

VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY
AGENDA
April 3, 2025
9:30 A.M.
601 E. Kennedy Blvd Tampa FL

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

ORDER OF BUSINESS

1. Call to Order and Pledge of Allegiance
 - a. Purpose of Meeting: Approve Phase II Recommended Decisions, Authorize Advertising for 2025 Special Magistrates, Approve VAB Minutes and handle other VAB matters.
2. Public Comments

Chair's Statement: The VAB welcomes comments from petitioners about any issue or concern related to their petition or processes of the VAB. Anyone wishing to speak before the VAB during the public comment portion of the meeting will be able to do so by completing the sign-in sheet located at the sign-up table inside the Boardroom lobby or completing the online Public Comment Form found at: <https://www.hillsclerk.com/Additional-Services/Value-Adjustment-Board/Speak-at-VAB-Meeting>. You will be required to provide your name and telephone number in your email. This information is being requested to facilitate the audio conferencing process. The Chair will call on speakers by name in the order in which the emails were received for Public Comment. An audio call-in number will be provided to participants that have completed the form after it is received by the County. All callers will be muted upon calling and will be unmuted in the submission order after being recognized by the Chair by name. When addressing the VAB, please state your name and petition number and speak clearly into the microphone. Three (3) minutes are allowed for each speaker.
3. **Approve Phase II Recommended Decisions**
4. **Approve the January 28, 2025 VAB Meeting Minutes**
5. **Authorize Advertising for Special Magistrate Applications for the 2025 Tax Year**
6. Other VAB Matters
 - a. Meeting Notice
 - b. The next meeting is scheduled for Tuesday, May 20, 2025 at 9:30AM.
7. Adjournment

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

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 4/3/2025 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Taxable Value AFTER	Reduction in Taxable Value	Decision
2024-00027	0619730100	GROVES KARA	DOR_3	\$822,577	\$822,577	\$0	DENIED
2024-00036	0892605152	RIFENBERY KYLE T	DOR_3	\$411,028	\$411,028	\$0	DENIED
2024-00059	0157671124	THE KINGDOM OF GOD GLOBAL CHURCH	DOR_4	\$7,327,929	\$7,327,929	\$0	DENIED
2024-00073	1832350000	CRESCENZO WILLIAM	DOR_1	\$163,963	\$163,963	\$0	DENIED
2024-00075	1901520130	CRESCENZO WILLIAM	DOR_1	\$446,853	\$399,939	\$(46,914)	GRANTED
2024-00076	1728210000	CRESCENZO WILLIAM	DOR_1	\$157,785	\$157,785	\$0	DENIED
2024-00077	1009851018	CRESCENZO WILLIAM	DOR_1	\$739,421	\$739,421	\$0	DENIED
2024-00078	1009851022	CRESCENZO WILLIAM	DOR_1	\$405,328	\$405,328	\$0	DENIED
2024-00090	1693960000	MOBLEY MARC & HEATHER	DOR_1	\$2,713,769	\$2,713,769	\$0	DENIED
2024-00209	1272890000	KRUSTEV ANGEL & HAYRAPETYAN LILIA	DOR_1	\$1,143,965	\$1,143,965	\$0	DENIED
2024-00216	1851680274	TNE REAL ESTATE LLC/TRUSTEE	DOR_1	\$180,227	\$180,227	\$0	DENIED
2024-00217	1142090000	ARNOLD MICHAEL	DOR_1	\$1,111,198	\$1,111,198	\$0	DENIED
2024-00286	1225240000	RIERA ANDREW	DOR_1	\$951,278	\$951,278	\$0	DENIED
2024-00657	0238771014	GROVER & HOWELL INVESTMENTS LLC	DOR_1	\$1,439,900	\$1,439,900	\$0	DENIED
2024-00670	1351110000	BALON ALEKSANDRA A LIFE ESTATE & TEK STELLA H	DOR_1	\$294,174	\$294,174	\$0	DENIED
2024-00694	1164640000	ALTUS GROUP	DOR_1	\$6,788,100	\$6,788,100	\$0	DENIED
2024-00697	1254000000	FLAHERTY JON LEO & AMY LOUISE	DOR_4	\$1,116,884	\$1,116,884	\$0	DENIED
2024-00705	1065410000	ALTUS GROUP	DOR_1	\$6,000,940	\$6,000,940	\$0	DENIED
2024-00710	1405050000	ASSESSMENT SERVICES LLC	DOR_1	\$8,751,270	\$8,751,270	\$0	DENIED
2024-00718	0401115087	ERNST & YOUNG LLP	DOR_1	\$23,789,447	\$23,789,447	\$0	DENIED
2024-00720	1635220100	KUHN MITCHELL & KAMDEN ALEXANDER	DOR_30	\$649,679	\$649,679	\$0	DENIED
2024-00721	1635220100	KUHN MITCHELL & KAMDEN ALEXANDER	DOR_9	\$649,679	\$649,679	\$0	DENIED
2024-00730	0193746088	SHAMEHDI CORINNE J	DOR_1	\$725,816	\$725,816	\$0	DENIED
2024-00771	0163297740	STREIFER STEPHEN H & SHARI N	DOR_1	\$530,278	\$530,278	\$0	DENIED
2024-00772	1135820000	DINU CHRISTOPHER & WHITNEY	DOR_1	\$909,626	\$909,626	\$0	DENIED
2024-00777	0008170000	TINGEN SIDNEY C TRUSTEE / ET AL	DOR_1	\$443,242	\$443,242	\$0	DENIED
2024-00860	0280030000	FLORIDA PROPERTY TAX PROFESSIONALS	DOR_1	\$9,704,055	\$9,704,055	\$0	DENIED
2024-00861	0280060100	FLORIDA PROPERTY TAX PROFESSIONALS	DOR_1	\$3,199,591	\$3,199,591	\$0	DENIED
2024-00865	0335812576	BETTENCOURT TAX ADVISORS	DOR_1	\$49,425,400	\$49,425,400	\$0	DENIED
2024-00871	0723030412	ARE SOLUTIONS PROP TAX CONSUL SVCS	DOR_1	\$11,706,750	\$11,706,750	\$0	DENIED
2024-00877	0786310100	ARE SOLUTIONS PROP TAX CONSUL SVCS	DOR_1	\$3,403,700	\$3,403,700	\$0	DENIED
2024-00904	0542458188	HOUGH MATTHEW JASON & LIUTKUTE KRISTINA	DOR_9	\$225,963	\$225,963	\$0	DENIED
2024-00913	0273275210	ERNST & YOUNG LLP	DOR_1	\$25,953,100	\$25,953,100	\$0	DENIED
2024-00916	0274970300	ERNST & YOUNG LLP	DOR_1	\$6,418,500	\$6,418,500	\$0	DENIED
2024-00920	0909725000	ERNST & YOUNG LLP	DOR_1	\$26,241,600	\$26,241,600	\$0	DENIED
2024-00923	0774526218	TORRES JUDITH VELEZ	DOR_1	\$19,432	\$19,432	\$0	DENIED
2024-00930	0417820000	RAM TAMPA LLC	DOR_1	\$8,428,000	\$8,428,000	\$0	DENIED
2024-00931	1248420000	GSNP LLC	DOR_1	\$312,180	\$312,180	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 4/3/2025 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Taxable Value AFTER	Reduction in Taxable Value	Decision
2024-00960	1290530000	TAX RECOURSE LLC	DOR_1	\$2,386,483	\$2,386,483	\$0	DENIED
2024-00962	0041000100	TAX RECOURSE LLC	DOR_1	\$2,921,930	\$2,921,930	\$0	DENIED
2024-00988	0632550000	THE INDUSTRIAL FUND RUSKIN LLC	DOR_1	\$43,561,400	\$43,561,400	\$0	DENIED
2024-00989	0556261740	THE INDUSTRIAL FUND RUSKIN LLC	DOR_1	\$114,358,800	\$114,358,800	\$0	DENIED
2024-00991	0239570000	CHAPMAN CLYDE HAYWARD	DOR_1	\$3,086,436	\$3,086,436	\$0	DENIED
2024-00998	0257500000	KWITOWSKI CHESTER R	DOR_1	\$150,133	\$150,133	\$0	DENIED
2024-01017	0650266070	YALAHA HOLDINGS 34639 LLC	DOR_1	\$191,408	\$191,408	\$0	DENIED
2024-01018	0771691822	YALAHA HOLDINGS 34639 LLC	DOR_1	\$235,027	\$235,027	\$0	DENIED
2024-01019	0771692036	YALAHA HOLDINGS 34639 LLC	DOR_1	\$407,819	\$407,819	\$0	DENIED
2024-01020	0767201706	YALAHA HOLDINGS 34639 LLC	DOR_1	\$345,149	\$345,149	\$0	DENIED
2024-01024	1327340000	KY SHAW & VILLAPLANA NATALIA	DOR_1	\$278,741	\$278,741	\$0	DENIED
2024-01058	0621760000	FLANAGAN BILTON LLC	DOR_1	\$28,713,000	\$28,713,000	\$0	DENIED
2024-01123	1160430034	QUEENDOM INVESTMENT GROUP LLC	DOR_1	\$137,563	\$137,563	\$0	DENIED
2024-01152	0188950000	BOUZOUBAA YOUNES & MATINE MARIA	DOR_1	\$665,323	\$665,323	\$0	DENIED
2024-01175	0010300005	BEVERLY ROBERT & CHUTIMON	DOR_1	\$509,050	\$509,050	\$0	DENIED
2024-01227	0119542200	FUENTES JOSELL & GOMEZ LIUBA	DOR_1	\$1,511,050	\$1,511,050	\$0	DENIED
2024-01249	0704960000	ZIMRING DANE	DOR_1	\$2,475,220	\$2,475,220	\$0	DENIED
2024-01250	1347430000	ZIMRING DANE	DOR_1	\$844,470	\$844,470	\$0	DENIED
2024-01253	0625540066	TME TAMPA 301 LLC	DOR_1	\$602,464	\$466,896	\$(135,568)	GRANTED
2024-01262	0273130700	EASTGROUP PROPERTIES LP	DOR_1	\$7,788,719	\$7,788,719	\$0	DENIED
2024-01281	0944970000	DELOITTE TAX LLP	DOR_1	\$98,719,871	\$98,719,871	\$0	DENIED
2024-01282	0945000080	DELOITTE TAX LLP	DOR_1	\$38,539,238	\$38,539,238	\$0	DENIED
2024-01283	1987563124	DELOITTE TAX LLP	DOR_1	\$29,011,674	\$29,011,674	\$0	DENIED
2024-01284	1987563128	DELOITTE TAX LLP	DOR_1	\$40,951,462	\$40,951,462	\$0	DENIED
2024-01285	1987563132	DELOITTE TAX LLP	DOR_1	\$87,122,998	\$87,122,998	\$0	DENIED
2024-01286	1843480000	DELOITTE TAX LLP	DOR_1	\$109,336,300	\$109,336,300	\$0	DENIED
2024-01288	0329010602	DELOITTE TAX LLP	DOR_1	\$82,853,000	\$82,853,000	\$0	DENIED
2024-01290	0329011192	DELOITTE TAX LLP	DOR_1	\$250,368	\$250,368	\$0	DENIED
2024-01291	0329011194	DELOITTE TAX LLP	DOR_1	\$244,666	\$244,666	\$0	DENIED
2024-01292	0329011196	DELOITTE TAX LLP	DOR_1	\$244,397	\$244,397	\$0	DENIED
2024-01293	0329011198	DELOITTE TAX LLP	DOR_1	\$244,019	\$244,019	\$0	DENIED
2024-01294	0329011200	DELOITTE TAX LLP	DOR_1	\$250,830	\$250,830	\$0	DENIED
2024-01295	0329011202	DELOITTE TAX LLP	DOR_1	\$250,677	\$250,677	\$0	DENIED
2024-01296	0329011204	DELOITTE TAX LLP	DOR_1	\$244,167	\$244,167	\$0	DENIED
2024-01297	0329011206	DELOITTE TAX LLP	DOR_1	\$244,625	\$244,625	\$0	DENIED
2024-01298	0329011208	DELOITTE TAX LLP	DOR_1	\$245,195	\$245,195	\$0	DENIED
2024-01299	0329011210	DELOITTE TAX LLP	DOR_1	\$250,192	\$250,192	\$0	DENIED
2024-01300	0329011212	DELOITTE TAX LLP	DOR_1	\$253,701	\$253,701	\$0	DENIED
2024-01302	0329011214	DELOITTE TAX LLP	DOR_1	\$247,323	\$247,323	\$0	DENIED
2024-01303	0329011216	DELOITTE TAX LLP	DOR_1	\$247,486	\$247,486	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 4/3/2025 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Taxable Value AFTER	Reduction in Taxable Value	Decision
2024-01304	0329011218	DELOITTE TAX LLP	DOR_1	\$247,522	\$247,522	\$0	DENIED
2024-01305	0329011220	DELOITTE TAX LLP	DOR_1	\$253,656	\$253,656	\$0	DENIED
2024-01306	0329011222	DELOITTE TAX LLP	DOR_1	\$253,273	\$253,273	\$0	DENIED
2024-01307	0329011224	DELOITTE TAX LLP	DOR_1	\$246,204	\$246,204	\$0	DENIED
2024-01308	0329011226	DELOITTE TAX LLP	DOR_1	\$245,414	\$245,414	\$0	DENIED
2024-01309	0329011228	DELOITTE TAX LLP	DOR_1	\$244,439	\$244,439	\$0	DENIED
2024-01310	0329011230	DELOITTE TAX LLP	DOR_1	\$248,141	\$248,141	\$0	DENIED
2024-01312	0329011236	DELOITTE TAX LLP	DOR_1	\$35,727,600	\$35,727,600	\$0	DENIED
2024-01589	0159090300	KELLEY ROBERT E V JR	DOR_1	\$13,607,706	\$13,607,706	\$0	DENIED
2024-01590	0680522020	KELLEY ROBERT E V JR	DOR_1	\$18,514,690	\$18,514,690	\$0	DENIED
2024-01591	0407780000	KELLEY ROBERT E V JR	DOR_1	\$2,779,740	\$2,779,740	\$0	DENIED
2024-01627	0335790012	THB SERVICES, LLC	DOR_1	\$9,597,800	\$9,597,800	\$0	DENIED
2024-01639	0625540070	Z R THOMPSON PROPERTIES LLC	DOR_1	\$461,316	\$430,542	\$(30,774)	GRANTED
2024-01641	1752750000	SOURCE ADVISORS	DOR_1	\$1,341,204	\$1,341,204	\$0	DENIED
2024-01642	1753200000	SOURCE ADVISORS	DOR_1	\$584,400	\$584,400	\$0	DENIED
2024-01646	0625540078	MINNS STEPHEN	DOR_1	\$324,144	\$324,144	\$0	DENIED
2024-01647	0625540258	MET-920 LLC	DOR_1	\$238,084	\$238,084	\$0	DENIED
2024-01675	0239430000	ALTUS GROUP	DOR_1	\$16,435,500	\$16,435,500	\$0	DENIED
2024-01688	0909740412	FLANAGAN BILTON LLC	DOR_1	\$26,022,900	\$25,020,000	\$(1,002,900)	GRANTED
2024-01691	0909740414	FLANAGAN BILTON LLC	DOR_1	\$9,620,500	\$9,280,000	\$(340,500)	GRANTED
2024-01693	0241732034	KELLEY ROBERT E V JR	DOR_1	\$4,861,243	\$4,861,243	\$0	DENIED
2024-01694	0241732036	KELLEY ROBERT E V JR	DOR_1	\$5,298,821	\$5,298,821	\$0	DENIED
2024-01695	0241732038	KELLEY ROBERT E V JR	DOR_1	\$5,090,752	\$5,090,752	\$0	DENIED
2024-01702	0625540074	MET 305 LLC	DOR_1	\$309,376	\$287,028	\$(22,348)	GRANTED
2024-01703	1405151212	ALTUS GROUP	DOR_1	\$28,273,082	\$28,273,082	\$0	DENIED
2024-01716	0625540290	MICRON ENTERPRISES LLC	DOR_1	\$489,432	\$489,432	\$0	DENIED
2024-01721	0154608404	FINN CHARLES A & RIZA T/TRUSTEE	DOR_1	\$1,816,920	\$1,816,920	\$0	DENIED
2024-01722	1946060282	FINN CHARLES A & RIZA T/TRUSTEE	DOR_1	\$941,789	\$941,789	\$0	DENIED
2024-01737	0625540108	LOMBARDO WILLIAM & SUZANNE	DOR_1	\$422,020	\$387,487	\$(34,533)	GRANTED
2024-01954	0352520000	1818 EAST FLETCHER AVENUE LLC	DOR_1	\$13,637,500	\$13,637,500	\$0	DENIED
2024-01964	1371130000	FULWILER JEREMY & MARY	DOR_1	\$405,478	\$405,478	\$0	DENIED
2024-01976	0719248252	ALTUS GROUP	DOR_1	\$5,462,158	\$5,462,158	\$0	DENIED
2024-01994	0872620000	DELOITTE TAX LLP	DOR_1	\$7,662,567	\$7,662,567	\$0	DENIED
2024-01995	0872620300	DELOITTE TAX LLP	DOR_1	\$216,306	\$216,306	\$0	DENIED
2024-01996	1122950000	DELOITTE TAX LLP	DOR_1	\$5,641,129	\$5,641,129	\$0	DENIED
2024-02017	0625540280	1 TOY 2 MANY	DOR_1	\$269,460	\$269,460	\$0	DENIED
2024-02060	0625540080	K K MOTORSPORTS LLC	DOR_1	\$461,316	\$430,542	\$(30,774)	GRANTED
2024-02061	1221350000	DOWDEN WILLIAM L III	DOR_1	\$4,841,673	\$4,841,673	\$0	DENIED
2024-02066	0642550100	ALATARI AHMED	DOR_1	\$347,899	\$347,899	\$0	DENIED
2024-02067	0634730020	ALATARI AHMED	DOR_1	\$2,107,328	\$2,107,328	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 4/3/2025 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Taxable Value AFTER	Reduction in Taxable Value	Decision
2024-02068	0632115100	ALATARI AHMED	DOR_1	\$783,790	\$783,790	\$0	DENIED
2024-02071	1894020000	BETTENCOURT TAX ADVISORS	DOR_1	\$48,403,719	\$48,403,719	\$0	DENIED
2024-02090	0625540104	PERRY KRISTOPHER T	DOR_1	\$338,628	\$338,628	\$0	DENIED
2024-02104	0625540228	R & L VENTURE GROUP	DOR_1	\$442,288	\$442,288	\$0	DENIED
2024-02119	1299490000	HALDORSEN ERIC DAVID & NATALIA	DOR_1	\$364,128	\$364,128	\$0	DENIED
2024-02149	0625540076	GT WERKS LLC	DOR_1	\$309,376	\$287,028	\$(22,348)	GRANTED
2024-02150	0625540252	THE MOTOR ENCLAVE TAMPA LAND HOLDINGS LLC	DOR_1	\$269,460	\$269,460	\$0	DENIED
2024-02151	1157930000	KELLEY ROBERT E. V. JR	DOR_1	\$822,363	\$822,363	\$0	DENIED
2024-02152	1157960000	KELLEY ROBERT E. V. JR	DOR_1	\$43,228	\$43,228	\$0	DENIED
2024-02163	1097730000	GARCIA MARY JUANA	DOR_1	\$199,721	\$199,721	\$0	DENIED
2024-02184	0657180000	CUSHMAN & WAKEFIELD REGIONAL, INC.	DOR_1	\$7,073,000	\$7,073,000	\$0	DENIED
2024-02185	0657180100	CUSHMAN & WAKEFIELD REGIONAL, INC.	DOR_1	\$2,331,600	\$2,331,600	\$0	DENIED
2024-02322	0339397212	DIJOSEPH CRYSTAL A & DOMINIC W	DOR_1	\$219,010	\$219,010	\$0	DENIED
2024-02343	0358530100	FLETCHER SHOPPES INC	DOR_1	\$5,007,700	\$5,007,700	\$0	DENIED
2024-02377	2047260100	WLW CAPITAL LLC	DOR_1	\$3,383,500	\$3,383,500	\$0	DENIED
2024-02379	0193746090	YOUSSEF MARYANN	DOR_1	\$600,201	\$600,201	\$0	DENIED
2024-02385	0329757872	SANDERS SHAWN & ALLISON	DOR_32	\$882,159	\$882,159	\$0	DENIED
2024-02388	0625540096	FERNANDEZ SERGIO & LINDA	DOR_1	\$309,092	\$287,028	\$(22,064)	GRANTED
2024-02389	1863175072	TAHSINI CELINA F	DOR_1	\$226,923	\$226,923	\$0	DENIED
2024-03118	1594100000	CASSANIA LLC	DOR_1	\$19,130	\$19,130	\$0	GRANTED
2024-03118	1594100001	CASSANIA LLC	DOR_1	\$19,130	\$19,130	\$0	GRANTED
2024-03118	1594100002	CASSANIA LLC	DOR_1	\$19,848	\$19,848	\$0	GRANTED
2024-03118	1594100003	CASSANIA LLC	DOR_1	\$19,130	\$19,130	\$0	GRANTED
2024-03118	1594100004	CASSANIA LLC	DOR_1	\$19,130	\$19,130	\$0	GRANTED
2024-03118	1594100005	CASSANIA LLC	DOR_1	\$19,896	\$19,896	\$0	GRANTED
2024-03118	1594100006	CASSANIA LLC	DOR_1	\$19,896	\$19,896	\$0	GRANTED
2024-03118	1594100007	CASSANIA LLC	DOR_1	\$19,896	\$19,896	\$0	GRANTED
2024-03118	1594100008	CASSANIA LLC	DOR_1	\$19,896	\$19,896	\$0	GRANTED
2024-03118	1594100009	CASSANIA LLC	DOR_1	\$19,896	\$19,896	\$0	GRANTED
2024-03118	1594100010	CASSANIA LLC	DOR_1	\$19,896	\$19,896	\$0	GRANTED
2024-03118	1594100011	CASSANIA LLC	DOR_1	\$19,896	\$19,896	\$0	GRANTED
2024-05580	0040393826	JERMAN MICHAEL ALLEN	DOR_4	\$650,349	\$650,349	\$0	DENIED

Total Petitions		Total Taxable Value Before Change	Total Taxable Value After Change	Total Taxable Value Reduction
139		\$ 1,213,071,358	\$ 1,211,382,635	\$(1,688,723)

JANUARY 28, 2025 - VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Tuesday, January 28, 2025, at 10:30 a.m., 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 Ron Dyser and Shawn Simon.

ORDER OF BUSINESS

1. Call to Order and Pledge of Allegiance

Chair Boles called the meeting to order at 10:30 a.m. and led in the pledge of allegiance to the flag.

- a. Approve Phase I Recommended Decisions, Approve Minutes, and handle other VAB matters.

Chair Boles highlighted the meeting purpose.

2. Public Comments - **None.**

3. Approve Phase I Recommended Decisions

Chair Boles introduced the item. **Mr. Dyser motioned to approve, seconded by Ms. Rendon, and carried unanimously by members present.**

4. Approve the September 30, 2024, VAB Meeting Minutes

Chair Boles called for a motion to approve the September 30, 2024, VAB meeting minutes. **Mr. Dyser so moved, seconded by Commissioner Cameron Cepeda, and carried unanimously by members present.**

5. Other VAB Matters

- a. Correspondence

Ms. Sharon Sweet-Grant, Director, Board Records/VAB, discussed the item.

- b. Meeting Notice

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

TUESDAY, JANUARY 28, 2025

c. The next meeting is scheduled for Wednesday, April 2, 2025, at 9:30 A.M

Ms. Sweet-Grant announced the next scheduled meeting would be April 2, 2025, at 9:30 a.m.

6. Adjournment

There being no further business, the meeting was adjourned at 10:33 a.m.

READ AND APPROVED: _____
CHAIR

ATTEST:
VICTOR CRIST, CLERK

By: _____
Deputy Clerk

jr

DRAFT

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

28823

Tampa Bay Times

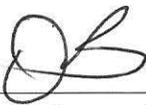
Published Daily

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 was published in said newspaper by print in the issues of 03/19/25 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 

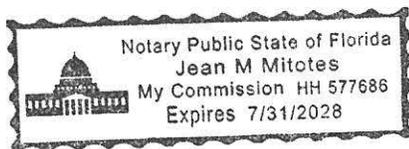
Sworn to and subscribed before me this **03/19/2025**

Signature of Notary of Public

Personally known or produced identification.

Type of identification produced _____





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

The Value Adjustment Board will meet on Thursday, April 3, 2025, 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 Phase II Recommended Decisions, Authorize Advertising for 2025 Special Magistrates, Approve Minutes, and other VAB matters.

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

March 19, 2025 28823



Value Adjustment Board Meeting

Home / Events / Value Adjustment Board Meeting / 4/3/2025, 9:30 AM EDT

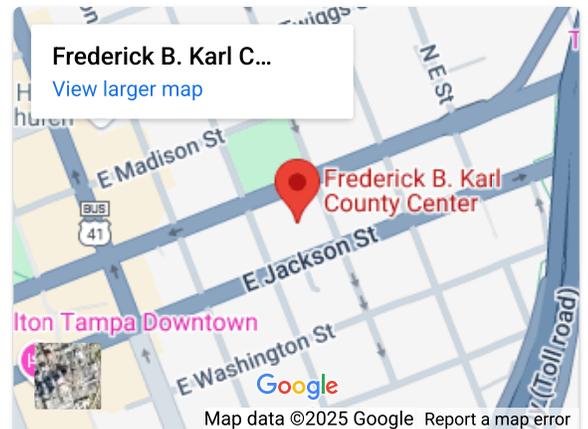
Hearings to address complaints about assessed property values, denied exemptions, classifications, or tax deferrals

April 3, 2025, 9:30 AM EDT - 10:30 AM EDT

County Center, 2nd Floor Boardroom

In-Person & Virtual (Hybrid)

Value Adjustment Board phase II approvals.



Center

601 E. Kennedy Blvd.
Tampa, FL 33602

- 900

HOURS
Monday to Friday 8 AM to 5 PM

Public access and comments

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

- If you wish to participate virtually, it is required that you complete the form
- If you wish to participate in person, you are encouraged to complete the form in advance, however it is not required. You can sign up on-site where your name will be added to the list at that time.

Week Month Year

< 2025 >

1/28/2025, 10:30 AM EST
County Center, 2nd Floor Boardroom
Phase I Meeting

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

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

[Speak at a VAB Meeting](#)

Value Adjustment Board
Sharon Sweet-Grant - Meeting Manager

 (813) 307-7143
Office

 **Email**
Work



4/3/2025, 9:30 AM EDT
County Center, 2nd Floor Boardroom
Value Adjustment Board phase II approvals.

