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

ORDER OF BUSINESS

1. Call to Order and Pledge of Allegiance
2. 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 Chairman and Vice Chairman
   c. Florida Administrative Codes, including 12D-9, 12D-10, 12D-51.001, 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, 419 Pierce Street, Room 140, 813.276.8100, x 4354.
3. Roll Call
4. Public Comments
   Chairman’s Statement: The VAB welcomes comments from petitioners about any issue or concern related to their petition or processes of the VAB. Anyone wishing to speak before the VAB during the public comment portion of the meeting will be able to do so by completing the online Public Comment Form found at: https://www.hillsboroughcounty.org/en/government/meeting-information/speak-at-a-virtual-meeting/speak-at-a-virtual-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.
5. Appointment of Special Magistrates to the Value Adjustment Board
   a. Appoint Appraiser and Attorney Special Magistrates
   b. Discuss Special Magistrate Rate of Compensation
   c. Approve Special Magistrate Contract
   d. Authorize the Chairman to Execute the Contracts
   e. Authorize Special Magistrates to Conduct VAB Hearings and Consider Good Cause Requests
6. Adopt Local VAB Procedures and Ratify Filing Fee Resolution
7. Property Tax System/VAB Overview
   a. Tentative VAB Schedule
8. Other VAB Matters
   a. Approve the Minutes of the April 28, 2020, Meeting
   b. Correspondence
   c. Meeting Notice
   d. The next meeting is scheduled for September 17, 2020, at 9:30 a.m. to extend the 2020 Tax Rolls.
9. 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:

☐ 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:

☐ 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-10, F.A.C. (Value Adjustment Board).
  ☐ 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.).
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:

419 Pierce Street, Room 140

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 Sandra L. Murman, Chairman
  - Aides: Della Cury and Craig Jewesak
  - (813) 272-5470
  - murmans@hillsboroughcounty.org
- Commissioner Pat Kemp
  - Aides: Laura Lawson and Raquel Valdez
  - (813) 272-5730
  - kempp@hillsboroughcounty.org
- BOCC Appointee Shawn Simon
  - shawn@mcintyrefirm.com

**Hillsborough County School Board**

- Melissa Snively
  - Contact: Lori Woods
  - (813) 272-4053
  - lori.woods@hcps.net
- Dr. Stacy A. Hahn
  - Contact: Linda Ortiz
  - (813) 272-4045
  - linda.ortiz@hcps.net
- School Board Appointee Ron Dyser
  - 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

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

Shevawn Spencer, Director, BOCC Records/VAB
419 Pierce Street, Room 140
Tampa, FL 33602
(813) 307-7115
spencer@hillsclerk.com

Will Caban, VAB Supervisor
419 Pierce Street, Room 140
Tampa, FL 33602
(813) 307-7081
william.caban@hillsclerk.com

Sharon Sweet-Grant, Manager
419 Pierce Street, Room 140
Tampa, FL 33602
(813) 307-7143
sweets@hillsclerk.com
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 I
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, 2020,
and terminating August 31, 2022.

ARTICLE III
Fees

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

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legal Services</td>
<td>$175</td>
</tr>
<tr>
<td>Litigation</td>
<td>$275</td>
</tr>
</tbody>
</table>
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 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:
Pat Frank
Clerk of the Circuit Court
Hillsborough County, Florida

HILLSBOROUGH COUNTY
VALUE ADJUSTMENT BOARD

Sandra Murman, Chairman  Date

Rinky S. Parwani  Date

Deputy Clerk

Witness:

Date

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Resource Websites:
The following websites provide important information regarding the VAB process:

- **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**
  - 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**
  - E-mail comments, questions, or requests for assistance to DOR.
  - For technical assistance from the PTO program staff, call (850) 617-8895.

- **https://floridafaf.org/**
  - Government-In-The-Sunshine Manual.
    - The publisher, First Amendment Foundation, can be reached at (800) 337-3518.
    - The manual was prepared by the Office of the Attorney General, (850) 245-0140.

  - 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.
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.

### 2020 VALUE ADJUSTMENT BOARD

| ATTY SPECIAL MAGISTRATE APPLICANTS | K | E | M | P | M | U | R | M | A | N | S | N | I | V | E | L | Y | D | Y | S | E | R | S | I | M | O | N | T | A | L | L | Y |
|-----------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| REQUESTING 4 PRIMARY ATTY SPECIAL  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| MAGISTRATES                       |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| ATTORNEY NOMINEE(S)                |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| SELECT ALL PRIMARY ATTY MAGISTRATES|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 1       Johnson, Andrea M.          |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 2       Rutland, Lori L.            |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 3       Samaha, Charles M.          |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 4       Young, Elizabeth B.         |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
# VALUE ADJUSTMENT BOARD
## 2020 ATTORNEY SPECIAL MAGISTRATE

Must take 2020 DOR Training and submit proof to VAB Clerk prior to being scheduled for 2020 hearings.

<table>
<thead>
<tr>
<th>APPLICANTS</th>
<th>QUALIFICATIONS</th>
<th>PROFESSIONAL EXPERIENCE YEARS</th>
<th>VAB EXPERIENCE YEARS</th>
<th>RECOMMENDATION &amp; COMMENTS</th>
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</thead>
<tbody>
<tr>
<td>Johnson, Andrea M.</td>
<td>12D-9.010(4)2 Member of Florida Bar with no less than 5 years experience in the area of ad valorem taxation</td>
<td>16 years</td>
<td>6 years</td>
<td>DOR Training Certificate Required</td>
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<td>Manatee County</td>
<td>FL Bar #802751</td>
<td>Admitted FL Bar 2004</td>
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<td>Rutland, Lori L.</td>
<td>12D-9.010(4)2 Member of Florida Bar with no less than 5 years experience in the area of ad valorem taxation</td>
<td>31 years</td>
<td>22 years</td>
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<tr>
<td>Pinellas County</td>
<td>FL Bar #818488</td>
<td>Admitted FL Bar 1989</td>
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</tr>
<tr>
<td>Samaha, Charles M.</td>
<td>12D-9.010(4)2 Member of Florida Bar with no less than 5 years experience in the area of ad valorem taxation</td>
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<td>13 years</td>
<td>DOR Training Certificate Required</td>
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<tr>
<td>Pinellas County</td>
<td>FL Bar #815276</td>
<td>Admitted FL Bar 1989</td>
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<tr>
<td>Young, Elizabeth B.</td>
<td>12D-9.010(4)2 Member of Florida Bar with no less than 5 years experience in the area of ad valorem taxation</td>
<td>24 years</td>
<td>10 years</td>
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<tr>
<td>Seminole County</td>
<td>FL Bar #0081825</td>
<td>Admitted FL Bar 1996</td>
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</tbody>
</table>
## 2020 VALUE ADJUSTMENT BOARD

| APPRAISER SPECIAL MAGISTRATE APPLICANTS | K | E | M | P | M | U | R | M | A | N | S | N | I | V | E | L | Y | D | Y | S | E | R | S | I | M | O | N | T | A | L | L | Y |
| REQUESTING 13 PRIMARY APPRAISER SPECIAL MAGISTRATES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| APPRAISER NOMINEE(S) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SELECT ALL APPRAISER MAGISTRATES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 Dube, Lorraine, MAI | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 Harris, Richard L., GAA, CCIM | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 Hicks, Robert Charles, MAI | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 Holman, Carolyn M., MAI | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 Jamir, Stephen, MAI, CCIM | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 Nystrom, Steven L., MAI | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 Peltier, Terrie (RESIDENTIAL ONLY) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 Porcaro, Steven, SRA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 Robinson, John, MAI, CCIM, AI-GRS | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 Smith, Janice M., MAI, CCIM | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 Steeves, Richard L., MAI | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 Sutte, Robert, MAI, SRA, CRE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 Terrana, Donald | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
# VALUE ADJUSTMENT BOARD

## 2020 APPRAISER SPECIAL MAGISTRATES

Must take 2020 DOR Training and submit proof to VAB Clerk prior to being scheduled for 2020 hearings.

<table>
<thead>
<tr>
<th>APPLICANTS</th>
<th>DESIGNATIONS</th>
<th>PROPERTY VALUATION QUALIFICATIONS</th>
<th>PROFESSIONAL EXPERIENCE</th>
<th>VAB MAGISTRATE EXPERIENCE</th>
<th>RECOMMENDATION &amp; COMMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dube, Lorraine</td>
<td>MAI</td>
<td>General Appraiser</td>
<td>39 years</td>
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<td>DOR Training Certificate Required</td>
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<tr>
<td>Collier County</td>
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<tr>
<td>RZ2542</td>
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<tr>
<td>Harris, Richard L</td>
<td>CCIM</td>
<td>General Appraiser</td>
<td>37 years</td>
<td>18 years</td>
<td>DOR Training Certificate Required</td>
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<td>Pinellas County</td>
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<tr>
<td>Real Estate Broker</td>
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<tr>
<td>Hicks, Robert Charles</td>
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<td>PROFESSIONAL VALUATION QUALIFICATIONS</td>
<td>PROFESSIONAL EXPERIENCE YEARS</td>
<td>VAB MAGISTRATE EXPERIENCE</td>
<td>RECOMMENDATION &amp; COMMENTS</td>
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<td>PROFESSIONAL VALUATION QUALIFICATIONS</td>
<td>PROFESSIONAL EXPERIENCE YEARS</td>
<td>VAB MAGISTRATE EXPERIENCE</td>
<td>RECOMMENDATION &amp; COMMENTS</td>
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<td>Attorney Rate, No Travel Time</td>
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<td>$120.00</td>
<td>Appraiser Rate with hourly rate for travel if is more than 1 hour,</td>
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<td>minus the first hour of travel.</td>
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<td>Attorney Rate, No Travel Time, 4 hour minimum</td>
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<td>Orange County</td>
<td>$125.00</td>
<td>No Travel Time, 2 hour minimum, Tangible magistrates outside if a 60</td>
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<td>mile radius receive a 4 hour minimum.</td>
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<td>No Travel Time</td>
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<td>No Travel Time, 4 hour minimum</td>
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<td>$125.00</td>
<td>No Travel Time</td>
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<td>Tangible Rate</td>
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</table>
March 5, 2020

Value Adjustment Board
419 Pierce Street, Room 140
Tampa, FL 33602

RE: Special Magistrate Hourly Rate

Dear Members of the Value Adjustment Board:

I have been in service to your Board as a Special Magistrate since 2000. I first began working as a Special Magistrate for Pinellas County in 1997 and I also currently serve as a Special Magistrate for Sarasota County. In addition, I have been a practicing attorney in Florida for 30 years.

It has been my privilege to serve your Board as a Special Magistrate and I am thankful for the opportunity to serve and to work with the knowledgeable staff in the Clerk’s office. I would like to present for your review information that I think would be useful to the Board in considering an increase in the Special Magistrate’s hourly rate of pay.

Since I began as a Special Magistrate for Hillsborough County in 2000, the hourly rate has only been increased twice. It has been seven years since the last increase from $100.00 per hour to $125.00 per hour. Also, since 2000, the Special Magistrate’s duties and responsibilities have increased in terms of required training, checklists that must be followed, required elements for the recommendations and a tight turnaround time for completion of recommendations. Other skills required (which are enhanced by experience) include time management of the hearing schedule and the ability to defuse tense situations.

The rate of $125.00 per hour is well below the hourly rate for attorney services in the Tampa Bay area. My hourly rate for litigation work is currently $250.00 per hour which is on the low end for the area. Sarasota County, in recognition of these issues raised their rate for Special Magistrates for the 2019 VAB session to $200.00 per hour. I would respectfully request that this Board approve an increase to $200.00 per hour for the 2020 VAB session.

Sincerely,

Lori L. Rutland
FYI

Sent from my iPhone

Begin forwarded message:

From: llr@verizon.net
Date: August 7, 2020 at 10:01:43 AM EDT
To: "SweetS@hillsclerk.com" <SweetS@hillsclerk.com>
Subject: [EXTERNAL] Special Magistrate rate increase
Reply-To: llr@verizon.net

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!!!**

Sharon,

In light of the negative financial impact to Hillsborough County resulting from the pandemic and the likelihood of continued financial repercussions, I do not feel that this is the right time to request an increase in the rate for the Special Magistrates. Please inform the Value Adjustment Board for purposes of the August 26th, 2020 meeting that I am withdrawing my request.

Thank you,

Lori Rutland.
March 5, 2020

Value Adjustment Board
419 Pierce Street, Room 140
Tampa, FL 33602

RE: Special Magistrate Hourly Rate

Dear Members of the Value Adjustment Board:

I have served the Board as a special magistrate since 2010. I began working as a special magistrate for Pinellas County in 2002 and continuously since 2008; and I also serve as a special magistrate for Pasco County. I have been a licensed attorney in Florida since 1989.

It has been my privilege to serve the Board as a special magistrate and I am thankful for the opportunity to serve and to work with the Clerk's knowledgeable staff. I would like to offer for review information that is useful to the Board in considering an increase in the special magistrate's hourly rate of pay.

It has been seven years since the last increase from $100.00/hour to $125.00/hour. Also, the special magistrate's duties and responsibilities have increased in terms of required training, checklists that must be followed, required elements for the recommendations, and a tight turnaround time for completion of recommendations. Some skills, which come by experience, include time management of the hearing schedule and the ability to defuse tense situations.

The rate of $125.00/hour is well below the hourly rate for attorney services in the Tampa Bay area. My hourly rate as an attorney is $250.00/hour which is on the low end for our area. It is not unreasonable for attorneys with my experience to charge over $300/hour in our area.

I understand that Sarasota County recognized these issues and raised their rate for special magistrates for the 2019 VAB session to $200.00/hour. I would respectfully request that the Board approve an increase to $200.00/hour for the 2020 VAB session.

Thank you for your consideration.

Cordially,

Charles Samaha
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!!!
Hi Will - In early March I wrote a letter to the VAB about a potential fee increase for special magistrates. That was before the shut down, etc. I understand that all counties have been hit hard with funding difficulties as a result of COVID-19. Therefore, I withdraw my request that the board consider a pay hike. Thanks,

Charlie

Charles M. Samaha, Esq.
PO Box 450
St. Petersburg, Florida 33731-0450 USA
(727) 821-0026

http://attorneycharlessamaha.com [attorneycharlessamaha.com]/
April 23, 2020

Ms. Shevawn Spencer, Director
BOCC Records/VAB
Value Adjustment Board-Hillsborough County
419 Pierce Street, Room 140
Tampa, FL 33602

RE: 2020 Special Magistrate Agreement

Dear Hillsborough County Value Adjustment Board (VAB),

This correspondence is being submitted to the Hillsborough Value Adjustment Board (VAB) for consideration for the 2020 Special Magistrate position.

For the past five (5) years, the hourly rate for professional services for serving as an Appraiser & Attorney VAB Special Magistrate has been $125/hour. This rate was increased from $100 starting in 2007 to $125 per hour in 2013, and no increases were approved during the past 5 years. The hourly rate for Appraisal Consulting Services for my firm has been $250/hour for several years now, which is commensurate with what other Expert Appraisers charge that have similar qualifications & experience in the Tampa Bay Area, and this hourly rate is well below what most Attorneys charge ($250 to $400+ per hour).

It has come to my attention that the Sarasota County VAB has increased their hourly rate to $200 per hour for their VAB Special Magistrates, which is more reasonable for this kind of specialty work. As stated, the hourly rate of $125/hour for Special Magistrates for the Hillsborough VAB has not changed for the past 5 years. As such, I am requesting that the Hillsborough VAB consider accepting an increase in the hourly rate for this year. Allowing for a nominal cost of living increase results in an adjusted rate of about $150/hour, which is still well below market rates for similar professional services.

In addition, there are some other terms requested for revisions to the agreement. These suggested changes are similar to terms found in other agreements for VAB Special Magistrate services in the Tampa Bay area. I am respectfully requesting that the Hillsborough VAB consider the following revisions to our VAB agreement:

1) Increase the **hourly rate to requested rate between $150 to $200 per hour**.

2) Add a contract provision for a **2 - 4 hour minimum payment for each day a Special Magistrate appears for hearings or if the hearings are cancelled within 48 hours. Many of us have had to travel almost 3 hours in traffic for hearings that last only 30 minutes or less, which is less than $20/hour.**
3) **Revise the time frame for submitting recommendations to 21 "business" days (excludes weekends and holidays) instead of 21 "calendar" days to submit recommendations for any late penalties charged against Special Magistrates. This allows for additional time to complete recommendations as needed since most of the work occurs during the major Thanksgiving/Christmas/New Year’s Day holidays.**

4) **Revise the SM Invoice to omit the time of day that each petition is worked on, similar to other VAB departments.** This detailed record keeping is unnecessary and time consuming to document the exact time of day related to a specific petition, especially when you are working on multiple petitions at the same time, and making revisions. Other VAB departments do not require this record keeping, only the number of minutes/hours worked on for each Petition.

The Hillsborough VAB has a very competent & experienced group of Special Magistrates, who are very knowledgeable about this process and the rules/laws governing VAB proceedings, and should be compensated accordingly. **THANK YOU for considering this request and I look forward to serving as a Special Magistrate again this year.**

Respectfully Submitted,

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

Cc: Rinky Parwani, Esquire  
Hillsborough County VAB Attorney
THIS AGREEMENT made and entered into this .... day of ...., 2020, between the Hillsborough County Value Adjustment Board, hereinafter referred to as BOARD, and , 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 ......, 2020, the BOARD appointed and approved , 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 2020 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 One Hundred Twenty Five Dollars ($125) per hour. Travel time and expenses shall not be compensated. 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 2021 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, 419 Pierce St., Room 140, 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:

PAT FRANK
CLERK OF THE CIRCUIT COURT
HILLSBOROUGH COUNTY, FLORIDA

___________________________________  _______________________________
Deputy Clerk       Sandra L. Murman, Chairman

WITNESS:

____________________________________ ________________________________
Special Magistrate
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. 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 419 Pierce Street, Room 140, 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 $125 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:

  o “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.

- 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 30th 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@hcepafl.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 20-001, 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 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/AxiaWeb2020/. 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 email to 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 telephonically unless otherwise 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 or deliver a copy to Value Adjustment Board, 419 Pierce Street, Tampa, FL 33602. Each page of the evidence should be numbered for easy reference during testimony.

If an in-person hearing is requested, 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.

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.

NOTE: Due to the current social distancing requirements, the VAB hearing rooms can safely accommodate one Petitioner and one Property Appraiser for testimony. Therefore, telephonic hearings will be held unless otherwise requested. (F.A.C.12D-9.026) A request to participate in person must be received by the VAB Clerk no later than one full week prior to the scheduled hearing date to allow adequate time to accommodate the number of people who will participate in person. Please send your request in writing to: VAB@hillsclerk.com; by mail to Value Adjustment Board, 419 Pierce St., Room 140, Tampa, FL 33602; or by fax at (813) 272-5044.

VAB physical hearings are conducted at:

419 Pierce Street, Room 140
Tampa, FL 33602

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 or send it to Value Adjustment Board, 419 Pierce St., Room 140, 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/AxiaWeb2020, 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 http://floridarevenue.com/property/Documents/vabupmanual.pdf.

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 2020 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)

**XII. 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 or 419 Pierce Street, Room 140, 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 419 Pierce Street, Room 140. 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/axiaweb2020/](https://hcvab.hillsclerk.com/axiaweb2020/) and click on “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.

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 or www.gmail.com. Please let us know your contact preference. Would you prefer we contact you by U.S. mail or email?
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.

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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.

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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.
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.
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”.

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.
Step 9

After selecting that you are ready to submit your petition and pay by credit card you will be taken to the credit card payment screen. All fields are required in order to complete your transaction. Once you’ve entered your payment information, select “Next” at the bottom of the page to be taken to the confirmation page where you may review the information entered for accuracy. After confirming your entries, select “Submit Petitions and Process Credit Card” to be taken to the receipt page.

**Important Note:** Should you need to step away and submit your petition at a later time, you will need to write down your User ID and Password provided at the top of the page. Your User ID will be the same as the Transaction ID that is provided to you after completion of the online filing.

You will receive a confirmation email shortly after submitting your online petition with your transaction number and password and payment information. If at any time, you would like to track the status of a petition, just log on to [https://hcvab.hillsclerk.com/axiaweb2020/](https://hcvab.hillsclerk.com/axiaweb2020/) and enter your transaction number and password and click on “Log In”. From here you may view several items including your petition, hearing dates, the Magistrate’s recommendation, and final decision letters. Let this feature help you track the progress of your petition!
Upon motion of Kemp, seconded by Snively, the following Resolution was adopted by a vote of 5 to 0, Board member(s) N/A voting “no”; Board member(s) 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 __________ day of __________, 2020

ATTTESTED:
Pat Frank, Clerk of the
Circuit Court

By: "signature"
Deputy Clerk

Sandra Murman, Chairman
Date
FLORIDA’S PROPERTY TAX SYSTEM

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

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 adopted.

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.

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.

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.

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

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).

<table>
<thead>
<tr>
<th>Just Value</th>
<th>Accumulated SOH</th>
<th>Assessed Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>$300,000</td>
<td>$40,000</td>
<td>$260,000</td>
</tr>
</tbody>
</table>

School taxes

<table>
<thead>
<tr>
<th>Assessed Value</th>
<th>Exemption</th>
<th>Taxable Value</th>
<th>Millage</th>
<th>School Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td>$260,000</td>
<td>$25,000</td>
<td>$235,000</td>
<td>.007</td>
<td>$1,645</td>
</tr>
</tbody>
</table>

Non-school taxes

<table>
<thead>
<tr>
<th>Assessed Value</th>
<th>Exemption</th>
<th>Taxable Value</th>
<th>Millage</th>
<th>Non-school Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td>$260,000</td>
<td>$50,000</td>
<td>$210,000</td>
<td>.011</td>
<td>$2,310</td>
</tr>
</tbody>
</table>

Total Taxes

$1,645 + $2,310 = $3,955

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.
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.

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 purpose or use of the revenue.

See section 197.3632, F.S., for the statutory requirements.

IF YOU DISAGREE WITH THE VALUE OF YOUR PROPERTY

As a property owner, you have the right to appeal:

- The property appraiser’s assessment of your property's value.
- A denial of your application for an exemption, such as homestead, veterans, or senior citizen.
- A denial of your application for property classification, such as agricultural or historic.
- A denial of your application for tax deferral.
- A determination that a change of ownership, a change of ownership or control, or a qualifying improvement has occurred.
If you disagree with the property appraiser's assessment, you can discuss the assessment with the property appraiser's office, file a petition with the county value adjustment board (VAB) to appeal the property appraiser's assessment, or both. You can also file a lawsuit in circuit court to challenge the property appraiser’s assessment or the VAB’s decision. You must file within 60 days of the date of the VAB's decision or the property appraiser's certification of the tax roll, whichever is later.

Please note that the options below are taxpayer rights authorized by section 194.011(2), F.S. and none of the options is a prerequisite for the others.

Learn more about Florida's property tax process, important dates, how to calculate your property tax, and other helpful information on the Department's Property Tax Information for Taxpayers webpage.

**Informal Conference with your Property Appraiser**

You have the right to an informal conference with your property appraiser to discuss your property's value or your application for an exemption or classification. By having an informal conference, you may be able to settle the issue without going to a hearing or going to court. At this informal conference, you may:

1. Bring any documentation you have that may support a change in your assessment or eligibility for an exemption or property classification.
2. Ask the property appraiser to present facts that support his or her assessment of your property or the denial of an application for an exemption or classification.

Having an informal conference with the property appraiser does not extend your deadline to file a petition with the value adjustment board.

**Petition the Value Adjustment Board**

If you petition the VAB, you must still pay all your non-ad valorem assessments and the required portion of your ad valorem taxes before they become delinquent, usually on April 1. See the Value Adjustment Board page for additional information.

Many counties have electronic applications. Most counties have posted appeal forms on their VAB websites, or you can contact your county’s clerk of court.

Submit all forms to the local VAB clerk. Do not send petition forms to the Florida Department of Revenue. Petition forms are also posted on our taxpayer form site.

<table>
<thead>
<tr>
<th>To Request a hearing on:</th>
<th>File form:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessment or denial of exemption or classification</td>
<td>DR-486</td>
</tr>
<tr>
<td>Portability of homestead assessment difference</td>
<td>DR-486PORT</td>
</tr>
<tr>
<td>Denial of deferral or penalties</td>
<td>DR-486DP</td>
</tr>
</tbody>
</table>

**Lawsuit in Court**

You may file a lawsuit in circuit court to challenge the property appraiser’s assessment or denial of an exemption or classification. You are not required to participate in an informal conference with the property appraiser or file a petition with the value adjustment board before filing a lawsuit.

Even if you do meet with the property appraiser or file a petition with the value adjustment board, you can still file a lawsuit. You must file within 60 days of the date of a VAB decision or the property appraiser’s certification of the tax roll, whichever is later. You must make a good faith payment of the amount you admit to owing to the tax collector before contesting a tax assessment in circuit court.
IMPORTANT DATES

January 1
- Date of assessment

March 1
- Deadline for property owners to file with the county property appraiser for exemptions or agricultural or other classifications.

April 1
- Deadline for owners of tangible personal property to file a Form DR-405 return with the county property appraiser.

June to July
- 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.

August
- The property appraiser mails the Notice of Proposed Property Taxes (Truth in Millage or “TRIM” notice).

September
- Property owners who want to appeal their property value to the value adjustment board must file a petition (one of the DR-486 forms) with the clerk of the court within 25 days of the Notice of Proposed Property Taxes.

September/ October
- Property owners may provide input at taxing authorities’ public hearings to adopt a tentative budget and millage rate.

October/ November
- Taxing authorities hold hearings to adopt final budgets and millage rates.

November
- The tax collector sends your tax bills. See the section on payment options above.

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.

Tangible Personal Property

Tangible Personal Property (TPP) means all goods, chattels, and other articles of value (excluding some vehicular items) capable of manual possession and whose chief value is intrinsic to the article itself. Inventory and household goods are excluded (section 192.001(11)(d), F.S.).
Anyone who owns TPP on January 1 and who has a proprietorship, partnership, or corporation, or is a self-employed agent or a contractor, must file a tangible personal property return to the property appraiser by April 1 each year (section 193.062, F.S.). Property owners who lease, lend, or rent property must also file.

- **TPP Informational Guide** - Tangible Personal Property Guide
- **TPP Appraisal Guidelines** - The Department publishes “Standard Measures of Value: Tangible Personal Property Appraisal Guidelines” to assist the property appraisers. These guidelines are not the final authority and are not intended to be all-inclusive.
- **Form DR 405** - Tangible Personal Property Tax Return Section 196.183, F.S
- **TPP Exemption - Frequently Asked Questions** - in this document refers to tangible personal property. See section 192.001(11)(d), F.S., for a definition.
- **Business site** - refers to a site where the owner of tangible personal property transacts business. See section 196.183(2), F.S.

**OTHER PROPERTY TAX BENEFITS**

**Total and Permanent Disability**

Real estate that a quadriplegic person uses and owns as a homestead is exempt from all ad valorem taxation. (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 (Form DR-416) disability 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). (Section 196.101, Florida Statutes)

**Fallen Heroes Family Tax Relief Act**

**Surviving Spouses of First Responders**

A surviving spouse of a first responder who died in the line of duty may receive a total exemption on homestead property. For more information, please see section 196.081(6), F.S.

For local information, contact your county property appraiser.

**Other Property Tax Exemptions**

Property owners in Florida may be eligible for exemptions and additional benefits that can reduce their property tax liability. The homestead exemption and Save Our Homes assessment limitation help thousands of Florida homeowners save money on their property taxes every year. Further benefits are available to property owners with disabilities, senior citizens, veterans and active duty military service members, disabled first responders, and properties with specialized uses. The resources below provide general information on these exemptions and benefits.

Submit all applications and documentation to the property appraiser in the county where the property is located. For local information, contact your county property appraiser.
<table>
<thead>
<tr>
<th>Exemption Type</th>
<th>Florida Statute</th>
<th>Form*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Economic Development Ad Valorem Property Tax Exemption</td>
<td>196.1995</td>
<td>DR-418</td>
</tr>
<tr>
<td>Real Property Dedicated in Perpetuity for Conservation – Exemption Application</td>
<td>196.011 &amp; 196.26</td>
<td>DR-418C</td>
</tr>
<tr>
<td>Ad Valorem Tax Exemption Application and Return – Homes for the Aged</td>
<td>196.1975</td>
<td>DR-504HA</td>
</tr>
<tr>
<td>Ad Valorem Tax Exemption Application – Proprietary Continuing Care Facility</td>
<td>196.1977</td>
<td>DR-501CC</td>
</tr>
<tr>
<td>Ad Valorem Tax Exemption Application and Return – Religious; Literary; Charitable; Scientific; Sewer Water/Wastewater Systems; Education; Hospitals, Nursing Homes, and Homes for Special Services; and Other Organizations For more information: Affordable and Multifamily Houses Projects</td>
<td>Chapter 196</td>
<td>DR-504</td>
</tr>
<tr>
<td>Tangible Personal Property Tax Return</td>
<td>196.183</td>
<td>DR-405</td>
</tr>
</tbody>
</table>

* * If the form provided is in MS Word format and you don’t have Word software, you can download an Adobe Acrobat PDF file from our taxpayer form page.
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. 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 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 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](http://floridarevenue.com/property/Pages/Taxpayers.aspx)
**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 two years of January 1 of the year you abandoned the old homestead (not two 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.

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**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.

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

http://floridarevenue.com/property/Pages/Taxpayers.aspx
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)

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. (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.

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.)

*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
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. 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
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 $500 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](http://floridarevenue.com/property/Pages/Taxpayers.aspx)
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.

Property appraisers can refer to the TPP Appraisal Guidelines for assistance.
Property Taxpayer’s Bill of Rights

T he 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 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.

<table>
<thead>
<tr>
<th>Assessed value</th>
<th>Homestead exemption</th>
<th>Additional homestead</th>
<th>Taxable value</th>
</tr>
</thead>
<tbody>
<tr>
<td>$110,000</td>
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<td>$60,000</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Date Range</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 1--------------</td>
<td>Assessment date</td>
</tr>
<tr>
<td>January 1 through</td>
<td>Filing of returns, e.g., Tangible</td>
</tr>
<tr>
<td>April 1----------------</td>
<td>Personal Property Returns (DR-405)</td>
</tr>
<tr>
<td>March 1----------------</td>
<td>Last day to file for homestead</td>
</tr>
<tr>
<td></td>
<td>and other exemptions</td>
</tr>
<tr>
<td>March 31---------------</td>
<td>Prior year taxes due</td>
</tr>
</tbody>
</table>

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**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.

**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](http://www.floridarevenue.com/property). To apply for an exemption, please contact your [county property appraiser’s office](http://www.floridarevenue.com/property) if applicable.

**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](http://www.floridarevenue.com/property).

**Non-Ad Valorem Assessments**

*Local Levyng 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 appraiser submits. 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.*

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**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.

PT-100003
R. 03-17
**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.

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.

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.

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.

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.

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.

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

**Additional information is available at [http://floridarevenue.com/property/Pages/Home.aspx](http://floridarevenue.com/property/Pages/Home.aspx).**

(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.

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
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.

<table>
<thead>
<tr>
<th>Dates</th>
<th>VALUE ADJUSTMENT BOARD CALENDAR</th>
<th>Florida Statute</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 1</td>
<td>Appraiser: Assessment date for real and tangible personal property.</td>
<td>192.042</td>
</tr>
<tr>
<td>March 1</td>
<td>Taxpayer: Apply to property appraiser for exemption, property classification, and portability.</td>
<td>196.011(1);</td>
</tr>
<tr>
<td></td>
<td>By March 1.</td>
<td>193.052(2);</td>
</tr>
<tr>
<td></td>
<td></td>
<td>193.155(8)(h)</td>
</tr>
<tr>
<td>March 31</td>
<td>Taxpayer: Apply to tax collector for tax deferral for last year’s taxes.</td>
<td>197.2423(1)</td>
</tr>
<tr>
<td></td>
<td>By March 31.</td>
<td></td>
</tr>
<tr>
<td>March 31</td>
<td>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.</td>
<td>194.014(1)</td>
</tr>
<tr>
<td>April 20</td>
<td>VAB: Deny petition of any taxpayer who has not made a required partial payment.</td>
<td>194.014(1)(c)</td>
</tr>
<tr>
<td>April to May</td>
<td>Collector: Approve or deny all applications for deferrals. By 45 days after application or as practical.</td>
<td>197.2423(6)</td>
</tr>
<tr>
<td></td>
<td>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.</td>
<td>197.2425</td>
</tr>
<tr>
<td>May 15</td>
<td>VAB: Earliest date to publish a notice of a meeting of the VAB to hear appeals on exemptions. Not before May 15, but at least two weeks before the meeting.</td>
<td>196.194(2)</td>
</tr>
<tr>
<td>July 1</td>
<td>Appraiser: Approve or deny all applications for exemptions, classifications, and portability. Notify taxpayers in writing of denials of exemption, classification, or portability transfer.</td>
<td>196.193(5)(a);</td>
</tr>
<tr>
<td></td>
<td></td>
<td>196.151;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>193.155(8)(l);</td>
</tr>
<tr>
<td></td>
<td></td>
<td>193.461</td>
</tr>
<tr>
<td></td>
<td>Taxpayer: After denial notice is mailed, taxpayer has 30 days to file with the VAB to appeal a denial of exemption or classification.</td>
<td>194.011(3)(d);</td>
</tr>
<tr>
<td></td>
<td></td>
<td>194.032(3)(a)</td>
</tr>
<tr>
<td></td>
<td>VAB: Can begin to hear appeals of denials of exemptions, classifications, or deferrals. July 1 and after.</td>
<td>194.032(1)(b)</td>
</tr>
<tr>
<td>August</td>
<td>Appraiser: Mail notice of proposed taxes (TRIM Notice) to taxpayer.</td>
<td>200.065(2)(b)</td>
</tr>
<tr>
<td>August, September</td>
<td>Taxpayer: Can request an informal conference with the property appraiser at any time during the year. Often in August or September, after the TRIM notice.</td>
<td>194.011</td>
</tr>
<tr>
<td>September</td>
<td>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. By the 25th day after the TRIM notice was mailed. Filing deadline can be found on the TRIM notice.</td>
<td>194.011(3)(d);</td>
</tr>
<tr>
<td></td>
<td></td>
<td>196.011(8);</td>
</tr>
<tr>
<td></td>
<td></td>
<td>193.155(8)(j);</td>
</tr>
<tr>
<td></td>
<td></td>
<td>193.461(3)(a)</td>
</tr>
<tr>
<td>November, December, or later</td>
<td>VAB: Certify each assessment roll on Form DR-488 and attach certificate to each roll. After all hearings have been held.</td>
<td>193.122(1)</td>
</tr>
<tr>
<td>VAB</td>
<td>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.</td>
<td>193.122(1)</td>
</tr>
<tr>
<td>VAB</td>
<td>Publish a notice of tax impact, Form DR-529. After all VAB hearings are completed.</td>
<td>194.037(1)</td>
</tr>
<tr>
<td>Appraiser</td>
<td>Make all required extensions and certify tax rolls. After VAB certification by Form DR-488 or DR-488P.</td>
<td>193.122(1) and (2)</td>
</tr>
<tr>
<td>INDIVIDUAL TIMELINES FOR PETITIONS AND HEARINGS</td>
<td>Florida Statute</td>
<td></td>
</tr>
<tr>
<td>-----------------------------------------------</td>
<td>----------------</td>
<td></td>
</tr>
<tr>
<td><strong>At least 25 days before hearing</strong></td>
<td>194.032(2)</td>
<td></td>
</tr>
<tr>
<td>VAB</td>
<td>Notify petitioner of his or her scheduled time of appearance</td>
<td></td>
</tr>
<tr>
<td><strong>At least 15 days before hearing</strong></td>
<td>194.011(4)(a)</td>
<td></td>
</tr>
<tr>
<td>Taxpayer</td>
<td>Give the property appraiser a list and summary of evidence and copies of documents to be presented at the hearing.</td>
<td></td>
</tr>
<tr>
<td><strong>At least 7 days before hearing</strong></td>
<td>194.011(4)(b)</td>
<td></td>
</tr>
<tr>
<td>Appraiser</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td><strong>Before the hearing</strong></td>
<td>194.032(2)</td>
<td></td>
</tr>
<tr>
<td>Taxpayer Appraiser</td>
<td>May reschedule the hearing a single time for good cause.</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>HEARING AND DECISION</th>
<th>Florida Statute</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Up to 15 days after decision</strong></td>
<td>196.151</td>
</tr>
<tr>
<td>Taxpayer Appraiser Collector</td>
<td>Can appeal a VAB decision about homestead exemption or tax deferral to the circuit court of the county.</td>
</tr>
<tr>
<td></td>
<td>197.2425</td>
</tr>
<tr>
<td><strong>Up to 60 days after decision</strong></td>
<td>193.155(3)(a)</td>
</tr>
<tr>
<td>Taxpayer Appraiser</td>
<td>Can appeal a VAB decision about assessment value and portability denial to the circuit court of the county.</td>
</tr>
<tr>
<td></td>
<td>193.155(8)(l)</td>
</tr>
<tr>
<td></td>
<td>194.171(2)</td>
</tr>
<tr>
<td><strong>By 20 days after the last day the board is in session</strong></td>
<td>194.034(2)</td>
</tr>
<tr>
<td>VAB</td>
<td>Issue a written decision and send the decision to the petitioner.</td>
</tr>
</tbody>
</table>
The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Tuesday, April 28, 2020, at 9:00 a.m., held telephonically.

The following members were present: Chairman Sandra Murman and Commissioner Pat Kemp, Hillsborough County School Board member Melissa Snively, and citizen appointees Ron Dyser and Shawn Simon.

ORDER OF BUSINESS

1. Call to Order and Pledge of Allegiance

   Chairman Murman called the meeting to order at 9:30 a.m.

   a. Purpose of Meeting: Approve Minutes, Approve Phase II Recommended Decisions, Certify Tax Rolls, Authorize Advertising for Special Magistrates, Approve VAB Legal Counsel Contract, Approve Filing Fees Resolution, and handle other VAB matters.

   Chairman Murman summarized the meeting purpose.

2. Roll Call

   Ms. Sharon Sweet-Grant, Manager, Board Records/VAB, called the roll and noted a quorum was present.

3. Public Comments

   Commissioner Kemp made a motion the VAB have two minutes instead of three, seconded by Ms. Snively. Upon roll call vote, the motion carried five to zero.

Mr. Joseph Lorello, 4921 West Melrose Avenue, planned to contest the homestead exemption denial. Responding to Ms. Snively, VAB Counsel Rinky Parwani would verify the petition number.


Mr. Al-Rashid Abdullah, Petition 2019-00082, did not support the denial. Chairman Murman referenced the petition number.

Attorney Harry Lee Coe considered the applicability of the Aviation Authority tax exemption.

Ms. Maryann Ferenc, Greater Tampa Bay Chamber of Commerce Incorporated, urged the VAB to reinstate the tax exemptions sought by the Aviation Authority.

4. Approve the minutes of the January 22, 2020, Meeting

Chairman Murman wanted a motion to approve the minutes of the January 22, 2020, meeting of the VAB. Commissioner Kemp so moved, seconded by Ms. Snively. Upon roll call vote, the motion carried five to zero.

5. Approve Phase II Recommended Decisions, Including Items Pulled at the January 22, 2020, Meeting

After Attorney Parwani addressed Petition 2019-2620, Joseph Lorello, discussion ensued on VAB options/responsibilities regarding the Phase II recommended decisions. Ms. Snively sought direction from Attorney Parwani. Dialogue continued on the requirements for the VAB to vote against the special magistrate’s recommendations. Mr. Dyser pondered the possible impacts/ramifications of going forward with the decision. Chairman Murman questioned whether the VAB had already complied with the decision. Ms. Snively asked about the County being the only county that levied a tax on an aviation authority and specific requirements if a motion was made to send the decision back. Upon talks, Ms. Snively suggested entertaining a motion to send the
decision with regards to the Aviation Authority back for further finding around the definition of governmental purpose, seconded by Mr. Dyser. (The motion was subsequently withdrawn.)

Commissioner Kemp opined the case needed to be litigated. Referencing Florida Statutes on ad valorem tax exemptions, Mr. Simon considered directing the special magistrate to provide the information back to the VAB. Upon prompting, Mr. Simon clarified an amendment request would be the magistrate review other similarly situation properties with regard to how they were treated for purpose of the tax payment, just so the VAB would remain consistent. Chairman Murman favored looking at other counties as well. With the inclusion of Mr. Simon’s suggestion, Ms. Snively stated the motion would be to send the decision back for further finding and to bring back additional information with regard to how the particular situation compared to other counties, how other properties were taxed around other airports within Hillsborough County and also other counties with regard to the definition to serving the public or a governmental purpose, seconded by Mr. Dyser. (The motion was subsequently withdrawn.)

Attorney Parwani advised the amendment should be elucidated. In answer to Mr. Dyser, Ms. Sweet-Grant relayed the consequences of missing the June 1, 2020, deadline. Due to the implication of missing said deadline, Ms. Snively withdrew the motion. Chairman Murman opined on the possible use of Ms. Snively’s original motion by June 1, 2020. Believing the original motion allowed the VAB to meet the June 1, 2020, deadline, Ms. Snively reentered the original motion. Mr. Dyser withdrew the second on the amendment. Conferring with Chairman Murman the second still applied to the original motion, Mr. Dyser stated yes. (The motion was subsequently withdrawn.)

Following comments, Attorney Dachepelli offered VAB options. Attorney Parwani disagreed with Attorney Dachepelli’s interpretation. Ms. Snively inquired on overriding the magistrate’s decision without a specific noncompliance reason. Attorney Parwani cautioned against setting precedents. Dialogue ensued. Withdrawing the original motion, Ms. Snively moved to override the decision of the special magistrate today and reinstate the exemption for aviation companies. After Chairman Murman announced the motion needed to be based on the findings of fact, Ms. Snively added based on the statute, the Florida Statute, that exempted the aviation and maritime companies based on serving the public for having a governmental purpose. Conferring with
Attorney Parwani, **Mr. Dyser seconded the motion.** Commissioner Kemp would not support the motion. Subsequent to remarks and upon roll call vote, **the motion carried three to two; Commissioner Kemp and Mr. Simon voted no.**

**Chairman Murman** sought a motion to approve the Phase II recommended decisions, including items pulled at the January 22, 2020, meeting, and excluding the item that was just denied. Following comments from Attorney Parwani, Commissioner Murman added the motion included items pulled at the January 22, 2020, meeting as amended by the VAB. After remarks, **Ms. Snively so moved, seconded by Mr. Dyser.** Upon roll call vote, **the motion carried four to one; Commissioner Kemp voted no.**

6. Certify the 2019 Real and Tangible Assessment Rolls
   a. Authorize the Chairman to Sign the Certificate of VAB (Form DR488) Final Certification for Each Roll

   **Chairman Murman** desired a motion to authorize the Chairman to sign the certificate of VAB final certification for each roll. **Mr. Dyser so moved, seconded by Mr. Simon.** Upon roll call vote, **the motion carried five to zero.**

   b. Authorize the Clerk’s Office to Publish the 2019 Notice of Tax Impact

   **Chairman Murman** called for a motion to authorize the Clerk’s Office to publish the 2019 Notice of Tax Impact. **Commissioner Kemp so moved, seconded by Ms. Snively.** Upon roll call vote, **the motion carried five to zero.**

7. Authorize Advertising for Special Magistrate Applications for the 2020 Tax Year

   **Chairman Murman** requested a motion to authorize advertising for special magistrate applications for the 2020 tax year. **Commissioner Kemp so moved, seconded by Mr. Simon.** Upon roll call vote, **the motion carried five to zero.**

8. Approve VAB Legal Counsel Contract

   **Chairman Murman** sought a motion to approve the VAB legal counsel contract. **Mr. Dyser so moved, seconded by Commissioner Kemp.** Upon roll call vote, **the motion carried five to zero.**
9. Approve Filing Fee Resolution

Chairman Murman asked for a motion to approve the filing fee resolution. Commissioner Kemp so moved, seconded by Ms. Snively. Upon roll call vote, the motion carried five to zero.

10. Other VAB Matters
   a. 2019 VAB Statistics
   b. Correspondence
   c. Meeting Notice
   d. The next meeting is scheduled for Thursday, May 21, 2020, at 9:30 a.m.

Ms. Sweet-Grant summarized the items and announced several magistrates had requested a pay increase. Chairman Murman wanted more time to consider the request. Commissioner Kemp agreed with continuing the item and get more facts and made comments. Ms. Snively seconded the motion. Upon roll call vote, the motion carried five to zero.

Ms. Sweet-Grant announced the May 21, 2020, VAB meeting would not be needed due to certification approval. The next VAB meeting would take place on July 16, 2020.

11. Adjournment

There being no further business, the meeting was adjourned at 11:39 a.m.

READ AND APPROVED: ______________________________
CHAIRMAN

ATTEST:
PAT FRANK, CLERK

By: _______________________
Deputy Clerk

jh
MEMORANDUM:

TO: Value Adjustment Board Attorneys, Clerks, and Administrators; Property Appraisers; Tax Collectors; Clerks of the Courts; Boards of County Commissions; Taxing Authorities; and PTO Interested Parties

FROM: Property Tax Oversight (PTO)
Florida Department of Revenue

SUBJECT: 2020 PTO Legislation Bulletin 20-03

DATE: June 25, 2020

The Department of Revenue has posted Informational Bulletin 20-03, Value Adjustment Board Proceedings; VAB Filing Fee not Required for Petitions for Exemption for Deployed Servicemembers. Property Tax Oversight Informational Bulletins are available on the Department’s website at https://revenuelaw.floridarevenue.com/Pages/Browse.aspx#3-18-26 [revenuelaw.floridarevenue.com].

Please send any questions to DORPTO@floridarevenue.com.

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MEMORANDUM:

TO: Value Adjustment Board Attorneys, Clerks, and Administrators; Property Appraisers; Tax Collectors; Clerks of the Courts; Boards of County Commissions; Taxing Authorities; and PTO Interested Parties

FROM: Property Tax Oversight (PTO)
Florida Department of Revenue

SUBJECT: 2020 PTO Legislation Bulletin 20-05

DATE: June 26, 2020

The Department of Revenue has posted Informational Bulletin 20-05, Value Adjustment Board Proceedings; Appraisal by Special Magistrate May Not Be Submitted as Evidence. Property Tax Oversight Informational Bulletins are available on the Department’s website at https://revenuelaw.floridarevenue.com/Pages/Browse.aspx#3-18-26 [revenuelaw.floridarevenue.com].

Please send any questions to DORPTO@floridarevenue.com.

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response to a public records request.

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to. Please do not include your social security number, federal employer identification number,
or other sensitive information in an email to us.
MEMORANDUM:

TO:       Property Appraisers; Tax Collectors; Clerks of the Courts; Boards of County Commissioners; Value Adjustment Board Attorneys, Clerks, and Administrators; Taxing Authorities; and Interested Parties

FROM:     Property Tax Oversight (PTO)
          Florida Department of Revenue

SUBJECT:  2020 PTO Legislation Bulletin 20-10

DATE:     July 8, 2020

The Department of Revenue has posted Informational Bulletin 20-10, Exemption, Veteran and Veteran Surviving Spouse Property Acquired Between January 1 and November 1. Property Tax Oversight Informational Bulletins are available on the Department’s website at https://revenuelaw.floridarevenue.com/Pages/Browse.aspx#3-18-26.

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.

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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.
Section 194.035, Florida Statutes, requires the Department of Revenue to provide annual training for value adjustment board special magistrates. The final 2020 VAB training is available on the Department’s website at https://floridarevenue.com/property/Pages/VAB_Training.aspx.

In producing the 2020 training materials, the Department amended the 2019 training materials to reflect 2020 legislative changes. For the reader’s benefit, the 2020 legislative changes are in blue text and are generally introduced by a “New” or “Note” label in red text.

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

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

Please send any questions to VABTraining@floridarevenue.com.
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.
Please see attached and below.

Rinky S. Parwani
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rinky@parwanilaw.com
www.parwanilaw.com

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Rinky S. Parwani is licensed to practice law in Florida, California, Texas and Iowa. She was selected as a Florida Super Lawyer Rising Star for 2013 and a Top 10 Immigration Lawyer for Florida on behalf of Attorney and Practice Magazine 2019. Parwani Law, P.A. is the winner of the Brandon Chamber of Commerce 2010 Small Business of the Year Award in the Minority and Women Business category and was awarded the 13th Judicial Circuit’s Outstanding Pro Bono Service by a law firm award in 2017.

Shepherd, William <ShepherdW@HCPAFL.org>
Wednesday, July 22, 2020 11:56 AM
Rinky Parwani <Rinky@parwanilaw.com>
Gulf Marine

Ms. Parwani,

Attached is Judge Cook’s decision in the Gulf Marine government exemption case. If you recall, the VAB board did the same thing in this matter as was just done with Aviation Authority – i.e., reversed the Special Magistrate’s decision without a rehearing.

The Hillsborough County Property Appraiser would like you to forward a copy of this decision to the VAB board members. A primer on governmental exemption law might be helpful for future issues.

Will Shepherd
General Counsel
Hillsborough County Property Appraiser
This HCPA Message has been scanned and is Virus-Free.

Please Note: All correspondence to or from this office is subject to Florida’s Public Records laws.
IN THE CIRCUIT COURT OF THE THIRTEENTH JUDICIAL CIRCUIT
IN AND FOR HILLSBOROUGH COUNTY, FLORIDA
CIRCUIT CIVIL DIVISION

BOB HENRIQUEZ, as Hillsborough County Property Appraiser, CASE NO.: 15-CA-4485-Consolidated
Plaintiff,

v. 15-CA-11042
GULF MARINE REPAIR 16-CA-11070
CORPORATION, et al., 17-CA-10850
Defendants.

DIVISION: G 18-CA-11746

ORDER GRANTING PARTIAL SUMMARY JUDGMENT IN FAVOR OF
HILLSBOROUGH COUNTY PROPERTY APPRAISER AND AGAINST GULF
MARINE REPAIR CORPORATION

THESE MATTERS came before the Court for hearing via videoconference on May 20, 2020, and June 8, 2020. On May 20, 2020, the matters before the Court included the following:

1. **Summary Judgment on Counts I and II:** On May 1, 2020, Gulf Marine Repair Corporation ("Gulf Marine") filed *Gulf Marine’s Motion for Summary Judgment on Counts I and II of the Fourth Amended Complaint*. On May 11, 2020, Bob Henriquez, as Hillsborough County Property Appraiser ("Property Appraiser") filed *Henriquez’ Memorandum of Law in Opposition to Gulf Marine’s Motion for Partial Summary Judgment as to Counts I and II*. On May 14, 2020, the Property Appraiser filed an *Amended Memorandum of Law in Opposition*. On May 18, 2020, Gulf Marine filed a *Reply to Henriquez’ Amended Memorandum of Law in Opposition to Gulf Marine’s Motion for Summary Judgment as to Counts I and II*.

2. **Summary Judgment on Exemption Issue:** On April 30, 2020, the Property Appraiser filed *Defendant Bob Henriquez as Hillsborough County Property Appraiser’s Motion for Partial Summary Judgment*. On May 14, 2020, the
Property Appraiser filed Hillsborough County Property Appraiser’s Amended Memorandum of Law in Support of Motion for Partial Summary Judgment as to Exemption Claims Under Florida Statute 196.199(2) and 196.012(6). On May 18, 2020, Gulf Marine filed Gulf Marine’s Memorandum in Response to Property Appraiser’s Motion for Partial Summary Judgment as to Exemption Claims Under Florida Statute 196.199(2) and 196.012(6).

On June 8, 2020, the matter before the Court was the following:


Having considered the Motions, the memoranda in support and opposition, the summary judgment evidence, the court file, and applicable legal authority, as well as the argument of counsel, the Court finds as follows:

**Background**

This consolidated case is a dispute between the Property Appraiser and Gulf Marine over whether property owned by the Tampa Port Authority d/b/a Port Tampa Bay (“Port Authority”) located at the port in Hillsborough County, Florida (the “Subject Property”) and leased to Gulf
Marine is entitled to an exemption from ad valorem property taxation. The case spans the tax years 2014 to 2019.

Gulf Marine moved for partial summary judgment on Counts I and II of the amended complaints for the tax years 2015-2019 regarding whether Gulf Marine is entitled to an exemption based upon Section 196.199(5), Florida Statute, and on Count IV, regarding the equal protection claim for the tax years 2014-2019 (equal protection was raised in Gulf Marine’s affirmative defense in the 2014 tax year and Count IV of the complaints for the tax years 2015-2019). The Property Appraiser moved for partial summary judgment on whether Gulf Marine is entitled to an exemption under Sections 196.199(2) and 196.012(6), Florida Statutes, (Count III of the complaints for the tax years 2015-2018 and Count IV of the 2019 complaint) and under Article I, Section 2 of the equal protection clause of the Florida Constitution (Count IV of the complaints for the tax years 2015-2019).

The Court finds it appropriate—and the parties have represented agreement to such—to enter judgment on all of these issues whether or not cross motions for summary judgment were filed as to a particular count or tax year, as the facts and law analyzed herein are applicable to each tax year, and denying summary judgment as to the moving party inevitably determines summary judgment in favor of the nonmoving party. See Opler v. Wynne, 402 So. 2d 1309, n.1 (Fla. 3d DCA 1981).

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1 These consolidated cases also include a Count V addressing whether Gulf Marine is entitled to an exemption based upon an alleged deficiency of the notice of disapproving the exemption request, based on Section 196.193(5)(b), Florida Statute. The Court has already ruled in favor of the Property Appraiser on Count V. See Order Granting Henriquez’ Amended Motion for Partial Summary Judgment as to Count II of Defendant’s Amended Complaints, Dec. 13, 2017.
Findings of Fact

Although the evidence submitted in support of these motions is substantial, the Court finds that these issues can be determined on a handful of undisputed facts. The Subject Property is owned by Tampa Port Authority and is leased to Gulf Marine, a for-profit Florida corporation, for use as a shipyard (i.e. for the repair and maintenance of sea going vessels).\(^2\) Gulf Marine entered into an Amended and Restated Lease Agreement (“Lease”) with the Port Authority governing its use of the Subject Property on September 1, 2006. Under the Lease, Gulf Marine is responsible for the payment of any and all ad valorem taxes assessed against the Subject Property and is permitted to contest any such taxes and assessments. Pursuant to the Lease, Gulf Marine is permitted to use the Subject Property for the “operation of a shipbuilding/repair and conversion facility, machine shop, floating dry dock and layup, and all ancillary uses therewith.” Further, Gulf Marine is prohibited from using the Subject Property “for any other purpose without the express written permission of the Authority.” Gulf Marine operates its ship repair and related maintenance business from the Subject Property. There is no dispute that Gulf Marine’s use of the Subject Property has not changed from its use on January 1, 2014.

Some of the vessels serviced by Gulf Marine are “Jones Act” vessels, which are required to be repaired at a United States port and those repairs and maintenance are determined in consultation with the United States Coast Guard. The activities of the United States Coast Guard and its private agent, American Bureau of Shipping, account for a small percentage of the activity on the subject property and neither has a permanent presence thereon. (See Deposition of Claude Richard Watts, Jr.; Answers to Appraiser’s Fourth Interrogatories, July 22, 2019.) The parties agree that the use of the property has not changed, not only during the tax years at issue in

\(^2\) There were also some improvements on the property constructed by Gulf Marine.
this case, but since a previous determination of the taxable status of the property in the late
1990’s. (See Deposition of Dennis Manelli, April 29, 2020.)

The presence of a shipyard, while permitted by the Tampa Port Authority’s enabling act, is neither required by that act, nor any other federal or state statute cited by Gulf Marine or the Tampa Port Authority. (See Deposition of Charles Klug, March 19, 2019.) Of the 14 or 15 deepwater ports across the state of Florida, only two have shipyards and Tampa Port Authority itself has never operated a shipyard. (Deposition of Charles Klug, March 19, 2019.)

Government agencies in Hillsborough County, via lease or other agreements, regularly permit private for-profit entities to use portions of their property. In this case, well over 100 such properties are identified. It is the county property appraiser’s duty to, upon receipt of an exemption application, determine whether those properties are entitled to an exemption from ad valorem property taxation. As to the properties identified in this case, it is a mixed bag as to whether they received or were denied exemptions.

For each of the tax years at issue, the Property Appraiser reviewed and denied Gulf Marine’s exemption request.³ In 2014, Gulf Marine challenged the denial of exemption before the VAB, which reversed the Property Appraiser’s decision and granted the exemption. The Property Appraiser then filed this action.

Conclusions of Law

The burden here is on Gulf Marine to show clearly an entitlement to tax exemption.

“‘The rule is that all property is subject to taxation unless expressly exempt and such exemptions are strictly construed against the party claiming them.’” Volusia Cnty. v. Daytona Beach Racing

³ It appears the Subject Property leased by Gulf Marine was first placed on the tax roll in 1997, along with dozens of other properties, the result of litigation between the Property Appraiser and Tampa Port Authority.
& Rec. Fac. Dist., 341 So. 2d 498, 502 (Fla. 1977) (quoting others); Boca Airport, Inc. v. Fla. Dep’t. of Rev., 56 So. 3d 140 (Fla. 4th DCA 2011) (“[S]tatutes involving tax exemptions are strictly construed against the taxpayer.”) (citation omitted). Moreover, the Court finds that there are no material issues of fact in dispute which would preclude the entry of summary judgment on the matters presented herein. The Court finds that the Property Appraiser is entitled to summary judgment as a matter of law on all issues presented herein.

Counts I and II

On April 30, 2015, the VAB granted Gulf Marine’s petition for a governmental property exemption for tax year 2014 under Sections 196.199 and 196.012(6), Florida Statutes. Thereafter, in tax year 2015 and in subsequent tax years, the Property Appraiser revoked the exemption granted by the VAB on the basis that the Subject Property was being used for proprietary purposes. Beginning in tax year 2015, the Tax Collector issued tax bills to the Port Authority. The tax bills remain unpaid as Gulf Marine has maintained in good faith that the Subject Property continues to qualify for a governmental use exemption under Section 196.199(2)(a), Florida Statutes. Thus, in Count I, Gulf Marine seeks declaratory relief concerning the Property Appraiser’s authority to revoke the VAB’s grant of an ad valorem governmental use exemption for the Subject Property for tax year 2014. In the alternative, Gulf Marine seeks declaratory relief in Count II as to the Property Appraiser’s authority to revoke the exemption without submitting findings of fact to the VAB, in order to enable the VAB to make a determination as to whether the property should receive an exemption. In these consolidated actions, Gulf Marine has sought relief for tax years 2015 through 2018, respectively.

The construction of a taxing statute is a legal issue properly determined on summary judgment. See, e.g., Fla R. Civ. P. 1.510; Broward Cnty v. Fairfield Resorts, Inc., 946 So. 2d
1144, 1146 (Fla. 4th DCA 2006); *Countryside Country Club, Inc. v. Smith*, 573 So. 2d 14 (Fla. 2d DCA 1991). Both Counts I and II are premised on the application of Section 196.199(5), which states in relevant part,

*Leasehold interests* in governmental property shall not be exempt pursuant to this subsection unless an application for exemption has been filed on or before March 1 with the property appraiser. The property appraiser shall review the application and make findings of fact which shall be presented to the value adjustment board at its convening, whereupon the board shall take appropriate action regarding the application. If the exemption in whole or in part is granted, or established by judicial proceeding, it shall remain valid for the duration of the lease unless the lessee changes its use, in which case the lessee shall again submit an application for exemption.


In Count I, Gulf Marine alleges that the statute mandates that the VAB make the initial decision on governmental exemption applications under Section 196.199(2). In Count II, Gulf Marine alleges that under the statute, once a governmental exemption is granted, it must remain in place unless and until the VAB revokes the exemption, based on a showing by the Property Appraiser of a change in the use of the property during a subsequent year. In summary, Gulf Marine contends that the plain language of Section 196.199(5) makes clear that the exemption is to remain in place absent a change in use of the property and provides a clear statutory framework the Property Appraiser is required to follow (i.e., submitting findings of fact to the VAB) in order to revoke an exemption; therefore, the Court has no discretion to deviate from the language of the statute.

By its clear terms, Section 196.199(5) applies to the denial of exemptions on leasehold interests. The taxation of leasehold interests in governmental property is long and winding, but, since 1980, leasehold interests in government property are taxed as intangible personal property by the State of Florida, not as real property by the county property appraiser. *See Capital City*
Country Club v. Tucker, 613 So. 2d 448 (Fla. 1993). Thus, the statute has no application to the
denial of an exemption for the fee interest in property, as is the case here. Therefore, as to both
Counts I and II, summary judgment in favor of the Property Appraiser and against Gulf Marine
is appropriate. See Page v. City of Fernandina Beach, 714 So. 2d 1070 (Fla. 1st DCA 1998), rev.
den’d 728 So. 2d 201 (Fla. 1998).

Further, as to Count II, Section 196.199(5) only grants a res judicata effect to an
exemption granted “by judicial proceeding.” The 2014 VAB decision is a quasi-judicial hearing,
and that very decision is before this Court. The VAB hearing is not a judicial proceeding and is
not final as to the parties until the judicial process is complete, be it with this Court or at an
appellate level. Florida courts have strictly limited res judicata effects in property tax matters,
even where statutory provisions seemingly allow such a result. See Crapo v. Academy for Five
Element Acupuncture, Inc., 278 So. 3d 113 (Fla. 1st DCA 2019); Tilton v. Gardner, 52 So. 3d
771 (Fla. 5th DCA 2010).

Counts I and II are found in favor of the Property Appraiser and against Gulf Marine.

Exemption Issue

Gulf Marine is defending its claimed entitlement to a governmental use exemption
granted by the VAB under Sections 196.199(2) and 196.012(6), Florida Statutes, for tax year
2014. Gulf Marine is challenging the Property Appraiser’s revocation of that exemption for tax
years 2015 through 2019, on the grounds that Gulf Marine’s use of the property is “proprietary”
rather than governmental in nature. See §§ 196.199(1)(b) (“[a]ll property of this state which is
used for governmental purposes shall be exempt from ad valorem taxation except as otherwise
provided by law.”); 196.012(6) (“[a]ny activity” by a lessee pursuant to a lease of real property
“located in a deepwater port identified in s. 403.021(9)(b)” undertaken for “maritime, or port
purpose or operation shall be deemed an activity that serves a governmental, municipal, or public purpose.”). The parties agree that Gulf Marine’s use of the Subject Property has not changed since the VAB granted the exemption for tax year 2014.

Section 196.199(2) provides for an exemption for government property leased to private entities only when those lessees serve a governmental purpose. Section 196.012(6) expounds on that premise by delineating various specific uses deemed to serve a governmental purpose. Florida courts have further expounded on Section 196.012(6) and any other legislative attempts to provide for exemptions (including enabling acts) by holding that, in order to maintain constitutionality, the lessee’s use of the property must meet the governmental-governmental test to receive a governmental exemption. See Turner v. Concorde Prop., 823 So. 2d 165 (Fla. 2d DCA 2002); see also Walden v. Hillsborough Cnty Aviation Auth., 375 So. 2d 283 (Fla. 1979); see also Page, 714 So. 2d at 1074 (“To avoid giving one private enterprise an advantage over another by virtue of its landlord’s identity, the constitution strictly limits exemption from ad valorem taxation. Property leased to profit-making nongovernmental entities is exempt only when such entities use the property to carry out some sovereign function on the municipality’s behalf (thereby presumably reducing the municipality’s cost of providing governmental-governmental services.”).

The governmental-governmental test recognizes that uses undertaken on government property may be governmental-governmental (“the administration of some phase of government”) or governmental-proprietary (uses that are merely beneficial to the public). It is only those uses that are governmental-governmental in nature that are entitled to an exemption. See Williams v. Jones, 326 So. 2d 425 (Fla. 1975); Volusia Cnty. v. Daytona Beach Racing &
A shipyard, while useful to the public, and the users of the port in particular, is not the administration of some phase of government.\textsuperscript{4} Gulf Marine repairs vessels, but does not manage or operate the port in any manner. The Court finds that the fact that some of those repairs are mandated or overseen by the United States Coast Guard does not convert those repairs into a governmental activity, just as an auto repair shop does not serve a governmental purpose, even though the impetus for replacement of a headlight or a bumper is a traffic ticket. Moreover, the U.S. Coast Guard activities on the property (inspection of the vessel before and after the repairs) are no more than incidental to the main proprietary activities taking place on the property.

Count III is found in favor of the Property Appraiser and against Gulf Marine.

\textbf{Equal Protection Issue}

Gulf Marine alleges that the Property Appraiser has violated Gulf Marine’s right to equal protection by denying its request for a governmental use exemption with regard to property it leases from the Tampa Port Authority, while granting an exemption to other similarly situated non-governmental lessees of governmental property. In its complaint, Gulf Marine attached a list of over a hundred non-governmental lessees of government-owned property it claims are “similarly situated” for purposes of entitlement to a governmental use exemption under Section 196.012(6), Florida Statutes, and that – unlike Gulf Marine – were granted an exemption by the Property Appraiser. Gulf Marine claims that the Property Appraiser’s disparate treatment of Gulf

\textsuperscript{4} Similarly, the courts have found export facilities, warehouses and grain elevators located on port authority property do not serve an exempt purpose. \textit{See St. John’s Assoc. v. Mallard}, 366 So. 2d 34 (Fla. 1st DCA 1978); \textit{Mallard v. R.G. Hobelmann & Co.}, 363 So. 2d 1176 (Fla. 1st DCA 1978); \textit{Illinois Grain Corp. v. Schleman}, 144 So. 2d 329 (Fla. 2d DCA 1962); see also \textit{Page}, 714 So. 2d 1070 (property used for aircraft maintenance not exempt).
Marine with respect to its lease of property from the Tampa Port Authority, as compared to his
treatment of other “similarly situated” non-governmental lessees of governmental property,
violates Gulf Marine’s Constitutional right to equal protection.

Gulf Marine alleges a violation of its equal protection rights under the Florida
Constitution. Equal protection rights under the Florida Constitution are found in Article I,
Section 2, which provides such rights to “natural persons.” Florida courts have held that the term
“natural persons” applies only to individuals and therefore, corporations have no standing under
the state constitution. See Fla. Real Estate Comm. v. McGregor, 336 So. 2d 1156 (Fla. 1976); see
also Putnam Cnty. Md. Ctr. v. Fla. Birth-Related Neurological Injury Comp., 204 So. 3d 598
(Fla. 1st DCA 2006). As such, Gulf Marine is not entitled to equal protection rights under the
Florida Constitution.

Nor could Gulf Marine prevail under equal protection rights provided in the Fourteenth
Amendment of the United States Constitution. To satisfy the Fourteenth Amendment, an equal
protection claimant must prove: (1) intentional systematic discrimination; (2) as compared to all
or substantially all similarly situated others; (3) with no rational basis for that treatment. See
Village of Willowbrook v. Olech, 528 U.S. 562 (2000); see also Grider v. City of Auburn, 618 F.
3d 1240 (11th Cir. 2010).

Gulf Marine does not identify itself as part of a class, suspect or otherwise, in this equal
protection claim. Thus, the claim raised by Gulf Marine falls into the “class-of-one” category of
equal protection cases. This type of equal protection case was first identified specifically by the
United States Supreme Court in Village of Willowbrook.

The parties agree that the seminal equal protection case regarding property taxation is
In Allegheny Coal, the county property appraiser assessed the subject property at a much higher value than nearby similarly situated properties. The higher valuations were the result of the county property appraiser increasing the assessments of property that had sold to the sales price, while leaving essentially untouched virtually identical properties adjoining the subject property. The Allegheny court noted that the comparator properties cited by Allegheny Coal were similar to the subject property in all aspects relevant to valuing mining property. Thus, Allegheny Coal met the requirements of intentional systematic treatment (a policy of increasing values only on sold properties) as compared to properties similar in every aspect to Allegheny Coal’s property. Further, the court found no rational basis for the treatment.

Gulf Marine provides no evidence of, and the Court cannot discern any intentional systematic discrimination on behalf of the Property Appraiser. It appears to this Court that the one hundred plus properties identified as comparators by Gulf Marine were exempted (or not) based on individual analysis and application of numerous government exemption principles. In determining governmental exemptions, a county property appraiser must consider the governmental-governmental test as it relates to the duties of various government entities, whether the property is used exclusively for those purposes, whether the user of the property is operating under a lease or other agreement, whether the property, if vacant, is held out for lease and the amount of information available regarding the use, including information as to whether the use has changed since the granting of the exemption in a prior year.

Many of the properties identified by Gulf Marine as comparators were actually denied exemptions and were taxed. The Property Appraiser did acknowledge that, after receiving additional information during this litigation, a handful of properties were erroneously exempted and subsequently denied those exemptions. However, equal protection cases acknowledge that
errors on the part of the government do not rise to the level of an equal protection violation. See Allegheny Pittsburgh Coal Co., 488 U.S. 336. Additionally, the comparators identified by Gulf Marine do not meet the similarly situated test. In a class-of-one case, where numerous factors are at play in the government’s decision-making process, the comparators must be virtually identical to the subject property. See Griffin Industries v. Irvin, 496 F. 3d 1189 (11th Cir. 2007); see also Grider v. City of Auburn, 618 F. 3d 1240 (11th Cir. 2010). In this case, the uses of the properties, among other criteria, is dissimilar to a shipyard. Other shipyards would be the most obvious comparator to Gulf Marine, yet none of the other shipyards located at the Tampa Port Authority are exempted.

The Court need not address the rational basis test because Gulf Marine fails to prove the first two prongs of the equal protection test. Nevertheless, whether or not the results are perfect, the Court finds that the Property Appraiser’s decisions were based on nothing more than its best attempt to apply the law properly. The Court finds summary judgment on the equal protection issue in favor of the Property Appraiser. The Court further finds summary judgment would be appropriate regardless of whether the equal protection claim was brought under the Florida or federal equal protection clauses.

Count IV is found in favor of the Property Appraiser and against Gulf Marine.
Conclusion

It is therefore ORDERED and ADJUDGED that summary judgment is hereby GRANTED in favor of the Hillsborough County Property Appraiser on the issues of an exemption under Sections 196.199(5), 196.199(2) and 196.012(6), Florida Statutes, and the equal protection claim for each tax year at issue in this case. In accordance with counsels’ representations that one, final “clean-up” order may be necessary after the Court’s summary judgment rulings herein, counsel are DIRECTED to meet and confer WITHIN TWENTY (20) DAYS of the date of this Order regarding any remaining pending matters and thereafter set this matter for a case management conference at the earliest agreeable date to inform the Court regarding any remaining judicial labor in this consolidated case.

DONE AND ORDERED and effective as of the date and time imprinted below with the Judge’s signature.

______________________________
MARTHA J. COOK, Circuit Court Judge

Electronically Conformed 7/22/2020

Electronic Copies Provided via JAWS
Good Morning,

We would like the attached “Notice of Meeting” published as a legal line in the classified section of your newspaper, to run on Wednesday, August 12, 2020. Please, do not run this ad on TBO.com.

Please provide this office with an affidavit of the Proof of Publication. Bill this to the Hillsborough County Value Adjustment Board, Account Number 130043.

If you need further information, please contact me at (813) 307-7115, or Will Caban, at (813) 307-7081.

Sincerely,

Shevawn Spencer
Director
Official Records/Tax Deeds/BOCC Records/VAB
The Value Adjustment Board (VAB) will hold the 2020 Organizational Meeting, virtually via WebEx, on Wednesday, August 26, 2020, at 9:30 a.m. 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 the meeting is to take public comment; ratify appointment of Legal Counsel; appoint Special Magistrates; and other VAB 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.
**Value Adjustment Board (Virtual)**

This is a virtual meeting of the Value Adjustment Board (VAB).

The purpose of the meeting is to take public comment; ratify appointment of Legal Counsel; appoint Special Magistrates; and other VAB related matters. Special Magistrate Orientation will be held immediately following the Organizational Meeting.

**How can I access the meeting?**

The public and the media can access the meetings via the County's official meeting YouTube channel:

- Live meeting
- Recorded meeting

The meeting will be captioned on the screen as well.

**How can I make a public comment for the meeting?**

You can sign up to speak during the meeting or submit written public comments.

**I want to submit a written public comment (I do NOT want to speak)**

**Event Details**

- **Location**: Virtual Meeting
- **Date**: August 26, 2020 | 9:30 AM
- **Contact**: Shevawn Spencer
  Value Adjustment Board
  P: (813) 307-7115
Value Adjustment Board Scheduled Hearings, Meetings, and Agendas

Additional meeting information and a current agenda will be posted as they become available.

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

Current VAB meeting agenda

<table>
<thead>
<tr>
<th>Upcoming VAB Meetings</th>
<th>Date/Time</th>
<th>Location and/or Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020 Organizational Meeting [CANCELLED]</td>
<td>Thursday, July 16, 2020 at 9:30AM</td>
<td>Canceled due to quorum requirements.</td>
</tr>
<tr>
<td>2020 Organizational Meeting</td>
<td>Wednesday, August 26, 2020 at 9:30AM</td>
<td>Virtually via WebEx: Information on how to access the virtual meeting is posted on this page and on the County calendar (external website link). The purpose of the meeting is to take public comment; ratify appointment of Legal Counsel; appoint Special Magistrates; and other VAB related matters. Special Magistrate Orientation will be held immediately following the Organizational Meeting.</td>
</tr>
</tbody>
</table>

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Florida Statutes

- Chapter 192
- Chapter 193
- Chapter 194
- Chapter 195

Florida Administrative Code

- Rule Chapter 12D-9
- Rule Chapter 12D-10
- Rule Chapter 12D-51.001 through 12D-51.003

Florida Department of Revenue

- Uniform Policies and Procedure Manual
- Other Legal Resources, Including Statutory Criteria
- Reference Materials, Including Guidelines

Government in the Sunshine Manual

- Government in the Sunshine Manual