

June 15, 2016

The 2016 Lee County Value Adjustment Board (VAB) Organizational 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,

Chairman Pendergrass called the meeting to order at 2:02 p.m.

VERIFICATION OF QUORUM

[12D9-004(4)] [(12D-9.014(1)(f))]

Value Adjustment Board Counsel Holly Cosby confirmed that the legal quorum requirements had been met; and approved, as to legal form and sufficiency, the [Affidavit of Publication](#).

REQUIRED PRELIMINARY ITEMS

A. Introduction of VAB Members, VAB Counsel, and Clerk/Clerk's Designee – [Exhibit RPI-A](#)

[12D-9.013(1)(a) and (b)]

All of the VAB members and counsel introduced themselves. VAB Counsel Holly Cosby introduced Eileen Gabrick as Minutes Manager and Michelle Miller as Minutes Clerk.

B. Documents required to be made available to the public – [Exhibit RPI-B](#)

[12D-9.013(1)(e), (f), (g), & (j)]

VAB Counsel Holly Cosby stated that copies of the documents as listed in the Exhibit are available for review in the meeting room for anyone to use or review.

C. Board Discussion - [Exhibit RPI-C](#)

[12D-9.013(1)(i)]

VAB Counsel Holly Cosby briefly described the material as a good synopsis of Florida's property tax system. There was opportunity provided for all who were in attendance to ask questions about the referenced document. There were no questions, and the discussion was closed.

D. Organizational Meeting/Pre-Hearing Checklist/Affidavit - [Exhibit RPI-D](#)

[(12D-9.013) and [12D-9.014]

Attorney Cosby explained that all items that were required to be done prior to holding the Organizational meeting had been completed and the items that occur during the meeting today would be checked off as they are completed.

AGENDA RECAP

There was no Agenda Recap.

PUBLIC COMMENT ON MANDATORY ITEMS AGENDA AND CONSENT AGENDA

The Chairman called for Public input, and no one came forward.

MANDATORY ITEMS AGENDA

There were no mandatory items pulled for discussion.

MI-1 ACTION REQUESTED/PURPOSE - [Exhibit MI-1](#)

[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

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

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](#)**
- 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**

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

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.**

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

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.

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

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](#)

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

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](#)

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

CONSENT AGENDA

No Consent Agenda items were pulled for discussion

VAB Administration

CA-1 ACTION REQUESTED/PURPOSE

Approve the Minutes of the Final 2015 VAB Meeting of March 29, 2016 - [Exhibit CA-1](#)

Ms. Dozier moved approval, seconded by Mr. Gutekunst, called and carried with Mr. Zavada absent.

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 ([Exhibit CA-2a](#)) and for Tangible Personal Property ([Exhibit CA-2b](#)).

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

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](#)**

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

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

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

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.

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

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)

Attorney Cosby advised that at the end of last year's VAB cycle, the incorrect version of the DR-529 was mistakenly included in the Final Meeting agenda and published to VAB website, but the correct DR-529 form was published in the NewsPress and submitted to the Department of Revenue (DOR). The issue was remedied by putting the correct DR-529 on the VAB website and in the Minutes of the Final meeting; and a new link was added to the Final Meeting agenda to the correct form. There is no action required by the Board at this time.

IA-2 VAB Staff Update

There was no staff update

VAB Counsel Information/Discussion Items

IC-1 Legislative update

VAB Counsel Holly Cosby gave a brief summary of the changes to VAB operations due to HB499.

VERBATIM FOR CHECKLIST ITEMS

Attorney Cosby stated for the record:

Members of the VAB were introduced, contact information in agenda and posted on VAB website

Appoint Holly Cosby as VAB Clerk designee

Ratified and Appointed Special Magistrates

Advised that local administrative procedures and forms are present, ministerial in nature, and do not conflict with Florida law or code that governs the Value Adjustment Board.

Ratified and adopted a resolution for a filing fee

Announced a tentative schedule

Copies of the following were available at the meeting:

Florida Administrative Code (FAC) 12D-9, 12D-10, 12D-51.001, 12D-51.002, 12D-51.003, 12D-16, and all

Department of Revenue approved forms for the VAB

Updated Florida Government in Sunshine Manual

Florida Statutes (FS) Sections 119, 192 through 195, 196, 197 and 286

ADJOURN

Commissioner Hamman moved to adjourn, seconded by Ms. Dozier. The meeting adjourned at 2:17 p.m.

ATTEST:

LINDA DOGGETT, CLERK

Deputy Clerk

Chair, Lee County Value Adjustment Board