennedy Blvd, 12<sup>th</sup> Floor. There are parking meters in the surrounding area, as well as the Pierce Street parking garage located across the street. The parking garage entrance is near the corner of Pierce and Jackson Streets. To assist citizens and to make visits less burdensome, the first hour of parking at the Pierce Street Garage is provided at no cost. Each additional half hour will cost \$.80. Rates are subject to change.

### XIV. AXIA ONLINE PETITION FILING

Petitioners may log on to <https://hcvab.hillsclerk.com/axiaweb2024/> and click on “Click to Begin Filing a Petition Now”.

The screenshot shows the Hillsborough County Value Adjustment Board website. At the top left, it says "Value Adjustment Board". To the right, it lists the address: "Hillsborough County, 601 East Kennedy Blvd., 12th Floor, Tampa, Florida 33602, Telephone (813) 276-8100 ext.4354, Email: VAB@hillsclerk.com". Below this is a yellow box with a green plus sign icon and the text "FILE A NEW PETITION". Underneath, there are two numbered points: "1. The taxpayer objects to the Property Appraiser's value assessment of the taxpayer's real or personal property." and "2. The taxpayer's application for any of the following exemptions or special use classifications is denied:". Under point 2, there are three sub-points: "·homestead exemption", "·any other tax exemption as provided by Chapter 196, Florida Statutes or", and "·any special use classification as provided by Chapter 193, Florida Statutes.". At the bottom right of the yellow box is a button that says "Click to Begin Filing A Petition Now".

Read over the “Welcome to the Axia Petition Wizard” page. This information is designed to give a brief overview of how the online petition filing process works and also provides helpful tips. Once the information is reviewed, click on “I Agree and Wish to Continue”.



**IMPORTANT: To file an exemption or classification VAB petition, Petitioners must first apply and receive a denial from the Property Appraiser’s Office. A petition may not need to be filed with the VAB. Petitioners will need the 10-digit folio number, which may be found on the TRIM or by visiting [www.hcpafl.org](http://www.hcpafl.org)**

You are now ready to file your petition. **NOTE: ALL FIELDS WITH AN ASTERISK (\*) ARE REQUIRED**

#### Step 1

In order to begin filing, enter the property owner’s first name followed by last name. As you begin typing, several other names will appear. Just move your cursor to click on the correct owner. Once you have taken this step, most of the petition is completed for you! Review the information to ensure you have selected the correct property.

**OR**

If not automatically populated, enter the 10-digit folio/parcel number. As you begin entering the number, property names will pop up directly below. When you see the correct property owner's name, click on that name.

**NOTE:** If the property owner's name does not appear, please double check your entry of the folio number for accuracy. If it is correct, it could be that the parcel is new and the Property Appraiser has not finalized the data on the parcel. Complete the parcel number and proceed to the next step.

#### PETITION(S) TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Fill out all Required Fields (\*)

Owner's Name:*	Type the Owner's Name below to perform a lookup: <input type="text"/> <small>Please check the Owner's Name that is auto-populated from the Property Appraiser's records. If the name is not correct, you can manually change it in the text box above.</small>
Parcel Number:*	Type the Parcel Number for this property below to perform a lookup: <input type="text"/> <small>What's this? This is how the property is identified by the Property Appraiser and can be searched at their website to find this.</small>
Property Address:*	<input type="text"/>
Property City:*	<input type="text"/>
Property State:*	<input type="text"/>
Property Zip:*	<input type="text"/>
Property Type: *	Choose the type of property: <input type="text" value="Select"/> <input type="button" value="v"/>

### Step 2

The remaining fields contain information needed for various mailings to you. It is very important that you ensure your mailing address is correct. We will also need a daytime phone number where you may be reached. An email address is needed to complete the petition online. If you do not have an email address you can create a free email account at [www.yahoo.com](http://www.yahoo.com) or [www.gmail.com](http://www.gmail.com). Please let us know your contact preference. Would you prefer we contact you by U.S. mail or email?

Petitioner Type: *	Are you a Taxpayer or an Agent: <input type="text" value="Select"/> <input type="button" value="v"/>	Agent code: <input type="text"/>
	Prof license #: <input type="text"/>	
Petitioner's Name: *	<input type="text"/>	
Mailing Address 1:*	<input type="text"/>	
Mailing Address 2	<input type="text"/>	
Mailing City:*	<input type="text"/>	
Mailing State:*	<input type="text"/>	
Mailing Zip/Postal Code:*	<input type="text"/>	
Country:	<input type="text" value="United States"/> <input type="button" value="v"/>	
Phone:*	<input type="text"/>	
Phone 2:	<input type="text"/>	
Fax:	<input type="text"/>	
E-Mail(s):*	<input type="text"/>	
Confirm E-Mail(s):*	<input type="text"/>	
Contact	If possible, I prefer to receive information by: <input type="text" value="Select"/> <input type="button" value="v"/>	

### Step 3

Click on the correct box to select your appeal. If you are filing a portability petition, move on to the portability section underneath this section. **Note:** Selecting multiple boxes will result in multiple petitions, which will increase the filing fee.

I wish to appeal my:	(Check all that apply - a separate DR-486 will be generated for each selection)
	<input type="checkbox"/> Real Property Value <input type="checkbox"/> Decrease <input type="checkbox"/> Increase <input type="checkbox"/> Property was NOT substantially complete on January 1 <input type="checkbox"/> Denial of classification <input type="checkbox"/> Parent/grandparent reduction <input type="checkbox"/> Denial of exemption. Select Type: <input type="text" value="Select"/> <input type="checkbox"/> Denial for late filing of exemption or classification. Include the date stamped copy of application provided by Property Appraiser's Office (PAO). <input type="button" value="Choose File"/> <input type="text" value="No file chosen"/> <input type="button" value="Upload file"/> <input type="button" value="Remove file"/>
	<input type="checkbox"/> Tangible personal property value. (You must have timely filed a return required by s.193.052. (s.194.034, F.S.)) <input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.) <input type="checkbox"/> Refund for Catastrophic Tax Refund using form DR465 or DR5001. <input type="button" value="Choose File"/> <input type="text" value="No file chosen"/> <input type="button" value="Upload file"/> <input type="button" value="Remove file"/>

I want to file a Portability Petition:

Portability:	(Check all that apply - a separate DR-486PORT will be generated for each selection)
	<input type="checkbox"/> I was denied the transfer of the assessment difference from my previous homestead to my new homestead. I want to appeal that denial. <input type="checkbox"/> I want to appeal the assessment difference amount calculated by the property appraiser for transfer to my new homestead. I believe the homestead assessment difference that should be transferred is \$ <input type="text"/> <input type="checkbox"/> I did not file the assessment difference transfer on time.  My petition appeals the actions of the property appraiser in the previous county <input type="button" value="Yes"/> <input type="button" value="No"/> Previous Property Parcel ID: * <input type="text"/> Previous Property Address: * <input type="text"/> Previous Property County: * <input type="text"/>

### Step 4

In Part 3 enter your full name in the Taxpayer Name field. If you are authorizing someone to represent you in Part 5, do not check the box to authorize the person appointed in Part 5. This will be completed in Part 5.

Taxpayer:	PART 3 of DR486 and DR486Port. Taxpayer Signature
	Complete PART 3 if you are representing yourself or if you are authorizing a representative in PART 5 to represent you without attaching a completed power of attorney authorization for representation to this form. Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector. <input type="checkbox"/> I authorize the person I appointed in PART 5 to have access to any confidential information related to this petition. Under penalties of perjury, I declare that I am the owner of the property described in this petition and I have read this petition and that the facts stated in it are true. (Do not check this box if you do not intend to also complete PART 5.) Tax Payer Name: <input type="text"/>

### Step 5

Part 4 is for employees who work for the company they are filing the petition for, and attorneys or licensed professionals filing petitions for their clients. Please select the correct option. Employees will enter their company name and licensed professionals will enter their respective bar or license number. Type your name in the Professional Name field and upload a PDF file as the legal document representing the employee or licensed professionals authorized signature.



Professional:	<p><b>PART 4 of DR486 and DR486Port. Employee, Attorney, or Licensed Professional Signature.</b></p> <p>Complete PART 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.</p> <p>I am (check any box that applies):</p> <p><input type="checkbox"/> An employee of _____ (taxpayer or an affiliated entity).</p> <p><input type="checkbox"/> A Florida Bar licensed attorney (Florida Bar Number _____).</p> <p><input type="checkbox"/> A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number _____).</p> <p><input type="checkbox"/> A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number _____).</p> <p><input type="checkbox"/> A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number _____).</p> <p>I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.</p> <p>Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized agent for purposes of filing this petition and of becoming an agent for service of process under s.194.911(3)(h). Florida Statutes, and that I have read this petition and the facts stated in it are true.</p> <p>Professional Name: _____</p> <p><b>Select one PDF file to upload as the legal document representing the Professional's authorized signature:</b></p> <p>_____ Browse...</p> <p><input type="button" value="Upload file"/> <input type="button" value="Remove"/></p> <p>_____</p>

**Step 6**

Part 5 is for Unlicensed Representatives who are compensated or uncompensated. Please select the correct option, whether compensated or uncompensated. Compensated representatives will have to select the option “Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer’s authorized signature” and uncompensated representatives will have to select “The taxpayer’s authorization is attached”. **Note:** Do not select the option “The taxpayer’s authorized signature is in Part 3 of this form.” Enter your name in the Unlicensed Representative Name field and upload the PDF file authorizing the unlicensed representative to file a petition on behalf of their client.

Unlicensed Representative:	<p><b>PART 5 of DR486 and DR486Port. Unlicensed Representative Signature</b></p> <p>Complete PART 5 if you are an authorized representative not listed in PART 4 above.</p> <p><input checked="" type="checkbox"/> I am a compensated representative not acting as one of the licensed representatives or employees listed in PART 4 above AND (check one)</p> <p><input type="checkbox"/> Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S. executed with the taxpayer's authorized signature OR <input type="checkbox"/> The taxpayer's authorized signature is in PART 3 of this form.</p> <p><input type="checkbox"/> I am an uncompensated representative filing this petition AND (check one)</p> <p><input type="checkbox"/> The taxpayer's authorization is attached OR <input type="checkbox"/> The taxpayer's authorized signature is in PART 3 of this form.</p> <p>I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.</p> <p>Under penalties of perjury, I declare that I am the owner's authorized agent for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h). Florida Statutes, and that I have read this petition and the facts stated in it are true.</p> <p>Unlicensed Representative Name: _____</p> <p><b>Select one PDF file to upload as the legal document representing the power of attorney.</b></p> <p>_____ Browse...</p> <p><input type="button" value="Upload file"/> <input type="button" value="Remove"/></p> <p>_____</p>

## Step 7

**NOTE: Contiguous parcels cannot be filed online. DO NOT select “Check here if this is a joint petition.” Contact the Clerk’s Office for assistance if you wish to file a contiguous parcel at 813-276-8100, ext. 4354** Let us know how much time you think you will need to present your evidence to the Magistrate. Also, indicate any dates when you are not available for a VAB hearing. If you wish for the hearing to commence in your absence, select “Will Not Attend Hearing”.

Check here if this is a joint petition. Attach a list of parcels or accounts with the property appraiser’s determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)

Time Needed:\* How much time do you think you need to present your case to the Board?  
 ▼

Indicate any dates you would not be available for a VAB hearing.

April 2018 - June 2018																														
April							May							June																
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S										
13	25	26	27	28	29	30	31	18	29	30	1	2	3	4	5	22	27	28	29	30	31	1	2							
14	1	2	3	4	5	6	7	19	6	7	8	9	10	11	12	23	3	4	5	6	7	8	9							
15	8	9	10	11	12	13	14	20	13	14	15	16	17	18	19	24	10	11	12	13	14	15	16							
16	15	16	17	18	19	20	21	21	20	21	22	23	24	25	26	25	17	18	19	20	21	22	23							
17	22	23	24	25	26	27	28	22	27	28	29	30	31	1	2	26	24	25	26	27	28	29	30							
18	29	30	1	2	3	4	5	23	3	4	5	6	7	8	9	27	1	2	3	4	5	6	7							

Not Available:

Will Not Attend Hearing:  Check the box below if you will not attend the hearing but would like your evidence considered. In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB special magistrate ruling will occur under the same statutory guidelines as if you were present.

## Step 8

You are now ready to electronically sign your petition. Once you have finished filling out your petition, you must click on the “Submit” button on the bottom of the page to be taken to a new screen.

Here you will choose to remove your petition, add another, or submit your petition and pay by credit card. If you have any questions please, contact the VAB Clerk at (813) 276-8100, ext. 4354.


### Your Petitions

If you need to leave this page before finishing, you can go to the home page and log in with the following information to come back here:

Transaction #: 126  
 Password: K4DFSC

	Parcel Number	Petition Form	Petitioner Name	Total Fees (\$)
<input type="checkbox"/> <a href="#">edit</a>	0250080000	DR-486: Real Property Value	CARMELLA PAGE	\$15.00
<b>Total Fees Due (\$)</b>				<b>\$15.00</b>

**I'm ready to submit my petitions and want to pay by credit card.**

 If you are done adding petitions to this transaction and wish to submit the transaction to the VAB, please click here. **Please note this is for online credit card payments only.**  [Click Here](#)

**Do you want to remove the petition(s) for a parcel from this list?**

 If you wish to remove any petitions from your transaction, please click on the checkbox located on the line of the parcel you want to remove, then click here.  [Click Here](#)

**Do you want to add a petition for another parcel?**

 If you wish to add another petition to your transaction, please click here.  [Click Here](#)



Res. 24-001

**A RESOLUTION OF THE HILLSBOROUGH COUNTY  
VALUE ADJUSTMENT BOARD  
ESTABLISHING FILING FEES**

Upon motion of Member Simon, seconded by Member Rendon,  
the following Resolution was adopted by a vote of 4 to 0, Board member(s)  
Member Dyer, voting "no"; Board member(s) Member Dyer  
being absent.

**WHEREAS**, Pursuant to Section 194.013, Florida Statutes (F.S.), and Chapter 12D-9 (1)(k) the Value Adjustment Board is authorized by resolution to establish a filing fee for petitions filed with the Board;

*194.013 Filing fees for petitions; disposition; waiver.—*

*(1) If required by resolution of the value adjustment board, a petition filed pursuant to s. 194.011 shall be accompanied by a filing fee to be paid to the clerk of the value adjustment board in an amount determined by the board not to exceed \$15 for each separate parcel of property, real or personal, covered by the petition and subject to appeal. However, such filing fee may not be required with respect to an appeal from the disapproval of homestead exemption under s. 196.151 or from the denial of tax deferral under s.*

*197.2425. Only a single filing fee shall be charged under this section as to any particular parcel of real property or tangible personal property account despite the existence of multiple issues and hearings pertaining to such parcel or account. For joint petitions filed pursuant to s. 194.011(3)(e), (f), or (g), a single filing fee shall be charged. Such fee shall be calculated as the cost of the special magistrate for the time involved in hearing the joint petition and shall not exceed \$5 per parcel of real property or tangible property account. Such fee is to be proportionately paid by affected parcel owners.*

*(2) The value adjustment board shall waive the filing fee with respect to a petition filed by a taxpayer who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Families and submitted with the petition, that the petitioner is then an eligible recipient of temporary assistance under chapter 414.*

*(3) All filing fees imposed under this section shall be paid to the clerk of the value adjustment board at the time of filing. If such fees are not paid at that time, the petition shall be deemed invalid and shall be rejected.*

*(4) All filing fees collected by the clerk shall be allocated and utilized to defray, to the extent possible, the costs incurred in connection with the administration and operation of the value adjustment board.*

*12D-9.013(1)(k) At one organizational meeting the board shall ---*

*Adopt or ratify by resolution any filing fee for petitions that year, in an amount not to exceed \$15.00.*

**WHEREAS**, the Board has determined that such filing fees are necessary to help defray the cost of the Value Adjustment Board process;

**NOW THEREFORE**, be it resolved by the Hillsborough County Value Adjustment Board:

**Section 1.** There is hereby imposed a non-refundable \$15 filing fee for each separate petition filed with the Hillsborough County Value Adjustment Board.


**Section 2.** The following petitions shall be exempt from the filing fee.

- (A.) Petitions regarding the denial of a timely filed application for a homestead exemption under Section 196.151, F.S.
- (B.) Petitions regarding denial of tax deferrals under Section 197.2425, F. S.
- (C.) Petitions from taxpayers who demonstrate at the time of filing, by appropriate certificate or other documentation issued by the Department of Children and Families and submitted with the petition, that the petitioner is then an eligible recipient of temporary assistance under Chapter 414, F.S.

**Section 3.** For joint petitions filed pursuant to Section 194.011(3) (e) or (f), F.S., a single fee shall be charged. The fee will be \$15 for the first parcel covered by the petition and \$5 each for each additional parcel.

**DONE AND RESOLVED** this 28th day of March, 2024

ATTESTED:  
Cindy Stuart, Clerk of the  
Circuit Court

By:   
Deputy Clerk

 4/29/24  
Pat Kemp, Chair                      Date



# PROPERTY TAX OVERSIGHT

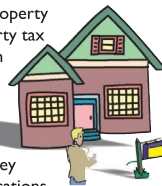
Florida's property taxes are administered by locally elected officials and supervised by the Florida Department of Revenue. Florida does not have a state-level property tax.



## 1 Property Tax Base

### Property Appraisers

Florida's Constitution requires property appraisers to establish the property tax base for their counties annually. In doing so, property appraisers determine the just, or market, value of each parcel of property in the county as of January 1 of each year. Then they apply all valid exemptions, classifications, and assessment limitations to determine each property's taxable value, or relative tax burden. The property appraiser does not determine the property tax rate or the amount of property taxes levied.



### Department of Revenue

The department reviews each county's property tax rolls in July and August of every year. These reviews ensure that the just value that the property appraiser established is equitable, uniform, and in compliance with Florida law. The department also reviews and approves each property appraiser's annual budget.

## 2 Property Tax Rates

### Locally Elected Officials

Florida has more than 640 local governments that levy a property tax. These include cities, counties, school boards, and special districts. Each year, usually in September, locally elected officials in each jurisdiction set a millage, or tax, rate for the upcoming fiscal year, usually beginning on October 1. Millage rates for each jurisdiction are uniform across all property types.



### Department of Revenue

The department ensures that local government millage rates do not exceed state-mandated caps. In addition, the department confirms that local governments send notices and advertise public hearings to adopt millage rates and annual budgets properly and on time.

## 3 Annual Truth-in-Millage (TRIM) Notice

### Property Appraisers and Locally Elected Officials

In August, the property appraiser sends each property owner a Notice of Proposed Property Taxes, or TRIM notice. This notice contains the property's value on January 1, the millage rates proposed by each local government, and an estimate of the amount of property taxes the property owner owes based on the proposed millage rates. The date, time, and location of each local government's budget hearing are also on the notice. This provides property owners the opportunity to attend the hearings and comment on the millage rates before approval.



### Department of Revenue

The department verifies that the information from each local government is accurate and in compliance with Florida Truth-in-Millage requirements.

## 4 Appeals Process

### Value Adjustment Boards

Each county has a five-member value adjustment board, which hears and rules on challenges to a property's assessment, classification, or exemptions. The value adjustment board is independent of the property appraiser and tax collector. Value adjustment boards cannot change the millage, or property tax, rates local governments adopt.



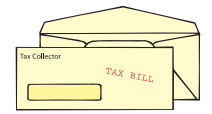
### Department of Revenue

The department provides annual training to value adjustment boards. The department also issues mandatory procedures and forms to promote fair, impartial, and uniform hearings for all taxpayers.

## 5 Billing and Payment

### Tax Collectors

After local governments adopt millage rates, county tax collectors send annual property tax bills, usually in late October or early November. Full payment is due by the following March 31. Taxpayers receive discounts of up to 4 percent for early payment.



### Department of Revenue

The department provides training and certification to tax collectors and their staff to promote uniform and cost-effective tax collection practices. The department also reviews and approves most tax collectors' annual budgets.

## 7 Funding of Public Education and Local Services

### Tax Collectors

The tax collector distributes property taxes to the local governments and taxing authorities. Roughly 50 percent of Florida's public education funding and 30 percent of its local government revenues come from property taxes.



### Department of Revenue

The department provides statistics to the Department of Education to ensure adequate funding for public education.

## 6 Collections and Refunds

### Tax Collectors

If a taxpayer does not pay a property tax bill by the following March 31, the tax collector sells a tax certificate on that property to collect the unpaid taxes. A tax deed may be sold if the property owner has not paid all back taxes, interest, and fees within two years. Tax collectors also process and issue refunds for overpayment of property taxes.



### Department of Revenue

The department assists those who have questions about the local property tax process. The department also reviews property tax refunds of \$2,500 or more to verify they were issued in accordance with Florida law.



Additional information is available at <http://floridarevenue.com/property/Pages/Home.aspx>.

## **Agricultural and Other Classified Property**

Any assessment for tax purposes that is less than the property's just value is a classified use assessment. An appraiser may assess property at lower than just value if it meets the statutory requirements of one of the following uses.

- Agricultural land, s. [193.461](#), F.S.
- Pollution control devices, s. [193.621](#), F.S.
- High-water recharge, s. [193.625](#), F.S.
- Historic property, s. [193.503](#), F.S.
- New construction for parents or grandparents, s. [193.703](#), F.S.
- Conservation easements, s. [193.501](#), F.S.

## **Calculating Your Property Tax**

**Assessed Value** = Just Value - Assessment Limits

**Taxable Value** = **Assessed Value** - Exemptions

**Total Tax Liability** = **Taxable Value** x Millage Rate

**Example:** Assume a homestead has a just value of \$300,000, an accumulated \$40,000 in Save Our Homes (SOH) protections, and a homestead exemption of \$25,000 plus the additional \$25,000 on non-school taxes.

The millage is seven mills for county schools and 11 mills for all non-school taxing authorities combined (city, county, and special districts).

\$300,000 (Just Value) - \$40,000 (Accumulated SOH) = **\$260,000 (Assessed Value)**

### **School Taxes**

\$260,000 (**Assessed Value**) - \$25,000 (Exemption) = \$235,000 (**Taxable Value**) x .007 (Millage)  
= **\$1,645 (Tax Liability)**

### **Non-School Taxes**

\$260,000 (**Assessed Value**) - \$50,000 (Exemption) = \$210,000 (**Taxable Value**) x .011 (Millage)  
= **\$2,310 (Tax Liability)**

**Total Taxes (School Tax Liability + Non-School Tax Liability) = \$3,955 (\$1,645 + \$2,310)**

More information is available on our [Exemptions](#) page.

## Important Dates

<b>January 1</b>	Date of assessment
<b>March 1</b>	Deadline for property owners to file with the county property appraiser for exemptions or agricultural or other classifications
<b>April 1</b>	Deadline for owners of tangible personal property to file a <a href="#">Form DR-405</a> return with the county property appraiser
<b>June to July</b>	Property owners who want to appeal a denial of exemption, classification, portability, or tax deferral must file a petition with the value adjustment board 30 days after the denial letter was mailed.
<b>August</b>	The property appraiser mails the Notice of Proposed Property Taxes (Truth in Millage or “TRIM” notice).
<b>September</b>	Property owners who want to appeal their property value to the value adjustment board must file a petition ( <a href="#">one of the DR-486 forms</a> ) with the clerk of the court within 25 days of the Notice of Proposed Property Taxes.
<b>September/October</b>	Property owners may provide input at taxing authorities’ public hearings to adopt a tentative budget and millage rate.
<b>October/November</b>	Taxing authorities hold hearings to adopt final budgets and millage rates.
<b>November</b>	The tax collector sends your tax bills. See the section on payment options below.

## Yearly Assessments

The property appraiser assesses all property at just value each year on January 1. When you acquire new real property, your assessed value is equal to the just (market) value.

If the property is your homestead and the just value increases, the assessed value in the next year cannot increase more than 3 percent or the percent change in the Consumer Price Index (CPI), whichever is less. This is true for each following year until you move or make improvements to your home. If the property is not a homestead, the assessed value increase is limited to 10 percent each year.

If your just value declines, your assessed value can increase each year until the assessed value is the same amount as the just value. However, the assessed value can never be more than the just value. (See [section 193.155, F.S.](#), and [Rule 12D-8.0062, F.A.C.](#)).

For more information on the Consumer Price Index (CPI), please visit our [Consumer Price Index](#) page.



## **Local Governments that Levy Taxes**

Several types of local governments, called taxing authorities, can levy property taxes to support the services they provide to people in a county, city, or other specific area. These taxing authorities include counties, municipalities, school districts, and special districts, such as water management, fire protection, mosquito protection, or other special districts.

Before adopting a budget and setting a millage (tax) rate, taxing authorities must hold public hearings and follow the statewide Truth in Millage (TRIM) requirements. These hearings are the best opportunity for property owners to comment on taxing authorities' budgets and millages. Taxing authorities advertise hearings in local newspapers and usually post notices on local government websites.

The growth in revenue from property taxes that taxing authorities assess is capped at a rate equal to the growth in Florida's per capita personal income plus new construction, unless the taxing authority's governing board overrides the cap with a super-majority, unanimous vote or referendum.

Contact your local taxing authority for more information, or visit our [TRIM](#) page.

## **Non-Ad Valorem Assessments**

Local governments (counties, municipalities, or special districts) can levy property for non-ad valorem assessments. These assessments are calculated on a unit basis, rather than on value. Proposed non-ad valorem assessments are based on an improvement or service to the property, such as drainage, lighting, or paving.

Your Notice of Proposed Property Taxes, Form DR-474, usually includes proposed non-ad valorem assessments at the bottom, but the taxing authorities can send them separately. They must go through the Truth in Millage (TRIM) hearing process if the assessment:

- Is being levied for the first time.
- Increases beyond the maximum rate set when it was first levied.
- Changes boundaries, unless all newly affected property owners have given written consent.
- Changes the purpose or use of the revenue.

See section [197.3632](#), F.S., for the statutory requirements.

## **Payment Options**

### **Standard Payment**

Generally, tax collectors send tax bills (Form DR-528) in November. Follow the instructions on the tax bill and send the payment to your county tax collector.

If your property has a mortgage and the mortgagee is the trustee for a tax escrow account, the tax collector will send the tax bill to the mortgagee and a copy to you. Your mortgagee will pay the taxes from the escrow account.

If you pay your taxes early, you will receive a discount - 4 percent in November, 3 percent in December, 2 percent in January, and 1 percent in February. The amounts are calculated for you on your bill.

If you don't pay your taxes, they become delinquent on April 1 and tax certificates will be sold on all unpaid items by June 1.

See section [197.343](#), F.S., or contact your tax collector.

### **Homestead Tax Deferral**

A person who is entitled to claim the homestead tax exemption may choose to defer payment of part of the combined total taxes, including non-ad valorem assessments. You must file an annual application for tax deferral, Form DR-570, with your county tax collector by March 31 following the year when the taxes and non-ad valorem assessments were assessed. Approval for tax deferral will defer taxes that are more than 5 percent of last year's household income. If last year's household income was less than \$10,000, all ad valorem taxes and non-ad valorem assessments will be deferred.

A permanent resident of Florida who is 65 years old or older may defer that portion of the tax that is more than 3 percent of the household income for the previous year. If the household income for the last calendar year was less than the [current income limit](#) and the applicant is 65 or older, approval of the application can defer all ad valorem taxes and non-ad valorem assessments. However, the amount that can be deferred may be limited, depending on the amount of mortgages and other unsatisfied liens on the home.

See section [197.252](#), F.S. For local information, contact your county tax collector.

If the tax collector denies your application for a deferral and you don't agree with the denial, you may appeal to the county value adjustment board within 30 days after the tax collector sent the denial.

## Partial Payment

At the tax collector's discretion, he or she may accept one or more partial payments for current taxes and assessments on real property or tangible personal property as long as the payment is made before the delinquency date, which is usually April 1.

The taxpayer is responsible for paying the remaining amount due. Any remaining balance not paid before April 1 becomes delinquent and is handled the same way as other delinquent taxes.

See section [197.374](#), F.S., or contact your county tax collector.

## Installment Payment of Property Taxes

Taxpayers who want to prepay property taxes on the installment plan should file an application with the tax collector by May 1 of the year the taxes are assessed. After submitting an initial application, a taxpayer is not required to submit annual applications as long as the taxpayer continues choosing to prepay taxes by installment.

See section [197.222](#), F.S. For local information, contact your county tax collector.



# PROPERTY TAX EXEMPTION FOR HOMESTEAD PROPERTY

Property Tax Oversight

When someone owns property and makes it his or her permanent residence or the permanent residence of his or her dependent, the property owner may be eligible to receive a homestead exemption up to \$50,000. The first \$25,000 applies to all property taxes, including school district taxes. The additional exemption up to \$25,000 applies to the assessed value between \$50,000 and \$75,000 and only to non-school taxes. (see section 196.031, Florida Statutes)

## Homestead Property Tax Exemption

The application for homestead exemption ([Form DR-501](#)) and other exemption forms are on the Department's [forms](#) page and on most property appraisers' websites. Submit your homestead application to your county property appraiser. Click here for county property appraiser [contact and website information](#).

If you are filing for the first time, be prepared to answer these questions:

- Whose name or names were on the title on January 1?
- What is your social security number and your spouse's social security number?
- Were you or your dependent(s) living in the dwelling on January 1?
- Do you claim residency in another county or state?

Your property appraiser may ask for any of the following items to prove your residency:

- Proof of previous residency outside Florida and date ended
- Florida driver license or identification card number
- Evidence of giving up driver license from another state
- Florida vehicle license plate number
- Florida voter registration number (if US citizen)
- Declaration of domicile and residency date
- Name of current employer
- Address listed on your last IRS return
- Dependent children's school location(s)
- Bank statement and checking account mailing address
- Proof of payment of utilities at homestead address

## Examples

### **Assessed Value \$45,000**

The first \$25,000 of value is exempt from all property tax and the remaining \$20,000 of value is taxable.

### **Assessed Value \$65,000**

The first \$25,000 of value is exempt from all property tax, the next \$25,000 of value is taxable, and the remaining \$15,000 of value is exempt from non-school taxes.

### **Assessed Value \$85,000**

The first \$25,000 of value is exempt from all property tax, the next \$25,000 of value is taxable, the third \$25,000 of value is exempt from non-school taxes, and the remaining \$10,000 of value is taxable.



If you are a new Florida resident or you did not previously own a home, please see this [brochure](#) for information for first-time Florida homebuyers.

If you are moving from a previous Florida homestead to a new homestead in Florida, you may be able to transfer, or "port," all or part of your homestead assessment difference. See [Save Our Homes Assessment Limitation and Portability Transfer](#). You should complete all required forms and applications for the exemption and file them with your county property appraiser. If the property appraiser denies your application, you may file a petition with the county's value adjustment board. For more information, see [Petitions to the Value Adjustment Board](#).

*The Department of Revenue's website has more information about property tax benefits for homestead properties.*

<http://floridarevenue.com/property/Pages/Taxpayers.aspx>



# SAVE OUR HOMES ASSESSMENT LIMITATION AND PORTABILITY TRANSFER

Property Tax Oversight

## Save Our Homes Assessment Limitation

After the first year a home receives a homestead exemption and the property appraiser assesses it at just value, the assessment for each following year cannot increase more than 3 percent or the percent change in the [Consumer Price Index \(CPI\)](#), whichever is less.

This is called the “Save Our Homes” (SOH) assessment limitation. The accumulated difference between the assessed value and the just (market) value is the SOH benefit. (see section 193.155, Florida Statutes)

Even if the value of your home decreases, the assessed value may increase, but only by this limited amount. The assessed value will never be more than the just value of your home.

## Save Our Homes Portability Transfer

If you are moving from a previous Florida homestead to a new homestead in Florida, you may be able to transfer, or “port,” all or part of your homestead assessment difference

If you are eligible, portability allows most Florida homestead owners to transfer their SOH benefit from their old homestead to a new homestead, lowering the tax assessment and, consequently, the taxes for the new homestead.

To transfer the SOH benefit, you must establish a homestead exemption for the new home within three years of January 1 of the year you abandoned the old homestead (not three years after the sale).

You must file the *Transfer of Homestead Assessment Difference* (Form [DR-501T](#)) with the homestead exemption application. The deadline to file these forms is March 1.

Complete all forms and applications required for the exemption and file them with your county property appraiser. If the property appraiser denies your application, you may file a petition with the county’s value adjustment board. For more information, see [Petitions to the Value Adjustment Board](#).



## Change or Transfer of Ownership

If a change in ownership occurs for a homestead property protected by the SOH cap, the property will lose the SOH benefit and will be subject to assessment at just value on the following January 1.

Florida law defines a change of ownership as any sale, foreclosure, or transfer of legal title or beneficial title in equity to any person. (see s. 193.155(3), F.S.)

Also, a loss or removal of homestead will trigger a reassessment and removal of the SOH benefit. To avoid any penalties, please notify your county property appraiser if your homestead status has changed. Click here for county property appraiser [contact and website information](#).

Some changes that will not trigger a reassessment are:

- a change or transfer between spouses
- certain transfers upon death
- certain transfers when the same persons are entitled to the homestead exemption both before and after the transfer

For all exceptions, see s. 193.155, F.S.

*The Department of Revenue’s website has more information about property tax benefits for homestead properties.*

<http://floridarevenue.com/property/Pages/Taxpayers.aspx>





# PROPERTY TAX BENEFITS FOR PERSONS 65 OR OLDER

Property Tax Oversight

Certain property tax benefits are available to persons 65 or older in Florida. Eligibility for property tax exemptions depends on certain requirements. Information is available from the property appraiser's office in the county where the applicant owns a homestead or other property.

## Available Benefits

A board of county commissioners or the governing authority of any municipality may adopt an ordinance to allow an additional homestead exemption of up to \$50,000. A person may be eligible for this exemption if he or she meets the following requirements:

- Owns real estate and makes it his or her permanent residence
- Is age 65 or older
- Household income does not exceed the income limitation.\* (see Form [DR-501](#) and Form [DR-501SC](#)) (see section 196.075(2), Florida Statutes)



A board of county commissioners or the governing authority of any municipality may adopt an ordinance to allow an additional homestead exemption equal to the assessed value of the property. A person may be eligible for this exemption if he or she meets the following requirements:

- Owns real estate with a just value less than \$250,000
- Has made it his or her permanent residence for at least 25 years
- Is age 65 or older
- Does not have a household income that exceeds the income limitation\* (see Form [DR-501](#) and Form [DR-501SC](#)) (see s. 196.075(2), F.S.)

- If they meet certain requirements, veterans 65 or older who are partially or totally permanently disabled may receive a discount from tax on property that they own and use as homesteads. The discount is a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs. This discount carries over to the veteran's surviving spouse if the spouse holds the legal or beneficial title to the homestead, permanently resides there and has not remarried. (see Form [DR-501](#)) (see s. 196.082, F.S.)

## How to Apply

You should complete and file all required forms and applications for these exemptions with your county property appraiser. If the property appraiser denies your application, you may file a petition with the county's value adjustment board. For more information, see [Petitions to the Value Adjustment Board](#).



\*You should check with your property appraiser to find out if an additional homestead exemption is available. The \$20,000 income limitation has adjusted annually since 2001 by the percentage change in the average cost of living index, which is the average of the monthly consumer price index figures for the stated 12-month period issued by the United States Department of Labor. For more information, including this year's income limitation, see [Florida Property Tax Valuation and Income Limitation Rates](#) (see s. 196.075(3), F.S.).

*The Department of Revenue's website has more information about property tax benefits for persons 65 or older and contact information for county officials.*

<http://floridarevenue.com/property/Pages/LocalOfficials.aspx>



# PROPERTY TAX BENEFITS FOR ACTIVE DUTY MILITARY AND VETERANS

Certain property tax benefits are available to members of the Armed Forces.

Property Tax Oversight

## Filing and Keeping Your Homestead Exemption

When a person serving in the Armed Forces owns and uses property as a homestead, the servicemember may rent the homestead property without abandoning the claim to the homestead exemption (see section 196.061, Florida Statutes).

A servicemember's next of kin or any other person who has written authorization may file a homestead exemption claim on behalf of a servicemember who cannot file in person because of a service obligation (see s. 196.071, F.S.).

## Property Tax Exemptions and Discounts

Eligibility for property tax exemptions depends on satisfying certain requirements. Information is available from the property appraiser's office in the county where the veteran or surviving spouse owns a homestead or other property.

- An ex-servicemember who was honorably discharged, is a resident of Florida, and who is disabled to a degree of 10% or more because of misfortune or while serving during wartime may be entitled to a \$5,000 reduction in his or her property's assessed value. This exemption is not limited to homestead property. Under certain circumstances, the veteran's surviving spouse may be entitled to carry over the exemption. See Form [DR-501](#). (see s. 196.24, F.S.)
- Veterans who are Florida residents and were honorably discharged with a service-related total and permanent disability may be eligible for a total exemption from ad valorem taxes on property they own and use as their homesteads. A similar exemption is available to disabled veterans confined to wheelchairs. Under certain circumstances, the veteran's surviving spouse may be entitled to carry over the exemption. See Form [DR-501](#). (see ss. 196.081 and 196.091, F.S.)
- If they meet certain requirements, veterans 65 or older who are partially or totally permanently disabled may receive a discount on the assessed value of property that they own and use as homesteads. This discount carries over to the veteran's surviving spouse if the spouse holds the legal or beneficial title to the homestead, permanently resides there and has not remarried. The discount is a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veteran's Affairs. See Form [DR-501](#). (see s. 196.082, F.S.)



Eligible veterans who want to apply for these exemptions may apply before they receive the necessary documentation from the United States government or the United States Department of Veterans Affairs or its predecessor. After the property appraiser receives the documentation, the exemption will be effective as of the date of the original application. Please see the [How to Apply for a Refund](#) brochure for information about refunds.

- A member or former member of any branch of the United States military or military reserves, the United States Coast Guard or its reserves, or the Florida National Guard may receive an exemption if he or she was deployed during the previous calendar year outside the continental United States, Alaska, and Hawaii in support of a designated operation (the Florida Legislature designates operations for this exemption). The percent of the taxable value that is exempt for the current year corresponds to the percent of time during the previous year when the service member was deployed on a designated operation. See [Form DR-501M](#). (see s. 196.173, F.S.)

You should file all required forms and applications for these exemptions with your county property appraiser. If the property appraiser denies your application, you may file a petition with the county's value adjustment board. For more information, see [Petitions to the Value Adjustment Board](#).

*The Department of Revenue's website has more information about property tax benefits for active duty military and veterans and contact information for county officials.*

<http://floridarevenue.com/property/Pages/Home.aspx>



# OTHER AVAILABLE PROPERTY TAX BENEFITS

## Property Tax Oversight

Certain property tax benefits are available to property owners in Florida. Eligibility for these property tax benefits depends on certain requirements. Information is available from the property appraiser's office in the county where the person owns a homestead or other property.

### Exemption Benefits

- Real estate that a quadriplegic person uses and owns as a homestead is exempt from all ad valorem taxation. (see section 196.101(1), Florida Statutes)
- Real estate used and owned as a homestead by a paraplegic, hemiplegic, or other totally and permanently disabled person, who must use a wheelchair for mobility or who is legally blind, is exempt from taxation if the gross household income is below the current gross income limit. Gross income is the income, including veterans' and social security benefits, of all persons residing in the homestead. If filing for the first time, the property owner must present a certificate of total and permanent disability ([Form DR-416](#)) from two Florida-licensed doctors or from the United States Department of Veterans Affairs. For the legally blind, one of the two may be a certificate from a Florida-licensed optometrist ([Form DR-416B](#)). (see section 196.101, F.S.)
- Property to the value of \$5,000 of every widow, widower, blind person, or totally and permanently disabled person who is a bona fide resident of this state is exempt from taxation. See [Form DR-501](#). (see section 196.202, F.S.)
- Real estate used and owned as a homestead by the surviving spouse of a first responder who died in the line of duty while employed by the state or any political subdivision of the state is exempt from taxation. The first responder and his or her surviving spouse must have been permanent Florida residents on January 1 of the year in which the first responder died. (see section 196.081(6), F.S.)



### Assessment Benefits

- A county may allow a reduction in a homestead property's assessed value when it results from the owner constructing the property to provide living quarters for one or more natural or adoptive parents or grandparents of the property owner or the owner's spouse. One of the parents or grandparents must be at least 62 years of age. See [Form DR-501PGP](#). (see section 193.703(1), F.S.)
- In determining the assessed value of a residential property, the property appraiser may not consider an increase in the just value of the property that results from the installation of a renewable energy source device on or after January 1, 2013. This benefit does not require an application. (see section 193.624, F.S.)

### How to Apply



If you are applying for the homestead exemption or already receive the homestead exemption on your property and believe you may qualify for any of these additional property tax benefits, please contact your county property appraiser to apply. If the property appraiser denies the application, you may file a petition with the county's value adjustment board. For more information, see [Petitions to the Value Adjustment Board](#).

*The Department of Revenue's website has more information about property tax benefits and contact information for county officials.*

<http://floridarevenue.com/property/Pages/Taxpayers.aspx>





# TANGIBLE PERSONAL PROPERTY

Property Tax Oversight

## What Is Tangible Personal Property?

Tangible personal property (TPP) is all goods, property other than real estate, and other articles of value that the owner can physically possess and has intrinsic value. Inventory, household goods, and some vehicular items are excluded. (see section 192.001(11)(d), Florida Statutes)

## Who Files TPP Returns?

Any of the following who own TPP on January 1 must file a TPP return with the county property appraiser by April 1 each year:

- Anyone who
  - Has a proprietorship
  - Has a partnership
  - Has a corporation
  - Is a self-employed agent or contractor
  - Leases, lends, or rents property

(see ss. 193.052 and 193.062, F.S.)



## How Do I File a TPP Return?

Complete [Form DR-405](#) and submit it to your local [property appraiser](#) by April 1. Report all property located in the county on January 1. You must file a single return for each site in the county where you transact business. If you have freestanding property at multiple sites other than where you transact business, file a separate, but single, return for all freestanding property located in the county.

Include:

- Goods, chattels, and other articles of value, except certain vehicles
- Inventory held for lease
- Equipment on some vehicles
- Personally owned property used in the business
- Fully depreciated items

Do not include:

- Intangible personal property
- Household goods
- Most automobiles, trucks, and other licensed vehicles
- Inventory that is for sale as part of your business

## \$25,000 TPP Exemption

If you file your TPP return by April 1, you will be eligible for a property tax exemption of up to \$25,000 of assessed value. (see s. 196.183, F.S.)

## What If I Don't File or Submit a Late TPP Return?

TPP owners who fail to file or submit a late TPP return are subject to penalties.

Failure to file will result in a penalty of 25 percent of the total tax levied against the property for each year that you do not file a return. (see s. 193.072, F.S.)

Filing late will result in a penalty of 5 percent of the total tax levied against the property covered by that return for each year, each month, and part of a month that a return is late, but not more than 25 percent of the total tax. (see s. 193.072, F.S.)

Failure to list all TPP property on the return will result in a penalty of 15 percent of the tax attributable to the omitted property. (see s. 193.072, F.S.)

## Where Can I Find More Information?

See Property Tax Oversight's list of [FAQs](#) or contact us at [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

Property appraisers can refer to the [TPP Appraisal Guidelines](#) for assistance.

# Property Taxpayer's Bill of Rights

The 2000 Florida Legislature created the Taxpayer's Bill of Rights for property owners in Florida. It safeguards your rights, privacy, and property during the assessment, levy, collection, and enforcement of property taxes. This brochure explains your property tax rights and the obligations of property appraisers, tax collectors, local governing boards, and the Florida Department of Revenue in property tax matters. Some of the most common rights are explained in this brochure. For a complete listing of all the rights in the Taxpayer's Bill of Rights, see section 192.0105, Florida Statutes.

## Ad Valorem Property Tax

Taxes based on value are called "ad valorem" taxes. Most city and county property taxes fall into this category. Your ad valorem, or property, tax bill is the result of the coordinated efforts of your elected county officials and taxing authorities:

- 1) Your property appraiser, who determines the market value of your property
- 2) Your taxing authorities, which are the local government units that determine your tax rate and levy the tax
- 3) The tax collector, who sends you a tax notice and collects the tax

## Assessing Property Value

Your local property appraiser sets a value on your property based on current market value. Certain exemptions may reduce this value. Check with your county property appraiser for more information. The property appraiser deducts any exemptions from the assessed value. The final amount is your property's taxable value.

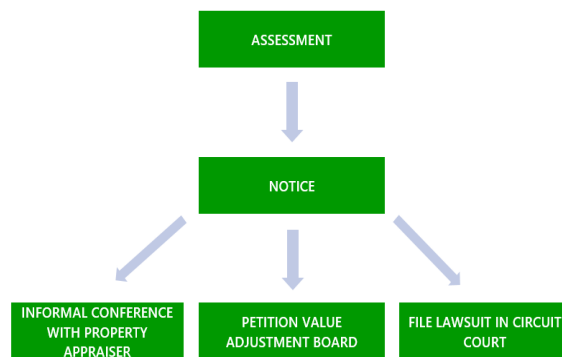
<b>EXAMPLE</b>	Assessed value	\$110,000
	Homestead exemption	-25,000
	Additional homestead	-25,000
	<b>Taxable value</b>	<b>\$60,000</b>



**Your Rights**— The Notice of Proposed Property Taxes, or Truth in Millage (TRIM) notice provides your proposed property taxes and assessments, including any exemptions, for your property. The property appraiser will mail it to you in the late summer.

If you have questions about your assessment, you have the right to a meeting with your property appraiser to discuss your concerns. You must bring documentation to support your case. You can present any information you think important in changing the assessment. The property appraiser must also present facts supporting the assessment. Records about your property are available for inspection and copying. Allow a reasonable time for the property appraiser to compile them.

If you and the property appraiser cannot resolve your concerns in an informal conference, you may petition the county value adjustment board to review your assessment. You have the right to receive a notice of the value adjustment board's hearing date and time. Property owners will receive written notification of the value adjustment board's decision for upholding or overturning the property appraiser's findings. A property owner may also go to circuit court to review a tax assessment or appeal a decision to deny tax deferral or exemptions.



## Property Tax Rates

Taxing authorities, such as city and county commissions, water management districts, school boards, and special districts, propose a millage or fees that they will need to support their budgets. The millage, or property tax rate, is \$1 for every \$1,000 of the property's taxable value. The taxing authority's governing board decides the millage at a public hearing. Your property tax bill may also include some fees for services that are not based on your property value.



**Your Rights**— Your TRIM notice will provide your proposed property taxes and will include dates and times of public hearings on each taxing authority's tentative budget. The TRIM notice compares 1) the previous year's taxes, 2) the tax amount you will owe under the tentative budget change, and 3) the tax amount you will owe if taxing authorities do not adopt the budget changes. The property appraiser sends this notice to the address on file on the tax roll.

Taxing authorities will advertise notices of final budget hearings in the newspaper. The advertisement will inform you of the date, time, and place of the final hearing. You have an opportunity to participate in this hearing. The public is allowed to speak and ask questions before the taxing authority adopts a budget.

## Non-Ad Valorem or Special Assessments

Non-ad valorem assessments are fees for specific services. The amount you pay is not based on your property's value. Taxing authorities, such as cities, counties, and independent special districts for mosquito control, fire or ambulance service, solid waste disposal, and others set these fees. The fees may be included on your TRIM notice as non-ad valorem assessments or you may receive them on a separate mailed notice.



**Your Rights**— Taxing authorities must hold hearings about their special assessments or service fees. They will mail a notice to you at least 20 days before the hearing. This notice must contain the

total amount due for your property. You have the right to appear at the hearing and file written objections with the local governing board.

## Tangible Personal Property

If you own a business, you may owe tangible personal property tax. Equipment and other items that you use in your business but are not included in the assessed value of your business's real property are taxed as tangible personal property. This may include office furniture, computers, tools, supplies, machines, and leasehold improvements. Inventory that is for sale as part of your business is not taxed. Homestead property and household goods and items are exempt from this tax.



**Your Rights**— Businesses that owe tangible personal property tax have the right to request an extension of time beyond the April 1 deadline to file a tangible personal property tax return (Form DR-405). If you unintentionally file your return late, you may request a reduction or waiver of the penalties.

## Tax Collection

Your local tax collector's office sends your tax bill for the current year in November. You have until March 31 of the next year to pay your taxes. On April 1, your unpaid taxes are delinquent.



**Your Rights**— Every property owner has the right to receive a written notice of taxes due and discounts for early payment. For example, if you pay your taxes in November, you receive a 4 percent discount on the amount due. If you are delinquent paying your taxes, the tax collector will notify you. The county cannot sell your property at a tax deed sale for at least two years; during that time, you have the right to pay off the delinquent amount, including fees, penalties and interest.. Generally, you have the right to have factual errors relating to your property corrected and to receive a refund of any overpaid taxes. However, certain criteria and timeframes apply for corrections and refunds.



**Other Rights** — Your rights as a property owner ensure that you receive information about proposed assessments, tax rates, public hearings, and non-ad valorem assessments. You have the right to be informed during the tax decision process and the right to have confidential tax information you have provided to your property appraiser kept confidential.

IMPORTANT DATES TO REMEMBER	
January 1.....	Assessment date
January 1 through	Filing of returns, e.g., Tangible
April 1.....	Personal Property Returns (DR-405)
March 1.....	Last day to file for homestead and other exemptions
March 31.....	Prior year taxes due

### WHOM TO CONTACT

If you have questions or need additional information, contact your local offices below. Their phone numbers and email addresses are available on the Florida Department of Revenue's website at [www.floridarevenue.com/property/](http://www.floridarevenue.com/property/).

#### Property Value or Exemptions

##### *The Property Appraiser's Office*

This office is responsible for preparing the property tax roll, setting the value of properties in their jurisdictions, adjusting these values with approved exemptions, and approving exemption applications. To learn more about the types of exemptions available to Florida residents, see our [website](#). To apply for an exemption, please contact your [county property appraiser's office](#).

#### Appeals about Property Value or Exemptions

##### *The Value Adjustment Board*

The board consists of two county commissioners, one school board member, and two citizen members. Some counties use special magistrates to recommend actions to the board. The board's purpose is to hear appeals regarding denied exemptions, petitions relating to assessments, and appeals concerning ad valorem tax deferrals.

#### Ad Valorem Tax Rates

##### *Taxing Authorities*

*city and county commissions, water management districts, school boards, special districts*  
These offices are responsible for setting property tax rates. They hold advertised public hearings, where the public is invited to speak on the proposed tax rate. For more information about value adjustment boards, see our [brochure](#).

#### Non-Ad Valorem Assessments

##### *Local Levying Authorities*

*cities, counties, independent special districts*  
These agencies are responsible for setting non-ad valorem assessments. This may include solid waste, street lighting, and stormwater fees. They hold advertised public hearings, where the public is invited to speak on the decision to initially impose the non-ad valorem assessment.

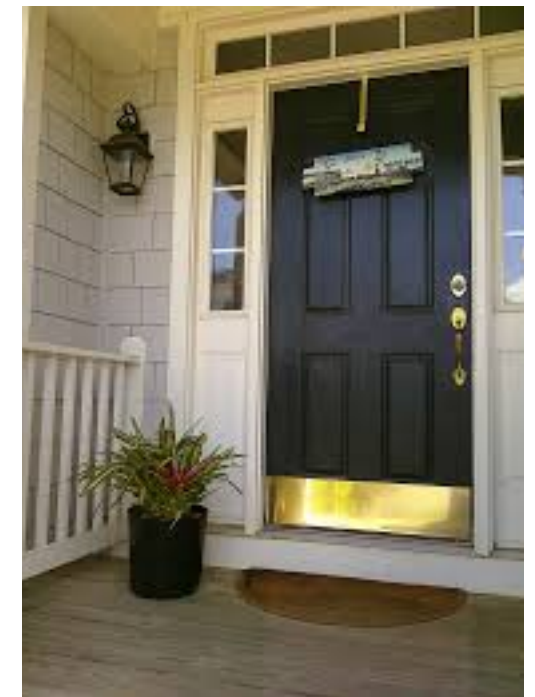
#### Tax Bills

##### *The Tax Collector's Office*

This office is responsible for preparing and mailing tax notices (tax bills). These notices are based on the tax rolls the property appraiser prepares and non-ad valorem assessments the levying governments provide.

**The Florida Department of Revenue (DOR) is responsible for general supervision of property tax laws and reviewing the tax rolls the property appraisers submit. DOR works with property appraisers, tax collectors, and other local officials to assure fair assessment and collection of property taxes. DOR does not have the authority to hear or decide tax assessment appeals. The value adjustment board or the circuit court in your county hears these appeals.**

# Florida Property Taxpayer's Bill of Rights



*The information in this brochure is based on Florida law. For specific legal advice, you should consult an attorney.*



### **12D-9.001 Taxpayer Rights in Value Adjustment Board Proceedings.**

- (1) Taxpayers are granted specific rights by Florida law concerning value adjustment board procedures.
- (2) These rights include:
  - (a) The right to be notified of the assessment of each taxable item of property in accordance with the notice provisions set out in Florida Statutes for notices of proposed property taxes;
  - (b) The right to request an informal conference with the property appraiser regarding the correctness of the assessment or to petition for administrative or judicial review of property assessments. An informal conference with the property appraiser is not a prerequisite to filing a petition for administrative review or an action for judicial review;
  - (c) The right to file a petition on a form provided by the county that is substantially the same as the form prescribed by the department or to file a petition on the form provided by the department for this purpose;
  - (d) The right to state on the petition the approximate time anticipated by the taxpayer to present and argue his or her petition before the board;
  - (e) The right to authorize another person to file a board petition on the taxpayer's property assessment;
  - (f) The right, regardless of whether the petitioner initiates the evidence exchange, to receive from the property appraiser a copy of the current property record card containing information relevant to the computation of the current assessment, with confidential information redacted. This includes the right to receive such property record card when the property appraiser receives the petition from the board clerk, at which time the property appraiser will either send the property record card to the petitioner or notify the petitioner how to obtain it online;
  - (g) The right to be sent prior notice of the date for the hearing of the taxpayer's petition by the value adjustment board and the right to the hearing within a reasonable time of the scheduled hearing;
  - (h) The right to reschedule a hearing a single time for good cause, as described in this chapter;
  - (i) The right to be notified of the date of certification of the county's tax rolls;
  - (j) The right to represent himself or herself or to be represented by another person who is authorized by the taxpayer to represent the taxpayer before the board;
  - (k) The right, in counties that use special magistrates, to a hearing conducted by a qualified special magistrate appointed and scheduled for hearings in a manner in which the board, board attorney, and board clerk do not consider any assessment reductions recommended by any special magistrate in the current year or in any previous year;
  - (l) The right to have evidence presented and considered at a public hearing or at a time when the petitioner has been given reasonable notice;
  - (m) The right to have witnesses sworn and to cross-examine the witnesses;
  - (n) The right to be issued a timely written decision within 20 calendar days of the last day the board is in session pursuant to Section 194.034, F.S., by the value adjustment board containing findings of fact and conclusions of law and reasons for upholding or overturning the determination of the property appraiser or tax collector;
  - (o) The right to advertised notice of all board actions, including appropriate narrative and column descriptions, in brief and nontechnical language;
  - (p) The right to bring an action in circuit court to appeal a value adjustment board valuation decision or decision to disapprove a classification, exemption, portability assessment difference transfer, or to deny a tax deferral or to impose a tax penalty;
  - (q) The right to have federal tax information, ad valorem tax returns, social security numbers, all financial records produced by the taxpayer and other confidential taxpayer information, kept confidential; and,
  - (r) The right to limiting the property appraiser's access to a taxpayer's records to only those instances in which it is determined that such records are necessary to determine either the classification or the value of taxable non-homestead property.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 192.0105, 193.074, 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 194.301, 195.002, 195.027, 195.084, 196.151, 196.193, 196.194 FS. History—New 3-30-10, Amended 9-19-17.*

# TAXING AUTHORITIES

The assessed value of real estate and tangible personal property is established by the Property Appraiser. However, taxes are levied by the taxing authorities. A Taxing Authority is a unit of government that determines tax rates and levies taxes. The Florida Constitution directly authorizes taxing authorities to levy ad valorem taxes. Listed below are the taxing authorities in Hillsborough County, along with applicable telephone numbers.

## COUNTY

### **Countywide Levies by Board of County Commissioners General Revenue**

(813) 272-5890

## PUBLIC SCHOOLS

### **School Board Operating**

(813) 272-4064

## MUNICIPAL

### **Tampa**

(813) 274-3333

### **Temple Terrace**

(813) 506-6410

### **Plant City**

(813) 659-4200

### **Hillsborough County/ Municipal Service Taxing Unit (unincorporated)**

(813) 272-5890

### **County Library (Tampa & unincorporated)**

(813) 272-5890

## WATER MANAGEMENT DISTRICTS

### **Non-Countywide Levies by SW Florida Water Management District - (SWFWMD) General District**

(352) 796-7211

## INDEPENDENT SPECIAL DISTRICTS

### **Transit Authority (Tampa, Temple Terrace & unincorporated)**

(813) 623-5835

### **Tampa Port Authority**

(813) 905-7678

### **Children's Board**

(813) 229-2884



# VALUE ADJUSTMENT BOARD CALENDAR

Consult the statutory reference before taking action.

## Property Tax Oversight

Most of the dates are deadlines; however, some activities may be completed earlier. Deadlines that fall on a weekend or holiday are extended to the next business day. Dates may vary, depending on the date of an earlier action.

Dates	VALUE ADJUSTMENT BOARD CALENDAR		Florida Statute
January 1	Appraiser	Assessment date for real and tangible personal property.	192.042
March 1	Taxpayer	Apply to property appraiser for exemption, property classification, and portability. <i>By March 1.</i>	196.011(1); 193.052(2); 193.155(8)(h)
March 31	Taxpayer	Apply to tax collector for tax deferral for last year's taxes. <i>By March 31.</i>	197.2423(1)
March 31	Taxpayer	If a taxpayer has a pending VAB petition, last day to make partial payment of last year's taxes. If not paid, petition will be dismissed.	194.014(1)
April 20	VAB	Deny petition of any taxpayer who has not made a required partial payment.	194.014(1)(c)
April to May	Collector	Approve or deny all applications for deferrals. <i>By 45 days after application or as soon as practical.</i>	197.2423(6)
	Taxpayer	After a disapproval notice is mailed, taxpayer has 30 days to file with the VAB to appeal the disapproval of the tax deferral application.	197.2425
May 15	VAB	Earliest date to publish a notice of a meeting of the VAB to hear appeals on exemptions. <i>Not before May 15, but at least two weeks before the meeting.</i>	196.194(2)
July 1	Appraiser	Approve or deny all applications for exemptions, classifications, and portability. Notify taxpayers in writing of denials of exemption, classification, or portability transfer.	196.193(5)(a); 196.151; 193.155(8)(l); 193.461
	Taxpayer	After denial notice is mailed, taxpayer has 30 days to file with the VAB to appeal a denial of exemption or classification.	194.011(3)(d); 193.461(3)(a)
	VAB	Can begin to hear appeals of denials of exemptions, classifications, or deferrals. <i>July 1 and after.</i>	194.032(1)(b)
August	Appraiser	Mail notice of proposed taxes (TRIM Notice) to taxpayer.	200.065(2)(b)
August, September	Taxpayer	Can request an informal conference with the property appraiser at any time during the year. <i>Often in August or September, after the TRIM notice.</i>	194.011
September	Taxpayer	File with the clerk of the VAB for petitions about the value of real or tangible personal property, portability, or denial for late filing. <i>By the 25<sup>th</sup> day after the TRIM notice was mailed. Filing deadline can be found on the TRIM notice.</i>	194.011(3)(d); 196.011(8); 193.155(8)(j); 193.461(3)(a)
November, December, or later	VAB	Certify each assessment roll on Form DR-488 and attach certificate to each roll. <i>After all hearings have been held.</i>	193.122(1)
	VAB	For tax bills to be mailed on time, the board of county commissioners can order the VAB to certify each assessment roll with an initial certificate, Form DR-488P, even if hearings are not finished.	193.122(1)
	VAB	Publish a notice of tax impact, Form DR-529. <i>After all VAB hearings are completed.</i>	194.037(1)
	Appraiser	Make all required extensions and certify tax rolls. <i>After VAB certification by Form DR-488 or DR-488P.</i>	193.122(1) and (2)



INDIVIDUAL TIMELINES FOR PETITIONS AND HEARINGS			Florida Statute
<b>At least 25 days before hearing</b>	<b>VAB</b>	Notify petitioner of his or her scheduled time of appearance	194.032(2)
<b>At least 15 days before hearing</b>	<b>Taxpayer</b>	Give the property appraiser a list and summary of evidence and copies of documents to be presented at the hearing.	194.011(4)(a)
<b>At least 7 days before hearing</b>	<b>Appraiser</b>	Give the petitioner a list and summary of evidence and copies of documents to be presented at the hearing, if the petitioner asked in writing.	194.011(4)(b)
<b>Before the hearing</b>	<b>Taxpayer Appraiser</b>	May reschedule the hearing a single time for good cause.	194.032(2)
HEARING AND DECISION			
<b>Up to 15 days after decision</b>	<b>Taxpayer Appraiser Collector</b>	Can appeal a VAB decision about homestead exemption or tax deferral to the circuit court of the county.	196.151 197.2425
<b>Up to 60 days after decision</b>	<b>Taxpayer Appraiser</b>	Can appeal a VAB decision about assessment value and portability denial to the circuit court of the county.	193.155(3)(a) 193.155(8)(l) 194.171(2)
<b>By 20 days after the last day the board is in session</b>	<b>VAB</b>	Issue a written decision and send the decision to the petitioner.	194.034(2)

MAY 30, 2024 - VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Thursday, May 30, 2024, at 9:30 a.m., in the Boardroom, Frederick B. Karl County Center, Tampa, Florida, and held virtually.

The following members were present: Vice Chair Hillsborough County School Board member Patti Rendon, Commissioner Donna Cameron Cepeda, and citizen appointees Ron Dyser and Shawn Simon.

The following member was absent: Chair Pat Kemp.

ORDER OF BUSINESS

1. Call to Order and Pledge of Allegiance

Vice Chair Rendon called the meeting to order at 9:31 a.m. and led in the pledge of allegiance to the flag.

- a. Purpose of Meeting: Approve Phase V Recommended Decisions, Certify Tax Rolls, Approve Minutes, and handle other VAB matters

Vice Chair Rendon touched on the item.

2. Public Comments

Vice Chair Rendon called for public comment; there was no response.

3. Approve Phase V Recommended Decisions

Vice Chair Rendon sought a motion. **Mr. Dyser moved to approve, seconded by Commissioner Cameron Cepeda, and carried unanimously by members present.** (Chair Kemp was absent.)

4. Certify the 2023 Real and Tangible Assessment Rolls

- a. Authorize the Chair to Sign the Certificate of VAB (Form DR488) Final Certification for Each Roll

Upon prompt from Ms. Sharon Sweet-Grant, Director, Board Records/VAB, Vice Chair Rendon requested a motion to certify the 2023 real and tangible assess rolls; the authorization of the Chair to sign the certificate of the VAB final certification of each roll. **Mr. Simon so moved, seconded by Commissioner Cameron Cepeda, and carried unanimously by members present.** (Chair Kemp was absent.)

THURSDAY, MAY 30, 2024

- b. Authorize the Clerk's Office to Publish the 2023 Notice of Tax Impact

Vice Chair Rendon sought a motion for the authorization of the Clerk's Office to publish the 2023 notice of tax impact. **Mr. Dyser made a motion, seconded by Commissioner Cameron Cepeda, and carried unanimously by members present.** (Chair Kemp was absent.)

- 5. Approve the April 29, 2024, VAB Meeting Minutes

Vice Chair Rendon called for a motion of approval of the April 29, 2024, VAB meeting minutes. **Mr. Simon so moved, seconded by Commissioner Cameron Cepeda, and carried unanimously by members present.** (Chair Kemp was absent.)

- 6. Other VAB Matters

- a. VAB Statistics
- b. Meeting Notice
- c. The next meeting was scheduled for Tuesday, July 23, 2024, at 9:30 a.m.

Ms. Sweet-Grant referenced background material and announced the next organizational meeting was advertised for Tuesday, July 23, 2024. VAB Counsel Rinky Parwani advised VAB members on VAB election procedure changes.

- 7. Adjournment

There being no further business, the meeting was adjourned at 9:37 a.m.

READ AND APPROVED: \_\_\_\_\_  
CHAIR

ATTEST:  
CINDY STUART, CLERK

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

ms

JULY 23, 2024 - VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Tuesday, July 23, 2024, at 9:30 a.m., in the Boardroom, Frederick B. Karl County Center, Tampa, Florida, and held virtually.

Hillsborough County School Board member Patti Rendon opened the meeting and announced the meeting would be rescheduled to a date to be determined due to Florida Statute 194.015; effective July 1, 2024, the VAB chair and vice chair must be appointed by the Board of County Commissioners.

[mcdaniel@jacksoncountyfl.us](mailto:mcdaniel@jacksoncountyfl.us); [kreams@jeffersonclerk.com](mailto:kreams@jeffersonclerk.com); [sland@lafayetteclerk.com](mailto:sland@lafayetteclerk.com); [execoffice@lakecountyclerk.org](mailto:execoffice@lakecountyclerk.org); [kmcDonald@lakecountyclerk.org](mailto:kmcDonald@lakecountyclerk.org); [egabrick@leeclerk.org](mailto:egabrick@leeclerk.org); [tmallow@leeclerk.org](mailto:tmallow@leeclerk.org); [mmmiller@leeclerk.org](mailto:mmmiller@leeclerk.org); [InfoVAB@leeclerk.org](mailto:InfoVAB@leeclerk.org); [LeonVABClerk@leoncountyfl.gov](mailto:LeonVABClerk@leoncountyfl.gov); [johns@leoncountyfl.gov](mailto:johns@leoncountyfl.gov); [camills@leoncountyfl.gov](mailto:camills@leoncountyfl.gov); [shipp-danny@levyclerk.com](mailto:shipp-danny@levyclerk.com); [levybocc@levycounty.org](mailto:levybocc@levycounty.org); [kbrown@libertyclerk.com](mailto:kbrown@libertyclerk.com); [bwashington@madisonclerk.com](mailto:bwashington@madisonclerk.com); [vab@manateeclerk.com](mailto:vab@manateeclerk.com); 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**Subject:** [EXTERNAL] Updated Uniform Policies and Procedures Manual  
**Date:** Friday, February 2, 2024 1:38:16 PM

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**CAUTION: This email is from an external source. Do you know them and are you expecting this? Look again! Phishing is our #1 threat. You are our best defense!!!**

**TO:** All Value Adjustment Boards, Special Magistrates, Board Clerks, and Board Legal Counsel, Property Appraisers, and Other Interested Parties  
**FROM:** Property Tax Oversight Program  
**SUBJECT:** Updated Uniform Policies and Procedures Manual

The Florida Department of Revenue has updated the *Uniform Policies and Procedures Manual for Value Adjustment Boards*. The revised version is available on the Department's Value Adjustment Board webpage at <http://floridarevenue.com/property/Pages/VAB.aspx> [[floridarevenue.com](http://floridarevenue.com)].

The **January 2024** *Uniform Policies and Procedures Manual* includes November 26, 2023, amendments to:

Rule 12D-9.025, F.A.C., Procedures for Conducting a Hearing; Presentation of

Evidence; Testimony of Witnesses

Form DR-485C, Decision of the Value Adjustment Board - Catastrophic Event Tax Refund

Form DR-485D, Decision of the Value Adjustment Board – Denial for Non-payment

Form DR-485M, Notice of Decision of the Value Adjustment Board

Form DR-485V, Decision of the Value Adjustment Board - Value Petition

Form DR-485XC, Decision of the Value Adjustment Board – Exemption, Classification, Assessment Difference Transfer, Change of Ownership or Control, or Qualifying Improvement Petition

Form DR-486, Petition to the Value Adjustment Board – Request for Hearing

Form DR-490PORT, Notice of Denial of Transfer of Homestead Assessment Difference

According to section 194.011(5)(b), Florida Statutes, the *Uniform Policies and Procedures Manual* must be available on the clerks' existing websites. Please review your website to ensure any existing links to the manual are appropriately updated.

Accompanying the *Uniform Policies and Procedures Manual* are two sets of documents titled:

- *Other Legal Resources, Including Statutory Criteria*, which contains parts of the Florida Constitution, Florida Statutes, and Florida Administrative Code that are substantive criteria for producing original assessments
- *Reference Materials, Including Guidelines*, which contains compiled documents that include taxpayer brochures, checklists, and links to:
  - The Department's training for value adjustment boards and special magistrates
  - The Department's guidelines for real property appraisal, tangible personal property appraisal, and classified use valuation for agricultural property
  - Florida Attorney General Opinions, Government in the Sunshine Manual, PTO bulletins and advisements, and other reference materials

The Department compiled the *Uniform Policies and Procedures Manual* and accompanying documents pursuant to s. 194.011, F.S., for use by value adjustment boards and special magistrates in administrative reviews of assessments. The manual and accompanying documents are intended to include Florida-specific law and reference materials that relate to the administrative review of assessments.

Each of these three documents contains an introduction that provides orientation on the authority, content, and use of that respective set. These documents are again available at <http://floridarevenue.com/property/Pages/VAB.aspx> [floridarevenue.com].

Please forward this message to the appropriate people in your organization, and send any questions to [VAB@floridarevenue.com](mailto:VAB@floridarevenue.com).

Thank you for your assistance and cooperation.

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**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.

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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.

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**From:** [DORPTO](#)  
**To:** [DORPTO](#)  
**Subject:** [EXTERNAL] Amendments to Rules and Applicable Forms Effective February 8, 2024  
**Date:** Thursday, February 8, 2024 9:44:08 AM  
**Attachments:** [Effective Rules and Forms 2-8-24.pdf](#)

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**CAUTION: This email is from an external source. Do you know them and are you expecting this? Look again! Phishing is our #1 threat. You are our best defense!!!**

**TO:** Property Appraisers, Tax Collectors, Value Adjustment Boards, and Interested Parties

**FROM:** Property Tax Oversight

**SUBJECT:** Amendments to Rules and Applicable Forms Effective February 8, 2024

The Department of Revenue announces rule amendments effective February 8, 2024. Please review the information on the attached document and share with the appropriate people in your organization.

If you have any questions, contact us at [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

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**Florida Department of Revenue**  
*Office of General Counsel*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

Please Respond to:  
Office of the General Counsel  
Property Tax Oversight Legal Section  
Post Office Box 6668  
Tallahassee, Florida 32314-6668  
[steve.keller@floridarevenue.com](mailto:steve.keller@floridarevenue.com)

May 14, 2024

E-MAIL DELIVERY

**From:** Stephen J. Keller  
Chief Legal Counsel for Property Tax Litigation and VAB Oversight,  
Florida Department of Revenue (DOR)  
**To:** Jon Moyle, Legal Counsel, Leon County Value Adjustment Board (VAB)  
Mackenzie Baughn, Sr. Paralegal, Leon County Attorney's Office  
**Subject:** Election of Chairperson for VAB by County Governing Body

Thank you for your emails on behalf of the Leon County Attorney's Office and several VABs in which you inquire about the election process for the value adjustment board chairperson. Your question to the Department is as follows:

- "Specifically, the pending question is who elects the chair of the VAB? The two possible choices are the county commission when "electing" two members of their commission to serve on the VAB or the VAB when convening and organizing at its annual organizational meeting."

According to s. 194.015, F.S., the VAB is composed of two members of the county's governing body, one of whom is elected as the *chairperson*. Section 194.015, F.S. creates the value adjustment boards:

"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. [...]"

You state it is unclear whether the VAB elects the chairperson at the first meeting or if the governing body does this beforehand. You indicate that the legislative history for s. 194.015, F.S. does not contain anything relevant.

The function of the statute is to create the value adjustment board, set forth that all members, including the chair, are elected and appointed by the county governing body and the school board.

For consistency, we read the word "elected" as action by the county governing body or school board. The statute states the county governing body shall elect two members to the VAB, then the statute says one of whom shall be elected chair. The statute proceeds to describe the school board member as "elected" by the school board. Nowhere in this statutory process does it suggest that the VAB elects a chair.

The Department's rule, 12D-9.004, F.A.C., tracks the statute and provides: "12D-9.004 Composition of the Value Adjustment Board.

"(1) Every county shall have a value adjustment board which consists of:

"(a) Two members of the governing body of the county, elected by the governing body from among its members, one of whom shall be elected as the chair of the value adjustment board;

...." (Emphasis supplied).

The election of the VAB chair by the county governing body also relieves the VAB of the task of beginning a meeting without an elected chair and then completing the election during the initial meeting, which would typically be the organizational meeting of the VAB.

SJK/sk

**To:** VAB <vab@hillsclerk.com>  
**Cc:** Sweet, Sharon <SweetS@hillsclerk.com>; Rinky Parwani <rinky@parwanilaw.com>  
**Subject:** [EXTERNAL] Hillsborough County VAB Special Magistrate Contract

CAUTION: This email is from an external source. Do you know them and are you expecting this? Look again! Phishing is our #1 threat. **You are our best defense!!!**

Dear Hillsborough Value Adjustment Board,

I wanted to bring a matter to the attention of the VAB involving the engagement agreement for VAB Special Magistrates. There is a clause in our contract that provides for minimum payment if our scheduled hearings are completely canceled within 48 hours of the scheduled date, which does NOT exclude weekends or holidays when the VAB is closed. When hearings are scheduled on Monday or the day after a holiday and all of the hearings are cancelled on a Friday or day before the holiday, the VAB has included weekends and/or holidays in the 48 hours to pay the minimum compensation amount (3 hours Hillsborough County VAB).

This happened to me for two days of scheduled hearings last year; one day at Hillsborough VAB and one day at Pinellas VAB, where all petitions for a full day of hearings were cancelled on Friday and no minimum payment for this cancellation was approved by the VAB Clerk/Attorney. The cancellation in Hillsborough was actually sent to me a few minutes before 5 PM on Friday for my hearings scheduled for Monday morning that were all cancelled. I was notified that 48 hours prior notice was given, which included the weekend. Therefore, no compensation would be paid for cancelling all of the hearings, which was one business day before the scheduled hearings.

I did not bring this before the VAB last year when it happened since the wording of our agreement did not address weekends or holidays for the cancellation period and the VAB Clerks and Attorney interpreted the time period to include weekends when the VAB was closed. This would not happen for hearings scheduled on Tuesday through Thursday, except for holidays during the week. I don't think this was the intent of the VAB. This does not occur that often; however, I am requesting that the VAB consider changing the wording of our agreement going forward to exclude weekends and holidays for the cancellation period when the VAB is closed for business as a matter of consideration for reserving time on our work schedule.

I brought this to the attention of the VAB Clerk and Attorney (Rinky Parwani) and asked that this change be brought before the VAB for consideration of the VAB Special Magistrate contracts for the 2024 assessment season. This is my formal request to the VAB to make this minor change to our contracts. Thank you for your consideration.

It has been an honor to work as an Appraiser Special Magistrate for the VAB and I look forward to being appointed and serving again for the next assessment season.

--

*CHEERS, RICK*

Richard L. Harris CCIM, GAA, President  
State Certified General Real Estate Appraiser RZ1208  
Licensed Real Estate Broker  
**REALTOR EMERITUS**  
*FGCAR Broker of the Year*



*NAR Good Neighbor Award Recipient  
Florida REALTORS Humanitarian Recognition*



Richard Harris & Associates, Inc.  
3060 Alt. 19 N., Suite B-20  
Palm Harbor FL 34683  
(727) 726-3100 (Office)  
(727) 480-4988 (Mobile)

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**Tampa Bay Times**  
**Published Daily**

STATE OF FLORIDA  
COUNTY OF Hillsborough

Before the undersigned authority personally appeared **Deirdre Bonett** who on oath says that he/she is **Legal Advertising Representative** of the **Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter **RE: Organizational Meeting** was published in said newspaper by print in the issues of: **8/11/24** or by publication on the newspaper's website, if authorized, on

Affiant further says the said **Tampa Bay Times** is a newspaper published in **Hillsborough** County, Florida and that the said newspaper has heretofore been continuously published in said **Hillsborough** County, Florida each day and has been entered as a second class mail matter at the post office in said **Hillsborough** County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

\_\_\_\_\_  
Signature Affiant

Sworn to and subscribed before me this **08/11/2024**

\_\_\_\_\_  
Signature of Notary Public

Personally known \_\_\_\_\_  \_\_\_\_\_ or produced identification

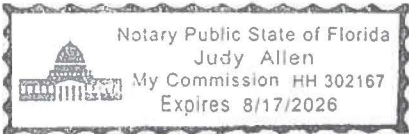
Type of identification produced \_\_\_\_\_

**TAXPAYER NOTICE**  
**MEETING OF THE HILLSBOROUGH COUNTY**  
**VALUE ADJUSTMENT BOARD**

The Value Adjustment Board (V AB) will hold the postponed 2024 Organizational Meeting on August 26, 2024, at 9:30 p.m., in the County Center, 26th Floor Boardroom, 601 E. Kennedy Blvd., Tampa, FL, 33602 as well as virtually via WebEx. Information on how to access the virtual meeting will be posted on the V AB website at: <https://www.hillsclerk.com/AdditionalServicesN> [alue-Adjustment-Board](https://www.hillsclerk.com/AdditionalServicesN) and <https://www.hillsclerk.com/AdditionalServicesN> calendar. The purpose of the meeting is to take public comment; ratify appointment of Legal Counsel; appoint Special Magistrates; and other V AB related matters. Special Magistrate Orientation will be held immediately following the Organizational Meeting.

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.  
August 11, 2024 0000355260

} ss



# Value Adjustment Board Meeting

Home / Events / Value Adjustment Board Meeting / 8/26/2024 9:30 AM EDT

## Hearings to address complaints about assessed property values, denied exemptions, classifications, or tax deferrals

- August 26, 2024, 9:30 AM EDT - 10:00 AM EDT
- County Center 26th floor Conference Room A & B
- In-Person & Virtual (Hybrid)

Purpose of the meeting: introduce and provide contact information for VAB Members, Board Clerk & Staff and review and approve 2024 policy & procedure and Special Magistrate appointments

### Public access and comments

You can sign up to participate virtually or in-person, or to send in a written public comment if you do not want to speak.

- If you wish to participate virtually, it is required that you complete the form
- If you wish to participate in person, you are encouraged to complete the form in advance, however it is not required. You can sign up on-site where your name will be added to the list at that time.
- The signup form opens at least 48 hours before to the start of the meeting and closes 30



### County Center

601 E. Kennedy Blvd  
Tampa, FL 33602

(813) 272-5900

#### HOURS

Monday to Friday 8 AM to 5 PM

Week Month Year

< 2024 >



- The signup form opens at least 48 hours before to the start of the meeting and closes 30 minutes prior to the start time
- You will be called on in the order that you have signed up

Click the link below to go to the Hillsborough County Clerk of the Court website for more information on speaking at a VAB meeting and the link to sign up to speak when the form is open.

[Speak at a VAB Meeting](#)

#### Value Adjustment Board

Sharon Sweet-Grant - Meeting Manager



(813) 307-7143  
Office



Email  
Work

Last Modified: 12/8/2023, 9:15:58 AM

	<b>1/10/2024, 2:00 PM EST</b> County Center, 2nd Floor Boardroom Value Adjustment Board Meeting
	<b>CANCELLED - 2/8/2024, 3:00 PM EST</b> <del>County Center, 2nd Floor Board Room</del> Meeting of the Value Adjustment Board to approve Phase II Recommended Decisio...
	<b>2/27/2024, 9:00 AM EST</b> County Center, 2nd Floor Boardroom Value Adjustment Board Meeting
	<b>3/28/2024, 9:00 AM EDT</b> County Center, 2nd Floor Boardroom Value Adjustment Board Meeting
	<b>4/29/2024, 9:30 AM EDT</b> County Center, 2nd Floor Boardroom Value Adjustment Board Meeting
	<b>5/30/2024, 9:30 AM EDT</b> County Center, 2nd Floor Boardroom Value Adjustment Board Meeting
	<b>7/23/2024, 9:30 AM EDT</b> County Center, 2nd Floor Boardroom Purpose of Meeting: Approve Phase V Recommended Decisions, Certify Tax Rol...

