

SEMINOLE COUNTY
2014 VALUE ADJUSTMENT BOARD AGENDA
ORGANIZATIONAL MEETING

Thursday, July 31, 2014 @ 2:00 p.m.

County Services Building, Room #3024

1. QUORUM

To have a quorum of the Value Adjustment Board (VAB), the members of the VAB who are present must include at least one member of the governing body of the County, one member of the School Board, and one of two citizen members.

Action requested:

Determine that a Quorum is present.

2. INTRODUCTIONS

Actions requested:

- a. Introduce the members of the VAB and provide contact information.*
- b. Introduce the VAB Clerk or any designee of the VAB Clerk and provide contact information.*

3. LEGAL COUNSEL

The current contract with the VAB legal counsel will expire September 18, 2014; however, the contract contains a renewal option to continue the same services with the same vendor for one (1) year.

Action requested:

Motion to approve or deny renewal of the current contract with VAB legal counsel, J. Marc Jones, P.A.

4. CHAIRMAN AND VICE CHAIRMAN

The VAB Chairman must be a member of the governing body of the County.

Actions requested:

- a. Surrender gavel to legal counsel for the purpose of appointing the VAB Chairman and Vice Chairman.*
- b. Open the floor to receive nominations for Chairman.*
- c. Motion to nominate the VAB Chairman.*
- d. Close the floor to nominations.*
- e. VAB vote.*

- f. Open the floor for nominations of the Vice Chairman.*
- g. Motion to nominate the VAB Vice Chairman.*
- h. Close the floor to nominations.*
- i. VAB vote.*
- j. Gavel passed to VAB Chairman.*

5. PROOF OF PUBLICATION

The VAB must ensure that all VAB meetings are duly noticed under Section 286.011, Florida Statutes (F.S.), and are held in accordance with the law.

Action requested:

Motion to authorize the filing of the proof of publication for this meeting in the Official Record.

6. PUBLIC PARTICIPATION

Per Florida Statutes, the VAB must provide an opportunity for public comment.

7. GENERAL DISCUSSION

Action requested:

Discuss general information on Florida's property tax system, respective roles within the system, taxpayer opportunities to participate in the system, and property taxpayer rights.

8. PUBLIC INFORMATION

Actions requested:

- a. Announce that the following Department of Revenue information is available at this meeting or can be obtained by going to www.seminoleclerk.org:*
 - Chapter 12D-9, Florida Administrative Code (F.A.C.), Uniform Rules of Procedures & Applicable Forms;*
 - Chapter 12D-10, F.A.C., Hearings & Decision Requirements;*
 - Rules 12D-51.001, 12D-51.002, and 12D-51.003, F.A.C. & Chapters 192 through 195, F.S., Reference Information.*
- b. Announce that the Florida's Government-in-the-Sunshine Manual concerning open-government laws is available at this meeting or can be obtained by*

9. SPECIAL MAGISTRATES

All applications to serve as a special magistrate in the 2014 tax year will be sent to the VAB via U.S. Mail. Listings of special magistrate qualifications and applicants are attached.

Actions requested:

- a. *Discuss and consider the appointments of special magistrates for the purpose of taking testimony and making recommendations to the VAB.*
- b. *Motion to appoint special magistrates to hear valuation petitions.*
- c. *VAB vote.*
- d. *Motion to appoint special magistrates to hear tangible personal property petitions.*
- e. *VAB vote.*
- f. *Motion to appoint attorney special magistrates to hear petitions regarding denial of homestead and agricultural exemptions, and portability.*
- g. *VAB vote.*

10. SPECIAL MAGISTRATES COMPENSATION

Special magistrate compensation in the 2013 tax year was as follows: \$95/hour for magistrates who hear value petitions, \$100/hour for magistrates who hear exemption and classification petitions, and \$105/hour for magistrates who hear tangible personal property petitions.

Actions requested:

- a. *Discuss and determine whether to retain the same or amend the compensation schedule for special magistrates that was used in the 2013 tax year.*
- b. *Motion to approve or amend the compensation schedule for special magistrates as discussed.*

11. UNTIMELY FILED PETITIONS

Florida Statutes require petitions to be filed by the 25th day after the mailing of the TRIM Notices. Rule 12D-9.015(11), F.A.C. stipulates that the VAB is not authorized to set a deadline for late-filed petitions and outlines a procedure where the VAB or the VAB's designee, including the VAB legal counsel or a special magistrate, determine whether the taxpayer has demonstrated "good cause."

Action requested:

Motion to appoint an individual responsible for making a determination of "good cause" in connection with late-filed petitions.

12. RESCHEDULED HEARINGS

Florida Statutes allow the taxpayer to reschedule a hearing one time by submitting a written request to the VAB Clerk no fewer than five (5) calendar days before the scheduled hearing. Rule 12D-9.019(5), F.A.C. stipulates that a petitioner may request to reschedule for "good cause" less than five (5) calendar days before the scheduled hearing and that the VAB or the VAB's designee, including the VAB legal counsel or a special magistrate, make that determination.

Action requested:

Motion to appoint an individual responsible for making a determination of "good cause" in connection with the rescheduling of hearings requested by the taxpayer or the taxpayer's representative less than five (5) calendar days prior to the scheduled hearing.

13. SCHEDULE OF FEES

Florida Statutes require that the VAB adopt a resolution imposing a filing fee, in an amount not to exceed \$15.00, on a single petition with one parcel number, and an additional \$5.00 for each additional parcel on a single petition, if the criteria in Sections 194.011(3)(E) and (F), F.S., are met.

Action requested:

Adopt appropriate Resolution #2014-VAB-1 confirming the Schedule of Fees, as presented, for filing VAB petitions.

14. LEGAL COUNSEL'S REPORT

15. PROPERTY APPRAISER'S REPORT

16. SCHEDULE OF HEARINGS

The tentative schedule for hearings of all petitions is as follows: beginning 10/28/14 and ending 12/19/14 with no hearings from 11/24/14 through 11/28/14.

Action requested:

Announce the tentative schedule for hearings, the possibility of the need to reschedule and the requirement that the VAB stay in session until all petitions have been heard.

17. RECESS

Persons with disabilities needing assistance to participate in any of these proceedings should contact the Human Resources Department ADA Coordinator 48 hours in advance of the meeting at (407)665-7941.

Persons are advised that, if they decide to appeal any decision made at these meetings/hearings, they will need a record of the proceedings, and for such purpose, they may need to insure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based, per Section 286.0105, F.S.