VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY AGENDA

February 27, 2024 9:00 A.M.

2nd Floor Boardroom Frederick B. Karl County Center 601 E. Kennedy Blvd Tampa FL

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

ORDER OF BUSINESS

- 1. Call to Order and Pledge of Allegiance
 - a. Purpose of Meeting: Approve Phase II Recommended Decisions, Approve VAB Minutes and handle other VAB matters.

2. Public Comments

<u>Chair's Statement</u>: 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 sign-in sheet located at the sign-up table inside the Boardroom lobby or 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 petition number and speak clearly into the microphone. Three (3) minutes are allowed for each speaker.

- 3. Approve Phase II Recommended Decisions
- 4. Approve the January 10, 2024 VAB Meeting Minutes
- 5. Other VAB Matters
 - a. Correspondence
 - b. Meeting Notice
 - c. The next meeting is scheduled for Thursday, March 28, 2024, at 9:00 a.m.

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.

Value Adjustment Board

Special Magistrate's Recommendations Value Adjustment Board meeting held on 1/10/2024 2:00:00 PM

Petition #	Folio#	Petitioner Name	Decision
2023-04280	541850000	PROPERTY TAX CONSULTANTS, LTD	HDVAB
2023-04281	1107610100	MCCLELLAND MICHAEL V & VIVIAN T	HDVAB
2023-04285	55885624	VALDES COBAS MARIA SILVIA	HDVAB

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 2/27/2024 9:00:00 AM

Petition #	Folio#	Petitioner Name	Taxable BEFORE	Value AFTER	Decision
2023-00048	0621062632	NEW KINGSTON ENTERPRISES INC	\$150,498	\$101,936	GRANTED
2023-00049	0621062642	NEW KINGSTON ENTERPRISES INC	\$116,627	\$116,627	DENIED
2023-00067	0876720202	STEARNS WEAVER MILLER	\$689,048	\$0	GRANTED
2023-00115	1252690000	ALLEN JAIME	\$640,013	\$640,013	DENIED
2023-00131	0541850000	PROPERTY TAX CONSULTANTS LTD	\$9,073,745	\$9,073,745	DENIED
2023-00137	1291730000	PROPERTY TAX CONSULTANTS LTD EY LLP	\$20,427,901	\$20,427,901	DENIED
2023-00139	1608460000	EYLLP	\$1,368,992	\$1,368,992	DENIED
2023-00150	0818618006	MURRAY CHARLES M & LADONA F	\$455,096	\$455,096	DENIED
2023-00182	1818600000	NAVOTAS SOCRATES & CAMILO	\$633,757	\$633,757	GRANTED
2023-00198	1600830000	FERNANDO 5123 E BROADWAY MHP LLC	\$2,920,300	\$2,920,300	DENIED
2023-00209	0129280534	HUBBARD JR DAVID BRONSON ET AL	\$426,498	\$426,498	DENIED
2023-00227	0239430000	CABOT IV FL4B01 LLC	\$16,435,500	\$16,435,500	DENIED
2023-00228	0239431000	CABOT IV FL4B01 LLC	\$8,683,976	\$8,683,976	DENIED
2023-00389	0273277094	RYAN LLC	\$2,516,550	\$2,516,550	DENIED
2023-00578	0398880000	TAX RECOURSE LLC	\$4,352,083	\$4,352,083	DENIED
2023-00674	0883661128	CALABRO ROBERT ANTHONY & KRISTEN B	\$730,782	\$658,750	GRANTED
2023-00719	0036310000	ALTUS GROUP	\$44,744,590	\$44,744,590	DENIED
2023-00748	1715050000	MARR RIANNE	\$202,650	\$202,650	DENIED
2023-00781	1142940100	SABRINA WEISS ROBINSON, ESQ	\$52,286,600	\$48,852,991	GRANTED
2023-00793	0040160434	STEARNS WEAVER	\$1,966,024	\$1,966,024	DENIED
2023-00794	1300274882	STEARNS WEAVER	\$12,890,700	\$12,890,700	DENIED
2023-00795	0700960000	STEARNS WEAVER	\$11,581,500	\$11,581,500	DENIED
2023-00796	0238360510	STEARNS WEAVER	\$10,245,100	\$10,245,100	DENIED
2023-00850	0982960000	THB SERVICES LLC	\$5,481,663	\$5,481,663	DENIED
2023-00855	1332690000	THB SERVICES LLC	\$2,785,541	\$2,785,541	DENIED
2023-00856	0240630000	THB SERVICES LLC	\$4,261,729	\$4,261,729	DENIED
2023-00952	1115160015	ALTUS GROUP US	\$10,890,000	\$10,890,000	DENIED
2023-01190	0273275220	ALTUS GROUP	\$16,707,270	\$16,707,270	DENIED
2023-01267	1754370000	GREENBACK COST RECOVERY	\$5,417,024	\$5,417,024	DENIED
2023-01334	1134840000	MOOSER THOMAS E	\$5,391,739	\$4,971,800	GRANTED
2023-01373	1132710100	FLORIDA PROPERTY TAX SERVICE	\$17,029,800	\$17,029,800	DENIED
2023-01377	0469830000	FLORIDA PROPERTY TAX SERVICE	\$1,426,480	\$1,426,480	DENIED
2023-01420	1677170000	CARNES ALISIA CRESHAUN	\$143,826	\$143,826	DENIED
2023-01477	0347581536	AHMADI SOOLMAZ & TAHERI SAEID	\$965,562	\$965,562	DENIED
2023-01493	0347581586	SHEMBEKAR ANITA	\$1,941,727	\$1,941,727	DENIED
2023-01495	1922570000	SHEMBEKAR ANITA	\$137,943	\$137,943	DENIED
2023-01496	1466490000	SHEMBEKAR ANITA	\$357,013	\$357,013	DENIED
2023-01497	1466500000	SHEMBEKAR ANITA	\$49,963	\$49,963	DENIED

2023-01531	0657180000	CUSHMAN & WAKEFIELD REGIONAL INC	\$7,585,764	\$6,430,000	GRANTED
2023-01549	0096820000	ITAX PROPERTY TAX APPEALS	\$22,056,700	\$22,056,700	DENIED
2023-01587	0323350000	PRASAD CHARLES	\$698,300	\$698,300	DENIED
2023-01593	1349890000	JOSHI AMEE ASHOK	\$507,468	\$507,468	DENIED
2023-01618	0145210593	PROPERTY TAX COUNSELORS LLC	\$1,736,690	\$1,736,690	DENIED
2023-01623	1324611100	PROPERTY TAX COUNSELORS LLC	\$1,878,166	\$1,878,166	DENIED
2023-01627	0688630000	PROPERTY TAX COUNSELORS LLC	\$1,411,549	\$1,411,549	DENIED
2023-01648	1951190000	KELLEY ROBERT E V , JR.	\$574,736	\$574,736	DENIED
2023-01653	0241490100	KPMG, LLP	\$1,340,290	\$1,340,290	DENIED
2023-01654	0190280160	KPMG, LLP	\$1,144,938	\$1,144,938	DENIED
2023-01655	0767201308	KPMG, LLP	\$1,096,843	\$1,096,843	DENIED
2023-01656	0349240000	KPMG, LLP	\$659,716	\$659,716	GRANTED
2023-01926	0568206004	ALTUS GROUP	\$7,104,999	\$7,104,999	DENIED
2023-01927	1947240000	ALTUS GROUP	\$10,617,750	\$10,617,750	DENIED
2023-01928	0239432250	ALTUS GROUP	\$4,402,970	\$4,402,970	DENIED
2023-01929	0719560150	ALTUS GROUP	\$34,076,054	\$34,076,054	DENIED
2023-01931	1300650000	ALTUS GROUP	\$5,592,985	\$5,592,985	DENIED
2023-01934	1164810000	ALTUS GROUP	\$22,867,678	\$22,867,678	DENIED
2023-01935	0194310602	STEARNS WEAVER MILLER WEISSLER ALHADEFF & SITTERSON, P.A.	\$13,435,300	\$13,435,300	DENIED
2023-01980	1845410000	DELOITTE TAX LLP	\$1,715,088	\$1,715,088	DENIED
2023-04260	0339390122	MONTGOMERY SCOTT L & JODIE T	\$576,032	\$576,032	DENIED
2023-04264	0737780604	CELBAN COLLEEN	\$266,495	\$266,495	DENIED
2023-04276	0433010000	ALTUS GROUP	\$2,742,792	\$2,742,792	DENIED

Total Petitions **61**

2/14/2024 10:02:31AM Page 2 of 2

JANUARY 10, 2024 - VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Wednesday, January 10, 2024, at 2:00 p.m., in the Boardroom, Frederick B. Karl County Center, Tampa, Florida, and held virtually.

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

The following member was absent: Commissioner Donna Cameron Cepeda.

ORDER OF BUSINESS

1. Call to Order and Pledge of Allegiance

Chair Pat Kemp called the meeting to order at 2:02 p.m. and led in the pledge of allegiance to the flag.

Purpose of Meeting: Approve Phase I Recommended Decisions, VAB Legal Counsel Discussion, Approve Minutes, and handle other VAB matters.

- Not Addressed.

2. Public Comments

Chair Kemp called for public comment. Mses. Quyen Thompson, Mitzie Newsome, and Tammy Morris opposed Petition 2023-00067. Chair Kemp clarified the virtual speakers spoke to a folio number not on the agenda.

Attorney William Shepherd, Hillsborough County Property Appraiser, addressed the assessed/just value of Petitions 2023-00114 and 2023-00674. VAB Counsel Rinky Parwani advised the VAB on options for Petitions 2023-00114 and 2023-00674.

Chair Kemp sought a motion in regards to Petition 2023-00114. Ms. Rendon made a motion for 00114 (2023-00114) to be able to bring that to the assessed value of \$312,893, seconded by Mr. Simon. Upon roll call vote, the motion carried four to zero. (Commissioner Cameron Cepeda was absent.)

Subsequent to discussion and recommendations from Attorney Parwani, Ms. Rendon made a motion to send back 674 (2023-00674) back to the magistrate for review, seconded by Mr. Dyser. Talks occurred. Upon roll call vote, the motion carried four to zero. (Commissioner Cameron Cepeda was absent.)

WEDNESDAY, JANUARY 10, 2024

3. Approve Phase I Recommended Decisions

Chair Kemp sought a motion to approve the recommended decisions. Ms. Rendon recommended the VAB approve the special magistrate's recommendations with the exception of 0014 (2023-00114) and 674 (2023-00674), as in the record. Attorney Parwani clarified Petition 2023-00114 would be approved with the change. Ms. Rendon confirmed her motion, seconded by Mr. Simon. Upon roll call vote, the motion carried four to zero. (Commissioner Cameron Cepeda was absent.)

4. Approve the October 5, 2023, VAB Meeting Minutes

Chair Kemp called for a motion to approve the October 5, 2023, VAB meeting minutes. Mr. Dyser so moved, seconded by Ms. Rendon. Upon roll call vote, the motion carried four to zero. (Commissioner Cameron Cepeda was absent.)

- 5. VAB Legal Counsel Discussion
 - a. extend the contract with Ms. Parwani or
 - b. proceed with a request for legal services to obtain responses from qualified applicants interested in serving as the Hillsborough County VAB legal counsel

Chair Kemp introduced the item. Ms. Sharon Sweet-Grant, Director, Board Records/VAB, referenced background material. Mr. Dyser made a motion to move Ms. Parwani's contract through 2026, seconded by Ms. Rendon. Upon roll call vote, the motion carried four to zero. (Commissioner Cameron Cepeda was absent.)

- 6. Other VAB Matters
 - a. Correspondence
 - Ms. Sweet-Grant summarized the item.
 - b. Meeting Notice
 - Ms. Sweet-Grant announced the meeting was properly noticed and advertised.

WEDNESDAY, JANUARY 10, 2024

c. The next meeting was scheduled for Tuesday, February 27, 2024, at 9:30 a.m.

Ms. Sweet-Grant confirmed the next VAB meeting was Tuesday, February 27, 2024, at 9:30 a.m.

7. Adjournment

There being no further business, the meeting was adjourned at 2:24 p.m.

	READ AND APPROVED:	
ATTEST: CINDY STUART, CLERK		CHAIR
By:		
Deputy Clerk		
jr		

 From:
 DORPTO

 To:
 DORPTO

Subject: [EXTERNAL] PTO Informational Bulletin 23-12 and Suggested Forms

Date: Wednesday, January 3, 2024 9:05:01 AM

Attachments: Suggested Form - Application for Assessment of Agricutural Equipment Unable to be Used Due to Hurricane

Idalia.pdf

Suggested Form - Notice of Disapproval of Application for Agricutural Equipment Assessment Due to Hurricane

Idalia.docx

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, Clerks of the Court, Value

Adjustment Boards, and Interested Parties

FROM: Property Tax Oversight (PTO)

Florida Department of Revenue

SUBJECT: PTO Informational Bulletin 23-12 and Suggested Forms

The Department of Revenue has posted informational bulletin PTO 23-12, Assessment of Agricultural Equipment Rendered Unable to be Used Due to Hurricane Idalia. The 2023 Florida Legislative Special Session passed <u>chapter 2023-349 [laws.flrules.org]</u>, Laws of Florida. Property Tax Oversight Informational Bulletin 23-12 is available in the Tax Law Library on the Department's website at <u>Property Tax Oversight Informational Bulletins [floridarevenue.com]</u>.

Suggested forms are attached and available on the Department's <u>forms page</u> [<u>floridarevenue.com</u>].

Please send any questions to <u>DORPTO@floridarevenue.com</u>.

NOTIFICATION TO RECIPIENTS: The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

Cautions on corresponding with Revenue by email: Under Florida law, emails received by a state agency are public records. Both the message and the email address it was sent from (excepting any information that is exempt from disclosure under state law) may be released in response to a public records request.

Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.

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 amendments effective February 8, 2024, to the following rules:

Enterprise Zone Act, Exemption for Child Care Facilities and Forms

Repealed <u>Rule 12D-7.0155</u>, F.A.C., <u>Enterprise Zone Exemption for Child Care Facilities</u>

Amended <u>Rule 12D-16.002</u>, F.A.C., <u>Index to Forms</u>

Repealed Forms:

- DR-418E, Enterprise Zone Ad Valorem Property Tax Exemption Child Care Facility Application for Exemption Certification (repealed)
- DR-456, Notice of New, Rebuilt, or Expanded Property (repealed)

Affordable Housing forms, 2023 Legislation

Amended Rule 12D-16.002, F.A.C., Index to Forms

Amended Forms:

- DR-403V, The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll, Value Data
- DR-403EB, The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of __County, Florida
- DR-489V, The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value
- DR-489EB, The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of __County, Florida
- DR-504AFH, Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property

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

The fillable forms are available on the Department of Revenue's website at https://floridarevenue.com/property/Pages/Forms.aspx

Please forward this memo to any affected staff in your office.

Summary of the rule changes:

Enterprise Zone Act, Exemption for Child Care Facilities (Repeal) and Enterprise Zone Act Forms (Repeal)

The amendments to Rule 12D-16.002, F.A.C., repeal two forms relating to the Enterprise Zone Act that includes Forms DR-418E and DR-456.

Affordable Housing Forms, 2023 Legislation

The amendments to Rule 12D-16.002, F.A.C. (Index to Forms), incorporate, by reference, updates to an exemption application and tax roll recapitulation forms to reflect law changes under the Live Local Act for affordable housing (sections 8 and 9, <u>Chapter 2023-17, L.O.F.</u>, which amends section 196.1978, F.S. and creates section 196.1979, F.S.).

The amendments to Form DR-504AFH, Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property, provide one application for affordable housing property; affordable housing land; multifamily project units; newly constructed multifamily project; and county and municipal affordable housing exemptions adopted by ordinance, as provided in section 8 and 9, Chapter 2023-17, L.O.F.

The amendments to recapitulation forms including D	R-403EB, The 20XX Ad Valorem
Assessment Rolls Exemption Breakdown of	_ County, Florida; DR-403V, The 20XX
Revised Recapitulation of the Ad Valorem Assessmen	nt Roll, Value Data; DR-489EB, The 20XX Ad
Valorem Assessment Rolls Exemption Breakdown of	County, Florida; and DR-489V,
The 20XX Preliminary Recapitulation of the Ad Valore	em Assessment Roll, Value Data. The
amendments capture newly created exemptions for	multifamily units and affordable housing
properties to be reported to the Department.	

0000331290-01

Tampa Bay Times Published Daily

STATE OF FLORIDA COUNTY OF Hillsborough

Before the undersigned authority personally appeared Jean Mitotes 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: VALUE ADJUSTMENT BOARD MEETING was published in said newspaper by print in the issues of: 2/18/24 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 not 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.

Signa	ture	Affi	ant	•	
_				37.	

Sworn to and subscribed before me this 02/18/2024

Signature of Notary Public

Personally known

X

or produced identification

Type of identification produced

Notary Public State of Florida
Judy Allen
My Commission HH 302167
Expires 8/17/2026

TAXPAYER NOTICE MEETING OF THE HILLSBOROUGH COUNTY VALUE ADJUSTMENT BOARD

The Value Adjustment Board will meet on Tuesday, February 27, 2024, at 9:00 a.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 Phase II Recommended Decisions, and other VAB matters.

Any person who might wish to appeal any decision made by the Value Adjustment Board regarding any matter considered at the forthcoming meeting is hereby advised that he or she will need a record of the proceedings, and for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made that will include the testimony and evidence upon which such appeal is to be based. February 18, 2024 0000331290

 $_{SS}$

Value Adjustment Board Meeting - 2/28/2024, 9:00 AM EST

Home / Events / Value Adjustment Board Meeting / 2/28/2024, 9:00 AM EST

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

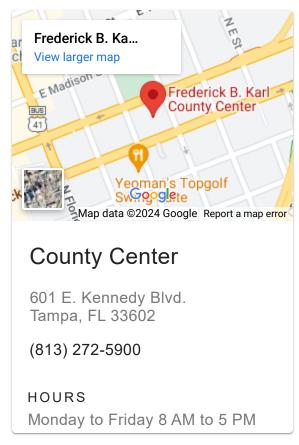




Public access and comments

You can sign up to participate virtually or inperson, 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

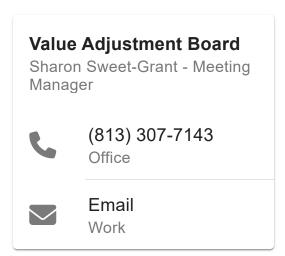




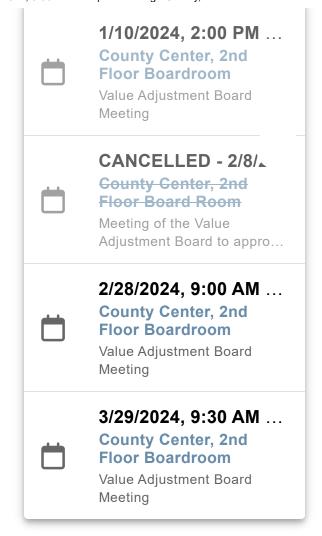
- If you wish to participate in person, you are encouraged to complete the form in advance, however it is not required. You can sign up on-site where your name will be added to the list at that time.
- The signup form opens at least 48 hours before to the start of the meeting and closes
 30 minutes prior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



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



NOTE: Meetings may be canceled, continued, or rescheduled without notice.

Current VAB meeting agenda

VAB Meeting to Approve Phase II Recommended **Decisions**

February 9:00 a.m.

Held in the 2nd Floor Board Room, County Center, and Virtually via WebEx: Information on how to access the virtual meeting is 27, 2024 at posted on this page and on the County calendar [external website link]. The purpose of the meeting is to approve Phase Il Recommended Decisions.

NOTE: 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. 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.

What are my options for obtaining customer service from the Clerk's office?

Mail: PO. Box 1110, Tampa, FL 33601-1110

Email: Contact us

Phone: (813) 276-8100

In person: Downtown Tampa

How can I submit comment or speak at a VAB public meeting?

You can watch the County's public live meetings [external web link] remotely from any web-enabled computer or smartphone. If you have a YouTube account, you can sign up for reminders when future live meetings start.