

VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY

MEETING AGENDA

SEPTEMBER 15, 2026

9:30 A.M.

County Center, 2nd Floor Boardroom

Via Communications Media Technology

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

ORDER OF BUSINESS

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

Chair's Statement: The VAB welcomes comments from petitioners about any issue or concern related to their petition or processes of the VAB. Anyone wishing to speak before the VAB during the public comment portion of the meeting will be able to do so by completing the online Public Comment Form found at: <https://www.hillsclerk.com/Additional-Services/Value-Adjustment-Board/Speak-at-VAB-Meeting>. You will be required to provide your name and telephone number in your email. This information is being requested to facilitate the audio conferencing process. The Chair will call on speakers by name in the order in which the emails were received for Public Comment. An audio call-in number will be provided to participants that have completed the form after it is received by the County. All callers will be muted upon calling and will be unmuted in the submission order after being recognized by the Chair by name. When addressing the VAB, please state your name and address and speak clearly into the microphone. Three (3) minutes are allowed for each speaker.

3. Purpose of Meeting: Extend the Tax Rolls, Approve Minutes, and Other VAB Matters
4. **Corrective Notation — Petition No. 2025-01337 (Petitioner: Nagamani and Krishna Kumar Kasi /Life Estate, by/through Ownwell): Consider the Clerk's request to correct a clerical error; declare the erroneous batch withdrawal null and void ab initio; adopt the Recommended Decision of Special Magistrate Kent Evans as the Board's final decision; and direct the corresponding adjustment and certificate of correction to the 2025 Tax Roll.**
5. Circuit Court Case No: 26-CA-008626 Motion to Dismiss; Snead Informational Update
6. **Certify the 2026 Real and Tangible Assessment Rolls and Authorize the Chair to Sign Certificate of Value Adjustment Board for Each Roll, so the 2026 Tax Rolls can be Extended**
7. **Approve the July 30, 2026, Meeting Minutes**
8. Other VAB Matters
 - a. Correspondence
 - i. DOR Compliance Form Updates
 - b. DOR Training Certificates
 - c. Meeting Notice
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 OF HILLSBOROUGH COUNTY, FLORIDA
CORRECTIVE NOTATION AND ORDER GRANTING CORRECTION OF CLERICAL
ERROR**

Petition No.:	2025-01337
Tax Year:	2025
Petitioner:	Nagamani and Krishna Kumar Kasi /Life Estate, by and through its authorized agent/representative, Ownwell
Parcel/Folio No.:	0780116692
Special Magistrate:	Kent Evans
Hearing Date:	January 14, 2026

Findings

Having considered the Clerk's request to correct a clerical error affecting Petition No. 2025-01337, and being otherwise fully advised, the Value Adjustment Board of Hillsborough County, Florida (the "Board"), finds:

1. Petitioner, by and through its agent Ownwell, timely filed Petition No. 2025-01337 challenging the assessment on the above parcel for the 2025 tax year.
2. The petition was duly noticed and heard on January 14, 2026, before Special Magistrate Kent Evans. The petitioner did not withdraw or settle the petition.
3. Under Rule 12D-9.021, F.A.C., a petition may be withdrawn only by the petitioner, and only by an affirmative written or electronic act (Form DR-485WI or equivalent). No such withdrawal was made by this petitioner.
4. Following the hearing, the Clerk's office inadvertently included Petition No. 2025-01337 in a large batch withdrawal. As a result, no recommended decision was distributed and no final decision was rendered, contrary to Rule 12D-9.030, F.A.C. (recommended decision required after a hearing not withdrawn or settled) and Section 194.034(2), Fla. Stat. (decision must contain findings of fact and conclusions of law; taxpayer must be notified).
5. The 2025 assessment roll was certified on May 19, 2026, without disposition of this petition. The Board retains authority to correct its own clerical error and to complete a decision it was required to render; the withdrawal did not occur by any act of the petitioner and works no forfeiture of the petitioner's rights.

Order

NOW, THEREFORE, the Board ORDERS:

- A. The batch withdrawal, as applied to Petition No. 2025-01337, is declared a clerical error and is null and void ab initio. The Clerk is directed to correct the record nunc pro tunc to reflect that the petition was heard and was never withdrawn by the petitioner.

- B. The Board adopts the written Recommended Decision of Special Magistrate Kent Evans for Petition No. 2025-01337 as its final decision under Rule 12D-9.031 and Rule 12D-9.032, F.A.C., together with the findings of fact and conclusions of law set forth therein, a copy of which is attached as Exhibit “A.” The values before and after Board action are: *Before Board action — Just \$693,232 / Assessed \$648,270 / Taxable \$597,548 → After Board action — Just \$636,204 / Assessed \$591,242 / Taxable \$540,520* (exempt value \$50,722 unchanged).
- C. The Clerk shall issue the final decision on the DR-485 series form and promptly provide notice to the petitioner and the property appraiser, advising of the right to seek review in circuit court within 60 days under Sections 194.036 and 194.171, Fla. Stat..
- D. The corresponding adjustment shall be applied to the 2025 tax roll. Because the 2025 roll was already certified, the Clerk shall transmit this Corrective Notation and the adopted final decision to the Property Appraiser and Tax Collector for a corrected (second) certification and certificate of correction under Section 193.122 and Section 197.323, Fla. Stat., with any resulting refund of overpaid taxes issued under Section 197.182, Fla. Stat..
- E. This Corrective Notation was considered and adopted by the Board at its duly noticed public meeting on September 15, 2026.

ADOPTED this 15th day of September, 2026.

Chris Boles, Chair
Value Adjustment Board of Hillsborough County, Florida

ATTEST:

Clerk of the Value Adjustment Board

Exhibit A: Recommended Decision of Special Magistrate Kent Evans (to be attached).



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

DR-485V
R. 11/23
Rule 12D-16.002 F.A.C.
Eff. 11/23

HILLSBOROUGH County

The actions below were taken on your petition.

☒ These actions are a recommendation only, not final ☐ These actions are a final decision of the VAB
If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # 2025-01337	Parcel ID 078011-6692
Petitioner name Ownwell, Inc. The petitioner is: ☐ taxpayer of record ☒ taxpayer's representative ☐ other, explain: _____	Property address 5021 Emerald Isle Drive Wimauma, FL 33598

Decision Summary ☐ Denied your petition ☒ Granted your petition ☐ Granted your petition in part

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	693,232.00	693,232.00	636,204.00
2. Assessed or classified use value,* if applicable	648,270.00	648,270.00	591,242.00
3. Exempt value,* enter "0" if none	50,722.00	50,722.00	50,722.00
4. Taxable value,* required	597,548.00	597,548.00	540,520.00

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reasons for Decision

Fill-in fields will expand, or add pages as needed.

Findings of Fact

See Attachment A.

Conclusions of Law

See Attachment B.

☒ **Recommended Decision of Special Magistrate** Finding and conclusions above are recommendations.

Signature, special magistrate	Kent Evans	08/31/2026
	Print name	Date

Signature, VAB clerk or special representative	Print name	Date
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If this is a recommended decision, the board will consider the recommended decision on _____ at _____
Address _____

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call _____ or visit our website at _____.

☐ **Final Decision of the Value Adjustment Board**

Signature, chair, value adjustment board	Print name	Date of decision
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Signature, VAB clerk or representative	Print name	Date mailed to parties
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FINDINGS OF FACT (Attachment A)

“In each recommended decision and in each final decision, the conclusions of law must be based on findings of fact. For each of the statutory criteria for the issue under administrative review, the findings of fact must identify the corresponding admitted evidence or lack thereof.” Rules 12D-9.030(1) and 12D-9.032(1)(a), FAC

Opening Statements

The hearing for Petition 2025-1337 was conducted Wednesday, January 14, 2026. The Special Magistrate (SM) for this hearing is Kent Evans. The Hillsborough County Property Appraiser’s Office (PAO) was represented by Rick Rape and Taylor Martinez. Mr. Rape is a FL State-certified General Real Estate Appraiser with an MAI designation. Mr. Martinez is a State-certified Residential Real Estate Appraiser.

The Petitioner (PET) is Nick Costello, with Ownwell, Inc. Mr. Costello confirmed that he is legally authorized to represent the property owner and taxpayer (Nagamani and Krishna Kumar Kasi / Life Estate). All testifying parties were placed under sworn oath.

The SM opened the hearing and made opening comments: i) regarding the SM independence from the PAO and tax collector, ii) describing the hearing procedures will be fair, orderly, and unbiased, iii) that the SM will consider only evidence (documents & testimony) submitted into the record, iv) submitted evidence will be evaluated for relevancy & credibility, and v) SM recommendation will be based on “preponderance of evidence”.

Verification of Values – The PAO verified the current values, as follows: \$693,232 Market Value, \$648,270 Assessed (Capped) Value, and \$597,548 Taxable (Adjusted) Value. The PAO verified there has been no change since TRIM.

Exchange of Evidence

In this case, there was a prior evidence exchange between the PET and PAO that complied with the time-frame requirements for exchanging evidence. There were no objections from either party in this regard.

Assessed Property

The property at issue (subject property) is a one-story single-family residence located at 5021 Emerald Isle Drive (FN078011-6692) in the Valencia Lakes subdivision in Wimauma, FL. The subject house contains 3,055 SF and was built in 2017. The land contains 9,004 SF.

PAO Evidence

The PAO presented their evidence first. “Under section 194.301(1), the appraiser has the burden of going forward and presenting testimonial and documentary evidence explaining how the appraiser satisfied each of the just valuation criteria.” See *Dillard's, Inc. v. Singh*, No. 2016-CA-005094-O, (Fla. 9th Cir. Ct., October 1, 2020).

The PAO testimony involved going through their evidence package and describing the contents. The evidence package provided by the PAO included the following:

- 2025 Property Record (tax) Card. It is noted the tax card includes information regarding the most recent sale of this property in August-2021 for \$687,500 or \$225/SF. The transaction is identified as a “Qualified” sale by the PAO.
- A comparable sales grid with data on three (3) home sales in the same general area that recently sold. The sales prices range between \$228/SF and \$261/SF, averaging \$245/SF.
- A publication of Court Cases between 1939 and 1969 sourced from the FL Dept. of Revenue.
- Hillsborough County Property Appraiser – Mass Appraisal Report. (*Note* – this is a generic report submitted for all properties in this category ... it is not specific to the property at issue).
- Just Valuation, Costs of Sale and the 85%, written by Will Shepherd, former General Counsel for the Hillsborough County Property Appraiser. (*Note* – this is a generic report submitted for all properties in this category ... it is not specific to the property at issue).

The PAO began their testimony with a statement regarding the procedures & processes used by the PAO in deriving the Just Value estimate by applying the 8 Criteria in compliance with FL Statute 193.011 and the Presumption of Correctness statute in 194.301 FS.

The PAO assessment is \$693,232 (equates to \$227/SF).

The PAO testified that the 2025 Form DR-493 submitted by the PAO to the Dept. of Revenue indicated 8th Criterion adjustments of 15% to recorded selling prices in arriving at assessed value. It is noted that the PAO submitted home sales comps have the recorded sale prices reported (aka. “gross proceeds” amounts with costs of sale included). However, the PAO confirmed the assessment (\$693,232) is a “net proceeds” amount and includes a deduction of 15% for costs of sale (Criteria 1 & 8), consistent with other properties within the same class & use. Adding back the 15% adjustment to the PAO Just Value estimate would indicate a “gross proceeds” amount of \$815,567 for the subject.

PET Evidence

“In a Board or special magistrate hearing, the petitioner is responsible for presenting relevant and credible evidence in support of his or her belief that the property appraiser’s determination is incorrect.” *Rule 12D-9.025(3)(a), FAC*. The Petitioner’s primary basis of disagreement with the assessment is the amount.

The basis of the PET disagreement has to do with the overall level of assessment. The PET contends that the assessment is too high based on the comparable sales he placed into evidence.

The PET evidence package included the following

- A Cover Page identifying the subject property ownership, address, and tax ID number.
- A Property Summary page with property address, parcel (tax ID) number, Market Value (assessment amount), allocation between land & improvements, improvements size, land size, year built, and effective year built. It is noted that the PET improvement size (3,504 SF) differs from the PAO size (3,055 SF). It appears the PET used the “adjusted gross” size, which includes non-living square footage (such as porches, garage, etc). It is unknown whether the PET also used the adjusted gross sizes for his comparable sales.
- An aerial photo and front photo of the subject property.
- An Evaluation Summary page which includes the PET’s opinion of value. For this property, the PET believes the subject should have a value of \$643,000.
- A Sales Comparables chart listing three (3) recent sales of similar homes in the subject neighborhood. The sales ranged between \$193/SF and \$239/SF, averaging \$245/SF. However, it is unknown if these unit prices are calculated based on living area or adjusted gross area.
- An Adjusted Sales Comparables chart. The PET adjusts for differences of improvement size, year built, land size, time, and costs of sale (15%, Criteria 1 & 8). The adjusted price range is \$192/SF to \$222/SF. However, it is unknown if these unit prices are calculated based on living area or adjusted gross area.
- A subject location and sales location map.
- A front photo for each of the comparable home sales.

Ultimate Findings of Fact

1. **Presumption of Correctness** – “A presumption of correctness for the assessment is not established unless the property appraiser proves by a preponderance of the evidence that the property appraiser’s just valuation methodology complies with Section 193.011, F.S., and professionally accepted appraisal practices, including mass appraisal standards, if appropriate.” *Rule 12D-9.027(2)(a), FAC*.

The PAO testified that all eight (8) criteria of 193.011 FS were considered. In addition, the PAO submitted i) a 2025 Property Record (tax) card, ii) a Mass Appraisal document describing mass appraisal methodology and how the eight (8) criteria requirement of FS 193.011 have been addressed, and iii) a Just Valuation, Costs of Sale and the 85% document describing the PAO interpretation of the Statute and various citing's of case law in support of their position. However, the SM notes that (except for the tax card) these are generic documents submitted by the PAO for this and other 2025 hearings. The submission of these documents does not establish the presumption of correctness. "Materials describing the general appraisal practices of the property appraiser alone, without discussing how those practices were applied to the assessment at issue, are not sufficient to establish a presumption of correctness for the assessment." Property Tax Informational Bulletin PTO 09-29.

In addition, the submission of a property record card does not establish the presumption of correctness. "By itself, the property record card is not sufficient evidence for establishing a presumption of correctness for the assessment under Subsection 194.301(1), F.S." 2025 VAB Training Pg 157.

"Just valuation evidence, including evidence intended to show the property appraiser's compliance with each of the section 193.011 factors, "must be real, material, pertinent, and relevant evidence, as opposed to ethereal, metaphysical, speculative, theoretical, or hypothetical, and it must have definite probative value." Singh v. Walt Disney Parks, --- So.3d ---, 2020 WL 4574735 (Fla. 5th DCA Aug. 7, 2020).

The real estate credentials of the PAO representatives and their overall level of knowledge were also given consideration by the SM. The qualifications of the PAO are a direct reflection of the credibility and development of the assessment and the presumption of PAO correctness. In this case, the PAO representatives have superior qualifications for development of the subject assessment.

Conclusion – The PAO gave sworn testimony that each of the eight criteria was considered in arriving at the assessment. The PET did not specifically challenge this statement or provide information suggesting the PAO did not properly consider the 8 criteria required by FS 193.011. Upon review of the evidence submitted on record, the qualifications of the PAO representatives, and the sworn testimony of the PAO (and lack of challenge by the PET), the SM concludes the presumption of correctness by the PAO is retained.

2. **Preponderance of evidence** – "The Board or special magistrate must consider the admitted evidence and determine whether it is sufficiently relevant and credible to reach the "preponderance of the evidence" standard of proof." Rules 12D-9.025(1)(d), 12D-9.027(5), and 12D-9.027(6), FAC. "Under section 194.301, F.S., "preponderance of the evidence" is the standard of proof that applies in assessment challenges". Rule 12D-9.025(3)(b), FAC.

The Florida Supreme Court has defined “preponderance of the evidence” as “greater weight of the evidence” or evidence that “more likely than not” tends to prove a certain proposition. *Gross v. Lyons*, 763 So.2d 276 (Fla. 2000).

Both the PAO and PET provided comparable sales evidence in support of their respective positions. The PAO submitted three (3) sales that averaged \$245/SF. The PET submitted three (3) sales that averaged \$219/SF. However, it is unknown if these unit prices are calculated based on living area or gross area. The SM concludes the PAO Comps represent a preponderance of evidence. Based on the photos provided by the PAO, the SM considered the PAO evidence to represent a preponderance of evidence. The PET did not submit comp photos.

In addition, the SM reviewed the Aug-2021 qualified sale of the subject property for \$687,500 (\$225/SF). However, the market for single-family residential properties has increased since 2022. In the SM opinion, the sale of the subject is too old and has been given nominal weight.

3. **Eighth Criterion and Assessment Uniformity** – Section 194.301(2)(a)3., F.S., provides that to withstand judicial or administrative review, a just valuation cannot be: “...arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the property appraiser to comparable property within the same county.” Along similar lines, section 195.0012, F.S., expresses legislative intent for assessment uniformity including “...uniform assessment as between property within each county....”

The Florida Legislature empowered the Florida Dept. of Revenue (DOR) with oversight authority for the Value Adjustment process. The 2025 VAB Training clearly outlines procedures for deducting costs of sale. Specifically, how to deduct for each of the three (3) traditional appraisal approaches (Cost, Market, Income). Within the training materials (Module 6), it is clear the DOR guidance is for Special Magistrates to properly apply costs of sale deductions where applicable. The guidance provided by the DOR is considered thoughtful, well-reasoned, and consistent with Florida law.

“Special magistrates must specifically address how cost of sale deductions were handled in the evidence presented and in any analyses used by the VAB and magistrates in reviewing or revising a just value assessment.” 2025 VAB Training Pg 175

When a property appraiser fails to properly apply a “cost of sale” adjustment to a traditional valuation approach (Cost, Market, Income), those properties assessed using the mass appraisal process CAMA system benefit from a “cost of sale” adjustment, while those properties assessed using property-specific valuation methodology are denied that reduction.

When one taxpayer's property is valued using a different methodology than like properties within the same class and use code, the effect is inequality in the assessments. Not only does this process result in a denial of equal protection, it is inconsistent with the just value requirements of Section 193.011(8), FS.

The 2025 VAB Training Materials cite numerous Florida cases upholding the long-standing professionally accepted appraisal practice of deducting costs of sale across-the-board, and it shows the Florida Supreme Court's recognition of the legislative intent for the costs of sale "to be excluded from the ad valorem appraisal process" without exception.

"Given the general lack of market data necessary for proving specific cost of sale deductions for the different classes of real property, VABs and magistrates should generally apply the cost of sale percentage the property appraiser reported on Form DR-493 to achieve the overriding goal of uniformity". 2025 VAB Board Training, Module 6, Page 164. In this case, Form DR-493 submitted by the Hillsborough County PAO for 2025 indicated a 15% eighth criterion adjustment to recorded selling prices (gross proceeds) in arriving at Just/Market value.

The PAO home sale comps are all in the same immediate neighborhood as the subject property. Based on the average sale price of the PAO comps (\$245/SF), the indicated total "gross proceeds" value of the subject property (prior to any adjustment for Criteria 1 & 8) is \$748,475 (\$245/SF x 3,055 SF). This would indicate a Criteria 1 & 8 adjustment of only 7% from the "gross proceeds" number.

The PAO sales evidence is considered most relevant & credible of the evidence submitted on the record. However, the implied 7% adjustment for Criteria 1 & 8 from the PAO sales data falls short of the 15% adjustment applied to other properties within the same use & class. Therefore, the SM concludes the preponderance of evidence indicates the assessment exceeds Just Value.

4. **Just/Market Value** – "Definitions of market value from different sources contain different conditions. Market Value is defined by a specific jurisdiction (eg, a court, regulatory body, or public agency with legal authority)". Uniform Standards of Professional Appraisal Practice, Advisory Opinion 22, page 119. For Ad Valorem purposes, the Supreme Court of FL has ruled that "market value" is synonymous with "Just Value". Walter v. Schuler, 176 So.2d 81 (Fla. 1965). Therefore, Just Value, as defined in 193.011 FS, also applies to Market Value in the context of Ad Valorem purposes. The terms are synonymous.

"The Board or special magistrate is authorized to make calculations and to make an adjustment to the property appraiser's value based on competent substantial evidence of just

value in the record.” Section 194.301, F.S., as amended by Chapter 2009-121, Laws of Florida (House Bill 521).

In this case, the PAO sales comps represent a preponderance of evidence. The PAO market data indicates a value of $\pm\$245/\text{SF}$ (prior to adjustment for Criteria 1 & 8). This equates to a total value of \$748,475 ($3,055 \text{ SF} \times \$245/\text{SF}$).

Weighing of the Evidence – The PAO Comps represent a preponderance of evidence. The PAO data indicates a value (gross proceeds) of $\pm\$245/\text{SF}$ or \$748,475. Deducting 15% for FS 193.011 Criteria 1 & 8 indicates a Just Value (net proceeds) of \$636,204.

CONCLUSIONS OF LAW (Attachment B)

“A conclusion of law is a written statement specifying which part(s) of law apply to a finding of fact and stating how the law applies to the finding of fact.” 2025 VAB Training Pg 312

Pursuant to Section 194.301, the Property Appraiser’s assessment shall be entitled to a Presumption of Correctness if the Property Appraiser shows, by a preponderance of the evidence, that the Property Appraiser considered each of the eight criteria set forth in Section 193.011, the Property Appraiser applied the correct appraisal methodology based upon the characteristics of the property, and the Property Appraiser did not use appraisal practices which are different than the appraisal practices generally applied by the Property Appraiser to comparable in the same county.

In this case, the SM concludes that the evidence indicates the PAO maintained a presumption of correctness. The methodology used by the PAO is considered appropriate and complies with professionally accepted appraisal practices.

The SM reviewed all evidence (documentary and testimonial) presented by the parties during the hearing. In accordance with DOR guidelines, the SM determined the evidence and testimony was sufficiently relevant and credible to the valuation issue at hand. Thus, the evidence as presented was admitted for consideration in relation to the appropriateness of the subject’s assessment.

The SM determined that there is competent and substantial evidence of value on record in compliance with criteria of 193.011 and professionally accepted appraisal practice to establish Just Value. The PAO sale comps represent a preponderance of evidence.

Reasons for Recommended Decision

“All recommended decisions and all final decisions must contain written reasons for upholding or overturning the property appraiser’s determination”. Rules 12D-9.030(1) and 12D-9.032(1)(a), FAC.

“The Board or special magistrate is authorized to make calculations and to make an adjustment to the property appraiser’s value based on competent substantial evidence of just value in the record.” Section 194.301, F.S., as amended by Chapter 2009-121, Laws of Florida (House Bill 521).

The market evidence provided by the PAO represents a preponderance of evidence. The PAO sales data indicates a market value of \$245/SF. Applying this rate to the subject home (3,055 SF) indicates a total “gross proceeds” value (prior to any adjustment for Criteria 1 & 8) of

\$748,475. Deducting 15% for FS 193,011 Criteria 1 & 8 indicates a “net proceeds” amount of \$636,204. In comparison, the assessment is \$693,232. This would indicate the assessment exceeds Just Value.

Based on a preponderance of evidence, the SM concludes the PAO assessment exceeds Just Value. Therefore, it is recommended that the petition be GRANTED and the assessment be reduced to \$636,204. This recommendation is based on the PAO’s own sales evidence.

**IN THE CIRCUIT COURT OF THE THIRTEENTH JUDICIAL CIRCUIT
IN AND FOR HILLSBOROUGH COUNTY, FLORIDA
CIVIL DIVISION**

NANCY SNEAD,
Plaintiff,

Case No.: 26-CA-008626
Division: A

v.

VALUE ADJUSTMENT BOARD,
Defendant.

NOTICE OF HEARING ON DEFENDANT'S MOTION TO DISMISS

PLEASE TAKE NOTICE that the hearing on Defendant, Hillsborough County Value Adjustment Board's Motion to Dismiss (Doc. 10), before the Honorable Cheryl K. Thomas, is scheduled as follows:

DATE: December 14, 2026

TIME: 10:30 a.m. to 11:00 a.m. (EST)
(30 minutes have been reserved)

LOCATION: Edgecomb Courthouse
800 E. Twiggs Street, Room 525
Tampa, Florida 33602
Courtroom 506

ZOOM: URL: <https://zoom.us/j/93553574539>
Meeting ID: 935 5357 4539
Telephone: 1-786-635-1003 or 1-470-381-2552 (use Meeting ID above)

JUDGE: The Honorable Cheryl K. Thomas

PLEASE GOVERN YOURSELF ACCORDINGLY

ATTN: If you are a person with a disability who needs any accommodation in order to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact the ADA Coordinator, Hillsborough County Courthouse, 800 E. Twiggs Street, Room 604, Tampa, Florida 33602, (813) 272-7040, at least 7 days before your scheduled court appearance, or immediately upon receiving this notification if the time before the scheduled appearance is less than 7 days; if you are hearing or voice impaired, call 711.

Respectfully submitted,

/s/ Rinky S. Parwani

Rinky S. Parwani

Counsel to the Value Adjustment Board

Hillsborough County

Florida Bar No. 629634

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(813) 514-8280

(813) 514-8281 FAX

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by electronic filing with the Clerk of the Court using the Florida Courts E-Filing Portal, and by U.S. Mail to the following on September 2, 2026 to:

Nancy V. Snead
5446 Sunset Falls Dr.
Apollo Beach, FL 33572-3140
Plaintiff, Pro Se

/s/ Rinky S. Parwani

Rinky S. Parwani

Florida Bar No. 629634

**IN THE CIRCUIT/COUNTY COURT OF THE THIRTEENTH JUDICIAL CIRCUIT,
IN AND FOR HILLSBOROUGH COUNTY, FLORIDA**

NANCY SNEAD

Plaintiffs,

v.

Case Number: 26-CA-008626

Division A

VALUE ADJUSTMENT BOARD

Defendants.

DIFFERENTIATED CASE MANAGEMENT ORDER AND
NOTICE OF HEARING ON 3/18/2027 AT 10:00 AM
(GENERAL CIRCUIT CIVIL CASES FILED ON OR AFTER JANUARY 1, 2025)

THIS CAUSE comes before the Court in accordance with Florida Rule of Civil Procedure 1.200 and Thirteenth Judicial Circuit Administrative Order S-2024-085 (*Circuit Civil Differentiated Case Management Plan*) (the “**Case Management Plan**”) or any successor administrative order.

Accordingly, it is now

FOUND, ORDERED, and ADJUDGED that:

1. **Designation of Case.** This case is preliminarily designated as a *General* civil case, as defined by Florida Rule of Civil Procedure 1.200.
2. **Plaintiff’s Obligation to Serve DCM Order on All Defendants.** Consistent with the Case Management Plan, this Differentiated Case Management Order and Notice of Hearing (the “**DCM Order**”) has been generated automatically upon the filing of the complaint and must be provided to Plaintiff along with the summons. Plaintiff is **DIRECTED** to serve the DCM Order on each and every named defendant in the same manner and at the same time as the complaint itself is served.
3. **Conformity with Time Standards.** The deadlines established in this DCM Order are set in contemplation of the time standards specified in Florida Rule of General Practice and Judicial Administration 2.250(a)(1)(B).
4. **Procedure for Modification of Deadlines.** Counsel or any self-represented parties, or both, may seek to modify the deadlines set forth in this order by either:
 - a. Filing a motion in accordance with Florida Rule of Civil Procedure 1.200(e)(3) and setting it for hearing; or

Filed 8/10/2026 3:56:45 PM Hillsborough County Clerk of the Circuit Court

- b. Stipulating to new deadlines and submitting an Amended Differentiated Case Management Order. The Amended Differentiated Case Management Order (“**Amended DCM Order**”) form is available under the “Forms” tab of the undersigned’s page at <http://www.fljud13.org>. The Amended DCM Order must include a date for a court-ordered case management conference (the “**Court-Ordered Case Management Conference**”). Hearing time for the Court-Ordered Case Management Conference should be secured on either a Uniform Motion Calendar (“**UMC**”) docket or a 15-minute hearing docket.
5. **Procedure for Setting Firm Trial Date.** The deadlines set forth in this DCM Order contemplate a projected trial date within the time standards specified in Florida Rule of General Practice and Judicial Administration 2.250(a)(1)(B). A firm trial date will be set through entry of a Uniform Order Setting Trial and Pretrial at the Court-Ordered Case Management Conference or as otherwise provided in this order.
6. **Court-Ordered Case Management Conference.** It is appropriate to set a Court-Ordered Case Management Conference prior to the close of fact discovery to both assess the progress of the case and set a firm trial date.
- a. **Date and Time for Court-Ordered Case Management Set Below.** A date and time for the Court-Ordered Case Management Conference is set below.
 - b. **Method of Conducting Court-Ordered Case Management Conference:** The Court-Ordered Case Management Conference will be conducted remotely through the use of the following technology and connection instructions:

The Court’s ZOOM link is <https://zoom.us/j/93553574539> and ZOOM Meeting ID number is 935 5357 4539.
 - c. **Attendance Mandated.** Counsel and any self-represented parties **MUST ATTEND** unless otherwise excused by the Court and must be prepared to discuss selection of a firm trial date and corresponding pretrial conference date and time.
 - d. **Process for Securing Excusal from Attending the Court-Ordered Case Management Conference:**
 - i. **Automatic Excusal.**
 - 1. Unless otherwise ordered by the presiding judge, counsel or any self-represented parties, or both, are automatically excused from attending the Court-Ordered Case Management Conference if a Uniform Order Setting Trial and Pretrial has been submitted to and signed by the Court at least 30 days before the date of the Court-Ordered Case Management Conference; and
 - 2. Any party seeking to invoke this automatic excusal provision should notify the judicial assistant by email sent to the division

email address within 3 business days of the date the Uniform Order Setting Trial and Pretrial is signed.

ii. **Discretionary Excusal.**

1. Counsel or self-represented parties, or both, may seek a discretionary excusal from the Court-Ordered Case Management Conference by filing a motion and submitting an agreed proposed order excusing their attendance on one of the following grounds:
 - a. The Court has signed an Amended DCM Order, either by stipulation or by filing a motion and setting a hearing, AND the Amended DCM Order sets a new Court-Ordered Case Management Conference; or
 - b. Counsel has otherwise demonstrated good cause to believe that the case is otherwise in full compliance with the Case Management Plan.
- e. **Failure to Attend Court-Ordered Case Management Conference.** The failure to attend the Court-Ordered Case Management Conference may result in the case being set for a trial date without input of the absent counsel or self-represented party, or both; dismissal of the complaint without prejudice; entry of a judicial default; monetary sanctions against counsel or any self-represented parties, or both; or any other sanctions deemed appropriate by the presiding judge.
7. **Firm Trial Date to be Set by Uniform Order Setting Trial and Pretrial.** Once a firm trial date is selected, counsel will be directed to prepare and submit through the Florida E-Portal (the “**Portal**”) a Uniform Order Setting Trial and Pretrial, which is available under the “Forms” tab of the undersigned’s page at <http://www.fljud13.org>. The Uniform Order Setting Trial and Pretrial will require calculation of additional deadlines in a specified manner.
8. **Requirement to Review and Comply with Administrative Order for Circuit Civil Division.** Counsel and any self-represented parties are **DIRECTED** to review and comply with all provisions of Administrative Order S-2024-046 (*Circuit Civil Division*), and any successive administrative order.
9. **Certificate of Conferral for Non-Dispositive Motions.**
 - a. **When Required.** Parties are required to confer prior to filing motions in accordance with Florida Rule of Civil Procedure 1.202.
 - b. **Cancellation of Hearing/Denial of Motion Filed Without Certificate of Conferral.** Counsel and any self-represented parties should anticipate that a hearing set on a motion that lacks such a certification will be canceled and the motion may be denied without a hearing for failure to comply with this requirement.

- c. **Form of Certificate of Conferral.** The certificate of conferral should be substantially in the following form:

Certificate of Conferral Prior to Filing

“I certify that prior to filing this motion, I attempted to resolve the matter by discussing the relief requested in this motion by [date and method of communication (select one of the following: in person, telephone, or video conference)] with the opposing party or counsel and [the opposing party or counsel did not agree to that the motion could be resolved without the necessity of a hearing] OR [the opposing party or counsel did not respond and (describe with particularity all of the efforts undertaken to accomplish dialogue with the opposing party or opposing party’s counsel prior to filing the motion)].”

10. Discovery Provisions.

a. **Fact Discovery.**

- i. All discovery must be served in time for a timely response to be received prior to the deadline for completion of fact discovery.
- ii. All non-expert witness depositions must occur prior to the deadline for completion of fact discovery.
- iii. Failure to timely complete discovery by the deadline for completion of fact discovery may result in, among other things, exclusion of evidence or other sanctions, or both.

b. **Expert Discovery.**

- i. Expert disclosure must occur by the deadline indicated below.
- ii. Contemporaneous with disclosure of each expert, the disclosing party must provide to all other parties:
 1. No less than five proposed deposition dates, all of which must be prior to the deadline to complete expert discovery; and
 2. For each expert:
 - a. Identify the expert’s area of expertise;
 - b. Identify the subject matter on which the expert is expected to testify;
 - c. Summarize the substance of the facts and opinions to which the expert is expected to testify; and

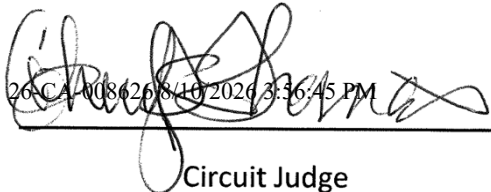
- d. Summarize the grounds for each opinion.
 - iii. The court may preclude an expert from testifying outside of the disclosed opinions.
 - iv. All expert witness depositions must be conducted prior to the deadline for completion of expert discovery.
 - v. It is the responsibility of counsel to select experts who:
 1. Are prepared to make themselves available for deposition within the expert discovery period; and
 2. Are prepared to respond promptly to requests for deposition dates.
 - vi. If an expert cannot be deposed prior to the deadline for completion of expert discovery despite timely and reasonable efforts of opposing counsel to secure deposition dates, that expert's testimony may be excluded at trial.
11. **Deadlines.** The deadlines set forth below are **ESTABLISHED** and will **GOVERN** this case and will be strictly enforced by the Court. Counsel and any self-represented parties are **DIRECTED** to review, calendar, and abide by them:

Action or Event	Date
Complaint filing date.	08/10/2026
Deadline for service of complaint. [120 days after filing of complaint; <i>see</i> Rule 1.070(j), Fla. R. Civ. P.]	
Deadline for adding parties. [150 days after filing of complaint; subject to Rule 1.210, Fla. R. Civ. P.]	
Deadline for service under extensions. [180 days after filing of complaint; <i>see</i> Rule 1.070(j), Fla. R. Civ. P.]	
Deadline for filing all objections to pleadings. [180 days after filing of complaint.]	
Deadline for resolution of all objections to pleadings. [200 days after filing of complaint.]	

Court-Ordered Case Management Conference. NOTE: This hearing will be conducted remotely. Please see paragraph 6(b) for connection instructions. [210 days after filing of complaint.]	03/18/2027 At 10:00 AM
Deadline for completion of fact discovery. [270 days after filing of complaint.]	
Deadline for filing motion to compel discovery. [284 days after filing of complaint.]	
Plaintiff's expert disclosure deadline. [300 days after filing of complaint.]	
Defendant's expert disclosure deadline. [330 days after filing of complaint.]	
Rebuttal expert disclosure deadline. [344 days after filing of complaint.]	
Deadline for completion of compulsory medical exam, if applicable and requested ("CME"). [390 days after filing of complaint; subject to Rule 1.360(1)(A), Fla. R. Civ. P.]	
Deadline for filing and service of motions for summary judgment. [400 days after filing of complaint.]	
Deadline for completion of alternative dispute resolution. [420 days after filing of complaint.]	
Deadline for completion of expert discovery. [420 days after filing of complaint.]	
Deadline for filing of all pretrial motions excluding motions in limine. [450 days after filing of complaint.]	
Deadline for resolution of all pretrial motions, including motions for summary judgment and <i>Daubert</i> motions but excluding motions in limine. [500 days after filing of complaint.]	

Deadline for filing of all motions in limine. [520 days after filing of complaint.]	
Deadline for resolution of all motions in limine. [539 days after filing of complaint.]	
Month and year of the projected trial term. [540 days after filing of complaint; <i>see</i> Florida Rule of General Practice and Judicial Administration 2.250(a)(1)(B); firm trial date will be set by entry of a Uniform Order Setting Trial and Pretrial (Revised January 1, 2025).]	

ENTERED by the undersigned judge on the date imprinted below.


26-CA-008626 8/10/2026 3:56:45 PM
Circuit Judge

26-CA-008626 8/10/2026 3:56:45 PM

FORM 1.997. CIVIL COVER SHEET

The civil cover sheet and the information contained in it neither replaces nor supplement the filing and service of pleadings or other documents as required by law. This form shall be filed by the plaintiff or petitioner with the Clerk of Court for purpose of reporting uniform data pursuant to section 25.075, Florida Statute. (See instructions for completion.)

1. CASE STYLE

In the Circuit Court of the Thirteenth Judicial Circuit for Hillsborough County, Florida

Nancy Sneed
Plaintiff(s)

Case Number: 26CA8626

Division: A

vs

VAB
Defendant(s)

HILLSBOROUGH COUNTY CO
AUG 10 2026 PM3:53

2. AMOUNT OF CLAIM

Please indicate the estimated amount of the claim, rounded to the nearest dollar. The estimated amount of the claim is requested for data collection and clerical processing purposes only. The amount of the claim shall not be used for any other purposes.

- ☐ \$8,000 or less _____
☐ \$8,001 - \$30,000 _____
☐ \$30,001 - \$50,000 _____
☐ \$50,001 - \$75,000 _____
☐ \$75,001 - \$100,000 _____
☒ over \$100,000.00 359,000

3. TYPE OF CASE (If the case fits more than one type of case, select the most definitive category.) If the most descriptive label is a subcategory (is indented under a broader category), place an X in both the main category and subcategory boxes.

CIRCUIT CIVIL

- ☐ Condominium
☐ Contracts and indebtedness
☐ Eminent domain
☐ Auto negligence

☐ Negligence - other

☐ Business governance
☐ Business torts
☐ Environmental/Toxic tort
☐ Third party indemnification
☐ Construction defect

- ☒ Homestead residential foreclosure \$50,001 - \$249,999
☒ Homestead residential foreclosure \$250,000 or more
☐ Non-homestead residential Foreclosure \$0 - \$50,000
☐ Non-homestead residential Foreclosure \$50,001 - \$249,999
☐ Non-homestead residential Foreclosure \$250,000 or more
☒ Other
☐ Antitrust / trade regulation
☐ Business transactions
☐ Constitutional challenge - statute or ordinance
☐ Constitutional challenge - proposed amendment

- ☐ Mass tort
- ☐ Negligent security
- ☐ Nursing home negligence
- ☐ Premises liability – commercial

- ☐ Premises liability – residential
- ☐ Products liability

- ☐ Real property / Mortgage foreclosure
 - ☐ Commercial foreclosure \$0 - \$50,000
 - ☐ Commercial foreclosure \$50,001 - \$249,999
 - ☐ Commercial foreclosure \$250,000 or more
 - ☒ Homestead residential foreclosure \$0 - \$50,000

- ☐ Corporate trusts
- ☐ Discrimination – employment or other
- ☐ Insurance claims
- ☐ Intellectual property

- ☐ Libel / Slander
- ☐ Shareholder derivative action
- ☐ Securities litigation
- ☐ Trade secrets
- ☐ Trust litigation

☐ PLEASE CHECK THIS BOX IF THIS CASE IS APPROPRIATE FOR ASSIGNMENT TO THE COMPLEX BUSINESS LITIGATION DIVISION. PLEASE SEE ATTACHED COMPLEX BUSINESS LITIGATION DIVISION ADDENDUM FORM.

COUNTY CIVIL

- ☐ Small Claims
- ☒ Civil
- ☐ Real property/Mortgage foreclosure
- ☐ Replevins
- ☐ Evictions
 - ☐ Residential Evictions
 - ☐ Non-Residential Evictions
- ☒ Other civil (non-monetary)

4. REMEDIES SOUGHT (Check all that apply):

- ☒ Monetary;
- ☐ Non-monetary declaratory or injunctive relief;
- ☒ Punitive

5. NUMBER OF CAUSES OF ACTION: _____

(Specify) _____

6. IS THIS CASE A CLASS ACTION LAWSUIT?

- ☐ Yes
- ☒ No

7. HAS NOTICE OF ANY KNOWN RELATED CASE BEEN FILED?

- ☒ No
- ☐ Yes. If "Yes", list all related cases by name, case number and court. _____

8. IS JURY TRIAL DEMANDED IN COMPLAINT?

☒ Yes

☐ No

9. DOES THIS CASE INVOLVE ALLEGATIONS OF SEXUAL ABUSE?

☐ Yes

☒ No

I CERTIFY that the information I have provided in this cover sheet is accurate to the best of my knowledge and belief, and that I have read and will comply with the requirements of Florida Rule of General Practice and Judicial Administration 2.425.

Signature

Wendy Sneed

Attorney or Party

Wendy Sneed

Type or Print Name

FL Bar Number

(Bar Number if attorney)

8/10/26

Date

COMPLEX BUSINESS LITIGATION DIVISION ADDENDUM

Party or Attorney Filing Action Must Place an "X" in One of the Boxes Below

The categories of cases set out below shall guide the parties and the Court in the designation of cases for the Complex Business Litigation Division ("CBLD").

AMOUNT IN CONTROVERSY GREATER THAN \$150,000.00

- ☐ Non-consumer UCC-related transactions;
- ☐ Purchases and sales of businesses or the assets of a business, including contract disputes, commercial landlord-tenant claims, and business torts;
- ☐ Non-consumer sale of goods or services by or to business enterprises;
- ☐ Non-consumer bank or brokerage accounts, including loan, deposit, cash management, and investment accounts;
- ☐ Purchase, sale, lease of commercial (real or personal) property or security interests therein;
- ☐ Commercial surety bonds;
- ☐ Franchisee / franchisor relationships and liabilities;
- ☐ Malpractice against professionals, except health care providers, in connection with rendering services relating to a business enterprise;
- ☐ Business torts, including unfair competition, breach of fiduciary duty, and tortious interference with contracts;
- ☐ Complex construction litigation, other than consumer home construction disputes, unless a court determines that the home construction dispute is business-related and complex; or
- ☐ Insurance coverage, bad faith litigation, and third party indemnity actions against insurers arising under policies issued to businesses, such as claims arising under a commercial general liability policy, commercial property policy, or title insurance policy, not including claims where the underlying dispute is a personal injury claim, unless a court determines that the personal injury insurance claim is business-related and complex.

ANY AMOUNT IN CONTROVERSY

- ☐ Internal affairs or governance, dissolution or liquidation rights, obligations between or among owners (shareholders, partners, members), or liability or indemnity of managers (officers, directors, managers, trustees, or members or partners functioning as managers) of corporations, partnerships, limited partnerships, limited liability companies or partnerships;
- ☐ Trade secrets and non-compete agreements;
- ☐ Intellectual property;
- ☐ Securities or state securities laws;
- ☐ Antitrust statutes;

- ☐ Shareholder derivative actions and related class actions; and
- ☐ Corporate trust affairs or director and officer liability.

NOTE: A copy of the Civil Cover Sheet and this Addendum must be served with the Complaint for all Complex Business Litigation Division cases. See Administrative Order S-2013-021 for further Complex Business Litigation Division requirements.

IN THE CIRCUIT/COUNTY COURT OF THE THIRTEENTH JUDICIAL CIRCUIT,
IN AND FOR HILLSBOROUGH COUNTY, FLORIDA

Nancy Sneed

Case Number: 26CC8626

Division: A

Plaintiff(s)

vs

VAB

Defendant(s)

SUMMONS

THE STATE OF FLORIDA:

To Each Sheriff of the State:

YOU ARE COMMANDED to serve this summons and a copy of the complaint or petition in this action on the Defendant(s) whose name and address is:

VAB Value Adjustment Board
600 Kennedy Highway FL 33602

Each Defendant is required to serve written defenses to the complaint or petition on Plaintiff's attorney, whose name and address is:

Nancy Sneed
5446 Sunset Falls Dr Apollo Beach, FL 33572

within 20 days after service of this summons on that defendant, exclusive of the day of service, and to file the original of the defenses with the clerk of this court either before service on Plaintiff's attorney or immediately thereafter. If a Defendant fails to do so, a default will be entered against that defendant for the relief demanded in the complaint or petition.

DATED on

8/10/26

AUG 10 2026

VICTOR D. CRIST

As Clerk of the Court
Civil Division

800 E. Twiggs Street, Room 101
P.O. Box 3360, Tampa, Florida 33601



VICTOR D. CRIST

As Clerk of the Court

By: Susan McDowell
As Deputy Clerk

IMPORTANT

A lawsuit has been filed against you. You have 20 calendar days after this summons is served on you to file a written response to the attached complaint with the clerk of this court. A phone call will not protect you. Your written response, including the case number given above and the names of the parties, must be filed if you want the court to hear your side of the case. If you do not file your response on time, you may lose the case, and your wages, money, and property may thereafter be taken without further warning from the court. There are other legal requirements. You may want to call an attorney right away. If you do not know an attorney, you may call an attorney referral service or a legal aid office (listed in the phone book).

If you choose to file a written response yourself, at the same time you file your written response to the court you must also mail or take a copy of your written response to the "Plaintiff/Plaintiff's Attorney" named in the documents.

If you are a person with a disability who needs any accommodation in order to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact the ADA Coordinator, Hillsborough County Courthouse, 800 E. Twiggs St., Room 604, Tampa, Florida 33602, (813) 272-7040, at least 7 days before your scheduled court appearance, or immediately on receiving this notification if the time before the scheduled appearance is less than 7 days; if you are hearing or voice impaired, call 711.

IMPORTANTE

Usted ha sido demandado legalmente. Tiene 20 días, contados a partir del recibo de esta notificación, para contestar la demanda adjunta, por escrito, y presentarla ante este tribunal. Una llamada telefónica no lo protegerá. Si usted desea que el tribunal considere su defensa, debe presentar su respuesta por escrito, incluyendo el número del caso y los nombres de las partes interesadas. Si usted no contesta la demanda a tiempo, pudiese perder el caso y podría ser despojado de sus ingresos y propiedades, o privado de sus derechos, sin previo aviso del tribunal. Existen otros requisitos legales. Si lo desea, puede usted consultar a un abogado inmediatamente. Si no conoce a un abogado, puede llamar a una de las oficinas de asistencia legal que aparecen en la guía telefónica.

Si desea responder a la demanda por su cuenta, al mismo tiempo en que presenta su respuesta ante el tribunal, debiera usted enviar por correo o entregar una copia de su respuesta a la persona denominada abajo como "Plaintiff/Plaintiff's Attorney" (Demandante o Abogado del Demandante).

Si usted es una persona minusválida que necesita algún acomodamiento para poder participar en este procedimiento, usted tiene derecho, sin tener gastos propios, a que se le provea cierta ayuda. Tenga la amabilidad de ponerse en contacto con el Coordinador de ADA, Hillsborough County Courthouse, 800 E. Twiggs St., Sala 604, Tampa, Florida 33602, (813) 272-7040, por lo menos 7 días antes de la cita fijada para su comparecencia en los tribunales, o inmediatamente después de recibir esta notificación si el tiempo antes de la comparecencia que se ha programado es menos de 7 días; si usted tiene discapacitación del oído o de la voz, llame al 711.

IMPORTANT

Des poursuites judiciaires ont été entreprises contre vous. Vous avez 20 jours consécutifs à partir de la date de l'assignation de cette citation pour déposer une réponse écrite à la plainte ci-jointe auprès de ce tribunal. Un

COCV1261 (Revised 07/01/2026)

simple coup de telephone est insuffisant pour vous proteger. Vous etes obliges de depoter votre reponse ecrite, avec mention du numero de dossier ci-dessus et du nom des parties nommees ici, si vous souhaitez que le tribunal entende votre cause. Si vous ne deposez pas votre reponse ecrite dans le relai requis, vous risquez de perdre la cause ainsi que votre salaire, votre argent, et vos biens peuvent etre saisis par la suite, sans aucun preavis ulterieur du tribunal. Il y a d'autres obligations juridiques et vous pouvez requerir les services immediats d'un avocat. Si vous ne connaissez pas d'avocat, vous pourriez telephoner a un service de reference d'avocats ou a un bureau d'assistance juridique (figurant a l'annuaire de telephones).

Si vous choisissez de depoter vous-meme une reponse ecrite, il vous faudra egalement, en meme temps que cette formalite, faire parvenir ou expedier une copie de votre reponse ecrite au "Plaintiff/Plaintiff's Attorney" (Plaignant ou a son avocat) nomme ci-dessous.

Si vous êtes une personne handicapée qui a besoin de mesures d'adaptation pour participer à cette procédure, vous avez droit, sans frais pour vous, à une certaine assistance. Veuillez contacter le coordinateur de l'ADA Hillsborough County Courthouse, 800 E. Twiggs St., Salle 604, Tampa, Florida 33602, (813) 272-7040 au moins 7 jours avant votre comparution prévue au tribunal, ou immédiatement après avoir reçu cette notification si le délai avant la comparution prévue est inférieur à 7 jours; si vous êtes malentendant ou avez un trouble de la parole, appelez le 711.

Enpòtan

Pwosedì legal yo te pran kont ou. Ou gen 20 jou konsekitif ki soti nan dat konklizyon sa a pou ou ranpli yon repons alekri pou plent sa a nan tribinal sa a. Yon apel telefon ki senp se pa ase pou pwoteje ou. Ou oblije ranpli repons alekri ou a, ak nimewo a dosye pi wo a ak non pati yo ki te nonmen isit la, si ou vle tribinal la tande ka w la. Si ou pa ranpli repons alekri ou nan rele egziye a, ou riske pedi koz la ak sale ou, lajan ou, ak pwopriyete ou yo ka mete men sou pita, san okenn lot avi nan tribinal la. Gen lot obligasyon legal epi ou ka mande sevis imedya yon avoka. Si ou pa konnen yon avoka, ou ka rele yon sèvis referans avoka oswa yon biwo ed legal (ki nan lis nan anye telefon).

Si ou chwazi pou ou soumèt yon repons alekri tet ou, ou pral bezwen tou voye oswa voye yon kopi repons ekri ou nan fòm sa a an menm tan an tankou fomalite sa a "Avoka Pleyan/Pwokire a" (Pleyan oswa avoka li) non anba a.

Si ou se yon moun ki enfim ki bezwen akomodasyon pou w kab patisipe nan pwosedì sa a, ou gen dwa, san ou pa bezwen peye okenn lajan, pou w jwenn yon sèten èd. Tanpri kontakte Hillsborough County Courthouse, 800 E. Twiggs St., Sal 604, Tampa, Florida 33602, (813) 272-7040, Kòdonatris pwogram Lwa Ameriken pou Moun ki Enfim yo nan Hillsborough County Courthouse, 800 E. Twiggs St., Sal 604, Tampa, Florida 33602, (813) 272-7040, fè sa omwen 7 jou anvan dat ou gen randevou pou parèt nan Tribinal la, oswa fè sa imedyatman apre ou fin resevwa konvokasyon an si dat ou gen pou w parèt nan tribinal la mwens pase 7 jou; si ou gen pwoblèm pou w tande byen oswa pou w pale klè, rele 711.

**IN THE CIRCUIT COURT OF THE THIRTEENTH JUDICIAL CIRCUIT
IN AND FOR HILLSBOROUGH COUNTY, FLORIDA
CIVIL DIVISION**

NANCY SNEAD,
Plaintiff,

Case No.: 26-CA-008626
Division: A

v.

VALUE ADJUSTMENT BOARD,
Defendant.

**MOTION TO DISMISS OF DEFENDANT
HILLSBOROUGH COUNTY VALUE ADJUSTMENT BOARD**

Defendant, the Hillsborough County Value Adjustment Board (the “VAB” or the “Board”), by and through undersigned counsel and pursuant to Florida Rule of Civil Procedure 1.140(b), moves this Court to dismiss the Complaint filed by Plaintiff Nancy Snead, and states as follows:

BACKGROUND

1. Plaintiff, proceeding pro se, filed a handwritten document titled “Complaint” asking this Court for “trial and determination of Plaintiff’s right to property tax exemption” for the residence located at 5446 Sunset Falls Drive, Apollo Beach, Florida 33572.
2. Plaintiff alleges that she filed a homestead exemption application in March 2021 and that the exemption for the property has been denied. The Property Appraiser’s denial notice for the property is dated June 27, 2025.
3. The only named Defendant is the “Value Adjustment Board.” The Complaint seeks a determination of Plaintiff’s entitlement to a homestead tax exemption.
4. The summons was issued by the Clerk on August 10, 2026, and, according to the Sheriff’s return stamped on the summons, the Hillsborough County Sheriff served the summons and Complaint on the Board on August 27, 2026, at the address handwritten on the summons—“600 Kennedy, Tampa, Fl 33602.” This Motion is timely filed within 20 days of that service.

5. The VAB is a neutral, quasi-judicial body created by statute to hear appeals of a Property Appraiser's decision. It is not the taxpayer's adversary and has no authority to grant or deny an exemption. For the reasons below, the Board is not a proper party to this action, the Complaint fails to state a cause of action against the Board, and this action should be dismissed.

MEMORANDUM OF LAW AND ARGUMENT

In ruling on a motion to dismiss, the Court is confined to the four corners of the complaint and must accept the well-pleaded allegations as true. A complaint is subject to dismissal where, even accepting those allegations, the plaintiff has sued a party against whom no relief can be granted or has failed to state a cause of action. Each of the independent grounds below requires dismissal of the Board.

I. The Value Adjustment Board Is Not a Proper Party Defendant; a Homestead Applicant Who Disputes a Denied Exemption Must Proceed Against the Property Appraiser.

Florida law is explicit about who a denied homestead applicant must sue, and it is not the Board. Section 196.151, Florida Statutes, provides: "The action of the board is final in the cause unless the applicant shall, within 15 days from the date of refusal of the application by the board, file in the circuit court of the county in which the homestead is situated a proceeding against the property appraiser for a declaratory judgment as is provided by chapter 86 or other appropriate proceeding." (emphasis added). The Legislature directed that such a proceeding be brought against the Property Appraiser—the party responsible for evaluating and deciding the exemption—not against the neutral Board that heard, or was to hear, the appeal.

The general tax-suit statute confirms the point. Section 194.181(2)(a), Florida Statutes, provides that "[i]n any case brought by a taxpayer . . . contesting the assessment of any property,

the county property appraiser is a party defendant.” The affirmative legislative designation of the Property Appraiser as the party defendant in taxpayer-initiated actions excludes the quasi-judicial Board from that role. Plaintiff has sued the wrong party, and the Board must be dismissed.

II. The Legislature Made the VAB a Party Defendant Only in Property-Appraiser-Initiated Cases; Its Omission From Taxpayer-Initiated Cases Is Deliberate.

The Legislature knew precisely how to name the Board as a defendant when it intended to do so. Section 194.181(2)(d), Florida Statutes, provides that the value adjustment board is a party defendant only “[i]n any case brought by the property appraiser under s. 194.036(1)(c).” This case was brought by the taxpayer, not by the Property Appraiser. Under the settled canon of *expressio unius est exclusio alterius*, the Legislature’s enumeration of the single, narrow circumstance in which the Board may be a defendant excludes all others—including taxpayer-initiated actions such as this one. The Board cannot be joined as a defendant here.

III. The VAB Is a Neutral Quasi-Judicial Body Immune From Suit.

The VAB is a quasi-judicial tribunal. Proceedings before the Board are adversarial, with the taxpayer on one side and the Property Appraiser on the other. Plaintiff is suing the tribunal rather than the adverse party—a posture Florida law does not permit. This Court has no jurisdiction to sit in review of the Board’s quasi-judicial conduct or to prohibit the Board from carrying out its statutory duties. See *Solomon v. Sanitarians’ Registration Board*, 155 So. 2d 353, 356 (Fla. 1963). The Board’s quasi-judicial immunity is an independent ground for its dismissal.

IV. The Complaint Fails to State a Cause of Action Against the VAB, and the Circuit Court Proceeding Is De Novo Against the Property Appraiser.

Section 194.036(3), Florida Statutes, provides that the circuit court proceeding to contest a tax matter is *de novo*—a fresh proceeding on the merits, not an appellate review of the Board’s

decision. Because the proceeding is de novo, the Board plays no ongoing party role. The subject of the action is the correctness of the exemption determination, which is a matter between the taxpayer and the Property Appraiser. See § 194.171(1), Fla. Stat. (“The circuit courts have original jurisdiction at law of all matters relating to property taxation.”). The Board has no authority to grant Plaintiff the homestead exemption she seeks, to issue any exemption, or to provide any of the relief requested. Accepting every allegation as true, the Complaint states no cause of action against the Board. Dismissal is required under Rule 1.140(b)(6).

V. Alternatively, the Court Lacks Jurisdiction Over This Particular Case Because the Time to Seek Judicial Review Has Expired.

As an independent and alternative ground, the Court lacks jurisdiction over this particular case because the time for Plaintiff to seek judicial review has expired. Florida law distinguishes between subject-matter jurisdiction and jurisdiction over the particular case. As the Second District recently reaffirmed, “[j]urisdiction of the subject-matter does not mean jurisdiction of the particular case but of the class of cases to which the particular case belongs.” Clerk of Court & Comptroller for the 13th Judicial Circuit, Hillsborough County v. Rangel, 430 So. 3d 1023, 1027 (Fla. 2d DCA 2026) (quoting *Malone v. Meres*, 109 So. 677, 685 (Fla. 1926)). “Unlike subject matter jurisdiction, case jurisdiction is waivable, and . . . a party seeking to raise the issue must timely object to the trial court’s lack of case jurisdiction, or waive the objection.” *Id.* (quoting *JJTB, Inc. v. Schmidt*, 415 So. 3d 129, 131 (Fla. 2025)). A statutory deadline that limits when a party may invoke the court’s authority, without eliminating the court’s power over the class of cases, implicates the court’s jurisdiction over the particular case. See Rangel, 430 So. 3d at 1027 (holding that a statutory sixty-day timing requirement “falls within the category of case

jurisdiction”). Because such a defect must be raised at the first opportunity or be waived, the Board raises it now, as a threshold matter, in its first response.

Plaintiff did not invoke this Court’s authority within the time the Legislature prescribed. Section 196.151, Florida Statutes, requires that any proceeding challenging a denied homestead exemption be filed “within 15 days from the date of refusal of the application by the board.” Section 194.171(2), Florida Statutes, further bars any action to contest a tax assessment brought “after 60 days from the date the assessment being contested is certified for collection” or from the applicable Board decision, and the Florida Supreme Court has held that this 60-day period is jurisdictional and that a suit filed beyond it must be dismissed. See *Markham v. Neptune Hollywood Beach Club*, 527 So. 2d 814 (Fla. 1988). The Property Appraiser’s denial notice is dated June 27, 2025, and even measured from the March 13, 2026 Board proceeding referenced in the Complaint, the August 10, 2026 filing falls well outside both the 15-day and 60-day windows. The time for Plaintiff to seek review has long passed, and the Court is without jurisdiction over this case.

Alternatively, and to the extent the untimely filing is characterized as implicating the Court’s subject-matter jurisdiction, dismissal is likewise required. Section 194.171(6), Florida Statutes, expressly provides that the statutory deadlines are jurisdictional and that “[n]o court shall have jurisdiction in such cases until after” the requirements have been met. A defect in subject-matter jurisdiction cannot be waived and may be raised at any time. See *Rangel*, 430 So. 3d at 1027. Under either characterization—jurisdiction over the particular case or subject-matter jurisdiction—the Court lacks jurisdiction to hear this untimely action. The Board asserts both grounds to preserve each objection and to avoid any inadvertent waiver of its challenge to the Court’s authority to hear this case.

WHEREFORE, Defendant, the Hillsborough County Value Adjustment Board, respectfully requests that this Court dismiss the Complaint with prejudice as to the Board for lack of jurisdiction, improper party, and failure to state a cause of action, and grant such other and further relief as the Court deems just and proper.

Respectfully submitted,

/s/ Rinky S. Parwani

Rinky S. Parwani

Counsel to the Value Adjustment Board

Hillsborough County

Florida Bar No. 629634

PARWANI LAW, P.A.

9905 Alambra Avenue

Tampa, FL 33619

rinky@parwanilaw.com

service@parwanilaw.com

(813) 514-8280

(813) 514-8281 FAX

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by electronic filing with the Clerk of the Court using the Florida Courts E-Filing Portal, and by U.S. Mail to the following on this 31st day of August, 2026:

Nancy V. Snead
5446 Sunset Falls Dr.
Apollo Beach, FL 33572-3140
Plaintiff, Pro Se

/s/ Rinky S. Parwani

Rinky S. Parwani

Florida Bar No. 629634

13th District Circuit Court
800 Twiggs Street
Tampa, FL 33602

HILLSBOROUGH COUNTY CCC
AUG 19 2026 PM 3:13

Nancy Snead
Plaintiff

v.

VAB
Defendant

Case No: **26 CA 008626**

APPEAL OF DENIAL

Plaintiff files in response to VAB's Denial of Petition for Property Tax Exemption and States in Support of this Appeal:

1. Homestead residency began January 1, 2021 after Settlement on the property: 5446 Sunset Falls Dr. Apollo Beach, FL 33572 on 11/24/20; I'll never **forget** the date of purchase in Florida;
2. Plaintiff has met ALL requirements that establishes Occupancy: **Voter Card, Utility, Income, Driver License, & IRS Federal Tax Filing since 2021;**
3. The past 6 years Plaintiff has been Denied **ANY** Exemption on the Residence, which she is Entitled by **Homestead or AGE Exemption;**
4. Plaintiff Request a **Full Refund** of Prior 6 years **Over** payments on property taxes;
5. Award either of the Exemptions, which she Qualified for **2027-2028** Years going forward;
6. Defendant Erroneously manifest the Maryland Residence is Homestead Exemption, which it is **NOT**,
7. Maryland Home manifest VA **100% Disable** Exemption, Period!
8. Plaintiff has **NO** knowledge of ANY Homestead Application on the Maryland Residence and **DEMANDS STRICT PROOF THERE OF**, as the MD State document list date of Homestead of 1/23/20. Plaintiff received VA Disability 100% Exemption in 2019; however, MD **ALSO** States **NO APPLICATION**. There can't be ANY Homestead Exemption Without Application at Receipt of Entitlement. **PERIOD!** Therefore, the Maryland date of Homestead is a Misrepresentation & a **LIE!** Nothing Further on Maryland Homestead which Does **NOT EXIST!** Period.

Wherefore, it is requested this Court Correct and Award Plaintiff Property Tax Exemption for the residence at 5446 Sunset Falls Dr. Apollo Beach, FL 33572.

Certificate of Service

I, Hereby Certify a copy of this Appeal Denial was mailed postage prepaid to: VAB 601 E. Kennedy Blvd. Tampa, FL 33602.

Respectfully,
Nancy Snead, D. Min.



THE 13TH CIRCUIT COURT HILLSBOURGH COUNTY

801 Twiggs Ave Tampa FL, 33602

Nancy Snead

vs

VAB

CASE NUMBER *24 CIA 008626*

APPEAL DENIAL OF TAX EXEMPTION

Over the past 5 years I've been denied a Tax Exemption for my residence: 5446 Sunset Falls Dr. 33572. On 01/13/26, which was a Federal Holiday, after requesting a Zoom by phone in writing and Never received. My Appeal was Denied & Dismissed. Hearing now scheduled for 3/25/26@ 9:30am. Again, I need a Zoom by Phone, as I'm on Medical. I'm both Age & Homestead eligible and request refund for 5 prior tax years 2021-25, and current year as well. Supporting documents were submitted to VAB at filing 7/18/25. I will again miss the hearing, if NOT provided zoom contact prior to hearing.

I would like to keep my home in Florida; however, without tax exemption & Residentiel concerns I will have to consider other residential options in Florida.

Respectfully Submitted,

Nancy Snead, D. Min.

CC: VAB

**NOTICE OF DISAPPROVAL OF APPLICATION FOR
PROPERTY TAX EXEMPTION OR CLASSIFICATION BY
THE COUNTY PROPERTY APPRAISER**

DR-490
R. 12/09

Rule 12D-16.002
Florida Administrative Code

Certified # 9307169904400080338088

To NANCY V SNEAD / TRUSTEE 5446 SUNSET FALLS DR APOLLO BEACH, FL 33572-3140	County Hillsborough Parcel ID or property description PIN: U-28-31-19-90D-000033-00012.0 FOLIO 0542343074 SOUTHSHORE FALLS PHASE 3E- PARTIAL REPLAT LOT 12 BLOCK 33
--	--

Exemptions Denied	
☒ Homestead - up to \$50,000 ☒ Additional homestead - age 65 and older ☐ Widow/er - \$500 ☐ Blind - \$500 ☐ Disability - \$ 500 ☐ Disabled Veteran - \$5,000 ☐ Total and permanent disability (Quadriplegics)	☐ Total and permanent disability (paraplegic, hemiplegic, wheelchair required for mobility, legally blind) ☐ Veteran's service connected (total and permanent disability) ☐ Disabled veteran discount Other Exemptions (Check box and enter type) ☐ Total Type: ☐ Partial Type:
Classifications Denied ☐ Agricultural ☐ High-water recharge ☐ Historic ☐ Conservation	
Other Denial ☐	

Your application was denied because on January 1 of the tax year, you did not:	
☐ Make property claimed as homestead your permanent residence (ss.196.011 and 196.031, F.S.)	☒ Meet income requirements for additional homestead, age 65 and older (s.196.075, F.S.)
☐ Have legal or beneficial title to your property.	☐ Use the property for the specified purpose. (Chapter 193, F.S.)
☒ Meet other statutory requirements, specifically: Applicant did not meet one or more of the following statutory criteria for the Additional Homestead Exemption of Persons 65 and older: 65 years of age, limited household income (\$37,694 or less adjusted gross income limitation), 25 years at subject property, property just value more than \$250,000. FS 196.075, FAC 12D-7.0143	

If you disagree with this denial, the Florida Taxpayer's Bill of Rights recognizes your right to an informal conference with the local property appraiser. You may also file an appeal with the county value adjustment board, according to sections 196.011 and 196.193, Florida Statutes. Petitions involving denials of exemptions or classifications are due by the 30th day after the mailing of this notice, whether or not you schedule an informal conference with the property appraiser.					
Bob Henriquez		Hillsborough		6/27/2025	
Signature, property appraiser or deputy		County		Date	
Property Appraiser Contact Information					
Print Name Exemption Department		Email exemptionsE@hcpafl.org			
Mailing address 601 E Kennedy Blvd 15th Floor Tampa FL 33602-4932		Phone 813-272-6969		ext.	
		Fax 813-276-8946			
Value Adjustment Board Contact Information					
Email/web VAB@hillsclerk.com		Phone 813-276-8100		ext. 4354	



hillstaxfl.gov



2025 HILLSBOROUGH COUNTY NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

Account No.: A0542343074

Account Name: NANCY V SNEAD / TRUSTEE
Address: 5446 SUNSET FALLS DR
APOLLO BEACH, FL 33572-3140

Property Location:

5446 SUNSET FALLS DR
APOLLO BEACH 33572

Legal Description: SOUTHSORE FALLS PHASE 3E- PARTIAL REPLAT LOT
12 BLOCK 33

Ad Valorem Taxes

Taxing Authority	Telephone	Assessed Value	Exempt Value	Taxable Value	Millage	Tax Amount
COUNTY OPERATING	813-272-5890	231,545	0	231,545	5.4608	1,264.42
ENVIRONMENTAL LAND	813-272-5890	231,545	0	231,545	0.0604	13.99
COUNTY M.S.T.U.	813-272-5890	231,545	0	231,545	4.6163	1,068.88
LIBRARY-SERVICE	813-273-3652	231,545	0	231,545	0.5583	129.27
SCHOOL - LOCAL	813-272-4064	231,545	0	231,545	2.2480	520.51
SCHOOL - VOTER APPROVED	813-272-4064	231,545	0	231,545	1.0000	231.55
SCHOOL - STATE	813-272-4064	231,545	0	231,545	3.0920	715.94
PORT AUTHORITY	813-905-5132	231,545	0	231,545	0.0737	17.06
HILLS CO TRANSIT AUTHORITY	813-384-6583	231,545	0	231,545	0.5000	115.77
CHILDRENS BOARD	813-229-2884	231,545	0	231,545	0.4589	106.26
WATER MANAGEMENT	352-796-7211	231,545	0	231,545	0.1831	42.40

If you do not have an escrow account on this property or if it is your responsibility to pay your taxes and non-ad valorem assessments directly to the tax collector, please return this notice with your remittance.

Total Millage: 18.2515

Total Ad Valorem Taxes: \$4,226.05

Non-Ad Valorem Taxes

Taxing Authority	Telephone	Tax Amount
WATER / SEWER IMPACT FEE	813-272-5977 X 43498	174.08
STORMWATER MANAGEMENT	813-635-5400	28.54
SOLID WASTE DISPOSAL	813-272-5680	208.60
SOLID WASTE COLLECTION	813-272-5680	302.17

Total Non-Ad Valorem Assessments: \$713.39

Combined Taxes & Assessments: \$4,939.44

* Detach below portion and return it with your payment. *

Nancy C. Millan, Hillsborough County Tax Collector

2025 Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments

Account No.: A0542343074

Tax District: U

Escrow: CL-0012322

Assessed Value: 231,545

Exemptions:

ONLY PAY ONE AMOUNT

Postmarks not accepted after March 31st

If postmarked by	Amount Due
Nov. 30, 2025	\$4,741.86
Dec. 31, 2025	\$4,791.26
Jan. 31, 2026	\$4,840.65
Feb. 28, 2026	\$4,890.05
Mar. 31, 2026	\$4,939.44



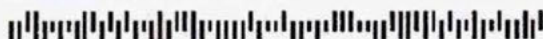
**SAVE A STAMP
& PAY ONLINE!**

SCAN QR CODE
WITH SMARTPHONE

Remember to write your account number on your check.
Make checks payable in US funds to:

Nancy C. Millan, Tax Collector
PO Box 30012
Tampa FL 33630-3012

NANCY V SNEAD / TRUSTEE
5446 SUNSET FALLS DR
APOLLO BEACH, FL 33572-3140



University of Maryland Orthopaedics Camden
351 W Camden Street
Suite 501
BALTIMORE MD 21201
Ph: 410-448-6400
Fax: 410-244-0636

4/9/2026

RE: Nancy Snead
2224 Lawnwood Circle
Gwynn Oak MD 21207
Date of Birth: [REDACTED]

To whom it may concern,

The above patient [REDACTED]

Please let our office know if you have any further questions [REDACTED]

Sincerely,

A handwritten signature in black ink, appearing to read "Jaime L. Harris". The signature is fluid and cursive, with the first name "Jaime" being more prominent.

Jaime L. Harris MS, LAT, ATC, OPE-C
Physician Extender/ Athletic Trainer to:
Jonathan D. Packer, MD



is a homestead application re



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AI Overview

Yes, an application is required in both states. You must own and occupy the home as your primary residence and file the necessary documentation with your local county assessing office. 



In **Maryland**, a formal application for the property tax exemption must be filed through the Maryland Department of Assessments and Taxation or directly with your local county office (e.g., in your home base of Ellicott City, you'll work with the Howard County Property Tax Exemption for Disabled Veterans). While the general deadline is September 1, the state allows veterans with a 100% VA disability rating to apply at any time.

In **Florida**, veterans seeking a full property tax exemption must hold an approved Homestead Exemption Homestead Exemption Application. You must provide your official VA Summary of Benefits letter showing a 100% permanent and total service-connected disability to your local county Property Appraiser by the March 1 deadline to receive the exemption for that tax year Veterans with Service-Connected Total/Permanent Disability. 

If you're interested, I can help you:

- Find the **exact forms and office** you need to mail your documents to in your current county.
 - Explain the **surviving spouse rules** for either state.
- Let me know which **county and state** you need to file in to get started.

Property Tax Exemptions for Disabled Veterans by State (2026)

Apr 27, 2026 — Do Surviving Spouses Keep the Property Tax Exemption? Yes, in most states. This is one of the most important details people miss. ...

 Best Military Resume

LARRY HOGAN
GOVERNOR

BOYD RUTHERFORD
LT. GOVERNOR



DEPARTMENT OF
ASSESSMENTS & TAXATION

MICHAEL HIGGS
DIRECTOR

MEMORANDUM



TO: Nancy Thomas (410) 825-0163
Metropolitan
Mail Stop 1316

File Maintenance (410) 887-3882
Office of Finance
Mail Stop 2113

FROM: Nancy Wilkins
SDAT
Mail Stop 4200

VCIS

DATE: December 16, 2019

✓ RE: 100 % Disabled Veteran

The following account(s) has been made Exempt

Name and Address:	District and Account Number	Effective Date
Snead, Nancy Trustee 2224 Lawnwood Cir. Gwynn Oak, MD 21207	02 2000004624	09/30/19

[Home](#) [Advanced Search](#) [MyFLRules](#) [Rules Open for Comments](#)**Notice: 1302630**

Final Adopted Version in F.A.C.

Department: [DEPARTMENT OF REVENUE](#)
Division: [Property Tax Oversight Program](#)
Chapter: [EXEMPTIONS](#)

**VIEW NOTICE**

Overview

RULE: [12D-7.007](#) Homestead Exemptions - Residence Requirement

RULE EFFECTIVE DATE: 11/10/1977

HISTORY NOTES: Rulemaking Authority [195.027\(1\)](#), [213.06\(1\) FS](#), Law Implemented [196.031](#), [196.041 FS](#), History-
New 10-12-76, Amended 11-10-77, Formerly 12D-7.07.

OVERSIGHT COMMITTEE: Joint Administrative Procedures Committee
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Final Adopted Version in F.A.C.

Department: [DEPARTMENT OF REVENUE](#)Division: [Property Tax Oversight Program](#)Chapter: [REQUIREMENTS FOR VALUE ADJUSTMENT BOARDS IN ADMINISTRATIVE REVIEWS; UNIFORM RULES OF PROCEDURE FOR HEARINGS BEFORE VALUE ADJUSTMENT BOARDS](#)**VIEW NOTICE**

Overview

RULE: [12D-9.001](#) Taxpayer Rights in Value Adjustment Board Proceedings

RULE FILE DATE: 8/30/2017

RULE EFFECTIVE DATE: 9/19/2017

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

OVERSIGHT COMMITTEE: Joint Administrative Procedures Committee
[Florida Administrative Law Central Online Network \(F.A.L.C.O.N.\)](#)

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Rule Title: Homestead Exemptions - Residence Requirement

Department: [DEPARTMENT OF REVENUE](#)**Division:** [Property Tax Oversight Program](#)**Chapter:** [EXEMPTIONS](#)[Add to MyFLRules Favorites](#)

Latest version of the final adopted rule presented in Florida Administrative Code (FAC):

[VIEW RULE](#)**Effective Date:** 11/10/1977**History Notes:** Rulemaking Authority [195.027\(1\)](#), [213.06\(1\) FS](#), Law Implemented [196.031](#), [196.041 FS](#), History-New 10-12-76, Amended 11-10-77, Formerly 12D-7.07.**References in this version:** No reference(s).**History of this Rule since Jan. 6, 2006**

Notice / Adopted	Section	Description	ID	Publish Date
	Final 12D-7.007	Homestead Exemptions - Residence Requirement	1302630	Effective: 11/10/1977

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Jacksonville.gov > Departments >
 Property Appraiser > Exemptions >
 Senior Citizen Homestead Exemptions

Senior Citizen Exemptions

There are currently two Senior Citizen Additional Homestead Exemptions ([\\$196,075](#), [FL Statutes](#)) available to limited-income property owners 65 years old or older in Duval County. One requires long-term residency.

1. Limited-Income Additional Homestead Exemption for Property Owners 65 Years or Older:

To qualify for the original limited-income senior exemption, an applicant must:

- Have a Homestead Exemption on the property;
- Be **65 years of age or older as of January 1, 2026**; and
- Meet **limited income requirements*** (total household income)

The original senior exemption in Duval County (up to \$50,000) **applies to county and municipal millages (tax rates) only**. **The total household income limitation is the same for both exemptions. It is made available by the Florida Department of Revenue annually and subject to change each year. The adjusted income limitation for the 2026 exemptions is **\$38,686**. (prior year income) Proof of age and proof of all income to the household is required. Total household income means the adjusted gross income of all members of a household in the prior year. The adjusted gross income is the income amount reported on the IRS Form 1040, or the IRS Form 1040A, or, if the applicant is not required to file income tax, the total*

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**FILE FOR
HOMESTEAD
ONLINE**
[Home](#)[Office Location](#)[Property Owner](#)[Bill of Rights](#)[Exemption Express](#)[Appeals & Petitions](#)[Maps & Aerials](#)[Download Forms](#)[Tangible Property](#)[F.A.Q.](#)[Contact Us](#)[Newsletter](#)[Market Sales](#)[Library](#)[Ask A Question](#)[E-Mail Marty Kiar](#)[Meet Marty Kiar](#)[Event Calendar](#)[Important Dates](#)[Report Fraud](#)[Data Requests](#)[Related Links](#)[Jobs](#)[RFPs & Bids](#)[Lobbying](#)[Site Index](#)[Website Tutorial](#)
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Low-Income Senior's Additional Homestead Exemption

Many Florida senior citizens are now eligible to claim an additional \$25,000 Exemption -- which applies only to the County's portion of the taxes and city taxes for residents of cities which also adopted the additional exemption. By local option, the county and cities may adopt an ordinance increasing this exemption "up to \$50,000" and/or the Long-term Residency Senior Exemption (see below for the list of cities adopting the increased amount). In order to qualify for the Low-Income Senior Exemption for 2026, an applicant must be **65 or older as of January 1, 2026**, receive the Homestead Exemption on the property, **AND have a combined household adjusted gross income for 2025 not exceeding \$38,686** (note: this adjusted gross income limitation number is adjusted annually in January to reflect the percentage change in the average cost of living index). In order to qualify for the Long-term Residency Senior Exemption, the applicant must have maintained permanent residence on the property for at least 25 years, meet the age and income requirements listed above **and** the applicant's property must have a just value less than \$250,000 for the initial year of application. The Long-term Senior Residency Exemption exempts the ad valorem city taxes for qualified residents of the cities which adopted the ordinance. Please follow the steps listed below to insure proper filing.

IF YOU FILE A FEDERAL INCOME TAX RETURN:

1. Complete Part (1) of the Sworn Statement of Adjusted Gross Income of Household.
2. Complete the Certification section of the Sworn Statement of Adjusted Gross Income of Household (located at the bottom of page 1).
3. Submit the Adjusted Gross Household Income Sworn Statement to our office on or before the **MARCH 2, 2026 DEADLINE**.
4. Submit copies of your 2025 Income Tax Return Form 1040 for all persons residing in your home (excluding renters/boarders) to our office **no later than JUNE 1, 2026**.

IF YOU DO NOT FILE A FEDERAL INCOME TAX RETURN:

Enter search term



MARYLAND

Department of Assessments and Taxation



Real Property Search

Guide to Taxes and
Assessments

Tax Credit Programs

Property Tax Exemptions

Property Owner Forms

Assessment Appeal Process

Other Property Assessment
Information

Local Assessment Offices

Tax Billing/Collection Offices

Changing Your Mailing
Address

Frequently Asked Questions

Tax Sale Help

Property Owners Bill of Rights

Ground Rent Information

Sample Ground Rent
Collection Notices

Real Property Exemptions

Applications for the various Real Property Exemptions can be found by clicking on the link below:

- ✓ [100 Percent Disabled Veteran Exemption Application](#)
- [Disabled Active-Duty Service Member Exemption Application](#)
- [Certification of Active Duty Status - Disabled Service Member](#)
- [Surviving Spouse of Military Casualty Exemption Application](#)
- [Surviving Spouse of a 100 Percent Disabled Veteran Exemption Application](#)
- [Blind Persons Exemption Application](#)
- [Charitable Exemption](#)
- [Churches, Parsonages, Convents, Religious Educational Buildings, and Church Cemeteries](#)
- [Fraternal, Benevolent or Educational Property](#)
- [Government-Owned Property](#)
- [Improvement Required for Health or Medical Condition of Resident](#)

The various exemption applications provide instruction for the required documents that must accompany the application to aid in the review for approval. The application must be submitted to the local county office when the property is located for which the exemption is being sought. A list of local county offices is found by clicking [here](#).

Disabled Veteran Exemption

Tax-Property Article § 7-208 provides an exemption for the dwelling of a veteran who has a disability that the Veterans' Administration ("VA") has determined is 100% service-connected, permanently, and totally disabling. The disability cannot be due to the misconduct of the veteran. The exemption is for the disabled veteran's dwelling, which must be their principal residence. The dwelling includes the lot or curtilage and structures necessary to use the property as a residence, such as a garage or utility shed. The disabled veteran must own the dwelling. An Attorney General's Opinion further provides that the exemption may be granted where the rating is less than 100% disability provided the VA finds that the veteran is permanently unemployable.

A VA certification can be completed on our application or a copy of the veteran's final disability rating decision from the VA may be submitted. The [application](#) requires that the individual's disability rating is 100% service-

MARYLAND
FORM
505

**NONRESIDENT INCOME
TAX RETURN**

2021

OR FISCAL YEAR BEGINNING 01/01/2021 ENDING 12/31/2021

Your Social Security Number _____ Spouse's Social Security Number _____

NANCY

V

Your First Name

MI

SNEAD

Your Last Name

Does your name match the name on your social security card? If not, to ensure you get credit for your personal exemptions, contact SSA at 1-800-772-1213 or visit www.ssa.gov.

Spouse's First Name

MI

Spouse's Last Name

5446 SUNSET FALLS DR

Current Mailing Address Line 1 (Street No. and Street Name or PO Box)

Current Mailing Address Line 2 (Apt No., Suite No., Floor No.)

APOLLO BEACH

FL

33572-3140

City or Town

State

ZIP Code + 4

Foreign Country Name

Foreign Province/State/County

Foreign Postal Code

Maryland County

City, Town or Taxing Area

Name of county and incorporated city, town or special taxing area in which you were employed on the last day of the taxable period, if you earned wages in Maryland (See Instruction 6).

FILING STATUS See Instruction 1 to determine if you are required to file.

1. ☒ Single
2. ☐ Married filing joint return or spouse had no income
3. ☐ Married filing separately
4. ☐ Head of household
5. ☐ Qualifying widow(er) with dependent child
6. ☐ Dependent taxpayer

RESIDENCE INFORMATION See Instruction 9.

Enter 2-letter state code for your state of legal residence. **FL**

If PA resident, enter both County _____ and City, Borough or Township _____

Were you a resident of another state for the entire year of 2021? If no, attach explanation.

☐ Yes ☒ No

Are you or your spouse a member of the military?

☐ Yes ☒ No

Did you file a Maryland income tax return for 2020?

☐ Yes ☒ No

If "Yes", was it a ☐ Resident or a ☐ Nonresident return?

Dates you resided in Maryland for 2021. If none, enter "NONE": FROM NONE TO NONE

☒ Check here for Maryland Taxes withheld in error. (See Instruction 4.)

EXEMPTIONS See Instruction 10. Check appropriate Box(es).

NOTE: If you are claiming dependents, you must attach the Dependents' Information Form 502B to this form to receive the applicable exemption amount.

- A. ☒ Yourself ☐ Spouse Enter number checked **1** See Instruction 10 A. \$ 3200
- B. ☒ 65 or over ☐ 65 or over Enter number checked **1** x \$1,000 B. \$ 1000
- ☐ Blind ☐ Blind Enter number checked **1** See Instruction 10 C. \$ 0
- C. Enter number from line 3 of Dependent Form 502B D. \$ 4200
- D. Enter Total Exemptions (Add A, B, and C.) **2** Total Amount

DECLARATION OF DOMICILE

To the Clerk of the Circuit Court (County Comptroller) Hills County, Florida.

This is my declaration of domicile in the State of Florida that I am filing this day in accordance and in conformity with Section 222.17, Florida Statutes.

FOR DOMICILIARIES OF THE STATE OF FLORIDA:

I hereby declare that I reside in and maintain a place of abode at:

5446 Sunset Falls
(Street and number)
Apollo Beach, Florida
(City and County)

which place of abode I recognize and intend to maintain as my permanent home and, if I maintain another place or places of abode in some other state or states, I hereby declare that my above-described residence and abode in the State of Florida constitutes my predominant and principal home, and I intend to continue it permanently as such. I am, at the time of making this declaration, a bona-fide resident of the State of Florida residing at:

5446 Sunset Falls
(Street and number)
Apollo Beach, Florida
(City and County)

I formerly resided at:

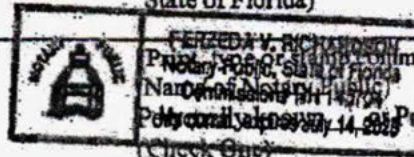
2224 Lawnwood
(Street and number)
Balto, Md, Florida
(City and county)

and the place or places where I maintain another or other place or places of abode are as follows:
(Here list street address, city, county and state or any other place or places of abode.)

Nancy Sneed Nancy Sneed
(Signature) (Print Name)

Sworn to and subscribed before me this 2 day of Sept, 202022

[Signature]
(Signature of Notary Public,
State of Florida)



Produced Identification ☒
(Check One)

Type of Identification Produced: FLDL

TECO
EMERALD COMPANY

P.O. BOX 31318
AMPA, FL 33631-3318

PRESORTED
FIRST-CLASS MAIL
U.S. POSTAGE
PAID
TAMPA, FL
PERMIT NO 1541

*Budget Bill
2025 New Contract \$740
w/2ap 8255*

00000178 FT ECO 3185220423570 00000 01 0000000-178 001

NANCY SNEAD
54446 SUNSET FALLS DR
APOLLO BEACH, FL 33572

136405785 7 FM1BNP1 33572



Mid-Atlantic Program Service Center
300 Spring Garden Street
Philadelphia, Pennsylvania 19123-2992
Date: March 11, 2026
BNC# 26T2027F23018-A

Handwritten signature: *[Illegible]*

0000222: 00032816: 3 MB 0.072 0504M142R2P1 T105; P8

NANCY V SNEAD
5446 SUNSET FALLS DR.
APOLLA BEACH FL 33572-9140

What You Should Know

As you asked, we will stop voluntary Federal tax withholding from your monthly Social Security benefit beginning March 2026.

What We Will Pay And When

We pay Social Security benefits for a given month in the next month. For example, Social Security benefits for March are paid in April.

- You will receive \$2,191.50 for March 2026 around April 3, 2026.
- After that you will receive \$2,191.50 on or about the third of each month.

Information About The Prescription Drug Coverage Income-Related Monthly Adjustment Amount

We deducted \$14.50 for your prescription drug coverage income-related monthly adjustment amount from the check you will receive for March 2026 on or about April 3, 2026.

The monthly deduction for your prescription drug coverage income-related monthly adjustment amount is \$14.50.

What You Need To Do

To make sure you get the correct amount of benefits, you need to promptly report any changes in the amount you earn or expect to earn. You should also report any other changes that may affect your payment.

Enclosure(s):
Pub 05-10077

00000222 001000000000

5446 Sunset Falls Dr
Apollo Beach, FL 33572

Retail



33602

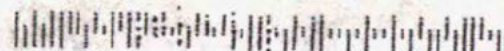
RDC 99

U.S. POSTAGE PAID
FCM LG ENV
RUSKIN, FL 33570
AUG 17, 2026

\$2.56

S2324N501999-2

Clerk's Office
13th Judicial Circuit Court
800 Twiggs St.
Tampa, FL 33602



IN THE CIRCUIT CONOUTY COUNTY OF THE 13TH JUDICAIAL COURT
FOR HILLSBOROUGH COUNTY, FLORIDA
800 E TWIGGS ST. TAMPA, FL 33602

HILLSBOROUGH COUNTY CLERK
AUG 17 2026 PM 2:58

NANCY V. SNEAD

Plaintiff

v.

VAB & Property Appraiser

Defendant

CASE No. 25 CA 008626

Motion Correct Titled Complaint

Plaintiff Modifies and Corrects Complaint Title to: **VAB & Property Appraiser**, as Residence's Property Value is questionable. In addition to the Denial to Grant Property Tax Exemption by **Homestead applied or Age**, Plaintiff at the time of Purchase on **11/24/20** was **68** years young. For the Past 6 years of Denial Plaintiff Currently is **74** this year.

Denied on Maryland Residence which is **100% Veteran Disability** & No Homestead Application for Maryland HOME. **Documentation supplied by VAB & Appraiser is Erroneous, Emphasis Added! Family Resides.**

Wherefore, Plaintiff respectfully request an Award for prior **YEARS** Denials of Property Tax Exemptions and **Over** Assessment of Property Value. **This is Plaintiff ONLY Regress at Law.**

Certificate of Service

I, hereby, certify a copy of this Motion was mailed postage prepaid to: Property Appraiser & VAB, 600 E. Kennedy St. Tampa, FL 33602.

Sincerely,


Nancy V. Snead, D. Min.

5446 Sunset Falls Dr

Apollo Beach FL 33572

CLARK'S OFFICE

The 13th Judicial Court

800 E Twiggs St

Tampa, FL 33602

TAMPA FL 335
SAINT PETERSBURG FL
13 AUG 2026 PM 4 L



33602-350099





VICTOR D. CRIST

CLERK OF CIRCUIT COURT & COMPTROLLER
HILLSBOROUGH COUNTY, FL

DATE: September 2, 2026
TO: Dana Dove, Hillsborough County Tax Collector's Office
FROM: Sharon Sweet-Grant, Director - BOCC Records/VAB
SUBJECT: Certification of the 2026 Tax Roll to be Extended

SSG

The Board of County Commissioners approved your request to extend the 2026 Tax Roll at their Regular Board Meeting of September 2, 2026.

ya

Attachment

cc: Board files (orig.)

Christopher Weiss, Property Appraiser's Office

Tracy Torres, Property Appraiser's Office

Toro Daniela, Value Adjustment Board

EXCELLENCE IN SERVICE!

(813) 276-8100 | HILLSCLERK.COM

P.O. BOX 1110, TAMPA, FL 33601-1120



Agenda Item Cover Sheet

Agenda Item N^o. A-95

Meeting Date 9/2/2026



Consent Section



Regular Section



Public Hearing

Subject: Approve the Tax Collector's request that the 2026 tax roll be extended prior to completion of the Value Adjustment Board hearings, so the Tax Collector could open the roll for collections on November 1, 2026, or as soon thereafter as possible, pursuant to Florida Statute 197.323.

Department Name: Clerk of the Circuit Court

Contact Person: Allion Desiano

Contact Phone: 8133077085

Sign-Off Approvals:

N/A 8/20/2026

Assistant County Administrator

Date

Kevin Brickey 8/20/2026

Management and Budget –
Approved as to Financial Impact Accuracy

Date

N/A 8/20/2026

Deputy or Chief County Administrator

Date

Sharon Sweet-Grant 8/20/2026

Department Director

Date

N/A 8/20/2026

County Attorney –
Approved as to Legal Sufficiency

Date

Staff's Recommended Board Motion:

Approve the Tax Collector's request that the 2026 tax roll be extended prior to completion of the Value Adjustment Board hearings, so the Tax Collector could open the roll for collections on November 1, 2026, or as soon thereafter as possible, pursuant to Florida Statute 197.323.

Financial Impact Statement:

N/A

Background:

N/A

List Attachments:



601 E. Kennedy Blvd. 14th Floor | Tampa, FL 33602
MAILING: P.O. BOX 30009 | Tampa, FL 33630-3009
hillstaxfl.gov

August 7, 2026

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

Dear Commissioners:

The Property Appraiser has advised that the 2026 tax roll will be ready to open for collection on November 1, 2026.

Pursuant to Section 197.323, Florida Statutes, I am requesting you order the 2026 tax roll be extended prior to completion of the Value Adjustment Board hearings so we may open the roll for collection on November 1, 2026, or as soon thereafter as possible.

Kindest Regards,

Nancy C. Millan
Hillsborough County Tax Collector



INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488P
N. 12/09

Rule 12D-16.002
Florida Administrative Code

Section 193.122(1), Florida Statutes

Tax Roll Year

2	0	2	6
---	---	---	---

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

Check one.



Real Property



Tangible Personal Property

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

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

Signature, Chair of the Value Adjustment Board

Date



INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488P
N. 12/09

Rule 12D-16.002
Florida Administrative Code

Section 193.122(1), Florida Statutes

Tax Roll Year

2	0	2	6
---	---	---	---

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

Check one.

☐

Real Property

☒

Tangible Personal Property

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

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

Signature, Chair of the Value Adjustment Board

Date

JULY 30, 2026 - VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Thursday, July 30, 2026, in the Boardroom, Frederick B. Karl County Center, Tampa, Florida, and held virtually.

The following members were present: Chair Chris Boles, Commissioner Donna Cameron Cepeda, Hillsborough County School Board member Patti Rendon, and citizen appointees Amanda Ellen Clay and Jake Raburn.

ORDER OF BUSINESS

1. Call to Order and Pledge of Allegiance

► Chair Boles called the meeting to order at 9:30 a.m. and led in the pledge of allegiance to the flag.

2. Public Comments - ► **None.**

3. Approve The Purpose of the Organizational Meeting was to Confirm VAB Member and Clerk Staff Contact Information, Appoint Legal Counsel and Ratify the Filing Fee Resolution, Approve and Authorize 2026 Special Magistrate Appointments, Adopt Local VAB Procedures and Handle Other VAB Matters

► Chair Boles highlighted the meeting purpose.

a. Appointment of VAB Legal Counsel

► Chair Boles deferred to VAB Counsel Rinky Parwani, who introduced the item. Following appreciative remarks by VAB members, ► **Mr. Raburn moved that the VAB appoint Ms. Parwani, seconded by Commissioner Cameron Cepeda, and carried unanimously by members present.**

b. Florida Administrative Codes, including 12D-9, 12D-10, 12D-51.001, 12D-51.002, 12D-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 was available for public viewing during the meeting.

ii. The public has access to the documents through the Clerk's website at <https://www.hillsclerk.com/vab> or can purchase paper copies in BOCC Records, 601 East Kennedy, 12th Floor, 813.276.8100, extension 4354.

THURSDAY, JULY 30, 2026

► Attorney Parwani summarized the required administrative codes.

4. Appointment of Special Magistrates to the VAB

a. Appoint Appraiser and Attorney Special Magistrates

► Attorney Parwani relayed the item, confirmed all attorney and appraiser magistrate applications met statutory qualifications, and noted the Clerk would verify licenses and training prior to hearings. Chair Boles asked whether the list of special magistrates represented a continuation of current magistrates or included new ones and sought a motion. ► **Ms. Rendon made a motion, seconded by Mr. Raburn.** Discussion ensued on past timing issues and due process considerations. ► **Ms. Rendon modified the motion to say that the VAB were going to approve, pending, allowing for the change in the contract to allow, the legal counsel to make any necessary adjustments to the assignments of the petitions.** Attorney Parwani clarified the contract allowed the Clerk to adjust assignments and confirmed the language was included in the magistrate contracts. ► **The motion carried unanimously by members present.**

b. Approve Special Magistrate Contract

► **Action taken with Item 4.a.**

c. Authorize the Chair to Execute the Contracts

► Following introduction of the item, Attorney Parwani cited paragraph four of the special magistrate contract as the provision addressing delays by certain magistrates and the need for flexibility in reassigning cases so deadlines were met. ► **Ms. Rendon made a motion for the Chair of the VAB to execute the contracts for the special magistrates, seconded by Mr. Raburn, and carried unanimously by members present.**

d. Authorize Special Magistrates to Conduct VAB Hearings and Consider Good Cause Requests for Late Files and Reschedule Requests

► Attorney Parwani requested a motion to specifically allow the attorney special magistrates to consider good cause under the statute and for the Clerk to be able to handle reschedule requests. Ms. Clay so moved. (The motion died for lack of a second.) Discussion ensued on ownership of reschedule requests. Ms. Sharon Sweet-Grant, Director, Board Records/VAB, stated the Clerk's functions were ministerial and should not be responsible for rescheduling decisions. ► **Ms. Clay moved to allow the attorney magistrate**

THURSDAY, JULY 30, 2026

to handle rescheduling and special requests, so moved for good cause, and made that motion, seconded by Commissioner Cameron Cepeda. Following affirmation of State requirements, ► the motion carried unanimously by members present.

5. Adopt Local VAB Procedures and Approve 2026 VAB Forms

► Attorney Parwani highlighted the item and explained procedures had not changed beyond the updated statutory requirements. ► Chair Boles asked for a motion to accept the procedures. **Mr. Raburn so moved, seconded by Ms. Clay, and carried unanimously by members present.**

6. Ratify Filing Fee Resolution

► Attorney Parwani requested a motion to ratify the filing fee under the statute and noted the fee had increased to \$50. After remarks, ► **Ms. Clay so moved, seconded by Ms. Rendon.** Chair Boles confirmed the motion was to increase the filing fee for the upcoming year. ► **The motion and carried unanimously by members present.**

7. Property Tax System/VAB Overview

► Attorney Parwani gave an overview of the Property Tax System/VAB process.

8. Tentative VAB Schedule

► Attorney Parwani reviewed the tentative VAB's schedule as informational only, stating the dates were flexible within statutory time limits.

9. Other VAB Matters

a. Approve the May 19, 2026, Meeting Minutes.

► Referring to the minutes from the last meeting, Chair Boles called for any amendments, corrections, or deletions. ► **Ms. Clay moved to accept, seconded by Ms. Rendon, and carried unanimously by members present.**

b. Correspondence

► Ms. Sweet-Grant reported a transition from the Axia system to Just Appraised. Discussion ensued on access to backup documents and petitions. Ms. Sweet-Grant referenced background material regarding updated petition forms, related legislative changes, and the use of electronic equipment.

THURSDAY, JULY 30, 2026

c. Meeting Notice

▶ Attorney Parwani mentioned the meeting notice and reported a last-minute addendum involving a petitioner's correspondence, noted the VAB had not been sued by the petitioner, who had not filed the proper petition form, and advised a response letter explaining procedures was sent out and included in background material.

d. The next meeting was scheduled for September 15, 2026, at 9:30 A.M. to extend the 2026 Tax Rolls.

▶ Ms. Sweet-Grant announced the next scheduled meeting would be September 15, 2026, at 9:30 a.m. to extend tax rolls.

▶ Attorney Parwani invited VAB members to attend the magistrate orientation. Ms. Sweet-Grant reported no audit results had yet been received. Discussion ensued on the audit's focus and updated documenting practices.

Adjournment

▶ There being no further business, the meeting was adjourned at 9:57 a.m.

READ AND APPROVED: _____

CHAIR

ATTEST:

VICTOR CRIST, CLERK

By: _____
Deputy Clerk

jr

From: [OASYS ePortal Notifications](#)
To: [VAB](#)
Subject: [EXTERNAL] 2026 Value Adjustment Board Training
Date: Tuesday, August 4, 2026 3:37:11 PM

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

To: All Value Adjustment Boards, Special Magistrates, Board Clerks, Board Legal Counsel, and Other Interested Parties

From: Florida Department of Revenue, Property Tax Oversight

Date: August 4, 2026

Re: 2026 Value Adjustment Board Training

Section 194.035, Florida Statutes, requires the Department of Revenue to provide annual training for value adjustment board members, attorneys, and special magistrates. The final 2026 VAB training is available on the Department's website at https://floridarevenue.com/property/Pages/VAB_Training.aspx [floridarevenue.com].

In producing the 2026 training materials, the Department amended the 2025 training materials to reflect 2026 legislative changes. For the reader's benefit, the 2026 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 rules affected by a legislative change are accompanied 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.

Thank you.

From: [OASYS ePortal Notifications](#)
To: [VAB](#)
Subject: [EXTERNAL] Amendments to Rules 12D-9.001 and 12D-9.025 Effective August 27, 2026
Date: Thursday, August 27, 2026 11:00:22 AM

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

To: Property Appraisers, Clerk of Court, Value Adjustment Boards, and Interested Parties
From: Florida Department of Revenue, Property Tax Oversight
Date: August 27, 2026
Re: Amendments to Rules 12D-9.001 and 12D-9.025 Effective August 27, 2026

The Department of Revenue announces amendments to Rules 12D-9.001 and 12D-9.025, F.A.C., are effective August 27, 2026.

12D-9.001, F.A.C, Taxpayer Rights in Value Adjustment Board Proceedings
12D-9.025, F.A.C., Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses

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

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

Summary of the rule amendments:

The amendments to Rule 12D-9.001, F.A.C., add to the list of taxpayer rights, the availability of remote hearings using electronic equipment, and the right to be notified of such right to remote hearings using electronic equipment.

The amendment to Rule 12D-9.025, F.A.C., provides additional instructions to the VAB and special magistrate when revising a petition to increase or decrease the just value

Additional information and previous rule steps for these amendments are located on the Department's Proposed Rule webpage [Florida Dept. of Revenue - 2025 Legislative Changes \[dorspdevext.fdor.dor.state.fl.us\]](https://dorspdevext.fdor.dor.state.fl.us).

PARWANI LAW, P.A.

PHONE: 813-514-8280

FAX: 813-514-8281

9905 Alambra Avenue

Tampa, Florida 33619

website: www.parwanilaw.com

Rinky S. Parwani, Managing Attorney, licensed in FL, CA, TX, IA

MEMORANDUM

TO: Value Adjustment Board Clerk

FROM: Rinky Parwani, Esq., VAB Legal Counsel, Parwani Law, P.A.

DATE: August 27, 2026

RE: New Department of Revenue Rule Amendments Effective August 27, 2026 — Taxpayer Rights (Rule 12D-9.001) and Hearing Procedures (Rule 12D-9.025), F.A.C.

I am writing to let you know about two rule amendments the Florida Department of Revenue, Property Tax Oversight, adopted that take effect today, August 27, 2026, and to explain in plain terms what they mean for your Value Adjustment Board (“VAB”). Both changes are common-sense updates that make the hearing process more accessible for taxpayers and give clearer guidance to your special magistrates. My goal here is to make sure your office and your magistrates are ready and comfortable with the new requirements. Please feel free to share this memo with any staff who help administer VAB petitions and hearings.

What Changed, at a Glance

The Department amended two rules in Chapter 12D-9, Florida Administrative Code, which govern VAB proceedings:

Rule 12D-9.001, F.A.C. (Taxpayer Rights in Value Adjustment Board Proceedings) — adds the availability of remote hearings using electronic equipment to the list of taxpayer rights, and adds the taxpayer’s right to be notified of that option.

Rule 12D-9.025, F.A.C. (Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses) — provides additional instructions to the VAB and the special magistrate when revising a petition to increase or decrease the just value of a property.

1. Remote Hearings Are Now a Listed Taxpayer Right — Rule 12D-9.001

Under the amended rule, taxpayers now have an enumerated right to a remote hearing using electronic equipment (for example, by telephone or video conference), along with the right to be notified that this option is available to them. This rule change carries into the VAB procedures what the Legislature put into statute in the 2025 session: Section 194.032, Florida Statutes, as amended by House Bill 7031 (2025), now provides for the availability of remote hearings by electronic means and the taxpayer’s right to be notified of that availability.

In practical terms, this creates two responsibilities for the VAB: (1) make remote participation available to petitioners who want it, with equipment sufficient for clear communication and for creating any necessary hearing record; and (2) affirmatively notify taxpayers of the remote-hearing option — not simply grant it on request. It is worth confirming that your standard hearing notices and taxpayer-rights materials communicate this option up front. This is not required in counties with less than 75,000 in population unless there is a specific ADA request and that is handled by special procedures.

2. New Instructions for Revising Just Value — Rule 12D-9.025

The amendment to Rule 12D-9.025 gives the VAB and the special magistrate additional instructions to follow when a petition results in a revision — up or down — to the just value of the property at issue. The practical takeaway is that your magistrates should review the training and the adopted language so their written decisions and the record clearly reflect the revised procedure when they change a just value determination. Because this change speaks directly to how magistrates handle and document a value revision, it is the item I most recommend flagging for them specifically. You can also send the announcement for their review and/or include it in their orientation package.

What This Means for Your Office — Next Steps

I would suggest the following practical steps to bring your VAB into compliance and to protect the Board and your office:

- 1. Update your notices and taxpayer materials** so hearing notices, taxpayer-rights notices, petition forms, and your VAB webpage clearly state that a remote hearing by electronic equipment is available and explain how to request one.
- 2. Confirm your hearing technology and procedures** allow telephonic or video participation with clear audio and a usable hearing record for every remote appearance.
- 3. Provide your special magistrates** the notice on both amendments — particularly the revised just-value instructions in Rule 12D-9.025 — before your next hearing cycle.
- 4. Forward this memo and the Department’s notice** to any affected staff in your office, as the Department has requested.
- 5. Review the full adopted rule text** (links below). This memo summarizes the substance for your convenience, but your team should read the adopted language directly.
- 6. Include this as an Agenda Item.** At your next VAB meeting include this and any other notices in your agenda for the Board.

Where to Find the Rules

- Rule 12D-9.001, F.A.C. (Taxpayer Rights): flrules.org/gateway/ruleNo.asp?id=12D-9.001

- Rule 12D-9.025, F.A.C. (Hearing Procedures): flrules.org/gateway/RuleNo.asp?ID=12D-9.025
- Full Chapter 12D-9, F.A.C. (VAB Uniform Rules):
flrules.org/gateway/ChapterHome.asp?Chapter=12d-9
- All effective property-tax rules (Dept. of State): flrules.org/gateway/Division.asp?DivID=36
- Section 194.032, Florida Statutes: leg.state.fl.us — § 194.032, F.S.

How I Can Help

I am happy to make this easy for your office. Please just let me know if you have any questions or concerns. Thank you, as always, for the care your office puts into these proceedings — it makes my job a pleasure.

This memo is a summary provided for your convenience and general guidance. It is not a substitute for the full adopted text of the rules or for independent legal review of your Board's specific procedures. Please contact me with any questions.

VAB Hearing using Electronic or Other Communication Equipment

SPECIAL MAGISTRATE HEARINGS (F.A.C. 12D-9.024, 12D-9.025, 12D-9.026)

1. Electronic hearings may be accommodated by request. (F.A.C.12D-9.026) A **written request to participate electronically must be received by the VAB Clerk no later than 10 days prior to the scheduled hearing date** to allow adequate time to schedule this type of hearing. If online hearing was not selected at the time the petition was placed, please send your request in writing to: VAB@hillsclerk.com; by mail to Value Adjustment Board, 601 East Kennedy Blvd., County Center 12th Floor, Tampa, FL 33602; or by fax at (813) 272-5044.
2. Hearings are scheduled as directed by the VAB Clerk.
 - Although the Clerk will try to accommodate scheduling requests, it is not always possible to do so.
 - Hearings usually begin mid-October and continue consecutively until all petitions are heard (usually January of the following year).
 - Hearing notices are sent to the Petitioner at least 25 days prior to the hearing via the preferred contact method selected on the petition.
3. The Special Magistrate will conduct the electronic hearing according to F.A.C. 12D-9 and 12D-10.
 - Hearings are recorded; however it is the parties' responsibility to secure transcription services for the purposes of appeal.
 - One Special Magistrate will preside over each hearing.
 - All parties and witnesses shall be available at the scheduled hearing time, or the Special Magistrate will read into the record that the Petitioner did not appear, and the petition is denied. [F.A.C. 12D-9.024(9)(a)]
 - Hearings can be conducted without the presence of the Petitioner only if the Petitioner submits a written request for consideration of evidence in their absence. [F.A.C. 12D-9.024(9)(a)(2)]
 - When speaking, parties must identify themselves to ensure that all parties recognize who is addressing the Special Magistrate.
 - The VAB Clerk will present all evidence provided by the parties to the Special Magistrate at the onset of the hearing.

- If an electronic hearing is requested, the Petitioner must upload or email the VAB Clerk a duplicate pdf copy of the evidence that was submitted to the Property Appraiser (including rebuttal evidence) to their Just Appraised profile at least 48 hours prior to their scheduled hearing date.
- Alternatively, evidence can be emailed to VAB@hillsclerk.com; mailed to Value Adjustment Board, 601 East Kennedy Blvd., County Center 12th Floor, Tampa, FL 33602; or faxed to (813) 272-5044.
 - The evidence should be identical to what was exchanged between the Petitioner and the Property Appraiser.
 - Each page should be numbered for easy reference during testimony.
- 4. 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 on the [VAB Webpage](http://www.hillsclerk.com) at www.hillsclerk.com and selecting the “Evidence” link in the Related Links area or by contacting the VAB Clerk at (813) 276-8100, x 4354.
 - 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 electronic hearing.
 - **The VAB Clerk will not forward Petitioner evidence to the Property Appraiser, nor will the Property Appraiser forward Petitioner evidence to the VAB Clerk.**
- 5. Once the Special Magistrate completes the hearing recommendation, a copy will be sent to the parties via the preferred contact method selected on the petition.
 - Recommendations may take **several weeks to be completed.**
 - All Petitioners have accessibility for online tracking at <https://taxpayer.justappraised.com/appeals>, utilizing the User ID and password created at time of electronic filing. Contact the VAB Clerk at (813) 276-8100, ext. 4354, if the User ID and/or password are misplaced.

HILLSBOROUGH COUNTY VALUE ADJUSTMENT BOARD (VAB) 2026

LOCAL ADMINISTRATIVE PROCEDURES

I. CREATION AND COMPOSITION OF THE VAB

Florida Administrative Code (F.A.C.) 12D-9 and 12D-10 rules supersede the local administrative procedures to the extent of any conflict. A complete copy of the rules can be found at <http://floridarevenue.com/property/Pages/VAB.aspx> or the Clerk website at www.hillsclerk.com. If you do not have access to a computer for information regarding petition forms, filing deadlines, or the official VAB rules and procedures, contact the VAB Clerk at (813) 276-8100, x 4354, or visit 601 East Kennedy Blvd., County Center 12th Floor, Tampa, Florida 33602. Paper copies of VAB rules, statutes, and local procedures can be requested; there is a copy fee of fifteen cents (\$0.15) 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.

“JUST APPRAISED” 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. Magistrates must have appropriate experience as required by rules and statutes. In accordance with F.A.C. 12D-9.012(4) and prior to holding hearings, all Magistrates must complete annual training provided by the DOR.
- The rate of compensation for Magistrates is \$200 per hour for presiding over scheduled hearings, deliberating results, writing findings of fact and conclusions of law, and finalizing recommended decisions. Other than orientation, which is mandatory for local administrative procedure overview, Magistrates are not paid for additional training, mileage, parking, faxes, postage, et cetera.
- 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 pursuant to the signed contract.
- At the conclusion of scheduled hearings, recommended decisions should be completed no later than twenty-one business days, excluding holidays and weekends.
- The Board designates Attorney Special Magistrates to consider “good cause” requests to accept late-file petitions or reschedule hearings. Promptly upon receipt, the VAB Clerk shall forward each good cause request to one attorney special magistrate, who will issue a written ruling to grant or deny the request. Appeals will be forwarded to the VAB legal counsel for review.

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

- Pursuant to F.S. 194.011(3), petitions may only be filed on forms developed or approved by the DOR. Petitions are available at the VAB Clerk's Office listed above, the Property Appraiser's Office, online at the DOR website <http://floridarevenue.com/property/Pages/Forms.aspx>, and on the Clerk's website <http://www.hillsclerk.com/en/Additional-Services/Value-Adjustment-Board>. For convenience, electronic filing is available at the Clerk's website. If a petitioner files online, there is a nonrefundable \$50 filing fee per issue on each parcel, and the credit card processor (Civitek) 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.
- A taxpayer or their uncompensated representative may file a petition electronically using the online portal. Access to the portal is provided on the VAB webpage OR you may file in person or deliver a copy to Value Adjustment Board, 601 East Kennedy Boulevard, County Center 12th Floor, Tampa, FL 33602. Authorized agents including licensed attorneys, real estate appraisers, brokers, and CPAs along with compensated representatives MUST file via the online portal. Bulk Uploading of petitions is available to file multiple petitions.
- 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 petitions appealing an exemption denial are determined by F.S. 196.011(8) and F.A.C. 12D-9.015(13). For petitions challenging assessed value, the deadline is governed by F.S. 194.011(3)(d) and is indicated on the TRIM notice. 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)

For joint petitions filed by condominium, cooperative, or homeowners' association or an owner of contiguous, undeveloped parcels, the Department of Revenue form DR-486MU, Attachment to a VAB Petition for Multiple Units, Parcels, and Accounts, must be reviewed and signed by the Property Appraisers Office. The petitioner should then file their petition (DR-486) and the attachment (DR-486MU) with the VAB. 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 \$50 for the first parcel and an additional fee of \$5 for each parcel included in the petition. For further instructions related to obtaining the required written statement from the Property Appraiser for contiguous parcels, please email evidence@hcpafl.org 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(1), as amended by Chapter 2025-208 Laws of Florida, the VAB is authorized to collect a non-refundable filing fee for each single petition not to exceed \$50, except for the exemptions listed below:

- A filing fee shall not be required for a timely filed petition contesting the denial of a homestead exemption, or a denial of a deployed military exemption, or a timely filed application for a tax deferral.
- A filing fee shall not be required for a petition filed by a taxpayer who demonstrates at the time of filing that the Petitioner is currently an eligible recipient of temporary assistance under F.S. 414.
- Filing fees may be by check, money order, or cash. Checks are payable to the BOCC.
- Petitions may be filed on the Clerk website at <https://taxpayer.justappraised.com/appeals>. The fee is \$50 per parcel; some exceptions may apply. The credit card processor (Civitek) will charge a 3.5 percent convenience fee (.035) per transaction; however, you may still pay with a check or money order if you file online. Make checks payable to the Board of County Commissioners (BOCC) and deliver them to our office at the Value Adjustment Board, 601 E Kennedy Blvd., County Center 12th Floor, Tampa, FL 33602. Petitioners filing online will create a User ID 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.194.032(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 is responsible for providing the Property Record Card.

- A Petitioner must indicate in writing or by selecting 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).
- Pursuant to Florida Statute 194.032(2)(a) and F.A.C. 12D-9.019 (4) the petitioner and the property appraiser may each reschedule the hearing a single time for good cause. 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 made through the online portal, by email to vab@hillsclerk.com, or faxed to (813) 272-5044.
- Reschedule requests will be reviewed by a Board appointed attorney magistrate. Petitions will be rescheduled by the VAB Clerk based on the attorney magistrate's decision.
- 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-9.020, evidence must be sent to the Property Appraiser at least 15 days before the hearing. Additionally, pursuant to F.S. 194.011(4)(a), as amended effective September 1, 2025, the Property Appraiser is required to provide evidence to the petitioner at least 15 days prior to the scheduled hearing. The prior requirement that the petitioner request such evidence in writing has been eliminated.

- F.A.C. 12D-9.024(5)(d) states that the law does not allow the Board or Special Magistrate to review any evidence unless it is presented on the record at the hearing or presented upon agreement of the parties while the record is open; however, the Property Appraiser can continue to receive evidence after the hearing.
- The Property Appraiser's Office is under no obligation to provide copies of the Petitioner's evidence to the VAB Clerk, as the record keeper, or to the Magistrate to review simultaneously during the hearing.
- As stated below in Section VIII, all hearings will be conducted in-person, unless otherwise requested pursuant to rules and statute. For all in-person hearings the petitioner must bring three (3) copies of evidence to the hearing: one each for the Property Appraiser, Magistrate, and Petitioner. Submitted evidence will not be returned; therefore, Petitioners should submit copies instead of originals. All

personally identifiable information such as social security numbers should be redacted by the person submitting the evidence prior to submission.

- If an electronic hearing is requested, the Petitioner must upload or email the VAB Clerk a duplicate pdf copy of the evidence that was submitted to the Property Appraiser to the Just Appraised portal, VAB@hillsclerk.com, or deliver a copy to Value Adjustment Board, 601 East Kennedy Boulevard, County Center 12th Floor, Tampa, FL 33602. Each page of the evidence should be numbered for easy reference during testimony.
- There is a fee of fifteen cents (\$0.15) per page if the VAB Clerk is required to make copies of evidence.

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

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

VAB physical hearings are conducted at:

601 E Kennedy Blvd, 12th FL
Tampa, FL 33602

- Pursuant to F.S. 194.032(2)(b), as amended by Chapter 2025-208, Laws of Florida, effective January 1, 2026, VAB must allow petitioners to appear for hearings via electronic means. A request to participate electronically must be received by the VAB Clerk no later than ten (10) days prior to the scheduled hearing date to allow adequate time to schedule this type of hearing. If a request for an electronic hearing is not indicated at the time of filing, please send your request in writing to: VAB@hillsclerk.com; by mail to Value Adjustment Board, 601 East Kennedy Boulevard, County Center 12th Floor, Tampa, FL 33602; or by fax at (813) 272-5044.
- The electronic procedures are as follows:
 - All parties and witnesses shall be available at the scheduled hearing time.
 - When speaking, parties should identify themselves to ensure that all parties recognize who is addressing the Special Magistrate.
 - The Special Magistrate will conduct the electronic 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 hearing. The VAB Clerk will not forward evidence to the Property Appraiser.
 - A copy of all evidence to be considered during the VAB electronic hearing must be provided to the VAB Clerk no later than one full workday 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 submit your evidence through the Just Appraised online portal, email your evidence to VAB@hillsclerk.com or mail it to Value Adjustment Board, 601 East Kennedy Boulevard, County Center 12th Floor, Tampa, FL 33602.

- One Magistrate will preside over each hearing.
- Once a recommendation has been completed, a copy will be provided to petitioners based on their contact preference indicated at filing. All Petitioners have accessibility for online tracking at <https://taxpayer.justappraised.com/appeals>, utilizing the User ID number and password created at time of electronic filing. It is the Petitioner's responsibility to have the correct address and email on file.

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

- No participant, including the petitioner, the property appraiser, the board clerk, the special magistrate, a member of a Value Adjustment Board, or other person directly or indirectly interested in the proceeding, nor anyone authorized to act on behalf of any party shall communicate with a member of the board or the special magistrate regarding the issues in the case without the other party being present or without providing a copy of any written communication to the other party. (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 Uniform Procedures for Value Adjustment Boards provided by the DOR as found on their website and listed on the Clerk's website at <https://floridarevenue.com/property/Pages/VAB.aspx>.

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

- The Magistrate will prepare a recommended order for each petition heard unless the petition has been withdrawn. The recommendation will be in writing and contain the findings of fact and conclusions of law on which the recommendation is based and in compliance with the requirements of F.S. 194.301, 194.034(2), and 194.035(1) and any other statutes and rules as required. The recommended decision shall be duly noted on the form provided by the DOR; the form shall be completed in its entirety and electronically finalized by the Magistrate, whose name will be printed 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.

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 send a copy of the final order to the petitioner within 20 days of the last VAB meeting by way of the petitioner's previously indicated contact preference. 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 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 601 East Kennedy Boulevard, County Center 12th Floor, Tampa, FL 33602. The VAB Clerk will forward the complaints to VAB Counsel. A written response will be provided. Routine requests for reconsideration, requests for rescheduling, and pleadings and arguments in petitions will be handled pursuant to rules and statutes.

XIII. PARKING

The VAB location is 601 East Kennedy Blvd, 12th Floor, Tampa, FL 33602. 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 costs \$1.00. The parking garage entrance is at the corner of Pierce and Jackson Streets, across from County Center.

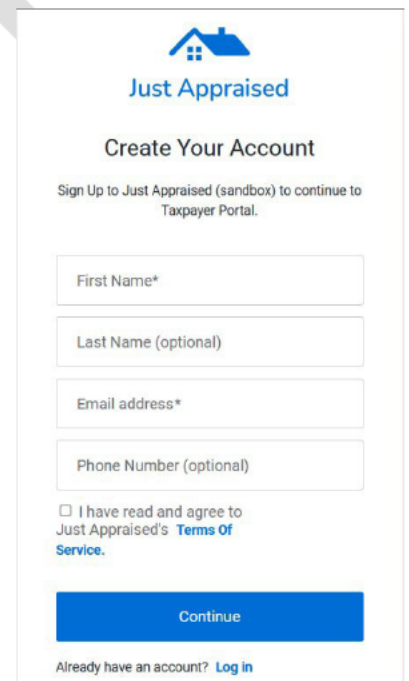
XIV. JUST APPRAISED ONLINE PETITION FILING

Petitioners may file petitions online through the Just Appraised portal found here <https://taxpayer.justappraised.com/appeals>.
Petitioners will be prompted to create or login to their account.

You are now ready to file your petition.

NOTE: ALL FIELDS WITH AN ASTERISK (*) ARE REQUIRED.

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.



The screenshot shows the 'Just Appraised' logo at the top, followed by the heading 'Create Your Account'. Below this is a sub-heading 'Sign Up to Just Appraised (sandbox) to continue to Taxpayer Portal.' The form contains four input fields: 'First Name*' (required), 'Last Name (optional)', 'Email address*' (required), and 'Phone Number (optional)'. Below the fields is a checkbox labeled 'I have read and agree to Just Appraised's Terms Of Service.' with a link to the terms. At the bottom is a blue 'Continue' button. Below the button is a link for users who already have an account: 'Already have an account? Log in'.

Step 1

- Click on “Create New Petition.”

 Create New Petition

- Select the Current Tax Year and your reason for filing and click “Next.”

Tax Year *

2026

Select a reason for filing this petition *

Select petition reason

- You can search for your property information by using your parcel number, street address, or owner's name.

Search for a Parcel Reset Filters Show Additional Search Fields

Parcel Number Property Street Address Owner Name(s)

Please enter at least one field Search

Parcel Search Results 1 results

PARCEL NUMBER	PROPERTY STREET ADDRESS	OWNER NAME(S)	PROPERTY ZIP
1935570000	601 E KENNEDY BLVD	HILLSBOROUGH COUNTY	33602

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

Contact Information

- Please indicate the preferred address needed for various mailings to you; you may opt to use the property address for the given parcel as your preferred mailing address. You will also need to indicate your preferred method of communication (**mail or email**). It is very important that you ensure your mailing address is correct.

Mailing Address *

☐ Use parcel address

Step 3

Representation

- The petitioner must indicate whether they will be representing themselves (as the taxpayer) or if they will have a representative speak on their behalf at hearing.

Please specify your relationship with the property owner*

☐ I am a representative of the property owner

☐ I am the property owner

☐ I am a representative of the property owner

☐ Another representative will attend the hearing

☐ I will not attend the hearing but would like the evidence considered

Representative Type*

How would you like to attend the hearing?*

Please specify any dates you are not available on.

How much time do you think you will need to present your case. The standard time is 15 minutes.

Minutes

If the taxpayer opts for representation, they will be prompted to indicate:

- Who will be in attendance
- Type of representative (licensed or unlicensed)
 - If the representative is an unlicensed person, the petitioner is required to provide written consent for representation signed by the taxpayer of record.
 - This can be satisfied by a Letter of Authorization or Power of Attorney. DOR forms can be found here <https://floridarevenue.com/property/Pages/Fo rms.aspx#ui-id-21>.
- If attending, how the petitioner would like to attend their hearing (in-person, phone).

Petitioners will need to provide any dates they may be unavailable for hearing and indicate the amount of time they are requesting to present their arguments.

Click "Next."

Step 4

Evidence and Documentation

- Petitioners will then be prompted to upload any evidence or documentation they would like included as part of their file. If a petition requires additional documentation, i.e. Authorization for Representation, a pop-up will appear on this page to notify petitioners of further necessary action. You will be able to upload documentation at any time prior to your scheduled hearing using your Just Appraised login.

Evidence and Documentation

Please upload the [Authorization for Representation](#) form as well as any documentation to support your petition. If you do not have your evidence available at this time, you will have until 15 days before your hearing to submit evidence.

Evidence



Drag & drop a file here or click to choose

Supported Formats: JPEG, PNG, HEIC, PDF, DOCX, XLSX, CSV, M4A

Max Size: 100MB

PLEASE NOTE: uploading your evidence here does not satisfy the rules of the Evidence Exchange with the Property Appraiser's Office. For further details about the Evidence Exchange process, an informational can be found here [Value Adjustment Board - Hillsclerk](#) under *Evidence*.

- Once the file upload is complete, click "Next."

Step 5

Payment

- Petitioners will be prompted for payment of filing fees; payment can be made by cash, check or card. If selecting cash or check payment, funds will need to be provided in person or a check can be mailed to our office at 601 E. Kennedy Blvd. 12th Floor, Tampa, FL 33602. Please make your checks payable to the Board of County Commissioners (BOCC).

- Click "Submit."

Payment Information

How would you like to pay? *

- ☐ Pay with Check
- ☐ Online Payment
- ☐ Pay with Cash

Certification of Training Completion

The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2026 Value Adjustment Board Training, including the exam, for Real Property Appraiser Special Magistrate.

I certify that I,

MAXIM ANTONOV

Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 7 and Module 11 of the Department of Revenue's 2026 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.

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

Signature and Certification of

08/05/26

DATE



Florida Department of Revenue

CAMILLE BASSIL

Acknowledges taking the required modules of the

**2026 Real Property Appraiser Special Magistrates VAB
Training**

on

8/6/26



Signature



Florida Department of Revenue

CAMILLE BASSIL

Acknowledges taking the required modules of the

**2026 Tangible Personal Property Appraiser Special
Magistrates VAB Training**

on

8/6/26



Signature



Florida Department of Revenue

KATHRYN EDMUNDSON

Acknowledges taking the required modules of the

**2026 Real Property Appraiser Special Magistrates VAB
Training**

on

8/16/26



Signature



Florida Department of Revenue

KENNETH C. EVANS

Acknowledges taking the required modules of the

**2026 Real Property Appraiser Special Magistrates VAB
Training**

on

8/10/26



Signature



Florida Department of Revenue

HARVEL W GRAY

Acknowledges taking the required modules of the

**2026 Real Property Appraiser Special Magistrates VAB
Training**

on

8/12/26

Harvel Gray

Signature



Florida Department of Revenue

RICHARD HARRIS

Acknowledges taking the required modules of the

**2026 Real Property Appraiser Special Magistrates VAB
Training**

on

8/6/26

Richard Harris

Signature



Florida Department of Revenue

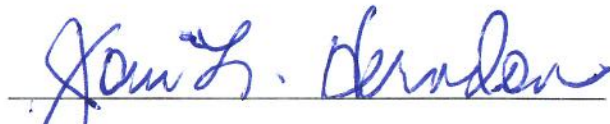
JONI L. HERNDON

Acknowledges taking the required modules of the

**2026 Real Property Appraiser Special Magistrates VAB
Training**

on

8/9/26


Signature



Florida Department of Revenue

ROBERT C. HICKS

Acknowledges taking the required modules of the

**2026 Real Property Appraiser Special Magistrates VAB
Training**

on

8/7/26



Signature



Florida Department of Revenue

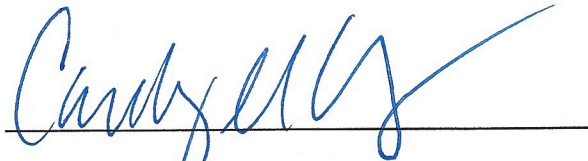
CAROLYN M HOLMAN

Acknowledges taking the required modules of the

**2026 Real Property Appraiser Special Magistrates VAB
Training**

on

8/10/26



Signature



Florida Department of Revenue

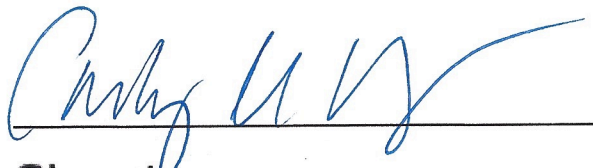
CAROLYN M HOLMAN

Acknowledges taking the required modules of the

**2026 Tangible Personal Property Appraiser Special
Magistrates VAB Training**

on

8/10/26



Signature



Florida Department of Revenue

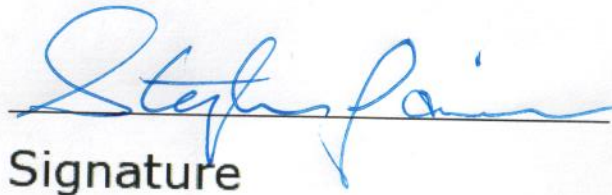
STEPHEN JAMIR

Acknowledges taking the required modules of the

**2026 Real Property Appraiser Special Magistrates VAB
Training**

on

8/13/26


Signature



Florida Department of Revenue

LORI ELLEN KOGAN

Acknowledges taking the required modules of the

**2026 Real Property Appraiser Special Magistrates VAB
Training**

on

8/12/26

Lori Kogan

Signature



Certification of Training Completion

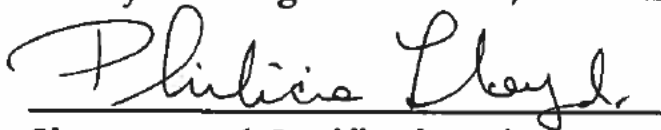
The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2026 Value Adjustment Board Training, including the exam, for Real Property Appraiser Special Magistrate.

I certify that I,

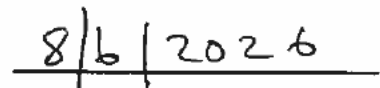
PHILICIA LLOYD

Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 7 and Module 11 of the Department of Revenue's 2026 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.

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



Signature and Certification of



DATE



Florida Department of Revenue

DIEGO LOPEZ

Acknowledges taking the required modules of the

**2026 Real Property Appraiser Special Magistrates
VAB Training**

on

8/4/26

Signature



Certification of Training Completion

The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2026 Value Adjustment Board Training, including the exam, for Real Property Appraiser Special Magistrate.

I certify that I,

STEVEN LAWRENCE NYSTROM

Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 7 and Module 11 of the Department of Revenue's 2026 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.

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

steven nystrom

8/18/26

Signature and Certification of

DATE



Florida Department of Revenue

STEVEN PORCARO

Acknowledges taking the required modules of the

**2026 Real Property Appraiser Special Magistrates VAB
Training**

on

8/15/26

Steven Porcaro

Signature



Florida Department of Revenue

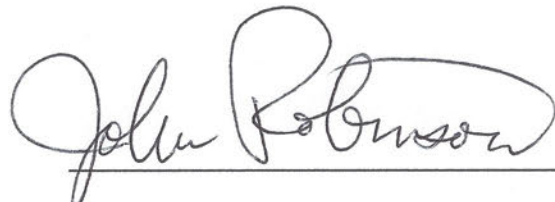
JOHN ROBINSON

Acknowledges taking the required modules of the

**2026 Real Property Appraiser Special Magistrates VAB
Training**

on

8/10/26


Signature



Florida Department of Revenue

RICHARD L STEEVES

Acknowledges taking the required modules of the

**2026 Real Property Appraiser Special Magistrates VAB
Training**

on

8/7/26



Signature



Certification of Training Completion

The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2026 Value Adjustment Board Training, including the exam, for Real Property Appraiser Special Magistrate.

I certify that I,

ROSIE SONIA STEVENSON

Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 7 and Module 11 of the Department of Revenue's 2026 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.

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

Rosie Sonia Stevenson

Signature and Certification of

08/05/2026

DATE



Florida Department of Revenue

ROSIE SONIA STEVENSON

Acknowledges taking the required modules of the

**2026 Value Adjustment Board Members and Board Attorneys
VAB Training**

on

Rosie Sonia Stevenson

Signature



Florida Department of Revenue

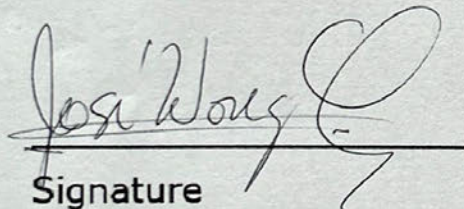
JOSE WONG

Acknowledges taking the required modules of the

**2026 Real Property Appraiser Special Magistrates
VAB Training**

on

8/4/26


Signature



Florida Department of Revenue

ALEXANDER M YAMPOLSKY

Acknowledges taking the required modules of the

**2026 Real Property Appraiser Special Magistrates VAB
Training**

on

8/6/26



Signature



Florida Department of Revenue

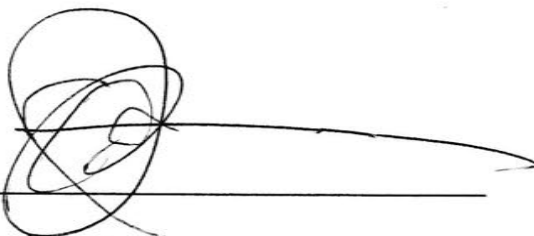
JOSEPH HAYNES DAVIS

Acknowledges taking the required modules of the

2026 Attorney Special Magistrates VAB Training

on

8/10/26


Signature



Florida Department of Revenue

LORI RUTLAND

Acknowledges taking the required modules of the

2026 Attorney Special Magistrates VAB Training

on

8/8/26

Lori Rutland

Signature



Florida Department of Revenue

CHARLES MALOUF SAMAHA

Acknowledges taking the required modules of the

2026 Attorney Special Magistrates VAB Training

on

8/4/26



Signature



Florida Department of Revenue

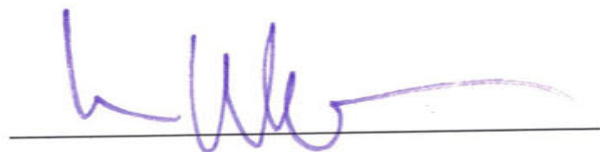
LAURA LAYNE WALKER

Acknowledges taking the required modules of the

2026 Attorney Special Magistrates VAB Training

on

8/5/26



Signature



Certification of Training Completion

The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2026 Value Adjustment Board Training, including the exam, for Attorney Special Magistrate.

I certify that I,

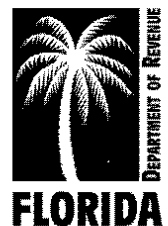
KAROLINA WALLACE

Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 5 and Modules 9 through 11 of the Department of Revenue's 2026 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.

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

Signature and Certification of

DATE



Florida Department of Revenue

KAROLINA WALLACE

Acknowledges taking the required modules of the

2026 Attorney Special Magistrates VAB Training

on

8/8/26

Signature



Florida Department of Revenue

HARVEL W GRAY

Acknowledges taking the required modules of the

**2026 Tangible Personal Property Appraiser Special
Magistrates VAB Training**

on

8/12/26

Harvel Gray

Signature



Certification of Training Completion

The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2026 Value Adjustment Board Training, including the exam, for Tangible Personal Property Appraiser Special Magistrate.

I certify that I,

STEVEN LAWRENCE NYSTROM

Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 5, Module 7 (part 1 only), 8, and 11 of the Department of Revenue's 2026 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.

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

steven nystrom

8/19/26

Signature and Certification of

DATE



Florida Department of Revenue

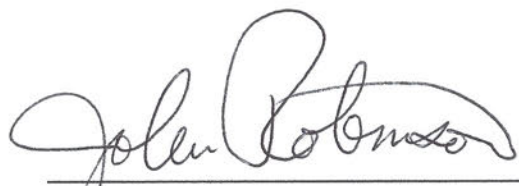
JOHN ROBINSON

Acknowledges taking the required modules of the

**2026 Tangible Personal Property Appraiser Special
Magistrates VAB Training**

on

8/10/26



Signature



HILLSBOROUGH COUNTY VALUE ADJUSTMENT BOARD 2026 Special Magistrate Qualification Chart

* All applicants must complete the current-year Department of Revenue Special Magistrate Training and submit a DOR Statement of Completion to the VAB Clerk BEFORE being scheduled to conduct hearings. See F.S. § 194.035.

** Tangible Personal Property Magistrate designations must be verified as current and active prior to each hearing. ALL licenses and professional organization memberships must be verified as ACTIVE the day before each magistrate's hearing by the VAB Clerk.

	Applicant Type Key	F.S. § 194.035	12D-9.010(a)	12D-9.010(b)	12D-9.010(c)	12D-9.010(d)(1)	12D-9.010(d)(1)	12D-9.010(d)(2)	12D-9.010(d)(2)(a)	12D-9.010(d)(2)(b)	12D-9.010(d)(3)	12D-9.010(d)(3)	12D-9.010(4)	Special Note
*	Applicant Type	Name	Elected or appointed official or employee of the county?	Elected or appointed official or employee of a taxing jurisdiction or	In same tax year, represents any party before the board in any administrative	Attorney SM: Member of Florida Bar? (Bar No.)	Attorney SM: No less than 5 years experience in area of ad valorem taxation?	Real Estate SM: State certified real estate appraiser?	Certified Residential Appraiser (License # / Expiration)	Certified General Appraiser (License # / Expiration)	** TPP Magistrate: Member of nationally recognized professional appraisers organization? (Organization / Member No.)	TPP Magistrate: Five years experience in tangible personal property appraisal?	Completion of DOR Training (Current Year)	Special Notes / Qualifications
*	Attorney Magistrate	Haynes Davis, Joseph	No	No	No	Yes Bar No. 0458058	Yes (25 years)	N/A	N/A	N/A	N/A	N/A	Yes 08/10/2026	
*	Attorney Magistrate	Rutland, Lori L.	No	No	No	Yes Bar No. 818488	Yes (28 years)	N/A	N/A	N/A	N/A	N/A	Yes 08/09/2026	
*	Attorney Magistrate	Samaha, Charles M.	No	No	No	Yes Bar No. 815276	Yes (20 years)	N/A	N/A	N/A	N/A	N/A	Yes 08/04/2026	
*	Attorney Magistrate	Walker, Laura L.	No	No	No	Yes Bar No. 509434	Yes (10 years)	N/A	N/A	N/A	N/A	N/A	Yes 08/05/2026	Application lists admission date of 04/29/2026 (application date); Florida Bar certification letter confirms actual admission date of October 25, 1985. Bar No. 509434 confirmed active.
*	Attorney Magistrate	Wallace, Karolina	No	No	No	Yes Bar No. 1011250	Yes (7 years)	N/A	N/A	N/A	N/A	N/A	Yes (incl. exam) 08/09/2026	Limited SM experience (1 year - Hillsborough County only, Aug 2025-Apr 2026). NO prior VAB hearing experience in exemptions, classifications, or portability as SM. Bar admitted 09/28/2018.
*	General Property Appraiser / Tangible Property Appraiser	Bassil, Camille	No	No	No	N/A	N/A	Yes	No	Yes R21050 Exp. 11/30/2026	MAI 53048 6/30/28	Yes (32 years)	Yes 08/06/2026 (RP & TPP modules)	
*	General Property Appraiser / Tangible Property Appraiser	Gray, Harvel W.	No	No	No	N/A	N/A	Yes	No	Yes R22166 Exp. 11/30/2026	MAI, ASA, FRICS [verify member nos. & expirations]	Yes (41 years)	Yes 08/12/2026 (RP & TPP modules)	NEED PROOF OF MAI EXPIRATION
*	General Property Appraiser / Tangible Property Appraiser	Holman, Carolyn M.	No	No	No	N/A	N/A	Yes	No	Yes R2495 Exp. 11/30/2026	MAI No. 8311 Exp. 6/30/2029; AI-GRS, CCIM	Yes (30+ years)	Yes 08/10/2026 (RP & TPP modules)	Conflict disclosed: investment account with Raymond James Financial - advise Board prior to appointment. Listed VAB legal counsel as a reference.
*	General Property Appraiser / Tangible Property Appraiser	Nystrom, Steven L.	No	No	No	N/A	N/A	Yes	No	Yes R22169 Exp. 11/30/2026	MAI No. 47758 Exp. 12/31/2026	Yes (16 years)	Yes (incl. exam) 08/18/2026 (RP) 08/19/2026 (TPP)	Conflict disclosed: personal friendship with Alan Heddon, Clerk of the Circuit Court - advise Board prior to appointment. Listed VAB legal counsel as a reference.
*	General Property Appraiser / Tangible Property Appraiser	Robinson, John	No	No	No	N/A	N/A	Yes	No	Yes R2417 Exp. 11/30/2026	MAI, AI-GRS, CCIM, ASA [verify member nos. & expirations]	Yes (25 years)	Yes 08/10/2026 (TPP module)	Listed VAB legal counsel as a reference (name misspelled in application as Rinky Peraini; Peraini Law, P.A.)
*	General Property Appraiser / Tangible Property Appraiser	Sutte, Robert S.	No	No	No	N/A	N/A	Yes	No	Yes R2241 Exp. 11/30/2026	MAI No. 4421 [verify expiration]; SRA, CRE	Yes (22 years)	Not yet received	NEED PROOF OF EXPIRATION OF MAI
*	General Property Appraiser	Antonov, Maxim	No	No	No	N/A	N/A	Yes	No	Yes R24608 Exp. 11/30/2026	N/A	N/A	Yes (incl. exam) 08/05/2026	MAI Candidate (not yet fully designated MAI); 6 years real property experience. AGA designation.
*	General Property Appraiser	Edmundson, Kathryn	No	No	No	N/A	N/A	Yes	No	Yes R22830 Exp. 11/30/2026	N/A	N/A	Yes 08/16/2026	
*	General Property Appraiser	Evans, Kent	No	No	No	N/A	N/A	Yes	No	Yes R21596 Exp. 11/30/2026	N/A	N/A	Yes 08/10/2026	Conflict disclosed: personal friendship with Hank Ennis, employee of Hillsborough County Attorney's office - advise Board prior to appointment.

*	General Property Appraiser	Harris, Richard L.	No	No	No	N/A	N/A	Yes	No	Yes RZ1208 Exp. 11/30/2026	N/A	N/A	Yes 08/06/2026	GAA, CCIM, MAI Candidate (not yet fully designated MAI). Prior eminent domain work disclosed.
*	General Property Appraiser	Hicks, Robert C.	No	No	No	N/A	N/A	Yes	No	Yes RZ1059 Exp. 11/30/2026	N/A	N/A	Yes 08/07/2026	
*	General Property Appraiser	Jamir, Stephen	No	No	No	N/A	N/A	Yes	No	Yes RZ299 Exp. 11/30/2026	N/A	N/A	Yes 08/13/2026	
*	General Property Appraiser	Lloyd, Philicia	No	No	No	N/A	N/A	Yes	No	Yes RZ2748 Exp. 11/30/2026	N/A	N/A	Yes (incl. exam) 08/06/2026	CCIM, MRICS, USPAP/CDEI instructor.
*	General Property Appraiser	Lopez, Diego	No	No	No	N/A	N/A	Yes	No	Yes RZ3543 Exp. 11/30/2026	N/A	N/A	Yes 08/04/2026	
*	General Property Appraiser	Porcaro, Steven	No	No	No	N/A	N/A	Yes	No	Yes RZ2841 Exp. 11/30/2026	N/A	N/A	Yes 08/15/2026 (RP module)	SRA designation (residential real property).
*	General Property Appraiser	Steeves, Richard L.	No	No	No	N/A	N/A	Yes	No	Yes RZ2909 Exp. 11/30/2026	N/A	N/A	Yes 08/07/2026	
*	General Property Appraiser	Wong, Jose	No	No	No	N/A	N/A	Yes	No	Yes RZ2797 Exp. 11/30/2026	N/A	N/A	Yes 08/04/2026	
*	General Property Appraiser	Yampolsky, Alexander M.	No	No	No	N/A	N/A	Yes	No	Yes RZ4666 Exp. 11/30/2026	N/A	N/A	Yes 08/06/2026	No prior special magistrate experience. Board should consider requiring additional orientation/training per F.S. § 194.035. Fellow applicant Maxim Antonov listed as reference. Resident in Brooklyn, New York. DOR 2026 Real Property Appraiser Special Magistrates VAB Training certificate received — now properly executed (SIGNED and DATED 08/06/2026), prior unsigned/undated defect resolved.
*	Residential Real Estate Appraiser	Herndon, Joni L.	No	No	No	N/A	N/A	Yes	Yes RD546 Exp. 11/30/2026	N/A	N/A	N/A	Yes 08/09/2026	RESIDENTIAL APPRAISER ONLY — qualified to hear 1–4 unit residential real property petitions only; may NOT hear commercial real property or tangible personal property petitions. SRA designation. Conflicts disclosed: Rick Rapp (Pittsburgh County PAO) and Mike Twitty & Kevin Hayes (Pinellas County PAO) — advise Board prior to appointment.
*	Residential Real Estate Appraiser	Kogan, Lori	No	No	No	N/A	N/A	Yes	Yes RD5299 Exp. 11/30/2026	N/A	N/A	N/A	Yes 08/12/2026	RESIDENTIAL APPRAISER ONLY — qualified to hear 1–4 unit residential real property petitions only. Limited 3M experience (1 year).
*	Residential Real Estate Appraiser	Peltier, Terrie	No	No	No	N/A	N/A	Yes	Yes RD6210 Exp. 11/30/2026	N/A	N/A	N/A	Yes 08/31/2026 (RP module)	RESIDENTIAL APPRAISER ONLY — qualified to hear 1–4 unit residential real property petitions only; may NOT hear commercial real property or tangible personal property petitions.
*	Residential Real Estate Appraiser	Stevenson, Rosie Sonia	No	No	No	N/A	N/A	Yes	Yes RD6365 Exp. 11/30/2026	N/A	N/A	N/A	Yes (incl. exam) 08/05/2026	RESIDENTIAL APPRAISER ONLY — qualified to hear 1–4 unit residential real property petitions only; may NOT hear commercial real property or tangible personal property petitions. 2007 DBPR disciplinary action (resolved: fine paid and continuing education completed). Note: A second, undated certificate was also submitted for the 2026 VAB Members and Board Attorneys VAB Training — not the applicable track for this magistrate's appraiser designation; the properly executed Real Property Appraiser exam certification (signed/dated 08/05/2026) is the operative training record.
*	Tangible Property Appraiser (TPP Only)	Ruden, Alex	No	No	No	N/A	N/A	No	N/A	No	ASA (M&TS, ARM) [verify member no. & expiration]	Yes (50+ years)	Not yet received	NEED PROOF OF EXPIRATION TANGIBLE PERSONAL PROPERTY ONLY — No Florida real estate appraisal license. Holds Georgia Certified General Appraiser license No. 3880 (expired 09/30/2023). Qualifies for TPP hearings under F.S. § 194.035(1) via ASA membership (nationally recognized professional organization) and 50+ years TPP appraisal experience. May NOT hear real property petitions.

KEY:

* All applicants must complete the current-year Department of Revenue Special Magistrate Training and submit a DOR Statement of Completion to the VAB Clerk BEFORE being scheduled to conduct hearings. See F.S. § 194.035.

** Tangible Property designation must be verified as current and active prior to each hearing

*** Applicants with 3–5 years of relevant experience must complete DOR training AND pass the examination (minimum 80%) before conducting hearings. The VAB Clerk must verify exam completion certificate prior to scheduling.

ROW COLORS:

White / Standard — Applicant appears to meet statutory qualifications

Light Yellow — Notable qualification item; Board should review before appointment

Light Orange — Conflict or relationship disclosed; Board should be advised prior to appointment

Light Pink — Disciplinary history disclosed (resolved)

APPLICANT TYPE DEFINITIONS:

Attorney Magistrate — Florida Bar member with 5+ years ad valorem experience

General Property Appraiser — Florida Certified General Real Estate Appraiser, qualified for all real property hearings

General Property Appraiser / Tangible Property Appraiser – Certified General Appraiser also qualified for TPP hearings
Residential Real Estate Appraiser – Florida Certified Residential Appraiser; qualified for 1–4 unit residential petitions ONLY
Tangible Property Appraiser – Qualified for tangible personal property hearings ONLY

PROFESSIONAL DESIGNATIONS:

MAI – Designated members experienced in valuation of commercial, industrial, and other income-producing properties
SRA – Designated members experienced in valuation of residential real property (Appraisal Institute)
AI-QRS – Designated members experienced in issues related to due diligence and review of general real estate (Appraisal Institute)
ASA – American Society of Appraisers; specialty designations include M&TS (Machinery & Technical Specialties) and ARM (Appraisal Review & Management)
CCIM – Certified Commercial Investment Member (commercial real estate)
FRICS – Fellow of the Royal Institution of Chartered Surveyors
CRE – Counselor of Real Estate
MRICS – Member of the Royal Institution of Chartered Surveyors
GAA
AGA – Accredited in General Appraisal (National Association of Realtors)

Prepared by: Rinky S. Parwani,
Esq., Legal Counsel,
Hillsborough County Value
Adjustment Board | Date:
August 17, 2026

99994

Tampa Bay Times

Published Daily

STATE OF FLORIDA} ss

COUNTY OF HILLSBOROUGH County

Before the undersigned authority personally appeared Deirdre Bonett who on oath says that he/she is a Legal Advertising Representative of the Tampa Bay Times a daily newspaper printed in St. Petersburg, in Hillsborough County, Florida that the attached copy of advertisement being a Legal Notice in the matter VAB Meeting 9-15-26 was published in said newspaper by print in the issues of 08/30/26 or by publication on the newspaper's website, if authorized.

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes. Affiant further says the said Tampa Bay Times is a newspaper published in Hillsborough County, Florida and that the said newspaper has heretofore been continuously published in said Hillsborough County, Florida each day and has been entered as a second class mail matter at the post office in said Hillsborough County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

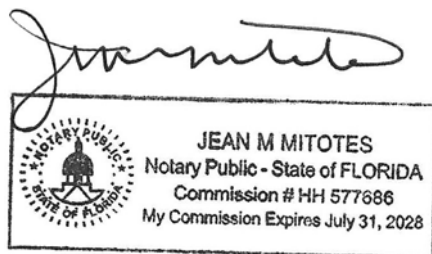
Signature of Affiant

Sworn to and subscribed before me this **08/30/2026**

Signature of Notary of Public

Personally known **X** or produced identification.

Type of identification produced _____



TAXPAYER NOTICE MEETING OF THE HILLSBOROUGH COUNTY VALUE ADJUSTMENT BOARD

The Value Adjustment Board will meet on Tuesday, September 15, 2026, at 9:30 a.m., in the County Center, 2nd Floor Boardroom, 601 E. Kennedy Blvd., Tampa, FL, 33602 as well as virtually via WebEx. Information on how to access the virtual meeting will be posted on the VAB website at <https://www.hillsclerk.com/Additional-Services/Value-Adjustment-Board> and <https://www.hillsboroughcounty.org/en/calendar>.

The purpose of this meeting is for the VAB to take public comment; approve minutes; certify the 2026 Real and Tangible Assessment Rolls, and authorize the Chairman to sign the Certificate of Value Adjustment Board for each roll, so the tax rolls can be extended; and other VAB matters.

The purpose of the Board is to hear the following: petitions relating to assessments filed pursuant to Florida Statute (F.S.) 194.011(3); complaints relating to homestead exemptions as provided for under F.S. 196.151; appeals from exemptions denied or disputes arising from exemptions granted upon the filing of exemption applications under F.S. 196.011; and appeals concerning ad valorem tax deferrals and classifications. The Board has appointed Special Magistrates for the purpose of taking testimony and making recommendations to the Board, which recommendations the Board may act upon without further hearing. Special Magistrate hearings will begin October 1, 2026.

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

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

August 30, 2026

99994



Value Adjustment Board Meeting

Home / Events / Value Adjustment Board Meeting / 9/15/2026, 9:30 AM EDT

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



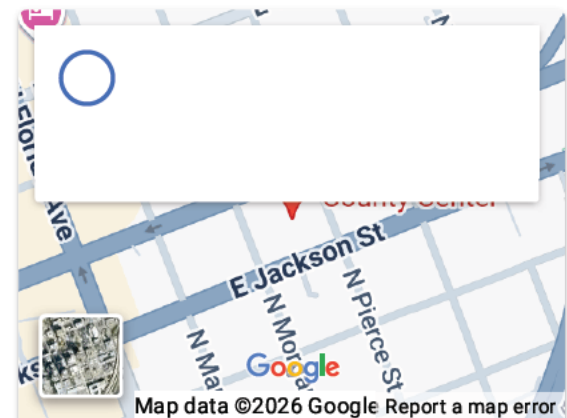
September 15, 2026, 9:30 AM EDT - 10:30 AM EDT



County Center, 2nd Floor Boardroom



In-Person & Virtual (Hybrid)



County Center

This is a Value Adjustment Board Extension of the Tax Rolls meeting.

Public access and comments



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

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

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

[Speak at a VAB Meeting](#)



601 E. Kennedy Blvd.
Tampa, FL 33602



Hours

Monday to Friday 8 AM
to 5 PM



(813) 272-5900



≡ Week

📅 Month

📅 Y



2026



CANCELLED -
1/15/2026, 9:30 AM
EST
County Center, 2nd
Floor Boardroom
Phase I Meeting



3/25/2026, 9:30 AM
EDT
County Center, 2nd
Floor Boardroom
Phase I Meeting



5/19/2026, 9:30 AM
EDT

Value Adjustment Board

Sharon Sweet-Grant - Meeting Manager



(813) 307-7143

Office



Email

Work

Last Modified: 4/13/2026, 11:03:13 AM

County Center, 2nd Floor Boardroom

The Purpose of this Meeting it to Approve Phase II...

7/30/2026, 9:30 AM

EDT

County Center, 2nd Floor Boardroom

The Purpose of this Organizational Meeting is ...



CANCELLED -

8/24/2026, 10:00 AM

EDT

~~County Center, 2nd Floor Boardroom~~

The Aug. 24, 2026 Value Adjustment Board Extensi...



9/15/2026, 9:30 AM

EDT

County Center, 2nd Floor Boardroom

This is a Value Adjustment Board Extension of the Ta...

