

VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY

MEETING AGENDA

SEPTEMBER 30, 2024

2:00 P.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
 - a. Purpose of Meeting: Extend the Tax Rolls, Approve Minutes, and Other VAB Matters

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. **Approve the August 26, 2024, Meeting Minutes**

4. **Certify the 2024 Real and Tangible Assessment Rolls and Authorize the Chair to Sign Certificate of Value Adjustment Board for Each Roll, so the 2024 Tax Rolls can be Extended**

5. Other VAB Matters

- a. DOR Training Certificates
- b. Meeting Notice

6. Adjournment

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

AUGUST 26, 2024 - VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Monday, August 26, 2024, at 9:30 a.m., in the 26th Floor Conference Room, Frederick B. Karl County Center, Tampa, Florida, and held virtually.

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

ORDER OF BUSINESS

1. Call to Order and Pledge of Allegiance

Chair Kemp called the meeting to order at 9:33 a.m. and led in the pledge of allegiance to the flag.

2. Public Comments - **None.**

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

Mr. Dyser moved to ratify the appointment of VAB counsel, seconded by Ms. Rendon, and carried unanimously by members present.

b. Election of the Vice Chair

After VAB Counsel Rinky Parwani asked VAB members to introduce themselves, Chair Kemp sought nominations for vice chair. **Mr. Dyser moved that Patti Rendon continue the position, seconded by Commissioner Cameron Cepeda, and carried unanimously by members present.**

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

Attorney Parwani reviewed the item.

MONDAY, AUGUST 26, 2024

4. Appointment of Special Magistrates to the VAB

a. Appoint Appraiser and Attorney Special Magistrates

Attorney Parwani relayed the item and recommended appointing all the appraisers and special magistrates. **Mr. Dyser so moved, seconded by Commissioner Camperon Cepeda, and carried unanimously by members present.**

b. Approve Special Magistrate Contract

Ms. Sharon Sweet-Grant, Director, Board Records/VAB, announced the change to exclude the weekends for members to do their findings. **Ms. Rendon moved to approve the special magistrate contracts, seconded by Mr. Dyser, and carried unanimously by members present.**

c. Authorize the Chair to Execute the Contracts

Chair Kemp introduced the item. **Mr. Dyser so moved, seconded by Ms. Rendon, and carried unanimously by members present.**

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

Subsequent to remarks, Chair Kemp sought a motion. **Ms. Rendon so moved, seconded by Mr. Simon, and carried unanimously by members present.**

5. Adopt Local VAB Procedures and Ratify Filing Fee Resolution

Chair Kemp referenced the item and called for a motion. **Mr. Dyser so moved, seconded by Ms. Rendon, and carried unanimously by members present.**

6. Property Tax System/VAB Overview

a. Tentative VAB Schedule

Attorney Parwani summarized the item.

7. Other VAB Matters

a. Approve the Minutes of the May 30, 2024, and July 23, 2024, Meetings

Chair Kemp called for a motion to approve the minutes of May 30, 2024, and July 23, 2024, VAB meetings. **Mr. Simon so moved, seconded by Commissioner Cameron Cepeda, and carried unanimously by members present.**

MONDAY, AUGUST 26, 2024

b. Correspondence

Ms. Sweet-Grant discussed the item.

c. Meeting Notice

Ms. Sweet-Grant touched on the item.

d. The next meeting was scheduled for Monday, September 30, 2024, at 2:00 p.m. to extend the 2024 Tax Rolls

Ms. Sweet-Grant announced the meeting was properly noticed and advertised.

8. Adjournment

There being no further business, the meeting was adjourned at 9:45 a.m.

READ AND APPROVED: _____ CHAIR

ATTEST:
CINDY STUART, CLERK

By: _____
Deputy Clerk

jh

DRAFT



INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488P
N. 12/09

Rule 12D-16.002
Florida Administrative Code

Section 193.122(1), Florida Statutes

Tax Roll Year

2	0	2	4
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The Value Adjustment Board of Hillsborough County has not completed its hearings and certifies on order of the Board of County Commissioners according to sections 197.323 and 193.122(1), F.S., that the

Check one.

Real Property Tangible Personal Property

assessment roll for our county has been presented by the property appraiser to include all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. We will issue a Certification of the Value Adjustment Board (Form DR-488) under section 193.122(1) and (3), F.S., when the hearings are completed. The property appraiser will make all extensions to show the tax attributable to all taxable property under the law.

Signature, Chair of the Value Adjustment Board

Date



INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488P
N. 12/09

Rule 12D-16.002
Florida Administrative Code

Section 193.122(1), Florida Statutes

Tax Roll Year

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Signature, Chair of the Value Adjustment Board

Date



Cindy Stuart

CLERK OF COURT & COMPTROLLER
HILLSBOROUGH COUNTY

DATE: August 28, 2024
TO: Dana Dove, Hillsborough County Tax Collector's Office
FROM: Sharon Sweet-Grant, Director - BOCC Records/VAB
SUBJECT: Certification of the 2024 Tax Roll to be Extended



The Board of County Commissioners approved your request to extend the 2024 Tax Roll at their Regular Board Meeting of August 21, 2024.

ya

Attachment

cc: Board files (orig.)
Christopher Weiss, Property Appraiser's Office
Tracy Torres, Property Appraiser's Office
Toro Daniela, Value Adjustment Board

Equity. Transparency. Independence.

 (813) 276-8100  HILLSCLERK.COM
P.O. Box 1110, Tampa, FL 33601-1110



Agenda Item Cover Sheet

Agenda Item N^o: A-46

Meeting Date 8/21/2024

Consent Section

Regular Section

Public Hearing

Subject: Approve the Tax Collector's request that the 2024 tax roll be extended prior to completion of the Value Adjustment Board hearings, so the Tax Collector could open the roll for collections on November 1, 2024, or as soon thereafter as possible, pursuant to Florida Statute 197.323.			
Department Name: Clerk of the Circuit Court			
Contact Person: Joe Harless		Contact Phone: 813-307-7091	
Sign-Off Approvals:			
N/A	8/8/2024	Sharon Sweet-Grant	8/8/2024
Assistant County Administrator	Date	Department Director	Date
Kevin Brickey	8/8/2024	N/A	8/8/2024
Management and Budget – Approved as to Financial Impact Accuracy	Date	County Attorney – Approved as to Legal Sufficiency	Date
N/A	8/8/2024		
Deputy or Chief County Administrator	Date		

Staff's Recommended Board Motion:
 Approve the Tax Collector's request that the 2024 tax roll be extended prior to completion of the Value Adjustment Board hearings, so the Tax Collector can open the roll for collections on November 1, 2024, or as soon thereafter as possible, pursuant to Florida Statute 197.323.

Financial Impact Statement:
 NA

Background:
 NA

List Attachments:



601 E. Kennedy Blvd. 14th Floor | Tampa, FL 33602
P.O. BOX 30009 | Tampa, FL 33630-3009
(813) 635-5200 | hillstax.org

August 1, 2024

Hillsborough County
Board of County Commissioners
County Center - 2nd Floor
601 East Kennedy Boulevard
Tampa, Florida 33602

Dear Commissioners:

The Property Appraiser has advised that the 2024 tax roll will be ready to open for collection on November 1, 2024.

Pursuant to Section 197.323, Florida Statutes, I am requesting you order the 2024 tax roll be extended prior to completion of the Value Adjustment Board hearings so we may open the roll for collection on November 1, 2024, or as soon thereafter as possible.

Kindest Regards,

Nancy C. Millan
Hillsborough County Tax Collector

cc: Honorable Bob Henriquez, Property Appraiser
Honorable Cindy Stuart, Clerk of Circuit Court

Florida Department of Revenue

Certificate of Training

Rinky Parwani

has received

**2024 Value Adjustment Board Members and
Board Attorneys VAB Training**

on

7/29/24



Florida Department of Revenue

Certificate of Training

Joseph Haynes Davis

has received

2024 Attorney Special Magistrates VAB Training

on

8/6/24



Florida Department of Revenue

Certificate of Training

Andrea M Johnson

has received

2024 Attorney Special Magistrates VAB Training

on

7/25/24



Florida Department of Revenue

Certificate of Training

Lori Rutland

has received

2024 Attorney Special Magistrates VAB Training

on

7/30/24



Florida Department of Revenue

Certificate of Training

Charles Malouf Samaha

has received

2024 Attorney Special Magistrates VAB Training

on

7/24/24



Florida Department of Revenue

Certificate of Training

Laura Layne Walker

has received

2024 Attorney Special Magistrates VAB Training

on

7/28/24



Certification of Training Completion

The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2024 Value Adjustment Board Training, including the exam, for Real Property Appraiser Special Magistrate.

I certify that I,

Maxim Antonov

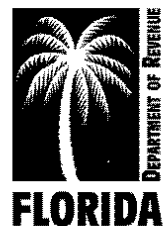
Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 7 and Module 11 of the Department of Revenue's 2024 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.

This certification becomes valid only when signed and dated below by the person who completed the training including exam as described above. By my dated signature below, I further attest to my preceding statements.

Signature and Certification of

08/03/2024

DATE



Florida Department of Revenue

Certificate of Training

Richard Harris

has received

**2024 Real Property Appraiser Special Magistrates
VAB Training**

on

8/7/24



Florida Department of Revenue

Certificate of Training

Robert C. Hicks

has received

**2024 Real Property Appraiser Special Magistrates
VAB Training**

on

7/29/24



Florida Department of Revenue

Certificate of Training

Stephen Jamir

has received

**2024 Real Property Appraiser Special Magistrates
VAB Training**

on

8/29/24



Certification of Training Completion

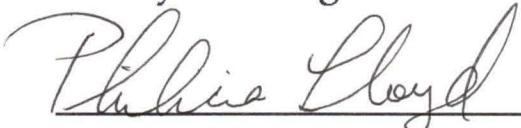
The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2024 Value Adjustment Board Training, including the exam, for Real Property Appraiser Special Magistrate.

I certify that I,

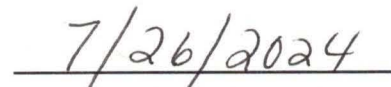
Philicia Lloyd

Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 7 and Module 11 of the Department of Revenue's 2024 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.

This certification becomes valid only when signed and dated below by the person who completed the training including exam as described above. By my dated signature below, I further attest to my preceding statements.



Signature and Certification of



DATE



Florida Department of Revenue

Certificate of Training

Betsy Macinnis Lundeen

has received

**2024 Real Property Appraiser Special Magistrates
VAB Training**

on

7/25/24



Certification of Training Completion

The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2024 Value Adjustment Board Training, including the exam, for Real Property Appraiser Special Magistrate.

I certify that I,

Steven Lawrence Nystrom

Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 7 and Module 11 of the Department of Revenue's 2024 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.

This certification becomes valid only when signed and dated below by the person who completed the training including exam as described above. By my dated signature below, I further attest to my preceding statements.



Signature and Certification of

9/6/24

DATE



Florida Department of Revenue

Certificate of Training

Steven Porcaro

has received

**2024 Real Property Appraiser Special Magistrates
VAB Training**

on

8/26/24



Florida Department of Revenue

Certificate of Training

John Robinson

has received

**2024 Tangible Personal Property Appraiser
Special Magistrates VAB Training**

on

8/13/24



Florida Department of Revenue

Certificate of Training

John Robinson

has received

**2024 Real Property Appraiser Special Magistrates
VAB Training**

on

8/13/24



Florida Department of Revenue

Certificate of Training

Alex Ruden

has received

**2024 Tangible Personal Property Appraiser
Special Magistrates VAB Training**

on

8/1/24



Florida Department of Revenue

Certificate of Training

Richard L Steeves

has received

**2024 Real Property Appraiser Special Magistrates
VAB Training**

on

8/10/24



Florida Department of Revenue

Certificate of Training

Donald Terrana

has received

**2024 Real Property Appraiser Special Magistrates
VAB Training**

on

8/6/24



Florida Department of Revenue

Certificate of Training

Terrie Peltier

has received

**2024 Real Property Appraiser Special Magistrates
VAB Training**

on

8/23/24



Tampa Bay Times
Published Daily

STATE OF FLORIDA
COUNTY OF Hillsborough

} ss

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: VAB Meeting Notice** was published in said newspaper by print in the issues of: **9/15/24** 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 **09/15/2024**

Signature of Notary Public

Personally known X or produced identification

Type of identification produced _____

TAXPAYER NOTICE
MEETING OF THE HILLSBOROUGH COUNTY
VALUE ADJUSTMENT BOARD

The Value Adjustment Board will meet on Monday, September 30, 2024, at 2:00 p.m., in the County Center, 2nd 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 VAB website at <https://www.hillsclerk.com/Additional-Services/Value-Adjustment-Board> and <https://www.hillsboroughcounty.org/en/calendar>.

The purpose of this meeting is for the VAB to take public comment; approve minutes; certify the 2024 Real and Tangible Assessment Rolls, and authorize the Chairman to sign the Certificate of Value Adjustment Board for each roll, so the tax rolls can be extended; and other VAB matters.

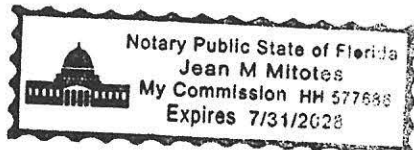
The purpose of the Board is to hear the following: petitions relating to assessments filed pursuant to Florida Statute (F.S.) 194.011(3); complaints relating to homestead exemptions as provided for under F.S. 196.151; appeals from exemptions denied or disputes arising from exemptions granted upon the filing of exemption applications under F.S. 196.011 ; and appeals concerning ad valorem tax deferrals and classifications. The Board has appointed Special Magistrates for the purpose of taking testimony and making recommendations to the Board, which recommendations the Board may act upon without further hearing. Special Magistrate hearings will begin October 2024.

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

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

September 15, 2024

0000359709





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 defer



August 26, 2024, 9:30 AM EDT - 10:00 AM EDT

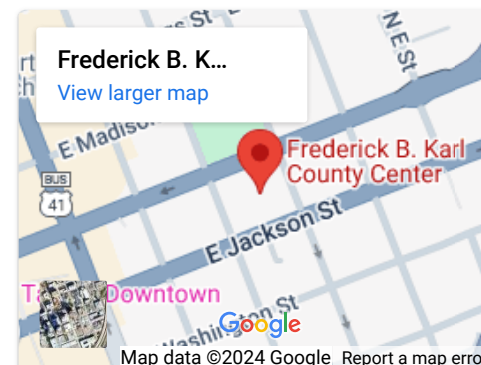


County Center, 26th floor Conference Room A & B



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.



Center

601 E. Kennedy Blvd.
Tampa, FL 33602

- 900

HOURS

Monday to Friday 8 AM to 5 PM

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 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

Calendar app interface showing a list of Value Adjustment Board meetings for 2024. The interface includes navigation options for Week, Month, and Year, and a list of events with dates, times, and locations.

- 1/10/2024, 2:00 PM EST**
County Center, 2nd Floor Boardroom
Value Adjustment Board Meeting
- CANCELLED - 2/8/2024, 3:00 PM EST**
~~County Center, 2nd Floor Board Room~~
Meeting of the Value Adjustment Board to...
- 2/27/2024, 9:00 AM EST**
County Center, 2nd Floor Boardroom
Value Adjustment Board Meeting
- 3/28/2024, 9:00 AM EDT**
County Center, 2nd Floor Boardroom
Value Adjustment Board Meeting

