

2016 VALUE ADJUSTMENT BOARD

ORGANIZATIONAL MEETING AGENDA – JUNE 15, 2016 – 2:00 PM FIRST FLOOR CONFERENCE ROOM, COUNTY ADMINISTRATION BUILDING 2115 Second Street, Fort Myers, Florida

If you plan to address the Board, please fill out a "Request to Comment" card and return it to the Clerk prior to the meeting.

All back up for this agenda is available on the Internet by selecting the "Value Adjustment Board" icon at the Clerk's website: www.leeclerk.org.

Additional Information is available in the Minutes Office, 2nd Floor, Administration Building, 2115 Second Street, Fort Myers, Florida

CALL TO ORDER – (Chairman Cecil Pendergrass)

VERIFICATION OF QUORUM [12D9-004(4)] – (VAB Counsel Holly Cosby)

FILING OF THE AFFIDAVIT OF PUBLICATION [(12D-9.014(1)(f))] – (VAB Counsel Holly Cosby)

REQUIRED PRELIMINARY ITEMS - (VAB Clerk Designee & VAB Counsel)

- A. Introduction of VAB Members, VAB Counsel, and Clerk/Clerk's Designee** [12D-9.013(1)(a) and (b)]
Contact information provided as **Exhibit RPI- A**
- B. Documents required to be made available to the public** [12D-9.013(1)(e), (f), (g), & (j)]
Copies of documents as listed in **Exhibit RPI-B** are available for review in the meeting room, in the Minutes Office, and on the Internet by selecting "Value Adjustment Board" on the Clerk's website: www.leeclerk.org.
- C. Board Discussion** [12D-9.013(1)(i)] - (Discussion led by VAB Counsel)
General Information on Florida's property tax system as described in **Exhibit RPI-C**
- D. Organizational Meeting/Pre-Hearing Checklist/Affidavit (12D-9.013) and [12D-9.014] - Exhibit RPI-D**
To be updated as additional requirements are met following the Organizational Meeting

AGENDA RECAP (IF ANY)

PUBLIC COMMENT ON MANDATORY ITEMS AGENDA AND CONSENT AGENDA

MANDATORY ITEMS AGENDA –Department of Revenue (DOR) requires consideration at Organizational Meeting

CONSENT AGENDA: (CA – VAB Administration; CC – VAB Counsel)

- Items to be pulled for discussion by the Board
- Motion to approve balance of items
- Consideration of items pulled for discussion

VAB MEMBERS' INFORMATION/DISCUSSION ITEMS

VAB ADMINISTRATION INFORMATION/DISCUSSION ITEMS

VAB COUNSEL INFORMATION/DISCUSSION ITEMS

ADJOURN

MANDATORY ITEMS AGENDA

MI-1 ACTION REQUESTED/PURPOSE [12D-9.013(1)(c)]

Ratify Continued Representation of the Lee County VAB by Law Office of Holly E. Cosby, P.A.,
Pursuant to that Agreement for Legal Services dated March 10, 2015 - Exhibit MI-1

MI-2 ACTION REQUESTED/PURPOSE [12D-9.013(1)(d)]

Appoint/ratify Special Magistrates

- a. Approve as to form and content - Special Magistrate Agreement – Exhibit MI-2a
- b. Continue with previously established rate of \$125.00 per hour, not to exceed \$15,000.00 total for any individual without approval of the VAB Chair.
- c. Authorize VAB Chair to review and approve requests for exceptions to the \$15,000.00 limit as prepared by VAB Administration.
- d. Appoint Special Magistrates for 2016 VAB hearings
 1. List of Recommended Special Magistrates - Exhibit MI-2d1
 2. Special Magistrate Qualification Compliance Documents - Exhibit MI-2d2 *
Due to the size of the document, Exhibit MI-2d2 is referenced herein and is available online at: www.leeclerk.org (Select "Value Adjustment Board", "Agendas, Minutes, and Public Notices", "2016 Agendas")
- e. Authorize VAB Chair or Vice-Chair to execute Special Magistrate Agreements with approved Special Magistrates
- f. Confirm that the VAB is willing to consider any written complaint filed with respect to a special magistrate by any party or citizen – Exhibit MI-2f
- g. Authorize VAB Administration/VAB Counsel to Conduct Special Magistrate Orientation – Exhibit MI-2g

MI-3 ACTION REQUESTED/PURPOSE [12D-9.013(1)(h)]

Adopt/ratify local administrative procedures

- a. Approve revisions to Lee County VAB Local Policies and Procedures - Exhibit MI-3a
- b. Ratify local VAB Instructional Manuals – Exhibit MI-3b
- c. Authorize VAB Administration/Counsel to amend the Administrative Procedures, other local procedures, and manuals as required by subsequent amendments to Florida Statutes or Department of Revenue Rules affecting the VAB process, pending Board review at the next scheduled meeting of the VAB.

MI-4 ACTION REQUESTED/PURPOSE [12D-9.013(1)(h)]

Approve/ratify local forms currently used in the administration of the VAB

- a. Approve new VAB form
Form RTH – Request for Telephonic Hearing – Exhibit MI-4a
- b. Approve revision to VAB form
Form RRF– Request to Reschedule Future Hearing Date - Exhibit MI-4b
- c. Ratify all forms currently used in the administration of the VAB - Exhibit MI-4c
- d. Authorize VAB Administration/Counsel to amend approved forms, as required by subsequent amendments to Florida Statutes or Department of Revenue Rules affecting the VAB process, to be utilized pending Board review at the next scheduled meeting of the VAB.

MI-5 ACTION REQUESTED/PURPOSE [12D-9.013(1)(k)]

Adopt a Resolution on Filing Fees, Late Filed Petitions, and Public Notice of DOR Documents –
Exhibit MI-5

MI-6 ACTION REQUESTED/PURPOSE [12D-9.013(2)] and [F.S. 196.194]

Adopt the Tentative VAB Special Magistrate Hearing Schedule and Approve Required Notices

Note: Hearing dates are tentative and subject to change pending the mailing of the TRIM notices.

- a. Tentative Hearing Schedule - Exhibit MI-6a
- b. On line Notice of Hearing Rooms, Dates and Special Magistrates - Exhibit MI-6b
- c. Intended Notice of VAB Hearing Dates - to be updated, if necessary, and published after TRIM notices are mailed - Exhibit MI-6c

CONSENT AGENDA (CA – VAB Administration; CC – VAB Counsel)

VAB Administration

CA-1 ACTION REQUESTED/PURPOSE

Approve the Minutes of the Final 2015 VAB Meeting of March 29, 2016 - Exhibit CA-1

CA-2 ACTION REQUESTED/PURPOSE

Authorize the Chair or Vice-Chair to sign Forms DR-488P, 2015 Preliminary Certifications of the Value Adjustment Board, for Real Property and for Tangible Personal Property
Exhibit CA-2a - Real Property and Exhibit CA-2b - Tangible Personal Property

CA-3 ACTION REQUESTED/PURPOSE

Review and accept:

- a. Revised 2015-16 Final Report of Revenue and Expenses** - Exhibit CA-3a
- b. 2016-17 Proposed Budget and Funding Request** - Exhibit CA-3b

CA-4 ACTION REQUESTED/PURPOSE

Authorize preparation and submittal of invoices for 2016 VAB revenue shortfall:

- a. To the Board of Lee County Commissioners in amounts as approved in Item CA-3b**
 - 75% (\$34,789.77) to be billed in July 2016
 - 25% as adjusted to be billed in March 2017, with reconciliation at Final Meeting
- b. To the Lee County School Board in the total amount as approved in Item CA-3b**
 - 75% (\$50,069.81) to be billed in July 2016
 - 25% as adjusted to be billed in March 2017, with reconciliation at Final Meeting

VAB Counsel

CC-1 ACTION REQUESTED/PURPOSE

Designate VAB Counsel to review and grant/deny late filed petitions for Good Cause, rescheduled hearing requests requiring good cause statements, and good cause statements for failure to appear at scheduled hearings pursuant to F.A.C. 12D-9.015, 12D-9.019, 12D-9.020, and 12D-9.021; and authorize VAB Counsel to request more definite information from petitioners during any good cause review.

INFORMATION/DISCUSSION AGENDA

VAB Members' Information/Discussion Items

No items to present

VAB Administration Information/Discussion Items

IA-1 Post-meeting update to 2015 VAB Final Meeting Agenda (Tax Impact Notice)

IA-2 VAB Staff Update (To be distributed at meeting)

VAB Counsel Information/Discussion Items

IC-1 Legislative update

THE NEWS-PRESS
Published every morning
Daily and Sunday
Fort Myers, Florida
Affidavit of Publication

STATE OF FLORIDA
COUNTY OF LEE

Before the undersigned authority, personally appeared **Shari Terrell** who on oath says that he/she is the **Legal Assistant** of the News-Press, a daily newspaper, published at Fort Myers, in Lee County, Florida; that the attached copy of advertisement, being a

DISPLAY

In the matter of:

2016 LEE CTY VALUE ADJ BD

In the court was published in said news-
paper in the issues of

June 1, 2016

Affiant further says that the said News-Press is a paper of general circulation daily in Lee, Charlotte, Collier, Glades and Hendry Counties and published at Fort Myers, in said Lee County, Florida and that said newspaper has heretofore been continuously published in said Lee County, Florida, each day, and has been entered as a second class mail matter at the post office in Fort Myers in said Lee County, Florida, for a period of one year next preceding the first publication of the attached copy of the advertisement; and affiant further says that he/she has 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.

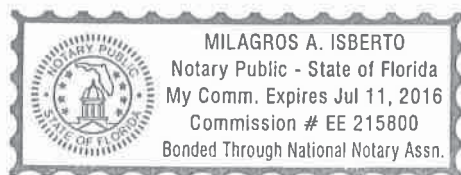
Sworn to and subscribed before me this 1st day of June, 2016.

by **Shari Terrell**
personally known to me or who has produced

as identification, and who did or did not take an oath.

Notary Public Milagros A. Isberto

Print Name: **Milagros A. Isberto**
My commission Expires: **July 11, 2016**



LeeClerk.ORG
LINDA DOUGGETT - CLERK OF COURT

**PUBLIC NOTICE -
2016 LEE COUNTY
VALUE ADJUSTMENT BOARD
TO ALL PROPERTY OWNERS AND
TAXPAYERS OF LEE COUNTY**

Please be advised that the 2016 Lee County Value Adjustment Board (VAB) will convene and hold its initial Organizational Meeting on the 15th day of June, 2016 at 2:00 p.m., and continuing thereafter until completed, in the First Floor Conference Room, Lee County Administration Building, 2115 Second Street, Fort Myers, Florida, to consider matters pursuant to the requirements of Florida Statutes, Chapter 194; and to discuss other related issues at the suggestion or request of the Chairman, staff, or Board members prior to or during the meeting.

Petitions, complaints and appeals filed with the VAB will be referred to hearings conducted by Special Magistrates at the Constitutional Officers Complex, 2480 Thompson Street, Fort Myers, Florida; or at other designated locations as needed.

This meeting is open to the public, and interested citizens are invited to attend. No decisions concerning Special Magistrate recommendations will be made by the Board at the meeting. If a person decides to appeal a decision made by the Lee County VAB with respect to any matter considered at this meeting, a record of the proceeding will be needed for such purpose, and such person will need to ensure that a verbatim record of the proceeding is made, to include the testimony and evidence upon which any such appeal is to be based.

If you have a disability that will require assistance or accommodations for your attendance at this meeting, please contact the VAB Clerk at (239) 533-2328.

PLEASE GOVERN YOURSELF ACCORDINGLY.

NP-000000000000

LEE COUNTY VALUE ADJUSTMENT BOARD (VAB)
Contact Information

VALUE ADJUSTMENT BOARD MEMBERS

BOARD OF COUNTY COMMISSIONER (BoCC) MEMBERS

Commissioner Cecil Pendergrass - District 2
P O Box 398
Fort Myers, F L 33902-0398
Phone: 239-533-2227
FAX: 239-485-2099
Email: Dist2@leegov.com

Commissioner Brian Hamman - District 4
P O Box 398
Fort Myers, FL 33902-0398
Phone: 239-533-2226
FAX: 239-485-2054
Email: Dist4@leegov.com

SCHOOL BOARD MEMBERS

Ms. Jeanne Dozier - District 2
2855 Colonial Blvd
Ft. Myers, FL 33966
Phone: 239-337-8303 or 239-337-8304
Email: JeanneSD@leeschools.net

Mr. Steven Teuber - District 4, Alternate
2855 Colonial Blvd
Ft. Myers, FL 33966
Phone: 239-337-8303 or 239-337-8304
Email: StevenKT@leeschools.net

CITIZEN MEMBERS

Randal Zavada - BoCC Appointee
6480 Quail Hollow Ln
Fort Myers, FL 33912
Phone: 239-489-3976
Email: rjz7781@yahoo.com

Charles Gutekunst - School Board Appointee
693 Astarias Circle
Fort Myers, FL 33919
Phone: 239-489-2975
Email: crg@rgarchitects.co

VAB CLERK DESIGNEES

Minutes Office/VAB Administration

Eileen Gabrick, Minutes Office Manager
or Michele Cooper, Minutes Lead Clerk
2115 Second Street, Room 207
Fort Myers, FL 33901
Or
P O Box 2469
Fort Myers, FL 33902-2469
Phone: 239-533-2328
Fax: 239-485-2038
Email: InfoVAB@leeclerk.org
Website: www.leeclerk.org

VAB Counsel

Holly E. Cosby
602 Center Road
Fort Myers, FL 33907
Phone: 239-931-0006
Email: holly@cosbylaw.com

Prepared by:
Lee County Clerk of Courts
Minutes/VAB Team
May 23, 2016

LEE COUNTY VALUE ADJUSTMENT BOARD

Documents required to be made available to the public, special magistrates, and board members, per F.A.C. 12D-9.013:

- (1)(e) Rule Chapter 12D-9, F.A.C.; and associated forms adopted by the Department of Revenue
Rule Chapter 12D-16, F.A.C. *
- (1)(f) Rule Chapter 12D-10, F.A.C.
- (1)(g) The requirements of Florida's Government in the Sunshine / open government laws, including
information on where to obtain the current Government-In-The-Sunshine manual
Chapter 119, F.S. *
Chapter 286, F.S. *
- (1)(h) All local administrative procedures, forms, and manuals of the board or special magistrates.
- (1)(j) Rule Chapters 12D-51.001, .002 & .003 F.A.C.
Chapter 192, F.S. †
Chapter 193, F.S.
Chapter 194, F.S. †
Chapter 195, F.S.
Chapter 196, F.S. *†
Chapter 197, F.S. *

NOTES: † Does not include revisions effective July 1, 2016

* Not required but provided for informational purposes

**LEE COUNTY VALUE ADJUSTMENT BOARD
GENERAL INFORMATION
FLORIDA'S PROPERTY TAX SYSTEM
RESPECTIVE ROLES WITHIN THIS SYSTEM,
TAXPAYER OPPORTUNITIES TO PARTICIPATE IN THE SYSTEM,
AND PROPERTY TAXPAYER RIGHTS**

The following items include general information on Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights:

- 1) The following illustrates Florida's Property Tax System, which provides a general idea of the respective roles within Florida's Property Tax System:
 - a. **Property Tax Base**
 - i. **Property Appraisers** - Florida's Constitution requires property appraisers to establish the property tax base for their county annually. In doing so, property appraisers determine the just, or market, value of each parcel of property as of January 1 of each year. Then, they apply all valid exemptions, classifications and assessment limitations to determine each property's taxable value, or relative tax burden. The property appraiser does not determine the property tax rate or the amount of property taxes levied.
 - ii. **Department of Revenue** - The Department reviews the property tax rolls of each county in July and August of every year. These reviews are conducted to ensure the tax base established by the property appraiser is equitable, uniform, and in compliance with Florida law. The Department also reviews and approves each property appraiser's annual budget.
 - b. **Property Tax Rates**
 - i. **Locally Elected Officials** - Florida has more than 640 local governments that levy a property tax. These include cities, counties, school boards, and special districts. Each year, usually in August and September, locally elected officials in each jurisdiction set a millage, or tax, rate for the upcoming fiscal year, usually beginning on October 1. Millage rates for each jurisdiction are uniform across all property types.
 - ii. **Department of Revenue** - The Department ensures that local government millage rates do not exceed state-mandated caps. In addition, the Department confirms that local governments properly and timely send notices and advertise public hearings to adopt millage rates and annual budgets.
 - c. **Annual Truth-in-Millage (TRIM) Notice**
 - i. **Property Appraisers and Locally Elected Officials** - In August, the property appraiser sends each property owner a Notice of Proposed Property Taxes, or TRIM notice. This notice contains the property's value on January 1, the millage rates proposed by each local government, and an estimate of the amount of property taxes owed based on the proposed millage rates. The date, time, and location of each local government's budget hearing are also provided on the notice. This provides property owners the opportunity to attend the hearings and comment on the millage rates before approval.
 - ii. **Department of Revenue** - The Department verifies that the information supplied to property owners is accurate and in compliance with Florida Truth-in-Millage requirements.
 - d. **Appeals Process**
 - i. **Value Adjustment Boards** - Each county has a five-member value adjustment board, which hears and rules on challenges to a property's assessment, classification, or exemptions. The value adjustment board is independent from the property appraiser and tax collector. Value adjustment boards cannot change the millage, or property tax, rates adopted by local governments.
 - ii. **Department of Revenue** - The Department provides annual training to value adjustment boards. The Department also issues mandatory procedures and forms in order to promote fair, impartial, and uniform hearings for all taxpayers.
 - e. **Billing and Payment**
 - i. **Tax Collectors** - Following the adoption of millage rates by local governments, county tax collectors send annual property tax bills, usually in late October or early November. Full

payment is due by the following March 31. Discounts of up to four percent are given for early payment.

- ii. **Department of Revenue** - The Department provides training and certification to tax collectors and their staff in order to promote uniform and cost-effective tax collection practices. The Department also reviews and approves the annual budgets of most tax collectors.

f. **Collections and Refunds**

- i. **Tax Collectors** - If a property tax bill is not paid by the following March 31, the tax collector sells a tax certificate on that property in order to collect the unpaid taxes. A tax deed may be sold if the property owner has not paid all back taxes, interest, and fees within two years. Tax collectors also process and issue refunds for overpayment of property taxes.
 - ii. **Department of Revenue** - The Department assists those who have questions about the local property tax process. The Department also reviews property tax refunds of \$2,500 or more to verify they were issued in accordance with Florida law.
- g. **Funding of Public Education and Local Services** - The tax collector distributes property taxes to the local governments and taxing authorities. Roughly, 50 percent of Florida's public education funding and 30 percent of its local government revenues come from property taxes.

2) Florida Taxpayer Rights concerning value adjustment board procedures are enumerated in Florida Administrative Code Section 12D-9.001, and include:

- a. The right to be notified of the assessment of each taxable item of property in accordance with the notice provisions set out in Florida Statutes for notices of proposed property taxes;
- b. The right to request an informal conference with the property appraiser regarding the correctness of the assessment or to petition for administrative or judicial review of property assessments. An informal conference with the property appraiser is not a prerequisite to filing a petition for administrative review or an action for judicial review;
- c. The right to file a petition on a form provided by the county that is substantially the same as the form prescribed by the department or to file a petition on the form provided by the department for this purpose;
- d. The right to state on the petition the approximate time anticipated by the taxpayer to present and argue his or her petition before the board;
- e. The right to be sent prior notice of the date for the hearing of the taxpayer's petition by the value adjustment board ("VAB") and the right to the hearing within a reasonable time of the scheduled hearing;
- f. The right to request and be granted a change in the hearing date as described in Chapter 194, F.S.;
- g. The right to be notified of the date of certification of the county's tax rolls and to be sent a property record card if requested;
- h. The right to represent himself or herself or to be represented by an attorney or an agent, including a person specified in s. 194.034(1)(a-c), F.S.
- i. The right to have evidence presented and considered at a public hearing or at a time when the petitioner has been given reasonable notice;
- j. The right to have witnesses sworn and cross-examined; and to examine property appraisers or evaluators employed by the board who present testimony;
- k. The right to be issued a timely written decision within 20 calendar days of the last day the board is in session pursuant to Section 194.032, F.S., by the value adjustment board containing findings of fact and conclusions of law and reasons for upholding or overturning the determination of the property appraiser or tax collector;
- l. The right to advertised notice of all board actions, including appropriate narrative and column descriptions, in brief and nontechnical language;
- m. The right to bring an action in circuit court to appeal a value adjustment board valuation decision or decision to disapprove a classification, exemption, portability assessment difference transfer, or to deny a tax deferral or to impose a tax penalty;
- n. The right to have federal tax information, ad valorem tax returns, social security numbers, all financial records produced by the taxpayer and other confidential taxpayer information, kept confidential; and

- o. The right to limiting the property appraiser's access to a taxpayer's records to only those instances in which it is determined that such records are necessary to determine either the classification or the value of taxable nonhomestead property.
- 3) As a property owner:
- a. You have the right to appeal:
 - i. The property appraiser's assessment of your property's value
 - ii. A denial of your application for an exemption such as homestead, veterans, or senior citizen.
 - iii. A denial of your application for property classification such as agricultural or historic.
 - iv. A denial of your application for tax deferral.
 - v. determinations that a change of ownership under s. 193.155(3), a change of ownership or control under s. 193.1554(5) or s. 193.1555(5), or a qualifying improvement under s. 193.1555(5), has occurred.
 - b. You may do any or all of the following:
 - i. File a petition with your local value adjustment board (VAB).
 - ii. File a lawsuit in circuit court.
 - iii. Ask for an informal conference with your county property appraiser** to discuss your value or application for a property exemption or classification. By having an informal conference, you may be able to settle the issue without going to a hearing or going to court. At this informal conference, you may:
 - 1. Bring any documentation you have that may support a change in your assessment or eligibility for an exemption or property classification.
 - 2. Ask the property appraiser to present facts that support his or her assessment of your property or the denial of an application for an exemption or classification.
- **Having an informal conference with the property appraiser does not extend your deadline to file a petition with the value adjustment board.
- 4) The VAB is charged with the duty of hearing all petitions filed with the VAB; in Lee County, Special Magistrates are appointed to hold hearings and issue recommendations to the VAB on all petitions.
 - 5) The VAB Clerk handles the administrative functions of the VAB.
 - 6) The VAB Attorney is hired to represent and counsel the VAB with regards to VAB functions and responsibilities.
 - 7) The VAB is comprised of two county commissioners, one school board member, one citizen member appointed by the Board of County Commissioners who owns homestead property in Lee County, and one citizen member appointed by the school board who owns a business occupying commercial space located within the Lee County school district.
 - 8) Other than filing a petition, a taxpayer also has the opportunity to participate in the system by:
 - a. Appearing at a hearing or witnessing hearings (all are public).
 - b. Appearing at VAB meetings (all are public and public comment is permitted during all meetings).
 - c. Participating in rule development and training development handled by the Department of Revenue.

This information is provided for general informational purposes only and does not contain all information necessary to fully understand the VAB process. More information may be found online by choosing "Value Adjustment Board" at the Lee County Clerk's website: www.leeclerk.org

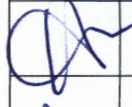

Prepared by:
 Lee County Clerk of Courts
 Minutes/VAB Team
 May 31, 2016

**LEE COUNTY 2016-17 VALUE ADJUSTMENT BOARD
VERIFICATION OF VAB COMPLIANCE and PREHEARING CHECKLIST
(to supplement Form DOR-488p)**

Information to be verified prior to, during or after the Organizational Meeting, and pursuant to F.S. §194.011(5), F.A.C. §12D-9.013 and F.A.C. §12D-9.014 Verification:

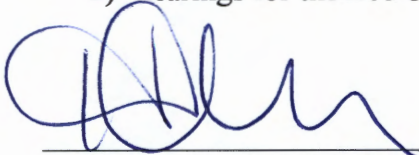
	Pre-Organizational Meeting
HEC	VAB comprised of two (2) County Commissioners, one (1) School Board Member, one (1) Citizen Member appointed by the BOCC and one (1) Citizen Member appointed by the School Board – BoCC Ex. 1; School Board Ex. 2; BoCC Citizen Member Ex. 3; School Board Citizen Member Ex. 4
HEC	VAB Attorney verified that Citizen Members met all criteria pursuant to F.S. §194.015 and F.A.C. §12D-9.004 – BoCC Citizen Member Ex. 3; School Board Citizen Member Ex. 4
HEC	VAB Attorney meeting the requirements of F.S. §194.015 has been appointed or ratified - Org. Mtg. Agenda Item MI-1 & Verbatim
HEC	VAB Attorney verified that no VAB members represent other governmental entities or taxpayers in any administrative or judicial review of property taxes – BoCC Citizen Member Ex. 3; School Board Citizen Member Ex. 4
HEC	VAB Attorney verified that citizen members are not members or employees of a taxing authority for the current VAB session– BoCC Citizen Member Ex. 3; School Board Citizen Member Ex. 4
HEC	The organizational meeting, as well as any other board meetings, will be or were noticed in accordance with F.S. §286.011, and will be held in accordance with law - Org. Mtg. Agenda & Verbatim/Affidavit of Publication
HEC	The organizational meeting notice includes the date, time, location, purpose of the meeting, and information required by F.S. §286.0105 - Org. Mtg. Agenda & Verbatim/Affidavit of Publication
HEC	The DOR's uniform value adjustment board procedures, were made available at the organizational meeting and copies were provided to special magistrates and board members - Org. Mtg. Agenda Exhibit RPI-B & Verbatim
HEC	The DOR's uniform policies and procedures manual is available on the existing website of the board clerk - Ex. 5
HEC	The qualifications of special magistrates were verified - Org. Mtg. Agenda Item MI-2d2 & Verbatim
	VAB Attorney has received the DOR training and has passed the corresponding exam – attach Certificate of Completion and Proof of Passing Exam as Ex. 6 when available
	All appointed special magistrates have received the DOR training and have completed the same and passed any corresponding exam, and special magistrates with less than five years of required experience successfully completed the DOR's training including any updated modules and an examination, and were certified - attach Certificates of Completion and Proofs of Passing Exam as Ex. 6 for all special magistrates when available
HEC	The selection of special magistrates was based solely on proper experience and qualifications and neither the property appraiser nor any petitioners influenced the selection of special magistrates. - Org. Mtg. Agenda Item MI-2d2 (certification of VAB attorney for each applicant), & Verbatim
HEC	The VAB is willing to consider any written complaint filed with respect to a special magistrate by any party or citizen - Org. Mtg. Agenda Item MI-2f & Verbatim
HEC	All procedures and forms of the board or special magistrate are in compliance with F.S. §194

	and F.A.C. §12D-9 – VAB Attorney oversees throughout VAB session
	Notice(s) has/have been given to the chief executive officer of each municipality as provided in F.S. §193.116 – attach as Ex. 7 when available
HEC	The VAB is in compliance with F.S. §194 and F.A.C. 12D-9 – VAB Attorney oversees throughout VAB session
	Organizational Meeting: June 15, 2016
	The VAB held organizational meeting prior to the holding of value adjustment board hearings – Org. Mtg. Agenda/Affidavit of Publication/Minutes of Org. Mtg.
	The VAB introduced the members of the board and provided contact information - Org. Mtg. Agenda Exhibit RPI-A & Verbatim
	The VAB introduced the board clerk and any designee of the board clerk and provided the board clerk's contact information - Org. Mtg. Agenda Exhibit RPI-A & Verbatim
	The VAB appointed and/or ratified special magistrates - Org. Mtg. Agenda Item MI-2 & Verbatim
	The VAB made F.A.C. 12D-9 available to the public, special magistrates and board members, containing the uniform rules of procedure for hearings before value adjustment boards and special magistrates – available at organizational meeting and on the website of the board clerk - Org. Mtg. Agenda Exhibit RPI-B & Verbatim, Ex. 5
	The VAB made F.A.C. 12D-10 available to the public, special magistrates and board members, containing the rules applicable to the requirements for hearings and decisions – available at organizational meeting and on the website of the board clerk- Org. Mtg. Agenda Exhibit RPI-B & Verbatim, Ex. 5
	The VAB made the requirements of Florida's Government in the Sunshine / open government laws including information on where to obtain the current Government-In-The-Sunshine manual available to the public, special magistrates and board members – available at organizational meeting and on the website of the board clerk- Org. Mtg. Agenda Exhibit RPI-B & Verbatim, Ex. 5
	The VAB made F.A.C. 12D-51.001, 12D-51.002 and 12D-51.003 available to the public, special magistrates and board members – available at organizational meeting and on the website of the board clerk- Org. Mtg. Agenda Exhibit RPI-B & Verbatim, Ex. 5
	The VAB made the associated forms that have been adopted by the DOR available to the public, special magistrates and board members – available at organizational meeting and on the website of the board clerk - Org. Mtg. Agenda Exhibit RPI-B & Verbatim, Ex. 5
	The VAB made all local administrative procedures and forms of the board or special magistrates available to the public, special magistrates and board members – available at organizational meeting and on the website of the board clerk- Org. Mtg. Agenda Exhibit RPI-B & Verbatim, Ex. 5
	The VAB made F.S. Chapters 192-195 available to the public, special magistrates and board members as reference information containing the guidelines and statutes applicable to assessments and assessment administration – available at organizational meeting and on the website of the board clerk- Org. Mtg. Agenda Exhibit RPI-B & Verbatim, Ex. 5
	The VAB discussed, took testimony on and adopted or ratified with any required revision or amendment any local administrative procedures and forms of the board, as necessary - Org. Mtg. Agenda Item MI-3, Org. Mtg. Agenda Item MI-4 & Verbatim
	The VAB local procedures are ministerial in nature and are not inconsistent with governing statutes, case law, attorney general opinions or rules of the department - Org. Mtg. Verbatim & VAB Attorney oversees throughout VAB session
	The VAB discussed general information on Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer

	rights – this issue has a separate agenda item, supplemented with additional local informational handouts; this discussion will be reflected in the verbatim record and minutes - Org. Mtg. Agenda Exhibit RPI-C & Verbatim
	The VAB adopted/ratified, by resolution, any filing fee for petitions for the current VAB session, in an amount not to exceed \$15.00 - Org. Mtg. Agenda Item MI-5 & Verbatim
	The VAB announced the tentative schedule for the value adjustment board, taking into consideration the number of petitions filed, the possibility of the need to reschedule and the requirement that the board stay in session until all petitions have been heard - Org. Mtg. Agenda Item MI-6 & Verbatim

I, Holly E. Cosby, Esq., Lee County Value Adjustment Board Attorney, hereby verify the following on June 15, 2016:

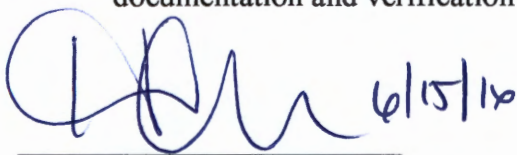
- 1) the above information regarding pre-hearing, pre-organizational and organizational requirements were verified, reviewed and considered, where applicable, on May 27, 2016 and June 15, 2016.
- 2) the Organizational Meeting for the Lee County 2016-17 VAB Session was held on June 15, 2016, and the above information regarding organizational meeting requirements was verified, reviewed and considered at said meeting, and
- 3) hearings for the Lee County 2016-17 VAB Session will commence on or after October 12, 2016.



Holly E. Cosby, Esq. - VAB Counsel

I, Holly E. Cosby, Esq., Lee County Value Adjustment Board Attorney, hereby verify the following on June 15, 2016:

- 1) There are three (3) items above, which could not be verified before or during the organizational meeting, which are:
 - a. VAB Attorney has received the DOR training and has passed the corresponding exam,
 - b. All appointed special magistrates have received the DOR training and have completed the same and passed any corresponding exam, and special magistrates with less than five years of required experience successfully completed the DOR's training including any updated modules and an examination, and were certified, and
 - c. Notice has been given to the chief executive officer of each municipality as provided in F.S. §193.116.
- 2) Items 1(a) and 1(b) could not be verified because the current DOR training was not available before the organizational meeting, and
- 3) Item 1(c) could not be verified because no VAB hearings had been scheduled prior to the organizational meeting, for such notices to be required.
- 4) Once the above referenced, unverified items are able to be verified, I will provide the VAB with documentation and verification for the same.



Holly E. Cosby, Esq. - VAB Counsel

COMMISSIONER'S ITEMS

UPCOMING 16 COUNTY D.C. FLY IN – Commissioner Hamman reported that he is a part of the 16-County Washington D.C. fly in on February 24, 2016. They will go to Washington and ask the lawmakers to honor their commitment to clean-up water discharges from Lake Okeechobee, noting that the main issue is to strengthen the dike to hold more water which he would like to lobby for.

STATUS OF LAKE OKEECHOBEE RELEASES – Commissioner Kiker noted that this is a follow-up of what Commissioner Hamman had said and would like an update from staff. Natural Resources Director Roland Ottolini provided conditions and assessment on restoring water and releases, water conservation in Lake Okeechobee, and restoration projects like the C-43 reservoir.

STATUS REVIEW DEVELOPMENT PROCESS FOR GRAND RESORTS – Commissioner Kiker stated that he had a joint meeting with The Fort Myers Beach regarding the Grand Resorts development. This item was deferred during a Board meeting for another month. At the request of Commissioner Kiker, County Manager Roger Desjarlais updated on the timeline of the project.

2016 VALUE ADJUSTMENT BOARD LIAISONS – Commissioner Manning stated that Commissioners Hamman and Pendergrass were selected to the 2016 Value Adjustment Board. Commissioner Kiker moved approval, seconded by Commissioner Hamman, called and carried, with Commissioner Mann absent.

ADOPTION OF A RESOLUTION RELATING TO AMENDMENT 1 – Commissioner Manning noted that this item is self-explanatory. Commissioner Hamman pointed out that earlier this week both he and Commissioner Pendergrass were in Tallahassee working on the recurring dollars that is needed to clean-up the Everglades and water quality. Commissioner Hamman stated he would like to thank Representative Matt Caldwell for his hard work in putting this together. Commissioner Hamman moved approval, seconded by Commissioner Kiker commenting that a resolution for this item was already established. Commissioner Manning stated that if there is no objection from the Board he will communicate about the comments. The motion was called and carried, with Commissioner Mann absent.

[RESOLUTION NO. 12-02-06](#)

COMMITTEE APPOINTMENTS

Vice Chairman Manning requested a motion to appoint Kathleen Rooker to the **COASTAL ADVISORY COUNCIL COMMITTEE**. Commissioner Pendergrass moved approval, seconded by Commissioner Hamman, called and carried, with Commissioner Mann absent. The 2nd motion requested was to re-appoint Orv Curry to the **PARTNERING FOR RESULTS PROPOSAL REVIEW PANEL COMMITTEE**. Commissioner Hamman moved approval, seconded by Commissioner Pendergrass, called and carried, with Commissioner Mann absent.

Commissioner Kiker moved to re-appoint Sandy Lepley to the **PARTNERING FOR RESULTS REVIEW PANEL COMMITTEE**, and to re-appoint Kenneth McElaeny to the **OLD PELICAN BAY/CANAL O & M MSBU**, seconded by Commissioner Hamman, called and carried, with Commissioner Mann absent.

Committee Appointments submitted by Commissioner Mann was to re-appoint Carrie L. Chase to the **LEHIGH ACRES STREETLIGHTING UNIT COMMITTEE**. Commissioner Kiker moved approval, seconded by Commissioner Pendergrass, called and carried, with Commissioner Mann absent.

COUNTY MANAGER ITEMS

County Manager Roger Desjarlais noted of the Legislative update on the Cashier's Cost and the Juvenile Justice Cost. At the request of Mr. Desjarlais, Assistant to the County Manager Glen Salyer provided the following three (3) issues:

1. DEPARTMENT OF JUVENILE JUSTICE – The Board, during the last meeting formally support the decision to take a Cost Share Arrangement, making it an even split between the County and the State which will put the County on a Billing basis. By this, it requires the County to give up any claims on past overpayments. The County voted for that, so the Senate had responded by saying that the County puts an indication of its willingness to drop pending lawsuits surrounding the Repayment issue, in order to proceed. The question was whether the County would be willing to drop the lawsuits if this becomes into law. Commissioner Hamman moved to send a letter to Senator Latvala that the County would drop the lawsuits once it becomes law to include the 50/50 cost shift, seconded by Commissioner Pendergrass called and carried, with Commissioner Mann absent.

Attorney's Recommendations**A. Approval of the Appointments to the Value Adjustment Board.**

Motion by Mrs. Dozier, seconded by Ms. Fischer, and carried 5-0, to accept the Attorney's recommendation that the Board approve the appointment of Mrs. Jeanne Dozier as the School Board Member to the Value Adjustment Board, with Mr. Steven Teuber as the alternate School Board Member.

Public Hearing

Dr. Adkins presented this evening's Public Hearing item.

A. Approval of Contract for Charter School with Harlem Heights Community Charter School, Inc. for Harlem Heights Community Charter School.

Mr. Teuber recessed the Board Meeting and opened the Public Hearing at 6:57 P.M. He asked if anyone would like to address the Board regarding the one item on the agenda for Public Hearing.

There being no requests to address the Board, Mr. Teuber closed the Public Hearing and reconvened the Board Meeting at 6:58 P.M.

A. Approval of Contract for Charter School with Harlem Heights Community Charter School, Inc. for Harlem Heights Community Charter School.

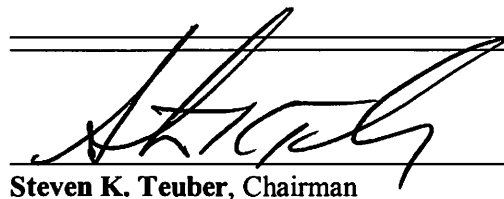
Motion by Ms. Morgan, seconded by Mrs. Dozier, and carried 5-0, to accept the Superintendent's recommendation that the Board approve this contract with Harlem Heights Community Charter School, Inc. for a school designed for students in grades K-3; to be called Harlem Heights Community Charter School. Approval authorizes the Superintendent to execute related documents.

Adjournment

There being no further business to come before the Board, Mr. Teuber called for a motion to adjourn.

Motion by Mrs. Dozier, seconded by Mrs. LaRiviere, and carried 5-0 to adjourn the December 8, 2015, School Board Meeting.

Mr. Teuber adjourned the School Board Meeting at 7:22 P.M.


Steven K. Teuber, Chairman**APPROVED****JAN 12 2016****SCHOOL BOARD OF
LEE COUNTY**

**2016-17 LEE COUNTY VALUE ADJUSTMENT BOARD
VERIFICATION OF BOCC CITIZEN MEMBER QUALIFICATIONS**

Name of Applicant: Randal Zavada

Position of Interest: Citizen Board Member Appointed by BOCC

New Applicant: N Returning Applicant: Y

Application Received: Y (4/29/14) Application Reviewed: Y (4/29/14
& 5/27/16)

F.S. §194.015 and F.A.C. §12D-9.004 Verification (performed by HEC on 5/27/16):

Y/N	Criteria
Y	Own homestead property in Lee County?
Y	Verified Address of Homestead: (from LeePA.org) 6480 QUAIL HOLLOW LN FORT MYERS FL 33912
N	Member of a taxing authority in Florida?
N	Employee of a taxing authority in Florida?
N	Represents property owners, property appraisers, tax collectors, or taxing authorities in any administrative or judicial review of property taxes?

Prior Service Comments/Concerns: Applicant has been a wonderful and helpful addition to the VAB since the 2014-15 VAB session.

Concerns/Potential Conflicts/Additional Comments: VAB Counsel re-reviewed Applicant's information and verified homestead status on May 27, 2016. VAB Counsel believes that Applicant will continue to be a great addition to the Lee County VAB, and finds no conflicts of interest in Applicant continue to serve on the same.

Supplements Attached: Application, Proof of Homestead, BoCC Minutes indicating ratification, BoCC card

Date Applicant re-appointed by BOCC: May 3, 2016

I, Holly E. Cosby, Esq., Lee County Value Adjustment Board Attorney, hereby verify the following:

- 1) that the above information has been verified, re-reviewed and considered on the 27th day of May, 2016,
- 2) that the Applicant continues to be qualified to serve as Citizen Board Member Appointed by BOCC,
- 3) that this review has been based solely upon the experience and qualifications of the Applicant,
- 4) that the approval of the Applicant is not influenced by the property appraiser, and
- 5) that the approval of the Applicant is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

**Holly E.
Cosby**

Digitally signed by Holly E. Cosby
DN: cn=Holly E. Cosby, o=Law Office of Holly E. Cosby,
P.A., ou, email=holly@cosbylaw.com, c=US
Date: 2016.05.27 16:04:30 -04'00'

Holly E. Cosby, Esq. - VAB Counsel



LEE COUNTY

SOUTHWEST FLORIDA

APPLICATION TO SERVE ON THE

LEE COUNTY VALUE ADJUSTMENT BOARD

(PLEASE TYPE OR PRINT)

The citizen appointed by the Board of County Commissioners to the Lee County Value Adjustment Board must meet all of the following statutory requirements:

1. Must own homestead property within Lee County
2. May not be a member or employee of any taxing authority
3. May not be a person who represents property owners in any administrative or judicial review of property taxes.

<input checked="" type="radio"/> Mr/Mrs/Ms:			
Name:	Last	First	Middle Initial
	Zavada	Randal	J
Residence Address:			
6480 Quail Hollow Ln Ft. Myers, FL 33912			
Street	City		Zip Code
Parcel Strap No.			
Business Address:			
17051 Jean St Unit 10 Ft. Myers FL 33967			
Street	City		Zip Code
Mailing Address:			
Street	City		Zip Code
Phone No.			
Home		Business	
FAX:			
E-Mail Address:			

Occupation: Owner Zavada's Renegades Embroidery, Silk Screen & Unisims

My qualifications to be eligible are as follows:

BA. in ACCOUNTING, 6 yrs Commercial Real Estate Agent, 22 yrs
Small Business Owner, Ft. Myers resident since 1962

Civic/Professional Accomplishments/Offices Held

15 yrs member of Lee County Parks + Rec Advisory Board

If applicable, please indicate any employment, contractual relationship or status that you may have, or have had within the past 12 months, with any private business entity that rents, leases or sells any realty, or provides any goods or services to the County or that is conducting any business with the County.

Are you a member or employee of any taxing authority or an advisory committee member to any taxing authority in the State of Florida? If so, please list the name(s) of the taxing authority or advisory committee:

Do you represent property owners in any administrative or judicial review of property taxes?

☐ Yes ☒ No

Do you presently or have you ever worked for the Lee County Board of County Commissioners?

☐ Yes ☒ No

➤ If "Yes", please list position, department, start and end date: _____

Do you have any relatives currently working for the Lee County Board of County Commissioners?

☐ Yes ☒ No

➤ If "Yes", please list name(s) and department(s): _____

If applicable, attach a résumé of additional personal and professional qualifications and experience that pertains to the above.

I hereby submit my name for consideration to serve as the Board of County Commissioner's citizen appointment to the Lee County Value Adjustment Board and do hereby acknowledge that I have read and understand the statutory requirements listed above for serving as the Board of County Commissioners citizen appointment to the Lee County Value Adjustment Board. I am attesting that I meet all of these requirements. I acknowledge that if it is determined that I do not meet these requirements, my application will not be considered. I understand that if I am appointed by the Lee County Board of County Commissioners to serve as the citizen appointment to the Lee County Value Adjustment Board, I serve at the pleasure of the Lee County Board of County Commissioners and may be removed from this appointment for failure to comply with the statutory requirements or at the pleasure of the Board of County Commissioners.


Signature

4-29-14
Date

- 1.) Some of the Boards and Committees appointed by the Board of County Commissioners are required to comply with Chapter 112, Florida Statutes, the Financial Disclosure Law and you may be required to file a Form 1 Financial Disclosure.
- 2.) Lee County, an equal opportunity/affirmative action employer, considers the selection and appointment of persons to advisory committees in a non-discriminatory manner consistent with the requirements of Federal, State and Local non-discrimination laws.

PLEASE RETURN THIS COMPLETED FORM TO: LEE COUNTY PUBLIC RESOURCES
VALUE ADJUSTMENT BOARD
P.O. BOX 398
FORT MYERS, FL 33902-0398



LEE COUNTY SOUTHWEST FLORIDA

Committee ID# _____
(Office Use Only)

Lee County complies with Local State and Federal laws, regulations and guidelines that prohibit discrimination based on race, sex, color, national origin, handicap, age or marital status

STATUTORILY CREATED REQUIRED COMMITTEE REPORTING DATA

Lee County is required by the State of Florida to collect and maintain the information requested below for statistical reporting purposes only. This information will be maintained separately from your application and will not be considered in the application evaluation process.

The information provided is required by State Statute, however, you have the right not to disclose any or all of this information. This form must be returned to Lee County Public Resources Office.

Gender:	<input checked="" type="checkbox"/> Male	<input type="checkbox"/> Female	<input type="checkbox"/> Choose Not to Disclose
Handicapped/Disabled	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Choose Not to Disclose

RACIAL/ETHNIC DATA (CHECK ONE)

- ☒ **WHITE:** (Not of Hispanic Origin): All persons having origins in any of the original people of Europe, North Africa or the Middle East.
- ☐ **BLACK:** (Not of Hispanic Origin): All persons having origins in any of the Black racial groups of Africa.
- ☐ **ASIAN OR PACIFIC ISLANDER:** All persons having origins in any of the original Peoples of the Far East, Southeast Asia, the Indian Subcontinent or the Pacific Islands. This area includes, for example: China, Japan, Korea, the Philippine Islands and Samoa.
- ☐ **AMERICAN INDIAN OR ALASKAN NATIVE:** All persons having origins in any of the original Peoples of North America and who maintain cultural identification through tribal affiliation or community recognition.
- ☐ **HISPANIC:** All persons of Mexican, Puerto Rican, Cuban, Central or South American, or other Spanish culture or origin regardless of race.
- ☐ **CHOOSE NOT TO DISCLOSE**

**Property Data**

STRAP: 31-45-25-01-00000.0420 Folio ID: 10261288

Owner Of RecordZAVADA RANDAL J + LORA J
6480 QUAIL HOLLOW LANE
FORT MYERS FL 33912**Site Address**6480 QUAIL HOLLOW LN
FORT MYERS FL 33912**Legal Description**BRIARCLIFF UNIT 3 UNREC
OR 728 PG 685
LOT 42 S 1/2**Classification / DOR Code**

SINGLE FAMILY RESIDENTIAL / 01

[\[Tax Map Viewer \]](#) [\[View Comparables \]](#)[\[Pictometry Aerial Viewer \]](#)**Current Working Values****Just** 341,803 **As Of** 04/29/2016**Attributes**

Land Units Of Measure	AC
Units	1.34
Frontage	0
Depth	0
Total Number of Buildings	1
Total Bedrooms / Bathrooms	5 / 3.0
Total Living Area	2,785
1st Year Building on Tax Roll	1986
Historic District	No

Image of Structure[◀ Photo Date December of 2003 ▶](#)**Exemptions**

Exemption	Amount
Homestead	25,000.00
Additional	25,000.00

**Values (2015 Tax Roll)****Taxing Authorities****Sales / Transactions****Building/Construction Permit Data****Location Information****Solid Waste (Garbage) Roll Data**

WORK SESSION THIS AFTERNOON – Commissioner Pendergrass stated that due to a conflict of schedules, he will not be able to attend the Work Session this afternoon.

MEETING ATTENDANCE – Commissioner Kiker thanked VCB Executive Director Tamara Pigott and Assistant to the County Manager Glen Salyer for attending the meeting of the Fort Myers Beach Town Council.

WASHINGTON D.C. TRIP – Commissioner Kiker reported that he will be going to Washington D.C. to attend a meeting for discussion of Water quality, Transportation, FEMA Insurance, and Flood Match.

COMMISSIONER MANN HAVE THE FOLLOWING THREE (3) ITEMS:

1. LETTER FROM LA-MSID – Board consensus was to have Staff talk with the Lehigh Acres Municipal Services Improvement District (LA-MSID) of their formal request on the proposed agreement with Lee County.
2. CHARTER REVIEW COMMISSION – Chairman Mann stated that he is bringing this back for a final closure. Board consensus was to ask the Charter Commission for a written report, and Certificates of Appreciation be sent to all 15 members.
3. CONVERSATION WITH MR. KITSON – Commissioner Mann stated that he had a conversation with Mr. Kitson on his property consisting of 450 acres that is adjacent to Bob Janes Preserve property. A very lengthy Board discussion ensued. Following the Board discussion, Commissioner Manning moved to allow Staff to continue to discuss the deal point with Mr. Kitson or his surrogates, and to bring back those deal point in a Memorandum of Understanding to the Board at a future workshop to clarify the issue instead of rambling on discussing it, seconded by Commissioner Pendergrass, called and carried, with Commissioner Mann dissenting.

COMMITTEE APPOINTMENTS

Commissioner Mann requested a motion to re-appoint Orville C. Hall to the **PARKS AND RECREATION SERVICES ADVISORY COMMITTEE**. Commissioner Manning moved approval, seconded by Commissioner Hamman, called and carried.

Commissioner Manning moved to re-appoint Misty Nichols to the **PARKS AND RECREATION SERVICES ADVISORY COMMITTEE**, seconded by Commissioner Pendergrass, called and carried.

Commissioner Pendergrass moved to re-appoint David Ceilley to the **TANGLEWOOD IMPROVEMENT UNIT**, to re-appoint Randal Zavada to the **VALUE ADJUSTMENT BOARD**, seconded by Commissioner Manning, called and carried.

Commissioner Kiker moved to re-appoint Steven Diepenbrock to the **ANCHORAGE WAY/ INTRACOASTAL OPERATION & MAINTENANCE MSBU**, to appoint Myrna Soto-Guz to the **HARLEM HEIGHTS STREETLIGHTING UNIT**, seconded by Commissioner Manning, called and carried.

Commissioner Hamman moved to re-appoint Allison Gruber to the **PARKS AND RECREATION SERVICES ADVISORY COMMITTEE**, seconded by Commissioner Manning, called and carried.

COUNTY MANAGER ITEMS

County Manager Roger Desjarlais had no items to be discussed.

COUNTY ATTORNEY ITEMS

County Attorney Richard Wm. Wesch had no items to be discussed.

PUBLIC PRESENTATION OF MATTERS BY CITIZENS

The Chairman called for public presentation of matters by citizens and the following individual came forward:

Lehigh Acres resident [Charles Edwards](#)

COMMISSIONERS' WORKSHOP UPDATE

ADVISORY COMMITTEE APPOINTMENTS

COMMISSIONER CECIL PENDERGRASS DISTRICT # 2 DATE 05/03/16

<input type="checkbox"/> New	<input checked="" type="checkbox"/> Reappointment
Name	<u>David Ceilley</u>
Address	<u></u>
Phone No.	<u></u>
<u>Tanglewood Improvement Unit</u> Committee	
<u>Category Represented (if applicable)</u>	
<u>In place of</u>	

<input type="checkbox"/> New	<input checked="" type="checkbox"/> Reappointment
Name	<u>Randal Zavada</u>
Address	<u></u>
Phone No.	<u></u>
<u>Value Adjustment Board</u> Committee	
<u>Category Represented (if applicable)</u>	
<u>In place of</u>	

<input type="checkbox"/> New	<input type="checkbox"/> Reappointment
Name	<u></u>
Address	<u></u>
Phone No.	<u></u>
<u>(Committee)</u>	
<u>Category Represented (if applicable)</u>	
<u>In place of</u>	

<input type="checkbox"/> New	<input type="checkbox"/> Reappointment
Name	<u></u>
Address	<u></u>
Phone No.	<u></u>
<u>Committee</u>	
<u>Category Represented (if applicable)</u>	
<u>In place of</u>	

**2016-17 LEE COUNTY VALUE ADJUSTMENT BOARD
VERIFICATION OF SCHOOL BOARD CITIZEN MEMBER QUALIFICATIONS**

Name of Applicant: Charles Gutekunst

Position of Interest: Citizen Board Member Appointed by School Board

New Applicant: N Returning Applicant: Y

Application Received: Y (12/10/12) Application Reviewed: Y (4/3/14
& 5/27/16)

F.S. §194.015 and F.A.C. §12D-9.004 Verification (performed by HEC on 5/27/16):

Y/N	Criteria
Y	Own a business/commercial enterprise, occupation, profession or trade occupying and conducted from commercial space located within the school district of Lee County?
Y	Verified Name and Address of Business: (sunbiz.org) R G Architects, PA 2070 McGregor Blvd. No. 3 Fort Myers, FL 33901
Y	Verify ownership of business: (sunbiz.org)
N	Member of a taxing authority in Florida?
N	Employee of a taxing authority in Florida?
N	Represents property owners, property appraisers, tax collectors, or taxing authorities in any administrative or judicial review of property taxes?

Prior Service Comments/Concerns: Applicant has been a wonderful and helpful addition to the VAB since the middle of the 2011-12 VAB session

Concerns/Potential Conflicts/Additional Comments: VAB Counsel re-reviewed application, and although it is dated four years ago, all information remains consistent. VAB Counsel reviewed the State of Florida Department of Corporations website (sunbiz.org) to verify that Applicant's company is still in good standing, that Applicant continues to own the company and that the address of the company is a commercial space in Lee County. VAB Counsel believes that Applicant will continue to be a great addition to the Lee County VAB, and finds no conflicts of interest in Applicant serving on the same.

Supplements attached: Application, Company Verification, Verification of Commercial Space, School Board draft minutes indicating attorney recommendation and ratification

Date appointed/ratified by School Board: May 17, 2016

I, Holly E. Cosby, Esq., Lee County Value Adjustment Board Attorney, hereby verify the following:

- 1) that the above information has been verified, re-reviewed and considered on the 27th day of May, 2016,
- 2) that the Applicant is qualified to serve as Citizen Board Member Appointed by School Board,
- 3) that this review has been based solely upon the experience and qualifications of the Applicant,
- 4) that the approval of the Applicant is not influenced by the property appraiser, and
- 5) that the approval of the Applicant is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

**Holly E.
Cosby**

Digitally signed by Holly E. Cosby
DN: cn=Holly E. Cosby, o=Law
Office of Holly E. Cosby, P.A., ou,
email=holly@cosbylaw.com, c=US
Date: 2016.05.27 16:05:20 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Application to Serve on the Value Adjustment Board

The Value Adjustment Board (VAB) is an independent Board created by Florida Statute. The purpose of the VAB is to accept and process petitions contesting: real property and tangible assessments by the Property Appraiser's Office; exemption and classification validity; and late filed petition good cause justification for filing late.

Requirements to qualify as a School Board-appointed member:

- Must own a business occupying commercial space located within the boundaries of the School District
- May not be a member or an employee of any taxing authority
- May not be a person who represents property owners in any administrative or judicial review of property taxes

Name CHARLES GUTKUNST
 Home Address 693 ASPIRAS DRIVE
FORT MYERS, FL 33919
 Home phone 239 489 2976 Home fax _____
 E-mail address EGUTKUNST@EMBARQMAIL.COM
 Business name F B ARCHITECTS, P.A.
 Address 2070 MCGREGOR BLVD. NO 3
FORT MYERS, FL 33901
 Work phone 239 332 2040 Work fax 239 332 2049

Meetings of the VAB are dependent upon several variables and are scheduled as needed. Are you able to commit to attending meetings as they are scheduled? ☒ Yes ☐ No

Please list any expertise, experience, or other qualifications that you feel should be taken into consideration by the School Board.

I AM AN ARCHITECT WITH 37 YEARS OF EXPERIENCE.
I EVALUATE SITES (PROPERTIES) WITH RESPECT TO
VALUE OF USE, ENVIRONMENTAL ISSUES AND COST.

Please state your interest in serving on the Value Adjustment Board.

I FEEL I CAN SERVE A COMMUNITY THAT HAS SERVED
ME. I WOULD LIKE TO OFFER MY EXPERIENCE IN THIS
FIELD TO PROVIDE VALUE ADJUSTMENT.

Have you ever served on any School District committees? ☒ Yes (please specify below) ☐ No
COMPLAINT COMMITTEE 2003-2005

Submit your completed application to: The School Board of Lee County, 2855 Colonial Boulevard, Fort Myers, FL 33966, Attention: Susan Johnson, or fax to (239) 337-8649. Applications must be received no later than January 3, 2013. The citizen representative will be appointed by the School Board during the month of January 2013. If you have any questions, contact Keith Martin at 337-8511 or KeithBM@leeschools.net.

Thank you for your interest in serving on the Value Adjustment Board.

FLORIDA DEPARTMENT OF STATE
DIVISION OF CORPORATIONS



Detail by Officer/Registered Agent Name

Florida Profit Corporation

RG ARCHITECTS, P.A.

Filing Information

Document Number	P12000045441
FEI/EIN Number	45-5295776
Date Filed	05/15/2012
State	FL
Status	ACTIVE
Last Event	AMENDMENT
Event Date Filed	01/17/2014
Event Effective Date	NONE

Principal Address

2070 McGregor Blvd.
No. 3
FORT MYERS, FL 33901

Changed: 02/04/2013

Mailing Address

2070 McGregor Blvd.
No. 3
Fort Myers, FL 33901

Changed: 02/04/2013

Registered Agent Name & Address

UNITED STATES CORPORATION AGENTS, INC.
13302 WINDING OAK COURT
SUITE A
TAMPA, FL 33612

Officer/Director Detail

Name & Address

Title D, P

GUTEKUNST, CHARLES R
2070 McGregor Blvd.
No. 3
Fort Myers, FL 33901

Title D, S

RICHARDS, RYAN S
2070 McGregor Blvd.
No. 3
Fort Myers, FL 33901

Title T

RICHARDS, RYAN S
2070 McGregor
No. 3
Fort Myers, FL 33919

Title VP

Salazar, Javier Ed
2070 McGregor Blvd.
No. 3
FORT MYERS, FL 33901

Annual Reports

Report Year	Filed Date
2014	01/08/2014
2015	01/26/2015
2016	01/10/2016

Document Images

01/10/2016 -- ANNUAL REPORT	View image in PDF format
01/26/2015 -- ANNUAL REPORT	View image in PDF format
01/17/2014 -- Amendment	View image in PDF format
01/08/2014 -- ANNUAL REPORT	View image in PDF format
02/04/2013 -- ANNUAL REPORT	View image in PDF format
05/15/2012 -- Domestic Profit	View image in PDF format

2016 FLORIDA PROFIT CORPORATION ANNUAL REPORT

DOCUMENT# P12000045441

Entity Name: RG ARCHITECTS, P.A.

Current Principal Place of Business:

2070 MCGREGOR BLVD.
NO. 3
FORT MYERS, FL 33901

Current Mailing Address:

2070 MCGREGOR BLVD.
NO. 3
FORT MYERS, FL 33901 US

FEI Number: 45-5295776

Certificate of Status Desired: Yes

Name and Address of Current Registered Agent:

UNITED STATES CORPORATION AGENTS, INC.
13302 WINDING OAK COURT
SUITE A
TAMPA, FL 33612 US

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE:

Electronic Signature of Registered Agent

Date

Officer/Director Detail :

Title D, P
Name GUTEKUNST, CHARLES R
Address 2070 MCGREGOR BLVD.
NO. 3
City-State-Zip: FORT MYERS FL 33901

Title D, S
Name RICHARDS, RYAN S
Address 2070 MCGREGOR BLVD.
NO. 3
City-State-Zip: FORT MYERS FL 33901

Title T
Name RICHARDS, RYAN S
Address 2070 MCGREGOR
NO. 3
City-State-Zip: FORT MYERS FL 33919

Title VP
Name SALAZAR, JAVIER ED
Address 2070 MCGREGOR BLVD.
NO. 3
City-State-Zip: FORT MYERS FL 33901

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 607, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: CHARLES GUTEKUNST

PRESIDENT

01/10/2016

Electronic Signature of Signing Officer/Director Detail

Date

**Property Data**

STRAP: 23-44-24-P2-00002.0010 Folio ID: 10171914

Owner Of RecordBOISVERT MARYJANE TR
FOR BECHDEL FAMILY IRREVOCABLE TRUST
14850 CRESCENT COVE DR
FORT MYERS FL 33908**Site Address**2070 MCGREGOR BLVD
FORT MYERS FL 33901**Legal Description**

PARL IN N E 1/4 SEC 23 TWP 44 R 24 OC DESC IN OR 0257 PG 0252

Classification / DOR Code

COMMERCIAL, MIXED USE / 12

[Tax Map Viewer]**[Pictometry Aerial Viewer]****Current Working Values****Just** 887,964 **As Of** 07/14/2015**Attributes**

Land Units Of Measure	SF
Units	33150.00
Frontage	0
Depth	0
Total Number of Buildings	1
Total Bedrooms / Fixtures	5 / 28
Total Living Area	17,745
1st Year Building on Tax Roll	1925
Historic District	No

Image of Structure

◀ Photo Date April of 2009 ▶

**Exemptions****Values (2015 Tax Roll)****Taxing Authorities****Sales / Transactions****Building/Construction Permit Data****Parcel Numbering History****Location Information****Solid Waste (Garbage) Roll Data**

THE SCHOOL DISTRICT OF LEE COUNTY, FLORIDA

Date: May 17, 2016

Section: Attorney's Recommendation

Subject: Appointment of Citizen Member to the Value Adjustment Board

Item No: VII. A.

Presenter(s): Mr. Keith B. Martin

SCHOOL BOARD ACTION

Strategic Plan:

Focus Area: 2. Engage families and leverage community partnerships.

Background Information:

Section 194.015, Florida Statutes, requires that the School Board appoint a citizen member to serve on the County Value Adjustment Board (VAB). In preparation for the Value Adjustment Board organizational meeting, the County has requested the School Board confirm its citizen member appointment for the coming year.

Fiscal Impact:

There is no fiscal impact related to this appointment. The Statute requires that the School Board fund two-fifths of the expense of the Value Adjustment Board

The action requested is within the current budget allocated to the department or area: ____ Yes ____ No AD N/A

Attorney's Recommendation:

I recommend Board approval of the appointment of Charles Gutekunst as the citizen member representative to the Value Adjustment Board.

Approved: Budget: AD

Attorney: BSM

VI. Superintendent's Recommendations – (cont'd)

G. I recommend Board approval to change the name of location 0552 from Alternative Learning Center Central to the Success Academy effective for the 2016 – 2017 school year with a total cost of personnel and operating expenditures in the amount of \$2.6 million.86

H. I recommend Board approval of the Implementation Agreement with AVID center which includes annual site membership, training resources, curriculum, and educators' professional development for 18 schools and one District Director, in the amount of \$752,165.00 for the period of July 1, 2016 to June 30, 2017. Approval authorizes the Superintendent to execute all related documents....87

VII. Attorney's Recommendations – Mr. Keith Martin

A. I recommend Board approval of the appointment of Charles Gutekunst as the citizen member representative to the Value Adjustment Board.108

VIII. Public Hearings – (None)

IX. Other Business

A. Board Members' Comments/Reports

B. Board Attorney's Comments/Reports

C. Superintendent's Comments/Reports

D. Next scheduled meetings of the Board:

- June 14, 2016, School Board Special Meeting
- June 14, 2016, School Board Briefing Meeting
- June 14, 2016, School Board Regular Meeting

X. Adjournment

Anyone wishing to appeal a decision made by The School Board of Lee County at a meeting or hearing will need a verbatim record of the proceedings. This record must include the testimony and evidence upon which the appeal is to be based.

The School Board meetings are broadcast live on CenturyLink (Channel 89), Comcast (Channel 99) and via YouTube at *Lee Schools TV* (<https://www.youtube.com/user/LeeSchoolsTV>). Private cable companies may change the channel indicated without notifying the School Board.

H. Approval for 2016-2017 implementation agreement with AVID Center.

Motion by Ms. Morgan, seconded by Mrs. Dozier, and carried 5-0, to accept the Superintendent's recommendation that the Board approve the Implementation Agreement with AVID center which includes annual site membership, training resources, curriculum, and educators' professional development for 18 schools and one District Director, in the amount of \$752,165.00 for the period of July 1, 2016 to June 30, 2017. Approval authorizes the Superintendent to execute all related documents.

Attorney's Recommendations**A. Appointment of Citizen Member to the Value Adjustment Board.**

Motion by Mrs. Dozier, seconded by Mrs. LaRiviere, and carried 5-0, to accept the Attorney's recommendation that the Board approve the appointment of Charles Gutekunst as the citizen member representative to the Value Adjustment Board.

Adjournment

There being no further business to come before the Board, Mr. Teuber called for a motion to adjourn.

Motion by Ms. Fischer, seconded by Mrs. LaRiviere, and carried 5-0 to adjourn the May 17, 2016, School Board Meeting.

Mr. Teuber adjourned the School Board Meeting at 8:00 P.M.

Steven K. Teuber, Chairman

ATTEST:

Gregory K. Adkins, Ed.D., Secretary and District Superintendent

An audio-visual recording of this meeting has been produced to provide a verbatim record of the proceedings and may be viewed on the School District's Website at www.leeschools.net/board-meeting-videos. Members of the public wishing to obtain a copy of the recording of this or any meeting of the School Board must make a request through the District's Communications Department at (239) 337-8327.



LINDA DOGGETT: CLERK OF COURT

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Value Adjustment Board

The Value Adjustment Board (VAB) is an independent board created by Florida Statute Chapter 194 to accept and process petitions contesting:

- Real property and tangible assessments by the Property Appraiser's Office
- Exemption and classification validity
- Late filed petition good cause justification for filing late.

The VAB consists of two County Commissioners, one School Board member, one Board of County Commissioners appointed member and one School Board appointed member. Hearings are conducted by independent appraisers and attorneys who are hired by the VAB to sit as special magistrates to hear and make recommendations to the VAB concerning the petitions filed with the VAB. Special magistrate qualifications are delineated in [F.S.194.035](#) and [F.A.C. 12D-9.010 through 12D-9.012](#).

The Minutes Office functions as Deputy Clerk to the VAB. The following administrative support is provided to the VAB by the Minutes Office:

- Accept and file petitions from taxpayers or their representatives
- Schedule and record Special Magistrate hearings
- Schedule and record VAB Meetings
- Document and distribute VAB approved Decisions to the petitioners.
- All appeal petitions, evidence presented, hearing schedules, Minutes of the VAB Board, Special Magistrate's recommendations, decisions on the appeals, and tax impact reports are maintained in the Minutes Office.

Disclaimer: This website is provided to you free of charge, "as is". The Lee County Clerk of Circuit Court uses its best efforts to maintain this website, but makes no guarantees concerning the information contained in this web site, including the accuracy, currency, or content of such information and is not responsible for the results of any defects or misinformation that may be found to exist in this site, or any lost profits or other consequential damages that may result from such defects or misinformation. You should not assume this website is error-free or that it will be suitable for the particular purpose that you have in mind when using it.

If you choose not to accept the conditions stated above please click HOME to exit this search application.

Value Adjustment Board (VAB) petition information is public record and is available to the public upon request to the Minutes Office (Clerk to the VAB). Clerk of the Circuit Court, Minutes Office, 2115 Second Street, Fort Myers, Florida 33901. Phone: 239-533-2328.

[I ACCEPT & UNDERSTAND THIS DISCLAIMER](#)

RELATED LINKS

[DOR Uniform Policies & Procedures Manual & Accompanying Documents](#)[Electronic Petition Filing System \(File New or Check Status of Petition\)](#)[Florida Administrative Code Rules and Forms](#)[Florida Statutes](#)[Florida Sunshine Law](#)[Lee County Property Appraiser](#)[Lee County Tax Collector](#)[VAB Agendas, Minutes and Public Notices](#)

RELATED DOCUMENTS

[VAB Information Booklet](#)[VAB Policies & Procedures](#)[Important Notice about Payment of Taxes](#)[Lee County VAB Forms](#)[Lee County VAB Instructional Manuals](#)[Important VAB Dates](#)[Hearing Date and Special Magistrate Information](#)[VAB Public Comment Information](#)[VAB Resolution](#)[Special Magistrate Application](#)[Citizen Member Application-BOCC](#)[Citizen Member Application - School Board](#)

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AGREEMENT FOR LEGAL SERVICES

This Agreement is made this 10th day of March, 2015, between the Lee County Value Adjustment Board, Post Office Box 398, Fort Myers, Florida 33902-0398, (hereinafter referred to as "VAB"); and Law Office of Holly E. Cosby, P.A., 602 Center Road, Fort Myers, FL 33907, (hereinafter referred to as "Attorney").

In consideration of the mutual promises and covenants herein, the parties agree as follows:

1. ATTORNEY'S DUTIES

The Attorney will be employed by VAB as the Attorney representing the Lee County Value Adjustment Board. The Attorney will become familiar with the Florida Statutes concerning the VAB and any Florida Administrative Code or cases necessary in providing legal representation to the VAB. The Attorney shall report directly to the VAB and provide the VAB with legal advice on all matters necessary to protect its interest in performing VAB duties and responsibilities as prescribed by the Florida Statutes and the Florida Administrative Code.

2. ETHICS OF ATTORNEY

The Attorney will abide and perform all duties in accordance with the ethics of the profession in all federal, state, and municipal laws, regulations and ordinances relating to the practice of law.

3. COMPENSATION

In consideration for the services rendered by the Attorney under this Agreement, the Attorney will receive a fee of Forty-Two Thousand Dollars (\$42,000.00) per year (April 1 thru March 31), payable in arrears, in equal quarterly installments. The first installment shall be paid on July 1 each year. Attorney may not request an increase in the consideration set forth in this Paragraph 3 for a period of two (2) years.

4. CONFLICTS

In the event of a potential conflict of interest the Attorney must expose such potential conflict to the VAB Clerk and the Minutes Department. In the event that Attorney is able to resolve a conflict, and perform Attorney's duties as set forth herein without bias, Attorney shall be permitted to proceed pursuant to this Agreement without further delay. In the event that Attorney is unable to perform Attorney's duties as set forth herein without bias, Attorney shall secure alternate legal representation from another attorney or law firm, licensed and in good standing with The Florida Bar, to provide appropriate legal representation to the VAB during the period or event of conflict. Prior to any VAB action the Attorney must provide the VAB written notice (to the Clerk to the Value Adjustment Board and the Minutes Department, via U.S.P.S.

Regular Mail, to PO Box 2469, Fort Myers Florida, 33902-2469 or via email, to VAB Administration and Clerk's Office Minutes Manager) of a potential conflict of interest, the resolution of such conflict of interest, and if an alternate attorney is needed, Attorney shall include the name of the attorney or law firm that will be providing legal representation to the VAB during the period or event of conflict. The Attorney will be responsible for providing compensation to cover the cost of alternate legal services during the period of conflict at a rate not to exceed Attorney's hourly rate as set forth in Paragraph 9 herein.

The Attorney is prohibited by Fla. Stat. Chapter 194 from representing any of the following parties in any administrative or judicial review of property taxes:

- A. The Property Appraiser's Office
- B. The Tax Collector's Office
- C. Any taxing authority (including cities and counties); or
- D. Any property owner.

In the event of a conflict of interest, even though the Attorney will have secured alternate legal representation of the VAB as set forth above, the Attorney, including any partner, member or employee of the Attorney, cannot represent an applicant appearing before the VAB. This prohibition cannot be waived by the VAB.

5. LICENSE AND INSURANCE

The Attorney will continue to maintain Professional Errors and Omissions Insurance in the amounts of \$200,000.00 single limit and \$600,000.00 aggregate limit ("Required Insurance"). The Attorney will maintain a valid and active license to practice law in the State of Florida, and agrees to immediately provide proof of the same upon written request by the VAB.

6. TERMS

The term of this Agreement shall begin on April 1, 2015, and shall continue until modified or terminated in writing by either the Attorney or the VAB.

7. RECORDS

The Attorney will be responsible for keeping accurate records of the matters handled by the Attorney. All records will be maintained in accordance with Florida Public Records Law and the Florida Department of State Division of Library and Information Services.

8. RELATIONSHIP WITH THE PARTIES

The relationship created herein is not an employer/employee relationship. The Attorney is an independent contractor in charge of the manner and method of performing the work on behalf of the VAB. The Attorney has no authority to represent Lee County, the Lee County Board of Education or any individual VAB Special Magistrate, and is hired solely to represent said VAB.

9. SCOPE OF REPRESENTATION

The Attorney is required to present and provide legal counsel at all meetings of the VAB through the term of this contract. The Attorney is to provide necessary and adequate representation to the VAB at all times during the term of this Agreement, whether in attendance at meetings or hearings before the VAB or otherwise. The Attorney may not commence litigation on behalf of the VAB unless requested to do so by the VAB. Attorney agrees that Attorney shall commit the necessary time required to the VAB in any VAB year, which for purposes of this Agreement shall begin June 1 and end May 31. The Compensation as set forth in Paragraph 3 of this Agreement shall compensate Attorney for the following regular VAB attorney and VAB designee functions:

- a. any and all good cause determinations for late filed petitions, rescheduled hearings and hearing attendance,
- b. recommendation worksheet reviews in order to ensure statutory and rule compliance,
- c. advise the VAB with regards to the portions of the Florida Statutes and the Florida Administrative Code which govern Florida value adjustment boards,
- d. attendance at all VAB meetings,
- e. review, draft and modify all local procedures, local forms, VAB contracts and notices sent to parties, and
- f. any other designated legal function of the VAB.

Compensation, as set forth in Paragraph 3 of this Agreement, shall not include any VAB matters which require litigation. In the event that the VAB becomes a party defendant to any civil suit, or in the event that the VAB requests that litigation be initiated on behalf of the VAB, Attorney shall represent the VAB to the extent that such representation does not exceed Attorney's competency level. Additionally, Attorney shall be compensated for reasonable expenses incurred for all matters litigated, which shall be invoiced in a detailed manner, and shall be payable monthly, in arrears. Notwithstanding the foregoing, in the event that any litigated matter requires representation which exceeds Attorney's competency level, Attorney shall be responsible for securing alternate legal representation for any such matter, and the VAB shall be responsible for any and all reasonable legal fees and costs from such alternate legal counsel. Additionally, in the event that Attorney secures alternate legal representation for any litigated matter which exceeds Attorney's competency level, Attorney shall assist such alternate attorney when Attorney is competent to assist, and such assistance shall be a designated legal function of the VAB as set forth in Section 9(f) of this Agreement.

10. TERMINATION

The VAB has the right to terminate, decrease, or suspend the Attorney's services hereunder at any time with or without cause. In the event of termination or suspension, the Attorney will be compensated for all services performed and reasonable expenses incurred prior to the effective date of the termination or suspension. In the event of a decrease in said services, the parties may negotiate a reasonable adjustment in compensation hereunder.

11. NOTICE

Any notice required to be given under the Agreement will be sufficient, if in writing, sent by United States mail to the Attorney's business address stated herein, except as provided in Paragraph 4.

12. MISCELLANEOUS

Amendments: No amendment or variation of the terms or conditions of this Agreement will be valid unless in writing and signed by both parties.

Assignability: The Attorney's rights and obligations under this Agreement are personal and not assignable, except as provided in Paragraphs 4 and 9 herein.

Validity Provision: The validity or unenforceability of any particular provision of this Agreement will not affect the other provisions hereof, and the Agreement may be construed in all respects as if such invalid or unenforceable provision were omitted.

IN WITNESS WHEREOF, the parties have executed this Agreement effective the day and year first written above.

ATTEST:
CLERK TO THE
VALUE ADJUSTMENT BOARD

LEE COUNTY VALUE ADJUSTMENT
BOARD

By Michelle S Cooper
Deputy Clerk

By [Signature]
Chair

Law Office of Holly E. Cosby, P.A.

Name: Holly E. Cosby
For the Firm

STATE OF FLORIDA) ss:
COUNTY OF LEE)

The foregoing instrument was acknowledged before me this 16th day of February, 2015, by Holly E. Cosby, an individual, who is personally known to me or has produced as identification and did (did not) take an oath.

Evelyn Addison
(Notary Public)

Evelyn Addison
(Print Name)

My commission expires: June 23, 2018



AGREEMENT BETWEEN THE LEE COUNTY VALUE ADJUSTMENT BOARD

AND _____

FOR SPECIAL MAGISTRATE SERVICES

This Agreement is made and entered into by and between the Lee County Value Adjustment Board, P. O. Box 2469, Fort Myers, Florida 33902-2469 (hereinafter referred to as "BOARD") and _____ (hereinafter referred to as "SPECIAL MAGISTRATE") on this ____ day of _____, 20__.

WITNESSETH:

WHEREAS, the BOARD requests the services of SPECIAL MAGISTRATE pursuant to Chapter 194, Florida Statutes, for the purpose of taking testimony at hearings, and making recommendations which include findings of fact and conclusions of law to the BOARD; and

WHEREAS, the SPECIAL MAGISTRATE desires to provide such services to the BOARD as an independent contractor; and

WHEREAS, the SPECIAL MAGISTRATE confirms he/she meets the qualifications of §194.035, Florida Statutes in that he/she is not an elected or appointed official or an employee of Lee County; and he/she shall not represent a person before the BOARD in any tax year during the time he/she shall serve as SPECIAL MAGISTRATE.

NOW THEREFORE, in consideration of the mutual terms and conditions, promises, covenants and payment hereinafter set forth, the BOARD and SPECIAL MAGISTRATE agree as follows:

SECTION ONE: SERVICES

1.1 SPECIAL MAGISTRATE shall perform professional services to the BOARD as a Special Magistrate pursuant to Chapter 194, Florida Statutes and Florida Administrative Code Sections 12D-9 and 12D-10. SPECIAL MAGISTRATE'S services shall include, but not be limited to the following:

- a. Taking testimony at hearings provided pursuant to Chapter 194, Florida Statutes and Florida Administrative Code Sections 12D-9 and 12D-10.
- b. Making recommendations, which include findings of fact and conclusions of law, to the BOARD within ten (10) business days of each hearing date assigned to that SPECIAL MAGISTRATE. Failure of any SPECIAL MAGISTRATE to substantially comply with this requirement shall be considered detrimental to the VAB process, and cause for termination of this Agreement. Notwithstanding the foregoing, SPECIAL MAGISTRATE'S invoicing shall be

reduced by One Hundred Fifty Dollars (\$150.00) per day (hereinafter referred to as "PENALTY") for each day that SPECIAL MAGISTRATE fails to complete recommendations pursuant to the time requirements set forth in this Section 1.1(b). The PENALTY shall not apply to instances where SPECIAL MAGISTRATE provides the Value Adjustment Board (VAB) Clerk with a written explanation of good cause for any delay beyond the expiration of the time requirements set forth in this Section 1.1(b), which shall be accompanied by supporting evidence, if necessary. The notice period set forth in Section 3.2 herein shall not apply to the BOARD'S right to assess any PENALTY pursuant to this Section 1.1(b).

- c. Comply with the hearing procedures provided pursuant to Chapter 194, Florida Statutes and Florida Administrative Code Sections 12D-9 and 12D-10.
- d. Special Magistrates shall complete the required Department of Revenue training pursuant to Section 194.035, Florida statutes, shall pass any corresponding exam(s) offered by the Department of Revenue and shall provide proof of passing said exam(s) to the VAB Clerk. Newly selected Special Magistrates without previous VAB Special Magistrate experience will also observe two (2) hours of hearings and taking of testimony conducted by an experienced VAB Special Magistrate. SPECIAL MAGISTRATE shall be responsible for all costs associated with the required observation and the required training pursuant to Section 194.035, Florida Statutes and Florida Administrative Code Sections 12D-9.
- e. SPECIAL MAGISTRATE will be required to attend training for the Axia VAB system, which will be offered in conjunction with presentations by the VAB administration and VAB Attorney, at a time and location determined by the VAB administration. Compensation will be paid for such training, at a rate of Fifty Dollars (\$50.00) per hour plus travel as defined in Section 2.1 herein. Failure of any SPECIAL MAGISTRATE to substantially comply with this requirement shall be considered detrimental to the VAB process, and cause for termination of this Agreement.
- f. SPECIAL MAGISTRATE will be required to use the Axia VAB system provided by the VAB before, during, and following all VAB hearings. All recommendations to the VAB shall be on the prescribed Axia forms or Department of Revenue forms if not available in Axia.
- g. Additionally, SPECIAL MAGISTRATE shall:
 - (i) Avoid impropriety and the appearance of impropriety during all Special Magistrate activities,
 - (ii) Promptly review all lists of property owners/petitioners provided by the VAB Clerk, and

recuse himself/herself from any hearing in which SPECIAL MAGISTRATE has a family, social, business or other relationship with a Petitioner, which may pose a conflict of interest, and immediately request the VAB Clerk to assign the case to an alternate Special Magistrate,

- (iii) Promote public confidence in the integrity and impartiality of the VAB process,
- (iv) Limit all discussions to the merits of each petition, and only have such discussions during properly scheduled hearing times in the presence of all parties,
- (v) Avoid any and all ex parte communications, and report any and all ex parte communications to the VAB Attorney, in writing, immediately,
- (vi) Perform all Special Magistrate duties impartially and diligently,
- (vii) Be patient and courteous to the Petitioner, Property Appraiser, and their witnesses,
- (viii) Adhere to the rules and statutes regarding admission of evidence,
- (ix) Notify the Clerk to the Board of any scheduling conflicts so that such conflicts may be resolved in a timely manner,
- (x) Refrain from appearing as a witness or expert witness in any VAB proceeding in Lee County, Florida, and
- (xi) Refrain from performing any appraisals for which SPECIAL MAGISTRATE has knowledge will be utilized as evidence or testimonial support for any VAB proceeding.

1.2 SPECIAL MAGISTRATE shall be responsible for complying with all federal, state and local rules, regulations, statutes, laws or ordinances, regarding payment for his/her services under this Agreement, and any reporting requirements thereunder.

1.3 SPECIAL MAGISTRATE agrees that he/she will not display or distribute business cards at any VAB hearing or meeting, or otherwise advertise his/her business at any VAB hearing or meeting, while serving as Special Magistrate for the BOARD.

1.4 During any hours SPECIAL MAGISTRATE provides services to BOARD, SPECIAL MAGISTRATE shall devote his/her full time and effort to the services being performed for the BOARD. SPECIAL MAGISTRATE shall truthfully and accurately maintain all records and make such reports as the BOARD may require. SPECIAL MAGISTRATE may complete work on files in his/her office and transmit the results to the BOARD. SPECIAL MAGISTRATE shall comply with all requirements of Chapter 119, Florida Statutes, Chapters 193 through 197, Florida Statutes and Chapter 286, Florida Statutes.

SECTION TWO: FEES

2.1 The BOARD shall pay the SPECIAL MAGISTRATE the rate of One Hundred Twenty-Five Dollars (\$125.00) per hour for his/her services as a VAB Special Magistrate, plus mileage (as set forth in Lee County Administrative Code 3-21 and established by the U.S. General Services Administration), for travel to and from SPECIAL MAGISTRATE'S business office or residence ("Beginning Point") and assigned hearings held at the Lee County Constitutional Complex at 2480 Thompson Street, Fort Myers, Florida 33901 or other alternative hearing site, capped at two-hundred fifty (250) miles per round trip, unless SPECIAL MAGISTRATE'S Beginning Point is ten miles or less from the hearing site. SPECIAL MAGISTRATE shall be paid a minimum of one (1) hour for each day he/she is scheduled to serve as Special Magistrate and is physically present at the Lee County Constitutional Complex. Minimum payment will not be applicable, if all originally scheduled petitions have been withdrawn or re-scheduled prior to 5:00 p.m. on the previous day.

2.2 The maximum compensation allowable under this Agreement is \$15,000.00. Any compensation over \$15,000.00 must be approved by the Value Adjustment Board Chair, upon recommendation by the Clerk to the Value Adjustment Board, prior to any such payment being made to SPECIAL MAGISTRATE.

Any time required for research and preparation beyond the hours required to conduct hearings shall not exceed two (2) times the number of hours required for the respective hearings without documentation of the need for such additional hours.

2.3 Expenses such as meals and lodging shall not be paid to SPECIAL MAGISTRATE. Other than mileage permitted pursuant to Section 2.1 herein, travel time will not be paid to SPECIAL MAGISTRATE for travel between his/her office and the Lee County Constitutional Complex for matters related to this Agreement. Additionally, the cost of ordinary office supplies utilized or consumed pursuant to this Agreement will not be reimbursable.

2.4 This agreement is neither a guarantee that SPECIAL MAGISTRATE will be scheduled to conduct hearings, nor a guarantee that SPECIAL MAGISTRATE will be available to provide services to the BOARD on all potential hearing dates. The Clerk to the BOARD shall work with SPECIAL MAGISTRATE to coordinate scheduling of hearings.

SECTION THREE: TERM OF SERVICE

3.1 The term of this Agreement shall begin on the date of this Agreement and shall continue until formally terminated by either SPECIAL MAGISTRATE or BOARD. Although this Agreement shall continue until formally terminated by either SPECIAL MAGISTRATE or BOARD, this Agreement may be supplemented by an addendum at the sole discretion of the BOARD, or replaced by a revised Agreement at the sole discretion of the BOARD, at any time.

3.2 This Agreement may be terminated by either party, with or without cause, by written notice to the other party of the intent to terminate. Such termination shall be effective immediately upon receipt of such written notice of intent to terminate. However, no termination for cause will be effective unless the defaulting party is first given ten (10) calendar days after receipt of notice of intent to terminate in which to cure the cause for termination.

3.3 In the event of termination, SPECIAL MAGISTRATE shall be entitled to compensation for services rendered and reimbursable travel costs incurred through the effective date of termination. All finished or unfinished documents prepared by SPECIAL MAGISTRATE shall become the property of the BOARD and shall be delivered by SPECIAL MAGISTRATE to the Clerk of the BOARD immediately upon the effective date of termination.

SECTION FOUR: METHOD OF BILLING AND PAYMENT

4.1 SPECIAL MAGISTRATE will maintain a detailed record of time for his/her work under this Agreement, to include hearing date, time spent hearing each petition on said date and time spent providing services after each hearing date in order to complete recommendations for each petition on said hearing date. SPECIAL MAGISTRATE shall submit an invoice for each assigned hearing date, in the format specified or accepted by the BOARD, immediately upon completion of recommendations to the BOARD for petitions heard on each hearing date. All invoices shall be submitted directly to Clerk's Finance at the mailing address or email address provided by the Clerk of the Board. Invoices will not be paid unless and until all recommendations for the corresponding hearing dates are completed correctly, excluding any remands for the same. All invoices shall be signed and certified by SPECIAL MAGISTRATE as being accurate. In no event shall SPECIAL MAGISTRATE submit any invoice later than thirty (30) calendar days after the corresponding hearing date.

4.2 SPECIAL MAGISTRATE acknowledges that each invoice must be reviewed and approved by the BOARD or its designee. Should the BOARD or its designee determine that the invoice is not commensurate with services performed, work accomplished, hours allotted pursuant to this Agreement or hours extended, the Clerk to the BOARD will contact SPECIAL MAGISTRATE in order to resolve any

issues or concerns. SPECIAL MAGISTRATE shall be entitled to payment of any portion of an invoice not in dispute and/or which is approved pursuant to Section 2.2 herein, if applicable.

4.3 The BOARD shall pay SPECIAL MAGISTRATE'S invoices in accordance with Section 218.70 through 218.80, Florida Statutes, also known as "The Florida Prompt Payment Act".

SECTION FIVE: STANDARDS AND CORRECTIONS

5.1 SPECIAL MAGISTRATE shall perform or furnish to the BOARD his/her professional services in accordance with the generally accepted standards of SPECIAL MAGISTRATE'S profession and in accordance with any laws, statutes, ordinances, codes, policies, rules and regulations governing SPECIAL MAGISTRATE'S services hereunder.

5.2 SPECIAL MAGISTRATE shall, without additional compensation, correct and revise any errors, omissions, or other deficiencies in his/her work product, services, or materials arising from the negligent act, error or omission of SPECIAL MAGISTRATE. The foregoing shall be construed as an independent duty to correct rather than waiver of the BOARD'S rights under any applicable statute of limitations. The review of, approval of, or payment for any of SPECIAL MAGISTRATE'S work product, services, or materials shall not be construed to operate as a waiver of any of the BOARD'S rights under this Agreement, or cause of action the BOARD may have arising out of the performance of this Agreement.

SECTION SIX: NO ASSIGNMENT

6.1 This Agreement, or any interest herein, shall not be assigned, transferred or otherwise encumbered, under any circumstances by SPECIAL MAGISTRATE without the prior written consent of the BOARD. Further, no portion of this Agreement may be performed by subcontractors or sub-consultants without prior written notice to the BOARD and prior written approval of such action by the BOARD.

SECTION SEVEN: SEVERABILITY AND WAIVER

7.1 In the event any provision of this Agreement shall be held invalid and unenforceable, the remaining provisions shall be valid and binding upon the parties. One or more waivers by either party of any breach of any provision, term, condition or covenant shall not be construed by the other party as a waiver of any subsequent breach.

SECTION EIGHT: GOVERNING AND LAW VENUE

8.1 This Agreement shall be governed and construed in accordance with Florida law. In the event litigation arises involving the parties in connection with this Agreement, venue for such litigation shall be in Lee County, Florida.

SECTION NINE: INDEPENDENT CONTRACTOR STATUS

9.1 SPECIAL MAGISTRATE is an independent contractor and is not an employee, servant, agent, partner or joint venturer of the BOARD.

IN WITNESS WHEREOF the BOARD and SPECIAL MAGISTRATE have caused these presents to be executed in their names, the day and year first above written.

VALUE ADJUSTMENT BOARD OF
LEE COUNTY, FLORIDA

SPECIAL MAGISTRATE

By: _____
Cecil Pendergrass, Chair

WITNESS

Approved as to form: _____
Holly E. Cosby
Value Adjustment Board Attorney

ATTEST: Linda Doggett, Clerk to the Board

By: _____
Deputy Clerk

LEE COUNTY VALUE ADJUSTMENT BOARD
RECOMMENDED SPECIAL MAGISTRATE APPLICANTS FOR 2016

VAB Counsel Holly Cosby has reviewed the credentials provided by these individuals (on file in the Minutes Office and available online*), and has determined that they are qualified to serve:

<u>Special Magistrate Name</u>	<u>Special Magistrate Type</u>	<u>New/ Returning</u>	<u>Local/Out of County</u>
1) Black, Dennis	Commercial Valuation	New	Semi-Local (Punta Gorda)
2) Carlson, C William	Commercial Valuation	Returning	Local
3) Chadwell, Ellen T.	Attorney	Returning	Semi-Local (Naples)
4) Davis, Joseph Haynes	Attorney	Returning	Out of County
5) Dube, Lorraine	Commercial Valuation	Returning	Semi-Local (Naples)
6) Fleri, Edgar	Commercial Valuation	Returning	Out of County
7) Gonce, Bruce B.	Residential Valuation	Returning	Local
8) Gray, Harvel W	Commercial & Tangible Valuation	Returning	Out of County
9) Hearn, Joy	Residential Valuation	Returning	Out of County
10) Lemonde, David	Residential Valuation	Returning	Out of County
11) McGinley, Michael E.	Commercial Valuation	Returning	Local
12) Mutrux, Charles	Commercial Valuation	Returning	Local
13) Newell, Billie	Residential Valuation	Returning	Local
14) Norris, J. Lee	Commercial Valuation	Returning	Local
15) Nystrom, Steven	Commercial & Tangible Valuation	Returning	Out of County
16) Peltier, Terrie	Residential Valuation	New	Out of County
17) Polk, John	Attorney	New	Semi-Local (Punta Gorda)
18) Rutland, Lori L.	Attorney	Returning	Out of County
19) Tippet, Thomas A.	Commercial Valuation	Returning	Semi-Local (Naples)

Appointments are conditional subject to receipt of proof that the individual has completed the required Department of Revenue (DOR) training and has passed any corresponding exam(s) offered by the DOR.

All Special Magistrate candidates have submitted complete application packages except for Certification of DOR training, which is not yet available.

* Special Magistrate Qualification Compliance Documents are available online at: www.leeclerk.org
(Select "Value Adjustment Board", "Agendas, Minutes, and Public Notices", "2016 Agendas")

**LEE COUNTY VALUE ADJUSTMENT BOARD
LOCAL POLICIES AND PROCEDURES
ADDENDUM 1 - GUIDELINES FOR PROCESSING COMPLAINTS RECEIVED**

APPROVED JUNE 28, 2012

In the event a complaint regarding the Lee County Value Adjustment Board ("VAB") is received by the VAB Clerk, VAB Attorney, Clerk of Courts or Lee County Clerk's Minutes Office, the following procedure shall be followed in the response of any such complaint:

- 1) The complaint shall be forwarded to the VAB Attorney, if the VAB Attorney has not already received said complaint.
- 2) The VAB Attorney shall acknowledge the receipt of any complaint, and shall forward these guidelines to the corresponding complainant.
- 3) The VAB Attorney may research and review any complaint received, and may draft a preliminary response for VAB review at the next scheduled VAB public meeting.
- 4) The VAB Attorney shall inform the complainant that any and all complaints and proposed responses shall be reviewed and approved by the VAB, prior to issuing any formal responses to any complaints received.
- 5) The VAB Attorney may address any legal or administrative matter directly, in efforts to promote the efficient operation of the VAB, without delay. Any such matters, and any response(s) and/or resolution(s), will be reported to the VAB at the next scheduled VAB public meeting.
- 6) The VAB shall review any complaints received and proposed responses provided by the VAB Attorney during any scheduled VAB public meeting, and shall either:
 - a. Approve the VAB Attorney's proposed response(s) for submittal to the corresponding complainant(s), or
 - b. Provide the VAB Attorney with any desired additional information, modifications, considerations or changes to the VAB Attorney's proposed response(s).
- 7) The VAB Attorney shall forward any and all finalized response(s) to the corresponding complainant(s) and the Department of Revenue within ten (10) business days after the VAB public meeting during which any such complaints and responses were considered.
- 8) Nothing herein shall be construed as discouraging any member of the public from appearing at any VAB public meeting in order to submit comments or complaints directly to the VAB.

**LEE COUNTY VALUE ADJUSTMENT BOARD
PROPOSED SPECIAL MAGISTRATE ORIENTATION FOR 2016 VAB CYCLE**

A. Special Magistrate (SM) Orientation is necessary because:

1. Errors that occurred frequently in 2015 need to be addressed.
2. Requirements of the SM Agreement need to be emphasized.
3. Updated Department of Revenue (DOR) rules & updated legislation require additional explanation/discussion.
4. Axia upgrades require additional instruction and hands-on "practice".
5. Some consistency in the manner of conducting hearings is desirable.
6. Consistency in language for recommended decisions is desirable.
7. Detailed invoices are necessary to properly track costs.

B. Possible Instructional Content:

1. Review of SM Statistical Report from 2015
2. Review of SM Agreement
3. DOR Training - requirements for 2016
4. Updates on current DOR and legislative actions
5. Legal issues that arose in 2015 or may arise in 2016
6. Axia processes/issues/upgrades
7. Review user manual - hands-on practice
8. Sequence of activities for each hearing - hands-on practice
9. Review of DOR requirements for contents of findings of fact and conclusions of law in recommended decisions - samples & hands-on practice
10. Invoicing - specific details required

C. Potential Cost - Total approximately \$3,100

1. SM hourly cost \$50.00 per hour for approx. 2 hours = \$100.00 per SM
19 SMs = total hourly cost approximately \$1,900
2. Mileage – approximately \$1,200
3. Advertising - No cost. Pursuant to F.A.C. 12D-9.012(6), VAB may post it on the website as "reasonable notice". Notice will be posted to the VAB website as soon as possible after the Organizational meeting scheduled for June 15, 2016. See page 2.
4. VAB Attorney will be present at all orientation sessions – No additional cost.

D. Orientation must be open to the public

1. DOR requires that the orientation be open to the public and advertised
12D-9.012(6) Meetings or orientations for special magistrates, for any instructional purposes relating to procedures for hearings, handling or consideration of petitions, evidence, worksheets, forms, decisions or related computer files, must be open to the public for observation. Such meetings or orientations must be reasonably noticed to the public in the same manner as an organizational meeting of the board, or posted as reasonable notice on the board clerk's website.
2. VAB Board members will be invited to attend.

E. Dates and Location

1. Dates: Tentative – Wednesday, 7/20/16 10:00 am & Thursday, 8/4/16 10:00 am
2. Location - VAB Hearing Rooms - Third Floor - Constitutional Officers' Complex -
2480 Thompson St, Fort Myers FL 33901.

**LEE COUNTY VALUE ADJUSTMENT BOARD
NOTICE OF SPECIAL MAGISTRATE ORIENTATION SESSIONS**

Please be advised that the Lee County Value Adjustment Board (VAB) Administration and VAB Attorney will conduct Special Magistrate Orientation sessions to provide instructions relating to local operating and ministerial procedures pertaining to hearings; handling or consideration of petitions, evidence, worksheets, forms, decisions; and related computer files. Other County or Clerk personnel may provide information as deemed necessary.

Sessions will take place on Wednesday, July 20, 2016 beginning at 10:00 am.; and Thursday, August 4, 2016 beginning at 10:00 am (EDT), in the VAB Hearing Rooms - Third Floor-Constitutional Officers' Complex - 2480 Thompson St, Fort Myers FL 33901.

These Orientation Sessions are open to the public, and interested citizens are invited to attend. If you have a disability that will require assistance or accommodations for your attendance at this meeting, please contact the VAB Clerk at (239) 533-2328.

LEE COUNTY VALUE ADJUSTMENT BOARD LOCAL POLICIES AND PROCEDURES

Adopted January 12, 2011

Amended March 23, 2011; June 28; 2012; January 28, 2013; June 5, 2013;

December 9, 2013; March 13, 2014; March 10, 2015; June 22, 2015; **June 15, 2016**

SECTION ONE: MEMBERSHIP OF VALUE ADJUSTMENT BOARD/QUORUM/ATTORNEY

Shall be in accordance with Florida Statute Chapter 194 and Florida Administrative Code Sections 12D-9 and 12D-10

The Lee County Value Adjustment Board (VAB) serves as the decision-making authority when a taxpayer disagrees with the Lee County Property Appraiser concerning property exemptions, classifications, transfer of homestead assessment limitation and value. "Property Appraiser" as stated herein means the Lee County Property Appraiser and personnel, who will defend denials of exemptions and classifications, as well as assessments of market values, or recommend appropriate changes. "VAB Clerk" as stated herein means the Clerk of Circuit Courts, who is the ex-officio Clerk to the Lee County Board of County Commissioners and to the VAB, who provides the following administrative support to the VAB through the **Lee County Clerk's** Minutes Office: process petitions, schedule hearings, oversee the process of each hearing day, maintain VAB records, and schedule all meetings of the Value Adjustment Board. "VAB Designee" as stated herein means the person designated by the VAB to make decisions on behalf of the VAB pursuant to F.A.C. 12D-9. "Petitioner" as stated herein means a taxpayer or a taxpayer's authorized representative or agent contesting the assessment of market value or appealing a denial of an exemption, classification or transfer of homestead assessment limitation.

SECTION TWO: VALUE ADJUSTMENT BOARD MEETINGS -

Shall be conducted and noticed in accordance with Florida Statute Chapters 194 and 286 and Florida Administrative Code Sections 12D-9 and 12D-10. The VAB meets at least twice during each VAB session. An organizational meeting is held in June or August, and a final meeting will be held after Special Magistrate recommendations have been completed for all petitions for the VAB session. The VAB may also meet as needed, once or twice between the organizational meeting and the final meeting. Notices of all VAB meetings are published in the *News-Press* and are posted on the "VAB" link at the Clerk's website: www.leeclerk.org/.

SECTION THREE: SELECTION AND APPOINTMENT OF SPECIAL MAGISTRATES

"Special Magistrate" means the qualified, professionally designated real estate appraisers, property appraisers or attorneys appointed by the VAB to conduct hearings and provide recommendations on the petitions filed with the VAB. These Special Magistrates are independent of the Property Appraiser's Office. If a petition concern is not settled by the taxpayer and the Property Appraiser's Office, the petition will be scheduled for a hearing in front of a Special Magistrate. The VAB will not hear appeals of the Special Magistrates' recommendations.

A. Notice to Prior Special Magistrates/Department of Revenue List - The VAB Clerk may solicit applications from individuals previously serving as Special Magistrates to the VAB, individuals identified in the Florida Department of Revenue's Special Magistrate List, and the appropriate professional associations.

- B. VAB Clerk to Establish List of Qualified Applicants** - The VAB Clerk will establish a list of qualified individuals who have applied and who are willing to serve as Special Magistrates, and will present the list and supporting application documentation to the VAB at its organizational meeting.
- C. Appointment of Special Magistrates** - The VAB, each year at its organizational meeting, will appoint one (1) or more Special Magistrates to conduct hearings on petitions filed by taxpayers with the VAB. Special Magistrates will be appointed from the list of qualified applicants established by the VAB Clerk. Individuals appointed to be Special Magistrates will execute a contract with the VAB in such form and content as may be approved by the VAB from time to time.
- D. Compensation of Special Magistrates** - The compensation of Special Magistrates will be established annually by the VAB at its organizational meeting.
- E. Expense of Special Magistrates** - The expense of hearings before Special Magistrates and any compensation of Special Magistrates shall be allocated pursuant to Section 194.015, Florida Statutes.

SECTION FOUR: - TAXPAYER APPEALS AND PETITION PROCEDURES INFORMATION

- A. Informational Requests** - Upon receipt from the Property Appraiser of the Truth Required in Millage (TRIM) notice, or receipt of written notice of a denial of an exemption, classification ~~or~~ transfer of homestead assessment, or a determination that a change of ownership, a change of ownership control, or a qualifying improvement has occurred, the taxpayer who has any questions or desires more information concerning the Property Appraiser's decision ~~assessment, exemption, classification, or transfer of homestead assessment,~~ may contact the Property Appraiser at:

Lee County Property Appraiser's Office
2480 Thompson Street
4th Floor
Fort Myers, Florida 33901
Tel: (239)-533-6100
Email: trim@leepa.org

- B. Informal Conference** - Upon receipt from the Property Appraiser of the Truth Required in Millage (TRIM) notice, or receipt of a written notice of a denial of an exemption, classification ~~or~~ transfer of homestead assessment, or determination, the taxpayer may request an informal conference with a representative of the Property Appraiser to discuss the reasons for the taxpayer's objections or basis for contesting the Property Appraiser's decision. ~~assessment or denial of exemption, classification or transfer of homestead assessment~~ The request for an informal conference is not a prerequisite to administrative or judicial review of property assessments. Requesting or participating in an informal conference does not extend the petition Filing Deadline Date. A taxpayer may file a petition while seeking an informal conference in order to preserve his or her right to an administrative hearing. (F.A.C. 12D-9.002(4))

The Taxpayer may contact the Property Appraiser at one of the following to request an appointment for the informal conference:

REAL PROPERTY (All Issues): (239) 533-6100
REAL PROPERTY FAX: (239) 533-6091
TANGIBLE PERSONAL PROPERTY: (239) 533-6140
TANGIBLE PERSONAL PROPERTY FAX: (239) 533-6289
WEB: <http://www.leepa.org>

C. Obtaining Forms – Paper Petition forms may be obtained from the Property Appraiser's Office or from the Lee County Clerk's Minutes Office. Electronic copies may be downloaded from the Property Appraiser's website <http://www.leepa.org> or viewed and downloaded from the Florida Department of Revenue's website <http://dor.myflorida.com/dor/property/vab>. Fill-in forms are available for on-line filing using the Value Adjustment Board link at the Clerk's website <http://www.leeclerk.org>

C.D. Filing the Petition - A petition to the VAB must be filed with the VAB Clerk by the taxpayer or an authorized agent. A petition filed on behalf of the taxpayer by an agent shall be completed in accordance with F.A.C. 12D-9. The petition may be filed on-line using the Value Adjustment Board link at the Clerk's website: <http://www.leeclerk.org>, in person, by mail or by delivery service, and should be either delivered or addressed as follows:

By U.S. Mail:
Value Adjustment Board Clerk c/o
Minutes Office
P.O. Box 2469
Fort Myers, Florida 33902-2469

OR if:
In Person or by Overnight Delivery
Value Adjustment Board Clerk c/o
Minutes Office
2115 Second Street
2nd Floor, (Room 207)
Fort Myers, Florida 33901

In the event that a joint petition is filed on behalf of a condominium association, the VAB Clerk may reasonably request proof that the statutory requirements pursuant to Florida Statute Section 194.011(3)(e) have been met.

D.E. Filing Fees - Filing fee exemptions and waivers shall be in accordance with Chapter 194, Florida Statutes, and Florida Administrative Code Sections 12D-9 and 12D-10. Fees for electronically filed petitions shall be paid by credit card. Fees for all petitions not filed electronically shall be paid by cash, check, or money order, payable to the Lee County Clerk of Courts. The VAB reserves the right to reject "starter" checks, third-party checks, bank "counter" checks and any other form of payment not in accordance with sound business practice.

Petitions, other than those appealing the denial of timely filed homestead exemption applications, must be accompanied by a filing fee, which in most cases is \$15.00 per parcel. There is no filing fee for petitions appealing denial of timely filed homestead exemption applications. Such petitions must be filed by mail/delivery service or in person in order for the fee to be waived.

No petitions will be accepted unless accompanied by the proper filing fee. Only cash, money orders, or checks made payable to the Lee County Clerk of Courts are accepted in person and by mail/delivery service. Only credit card payments are accepted for online petition filing. On-line filers will be charged a convenience fee by the credit card processor.

The petitioner should file in person or by mail/delivery service if the petitioner wishes to file a single joint petition for multiple contiguous parcels. **Tangible Personal Property (TPP) accounts**, or condominium units. **Check** ☐ The appropriate box for a "joint petition" in Part 2 of the petition form

(DR-486) must be checked, and attach a list of the parcels with PAO's the determination by the Property Appraiser's Office (PAO) that parcels or TPP accounts are substantially similar must be attached. Form DR-486MU may be used for this purpose, and may be downloaded using the link to the Department of Revenue website located via the VAB Value Adjustment Board link at the Clerk's website: <http://www.leeclerk.org>. The petition will not be accepted without the PAO's determination of contiguity. The filing fee for a single joint petition is \$15.00 for the petition plus \$5.00 for every parcel listed; e.g. the fee for 2 parcels on a single joint petition would be \$15.00 plus \$10.00 for a total of \$25.00.

E.F. Filing Fee Non-Refundable - Upon the acceptance and filing of a petition by the VAB Clerk, the accompanying filing fee shall be non-refundable, except when an excessive filing fee has been collected due to an error by the VAB Clerk or through the electronic filing system. Overpayments in excess of Ten and No/100 Dollars (\$10.00) due to miscalculation on the part of the petitioner or petitioner's agent shall be refunded. The VAB Clerk shall develop and utilize a standard procedure for issuing required refunds.

G. Representation by Agent Other than Petitioner/Taxpayer – A petitioner/taxpayer may appoint an agent to represent them at the hearing pursuant to the requirements set forth in s. 194.011, F.S.: Licensed agents listed in s. 194.034(a)(a), F.S. must include their license number in the area provided on the petition form. A petition filed on behalf of the petitioner/taxpayer by an unlicensed agent, including a family member, must be accompanied by a written authorization from the petitioner/taxpayer or a non-revoked power of attorney. A written authorization from the petitioner/taxpayer and/or a non-revoked power of attorney will be valid for one (1) assessment year, unless cancelled or withdrawn sooner, and a new written authorization from the petitioner/taxpayer or a non-revoked power of attorney will be required each year.

If the petitioner/taxpayer designates an agent to act on his/her behalf, written notification from the petitioner/taxpayer of any change in such designation must be provided to the VAB Clerk to ensure that notices are properly delivered. Written notification must be provided to the VAB Clerk of any changes in the agent's name, address, telephone number, email address, or similar contact information on the petition that occurs during the VAB cycle, to ensure that all notifications are properly delivered.

H. Petitioner/Agent Mailing Address for VAB Correspondence - The mailing address provided by the petitioner or the petitioner's agent on the petition will be used for all correspondence to the petitioner or petitioner's agent. If the petitioner has indicated a preference to be contacted via e-mail, all correspondence related to the petition will be sent to the specified email address when possible. It will be the Petitioner's responsibility to update any electronic mailbox filters to allow correspondence from InfoVAB@leeclerk.org. Written notification must be provided to the VAB Clerk of any changes in the taxpayer name or agent's name, address, telephone number, email address, or similar contact information on the petition that occurs during the VAB process. All notices mailed or emailed to the physical address or email address of record will be considered received upon mailing to the physical address or email address indicated on the petition or subsequent correspondence regarding address updates, unless such mailing is returned as not deliverable.

F.I. Late Filing of Petitions – All petitions received by the VAB Clerk after the Filing Deadline Date, with the appropriate filing fee, will be considered complete, but Late Filed, and may not be heard unless good cause justifying the late filed petition is established. Petitions received *without the required filing fee* **and/or without the required statement of reasons for late-filing** after the Filing Deadline Date will be rejected as incomplete, and will be returned to the Petitioner without an opportunity to resubmit. In order for the complete Late Filed petition to be assigned for hearing, the petitioner or petitioner's agent shall be required to submit a statement and supporting documentation to show to the VAB Designee

- (1) good cause justifying a hearing of the petition, including substantial proof, reasonably requested by the VAB Designee, in support of any good cause statement, and
- (2) that the delay in filing the petition will not, in fact, be prejudicial to the performance of the VAB's functions in the taxing process.

The VAB Designee will review all information submitted for Late Filed good cause consideration and will determine if Petitioner had good cause to file their petition(s) after the Filing Deadline Date. If good cause is found to exist, the petition will be scheduled for a hearing and a hearing notice will be provided in accordance with Florida Statutes and Florida Administrative Code. If good cause is not found to exist for the Late Filed petition, no hearing will be scheduled, and the Petitioner will be notified that the petition has been rejected. In either case, the filing fee will be retained. The rejection of a Late Filed petition does not prevent a Petitioner from seeking relief through the Circuit Court.

"Filing Deadline Date" as stated herein means the last date to timely file a petition with the VAB, so that such petitioner is received by the **Lee County Clerk's** Minutes Office either:

- (1) on or before 5:00 pm **(11:59 p.m. if filed on-line)** on the 30th **calendar** day following the mailing of the Notice of Denial of Classification or Exemption, or
- (2) on or before 5:00 pm **(11:59 p.m. if filed on-line)** on the final filing date stated on the Truth in Millage (TRIM) Notice, or as adjusted due to TRIM Notice mailing delays.

~~**G. Obtaining Forms** – Petition forms may be obtained from the Property Appraiser's Office or may be downloaded from the Property Appraiser's website <http://www.leepa.org>. or may be viewed and downloaded from the Florida Department of Revenue's website <http://dor.myflorida.com/dor/property/vab>. Fill in forms are available for on line filing using the Value Adjustment Board link at the Clerk's website <http://www.leeclerk.org>~~

H.I. Acknowledgment of Receipt of Petition / Distribution of Copies of Petition - The VAB Clerk, upon receipt of a timely filed petition, shall assign a unique, identifying number to the petition and shall provide the petitioner or petitioner's agent with an acknowledgment that the petition has been filed with the VAB Clerk. Such acknowledgement will include a transaction number and password which may be used to access the online petition record and check the hearing status at the web address provided on the receipt. A copy of the petition (and any attachments) shall be promptly made available to the Property Appraiser, and an electronic copy of the original petition (and any attachments) shall be retained by the VAB Clerk for official recordkeeping purposes.

I.K. Uniform Procedures - Upon the filing of a petition with the VAB Clerk, the VAB Clerk shall notify the petitioner or petitioner's agent about the availability of the Uniform Rules of Procedure for Hearings before Value Adjustment Boards as prescribed by the Florida Department of Revenue.

J.L. Evidence –

1. For the current VAB session, any evidence uploaded into the VAB Axia system (Axia) will be admissible during the corresponding hearing, so long as such evidence is uploaded into Axia at least fifteen (15) **calendar** days prior to the corresponding hearing or a reasonable time prior to hearing, if not available fifteen (15) **calendar** days before said hearing. This local policy is subject to Property Appraiser consent, and is subject to change at any time. The uploading of petitioner evidence into Axia will not commence the evidence exchange process. In order to commence the evidence exchange process pursuant to the Florida Statutes and Florida Administrative Code, petitioner must provide petitioner's evidence **DIRECTLY** to the Property Appraiser's **Office (PAO)** at least fifteen (15) **calendar** days prior to the corresponding hearing, **AND** must **make send** a written request for **Property Appraiser PAO's** evidence **DIRECTLY** to the **Property Appraiser PAO**, including the preferred method for delivery of such evidence. **Any request for PAO evidence uploaded into Axia will NOT constitute a formal request for PAO evidence.** **Property Appraiser PAO** evidence may only be requested if petitioner first provides petitioner's evidence to the **Property Appraiser PAO** at least fifteen (15) **calendar** days prior to the corresponding hearing. The VAB follows the requirements of the Florida Statutes and the Florida Administrative Code with regards to the evidence exchange process, and any and all parties are strongly encouraged to review such requirements and follow the same.
2. Evidence Exchange Participants – **Regardless of whether the petitioner/agent plans to attend the hearing, provide** one (1) copy of all documents to be presented at the Hearing must be **provided** **DIRECTLY** to the **Property Appraiser PAO**, at least fifteen (15) **calendar** days before the hearing. **Please also bring** ~~One (1) identical copy of such evidence with you~~ **should be brought** to the hearing. **If you petitioner has indicated on the petition that they** are unable to attend **the your** hearing, but would like the VAB to consider evidence in **their your** absence, **and you have indicated this on your petition, you must upload your evidence must be uploaded** into the Axia system prior to **the your** hearing. **If you petitioner are is** unable to upload **your** evidence into the Axia system, then **you must provide** one (1) copy of **the your** evidence packet **directly to the Property Appraiser and provide one (1) identical copy must be provided** to the **Lee County Clerk's** Minutes Office at 2115 Second St, 2nd Floor, Fort Myers FL 33901 or P.O. Box 2469, Fort Myers FL 33902 **within a reasonable time at least five (5) business days** prior to the hearing.
3. Evidence may be uploaded directly to the petition record on the VAB website. Evidence must be in PDF file format, less than 60MB in size. To upload petitioner evidence, the petitioner should
 - a. Select "Value Adjustment Board", **then "Electronic Petition Filing System"**, at the Clerk's website: <http://www.leeclerk.org>.
 - b. Enter Transaction # and Password (provided on the petition receipt) to access and open the petition record, **and select the "Upload Docs" icon, and follow the prompts.**
4. **Lee County Clerk's Minutes Office Department** Evidence Upload Policy:
 - a. The parties must upload their own respective evidence into **the Axia system (Axia.)**
 - b. Each party submitting evidence should number each page of any and all evidence and/or documentation submitted which contains multiple pages.
 - c. In the event that a party is unable to upload evidence into Axia, then said party must:
 - (1) Contact the VAB Clerk for assistance in resolving the issue**
 - (2) If the issue cannot be resolved,** provide any and all such evidence as PDF documents of reasonable size **(less than 10 MB)** to the VAB Clerk via email to InfoVAB@leeclerk.org **for VAB input of such evidence into Axia.**
 - d. The VAB Clerk will scan and upload paper evidence provided by a party ONLY IF such party has no access to a computer and no means to accomplish #1 or #3 above.

- e. Please note: Any and all evidence submitted to the VAB Clerk will be promptly scanned into the electronic petition record only if the party submitting such evidence is unable to upload such evidence in the Axia system, and any such evidence will thereafter be accessible to both the petitioner and the **Property Appraiser PAO**. **Property Appraiser PAO** evidence may not be visible to petitioner if petitioner has not properly initiated the Evidence Exchange process as described above.
 - f. Evidence submitted, no matter the method, becomes part of the petition record and will not be returned.
5. To facilitate processing of paper evidence submitted to the **VAB Clerk Minutes Office**, parties submitting evidence should:
- a. **Not Avoid the** use of staples **or** and tape.
 - b. Provide photographs on 8-1/2" x 11" pages.
 - c. Include only pages no larger than 11" x 17".
 - d. Caption photographs on the front sides.
 - e. Provide all documents in "unbound" format. (Do not use binders, notebooks, report covers, index dividers, plastic sleeves, etc.)
6. At the hearing, connections will be provided to allow each party, using their own laptop computers, to access the web and allow each party to control the display of their own evidence that has been scanned or uploaded into the electronic petition record. Please contact the VAB Clerk at InfoVAB@leeclerk.org or 239-533-2328 for details regarding equipment and other requirements for this access.
7. Confidential information: Any party submitting information, evidence and/or documentation which such party deems confidential must complete and submit Lee County VAB Form NCI – **"Notice of Confidential Information within Submitted Evidence"** **.available at the Value Adjustment Board link at the Clerk's website: <http://www.leeclerk.org>,** with such evidence, information and/or documentation or mark it as confidential in such a way that it is obvious to any person that views the same that such evidence, information and/or documentation should be treated as confidential. Additionally, any party providing testimony which such party deems to be confidential must indicate the same during the hearing so that the verbatim record reflects the confidential nature of any such testimony.

K.M. **Accommodation for Special Needs-** If special accommodations, in accordance with the Americans with Disabilities Act, are needed to allow any person to view or participate in any proceedings of the Value Adjustment Board, any such person shall notify the VAB Clerk at (239) 533-2328 either at the time of the filing of the petition or no later than ten (10) **business** days prior to the proceeding at which such accommodation is required.

English: 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.

En Espanol: Si un intérprete es necesario la persona que necesita un intérprete será el responsable de obtener un intérprete y todos los costos asociados con contratar a un intérprete.

En Francais: Si un interprète est nécessaire, la personne ayant besoin d'un interprète sera responsable de la sécurisation d'un interprète et tous les coûts associés à l'embauche d'un interprète.

L.N. **Telephonic Hearings -** The following procedures must be followed to participate telephonically in any hearing before the Lee County Value Adjustment Board (VAB) Special Magistrate.

1. A request to participate telephonically must be received by the VAB no later than TEN (10) **BUSINESS** DAYS PRIOR TO THE SCHEDULED HEARING DATE **to allow sufficient time to obtain the necessary approvals**. The request must be submitted **on local VAB Form RTH, available at the Value Adjustment Board link at the Clerk's website: <http://www.leeclerk.org>, in writing**

and addressed to: Lee County Value Adjustment Board, PO Box 2469, Fort Myers, FL 33902; or by Email **at to** InfoVAB@leeclerk.org ; or by Fax **at to** (239) 485-2038. By requesting a telephonic hearing, a party expressly agrees to the following procedures set forth below.

2. Telephonic hearings will be scheduled only under the following circumstances:
 - a. The telephonic hearing is requested for fewer than ten (10) petitions.
 - b. The petitioner's residence or place of business is more than 150 miles from the hearing location.
 - c. If the petitioner's residence or place of business is less than 150 miles from the hearing location and the petitioner has a valid medical reason that does not allow him/her to be physically present.
3. Upon receipt of the request for a telephonic hearing, the VAB Clerk will ascertain whether or not a revised hearing notice will be necessary. In the event that the parties waive the notice requirements set forth in the Florida Administrative Code the VAB Clerk will forward a revised hearing notice for a hearing on the same date as the original hearing or a date certain which is agreed to by the parties, subject to agreement of the special magistrate assigned to the hearing date. The VAB Clerk will provide the parties with procedures for telephonic hearings and will provide the party requesting a telephonic hearing with the telephone number to the Hearing Room in which the hearing will be held.
 - a. Any and all parties and witnesses must appear in person, in Hearing Room A of the Lee County Constitutional Complex, at the time of the scheduled telephonic hearing, unless a specific and timely request is made, in writing to the VAB Clerk, to appear by telephone.
 - b. The party requesting a telephonic hearing shall call the Hearing Room at the time designated on their revised hearing notice. Telephonic hearings, if any, are the first items on the hearing agenda each morning or afternoon.
 - c. Remote parties (parties not personally present in the hearing room) shall not use a speaker phone during the telephonic hearing, as this may interfere with the recording of the hearing; clarity is of the utmost importance.
 - d. Parties shall identify themselves each time they speak so that all parties will know who is addressing the Special Magistrate at all times.
 - e. The Special Magistrate will conduct the hearing according to Florida Administrative Code 12D-9 and 12D-10.
 - f. Florida Statutes and the Florida Administrative Code provide specific guidelines for the exchange of evidence between the petitioner and the Property Appraiser's Office. A link is provided to the guidelines for evidence exchange using the Value Adjustment Board link at the Clerk's website <http://www.leeclerk.org> or a copy may be obtained by contacting the **Lee County Clerk's** Minutes Office.
 - g. If a petitioner requests a telephonic hearing, the petitioner must upload any and all evidence into the Axia system that the petitioner wishes to have considered at the hearing no later than fifteen (15) **calendar** days prior to the corresponding hearing date. Please note: Any and all petitioner's evidence uploaded into ~~the Axia system~~ will thereafter be accessible to both the petitioner and the **Property Appraiser's Office (PAO)**. The uploading of petitioner evidence into ~~the Axia system~~ will not commence the evidence exchange process. In order to commence the evidence exchange process pursuant to Florida Statutes and the Florida Administrative Code, the petitioner must provide petitioner's evidence directly to the ~~Property Appraiser's (PAO) address~~ fifteen (15) **calendar** days prior to the corresponding hearing, and must ~~make~~ **send** a written request for ~~Property Appraiser PAO's~~ evidence DIRECTLY to the ~~Property Appraiser PAO~~, including the preferred method for delivery of such evidence. **Any request for PAO evidence uploaded into Axia will NOT constitute a formal request for PAO evidence.** ~~Property Appraiser PAO~~ evidence may only be requested if petitioner first provides petitioner's evidence directly to the ~~Property Appraiser PAO~~ at least fifteen (15) **calendar** days prior to the corresponding hearing.

- h. The party requesting a telephonic hearing must also specify in their request whether any witnesses will be presenting evidence, and whether said witnesses will be appearing by telephone or in person.
- i. Any and all parties and/or witnesses appearing by telephone for a VAB hearing must be sworn in at the commencement of the hearing by a notary public or other person permitted to administer an oath, and an affidavit affirming the same must be submitted to the VAB Clerk within seven (7) **calendar** days after the hearing. A separate affidavit must be supplied for each party and/or witness appearing by telephone. Affidavits for such purpose are provided on the VAB Clerk's website at <http://www.leeclerk.org>.

~~M. Petitioner/Agent Mailing Address for VAB Correspondence~~ — The mailing address provided by the petitioner or the petitioner's agent on the petition will be used for all correspondence to the petitioner or petitioner's agent. If the petitioner has indicated a preference to be contacted via e-mail, all correspondence related to the petition will be sent to the specified email address when possible. It will be the Petitioner's responsibility to update any electronic mailbox filters to allow correspondence from InfoVAB@leeclerk.org. Written notification must be provided to the VAB Clerk of any changes in the taxpayer name or agent's name, address, telephone number, email address, or similar contact information on the petition that occurs during the VAB process. All notices mailed or emailed to the physical address or email address of record will be considered received upon mailing to the physical address or email address indicated on the petition or subsequent correspondence regarding address updates, unless such mailing is returned as not deliverable.

~~N.O. Failure to Appear at a Hearing~~ - Pursuant to Florida Administrative Code Section 12D-9.021, in the event that a petitioner or a petitioner's agent fails to appear at a properly scheduled and noticed hearing, and there is no good cause for such failure to appear, the subject petition will be denied, without the availability of any further VAB review. A petitioner may indicate on the petition that they will not attend the hearing but would like their evidence considered by marking the checkbox on the petition form indicating the same. A petitioner must upload any and all evidence into the Axia system that the petitioner wishes to have considered at the hearing no later than fifteen (15) days prior to the corresponding hearing date. Please note: Any and all petitioner's evidence uploaded into the Axia system will thereafter be accessible to both the petitioner and the PAO. The uploading of petitioner evidence into the Axia system will not commence the evidence exchange process. In order to commence the evidence exchange process pursuant to Florida Statutes and the Florida Administrative Code, the petitioner must provide petitioner's evidence directly to the Property Appraiser's address fifteen (15) days prior to the corresponding hearing, and must make a written request for Property Appraiser's evidence, including the preferred method for delivery of such evidence. Property Appraiser evidence may only be requested if petitioner first provides petitioner's evidence directly to the Property Appraiser.

~~O. Representation by Agent or Party Other than Petitioner/Taxpayer~~ — A petitioner/taxpayer may appoint an agent to represent them at the hearing pursuant to with the following requirements set forth in S. 194.011, F.S.: A petition filed on behalf of the petitioner/taxpayer by an agent who holds a license or certification under Chapter 475, Part I or Part II, F.S., who is a Florida certified public accountant under Chapter 473, F.S., or who is a member of the Florida Bar. Certain licensed agents must include their license number of the filing agent in the area provided on the petition form. A petition filed on behalf of the petitioner/taxpayer by an unlicensed agent, including a family member, must also be signed by the taxpayer or must be accompanied by a written authorization from the petitioner/taxpayer or a non-revoked power of attorney. A written authorization from the petitioner/taxpayer and/or a non-revoked

power of attorney will be valid for one (1) year, unless cancelled or withdrawn sooner, and a new written authorization from the petitioner/taxpayer or a non-revoked power of attorney will be required each year.

If the petitioner/taxpayer designates an agent to act on his/her behalf, written notification from the petitioner/taxpayer of any change in such designation must be provided to the VAB Clerk to ensure that notices are correctly mailed properly delivered. Written notification must be provided to the VAB Clerk of any changes in the petitioner/taxpayer name or agent's name, address, telephone number, email address, or similar contact information on the petition that occurs during the VAB process cycle, to ensure that all notifications are properly delivered.

- P. Notification of Results of Hearing** - After a recommended decision has been completed by the Special Magistrate and reviewed by the VAB Attorney, a copy of the Recommended Decision of Special Magistrate will be sent to the petitioner as soon as possible following the hearing and legal review. Results will also be posted to the on-line petition record. ~~The VAB may meet periodically during the VAB hearing cycle to approve Recommended Decisions received from Special Magistrates.~~ A Final Decision of the VAB will be sent to the petitioner following VAB approval **at the Final Meeting** and pursuant to Sections 194.032 and 194.034(2), F.S. and Section 12D-9.032, F.A.C.

If a petitioner is not satisfied with the final decision of the VAB, the petitioner has the right to file a lawsuit in Circuit Court to further contest the classification, value, exemption status or other ad valorem issues.

- Q. Payment of Taxes/Refund Claims after VAB Process** - Once a value adjustment is confirmed, the **Property Appraiser's Office (PAO)** will issue an Errors & Insolvency (E&I) correction to the Tax Collector's Office **(TC)** and the **TC Tax Collector's Office** will generate a new Tax Bill to the taxpayer. If the petitioner prevails at the hearing and has overpaid their taxes, the petitioner will need to contact the **TC Tax Collector's Office** to request an Application for Refund of Ad Valorem Taxes, which must be completed and returned to the **TC Tax Collector's Office** before a refund can be processed.

R. Partial Payment of Taxes

Section 194.014, F.S., requires a partial payment of taxes on properties that have a VAB petition on or after the payment delinquency date (normally April 1, following the assessment year under review). Petitioners should be aware that even if a Special Magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A Special Magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on a petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

Value Appeals: For petitions on the value of property, (and for petitions about portability) the payment must include:

- All of the non-ad valorem assessments, and
- A partial payment of at least 75 percent of the ad valorem taxes,
- Less applicable discounts under s. 197.162, F.S.

Other Assessment Appeals: For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.

*** If the required partial payment is not made before the delinquency date, the VAB will deny your petition.

**LEE COUNTY VALUE ADJUSTMENT BOARD
LOCAL POLICIES AND PROCEDURES
ADDENDUM 1 - GUIDELINES FOR PROCESSING COMPLAINTS RECEIVED**

APPROVED JUNE 28, 2012

In the event a complaint regarding the Lee County Value Adjustment Board ("VAB") is received by the VAB Clerk, VAB Attorney, Clerk of Courts or **Lee County Clerk's** Minutes Office, the following procedure shall be followed in the response of any such complaint:

- 1) The complaint shall be forwarded to the VAB Attorney, if the VAB Attorney has not already received said complaint.
- 2) The VAB Attorney shall acknowledge the receipt of any complaint, and shall forward these guidelines to the corresponding complainant.
- 3) The VAB Attorney may research and review any complaint received, and may draft a preliminary response for VAB review at the next scheduled VAB public meeting.
- 4) The VAB Attorney shall inform the complainant that any and all complaints and proposed responses shall be reviewed and approved by the VAB, prior to issuing any formal responses to any complaints received.
- 5) The VAB Attorney may address any legal or administrative matter directly, in efforts to promote the efficient operation of the VAB, without delay. Any such matters, and any response(s) and/or resolution(s), will be reported to the VAB at the next scheduled VAB public meeting.
- 6) The VAB shall review any complaints received and proposed responses provided by the VAB Attorney during any scheduled VAB public meeting, and shall either:
 - a. Approve the VAB Attorney's proposed response(s) for submittal to the corresponding complainant(s), or
 - b. Provide the VAB Attorney with any desired additional information, modifications, considerations or changes to the VAB Attorney's proposed response(s).
- 7) The VAB Attorney shall forward any and all finalized response(s) to the corresponding complainant(s) and the Department of Revenue within ten (10) **business** days after the VAB public meeting during which any such complaints and responses were considered.
- 8) Nothing herein shall be construed as discouraging any member of the public from appearing at any VAB public meeting in order to submit comments or complaints directly to the VAB.

LEE COUNTY VALUE ADJUSTMENT BOARD LOCAL POLICIES AND PROCEDURES

Adopted January 12, 2011

Amended March 23, 2011; June 28; 2012; January 28, 2013; June 5, 2013;

December 9, 2013; March 13, 2014; March 10, 2015; June 22, 2015; June 15, 2016

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LEE COUNTY VALUE ADJUSTMENT BOARD LOCAL POLICIES AND PROCEDURES

Adopted January 12, 2011

Amended March 23, 2011; June 28; 2012; January 28, 2013; June 5, 2013;

December 9, 2013; March 13, 2014; March 10, 2015; June 22, 2015; June 15, 2016

SECTION ONE: MEMBERSHIP OF VALUE ADJUSTMENT BOARD/QUORUM/ATTORNEY

Shall be in accordance with Florida Statute Chapter 194 and Florida Administrative Code Sections 12D-9 and 12D-10

The Lee County Value Adjustment Board (VAB) serves as the decision-making authority when a taxpayer disagrees with the Lee County Property Appraiser concerning property exemptions, classifications, transfer of homestead assessment limitation and value. "Property Appraiser" as stated herein means the Lee County Property Appraiser and personnel, who will defend denials of exemptions and classifications, as well as assessments of market values, or recommend appropriate changes. "VAB Clerk" as stated herein means the Clerk of Circuit Courts, who is the ex-officio Clerk to the Lee County Board of County Commissioners and to the VAB, who provides the following administrative support to the VAB through the Lee County Clerk's Minutes Office: process petitions, schedule hearings, oversee the process of each hearing day, maintain VAB records, and schedule all meetings of the Value Adjustment Board. "VAB Designee" as stated herein means the person designated by the VAB to make decisions on behalf of the VAB pursuant to F.A.C. 12D-9. "Petitioner" as stated herein means a taxpayer or a taxpayer's authorized representative or agent contesting the assessment of market value or appealing a denial of an exemption, classification or transfer of homestead assessment limitation.

SECTION TWO: VALUE ADJUSTMENT BOARD MEETINGS

Shall be conducted and noticed in accordance with Florida Statute Chapters 194 and 286 and Florida Administrative Code Sections 12D-9 and 12D-10. The VAB meets at least twice during each VAB session. An organizational meeting is held in June or August, and a final meeting will be held after Special Magistrate recommendations have been completed for all petitions for the VAB session. The VAB may also meet as needed, once or twice between the organizational meeting and the final meeting. Notices of all VAB meetings are published in the *News-Press* and are posted on the "VAB" link at the Clerk's website: www.leeclerk.org.

SECTION THREE: SELECTION AND APPOINTMENT OF SPECIAL MAGISTRATES

"Special Magistrate" means the qualified, professionally designated real estate appraisers, property appraisers or attorneys appointed by the VAB to conduct hearings and provide recommendations on the petitions filed with the VAB. These Special Magistrates are independent of the Property Appraiser's Office. If a petition concern is not settled by the taxpayer and the Property Appraiser's Office, the petition will be scheduled for a hearing in front of a Special Magistrate. The VAB will not hear appeals of the Special Magistrates' recommendations.

- A. Notice to Prior Special Magistrates/Department of Revenue List** - The VAB Clerk may solicit applications from individuals previously serving as Special Magistrates to the VAB, individuals identified in the Florida Department of Revenue's Special Magistrate List, and the appropriate professional associations.

- B. VAB Clerk to Establish List of Qualified Applicants** - The VAB Clerk will establish a list of qualified individuals who have applied and who are willing to serve as Special Magistrates, and will present the list and supporting application documentation to the VAB at its organizational meeting.
- C. Appointment of Special Magistrates** - The VAB, each year at its organizational meeting, will appoint one (1) or more Special Magistrates to conduct hearings on petitions filed by taxpayers with the VAB. Special Magistrates will be appointed from the list of qualified applicants established by the VAB Clerk. Individuals appointed to be Special Magistrates will execute a contract with the VAB in such form and content as may be approved by the VAB from time to time.
- D. Compensation of Special Magistrates** - The compensation of Special Magistrates will be established annually by the VAB at its organizational meeting.
- E. Expense of Special Magistrates** - The expense of hearings before Special Magistrates and any compensation of Special Magistrates shall be allocated pursuant to Section 194.015, Florida Statutes.

SECTION FOUR: TAXPAYER APPEALS AND PETITION PROCEDURES INFORMATION

- A. Informational Requests** - Upon receipt from the Property Appraiser of the Truth Required in Millage (TRIM) notice, or receipt of written notice of a denial of an exemption, classification transfer of homestead assessment, or a determination that a change of ownership, a change of ownership control, or a qualifying improvement has occurred, the taxpayer who has any questions or desires more information concerning the Property Appraiser's decision may contact the Property Appraiser at:

Lee County Property Appraiser's Office
2480 Thompson Street
4th Floor
Fort Myers, Florida 33901
Tel: (239)-533-6100
Email: trim@leepa.org

- B. Informal Conference** - Upon receipt from the Property Appraiser of the Truth Required in Millage (TRIM) notice, or receipt of a written notice of a denial of an exemption, classification transfer of homestead assessment, or determination, the taxpayer may request an informal conference with a representative of the Property Appraiser to discuss the reasons for the taxpayer's objections or basis for contesting the Property Appraiser's decision. The request for an informal conference is not a prerequisite to administrative or judicial review of property assessments. Requesting or participating in an informal conference does not extend the petition Filing Deadline Date. A taxpayer may file a petition while seeking an informal conference in order to preserve his or her right to an administrative hearing. (F.A.C. 12D-9.002(4))

The Taxpayer may contact the Property Appraiser at one of the following to request an appointment for the informal conference:

REAL PROPERTY (All Issues): (239) 533-6100
REAL PROPERTY FAX: (239) 533-6091
TANGIBLE PERSONAL PROPERTY: (239) 533-6140
TANGIBLE PERSONAL PROPERTY FAX: (239) 533-6289
WEB: <http://www.leepa.org>

- C. Obtaining Forms** – Paper Petition forms may be obtained from the Property Appraiser's Office or from the Lee County Clerk's Minutes Office. Electronic copies- may be downloaded from the Property

Appraiser's website <http://www.leepa.org> or viewed and downloaded from the Florida Department of Revenue's website <http://dor.myflorida.com/dor/property/vab>. Fill-in forms are available for on-line filing using the Value Adjustment Board link at the Clerk's website <http://www.leeclerk.org>

- D. Filing the Petition** - A petition to the VAB must be filed with the VAB Clerk by the taxpayer or an authorized agent. A petition filed on behalf of the taxpayer by an agent shall be completed in accordance with F.A.C. 12D-9. The petition may be filed on-line using the Value Adjustment Board link at the Clerk's website: <http://www.leeclerk.org>, in person, by mail or by delivery service, and should be either delivered or addressed as follows:

By U.S. Mail:

Value Adjustment Board Clerk
c/o Minutes Office
P.O. Box 2469
Fort Myers, Florida 33902-2469

In Person or by Overnight Delivery:

Value Adjustment Board Clerk
c/o Minutes Office
2115 Second Street
2nd Floor, (Room 207)
Fort Myers, Florida 33901

In the event that a joint petition is filed on behalf of a condominium association, the VAB Clerk may reasonably request proof that the statutory requirements pursuant to Florida Statute Section 194.011(3)(e) have been met.

- E. Filing Fees** - Filing fee exemptions and waivers shall be in accordance with Chapter 194, Florida Statutes, and Florida Administrative Code Sections 12D-9 and 12D-10. Fees for electronically filed petitions shall be paid by credit card. Fees for all petitions not filed electronically shall be paid by cash, check, or money order, payable to the Lee County Clerk of Courts. The VAB reserves the right to reject "starter" checks, third-party checks, bank "counter" checks and any other form of payment not in accordance with sound business practice.

Petitions, other than those appealing the denial of timely filed homestead exemption applications, must be accompanied by a filing fee, which in most cases is \$15.00 per parcel. There is no filing fee for petitions appealing denial of timely filed homestead exemption applications. Such petitions must be filed by mail/delivery service or in person in order for the fee to be waived.

No petitions will be accepted unless accompanied by the proper filing fee. Only cash, money orders, or checks made payable to the Lee County Clerk of Courts are accepted in person and by mail/delivery service. Only credit card payments are accepted for online petition filing. On-line filers will be charged a convenience fee by the credit card processor.

The petitioner should file in person or by mail/delivery service if the petitioner wishes to file a single joint petition for multiple contiguous parcels, Tangible Personal Property (TPP) accounts, or condominium units. The appropriate box for a "joint petition" in Part 2 of the petition form (DR-486) must be checked, and a list of the parcels with the determination by the Property Appraiser's Office (PAO) that parcels or TPP accounts are substantially similar must be attached. Form DR-486MU may be used for this purpose, and may be downloaded using the link to the Department of Revenue website located via the Value Adjustment Board link at the Clerk's website: <http://www.leeclerk.org>. The petition will not be accepted without the PAO's determination of contiguity. The filing fee for a single joint petition is \$15.00 for the petition plus \$5.00 for every parcel listed; e.g. the fee for 2 parcels on a single joint petition would be \$15.00 plus \$10.00 for a total of \$25.00.

- F. Filing Fee Non-Refundable** - Upon the acceptance and filing of a petition by the VAB Clerk, the accompanying filing fee shall be non-refundable, except when an excessive filing fee has been collected due to an error by the VAB Clerk or through the electronic filing system. Overpayments in excess of Ten and No/100 Dollars (\$10.00) due to miscalculation on the part of the petitioner or petitioner's agent shall be refunded. The VAB Clerk shall develop and utilize a standard procedure for issuing required refunds.
- G. Representation by Agent Other than Petitioner/Taxpayer** – A petitioner/taxpayer may appoint an agent to represent them at the hearing pursuant to the requirements set forth in s. 194.011, F.S.: Licensed agents listed in s. 194.034(a)(a), F.S. must include their license number in the area provided on the petition form. A petition filed on behalf of the petitioner/taxpayer by an unlicensed agent, including a family member, must be accompanied by a written authorization from the petitioner/taxpayer or a non-revoked power of attorney. A written authorization from the petitioner/taxpayer and/or a non-revoked power of attorney will be valid for one (1) assessment year, unless cancelled or withdrawn sooner, and a new written authorization from the petitioner/taxpayer or a non-revoked power of attorney will be required each year.

If the petitioner/taxpayer designates an agent to act on his/her behalf, written notification from the petitioner/taxpayer of any change in such designation must be provided to the VAB Clerk to ensure that notices are properly delivered. Written notification must be provided to the VAB Clerk of any changes in the agent's name, address, telephone number, email address, or similar contact information on the petition that occurs during the VAB cycle, to ensure that all notifications are properly delivered.

- H. Petitioner/Agent Mailing Address for VAB Correspondence** - The mailing address provided by the petitioner or the petitioner's agent on the petition will be used for all correspondence to the petitioner or petitioner's agent. If the petitioner has indicated a preference to be contacted via e-mail, all correspondence related to the petition will be sent to the specified email address when possible. It will be the Petitioner's responsibility to update any electronic mailbox filters to allow correspondence from InfoVAB@leeclerk.org . Written notification must be provided to the VAB Clerk of any changes in the taxpayer name or agent's name, address, telephone number, email address, or similar contact information on the petition that occurs during the VAB process. All notices mailed or emailed to the physical address or email address of record will be considered received upon mailing to the physical address or email address indicated on the petition or subsequent correspondence regarding address updates, unless such mailing is returned as not deliverable.

- I. Late Filing of Petitions** – All petitions received by the VAB Clerk after the Filing Deadline Date, with the appropriate filing fee, will be considered complete, but Late Filed, and may not be heard unless good cause justifying the late filed petition is established. Petitions received *without the required filing fee* and/or without the required statement of reasons for late-filing after the Filing Deadline Date will be rejected as incomplete, and will be returned to the Petitioner without an opportunity to resubmit. In order for the complete Late Filed petition to be assigned for hearing, the petitioner or petitioner's agent shall be required to submit a statement and supporting documentation to show to the VAB Designee
- 1) good cause justifying a hearing of the petition, including substantial proof, reasonably requested by the VAB Designee, in support of any good cause statement, and
 - 2) that the delay in filing the petition will not, in fact, be prejudicial to the performance of the VAB's functions in the taxing process.

The VAB Designee will review all information submitted for Late Filed good cause consideration and will determine if Petitioner had good cause to file their petition(s) after the Filing Deadline Date. If

good cause is found to exist, the petition will be scheduled for a hearing and a hearing notice will be provided in accordance with Florida Statutes and Florida Administrative Code. If good cause is not found to exist for the Late Filed petition, no hearing will be scheduled, and the Petitioner will be notified that the petition has been rejected. In either case, the filing fee will be retained. The rejection of a Late Filed petition does not prevent a Petitioner from seeking relief through the Circuit Court.

“Filing Deadline Date” as stated herein means the last date to timely file a petition with the VAB, so that such petitioner is received by the Lee County Clerk’s Minutes Office either:

- 1) on or before 5:00 pm (11:59 p.m. if filed on-line) on the 30th calendar day following the mailing of the Notice of Denial of Classification or Exemption, or
- 2) on or before 5:00 pm (11:59 p.m. if filed on-line) on the final filing date stated on the Truth in Millage (TRIM) Notice, or as adjusted due to TRIM Notice mailing delays.

J. Acknowledgment of Receipt of Petition / Distribution of Copies of Petition - The VAB Clerk, upon receipt of a timely filed petition, shall assign a unique, identifying number to the petition and shall provide the petitioner or petitioner’s agent with an acknowledgment that the petition has been filed with the VAB Clerk. Such acknowledgement will include a transaction number and password which may be used to access the online petition record and check the hearing status at the web address provided on the receipt. A copy of the petition (and any attachments) shall be promptly made available to the Property Appraiser, and an electronic copy of the original petition (and any attachments) shall be retained by the VAB Clerk for official recordkeeping purposes.

K. Uniform Procedures - Upon the filing of a petition with the VAB Clerk, the VAB Clerk shall notify the petitioner or petitioner’s agent about the availability of the Uniform Rules of Procedure for Hearings before Value Adjustment Boards as prescribed by the Florida Department of Revenue.

L. Evidence -

- 1) For the current VAB session, any evidence uploaded into the VAB Axia system (Axia) will be admissible during the corresponding hearing, so long as such evidence is uploaded into Axia at least fifteen (15) calendar days prior to the corresponding hearing or a reasonable time prior to hearing, if not available fifteen (15) calendar days before said hearing. This local policy is subject to Property Appraiser consent, and is subject to change at any time. The uploading of petitioner evidence into Axia will not commence the evidence exchange process. In order to commence the evidence exchange process pursuant to the Florida Statutes and Florida Administrative Code, petitioner must provide petitioner’s evidence DIRECTLY to the Property Appraiser’s Office (PAO) at least fifteen (15) calendar days prior to the corresponding hearing, AND must send a written request for PAO’s evidence DIRECTLY to the PAO, including the preferred method for delivery of such evidence. Any request for PAO evidence uploaded into Axia will NOT constitute a formal request for PAO evidence. PAO evidence may only be requested if petitioner first provides petitioner’s evidence to the PAO at least fifteen (15) calendar days prior to the corresponding hearing. The VAB follows the requirements of the Florida Statutes and the Florida Administrative Code with regards to the evidence exchange process, and any and all parties are strongly encouraged to review such requirements and follow the same.
- 2) Evidence Exchange Participants – Regardless of whether the petitioner/agent plans to attend the hearing, one (1) copy of all documents to be presented at the Hearing must be provided DIRECTLY to the PAO, at least fifteen (15) calendar days before the hearing. One (1) identical copy of such evidence should be brought to the hearing. If petitioner has indicated on the petition that they are unable to attend the hearing, but would like the VAB to consider evidence in their absence, evidence must be uploaded into Axia prior to the hearing. If the petitioner is unable to upload

evidence into Axia, then one (1) copy of the evidence packet must be provided to the Lee County Clerk's Minutes Office at 2115 Second St, 2nd Floor, Fort Myers FL 33901 or P.O. Box 2469, Fort Myers FL 33902 at least five (5) business days prior to the hearing.

- 3) Evidence may be uploaded directly to the petition record on the VAB website.

Evidence must be in PDF file format, less than 60MB in size.

To upload petitioner evidence, the petitioner should

- a) Select "Value Adjustment Board", then "Electronic Petition Filing System", at the Clerk's website: <http://www.leeclerk.org>.
 - b) Enter Transaction # and Password (provided on the petition receipt) to access and open the petition record, select the "Upload Docs" icon, and follow the prompts.
- 4) Lee County Clerk's Minutes Office Evidence Upload Policy:
- a) The parties must upload their own respective evidence into Axia
 - b) Each party submitting evidence should number each page of any and all evidence and/or documentation submitted which contains multiple pages.
 - c) In the event that a party is unable to upload evidence into Axia, then said party must:
 - 1) Contact the VAB Clerk for assistance in resolving the issue
 - 2) If the issue cannot be resolved, provide any and all such evidence as PDF documents of reasonable size (less than 10 MB) to the VAB Clerk via email to InfoVAB@leeclerk.org
 - d) The VAB Clerk will scan and upload paper evidence provided by a party ONLY IF such party has no access to a computer and no means to accomplish #1 or #3 above.
 - e) Please note: Any and all evidence submitted to the VAB Clerk will be promptly scanned into the electronic petition record only if the party submitting such evidence is unable to upload such evidence in the Axia system, and any such evidence will thereafter be accessible to both the petitioner and the PAO. PAO evidence may not be visible to petitioner if petitioner has not properly initiated the Evidence Exchange process as described above.
 - f) Evidence submitted, no matter the method, becomes part of the petition record and will not be returned.
- 5) To facilitate processing of paper evidence submitted to the VAB Clerk, parties submitting evidence should:
- a) Not use staples or tape.
 - b) Provide photographs on 8-1/2" x 11" pages.
 - c) Include only pages no larger than 11" x 17".
 - d) Caption photographs on the front sides.
 - e) Provide all documents in "unbound" format. (Do not use binders, notebooks, report covers, index dividers, plastic sleeves, etc.)
- 6) At the hearing, connections will be provided to allow each party, using their own laptop computers, to access the web and allow each party to control the display of their own evidence that has been scanned or uploaded into the electronic petition record. Please contact the VAB Clerk at InfoVAB@leeclerk.org or 239-533-2328 for details regarding equipment and other requirements for this access.
- 7) Confidential information: Any party submitting information, evidence and/or documentation which such party deems confidential must complete and submit Lee County VAB Form NCI – "Notice of Confidential Information within Submitted Evidence," available at the Value Adjustment Board link at the Clerk's website: <http://www.leeclerk.org>, with such evidence, information and/or documentation or mark it as confidential in such a way that it is obvious to any person that views the same that

such evidence, information and/or documentation should be treated as confidential. Additionally, any party providing testimony which such party deems to be confidential must indicate the same during the hearing so that the verbatim record reflects the confidential nature of any such testimony.

M. Accommodation for Special Needs - If special accommodations, in accordance with the Americans with Disabilities Act, are needed to allow any person to view or participate in any proceedings of the Value Adjustment Board, any such person shall notify the VAB Clerk at (239) 533-2328 either at the time of the filing of the petition or no later than ten (10) business days prior to the proceeding at which such accommodation is required.

English: 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.

En Espanol: Si un intérprete es necesario la persona que necesita un intérprete será el responsable de obtener un intérprete y todos los costos asociados con contratar a un intérprete.

En Francais: Si un interprète est nécessaire, la personne ayant besoin d'un interprète sera responsable de la sécurisation d'un interprète et tous les coûts associés à l'embauche d'un interprète.

N. Telephonic Hearings - The following procedures must be followed to participate telephonically in any hearing before the Lee County Value Adjustment Board (VAB) Special Magistrate.

1. A request to participate telephonically must be received by the VAB no later than TEN (10) BUSINESS DAYS PRIOR TO THE SCHEDULED HEARING DATE to allow sufficient time to obtain the necessary approvals. The request must be submitted on local VAB Form RTH, available at the Value Adjustment Board link at the Clerk's website: <http://www.leeclerk.org>, and addressed to: Lee County Value Adjustment Board, PO Box 2469, Fort Myers, FL 33902; or by Email to InfoVAB@leeclerk.org ; or by Fax to (239) 485-2038. By requesting a telephonic hearing, a party expressly agrees to the following procedures set forth below.
2. Telephonic hearings will be scheduled only under the following circumstances:
 - a) The telephonic hearing is requested for fewer than ten (10) petitions.
 - b) The petitioner's residence or place of business is more than 150 miles from the hearing location.
 - c) If the petitioner's residence or place of business is less than 150 miles from the hearing location and the petitioner has a valid medical reason that does not allow him/her to be physically present.
3. Upon receipt of the request for a telephonic hearing, the VAB Clerk will ascertain whether or not a revised hearing notice will be necessary. In the event that the parties waive the notice requirements set forth in the Florida Administrative Code the VAB Clerk will forward a revised hearing notice for a hearing on the same date as the original hearing or a date certain which is agreed to by the parties, subject to agreement of the special magistrate assigned to the hearing date. The VAB Clerk will provide the parties with procedures for telephonic hearings and will provide the party requesting a telephonic hearing with the telephone number to the Hearing Room in which the hearing will be held.
 - a) Any and all parties and witnesses must appear in person, in Hearing Room A of the Lee County Constitutional Complex, at the time of the scheduled telephonic hearing, unless a specific and timely request is made, in writing to the VAB Clerk, to appear by telephone.
 - b) The party requesting a telephonic hearing shall call the Hearing Room at the time designated on their revised hearing notice. Telephonic hearings, if any, are the first items on the hearing agenda each morning or afternoon.

- c) Remote parties (parties not personally present in the hearing room) shall not use a speaker phone during the telephonic hearing, as this may interfere with the recording of the hearing; clarity is of the utmost importance.
- d) Parties shall identify themselves each time they speak so that all parties will know who is addressing the Special Magistrate at all times.
- e) The Special Magistrate will conduct the hearing according to Florida Administrative Code 12D-9 and 12D-10.
- f) Florida Statutes and the Florida Administrative Code provide specific guidelines for the exchange of evidence between the petitioner and the Property Appraiser's Office. A link is provided to the guidelines for evidence exchange using the Value Adjustment Board link at the Clerk's website <http://www.leeclerk.org> or a copy may be obtained by contacting the Lee County Clerk's Minutes Office.
- g) If a petitioner requests a telephonic hearing, the petitioner must upload any and all evidence into Axia that the petitioner wishes to have considered at the hearing no later than fifteen (15) calendar days prior to the corresponding hearing date. Please note: Any and all petitioner's evidence uploaded into Axia will thereafter be accessible to both the petitioner and the Property Appraiser's Office (PAO). The uploading of petitioner evidence into the Axia system will not commence the evidence exchange process. In order to commence the evidence exchange process pursuant to Florida Statutes and the Florida Administrative Code, the petitioner must provide petitioner's evidence directly to the PAO fifteen (15) calendar days prior to the corresponding hearing, and must send a written request for Property Appraiser PAO's evidence DIRECTLY to the PAO, including the preferred method for delivery of such evidence. Any request for PAO evidence uploaded into Axia will NOT constitute a formal request for PAO evidence. PAO evidence may only be requested if petitioner first provides petitioner's evidence directly to the PAO at least fifteen (15) calendar days prior to the corresponding hearing.
- h) The party requesting a telephonic hearing must also specify in their request whether any witnesses will be presenting evidence, and whether said witnesses will be appearing by telephone or in person.
- i) Any and all parties and/or witnesses appearing by telephone for a VAB hearing must be sworn in at the commencement of the hearing by a notary public or other person permitted to administer an oath, and an affidavit affirming the same must be submitted to the VAB Clerk within seven (7) calendar days after the hearing. A separate affidavit must be supplied for each party and/or witness appearing by telephone. Affidavits for such purpose are provided on the VAB Clerk's website at <http://www.leeclerk.org>.

O. Failure to Appear at a Hearing - Pursuant to Florida Administrative Code Section 12D-9.021, in the event that a petitioner or a petitioner's agent fails to appear at a properly scheduled and noticed hearing, and there is no good cause for such failure to appear, the subject petition will be denied, without the availability of any further VAB review. A petitioner may indicate on the petition that they will not attend the hearing but would like their evidence considered by marking the checkbox on the petition form indicating the same.

P. Notification of Results of Hearing - After a recommended decision has been completed by the Special Magistrate and reviewed by the VAB Attorney, a copy of the Recommended Decision of Special Magistrate will be sent to the petitioner as soon as possible following the hearing and legal review. Results will also be posted to the on-line petition record. Final Decision of the VAB will be sent to the petitioner following VAB approval at the Final Meeting and pursuant to Sections 194.032 and 194.034(2), F.S. and Section 12D-9.032, F.A.C.

If a petitioner is not satisfied with the final decision of the VAB, the petitioner has the right to file a lawsuit in Circuit Court to further contest the classification, value, exemption status or other ad valorem issues.

Q. Payment of Taxes/Refund Claims after VAB Process - Once a value adjustment is confirmed, the Property Appraiser's Office (PAO) will issue an Errors & Insolvency (E&I) correction to the Tax Collector's Office (TC) and the TC will generate a new Tax Bill to the taxpayer. If the petitioner prevails at the hearing and has overpaid their taxes, the petitioner will need to contact the TC to request an Application for Refund of Ad Valorem Taxes, which must be completed and returned to the TC before a refund can be processed.

R. Partial Payment of Taxes

Section 194.014, F.S., requires a partial payment of taxes on properties that have a VAB petition on or after the payment delinquency date (normally April 1, following the assessment year under review). Petitioners should be aware that even if a Special Magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A Special Magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on a petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

Value Appeals: For petitions on the value of property, (and for petitions about portability) the payment must include:

- All of the non-ad valorem assessments, and
- A partial payment of at least 75 percent of the ad valorem taxes,
- Less applicable discounts under s. 197.162, F.S.

Other Assessment Appeals: For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.

*** If the required partial payment is not made before the delinquency date, the VAB will deny your petition.

**LEE COUNTY VALUE ADJUSTMENT BOARD
LOCAL POLICIES AND PROCEDURES
ADDENDUM 1 - GUIDELINES FOR PROCESSING COMPLAINTS RECEIVED**

APPROVED JUNE 28, 2012

In the event a complaint regarding the Lee County Value Adjustment Board ("VAB") is received by the VAB Clerk, VAB Attorney, Clerk of Courts or Lee County Clerk's Minutes Office, the following procedure shall be followed in the response of any such complaint:

- 1) The complaint shall be forwarded to the VAB Attorney, if the VAB Attorney has not already received said complaint.
- 2) The VAB Attorney shall acknowledge the receipt of any complaint, and shall forward these guidelines to the corresponding complainant.
- 3) The VAB Attorney may research and review any complaint received, and may draft a preliminary response for VAB review at the next scheduled VAB public meeting.
- 4) The VAB Attorney shall inform the complainant that any and all complaints and proposed responses shall be reviewed and approved by the VAB, prior to issuing any formal responses to any complaints received.
- 5) The VAB Attorney may address any legal or administrative matter directly, in efforts to promote the efficient operation of the VAB, without delay. Any such matters, and any response(s) and/or resolution(s), will be reported to the VAB at the next scheduled VAB public meeting.
- 6) The VAB shall review any complaints received and proposed responses provided by the VAB Attorney during any scheduled VAB public meeting, and shall either:
 - a. Approve the VAB Attorney's proposed response(s) for submittal to the corresponding complainant(s), or
 - b. Provide the VAB Attorney with any desired additional information, modifications, considerations or changes to the VAB Attorney's proposed response(s).
- 7) The VAB Attorney shall forward any and all finalized response(s) to the corresponding complainant(s) and the Department of Revenue within ten (10) business days after the VAB public meeting during which any such complaints and responses were considered.
- 8) Nothing herein shall be construed as discouraging any member of the public from appearing at any VAB public meeting in order to submit comments or complaints directly to the VAB.

LEE COUNTY VALUE ADJUSTMENT BOARD			
APPROVED LOCAL MANUALS			
VAB Form	VAB Manual Name	Orig VAB Approval	Last Revised Date
ECU	Petition Entry Clerk Axia User Manual	08/12/11	N/A
SMI	General Instructions/Information for Special Magistrates	06/10/10	06/05/13
SMP	Overview of the Rules of Procedure for VAB Hearings	08/12/11	N/A
SMU-11	Special Magistrate Axia User Manual	08/12/11	N/A

[Click here to return to Agenda](#)

Lee County VAB Form ECU
Petition Entry Clerk Axia User Manual
is available on the Internet by selecting
the "Value Adjustment Board" icon at
the Clerk's website: www.leeclerk.org.

[Click here to return to Forms List](#)

LEE COUNTY VALUE ADJUSTMENT BOARD
GENERAL INSTRUCTIONS/INFORMATION FOR SPECIAL MAGISTRATES

Please plan to arrive at the hearing room at least 15 minutes before the first scheduled hearing time.

Two-hour parking is available in the lot immediately adjacent to the Constitutional Officers' Complex; longer-term parking is available in the lot across Thompson Street from the building.

When you arrive at the hearing room, the hearing clerk should provide you with a key to allow you access to the room for that day only. This key must be returned to the hearing clerk at the conclusion of the day's hearings.

A notebook has been provided with copies of Department of Revenue Uniform Policies and Procedures, Florida Administrative Code 12D-9, the Local Policies and Procedures adopted by the Lee County VAB, the Lee County Special Magistrate User Manual, the Special Magistrate Opening Statement and Overview of Procedures, additional statutory references, Florida Government in the Sunshine information, and various forms that may be needed during a hearing. This notebook will remain available in the hearing room for use by all Special Magistrates.

Copies of the Opening Statement and Overview of Procedures, which meets the minimum DOR requirements, have been printed for distribution to the petitioners and PAO representative.

The hearing agenda has been carefully prepared by the VAB Clerk with specific reasons for the sequence of hearing times. This sequence must not be changed without approval of the VAB Clerk. If the petitioner or the PAO representative requests such a change, the request, including the reason(s) for the request, must be emailed to the VAB Clerk by the Hearing Clerk for approval/denial.

It is not necessary to read the Opening Statement into the record for each hearing. At the beginning of each hearing, on the record, the Special Magistrate shall ask whether the parties have read and understood the Opening Statement and Overview of Procedures; and shall answer any questions the parties may have.

It is not necessary to swear in witnesses unless specifically requested by one of the parties to do so. This does not prevent Special Magistrates from swearing in witnesses if that is their usual practice.

At the beginning of the hearing, the Special Magistrate must ask, and the PAO representative must state what values or determinations will be defended at the hearing. These values will become the "Before" values on the Axia worksheet. The hearing should then proceed in accordance with the appropriate Florida Statutes and the Florida Administrative Code. If the hearing is legal in nature, the Special Magistrate must consider the validity of any denial notice prior to proceeding with the remainder of the hearing.

Please keep the discussion centered on the subject of the petition. The purpose of the hearing is to listen to the petitioner and PAO representative as they present their evidence. Special Magistrate comments and questions should be relevant to the particular case at hand and to matters already in the record.

In reviewing the evidence presented, the Special Magistrate must state for the record whether and why any specific evidence was considered admissible or inadmissible. A stamp has been provided for use with evidence brought to the hearing, which should be given to the Hearing Clerk to be scanned into the Axia system during or immediately after the hearing. In addition, the Special Magistrate must complete one Form EAH - Evidence Presented/Considered at Hearing, to log evidence presented at each hearing.

All workpapers, notes and other materials created by the Special Magistrate in considering any petition must be provided for the record. These may be scanned by the Hearing Clerk or provided directly to the VAB Clerk upon completion of the corresponding recommendations. Please do not write any notes directly on original copies of evidence.

Display of any Petitioner evidence is the responsibility of the Petitioner or the Special Magistrate. The PAO representative may control display only of his/her own evidence.

If any forms are completed at the hearing (deferral, withdrawal, re-schedule), please be sure that the Hearing Clerk receives a copy of each completed form. Please ensure that the Minutes Office is advised immediately if any petitions are withdrawn at hearing.

During intervals between hearings, the Special Magistrate must refrain from "chatter" with PAO staff that may be overheard and misconstrued by arriving petitioners. It would be best if only the Hearing Clerk and/or the Special Magistrate remain in the hearing room during these intervals.

Time has been built into the hearing agenda to allow for a lunch period. If the morning hearings run over and lunch is delayed, you may start the afternoon hearings up to 1/2 hour late. A sign should be posted on the hearing room door indicating that fact: "VAB hearings will resume at _____"

If any questions or problems arise during the hearing which require immediate resolution, please contact the Minutes Office 239-533-2328.

**LEE COUNTY VALUE ADJUSTMENT BOARD
SPECIAL MAGISTRATE OPENING STATEMENT
& OVERVIEW OF PROCEDURES**

Prepared and provided per requirements of F.A.C. Rule 12D-9.024(4) and 12D-9.024(5)

1. The special magistrate is an independent, impartial, and unbiased officer,
2. The special magistrate does not work for the property appraiser or tax collector, is independent of the property appraiser or tax collector, and is not influenced by the property appraiser or tax collector;
3. The hearing will be conducted in an orderly, fair, and unbiased manner;
4. The law does not allow the 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; and
5. The law requires that the special magistrate evaluate the relevance and credibility of the evidence in deciding the results of the petition.
6. Once the special magistrate commences the hearing, the property appraiser shall indicate for the record his or her determination of just value, classified use value, tax exemption, property classification, or "portability" assessment difference, or deferral or penalties. Under subsection 194.301(1), F.S., in a hearing on just, classified use, or assessed value, the first issue to be considered is whether the property appraiser establishes a presumption of correctness for the assessment. The property appraiser shall present evidence on this issue first.
7. If at any point in a hearing or proceeding the petitioner withdraws the petition or the parties agree to settlement, the petition becomes a withdrawn or settled petition and the hearing or proceeding shall end. the special magistrate will state or note for the record that the petition is withdrawn or settled, will not proceed with the hearing, will not consider the petition, and will not produce a recommended decision.
8. It is the responsibility of both parties to present only relevant and credible evidence in support of their respective positions.
9. During this hearing, it is the duty of the special magistrate to
 - a. Review the evidence presented by the parties;
 - b. Determine whether the evidence presented is admissible;
 - c. Admit the evidence that is admissible, and identify the evidence presented to indicate that it is admitted or not admitted; and
 - d. Consider the admitted evidence.
10. When testimony is presented at a hearing, each party shall have the right to cross-examine any witness.
11. Each party will have an opportunity to present evidence, testimony and will have an opportunity for rebuttal.
12. The special magistrate is not required to make, at any time during a hearing, any oral or written finding, conclusion, decision, or reason for decision. The special magistrate has the discretion to determine whether to make such determinations during a hearing or to consider the petition and evidence further after the hearing and then make such determinations.
13. If any of the parties have any questions regarding the verbal or written overview of the procedures for the hearing, the special magistrate will respond to those questions prior to commencement of the hearing.

Lee County VAB Form SMU-11
Special Magistrate Axia User Manual
is available on the Internet by selecting
the "Value Adjustment Board" icon at
the Clerk's website: www.leeclerk.org.

[Click here to return to Forms List](#)

**LEE COUNTY VALUE ADJUSTMENT BOARD
REQUEST FOR TELEPHONIC HEARING**

Date of Request: _____

Date Request Received at VAB Office _____

Request must be received by the VAB no later than ten (10) business days prior to the scheduled hearing date.

**Send to: Lee County Value Adjustment Board, PO Box 2469, Fort Myers, FL 33902;
or Email to InfoVAB@leeclerk.org or Fax to (239) 485-2038**

Taxpayer/Agent Name _____

Taxpayer Residence Address or Agent Place of Business Physical Location _____

Street No. & Street Name _____	City _____	State _____	Zip _____
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Taxpayer/Agent Contact Information Telephone _____ Email _____

Petition No(s): _____

Original Scheduled Hearing Date/Time: _____

Dates available if re-schedule is required _____

Hearing Location: VAB Hearing Rooms – 3rd Floor - 2480 Thompson Street, Fort Myers, FL 33901

Taxpayer/Agent Affirmations (Check all that apply):

- ☐ Telephonic hearings are requested for fewer than ten (10) petitions.
- ☐ Taxpayer residence or Agent place of business is **more than 150 miles** from the hearing location.
- ☐ Taxpayer residence or Agent place of business is **less than 150 miles** from the hearing location **and** Taxpayer/Agent has a valid medical reason that does not allow him/her to be physically present.
(Please provide medical documentation)
- ☐ Any and all evidence that the Taxpayer/Agent wishes to have considered at the hearing has been or will be uploaded into Axia no later than fifteen (15) calendar days prior to the corresponding hearing date.
- ☐ The following parties/witnesses will appear in person at the hearing:

- ☐ The following parties/witnesses will participate telephonically at the hearing:

By signing this request form, the requesting party agrees to the conditions described in, Section Four.N.. of the Lee County Value Adjustment Board Local Policies and Procedures).
(available at the Value Adjustment Board link at the Clerk's website: <http://www.leeclerk.org>)

Indicate whether ☐ Taxpayer or ☐ Agent

Signature _____

Date _____

Printed Name _____

**LEE COUNTY VALUE ADJUSTMENT BOARD
REQUEST TO RESCHEDULE FUTURE PETITION HEARING DATE**

Date of Request: _____

Date Received at VAB Office _____

~~If this request is not sent so as to be received at least five (5) days before the scheduled hearing date, please check Reason No. 2 and complete the "Good Cause" statement at the bottom of the form.~~

Petitioner/Agent Name or PAO Rep Name: _____

Petition No(s) _____

Original Scheduled Hearing Date/Time: _____

Preferred Reschedule dates: _____

I/We request that the hearing(s) for the above petition(s) be re-scheduled to a different hearing date for the following reason(s): **(Supporting documentation is required for reschedule requests)**

1. ~~_____ This request has been sent so as to be received by the VAB at least five (5) days prior to the scheduled hearing date, and should be granted per F.A.C. 12D-9.019(4)(a).~~
2. ~~_____ This request has not been sent so as to be received by the VAB at least five (5) days prior to the scheduled hearing date, and the statement for "good cause" has been completed below for review by the VAB Attorney per F.A.C. 12D-9.019(4)(b).~~

1. ____ The Property Appraiser did not provide evidence to the petitioner per requirements of F.A.C. 12D-9.020(2) and F.S. 194.011(4)(b) – Evidence Exchange.
[Please attach proof that petitioner complied with requirements of F.A.C. 12D-9.020(2) and F.S. 194.011(4)(a) – Evidence Exchange.]

2. ____ There is, or appears to be, a conflict of interest that requires the Special Magistrate to recuse himself/herself from hearing the petition(s).
(Please provide a description of the conflict or perceived conflict.)

3. ____ **Petitioner/Agent has another hearing scheduled in different county on the same day as this hearing.**
(Please provide proof of the hearing in the other county) _____

4. ____ Other-Please describe in detail : **(Supporting documentation required)**

~~GOOD CAUSE FOR REQUEST RECEIVED LESS THAN FIVE (5) DAYS PRIOR TO ORIGINAL HEARING DATE.~~

- After the VAB Attorney has reviewed these reasons for a re-schedule request, the petitioner/agent will be notified in writing as to whether good cause has been found to allow the hearing(s) to be re-scheduled.
- If good cause is found, the petition(s) will be re-scheduled, and a new hearing notice will be provided separately.
- If no good cause is found, the hearing(s) will take place as scheduled on the original hearing date.

LEE COUNTY VALUE ADJUSTMENT BOARD				
LIST OF APPROVED LOCAL FORMS				
VAB Form	VAB Form Name	Orig VAB Approval	Last Revised Date	Notes
ASP	Affidavit for Sworn Party (Telephonic Hearing)	11/10/10	08/12/11	
ASW	Affidavit for Sworn Witness (Telephonic Hearing)	11/10/10	08/12/11	
CDR	Hearing Clerk's Daily Report	06/10/10	06/22/15	
CRS	Hearing Clerk's Special Magistrate Rating Sheet	03/13/14	N/A	
DEF	Deferral of Special Magistrate Decision	06/15/09	06/10/10	
DHA	Daily Hearing Agenda and Sign-In Sheet	06/10/10	08/12/11	
EAH	Evidence Presented/Considered at Hearing	06/05/13	N/A	
ERS	Evidence Receipt Stamp	06/10/10	08/12/11	
HPI	Hearing Participants' Information	06/05/13	N/A	
RES	Request to Reschedule Petition(s) at Hearing	06/10/10	06/05/13	
RRF	Request to Reschedule Future Hearing Date	08/12/11	06/15/16	
RTH	Request for Telephonic Hearing	06/15/16	N/A	
RTI	Response to Interest	06/28/12	06/05/13	
SMA	Special Magistrate Application	03/13/14	06/22/15	
SME	Special Magistrate Performance Review	03/13/14	N/A	
SMS-13	Invoice for SM Services	06/05/13	N/A	Replaced SMS-12
SMT	Special Magistrate Termination Letter	04/28/09	06/05/13	
VLH	VAB Letterhead	06/15/11	03/15/15	
WD2	Record of Multiple Petitions Withdrawn/Settled	06/10/10	08/12/11	
LEE COUNTY VALUE ADJUSTMENT BOARD				
OTHER APPROVED LOCAL FORMS/MANUALS AVAILABLE ON THE VAB WEBSITE				
ECU	Petition Entry Clerk Axia User Manual	08/12/11	N/A	View under "VAB Local Manuals"
ELS	Uniform Evidence List and Summary	06/15/09	06/28/12	Discontinued as of 12/09/13
ISP-12	Information about the Value Adjustment Board Process	06/28/12	N/A	View under "VAB Information Booklet"
LFC	Late Filed Petition Process—Classification & Exemption	08/12/11	06/22/15	Discontinued as of 06/22/15
LFV	Late Filed Petition Process—Value Petitions	08/12/11	06/22/15	Discontinued as of 06/22/15
RCC	Request to Comment at VAB Meeting	06/15/09	06/28/12	View under "VAB Public Comment Information"
SMI	General Instructions/Information for Special Magistrates	06/10/10	06/05/13	View under "VAB Local Manuals"
SMP	Overview of the Rules of Procedure for VAB Hearings	08/12/11	N/A	View under "VAB Local Manuals"
SMU-11	Special Magistrate Axia User Manual	08/12/11	N/A	View under "VAB Local Manuals"

RESOLUTION NO. 1

RESOLUTION OF 2016 LEE COUNTY VALUE ADJUSTMENT BOARD

WHEREAS, F.S. Section 194.013 allows the Value Adjustment Board, hereinafter "VAB", to adopt a Resolution imposing a filing fee on each separate parcel of property covered by a VAB Petition; and,

WHEREAS, previous Value Adjustment Boards have determined it is in the public's best interest and welfare to impose a filing fee in order to defray the costs of administration and operation of the Value Adjustment process and that said fees continue in effect until repealed; and,

WHEREAS, F.A.C. Rule 12D-9.015 provides that the Board cannot extend the time for petition filing but may consider late filed petitions only if good cause for late filing is established and the delay thereof will not be prejudicial to the VAB function in the taxing process; and,

WHEREAS, F.A.C. Rule 12D-9.013 provides that the VAB shall make available to the public F.A.C. Rule 12D-9, FAC Rule 12D-10, F.A.C. Rules 12D-51.001, 51.002, 51.003, Chapters 192 through 195, F.S. and the requirements of Florida's Government in the Sunshine / open government laws.

NOW, THEREFORE, BE IT RESOLVED BY THE 2015 LEE COUNTY VALUE ADJUSTMENT BOARD THAT:

1. There is hereby authorized, established, imposed, confirmed, and continued a filing fee upon each separate parcel of property covered by Petitions filed pursuant to F.S. Section 194.011. Said filing fee as provided herein shall be imposed by the Clerk of the VAB on future year Petitions unless specifically repealed or modified by the Value Adjustment Board.
2. The amount of such filing fee is hereby established in an amount of \$15.00 per each separate, non-contiguous parcel of property, real or personal, covered by a Petition filed pursuant to F.S. 194.011 and subject to appeal. An owner of contiguous, undeveloped parcels may file with the Value Adjustment Board a single joint petition if the property appraiser determines such parcels are substantially similar in nature. A condominium association, cooperative association, or any homeowners' association as defined in s. 723.075, F.S., with approval of its board of administration or directors, may file with the value adjustment board a single joint petition on behalf of any association members who own parcels of property which the property appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition. For joint petitions, a filing fee in the amount of \$15.00 for the petition, plus a fee of \$5.00 for each parcel included in the petition will be imposed. No such filing fee will be required by a taxpayer who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Family Services and submitted with the petition, that they are receiving assistance under Chapter 414, Florida Statutes or with respect to an appeal from any of the following:
 - (A) Disapproval of homestead exemption under F.S. Section 196.151 or;
 - (B) Disapproval of homestead tax deferral under F.S. Section 197.252.

3. Said filing fee instituted and imposed hereby shall be paid to the Clerk of the VAB at the time of filing.
4. Failure to pay said fee will result in the Petition being incomplete; and the Petition may be rejected.
5. The collection, failure to pay, allocation, refund, and waiver of the filing fee shall be as governed by F.S. Section 194.013.
6. It is the intent of this Resolution to adopt and incorporate the provisions of F.S. Section 194.013, and such provisions are controlling as to any inconsistent provisions hereof.
7. Any Petition filed after the statutory deadline for petition filing, as set forth by F.S. Section 194.011(3), may be considered for determination as to whether there is good cause justifying the late filing. If no good cause for the late filing is found to exist, the petition will not be scheduled for further consideration or hearing.
8. The Clerk of the VAB is hereby directed to notify all petitioners to the VAB of the existence and availability of DOR F.A.C. Rule 12D-9, FAC Rule 12D-10, F.A.C. Rules 12D-51.001, 51.002, 51.003, Chapters 192 through 195, F.S. and the requirements of Florida's Government in the Sunshine / open government laws.
9. It is the intent of this Resolution to adopt and incorporate the provisions of F.S. Chapter 194 , F.A.C. Rule 12D-9, and F.A.C. Rule 12D-10, and such provisions are controlling as to any inconsistent provisions hereof.

DULY ADOPTED this 15th day of June, 2016, by the 2016 Lee County Value Adjustment Board.

ATTEST: LINDA DOGGETT, CLERK
2016 LEE COUNTY VALUE
ADJUSTMENT BOARD

BY:


Deputy Clerk


2016 LEE COUNTY VALUE
ADJUSTMENT BOARD

BY:


Chair

APPROVED AS TO FORM

BY:


VAB ATTORNEY

**2016-17 LEE COUNTY VALUE ADJUSTMENT BOARD
TENTATIVE HEARING SCHEDULE**

June 15, 2016
Exhibit MI-6a

Hearing Date	Hearing Room	Hearing Type	Hearing Date	Hearing Room	Hearing Type
10/12/16	A	AG-HEX-LEGAL	11/09/16	A	AG-HEX-LEGAL
10/12/16	B	RESIDENTIAL	11/09/16	B	RESIDENTIAL
10/13/16	A	COMMERCIAL	11/10/16	A	COMMERCIAL
10/13/16	B	RESIDENTIAL	11/10/16	B	COMMERCIAL
10/14/16	A	RESIDENTIAL	11/14/16	A	COMMERCIAL
10/14/16	B	COMMERCIAL	11/14/16	B	RESIDENTIAL
10/17/16	A	AG-HEX-LEGAL	11/15/16	A	RESIDENTIAL
10/17/16	B	TPP	11/15/16	B	COMMERCIAL
10/18/16	A	AG-HEX-LEGAL	11/16/16	A	AG-HEX-LEGAL
10/18/16	B	TPP	11/16/16	B	RESIDENTIAL
10/19/16	A	AG-HEX-LEGAL	11/17/16	A	COMMERCIAL
10/19/16	B	RESIDENTIAL	11/17/16	B	COMMERCIAL
10/20/16	A	RESIDENTIAL	12/01/16	A	COMMERCIAL
10/20/16	B	COMMERCIAL	12/01/16	B	COMMERCIAL
10/21/16	A	AG-HEX-LEGAL	12/02/16	A	RESIDENTIAL
10/21/16	B	COMMERCIAL	12/02/16	B	COMMERCIAL
10/24/16	A	COMMERCIAL	12/05/16	A	COMMERCIAL
10/24/16	B	RESIDENTIAL	12/05/16	B	AG-HEX-LEGAL
10/25/16	A	RESIDENTIAL	12/06/16	A	COMMERCIAL
10/25/16	B	COMMERCIAL	12/06/16	B	AG-HEX-LEGAL
10/26/16	A	RESIDENTIAL	12/07/16	A	COMMERCIAL
10/26/16	B	COMMERCIAL	12/07/16	B	RESIDENTIAL
10/27/16	A	COMMERCIAL	12/08/16	A	COMMERCIAL
10/27/16	B	RESIDENTIAL	12/08/16	B	RESIDENTIAL
10/28/16	A	RESIDENTIAL	12/09/16	A	COMMERCIAL
10/28/16	B	COMMERCIAL	12/09/16	B	RESIDENTIAL
11/01/16	A	TPP	12/12/16	A	COMMERCIAL
11/01/16	B	COMMERCIAL	12/12/16	B	AG-HEX-LEGAL
11/02/16	A	TPP	12/13/16	A	COMMERCIAL
11/02/16	B	COMMERCIAL	12/13/16	B	COMMERCIAL
11/03/16	A	RESIDENTIAL	12/14/16	A	AG-HEX-LEGAL
11/03/16	B	COMMERCIAL	12/14/16	B	RESIDENTIAL
11/04/16	A	RESIDENTIAL	12/15/16	A	TPP
11/04/16	B	COMMERCIAL	12/15/16	B	RESIDENTIAL
11/07/16	A	COMMERCIAL	12/16/16	A	TPP
11/07/16	B	COMMERCIAL	12/16/16	B	AG-HEX-LEGAL
11/08/16	A	AG-HEX-LEGAL	12/19/16	A	COMMERCIAL
11/08/16	B	RESIDENTIAL	12/19/16	B	RESIDENTIAL

Note:

Final hearing date and distribution of dates will depend on the number of petitions received for each hearing type and on the availability of special magistrates qualified to conduct the hearings.

Prepared by Lee County Clerk of Courts
Minutes/VAB Team
5/26/2016

LEE COUNTY VALUE ADJUSTMENT BOARD			
2016-17 TENTATIVELY SCHEDULED HEARING DATES			
ALL HEARINGS WILL BE HELD IN VAB HEARING ROOMS A AND B			
THIRD FLOOR, CONSTITUTIONAL OFFICERS COMPLEX			
2480 THOMPSON STREET, FORT MYERS FLORIDA 33901			
HEARINGS ARE NORMALLY SCHEDULED TO BEGIN AT 9:00 AM - MONDAY THRU FRIDAY			
NO HEARINGS WILL BE SCHEDULED FOR SATURDAYS, SUNDAYS, OR HOLIDAYS			
Petition Type	Anticipated First Hearing Date	Estimated # Available Hearing Dates	Anticipated Final Hearing Date
Classification	10/12/16	13	12/16/16
Exemption	10/12/16	13	12/16/16
Other Legal Issues	10/12/16	13	12/16/16
Commercial Real Property	10/13/16	33	12/19/16
Residential Real Property	10/12/16	24	12/19/16
Tangible Personal Property	10/17/16	6	12/16/16
LEE COUNTY VALUE ADJUSTMENT BOARD			
2016 LIST OF POTENTIAL SPECIAL MAGISTRATES			
Petition Type(s)	Potential Special Magistrates		First Possible Hearing Date
Classification, Exemption & Other Legal Issues	Chadwell	Ellen	10/12/16
	Davis	Joseph	10/12/16
	Polk	John	10/12/16
	Rutland	Lori	10/12/16
Commercial Real Property	Black	Dennis	10/13/16
	Carlson	Bill	10/13/16
	Dube	Lorraine	10/13/16
	Fleri	Ed	10/13/16
	Gray	Harvel	10/13/16
	McGinley	Michael	10/13/16
	Mutru	Charles	10/13/16
	Norris	J Lee	10/13/16
	Nystrom	Steven	10/13/16
	Tippett	Thomas	10/13/16
Residential Real Property	Gonce	Bruce B	10/12/16
	Hearn	Joy	11/03/16
	Lemond	David C.	10/12/16
	Newell	Billie A	10/12/16
Tangible Personal Property	Gray	Harvel	10/17/16
	Nystrom	Steven	10/17/16

For additional information, contact the VAB/Minutes Office - 239-533-2328 or by email: InfoVAB@leeclerk.org

**PUBLIC NOTICE – 2016 LEE COUNTY VALUE ADJUSTMENT BOARD
TO ALL PROPERTY OWNERS AND TAXPAYERS OF LEE COUNTY**

Please be advised that hearings before special magistrates of the 2016 Lee County Value Adjustment Board (VAB) will be held to consider petitions appealing the denial of exemptions/classifications, appealing portability issues, appealing determinations regarding changes of ownership or control and qualifying improvements, and appealing the assessment of real and tangible property values in Lee County as provided under Florida Statutes. Said hearings shall commence at 9:00 a.m. on October 12, 2016, and shall continue thereafter until all petitioners are heard, on the 3rd Floor of the Constitutional Officers Complex, 2480 Thompson Street, Fort Myers, Florida.

The Lee County Property Appraiser maintains a list of all applicants for exemption who have had their applications for exemption wholly or partially approved or who have had their exemption denied. Said list(s) are available to the public, on the 4th Floor of the Constitutional Officers Complex, 2480 Thompson Street, Fort Myers, Florida, Monday through Friday, 8:30 a.m. to 5:00 p.m. The types of exemptions which are included in the aforementioned list(s) are: homestead—all categories; disability—all categories; widow's and widower's exemptions; tangible personal property; institutional—charitable, religious, scientific, literary, educational; government property; parcels granted economic development; historic property; and land dedicated in perpetuity for conservation purposes.

All hearings are recorded and open to the public. Interested citizens are invited to attend. If a person decides to appeal a decision made by the Lee County VAB with respect to any matter considered at the aforementioned hearing(s), a record of any such proceeding will be needed for such purpose, and such person will need to ensure that a verbatim record of the proceeding is made, to include the testimony and evidence upon which any such appeal is to be based. If you have a disability that will require assistance or accommodations for your attendance at this meeting, please contact the VAB Clerk at (239) 533-2328.

Linda Doggett, Clerk of Court
As Ex-Officio Clerk of the Value Adjustment Board
Lee County, Florida

MARCH 29, 2016

The 2015 Lee County Value Adjustment Board (VAB) Final Meeting was held on this date with the following members present:

BOARD OF COUNTY COMMISSIONERS
Cecil L Pendergrass, Chairman
Brian Hamman

LEE COUNTY SCHOOL BOARD
Jeanne Dozier

CITIZEN MEMBERS
Charles Gutekunst, School Board Appointee

BoCC appointed Citizen Member Randal Zavada was absent for the entire meeting.

CALL TO ORDER,

The Chairman called the meeting to order at 10:00 a.m.

VERIFICATION OF QUORUM & FILING OF THE AFFIDAVIT OF PUBLICATION

VAB Counsel Holly Cosby confirmed that the legal quorum requirements had been met; and approved, as to legal form and sufficiency, the Affidavit of Publication.

APPOINTMENT OF VICE-CHAIR

Chairman Pendergrass nominated Commissioner Hamman to serve as Vice-Chairman. Mrs. Dozier so moved, seconded by Mr. Gutekunst, called and carried.

REQUIRED PRELIMINARY ITEMS - (VAB Clerk Designee & VAB Counsel)

A. Introduction of VAB Members, VAB Counsel, and Clerk/Clerk's Designee – Exhibit A

Lead Minutes Clerk Michele Cooper introduced the members and visitors who were present at the meeting

B. Documents required to be made available to the public - Exhibit B

Ms. Cooper indicated that the required documents were available at the meeting and on-line.

C. Updated Organizational Meeting/Pre-Hearing Checklist/Affidavit - Exhibit C

Attorney Cosby noted that the Exhibit was included in the agenda packet.

AGENDA RECAP

THERE WAS NO AGENDA RECAP SHEET.

PUBLIC COMMENT ON MANDATORY ITEMS AGENDA AND CONSENT AGENDA

The Chairman called for public comment; and no one came forward to speak.

MANDATORY ITEMS AGENDA

MI-1 ACTION REQUESTED/PURPOSE

Approve revisions to local VAB form(s) as presented

- a. Form SMS-13 – SM Services Invoice – Exhibit MI-1-a - Update Invoice # and mileage rate information
- b.1. Form VLH - VAB Letterhead – Exhibit MI-1-b - Update for new member information, revise format
- b.2. Authorize VAB Administration to revise Form VLH without further Board approval, as required to reflect periodic changes in Board membership.

Commissioner Hamman moved approval of the Mandatory Agenda items, seconded by Commissioner Pendergrass, called and carried with Mr. Zavada absent.

MI-2 ACTION REQUESTED/PURPOSE

Approve recommendations as provided by VAB Special Magistrates – Exhibit MI-2

Commissioner Hamman moved approval of the Mandatory Agenda items, seconded by Commissioner Pendergrass, called and carried with Mr. Zavada absent.

- MI-3 ACTION REQUESTED/PURPOSE**
Authorize the Chair or Vice-Chair to sign Forms DR-488, 2015 Certifications of the Value Adjustment Board
a. Real Property - Exhibit MI-3a
b. Tangible Personal Property - Exhibit MI-3b

Commissioner Hamman moved approval of the Mandatory Agenda items, seconded by Commissioner Pendergrass, called and carried with Mr. Zavada absent.

- MI-4 ACTION REQUESTED/PURPOSE**
Accept Form DR-529 – 2015 Tax Impact of the Value Adjustment Board – Exhibit MI-4
Corrected Exhibit MI-4 – Added 04/07/16

Commissioner Hamman moved approval of the Mandatory Agenda items, seconded by Commissioner Pendergrass, called and carried with Mr. Zavada absent.

CONSENT AGENDA (CA – VAB Administration; CC – VAB Counsel)

NO CONSENT AGENDA ITEMS WERE PULLED FOR DISCUSSION.

VAB Administration

- CA-1 ACTION REQUESTED/PURPOSE**
Approve the Minutes of the 2015 VAB Organizational Meeting of June 22, 2015 - Exhibit CA-1

Commissioner Hamman moved approval, seconded by Mrs. Dozier, called and carried with Mr. Zavada absent.

- CA-2 ACTION REQUESTED/PURPOSE**
Review and accept 2015-16 Preliminary Final Revenue/Expense Report and Funding Request – Exhibit CA-2

Commissioner Hamman moved approval, seconded by Mrs. Dozier, called and carried with Mr. Zavada absent.

- CA-3 ACTION REQUESTED/PURPOSE**
Authorize preparation and submittal of final invoices for 2015 VAB revenue shortfall:
a. To the Board of Lee County Commissioners for final amount due as approved in Item CA-2
b. To the Lee County School Board for final amount due as approved in Item CA-2

Commissioner Hamman moved approval, seconded by Mrs. Dozier, called and carried with Mr. Zavada absent.

VAB Counsel

VAB Counsel Holly Cosby had no Consent Agenda items to present.

INFORMATION/DISCUSSION AGENDA

VAB Members' Information/Discussion Items

The VAB Members had no Information/Discussion Agenda items to present.

VAB Administration Information/Discussion Items

- IA-1 VAB Clerk Report on 2015 VAB Petitions - Exhibit IA-1**
IA-2 Analysis of Grant/Deny Recommendations by Special Magistrates - Exhibit IA-2
IA-3 VAB Clerk Report on 2015 Local/Out-of-County Special Magistrates – Exhibit IA-3

Ms. Cooper mentioned that these were the usual statistical reports and offered to answer any questions.

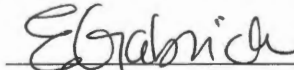
VAB Counsel Information/Discussion Items

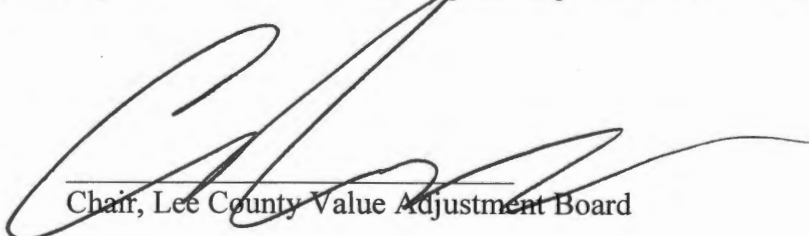
Legislative Update

Attorney Cosby noted that the recently approved HB499, which will become effective as of July 1, 2016, had originally included a proposed change in the composition of the VAB, which was not included in the final version. Among the changes in the VAB process: requirement for VAB to complete the annual tax year cycle by June 1 of the following year, potential penalties for agents who file petitions without taxpayer authorization, additional options for taxpayer representation by employees and others, and new requirements regarding opportunities for petitioners and the Property Appraiser to re-schedule hearings.

Commissioner Hamman moved to adjourn, seconded by Mrs. Dozier. The meeting was adjourned at 10:10 a.m.

ATTEST:
LINDA DOGGETT, CLERK


Deputy Clerk


Chair, Lee County Value Adjustment Board



**INITIAL CERTIFICATION OF
THE VALUE ADJUSTMENT BOARD**
Section 193.122, Florida Statutes

June 15, 2016
June 15, 2016
Exhibit CA-2a

DR-488P
N. 12/09
Rule 12D-16.002
Florida Administrative Code

Tax Roll Year 2016

The Value Adjustment Board of Lee 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

06/15/2016
Date



**INITIAL CERTIFICATION OF
THE VALUE ADJUSTMENT BOARD**
Section 193.122, Florida Statutes

DR-488P
N. 12/09
Rule 12D-16.002
Florida Administrative Code

Tax Roll Year 2016

The Value Adjustment Board of Lee 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.

A handwritten signature in black ink, appearing to be "R. H. Smith", written over a horizontal line.

Signature, Chair of the Value Adjustment Board

06/15/2016

Date

VAB CYCLE 2015 INCOME/EXPENSE REPORT - FINAL

Category	Description	Estimated VAB Cycle 2015 Total	Actual VAB Cycle 2015 Total	Actual VAB Cycle 2015 BOCC 60%	Actual VAB Cycle 2015 School Board 40%
Revenues	VAB Fees 2015	(\$25,260.00)	(\$24,870.00)	(\$14,922.00)	(\$9,948.00)
Personnel	Salaries & Benefits 2015	93,608.75	93,608.75	56,165.25	37,443.50
Operating	Legal services 2015	42,000.00	42,000.00	25,200.00	16,800.00
	Other Prof Svc 2015	65,610.00	58,484.24	35,090.54	23,393.70
	Local Travel 2015	110.00	95.98	57.59	38.39
	Advertising 2015	1,600.00	1,318.05	790.83	527.22
	Frt Pstg & Courier 2015	190.00	122.44	73.46	48.98
	Office Supplies 2015	130.00	92.30	55.38	36.92
VAB 2015 Total Funding Estimate		\$177,988.75	\$170,851.76	\$102,511.06	\$68,340.70
Salaries & Benefits Funded via Clerk Board Draw		(56,165.25)	(56,165.25)	(56,165.25)	0.00
Prepaid from Prior Year		(876.25)	(876.25)	(525.75)	(350.50)
Adjusted Total for Expenses			\$113,810.26	\$45,820.06	\$67,990.20
Amounts previously invoiced & paid - July 2015			(\$90,710.44)	(\$37,576.69)	(\$53,133.75)
Amounts previously invoiced & paid - March 2016			(\$24,104.22)	(\$8,846.01)	(\$15,258.21)
Pre-pay for 2016 VAB Cycle			(\$1,004.40)	(602.64)	(401.76)

Prepared by:
Lee County Clerk of Courts
Minutes Office/VAB Team
May 23, 2016

VAB CYCLE 2016-17 INCOME/EXPENSE REPORT - FUNDING REQUEST

Category	Description	Actual VAB Cycle 2015 16 YTD Total	Estimated VAB Cycle 2016-17 Total	Estim VAB Cycle 2016-17 BOCC 60%	Estim VAB Cycle 2016-17 School Board 40%
Revenues	VAB Fees 2016	(\$24,870.00)	(\$25,615.00)	(\$15,369.00)	(\$10,246.00)
Personnel	Salaries & Benefits 2016	93,608.75	89,588.75	53,753.25	35,835.50
Operating	Legal services 2016	42,000.00	42,000.00	25,200.00	16,800.00
	Other Prof Svc 2016	58,484.24	60,240.00	36,144.00	24,096.00
	Local Travel 2016	95.98	100.00	60.00	40.00
	Advertising 2016	1,318.05	1,360.00	816.00	544.00
	Frt Pstg & Courier 2016	122.44	130.00	78.00	52.00
	Office Supplies 2016	92.30	100.00	60.00	40.00
VAB 2016 Total Funding Estimate		\$170,851.76	\$167,903.75	\$100,742.25	\$67,161.50
Salaries & Benefits Funded via Clerk Board Draw			(53,753.25)	(53,753.25)	0.00
Prepaid from Prior Year			(1,004.40)	(602.64)	(401.76)
Estimated total amount to be invoiced			\$113,146.10	\$46,386.36	\$66,759.74
Amount to be invoiced in July 2016 (75 %)			\$84,859.58	\$34,789.77	\$50,069.81
Estim amount to be invoiced in March 2017 (25% as adjusted)			\$28,286.53	\$11,596.59	\$16,689.94
			Total	BOCC	School Board

* Revenues estimate - 3% increase rounded to nearest \$5.00

* Personnel - Salaries and Benefits are based on Projected Budget

* Operating - 3% anticipated increase, rounded to next highest \$10 except for Legal Services which is based on Actual

Prepared by:

Lee County Clerk of Courts

Minutes Office/VAB Team

May 23, 2016

Communication with Department of Revenue (DOR) – 2015 Notice of Tax Impact (DR-529)

As follow-up to the 2015 Lee County Value Adjustment Board (VAB) Final Meeting held on March 29, 2016, the Lead Minutes Clerk forwarded the completed 2015 Form DR-529 to the DOR via US Mail with a cover letter dated March 30, 2016.

On April 6, 2016, VAB Administration received a telephone call with a follow-up email from Ms. Lizette Kelly at the DOR, regarding discrepancies in the parcel count/values for two line items, "Industrial/Misc" and "Ag/Classified Use". VAB Administration was able to resolve the first issue during the telephone conversation; however, the second issue required additional research.

VAB Administration discovered that a previous/incorrect version of the DR-529 had been inadvertently included in the published Agenda exhibits. VAB Administration was able to ascertain, however, that the correct version had been sent by VAB Administration to the DOR and for publication in the *News-Press*. When VAB Administration conveyed this information to Ms. Kelly, VAB Administration learned that she had been working with a copy of the 2015 Form DR-529 document that had been provided by the Lee County Property Appraiser's Office, date of receipt unknown.

VAB Administration added a copy of the correct 2015 Form DR-529 to the on-line VAB agenda and to the VAB Final Meeting minutes.

In summation, the correct 2015 Form DR-529 was provided to the DOR and was published in the *News Press*. The only place that the incorrect/previous 2015 Form DR-529 appeared was in the VAB Final Meeting agenda, which was distributed to the VAB and published on the VAB webpage. The appropriate resolution to this error was/is:

- 1) to correct the record by replacing the 2015 Form DR-529 in the VAB Final Meeting agenda as published on the VAB webpage,
- 2) to correct the record by replacing the 2015 Form DR-529 in VAB Final Meeting minutes as published on the VAB webpage, and
- 3) to advise the VAB of this issue and how VAB Administration resolved the same.

Outline of VAB ops. changes due to HB499 (unless otherwise noted - all changes are effective July 1, 2016)

1. VAB must close by June 1, or may be extended to December 1 if there is a 10% increase in petitions from previous year
2. VAB may require written authorization from taxpayer for petitions filed by attorney, CPA, employee of taxpayer/entity, RE broker, RE appraiser for one year, if the attorney, CPA, employee of taxpayer/entity, RE broker, RE appraiser filed a petition that was not authorized by the taxpayer
3. A power of attorney (POA) or authorization is only valid for 1 year, a new one is required each year
4. The property appraiser (PAO) must provide property record card to petitioner
5. Rescheduling - petitioner and PAO have the right to reschedule one time, and only for good cause - good cause defined as "circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing".
6. Rescheduling notice - 15 days prior to rescheduled hearing
7. FAC 12D-9.019(4&5) re: rescheduling must be repealed and modified to be consistent with new law
8. Persons permitted to file on behalf of taxpayer
 - a. Attorney
 - b. CPA
 - c. employee of taxpayer/entity
 - d. RE broker
 - e. RE appraiser
 - f. Someone with written authorization (good for one year)
 - g. Someone with POA (good for one year)
9. Attorneys now also hear petitions for change of ownership, change of ownership control and qualifying improvements
10. When appointing SMs, no considerations may be given for previous reductions in value recommended by SMs