

2014 VALUE ADJUSTMENT BOARD
ORGANIZATIONAL MEETING AGENDA – JUNE 9, 2014 – 1:00 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

VERIFICATION OF QUORUM [12D9-004(4)]

FILING OF THE AFFIDAVIT OF PUBLICATION [(12D-9.014(1)(f))]

ELECTION OF CHAIR AND APPOINTMENT OF VICE-CHAIR (If needed) [12D9-004(1)(a)]

The new Chair assumes control of the meeting

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 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 B are available for review in the meeting room, in the Minutes Office, and on the Internet by selecting the "Value Adjustment Board" icon at the Clerk's website: www.leeclerk.org.
- C. Board Discussion [12D-9.013(1)(i)]**
General Information on Florida's property tax system as described in Exhibit C
- D. Organizational Meeting/Pre-Hearing Checklist/Affidavit (12D-9.013) and [12D-9.014] - Exhibit 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 February 27, 2012- 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 (No changes) - 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 2014 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" "General Information", "Agendas, Minutes, Public Notices & Schedules", "2014 Agendas")
- e. **Authorize VAB 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. **Ratify Lee County VAB Local Policies and Procedures as presented - Exhibit MI-3a**
- b. **Ratify other local VAB procedures – Exhibit MI-3b**
- c. **Ratify local VAB Instructional Manuals – Exhibit MI-3c**
- d. **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 revisions to VAB form(s)**
 1. **Form SMA – Special Magistrate Application – Exhibit MI4-a1 (Additional qualifying question inserted)**
 2. **Form VLH - VAB Letterhead – Exhibit MI4-a2 (Updated for new member information)**
- b. **Ratify all forms currently used in the administration of the VAB - Exhibit MI-4b**
- c. **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

- a. **Exhibit MI-6a – Tentative Hearing Schedule**
- b. **Exhibit MI-6b – On line Notice of and Hearing Dates and Special Magistrates**
- c. **Exhibit MI-6c – Published Notice of VAB Hearing Dates**

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

VAB Administration

CA-1 ACTION REQUESTED/PURPOSE

Approve the Minutes of the Final 2013 VAB Meeting of March 13, 2014 - Exhibit CA-1

CA-2 ACTION REQUESTED/PURPOSE

Authorize the Chair to sign Forms DR-488P, 2013 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 2013-14 Final Report of Revenue and Expenses** - Exhibit CA-3a
- b. **2014-15 Proposed Budget and Funding Request** - Exhibit CA-3b

CA-4 ACTION REQUESTED/PURPOSE

Authorize preparation and submittal of invoices for 2014 VAB revenue shortfall:

- a. **To the Board of Lee County Commissioners in amounts as approved in Item CA-3b**
50% (\$42,371.20) to be billed 3rd quarter of calendar year
50% as adjusted to be billed 4th quarter of calendar year, with reconciliation at Final Meeting
- b. **To the Lee County School Board in the total amount as approved in Item CA-3b**
50% (\$46,241.67) to be billed 3rd quarter of calendar year
50% as adjusted to be billed 4th quarter of calendar year, 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

D-1 ACTION REQUESTED/PURPOSE

Set tentative dates for 2014 VAB Meetings in November 2014, January 2015, and March 2015 to review recommendations as received from Special Magistrates and to conduct other business as needed

- a. Between November 14 and November 26, 2014, or as determined by the Board
- b. Between January 15 and January 23, 2015, or as determined by the Board
- c. Between March 10 and March 30, 2015, or as determined by the Board

VAB Administration Information/Discussion Items

No Items to present

VAB Counsel Information/Discussion Items

IC-1 Updated Information on various items, to include state-wide audit of 2011 VAB and legislative update

PLACE HOLDER FOR AFFIDAVIT**Classification: Notice of Meeting**

Date: 05/26/2014

PUBLIC NOTICE

2014 LEE COUNTY

VALUE ADJUSTMENT BOARD

Please be advised that the 2014 Lee County Value Adjustment Board (VAB) will convene and hold its initial Organizational Meeting on the 9th day of June, 2014 at 1:00 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) 553-2328.

PLEASE GOVERN YOURSELF ACCORDINGLY.



[Click here to return to Agenda](#)

LEE COUNTY VALUE ADJUSTMENT BOARD
Contact Information

VALUE ADJUSTMENT BOARD MEMBERS

BOARD OF COUNTY COMMISSIONER (BoCC) MEMBERS

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

Commissioner Cecil Pendergrass - District 2
VAB Vice-Chairman
P O Box 398
Fort Myers, FL 33902-0398
Phone: 239-533-2227
Email: Dist2@leegov.com

SCHOOL BOARD MEMBERS

Ms. Cathleen Morgan - District 3
2855 Colonial Blvd
Ft. Myers, FL 33966
Phone: 239-337-8303
Email: CathleenOM@leeschools.net

Ms. Mary Fischer - District 1, Alternate
2855 Colonial Blvd
Ft. Myers, FL 33966
Phone: 239-337-8303
Email: MaryBF@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

Lisa Pierce, Minutes Office Manager
or Michele Cooper, Minutes Lead VAB 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 5, 2014

[Click here to return to Agenda](#)

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 and forms 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. *

NOTE: * Not required but provided for informational purposes

[Click here to return to Agenda](#)

Prepared by:
Lee County Clerk of Courts
Minutes/VAB Team
April 4, 2014

**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**

June 9, 2014
Exhibit C

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 this chapter;
- 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;
- 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;
- 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.

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

[Click here to return to Agenda](#)

**LEE COUNTY 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:

Y/N	Criteria
Y	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 Citizen Member Ex. 2; BoCC Citizen Member Ex. 3; School Board Member Ex. 4
Y	VAB Attorney verified that Citizen Members met all criteria pursuant to F.S. §194.015 and F.A.C. §12D-9.004 – School Board Member Ex. 5; BoCC Member Ex. 6
	VAB Attorney meeting the requirements of F.S. §194.015 has been appointed or ratified - Org. Mtg. Agenda Item MI-1 & Verbatim
Y	VAB Attorney verified that no VAB members represent other governmental entities or taxpayers in any administrative or judicial review of property taxes – School Board Member Ex. 5; BoCC Member Ex. 6
Y	VAB Attorney verified that citizen members are not members or employees of a taxing authority for the current VAB session– School Board Member Ex. 5; BoCC Member Ex. 6
	VAB Attorney has received DOR training and has passed the corresponding exam – HEC to provide upon completion
Y	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/Affidavit of Publication
Y	The organizational meeting notice includes the date, time, location, purpose of the meeting, and information required by F.S. §286.0105 - Org. Mtg. Agenda/Affidavit of Publication
	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 B & Verbatim
Y	The DOR's uniform policies and procedures manual is available on the existing website of the board clerk Ex. 7
Y	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. 8 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. 9 for all special magistrates when available
Y	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
	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

Y	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 has been given to the chief executive officer of each municipality as provided in F.S. §193.116 – attach as Ex. 10 when available
Y	The VAB is in compliance with F.S. §194 and F.A.C. 12D-9 – VAB Attorney oversees throughout VAB session
	Organizational Meeting: June 9, 2014
	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 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 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 B & Verbatim, Ex. 7
	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 B & Verbatim, Ex. 7
	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 B & Verbatim, Ex. 7
	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 B & Verbatim, Ex. 7
	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 B & Verbatim, Ex. 7
	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 B & Verbatim, Ex. 7
	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 B & Verbatim, Ex. 7
	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
Y	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

	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 C
	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:

- 1) the above information regarding pre-hearing, pre-organizational and organizational requirements were verified, reviewed and considered, where applicable, on May 1, 2014 and May 29, 2014.
- 2) the Organizational Meeting for the Lee County 2014-15 VAB Session was held on June 9, 2014, and the above information regarding organizational meeting requirements was verified, reviewed and considered at said meeting, and
- 3) hearings for the Lee County 2014-15 VAB Session will commence on or after October 15, 2014.

Holly E. Cosby, Esq.

From: [Fraser, Andrea](#)
To: holly@cosbylaw.com
Subject: Re: Lee County VAB - BOCC VAB Members
Date: Tuesday, April 01, 2014 11:11:18 AM

Good morning. No need to apologize. I know how misinformation works.

Sent from iPad

On Mar 31, 2014, at 1:12 PM, "Holly E. Cosby, Esq." <holly@cosbylaw.com> wrote:

<image001.gif>
Good afternoon.

Thank you so very much for that clarification. I apologize for the misinformation that we have received. I will be sure to advise VAB administration that the commissioners were elected by the BOCC and not appointed by the Chair.

With regards to the appointment of the citizen member, thank you for that confirmation.

As always, your prompt responses are greatly appreciated.

Very truly,
Holly Cosby

HOLLY E. COSBY
LAW OFFICE OF HOLLY E. COSBY, P.A.
602 CENTER ROAD
FORT MYERS, FLORIDA 33907
(239) 931-0006
(239) 418-0006 (FAX)

This electronic message transmission and any associated files and/or attachments contains information from the Law Office of Holly E. Cosby, P.A. that is considered confidential or privileged. The information is intended solely for the recipient and use by any other party is not authorized. If you are not the intended recipient, be aware that any disclosure, copying, distribution or use of the contents of this information is prohibited. If you have received this electronic transmission in error, please permanently delete this information and notify me immediately by telephone (239-931-0006), or by electronic mail (holly@cosbylaw.com). Additionally, however, Florida has a very broad Public Records Law. Most written communications to or from State and Local Officials regarding State or Local business are public records available to the public and media upon request. Your email communications may therefore be subject to public disclosure. Thank you.

From: Fraser, Andrea [<mailto:AFraser@leegov.com>]
Sent: Monday, March 31, 2014 12:59 PM
To: holly@cosbylaw.com
Cc: 'Michele Cooper'; ext-Pierce, Lisa
Subject: RE: Lee County VAB - BOCC VAB Members

Good afternoon. I am familiar with the statute and the Board is in compliance. An email was sent to Kim Kirton saying to move forward with the appointment of the citizen member by bluesheet. As to the December appointment that was by election of the Board not by appointment of one commissioner; and usually the Board does it by volunteering and figure out who was the last one to serve. The reason that it was recommended that the appointment be made in December is because that is traditionally when the Board typically shifts assignments and some of those assignments are by election as well. Plus, there is consistency of the VAB members instead of changing twice a year. Hopefully, this clarifies this issue. If not please let me know and we can talk. Thanks.

Andrea R. Fraser
Deputy County Attorney
Lee County Attorney's Office
2115 Second Street
PO Box 398
Fort Myers, FL 33901
(239) 533-2236
fraserar@leegov.com

From: Holly E. Cosby, Esq. [<mailto:holly@cosbylaw.com>]
Sent: Monday, March 31, 2014 12:34 PM
To: Fraser, Andrea
Cc: 'Michele Cooper'; ext-Pierce, Lisa
Subject: Lee County VAB - BOCC VAB Members
Importance: High

Good afternoon Mrs. Fraser,

It has been brought to my attention that current BOCC Value Adjustment Board (VAB) members were appointed to said positions by BOCC Chair, Commissioner Kiker, in December, 2013.

I would like to present you with the following statute excerpt, which addresses the VAB member requirements, with emphasis on how the commissioners are elected to serve on the VAB.

F.S. 194.015 Value adjustment board.—There is hereby created a value adjustment board for each county, which shall consist of two members of the governing body of the county as **elected from the membership of the board of said governing body**, one of whom shall be elected chairperson [by the VAB], and one member of the school board as **elected from the membership of the school**

board, and two citizen members, one of whom shall be **appointed by the governing body** of the county and must own homestead property within the county and one of whom must be **appointed by the school board** and must own a business occupying commercial space located within the school district. A citizen member may not be a member or an employee of any taxing authority, and may not be a person who represents property owners in any administrative or judicial review of property taxes. The members of the board may be temporarily replaced by other members of the respective boards on appointment by their respective chairpersons...

Pursuant to the above statute portion, the commissioners chosen to sit on the VAB must be elected by the BOCC, not appointed by a member of the BOCC. Additionally, both citizen members must be appointed by their respective boards, not by one member of a board.

There is a concern that anything outside of following the statute, which requires an election by the BOCC of the two VAB members, would place the VAB in non-compliance with the statute and would result in a defunct VAB. As the VAB has recently undergone a formal audit by the Auditor General's office [along with several other VABs in the State], we have a heightened awareness of some areas which need improvement and are looking at other areas where we can improve the process and ensure public trust. With the current BOCC VAB members sitting as a result of an appointment by one BOCC member, rather than by election by the BOCC, I believe that this matter is in need of resolution as soon as possible, in order to ensure VAB compliance.

At this time, I would respectfully request that this item be placed on the next BOCC agenda for resolution, by holding a formal election of BOCC VAB members. Even if the BOCC simply elects to ratify the existing BOCC VAB members until the next "changing of the guards" in December, 2014, I believe that some sort of formal election must take place in order to ensure that the Lee County VAB is in compliance with the statutes which govern Florida VABs.

Thank you, in advance, for your attention and consideration of this matter.

Respectfully,
Holly Cosby

HOLLY E. COSBY
LAW OFFICE OF HOLLY E. COSBY, P.A.
602 CENTER ROAD
FORT MYERS, FLORIDA 33907
(239) 931-0006
(239) 418-0006 (FAX)

This electronic message transmission and any associated files and/or attachments contains information from the Law Office of Holly E. Cosby, P.A. that is considered confidential or privileged. The information is intended solely for the recipient and use by any other party is not authorized. If you are not the intended recipient, be aware that any disclosure, copying, distribution or use of the contents of this information is prohibited. If you have received this electronic transmission in error, please permanently delete this information and notify me immediately by telephone (239-931-0006), or by electronic mail (holly@cosbylaw.com). Additionally, however, Florida has a very broad Public Records Law. Most written communications to or from State and Local Officials regarding State or Local business are public records available to the public and media upon request. Your email communications may therefore be subject to public disclosure. Thank you.

Please note: Florida has a very broad public records law. Most written communications to or from County Employees and officials regarding County business are public records available to the public and media upon request. Your email communication may be subject to public disclosure.

Under Florida law, email addresses are public records. If you do not want your email address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

[Click here to return to checklist](#)

From: [Holly E. Cosby, Esq.](#)
To: ["Martin, Keith"](#)
Cc: ["Michele Cooper"](#); ["Lisa Pierce"](#)
Subject: RE: School Board Citizen Member for the Lee County Value Adjustment Board (VAB)
Date: Monday, March 31, 2014 10:07:00 AM

Thank you, Keith. I appreciate your prompt response and assistance.

Very truly,
Holly Cosby

HOLLY E. COSBY
LAW OFFICE OF HOLLY E. COSBY, P.A.
602 CENTER ROAD
FORT MYERS, FLORIDA 33907
(239) 931-0006
(239) 418-0006 (FAX)

This electronic message transmission and any associated files and/or attachments contains information from the Law Office of Holly E. Cosby, P.A. that is considered confidential or privileged. The information is intended solely for the recipient and use by any other party is not authorized. If you are not the intended recipient, be aware that any disclosure, copying, distribution or use of the contents of this information is prohibited. If you have received this electronic transmission in error, please permanently delete this information and notify me immediately by telephone (239-931-0006), or by electronic mail (holly@cosbylaw.com). Additionally, however, Florida has a very broad Public Records Law. Most written communications to or from State and Local Officials regarding State or Local business are public records available to the public and media upon request. Your email communications may therefore be subject to public disclosure. Thank you.

From: Martin, Keith [mailto:KeithBM@LeeSchools.Net]
Sent: Friday, March 28, 2014 6:28 PM
To: <holly@cosbylaw.com>
Cc: Michele Cooper; Lisa Pierce
Subject: Re: School Board Citizen Member for the Lee County Value Adjustment Board (VAB)

Yes, we will get this done in May.

Sent from my iPad

On Mar 28, 2014, at 5:09 PM, "Holly E. Cosby, Esq." <holly@cosbylaw.com> wrote:

<image001.gif>

Good afternoon, Mr. Martin.

In preparation for the Lee County 2014 VAB Organizational Meeting, we have asked the Board of County Commissioners to appoint two Commissioners to serve, and will be asking them to appoint a BoCC-appointed citizen member, replacing Mr. Alan Garges.

We would likewise request that the School Board ratify the continued appointment of the School Board citizen member, Mr. Charles Gutekunst.

While we understand that the annual appointment is not required, we

believe that ratification by the respective Boards will demonstrate that the VAB took enough steps to ensure compliance with regards to VAB member qualifications.

Mr. Gutekunst's original appointment occurred during the 2012-2013 VAB cycle, and was ratified in May, 2013 for the 2013-2014 VAB cycle. We are simply asking for ratification of the continued appointment for the 2014-2015 VAB cycle to demonstrate that Mr. Gutekunst remains qualified to serve as the citizen member.

Please let me know if you have any questions or need any additional information.

Respectfully,
Holly Cosby

HOLLY E. COSBY
LAW OFFICE OF HOLLY E. COSBY, P.A.
602 CENTER ROAD
FORT MYERS, FLORIDA 33907
(239) 931-0006
(239) 418-0006 (FAX)

This electronic message transmission and any associated files and/or attachments contains information from the Law Office of Holly E. Cosby, P.A. that is considered confidential or privileged. The information is intended solely for the recipient and use by any other party is not authorized. If you are not the intended recipient, be aware that any disclosure, copying, distribution or use of the contents of this information is prohibited. If you have received this electronic transmission in error, please permanently delete this information and notify me immediately by telephone (239-931-0006), or by electronic mail (holly@cosbylaw.com). Additionally, however, Florida has a very broad Public Records Law. Most written communications to or from State and Local Officials regarding State or Local business are public records available to the public and media upon request. Your email communications may therefore be subject to public disclosure. Thank you.

computer purchases for the schools and it took one week to process what it usually takes three to four months to do. In some cases the information can be imported from the manufacturer and that eliminates errors. Mr. Armstrong asked if this is a homegrown program and if it is more efficient. Mr. Alton noted that it is both – more efficient and a homegrown program. Mr. Armstrong asked if the District is going to try to market the program. Mr. Alton commented he will reach out to other districts and find out their interest – that it could be a possibility. Ms. Morgan added that she wanted to piggyback on the idea and that Mr. Alton should consult with our attorneys to make sure their work is protected.

Motion carried 4-0.

VI. Superintendent's Recommendations

A. Good Cause (None)

B. Renew Bid No. B137134BC – Fresh Produce.

Motion by Mrs. Dozier, seconded by Ms. Fischer, and carried 4-0, to accept the Superintendent's recommendation that the Board approve to renew Bid No. B137134BC for fresh produce awarded to Sunfresh Produce, Inc. for the first renewal period of July 1, 2014 through June 30, 2015, at the estimated annual expenditure of \$2,000,000, pursuant to the same terms and conditions as previously approved by the Board. Approval authorizes the Superintendent to execute all related documents.

VII. Attorney's Recommendations

A. Appointment of Citizen Member to the Value Adjustment Board.

Motion by Ms. Fischer, seconded by Mr. Armstrong, and carried 4-0, 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.

[Click here to return to checklist](#)

VIII. Public Hearing (None)

IX. Other Business

A. Board Members' Comments/Reports

Ms. Fischer: thanked everyone for their contributions for celebrations that she has been to all over the District - the Cape Coral Chamber Excellence in Education Awards; the Lee County School Counselors Association Awards Program at Hodges University last week; the Law Week Awards luncheon; and the display of the Digital Lee Showcase at the Sidney and Berne Davis Art Center. The Coalition for a Drug-Free Southwest Florida and the Cape Coral High School SADD Club had a town hall meeting, with discussion with numerous teenagers about teenage drinking and prevention. Ms. Fischer noted that last night she attended the High School Musical Awards at Barbara B. Mann. She added that these Broadway-quality productions are very affordable and encouraged all in the community to come out to see these student performances. Ms. Fischer assured tonight's speakers at Public Comment that the Board takes e-mails and comments very seriously and they are not being ignored; however, there are limitations as to what the Board can say and do; however, their,

Assistant County Attorney Neysa Borgert briefly reviewed the request and approved the [Affidavit of Publication](#) as to legal form and sufficiency. The Chairman called for public comment but no one came forward. Commissioner Manning moved approval, seconded by Commissioner Mann, called and carried.

RESOLUTION NO. 14-05-11

COMMISSIONER ITEMS

FLORIDA FOREVER PROGRAM-Pursuant to Commissioner Manning's request, there was Board consensus for direction to Staff to analyze and bring back a proposal by the Estero Council of Community Leaders (ECCL) for a resolution which would amend The Florida Constitution directing 20% of Documentary Stamp Tax Revenues to the Florida Forever Program.

SPEED POLITICS EVENT-Commissioner Hamman expressed his appreciation to the Commissioners for their attendance and participation in a Speed Politics Event' held by the Cape Coral Chamber of Commerce.

ROUTE 82 IMPACT FEE CREDITS-Commissioner Kiker informed that he received a request from the City of Fort Myers for representation as Board Liaison in discussions of Route 82 Impact Fee Credits.

CLERK OF COURTS AUDIT OF BoCC EXPENSES-Following Board discussion of the Clerk of Court's audit of Board expenses, Board consensus was for direction to the County Attorney to draft an administrative policy on international travel by the BoCC and brought back for discussion. Commissioner Hamman reported that the office budget for District Four was significantly reduced in comparison to previous years.

STATEMENT OF GRATITUDE-Pursuant to a request by Commissioner Kiker, there was Board consensus for a resolution (Copy on file) extending gratitude to the Florida Legislature for actions recognizing the water quality and economic development needs of SWFL; commending the Lee County Legislative Delegation for efforts in securing support for the County's legislative priorities; and, urging approval by the Governor of funding appropriated by the Legislature for local water quality and economic development capital projects.

[RESOLUTION NO. 14-05-12](#)

COMMITTEE APPOINTMENTS

Commissioner Manning moved to appoint Theresa Butler to the **CHERRY ESTATES SPECIAL IMPROVEMENT COMMITTEE**, seconded by Commissioner Mann, called and carried.

Commissioner Pendergrass moved to appoint Randal Zavada to the **LEE COUNTY VALUE ADJUSTMENT BOARD**, seconded by Commissioner Manning, called and carried.

[Click here to return to checklist](#)

Commissioner Hamman moved to appoint Janet Bunch and Barrett Stesjskal to the **CONSERVATION LANDS ACQUISITION & STEWARDSHIP COMMITTEE (CLASAC)**, and Carl Barraco, Jr. to the **EXECUTIVE REGULATORY OVERSIGHT COMMITTEE**, seconded by Commissioner Mann, called and carried.

COUNTY MANAGER ITEMS

County Manager Roger Desjarlais discussed the following items:

- Reminder: BoCC Workshop-Today/@ 1:30 p.m./Conference Room #118, Admin East Bldg.
- Facilitator Herb Marlowe will provide assistance to Conservation Land Acquisition & Stewardship Committee (CLASAC) in the process for making recommendations [Discussed during Commissioners' Items]
- There was Board consensus to send a [letter of qualified support](#) of Cape Coral/Fort Myers Reclaimed Water Interconnect (Copy on file) to the Governor.

COUNTY ATTORNEY ITEMS

County Attorney Richard Wm. Wesch had no additional items for discussion.

PUBLIC PRESENTATION OF MATTERS BY CITIZENS:

From: [Holly E. Cosby, Esq.](#)
To: ["Kirton, Kim"](#); ["Michele Cooper"](#); ["ext-Pierce, Lisa"](#)
Subject: RE: Citizen Member Zavada
Date: Wednesday, April 30, 2014 10:40:00 AM

Thank you, Kim!!

HOLLY E. COSBY
 LAW OFFICE OF HOLLY E. COSBY, P.A.
 602 CENTER ROAD
 FORT MYERS, FLORIDA 33907
 (239) 931-0006
 (239) 418-0006 (FAX)

This electronic message transmission and any associated files and/or attachments contains information from the Law Office of Holly E. Cosby, P.A. that is considered confidential or privileged. The information is intended solely for the recipient and use by any other party is not authorized. If you are not the intended recipient, be aware that any disclosure, copying, distribution or use of the contents of this information is prohibited. If you have received this electronic transmission in error, please permanently delete this information and notify me immediately by telephone (239-931-0006), or by electronic mail (holly@cosbylaw.com). Additionally, however, Florida has a very broad Public Records Law. Most written communications to or from State and Local Officials regarding State or Local business are public records available to the public and media upon request. Your email communications may therefore be subject to public disclosure. Thank you.

From: Kirton, Kim [<mailto:KKirton@leegov.com>]
Sent: Wednesday, April 30, 2014 10:38 AM
To: Michele Cooper; Holly Cosby; ext-Pierce, Lisa
Subject: RE: Citizen Member Zavada

Thank you Holly. I forwarded that to the commissioners for their consideration. The application for Mr. Zavada went over to them yesterday.

Always a pleasure,

*Kim Kirton, Administrative Specialist
 Lee County Public Resources
 239-533-2107
 239-485-2149 fax
kkirton@leegov.com*



From: Michele Cooper [<mailto:MCooper@LeeClerk.Org>]
Sent: Wednesday, April 30, 2014 10:35 AM
To: Holly Cosby; ext-Pierce, Lisa
Cc: Kirton, Kim
Subject: RE: Citizen Member Zavada

Thanks, Holly
Hopefully, the appointment will take place soon.

Michele Cooper
Minutes Office
533-2326

From: Holly Cosby
Sent: Wednesday, April 30, 2014 10:28 AM
To: Michele Cooper; Lisa Pierce
Cc: 'Kirton, Kim'
Subject: Citizen Member Zavada

Good morning all,

Attached, please find the compliance documentation for Mr. Zavada. I have reviewed all of the information provided and have created the attachment to show that I have verified Mr. Zavada's information as it applies to VAB compliance. I find that Mr. Zavada is qualified to serve as the Lee County VAB's BoCC Citizen Member.

Please let me know if you have any questions or concerns.

Very truly,
Holly Cosby

HOLLY E. COSBY
LAW OFFICE OF HOLLY E. COSBY, P.A.
602 CENTER ROAD
FORT MYERS, FLORIDA 33907
(239) 931-0006
(239) 418-0006 (FAX)

This electronic message transmission and any associated files and/or attachments contains information from the Law Office of Holly E. Cosby, P.A. that is considered confidential or privileged. The information is intended solely for the recipient and use by any other party is not authorized. If you are not the intended recipient, be aware that any disclosure, copying, distribution or use of the contents of this information is prohibited. If you have received this electronic transmission in error, please permanently delete this information and notify me immediately by telephone (239-931-0006), or by electronic mail (holly@cosbylaw.com). Additionally, however, Florida has a very broad Public Records Law. Most written communications to or from State and Local Officials regarding State or Local business are public records available to the public and media upon request. Your email communications may therefore be subject to public disclosure. Thank you.

Florida has a very broad Public Records Law. Most written communications to or from State and Local Officials regarding State or Local business are public records available to the public and media upon request. Your email communications may therefore be subject to public disclosure.

Please note: Florida has a very broad public records law. Most written communications to or from County Employees and officials regarding County business are public records available to the public and media upon request. Your email communication may be subject to public disclosure.

Under Florida law, email addresses are public records. If you do not want your email address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

I. Application for Charter School Status from Florida Futures Academy Charter Schools LLC for Florida Futures Academy Lee County Campus.

Motion by Mrs. Dozier, seconded by Ms. Fischer, to accept the Superintendent's recommendation that the Board deny the application for charter school status from Florida Futures Academy Charter Schools LLC for a school designed for students in grades 9-12, named Florida Futures Academy Lee County Campus; and adoption of the Executive Summary as the notice of specific reasons for denial to be provided to the applicant.

Mrs. Dozier asked if this is the first time for this applicant. Mr. Martin responded affirmatively.

Motion passed 4-0.

J. Application for Charter School Status from NewTech Preparatory Academy, Inc. for NewTech Preparatory Academy.

Motion by Mrs. Dozier, seconded by Ms. Fischer, to accept the Superintendent's recommendation that the Board deny the application for charter school status from NewTech Preparatory Academy, Inc. for a school designed for students in grades 6-12, named NewTech Preparatory Academy; and adoption of the Executive Summary as the notice of specific reasons for denial to be provided to the applicant.

Mrs. Dozier asked if this is the first time for this applicant. Mr. Martin responded affirmatively.

Motion passed 4-0.

VII. Attorney's Recommendations

A. Appointments to the Value Adjustment Board.

Motion by Ms. Fischer, seconded by Mrs. Dozier, and carried 4-0, to accept the Attorney's recommendation that the Board approve the appointment of Ms. Cathleen Morgan as the School Board Member to the Value Adjustment Board, with Ms. Mary Fischer as the alternate School Board Member.

[Click here to return to checklist](#)

VIII. Public Hearing (None)

IX. Other Business

A. Board Members' Comments/Reports

Ms. Fischer: thanked our talented students for the Christmas cards they created and for the singers from Cypress Lake High School, the "A Cappella Group," for sharing their talents with us this evening. She thanked all of the staff for everything that they do and wished everyone a wonderful holiday. Ms. Fischer concluded with an excerpt from Dr. Seuss' "How the Grinch Stole Christmas."

**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)

F.S. §194.015 and F.A.C. §12D-9.004 Verification:

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 reviewed application, and although it is dated two years ago, all information remains consistent. VAB Counsel reviewed the State of Florida Department of Corporations website (sunbiz.org) to verify that the company is still in good standing, that Applicant continues to own the company and the address of the company. All information is as stated above. 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.

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

- 1) that the above information has been verified, reviewed and considered on the 3rd day of April, 2014,
- 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.

/s/ Holly E. Cosby Date: April 3, 2014
Holly E. Cosby, Esq.

Supplements attached: Application, Company Verification

Date appointed/ratified by School Board: May 6, 2014

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 MCRB
FORT MYERS, FL 33919
 Home phone 239 489 2976 Home fax _____
 E-mail address EGUTKUNST@EMBARQMAIL.COM
 Business name F & 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

Title V

SALAZAR, JAVIER E
1320 SW 15TH PLACE
CAPE CORAL, FL 33990

Annual Reports

Report Year	Filed Date
2013	02/04/2013
2014	01/08/2014

Document Images

<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>

2014 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	T
Name	RICHARDS, RYAN S
Address	2070 MCGREGOR NO. 3
City-State-Zip:	FORT MYERS FL 33919

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

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****01/08/2014**

Electronic Signature of Signing Officer/Director Detail

Date

P120000045441

(Requestor's Name)

(Address)

(Address)

(City/State/Zip/Phone #)

☐ PICK-UP☐ WAIT☐ MAIL

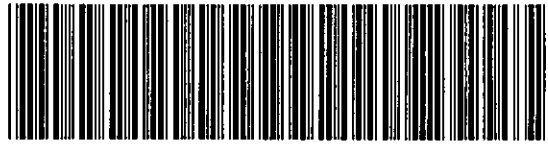
(Business Entity Name)

(Document Number)

Certified Copies _____ Certificates of Status _____

Special Instructions to Filing Officer:

Office Use Only



500254777095

12/30/13--01007--005 **35.00

FILED
 SECRETARY OF STATE
 DIVISION OF CORPORATIONS
 14 JAN 17 PM 2:53

Amend
 @ 1.17.14

COVER LETTER

TO: Amendment Section
Division of Corporations

NAME OF CORPORATION: RG Architects, P.A.

DOCUMENT NUMBER: P12000045441

The enclosed *Articles of Amendment* and fee are submitted for filing.

Please return all correspondence concerning this matter to the following:

Charles Gutekunst

Name of Contact Person

RG Architects, P.A.

Firm/ Company

2070 McGregor Blvd., Suite 3

Address

Fort Myers, FL 33901

City/ State and Zip Code

crg@rgarchitects.co

E-mail address: (to be used for future annual report notification)

For further information concerning this matter, please call:

Charles Gutekunst

Name of Contact Person

at (239)

332-2040

Area Code & Daytime Telephone Number

Enclosed is a check for the following amount made payable to the Florida Department of State:

☒ \$35 Filing Fee

☐ \$43.75 Filing Fee &
Certificate of Status

☐ \$43.75 Filing Fee &
Certified Copy
(Additional copy is
enclosed)

☐ \$52.50 Filing Fee
Certificate of Status
Certified Copy
(Additional Copy
is enclosed)

Mailing Address

Amendment Section
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

Street Address

Amendment Section
Division of Corporations
Clifton Building
2661 Executive Center Circle
Tallahassee, FL 32301



FLORIDA DEPARTMENT OF STATE
Division of Corporations

January 7, 2014

CHARLES GUTEKUNST
RG ARCHITECTS, P.A.
2070 MCGREGOR BLVD - STE. 3
FORT MYERS, FL 33901

SUBJECT: RG ARCHITECTS, P.A.
Ref. Number: P12000045441

We have received your document for RG ARCHITECTS, P.A. and your check(s) totaling \$35.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

The date of adoption of each amendment must be included in the document.

The document must have original signatures.

The name and title of the person signing the document must be noted beneath or opposite the signature.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6050.

Irene Albritton
Regulatory Specialist II

Letter Number: 414A00000388

RECEIVED
14 JAN 17 PM 12:55
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

Articles of Amendment
to
Articles of Incorporation
of

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
14 JAN 17 PM 2:50

RG architects, P.A.

(Name of Corporation as currently filed with the Florida Dept. of State)

P12000045441

(Document Number of Corporation (if known))

Pursuant to the provisions of section 607.1006, Florida Statutes, this *Florida Profit Corporation* adopts the following amendment(s) to its Articles of Incorporation:

A. If amending name, enter the new name of the corporation:

NA

The new name must be distinguishable and contain the word "corporation," "company," or "incorporated" or the abbreviation "Corp.," "Inc.," or "Co.," or the designation "Corp.," "Inc.," or "Co.". A professional corporation name must contain the word "chartered," "professional association," or the abbreviation "P.A."

B. Enter new principal office address, if applicable:
(Principal office address MUST BE A STREET ADDRESS)

NA

C. Enter new mailing address, if applicable:
(Mailing address MAY BE A POST OFFICE BOX)

NA

D. If amending the registered agent and/or registered office address in Florida, enter the name of the new registered agent and/or the new registered office address:

Name of New Registered Agent NA

(Florida street address)

New Registered Office Address: NA, Florida
(City) (Zip Code)

New Registered Agent's Signature, if changing Registered Agent:

I hereby accept the appointment as registered agent. I am familiar with and accept the obligations of the position.

Signature of New Registered Agent, if changing

If amending the Officers and/or Directors, enter the title and name of each officer/director being removed and title, name, and address of each Officer and/or Director being added:

(Attach additional sheets, if necessary)

Please note the officer/director title by the first letter of the office title:

P = President; V = Vice President; T = Treasurer; S = Secretary; D = Director; TR = Trustee; C = Chairman or Clerk; CEO = Chief Executive Officer; CFO = Chief Financial Officer. If an officer/director holds more than one title, list the first letter of each office held. President, Treasurer, Director would be PTD.

Changes should be noted in the following manner. Currently John Doe is listed as the PST and Mike Jones is listed as the V. There is a change, Mike Jones leaves the corporation, Sally Smith is named the V and S. These should be noted as John Doe, PT as a Change, Mike Jones, V as Remove, and Sally Smith, SV as an Add.

Example:

X Change PT John Doe

X Remove V Mike Jones

X Add SV Sally Smith

Type of Action (Check One)	Title	Name	Address
1) <input type="checkbox"/> Change	<u>V</u>	<u>Javier E. Salazar</u>	<u>1320 SE 15th Place</u>
<input checked="" type="checkbox"/> Add			<u>Cape Coral, FL 33990</u>
<input type="checkbox"/> Remove			
2) <input type="checkbox"/> Change			
<input type="checkbox"/> Add			
<input type="checkbox"/> Remove			
3) <input type="checkbox"/> Change			
<input type="checkbox"/> Add			
<input type="checkbox"/> Remove			
4) <input type="checkbox"/> Change			
<input type="checkbox"/> Add			
<input type="checkbox"/> Remove			
5) <input type="checkbox"/> Change			
<input type="checkbox"/> Add			
<input type="checkbox"/> Remove			
6) <input type="checkbox"/> Change			
<input type="checkbox"/> Add			
<input type="checkbox"/> Remove			

E. If amending or adding additional Articles, enter change(s) here:
(Attach additional sheets, if necessary). (Be specific)

NA

F. If an amendment provides for an exchange, reclassification, or cancellation of issued shares,
provisions for implementing the amendment if not contained in the amendment itself:
(if not applicable, indicate N/A)

NA

The date of each amendment(s) adoption: AUGUST 1, 2013, if other than the date this document was signed.

Effective date if applicable: _____
(no more than 90 days after amendment file date)

Adoption of Amendment(s) (CHECK ONE)

☒ The amendment(s) was/were adopted by the shareholders. The number of votes cast for the amendment(s) by the shareholders was/were sufficient for approval.

☐ The amendment(s) was/were approved by the shareholders through voting groups. The following statement must be separately provided for each voting group entitled to vote separately on the amendment(s):

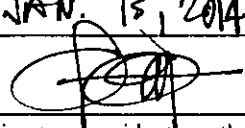
"The number of votes cast for the amendment(s) was/were sufficient for approval

by _____."
(voting group)

☐ The amendment(s) was/were adopted by the board of directors without shareholder action and shareholder action was not required.

☐ The amendment(s) was/were adopted by the incorporators without shareholder action and shareholder action was not required.

Dated JAN. 13, 2014

Signature 
(By a director, president or other officer – if directors or officers have not been selected, by an incorporator – if in the hands of a receiver, trustee, or other court appointed fiduciary by that fiduciary)

CHARLES GUTEKUNST
(Typed or printed name of person signing)

PRESIDENT
(Title of person signing)

[Click here to return to checklist](#)

**LEE COUNTY VALUE ADJUSTMENT BOARD
VERIFICATION OF BOCC CITIZEN MEMBER OUALIFICATIONS**

Name of Applicant: Randal Zavada

Position of Interest: Citizen Board Member Appointed by BOCC

New Applicant: ☒ Y Returning Applicant: ☐ N

Application Received: Y (4/29/14) Application Reviewed: Y (4/29/14)

F.S. §194.015 and F.A.C. §12D-9.004 Verification:

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?

Concerns/Potential Conflicts/Additional Comments: VAB Clerk, Michele Cooper, represented that she spoke with Applicant on April 29, 2014, and explained the VAB process in Florida and Lee County VAB operation to Applicant. VAB Counsel reviewed Applicants information and verified homestead status on April 29, 2014, and noted the concern that Applicant may sit on the Board of a taxing authority. VAB Clerk, Michele Cooper, verified that Applicant no longer sits on said Board and that the Board at issue, Lee County Parks and Recreation, is not a taxing authority. VAB Counsel believes that Applicant will be a great addition to the Lee County VAB, and finds no conflicts of interest in Applicant serving on the same.

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

- 1) that the above information has been verified, reviewed and considered on the 29th day of April, 2014,
- 2) that the Applicant is 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.

/s/ Holly E. Cosby Date: April 29, 2014
Holly E. Cosby, Esq.

Supplements Attached: Application, Proof of Homestead, Email from VAB Clerk

Date Applicant appointed by BOCC: May 6, 2014



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.

<u>Mr</u> Mrs/Ms:			
Name:	Last <u>Zavada</u>	First <u>Randal</u>	Middle Initial <u>J</u>
Residence Address:			
<u>6480 Quail Hollow Ln Ft. Myers, FL 33912</u>			
Street	City	Zip Code	
Parcel Strap No.			
Business Address:			
<u>17051 Jean St Unit 10 Ft. Myers FL 33967</u>			
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**



Lee County Property Appraiser

Tax Year 2013 ▾
[Next Lower Parcel Number](#)
[Next Higher Parcel Number](#)
[Tax Estimator](#)
[Tax Bills](#)
[Print](#)

Property Data for Parcel 31-45-25-01-00000.0420

Owner Of Record

ZAVADA 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]



Image of Structure


[◀](#) Photo Date December of 2003 [▶](#)

[Pictometry Aerial Viewer]



Property Values (2013 Tax

Roll)



Just	165,655
Assessed	165,655
Portability Applied	0
Cap Assessed	165,655
Taxable	115,655
Cap Difference	0

Exemptions

Homestead / Additional	25,000 / 25,000
Widow / Widower	0 / 0
Disability	0
Wholly	0
Senior	0
Agriculture	0

Attributes

Land Units Of Measure ⓘ	AC
Units ⓘ	1.25
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



Taxing Authorities



Sales / Transactions



Building/Construction Permit Data



Solid Waste (Garbage) Roll Data



Flood and Storm Information



Appraisal Details

TRIM (proposed tax) Notices are available for the following tax years

[[2007](#) [2008](#) [2009](#) [2010](#) [2011](#) [2012](#) [2013](#)]
[Next Lower Parcel Number](#)
[Next Higher Parcel Number](#)
[New Query](#)
[Search Results](#)
[Home](#)

From: [Michele Cooper](#)
 To: [Holly Cosby](#); ["Kirtan, Kim"](#)
 Subject: RE: Lee County VAB - BoCC Citizen Member DeCuzzi
 Date: Tuesday, April 29, 2014 3:38:23 PM

Here is the info about the committee from the County website. It is not a taxing authority but it appears that Mr. Zavada is no longer on the committee.

PARKS & RECREATION SERVICES

Liaison / Dept: Dave Harner or Alise Flanjack, Parks and Recreation, 533-7411

Created By: Resolution

Date Created: 5/1/1985

Number of Members: 15

Appointments:

District Sensitive/Planning District. Each Commissioner three (3) appointments made by Planning District. The member does not need to live in the planning district.

Financial Disclosure Required: NO

Purpose:

To advise the Board by providing recommendations on matters involving parks & recreation in Lee County. Note: At the BOCC Mtg. of 2/15/95 the BOCC voted to change the appointments to give each Commissioner 3 appointments.

Current/Upcoming Vacancies
There are no vacancies at this time.

Filled Positions	Term Expires
District #1 - Planning District #12-Pine Island -Mrs. Lisa Benton	May 2015
District #1-Planning District #14-Captiva -Ms. Kathleen Rooker	May 2016
District #1-Planning District #15-Boca Grande -Mrs. Misty N. Nichols	May 2016
District #2 - Planning District #1-City of Fort Myers -Mr. Clarence D. Bowman	May 2015
District #2 - Planning District #7-East Fort Myers -Mr. Bob E. Beville	May 2014
District #3 - Planning District #10-Fort Myers Beach -Ms. Betty Davis Simpson	May 2015
District #3 - Planning District #13-Sanibel -Ms. Jean Baer	May 2015
District #3 - Planning District #8-Bonita Springs -Mr. Bob Wagner	May 2015
District #4 - Planning District #3-Cape Coral -Ms. Allison Gruber	May 2016
District #4 - Planning District #4-North Fort Myers -Mr. Kirk A. Woodbury	May 2015
District #4 - Planning District #5-Alva -Mr. Keith Dean	May 2016
District #5 - Planning District #11-Iona McGregor -Peter Kouwenhoven	May 2014
District #5 - Planning District #6-Lehigh Acres -Mr. Orville C. Hall	May 2016
District #5 - Planning District #9-San Carlos -Mr. Burnie W. Donoho	

Michele Cooper
Minutes Office

533-2326

From: Holly Cosby
Sent: Tuesday, April 29, 2014 3:26 PM
To: 'Kirton, Kim'
Cc: Michele Cooper
Subject: FW: Lee County VAB - BoCC Citizen Member DeCuzzi
Importance: High

Please see below about my only concern re: Mr. Zavada's application. He states that he sits on the advisory board for Lee County Parks and Rec. I just have no idea whether that is a taxing agency or not.

HOLLY E. COSBY
 LAW OFFICE OF HOLLY E. COSBY, P.A.
 602 CENTER ROAD
 FORT MYERS, FLORIDA 33907
 (239) 931-0006
 (239) 418-0006 (FAX)

This electronic message transmission and any associated files and/or attachments contains information from the Law Office of Holly E. Cosby, P.A. that is considered confidential or privileged. The information is intended solely for the recipient and use by any other party is not authorized. If you are not the intended recipient, be aware that any disclosure, copying, distribution or use of the contents of this information is prohibited. If you have received this electronic transmission in error, please permanently delete this information and notify me immediately by telephone (239-931-0006), or by electronic mail (holly@cosbylaw.com). Additionally, however, Florida has a very broad Public Records Law. Most written communications to or from State and Local Officials regarding State or Local business are public records available to the public and media upon request. Your email communications may therefore be subject to public disclosure. Thank you.

From: Holly E. Cosby, Esq. [<mailto:holly@cosbylaw.com>]
Sent: Tuesday, April 29, 2014 1:54 PM
To: 'Michele Cooper'
Cc: 'Lisa Pierce'
Subject: RE: Lee County VAB - BoCC Citizen Member DeCuzzi
Importance: High

Okay, as long as Lee County Parks & Rec. is not a taxing authority, as he stated that he sits on that advisory committee.

HOLLY E. COSBY
 LAW OFFICE OF HOLLY E. COSBY, P.A.
 602 CENTER ROAD
 FORT MYERS, FLORIDA 33907
 (239) 931-0006
 (239) 418-0006 (FAX)

This electronic message transmission and any associated files and/or attachments contains information from the Law Office of Holly E. Cosby, P.A. that is considered confidential or privileged. The information is intended solely for the recipient and use by any other party is not authorized. If you are not the intended recipient, be aware that any disclosure, copying, distribution or use of the contents of this information is prohibited. If you have received this electronic transmission in error, please permanently delete this information and notify me immediately by telephone (239-931-0006), or by electronic mail (holly@cosbylaw.com). Additionally, however, Florida has a very broad Public Records Law. Most written communications to or from State and Local Officials regarding State or Local business are public records available to the public and media upon request. Your email communications may therefore be subject to public disclosure. Thank you.

From: Michele Cooper [<mailto:MCooper@LeeClerk.Org>]
Sent: Tuesday, April 29, 2014 1:38 PM
To: Holly Cosby
Cc: Lisa Pierce
Subject: RE: Lee County VAB - BoCC Citizen Member DeCuzzi
Importance: High

Thanks for the update, Holly

Lisa will be forwarding your email to Kim Kirton so the committee appointment process can begin again. Attached is a copy of an application on file from 2009, from Randal Zavada, who currently shows up on the PAO website as a homestead property owner. Maybe Kim can contact him...

Michele Cooper
Minutes Office
 533-2326

From: Holly Cosby

Sent: Tuesday, April 29, 2014 1:28 PM
To: Michele Cooper; Lisa Pierce
Cc: 'James DeCuzzi'
Subject: Lee County VAB - BoCC Citizen Member DeCuzzi
Importance: High

Good afternoon Michele and Lisa,

As you know, I had a teleconference with Mr. James DeCuzzi scheduled for this afternoon, regarding his position as BoCC Citizen Member for the Lee County VAB.

Pursuant to that conversation, I regret to inform you that due to unforeseen circumstances, Mr. DeCuzzi will not be able to claim homestead status in Lee County as of June, 2014. He has explained that the situation was not preventable and he was certainly regretful in informing me of the same. He indicated that he would still like to serve as Citizen Member on the VAB, if allowed, but that his citizen status in Lee County would be as a tenant for the time being. Unfortunately, Florida law requires that the VAB BoCC Citizen Member "must own homestead property within the county" (see F.S. 194.015).

Unfortunately at this time, in light of the information contained herein, we will need to advise the BoCC that an alternate Citizen Member will need to be appointed to the Lee County VAB as soon as possible.

I did advise Mr. DeCuzzi that in the event he purchased real property and reestablished homestead status in Lee County in the future, we would certainly welcome the opportunity at that time for him to serve on the VAB. In the meantime, I did extend an invitation to Mr. DeCuzzi to attend any and all VAB meetings, to get a sense of VAB operations and the process in Lee County, as all meetings are open to the public.

Please let me know if you have any questions or concerns.

Very truly,
Holly Cosby

HOLLY E. COSBY
LAW OFFICE OF HOLLY E. COSBY, P.A.
602 CENTER ROAD
FORT MYERS, FLORIDA 33907
(239) 931-0006
(239) 418-0006 (FAX)

This electronic message transmission and any associated files and/or attachments contains information from the Law Office of Holly E. Cosby, P.A. that is considered confidential or privileged. The information is intended solely for the recipient and use by any other party is not authorized. If you are not the intended recipient, be aware that any disclosure, copying, distribution or use of the contents of this information is prohibited. If you have received this electronic transmission in error, please permanently delete this information and notify me immediately by telephone (239-931-0006), or by electronic mail (holly@cosbylaw.com). Additionally, however, Florida has a very broad Public Records Law. Most written communications to or from State and Local Officials regarding State or Local business are public records available to the public and media upon request. Your email communications may therefore be subject to public disclosure. Thank you.

Florida has a very broad Public Records Law. Most written communications to or from State and Local Officials regarding State or Local business are public records available to the public and media upon request. Your email communications may therefore be subject to public disclosure.

[Clerk of Court](#)[eFiling](#)[Online Services](#)[FAQ's](#)[Contact Us](#)[Links](#)[Site Map](#)[En Español](#)[Home](#)[Courts](#)[Jury Duty](#)[Employment Opportunities](#)[Financial Information](#)[Internal Audit/Inspector General](#)[Board Minutes and Documents](#)[Official Records](#)[Statistics](#)[Tax Deed Sales](#)[Tourist Development Tax](#)[Value Adjustment Board](#)[Disclaimer](#)[IN VALUE ADJUSTMENT BOARD:](#)[General Information](#)[Agendas, Minutes, Public Notices & Schedules](#)[Printer-friendly Version](#)

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

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

RELATED DOCUMENTS

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

GOOGLE TRANSLATE

Select Language

Powered by [Google Translate](#)

Copyright © 2000 [Lee County Clerk of Court] All rights reserved.

[Home](#) | [Courts](#) | [Jury Duty](#) | [Employment Opportunities](#) | [Financial Information](#) | [Internal Audit/Inspector General](#) | [Board Minutes and Documents](#) | [Official Records](#) | [Statistics](#) | [Tax Deed Sales](#) | [Tourist Development Tax](#) | [Value Adjustment Board](#) | [Disclaimer](#) | [Clerk of Court](#) | [eFiling](#) | [Online Services](#) | [FAQ's](#) | [Contact Us](#) | [Links](#) | [Site Map](#) | [En Español](#)

[Click here to return to checklist](#)



AGREEMENT FOR LEGAL SERVICES

This Agreement is made this 27th day of February, 2012, 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, payable in arrears, in equal quarterly installments. The first installment shall be paid on September 1, 2012. 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 mcooper@leeclerk.org and lpierce@leeclerk.org) 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 June 1, 2012, 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 G. Cooper
Deputy Clerk



By: [Signature]
Chair

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

By: [Signature]
Name: Holly E. Cosby
For the Firm

STATE OF FLORIDA) ss:
COUNTY OF LEE)

The foregoing instrument was acknowledged before me this 27th day of February, 2012, 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: 6/23/2014

[Click here to return to Agenda](#)

**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: _____
Brian Hamman, Chair

WITNESS

Approved: _____
Holly E. Cosby
Value Adjustment Board Attorney

ATTEST: Linda Doggett, Clerk to the Board

By: _____
Deputy Clerk

[Click here to return to Agenda](#)

LEE COUNTY VALUE ADJUSTMENT BOARD RECOMMENDED SPECIAL MAGISTRATE APPLICANTS FOR 2014

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) Carlson, C William	Commercial Valuation	Returning	Local
2) Chadwell, Ellen T.	Attorney	Returning	Local
3) Crepeau, Jeanne L.**	Tangible Personal Property (TPP)	Returning	Out of County
4) Davis, Joseph Haynes	Attorney	New	Out of County
5) Dube, Lorraine	Commercial Valuation	New	Local
6) Fleri, Edgar	Commercial Valuation	Returning	Out of County
7) Gonce, Bruce B.	Residential Valuation	Returning	Local
8) Hearn, Joy	Residential Valuation	Returning	Out of County
9) Johns, Dianne M. **	Attorney	Returning	Out of County
10) Lemonde, David	Residential Valuation	Returning	Out of County
11) McColgan, Brian	Commercial Valuation	Returning	Local
12) McGinley, Michael E.	Commercial Valuation	Returning	Local
13) Mutrux, Charles	Commercial Valuation	Returning	Local
14) Newell, Billie	Residential Valuation	Returning	Local
15) Norris, J. Lee	Commercial Valuation	Returning	Local
16) Nystrom, Steven	Commercial Valuation & TPP	Returning	Out of County
17) Rutland, Lori L.	Attorney	Returning	Out of County
18) Tippet, Thomas A.	Commercial Valuation	Returning	Local

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.

** Appointments are conditional subject to receipt of letters of recommendation.

* Special Magistrate Qualification Compliance Documents are available online at: www.leeclerk.org (Select "Value Adjustment Board", "General Information", "Agendas, Minutes, Public Notices & Schedules", "2014 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 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) 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.

[Click here to return to Agenda](#)

**LEE COUNTY VALUE ADJUSTMENT BOARD
PROPOSED SPECIAL MAGISTRATE ORIENTATION FOR 2014 VAB CYCLE**

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

1. Errors that occurred frequently in 2013 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 2013
2. Review of SM Agreement
3. DOR Training - requirements for 2014
4. Updates on current DOR and legislative actions
5. Legal issues that arose in 2013 or may arise in 2014
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 approx. \$2,960

1. SM hourly cost \$50.00 per hour for approx. 2 hours = \$100.00 per SM
18 SMs = total hourly cost approx. \$1,800
2. Mileage – approx. \$1,160
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 on June 9, 2014. See page 2.
4. VAB Attorney will be present at all orientations – 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: Wednesday, August 13, 2014 at 10:00 am and Thursday, August 21, 2014 at 10:00 am
2. Location - VAB Hearing Rooms - Third Floor - Constitutional Officers' Complex - 2480 Thompson St, Fort Myers FL 33901.

Prepared by:

VAB Counsel Holly Cosby and Minutes Lead VAB Clerk Michele Cooper

May 27, 2014

**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, August 13, 2014 beginning at 10:00 am; and Thursday, August 21, 2014 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.

[Click here to return to Agenda](#)

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

NOTE: On August 13, 2012, the Department of Revenue issued an Information Sheet with details about the requirement for Partial Payment of Taxes. Please see SECTION 4.R.

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 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 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, the taxpayer who has any questions or desires more information concerning the 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 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 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 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. 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) 533-6150
TANGIBLE PERSONAL PROPERTY: (239) 533-6140
FAX: (239) 533-6160
WEB: <http://www.leepa.org>

- C. **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. **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 or condominium units. Check the appropriate box for a "joint petition" in Part 2 of the petition form (DR-486), and attach a list of the parcels with PAO's determination that parcels are substantially similar. 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 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. 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.
- F. Late Filing of Petitions** - Petitions received by the VAB Clerk after the Filing Deadline will be considered late filed and may not be heard unless good cause justifying the late filed petition is established. In order for the late filed petition to be assigned for hearing, the petitioner or petitioner's agent shall be required to submit a statement and 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.
- If good cause is found to exist, the petition will be scheduled for a hearing. If good cause is not found to exist for the late filed petition, no hearing will be scheduled. In either case, the filing fee will be retained.
- 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. 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. 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. 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) days prior to the corresponding hearing or a reasonable time prior to hearing, if not available fifteen (15) days before said hearing. 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 at least fifteen (15) days prior to the corresponding hearing, AND must make a written request for Property Appraiser's evidence DIRECTLY to the Property Appraiser, including the preferred method

for delivery of such evidence. Property Appraiser evidence may only be requested if petitioner first provides petitioner's evidence to the Property Appraiser at least fifteen (15) 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 - Provide one (1) copy of all documents to be presented at the Hearing DIRECTLY to the Property Appraiser, at least fifteen (15) days before the hearing. Please also bring one (1) identical copy of such evidence with you to the hearing. If you are unable to attend your hearing, but would like the VAB to consider evidence in your absence, and you have indicated this on your petition, you must upload your evidence into the Axia system prior to your hearing. If you are unable to upload your evidence into the Axia System, then you must provide one (1) copy of your evidence packet directly to the Property Appraiser and provide one (1) identical copy to the 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 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" 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.
4. Minutes 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 provide any and all such evidence as PDF documents of reasonable size 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. Property Appraiser 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 Minutes Office, parties submitting evidence should:
 - a. Avoid the use of staples 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 mark such evidence, information and/or documentation 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. 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) days prior to the proceeding at which such accommodation is required. 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.

L. 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) DAYS PRIOR TO THE SCHEDULED HEARING DATE. The request must be submitted in writing to: Lee County Value Adjustment Board, PO Box 2469, Fort Myers, FL 33902; or by Email at InfoVAB@leeclerk.org ; or by Fax at (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 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) 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.
- 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) 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. 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, 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. 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 by marking the checkbox on the petition form to indicate: "I will not attend the hearing but would like my evidence considered." 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 with the following requirements: 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, must include the 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.

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. Written notification must be provided to the VAB Clerk of any changes in the petitioner/taxpayer name or agent's name, address, telephone, or similar contact information on the petition that occurs during the VAB process.

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. Results will also be posted to the on-line petition record. The VAB will 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.

If a petitioner is not satisfied after notified of 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 PAO will issue an Errors & Insolvency (E&I) correction to the Tax Collector's Office and the Tax Collector's Office will generate a new Tax Bill to the property owner. If the petitioner prevails at the hearing and has overpaid their taxes, the petitioner will need to contact the Tax Collector's Office to request an Application for Refund of Ad Valorem Taxes, which must be completed and returned to the 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 value adjustment board. A partial payment is not required only if the value adjustment board 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 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) 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.

[Click here to return to Agenda](#)

LEE COUNTY VALUE ADJUSTMENT BOARD

LATE FILED PETITION PROCESS FOR CLASSIFICATION AND EXEMPTION PETITIONS

This office is governed by State Regulations with regard to timely filing of Petitions. The completed Petition, along with the CORRECT Filing Fee, must physically be received in the Minutes Office on or before 5:00 p.m. on the 30th day following the mailing of the Notice of Denial of Classification or Exemption.

Petitions received *without the required filing fee* after the filing deadline date will be rejected and returned to the taxpayer. Complete petitions received with the proper filing fee after the filing deadline date are considered *Late Filed* and are so marked. When late filing a petition, the Petitioner will be required to complete a statement "Explanation for Submitting This Petition Late", and provide any documentation of the reasons for late filing.

Late Filed Petitions will be reviewed by the VAB Attorney. Following State Guidelines, he or she will decide, based upon evidence presented by the Petitioner, whether there is a valid reason for the Petition to be filed late.

If the VAB Attorney determines that good cause existed for the late filing, a hearing will be scheduled for an Attorney Special Magistrate to consider the facts of the Petition regarding Exemption, Classification, or Legal issues. A hearing notice will be sent in accordance with Florida Statutes.

When the Petitioner does not establish just cause for late filing, the Petition will not be scheduled for hearing. The Petitioner will be immediately notified by mail or email of the determination of the VAB Attorney and the filing fee will be retained by the Clerk of Courts. The rejection of a late filed VAB petition does not prevent a petitioner from seeking relief through the Circuit Court.

Mailing Address: Clerk of Courts, Attn: Minutes Office (VAB), PO Box 2469, Fort Myers, FL 33902-2469.
For delivery via other than First Class US Mail (Express Mail, FedEx, UPS, etc.):
Clerk of Courts, Attn: Minutes Office (VAB), Room 207, 2115 Second Street, Fort Myers, FL 33901.
Telephone number: (239) 533-2328 **Fax number:** (239)485-2038 **email:** InfoVAB@leeclerk.org
Additional information is available using the VAB link at the Clerk's website: **www.leeclerk.org**

[Click here to return to Agenda](#)

LEE COUNTY VALUE ADJUSTMENT BOARD

LATE FILED PETITION PROCESS FOR VALUATION PETITIONS

This office is governed by State Regulations with regard to timely filing of Petitions. The completed Petition, along with the CORRECT Filing Fee, must physically be received in the Minutes Office on or before 5:00 p.m. on the final filing date stated on the Truth in Millage Notice (TRIM) or as adjusted due to TRIM mailing delays.

Petitions received *without the required filing fee* after the filing deadline date will be rejected and returned to the taxpayer. Complete petitions received with the proper filing fee after the filing deadline date are considered *Late Filed* and are so marked. When late filing a petition, the Petitioner will be required to complete a statement "Explanation for Submitting This Petition Late", and provide any documentation of the reasons for late filing.

Late Filed Petitions will be reviewed by the VAB Attorney. Following State Guidelines, he or she will decide, based on evidence presented by the Petitioner, whether there is a valid reason for the Petition to be filed late.

If the VAB Attorney determines that good cause existed for the late filling, the Petition will be scheduled for a hearing before a Special Magistrate to consider the facts of the Petition. A hearing notice will be sent in accordance with Florida Statutes.

When the Petitioner does not establish just cause for late filing, the Petition will not be scheduled for hearing. The Petitioner will be immediately notified by mail or email of the determination of the VAB Attorney and the filing fee will be retained by the Clerk of Courts. The rejection of a late filed VAB petition does not prevent a petitioner from seeking relief through the Circuit Court.

Mailing Address: Clerk of Courts, Attn: Minutes Office (VAB), PO Box 2469, Fort Myers, FL 33902-2469.

For delivery via other than First Class US Mail (Express Mail, FedEx, UPS, etc.):

Clerk of Courts, Attn: Minutes Office (VAB), Room 207, 2115 Second Street, Fort Myers, FL 33901.

Telephone number: (239) 533-2328 **Fax number:** (239)485-2038 **email:** InfoVAB@leeclerk.org

Additional information is available using the VAB link at the Clerk's website: **www.leeclerk.org**

[Click here to return to Agenda](#)

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
SPECIAL MAGISTRATE APPLICATION

Page 1 of 2

Applicant Information		
Please type or print. If more space is needed, attach additional sheets. Incomplete applications will be returned.		
Important: A resume should be submitted with the application but cannot be used in lieu of an application.		
Name:	Date:	
Business Name		
Mailing Address		
Home Phone:	Business Phone:	
Cell Phone:	Fax:	
Primary E-mail:	Alternate E-mail	
<p>Pursuant to § 194.035, Florida Statute (F.S.), a person cannot serve as a Special Magistrate if he or she is an elected or appointed official of a county, a taxing jurisdiction, or the state; is an employee of a county, a taxing jurisdiction, or the state or in the same tax year that he or she serves the Board as a Special Magistrate, represents a party before the Board in any administrative review of property taxes.</p>		
Are you an elected or appointed official of a county, a taxing jurisdiction, or the state?	YES	NO
Are you an employee of a county, a taxing jurisdiction, or the state?	YES	NO
Will you be representing/do you plan to represent a party before the Lee County VAB in any administrative review of property taxes during the 2014-2015 Lee County VAB session?	YES	NO
If yes to any of these questions, please provide details:		
Please list any counties where you have conducted hearings as a Value Adjustment Board special magistrate:		
Please list all counties in which you plan to serve or have applied to serve in 2014:		
Please list all known dates between Sept 1, 2014 and Jan 31, 2015 when you would NOT be available for hearings:		
Documentation Required		
1. Two (2) letters of recommendation		
2. Certification of completion of 2014 training provided by the Department of Revenue and of passing the associated test. Prior to conducting hearings, all applicants are required under § 194.035, F.S., to certify completion of the 2014 training provided by the Department of Revenue (DOR). The Lee County Value Adjustment Board requires that each applicant pass the test associated with the DOR training. To obtain the training availability date, go to the DOR website at http://dor.myflorida.com/dor/property/vab/training.html .		
Please provide the information requested on the reverse side.		

**LEE COUNTY VALUE ADJUSTMENT BOARD
SPECIAL MAGISTRATE APPLICATION**

Page 2 of 2

Attorney Magistrate Qualifications			
1. Are you a member of the Florida Bar? Member Number (FBN):	YES	NO	
2. Do you have at least five years experience in the area of ad valorem taxation?	YES	NO	
3. Have you ever been a party to or attorney on any legal action against the Property Appraiser or Lee County?	YES	NO	
4. Have you ever been convicted of a crime?	YES	NO	
5. Have you received any disbarment, suspension, or other disciplinary action from an organized bar association?	YES	NO	
If you answered "yes" to 3, 4, or 5 above, please explain.			
Appraiser Magistrate Qualifications			
1. Are you a state certified real estate appraiser? State certification number:	YES	NO	
2. Do you have at least five years experience in real property valuation?	YES	NO	
3. Do you have at least five years experience in tangible personal property valuation?	YES	NO	
4. Have you ever been a party to any legal action against the Property Appraiser or Lee County?	YES	NO	
5. Have you ever been convicted of a crime?	YES	NO	
6. Have you ever been fined, reprimanded, placed on probation or otherwise disciplined by the Florida Real Estate Commission or the Florida Real Estate Appraisal Board?	YES	NO	
If you answered "yes" to 4, 5, or 6 above, please explain.			
List all nationally recognized associations of which you are a current member, including your designation and membership number.			
Type of REAL PROPERTY hearings you are qualified to adjudicate: (Check appropriate boxes)			
<u>Property Type</u>	<u>Property Type</u>		
Single Family Units	Income Analysis		
Condominiums	Commercial		
Apartment Buildings	Vacant Land		
Multiple Dwellings	Tangible Personal Property		
Other (Please describe)			
<p>The undersigned certifies, under penalty of disqualification from consideration, that each item contained in this application or in any other document furnished by or on behalf of the applicant is true and complete as of the date it bears.</p> <p>The undersigned authorizes the Value Adjustment Board to obtain information from other sources to verify each item contained herein. The undersigned acknowledges that if selected, he/she will follow all requirements and mandates of law in fulfilling the duties of Special Magistrate to the Value Adjustment Board.</p> <p>By signing this document, the undersigned acknowledges notification that this document and all material submitted will be presented to the Lee County VAB Attorney and to the VAB and will become part of the public record.</p>			
Applicant Signature:		Date:	

Qualified individuals wishing to serve should submit the **COMPLETED** application on or before **Friday, May 16, 2014**, to:

Lee County Clerk of Courts
Attn: Value Adjustment Board Clerk
P O Box 2469
Fort Myers FL 33902-2469

Completed applications may also be submitted via email to: VABSM@leeclerk.org

[Click here to return to Agenda](#)

LEE COUNTY VALUE ADJUSTMENT BOARD

County Commissioner Brian Hamman
County Commissioner Cecil Pendergrass
School Board Member Cathleen Morgan
Citizen Member ~~Alan Gargis~~ **Randal Zavada**
Citizen Member Charles Gutekunst

Value Adjustment Board - Minutes Office
P.O. Box 2469, Fort Myers, FL 33902
2115 Second Street, Room 207, Fort Myers, FL 33901
Phone: (239) 533-2328 Fax: (239) 485-2038
Email: InfoVAB@leeclerk.org

FORM VLH
Revised ~~03/13/2014~~

[Click here to return to Agenda](#)

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	06/05/13	
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	06/05/13	
RTI	Response to Interest	06/28/12	06/05/13	
SMA	Special Magistrate Application	03/13/14	N/A	
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	03/13/14	
WD2	Record of Multiple Petitions Withdrawn/Settled	06/10/10	08/12/11	

OTHER APPROVED LOCAL FORMS/MANUALS AVAILABLE ELSEWHERE 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	12/09/13	Discontinued as of 12/09/2013
ISP-12	Information about the Value Adjustment Board Process	06/28/12	03/13/14	View under "VAB Information Booklet"
LFC	Late Filed Petition Process - Classification & Exemption	08/12/11	02/27/12	View under "VAB Local Policies & Procedures"
LFV	Late Filed Petition Process - Value Petitions	08/12/11	02/27/12	View under "VAB Local Policies & Procedures"
RCC	Request to Comment at VAB Meeting	06/15/09	03/13/14	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"

[Click here to return to Agenda](#)

Affidavit for Sworn Party

Re: Lee County Value Adjustment Board
Petition Number: _____

State of _____
County of _____

I hereby swear and affirm that all statements made by me, _____, party in the above referenced Lee County Value Adjustment Board Petition, were the truth and nothing but the truth, during the telephonic hearing held in Value Adjustment Board Hearing Room A, on _____, 20__ at _____ A.M. for the above referenced Lee County Value Adjustment Board Petition.

Printed Name: _____

Before me, the undersigned authority, personally appeared _____, who produced _____ as identification, or who is personally known to me, and who by me was duly sworn, states that his/her testimony during the hearing for above referenced Lee County Value Adjustment Board Petition was the truth and nothing but the truth. In witness my hand and official seal this ____ day of _____, 20__.

Notary Public

SEAL:

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

Affidavit for Sworn Witness

Re: Lee County Value Adjustment Board
Petition Number: _____

State of _____
County of _____

I hereby swear and affirm that all statements made by me, _____, witness in the above referenced Lee County Value Adjustment Board Petition, were the truth and nothing but the truth, during the telephonic hearing held in Value Adjustment Board Hearing Room A, on _____, 20__ at _____ A.M. for the above referenced Lee County Value Adjustment Board Petition.

Printed Name: _____

Before me, the undersigned authority, personally appeared _____, who produced _____ as identification, or who is personally known to me, and who by me was duly sworn, states that his/her testimony during the hearing for above referenced Lee County Value Adjustment Board Petition was the truth and nothing but the truth. In witness my hand and official seal this ____ day of _____, 20__.

Notary Public

SEAL:

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

LEE COUNTY VALUE ADJUSTMENT BOARD

HEARING CLERK'S DAILY REPORT

HEARING CLERK INFORMATION

CLERK'S NAME		TODAY'S DATE:	
TIME LEFT OFFICE:		TIME ARRIVED AT CONSTITUTIONAL COMPLEX:	
TIME AM HEARINGS BEGAN:		TIME AM HEARINGS RECESSED	
TIME LUNCH BEGAN		TIME LUNCH ENDED:	
TIME PM HEARINGS BEGAN		TIME PM HEARINGS ENDED	
TIME LEFT CONSTITUTIONAL COMPLEX:	TIME BACK AT OFFICE:		
NO. OF ROUND TRIPS BETWEEN OFFICE AND CONSTITUTIONAL COMPLEX:			

SPECIAL MAGISTRATE INFORMATION

SPECIAL MAGISTRATE NAME:		SPECIAL MAGISTRATE RECEIVED A CD OR ELECTRONIC FILES? (SPECIFY WHICH) YES/NO	
SPECIAL MAGISTRATE ARRIVED:		MAGISTRATE'S RECESS:	
ADJOURNMENT:		SPECIAL MAGISTRATE LEFT:	

OTHER INFORMATION

NOTE ANY SPECIAL OR UNUSUAL CIRCUMSTANCES ABOUT TODAY'S HEARINGS
--

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

LEE COUNTY VALUE ADJUSTMENT BOARD

HEARING CLERK'S DAILY REPORT

HEARING NOTES

Petition No:		Value Presented by PAO	
Petitioner Present:		Add'l Petitioner Evidence? (Y/N) Admissible? (Y/N)	
Agent Present:		Add'l PAO Evidence? (Y/N) Admissible? (Y/N)	
PAO Rep 1		Withdrawn/Resolved (Y/N)	
PAO Rep 2		Deferred/Remanded (Y/N)	
SM Recommendation:	Grant	Deny	Reserve

Petition No:		Value Presented by PAO	
Petitioner Present:		Add'l Petitioner Evidence? (Y/N) Admissible? (Y/N)	
Agent Present:		Add'l PAO Evidence? (Y/N) Admissible? (Y/N)	
PAO Rep 1		Withdrawn/Resolved (Y/N)	
PAO Rep 2		Deferred/Remanded (Y/N)	
SM Recommendation:	Grant	Deny	Reserve

Petition No:		Value Presented by PAO	
Petitioner Present:		Add'l Petitioner Evidence? (Y/N) Admissible? (Y/N)	
Agent Present:		Add'l PAO Evidence? (Y/N) Admissible? (Y/N)	
PAO Rep 1		Withdrawn/Resolved (Y/N)	
PAO Rep 2		Deferred/Remanded (Y/N)	
SM Recommendation:	Grant	Deny	Reserve

Petition No:		Value Presented by PAO	
Petitioner Present:		Add'l Petitioner Evidence? (Y/N) Admissible? (Y/N)	
Agent Present:		Add'l PAO Evidence? (Y/N) Admissible? (Y/N)	
PAO Rep 1		Withdrawn/Resolved (Y/N)	
PAO Rep 2		Deferred/Remanded (Y/N)	
SM Recommendation:	Grant	Deny	Reserve

Petition No:		Value Presented by PAO	
Petitioner Present:		Add'l Petitioner Evidence? (Y/N) Admissible? (Y/N)	
Agent Present:		Add'l PAO Evidence? (Y/N) Admissible? (Y/N)	
PAO Rep 1		Withdrawn/Resolved (Y/N)	
PAO Rep 2		Deferred/Remanded (Y/N)	
SM Recommendation:	Grant	Deny	Reserve

SPECIAL MAGISTRATE RATING SHEET

Week of _____

Completed by: _____

1=Below average**2=Average****3=Good****4=Outstanding**

Magistrate Name	Hearing Date	Punctual	Computer skills	Knows VAB Rules	Decision making	Hearing control	Hearing length	Attitude toward parties	Attitude toward hrg clerk	Professional behavior	Additional Comments

**LEE COUNTY VALUE ADJUSTMENT BOARD
DEFERRAL OF DECISION BY SPECIAL MAGISTRATE**

SPECIAL MAGISTRATE: _____ HEARING DATE: _____

Petition Number: _____ Parcel Number: _____

Petitioner/Agent Name: _____ Signature: _____

Property Appraiser Representative: _____ Signature: _____

In accordance with the provisions of F.A.C. Rule 12D-9.025(6), the parties to this petition have agreed to leave the hearing record open to allow for collection and submission of additional relevant and credible evidence for consideration by the Special Magistrate, with copies to be provided simultaneously to the VAB Clerk for the Special Magistrate and to the other party. The parties have further agreed that the Special Magistrate is authorized to consider such evidence without further hearing, unless the property appraiser seeks to present additional evidence that was unexpectedly discovered and that would increase the assessment.

Additional Evidence to be submitted by Petitioner:

Deadline for submittal by Petitioner: _____

Additional Evidence to be submitted by Property Appraiser

Deadline for submittal by Property Appraiser: _____

Send Information to VAB Clerk for Special Magistrate at: InfoVAB@leeclerk.org

Send information to Petitioner/Agent at: _____

Send information to Property Appraiser at: _____

Special Magistrate Signature

Copies of this form to be provided to VAB Clerk, Petitioner/Agent, Property Appraiser Representative, and Special Magistrate.

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

LEE COUNTY VALUE ADJUSTMENT BOARD
 HEARING AGENDA PETITIONER SIGN-IN
 (Hearing Date) - ROOM (Room Code)
 SPECIAL MAGISTRATE - (Special Magistrate Name)

AS OF (Print Date)

Pet No	Parcel No	DOR	PAO Rep	Hearing Time	Owner Name	Petitioner/Agent Name	Time Requested	Time Allowed	Petitioner Sign In

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

LEE COUNTY VALUE ADJUSTMENT BOARD

EVIDENCE PRESENTED/CONSIDERED AT HEARING

Petition No(s) _____ Hearing Date: _____

Special Magistrate _____ VAB Hearing Clerk _____

Petitioner/Agent: _____ PAO Analyst: _____

Petitioner's Evidence - Use additional sheets if necessary						
Exh #	Brief Description	Submitted timely? (Y/N)	In Axia before hearing? (Y/N)	Scanned at hearing? (Y/N)	Admissible? (Y/N)	Why/why not?
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

Property Appraiser's Evidence - Use additional sheets if necessary						
Exh #	Brief Description	Submitted timely? (Y/N)	In Axia before hearing? (Y/N)	Scanned at hearing? (Y/N)	Admissible? (Y/N)	Why/why not?
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

**LEE COUNTY VALUE ADJUSTMENT BOARD
FACSIMILE OF STAMP FOR RECEIPT OF EVIDENCE**

PETITION NO. _____	VAB Clerk _____
Evidence Submitted By: _____	Petitioner _____ PAO Analyst _____
DATE HERE	
SM has considered this Evidence:	
_____ Admissible	_____ Inadmissible

Shown larger than actual size.

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

**LEE COUNTY VALUE ADJUSTMENT BOARD
HEARING PARTICIPANTS' INFORMATION**

Hearing Date: _____ Special Magistrate: _____

Hearing Clerk: _____ Petition No(s): _____

The purpose of this form is to obtain accurate information regarding the participants at the hearing and to assist in the preparation of an accurate recommended decision.

PLEASE PRINT CLEARLY

NAME	TITLE	REPRESENTING

FORM HPI

Approved

06/05/13

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

LEE COUNTY VALUE ADJUSTMENT BOARD INFORMATION ABOUT THE VALUE ADJUSTMENT BOARD PROCESS

Important Contact Information

Lee County Value Adjustment Board (VAB)
2115 Second Street - Room 207 - Fort Myers FL 33901
PO Box 2469 - Fort Myers FL 33902-2469
239-533-2328
FAX: 239-485-2038
Email: InfoVAB@leeclerk.org
WEB: Select the "Value Adjustment Board" link at <http://www.leeclerk.org/>

Lee County Property Appraiser
2480 Thompson Street - 4th Floor - Fort Myers FL 33901
PO Box 1546 - Fort Myers FL 33902
Real Property & Ag Classifications (239) 533-6150 Fax: (239)533-6091
Tangible Personal Property: (239) 533-6140 Fax: (239)533-6289
WEB: www.leepa.org

NOTE: On August 13, 2012, the Department of Revenue issued an Information Sheet regarding the requirement for Partial Payment of Taxes under Section 194.014, F.S. Please see page 4 for the complete information.

I. FILING A PETITION

- Petition forms are available from the Lee County Property Appraiser's (PAO) main office. Forms may also be downloaded from the Property Appraiser's website www.leepa.org or using the link to the Department of Revenue website accessible via the Value Adjustment Board (VAB) link at the Clerk's website: <http://www.leeclerk.org/>.
- Most types of petitions may be filed online and the fees paid with a credit card (MasterCard or Visa). Select the VAB link at the Clerk's website: <http://www.leeclerk.org>, then select the appropriate link for filing a petition, and follow the instructions provided to complete the petition filing process.
- You should file in person or by mail/delivery service if:
 - you wish to file a single joint petition for multiple contiguous parcels or condominium units.
 - you wish to pay your filing fees by cash, check, or money order.
 - you are filing a petition for denial of a timely filed Homestead Exemption application.
- 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. On-line filers will be charged a 3.5% convenience fee by the credit card processor.
- 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.
- f* A petition filed on behalf of the 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, must include the license number of the filing agent in the area provided on the petition form. A petition filed on behalf of the taxpayer by an unlicensed agent, including a family member, must also be signed by the taxpayer or be accompanied by a written authorization from the taxpayer.
- Written notification must be provided to the VAB Clerk of any changes in the taxpayer name or agent's name, address, telephone, or similar contact information on the petition that occurs during the VAB process.

II. BASIC HEARING PROCESS

- The Value Adjustment Board (VAB), consisting of two members of the Board of County Commissioners, one member of the School Board, and two appointed citizens, will appoint Special Magistrates to hear petitions. The Special Magistrates will conduct hearings and make recommendations to the VAB for final consideration. If the petitioner designates an agent to act on his/her behalf, written notification from the petitioner of any change in such designation must be provided to the VAB Clerk to ensure that notices are correctly mailed. Written notification must be provided to the VAB Clerk of any changes in the taxpayer name or agent's name, address, telephone, or similar contact information on the petition that occurs during the VAB process.
- Hearing Notices will be provided to petitioners, by U.S. mail or by the preferred method indicated on the petition form, at least twenty-five (25) days before the scheduled hearing date. Written requests to re-schedule will be considered only if received at the Minutes Office at least five (5) days before the scheduled hearing, except in specific emergency situations. No hearing will be re-scheduled without a written request.
- The Florida Statutes and the Florida Administrative Code provide specific guidelines for the exchange of evidence between the petitioner and the Property Appraiser's Office.
- Information with regards to such guidelines is located in Lee County VAB Local Policies and Procedures. Please note: Any and all taxpayer/petitioner evidence uploaded into the Axia system will thereafter be accessible to both the petitioner and the PAO. Such accessibility of evidence will not commence the evidence exchange process. PAO evidence may not be visible to petitioner if petitioner has not properly initiated the evidence exchange process.
- Scheduled hearings will be heard as close to the scheduled time as possible. Because some hearings may take longer than expected, there could be delays in subsequent hearings. You may wish to bring a book, magazine, or something else to occupy your time while you wait.
- All petitioners, Property Appraiser staff, and witnesses may be required to testify under oath at the hearing; and may be cross-examined. It is the responsibility of both parties to present sufficient admissible, relevant and credible evidence. Neither the VAB nor the Special Magistrate can adjust the value of a property or grant an exemption on the basis of hardship or the ultimate amount of taxes required.
- In the event that neither the petitioner nor his/her agent attends the hearing, unless a written authorization to proceed in the absence of the petitioner/agent has been provided to the VAB Clerk, or unless the petitioner or petitioner's agent provides a statement of good cause for failing to appear, the petition will be denied. If written authorization to proceed has been received, the petition will be reviewed by the Special Magistrate, relying on the content of the petition and any evidence submitted by the petitioner, along with evidence and/or testimony provided by the Property Appraiser. "Written authorization" includes checking the appropriate box on the petition form.
- At the hearing, connections will be provided to allow each party, using their own laptop computers, to access the web and 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.
- 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) days prior to the proceeding at which such accommodation is required. 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.
- A request to participate telephonically must be received by the VAB no later than TEN (10) DAYS PRIOR TO THE SCHEDULED HEARING DATE. The request must be submitted in writing to the mailing address, email address, or fax number shown above. All state and local procedures with regards to telephonic hearings must be followed.

- The VAB will consider the recommendations of the Special Magistrates and render a final decision on each petition. Determination of the Special Magistrates' recommendations, based on the record, will be adopted by a majority vote of the VAB. Additional testimony and evidence will not be considered at any meeting of the VAB. Each petitioner will be notified in writing of the decision made by the VAB. This decision may be appealed to the Circuit Court as provided in F.S. 194.036. Recommended decisions and final decisions may be sent via email if an email address has been provided on the petition.
- If the petitioner decides to appeal any decision made by the VAB with respect to any matter considered at the hearing, a record of the proceedings will be required; and for such purposes the petitioner may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.
- *For detailed information regarding the following items, please refer to information available at the Property Appraiser's website: www.leepa.org. You may also call the applicable telephone number listed above.*
 - Agricultural Classification
 - Exemptions - Homestead, Disability, Non-Profit, Senior, Veteran's, Widow/Widower
 - Save Our Homes (SOH)
 - Transfer of Homestead Assessment Difference (Portability)

III. PUBLIC INFORMATION

- Chapter 12D-9, 12D-10 and 12D-16 of the Florida Administrative Code, Requirements for Value Adjustment Board and applicable forms are available on line at <http://dor.myflorida.com/dor/property/vab>.
- The Florida Statutes (F.S.) are available in any branch of the Lee County Public Library, and online at <http://www.leg.state.fl.us/Statutes/>.
- Additional information about the Value Adjustment Board process may be found in the Lee County Value Adjustment Board Local Policies and Procedures. These procedures may be viewed on line using the Value Adjustment Board link at the Clerk's website: <http://www.leeclerk.org>, or a copy may be requested from the Minutes Office at the phone number/email address shown below. The petitioner may also wish to refer to the Department of Revenue website www.myflorida.com/dor and/or the online Florida Statutes at www.leg.state.fl.us/Statutes/

This brochure has been created to provide answers to commonly asked questions, and may be relied upon only as general information. It is always best to consult an attorney about your legal rights and responsibilities regarding your particular case.

NOTE: On August 13, 2012, the Department of Revenue issued an Information Sheet regarding the requirement for Partial Payment of Taxes under Section 194.014, F.S.

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 value adjustment board. A partial payment is not required only if the value adjustment board 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.**

Click here to return to Forms List

LEE COUNTY VALUE ADJUSTMENT BOARD
GUIDELINES FOR PUBLIC COMMENT AT VAB MEETINGS

- a) Maximum time for any individual speaker from the public at any VAB meeting shall not exceed five (5) minutes,
- b) Only the individual submitting the card is allowed to address the Value Adjustment Board with respect to the maximum amount of time allotted; time may not be “yielded” to other speakers,
- c) Public comment should be limited to topics relevant to the VAB, and the VAB will only consider issues concerning the VAB operations and/or VAB procedures. This time shall not be utilized to appeal specific recommendations, decisions or merits of any particular case,
- d) Any member of the public wishing to speak during the public comment segment of any VAB meeting must submit a “Request to Comment Card” prior to speaking during any VAB meeting, containing the speaker’s name and the subject the speaker wishes to address,
- e) Any member of the public wishing to speak during the public comment segment of any VAB meeting must approach the table in order for the recording equipment to properly record the entirety of all conversations, pursuant to the verbatim requirements of the VAB
- f) Speakers shall be called to address the Value Adjustment Board in the order in which each has submitted a Request to Comment Card,
Inappropriate remarks, attacks on individuals and abusive comments shall not be allowed and shall be ruled “out of order” by the Board Chair. Any speaker continuing with such remarks or comments shall be required to relinquish any remaining floor time.

The Lee County Value Adjustment Board

Request to Comment

Please Print Information Clearly

Name _____

Address _____

City _____ State _____ Zip _____

Representing _____

Issue _____

Date _____

LeeClerk.ORG

LEIGH DAUGETTE, CLERK OF COURT

VAB Form RCC
Revised 03.13.14

For Additional Information Contact

VAB Clerk at (239) 533-2328

or visit our website at www.leeclerk.org/VAB.htm

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

**LEE COUNTY VALUE ADJUSTMENT BOARD
REQUEST TO RESCHEDULE PETITION(S) AT HEARING**

**NOTE: TO BE USED ONLY BY THE SPECIAL MAGISTRATE AT THE SCHEDULED HEARING.
TO REQUEST THE RESCHEDULE OF A FUTURE HEARING DATE, PLEASE USE FORM RRP.**

TODAY'S HEARING DATE: _____ **SPECIAL MAGISTRATE:** _____

Petition No(s): _____

Party requesting reschedule: ___Petitioner ___Property Appraiser ___Special Magistrate

Petitioner/Agent Name: _____

Property Appraiser Representative: _____

I/we request that the hearing(s) for the above petition(s), scheduled to be heard this date be re-scheduled to another hearing date for the following reason(s):

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

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

_____ Other: Please describe in detail

The requesting party will contact the VAB Clerk, within 2 days, at 239-533-2328 or InfoVAB@leeclerk.org to arrange an appropriate date for the re-scheduled hearing(s).

Signature of Petitioner/Agent

Signature of Property Appraiser Representative

Signature of Special Magistrate

Copies of this completed request should be provided to:

_____ Hearing Clerk,
_____ Special Magistrate
_____ Petitioner
_____ Property Appraiser representative

**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 Re-schedule 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):

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).
3. _____ The Property Appraiser did not provide evidence to 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.]
4. _____ 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.)

5. _____ Other: Please describe in detail

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 late re-schedule request, the petitioner 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 will take place as scheduled on the original hearing date.

FORM RRF
Revised 12/09/2013

Mailing Date

VIA U.S.P.S. REGULAR MAIL

Special Magistrate

Address

City, State ZIP

Phone Number

**Re: Response to Interest - Special Magistrate Services
Lee County 20__ Value Adjustment Board**

Dear _____,

Thank you for your interest in providing Special Magistrate Services to the Lee County 20__ Value Adjustment Board (VAB).

We received interest from many qualified applicants for the upcoming VAB session, and although you are fully qualified to serve as an Appraisal Special Magistrate, the VAB has fulfilled its need for Special Magistrates for the 20__ VAB session.

We appreciate you taking the time to provide your information to the VAB. In the event you remain interested in providing Special Magistrate Services to the Lee County VAB in future years, please contact the Lee County VAB Clerk at (239) 533-2328, so that we may retain your information for future purposes.

Respectfully,

[Printed Name]

Lee County Value Adjustment Board Chair

cc: _____, Minutes Lead Value Adjustment Board Clerk

cc: _____ Esq., Value Adjustment Board Counsel

cc: Lee County Value Adjustment Board

FORM RTI

Revised 06/05/2013

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

**LEE COUNTY VALUE ADJUSTMENT BOARD
SPECIAL MAGISTRATE APPLICATION**

Applicant Information		
Please type or print. If more space is needed, attach additional sheets. Incomplete applications will be returned.		
Important: A resume should be submitted with the application but cannot be used in lieu of an application.		
Name:	Date:	
Business Name		
Mailing Address		
Home Phone:	Business Phone:	
Cell Phone:	Fax:	
Primary E-mail:	Alternate E-mail	
<p>Pursuant to § 194.035, Florida Statute (F.S.), a person cannot serve as a Special Magistrate if he or she is an elected or appointed official of a county, a taxing jurisdiction, or the state; is an employee of a county, a taxing jurisdiction, or the state or in the same tax year that he or she serves the Board as a Special Magistrate, represents a party before the Board in any administrative review of property taxes.</p>		
Are you an elected or appointed official of a county, a taxing jurisdiction, or the state?	YES	NO
Are you an employee of a county, a taxing jurisdiction, or the state?	YES	NO
Will you be representing/do you plan to represent a party before the Lee County VAB in any administrative review of property taxes during the 2014-2015 Lee County VAB session?	YES	NO
If yes to any of these questions, please provide details:		
Please list any counties where you have conducted hearings as a Value Adjustment Board special magistrate:		
Please list all counties in which you plan to serve or have applied to serve in 2014:		
Please list all known dates between Sept 1, 2014 and Jan 31, 2015 when you would NOT be available for hearings:		
Documentation Required		
1. Two (2) letters of recommendation		
2. Certification of completion of 2014 training provided by the Department of Revenue and of passing the associated test. Prior to conducting hearings, all applicants are required under § 194.035, F.S., to certify completion of the 2014 training provided by the Department of Revenue (DOR). The Lee County Value Adjustment Board requires that each applicant pass the test associated with the DOR training. To obtain the training availability date, go to the DOR website at http://dor.myflorida.com/dor/property/vab/training.html .		
Please provide the information requested on the reverse side.		

**LEE COUNTY VALUE ADJUSTMENT BOARD
SPECIAL MAGISTRATE APPLICATION**

Page 2 of 2

Attorney Magistrate Qualifications			
1. Are you a member of the Florida Bar? Member Number (FBN):	YES	NO	
2. Do you have at least five years experience in the area of ad valorem taxation?	YES	NO	
3. Have you ever been a party to or attorney on any legal action against the Property Appraiser or Lee County?	YES	NO	
4. Have you ever been convicted of a crime?	YES	NO	
5. Have you received any disbarment, suspension, or other disciplinary action from an organized bar association?	YES	NO	
If you answered "yes" to 3, 4, or 5 above, please explain.			
Appraiser Magistrate Qualifications			
1. Are you a state certified real estate appraiser? State certification number:	YES	NO	
2. Do you have at least five years experience in real property valuation?	YES	NO	
3. Do you have at least five years experience in tangible personal property valuation?	YES	NO	
4. Have you ever been a party to any legal action against the Property Appraiser or Lee County?	YES	NO	
5. Have you ever been convicted of a crime?	YES	NO	
6. Have you ever been fined, reprimanded, placed on probation or otherwise disciplined by the Florida Real Estate Commission or the Florida Real Estate Appraisal Board?	YES	NO	
If you answered "yes" to 4, 5, or 6 above, please explain.			
List all nationally recognized associations of which you are a current member, including your designation and membership number.			
Type of REAL PROPERTY hearings you are qualified to adjudicate: (Check appropriate boxes)			
<u>Property Type</u>	<u>Property Type</u>		
Single Family Units	Income Analysis		
Condominiums	Commercial		
Apartment Buildings	Vacant Land		
Multiple Dwellings	Tangible Personal Property		
Other (Please describe)			
<p>The undersigned certifies, under penalty of disqualification from consideration, that each item contained in this application or in any other document furnished by or on behalf of the applicant is true and complete as of the date it bears.</p> <p>The undersigned authorizes the Value Adjustment Board to obtain information from other sources to verify each item contained herein. The undersigned acknowledges that if selected, he/she will follow all requirements and mandates of law in fulfilling the duties of Special Magistrate to the Value Adjustment Board.</p> <p>By signing this document, the undersigned acknowledges notification that this document and all material submitted will be presented to the Lee County VAB Attorney and to the VAB and will become part of the public record.</p>			
Applicant Signature:		Date:	

Qualified individuals wishing to serve should submit the **COMPLETED** application on or before **Friday, May 16, 2014**, to:

Lee County Clerk of Courts
Attn: Value Adjustment Board Clerk
P O Box 2469
Fort Myers FL 33902-2469

Completed applications may also be submitted via email to: VABSM@leeclerk.org

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

LEE COUNTY VALUE ADJUSTMENT BOARD

Special Magistrate Performance Review

MAGISTRATE INFORMATION				
Name		Job Title		
Petitions Analysis				
Petitions Heard	Number of Parcels Heard	Granted	Denied	Remanded
Cost Analysis				
Petitions Heard	Number of Parcels Heard	Total Amount Invoiced For Services	Cost Per Petition	Cost Per Parcel
RATINGS				
1=Does not meet expectations 2=Meets expectations 3=Exceeds expectations				
Job Knowledge <input type="radio"/> <input checked="" type="radio"/> <input type="radio"/>				
Details the overall knowledge the magistrate displays and how well knowledge is applied. This category includes, but is not limited to the application of DOR statutes and rules, decision making skills and level of proficiency in the Axia program.				
Comments: This area only allows one line of text, but font size reduces so a lot can be put into it.				
Work Product <input type="radio"/> <input checked="" type="radio"/> <input type="radio"/>				
Details the overall quality of work produced by the magistrate. This category includes, but is not limited to, worksheet content, timeliness in which worksheets are completed and worksheet corrections needed.				
Comments:				
Hearings <input type="radio"/> <input checked="" type="radio"/> <input type="radio"/>				
Details the overall ability to conduct VAB hearings and control the VAB forum, to include punctuality, timeliness and professionalism with VAB staff, the parties and the public, before, during and after hearings.				
Comments:				
Professionalism <input type="radio"/> <input checked="" type="radio"/> <input type="radio"/>				
Details the overall dependability, willingness to cooperate, willingness to accept legal advice, attitude toward the parties and working relationship with VAB personnel.				
Comments:				
Overall Rating (average the rating numbers above)				
EVALUATION				
ADDITIONAL COMMENTS:				

VERIFICATION OF REVIEW	
<i>Special Magistrate review is reflective of work performed from October 2013 through March 2014.</i>	
<i>Data has been verified by the Deputy Clerk to the VAB.</i>	
Magistrate Name:	
VAB Counsel/Administrator Signature:	Date of Review:

FORM SME

Approved 03/13/14

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

**LEE COUNTY VALUE ADJUSTMENT BOARD
INVOICE FOR SPECIAL MAGISTRATE SERVICES**

Special Magistrate Name		Invoice Date
Mailing Address		Invoice #
		PO #
		Telephone
		email

Invoices must be sent to: **Lee County Clerk of Court**
Accounts Payable Office
P O Box 2396
Fort Myers FL 33902-2396

or emailed to: FinanceOnBase@leeclerk.org (The word "invoice" must be in the email subject line.)

Please be sure to include your PO# in the space provided above.

Invoices must be submitted no later than thirty (30) calendar days after the corresponding hearing date.

Please list only one hearing date per invoice.

Invoices will not be paid until all recommendations for the listed hearing dates are completed.

Line #	Date of Service	Task	# Petitions Heard	# Parcels Heard	# Hours	# Hours x \$125.00
1		Conduct VAB Hearings				0.00
2		Prepare VAB recommendations	N/A	N/A		0.00
3		Prepare VAB recommendations	N/A	N/A		0.00
4		Prepare VAB recommendations	N/A	N/A		0.00
5		Totals for hearings/recomendations (Sum Lines 1 - 4)	N/A	N/A	0.00	0.00
					# RT Miles	Mileage @ .565
6		Travel to & from hearings	N/A	N/A		0
7		Total amount due for this hearing date (Sum Lines 5 + 6)				0.00
	If the total hours to "Prepare Recommendations" (Sum lines 2, 3, & 4) is greater than two (2) times the hours spent at hearing, please provide an explanation here:					
	<u>Special Magistrate Certification:</u>					
	I hereby certify that the information contained in this invoice is true and accurate.					
	Special Magistrate Signature: _____ Date Signed _____					

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

(Mailing Date)

VIA U.S.P.S. REGULAR MAIL

Special Magistrate Name

Address

Address

Phone

**Re: Termination of Agreement between the Lee County 20__ Value
Adjustment Board and _____ for Special Magistrate Services
("Agreement")**

Dear _____,

This letter shall serve as official notice that the above-referenced Agreement is hereby terminated. Pursuant to Section 3.2 of said Agreement, the 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.

According to the records for the Lee County Value Adjustment Board, all invoices submitted by you have been resolved and/or paid in full. Please call the Lee County Value Adjustment Board Clerk at (239) 533-2328, in the event that this information is inaccurate.

Respectfully,

[Printed Name]

Lee County Value Adjustment Board Chair

cc: _____, Minutes Lead Value Adjustment Board Clerk

cc: _____ Esq., Value Adjustment Board Counsel

cc: Lee County Value Adjustment Board

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

LEE COUNTY VALUE ADJUSTMENT BOARD

County Commissioner Brian Hamman
County Commissioner Cecil Pendergrass
School Board Member Cathleen Morgan
Citizen Member Randal Zavada
Citizen Member Charles Gutekunst

Value Adjustment Board - Minutes Office
P.O. Box 2469, Fort Myers, FL 33902
2115 Second Street, Room 207, Fort Myers, FL 33901
Phone: (239) 533-2328 Fax: (239) 485-2038
Email: InfoVAB@leeclerk.org

FORM VLH

Revised ~~03/13/2014~~

**LEE COUNTY VALUE ADJUSTMENT BOARD
RECORD OF MULTIPLE PETITIONS WITHDRAWN OR SETTLED AT SPECIAL MAGISTRATE HEARING**

HEARING DATE:_____ SPECIAL MAGISTRATE:_____ PROPERTY APPRAISER REP _____ PETITIONER/AGENT _____

The following petitions, scheduled to be heard on this date, were withdrawn following mutual agreement between the petitioner/agent and the representative of the Property Appraiser. Per F.A.C. Rule 12D-9.021, the Special Magistrate will produce no Recommended Decision and the Value Adjustment Board will produce no Record of Final Decision for these petitions.

[illegible]

Special Magistrate Acknowledgement: _____

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

RESOLUTION NO. 1

RESOLUTION OF 2014 LEE COUNTY VALUE ADJUSTMENT BOARD

WHEREAS, F.S. Section 194.013 allows the Value Adjustment Board, hereinafter "V.A.B.", to adopt a Resolution imposing a filing fee on each separate parcel of property covered by a V.A.B. 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 V.A.B. function in the taxing process; and,

WHEREAS, F.A.C. Rule 12D-9.013 provides that the V.A.B. 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 2014 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 V.A.B. 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 V.A.B. 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 V.A.B. is hereby directed to notify all petitioners to the V.A.B. 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 9th day of June, 2014, by the 2014 Lee County Value Adjustment Board.

ATTEST: LINDA DOGGETT, CLERK
2014 LEE COUNTY VALUE
ADJUSTMENT BOARD

2014 LEE COUNTY VALUE
ADJUSTMENT BOARD

BY:

Deputy Clerk

BY:

Chair

APPROVED AS TO FORM

BY:

V.A.B. ATTORNEY

[Click here to return to Agenda](#)

**2014-15 LEE COUNTY VALUE ADJUSTMENT BOARD
TENTATIVE HEARING SCHEDULE**

June 9, 2014
Exhibit MI-6a

Hearing Date	Hearing Room	Hearing Type	Hearing Date	Hearing Room	Hearing Type
10/15/14	A	AG-HEX-LEGAL	12/01/14	A	COMMERCIAL
10/15/14	B	RESIDENTIAL	12/01/14	B	RESIDENTIAL
10/16/14	A	AG-HEX-LEGAL	12/02/14	A	RESIDENTIAL
10/16/14	B	RESIDENTIAL	12/02/14	B	COMMERCIAL
10/17/14	A	AG-HEX-LEGAL	12/03/14	A	AG-HEX-LEGAL
10/17/14	B	RESIDENTIAL	12/03/14	B	COMMERCIAL
10/20/14	A	AG-HEX-LEGAL	12/04/14	A	RESIDENTIAL
10/20/14	B	TPP	12/04/14	B	COMMERCIAL
10/21/14	A	AG-HEX-LEGAL	12/05/14	A	RESIDENTIAL
10/21/14	B	TPP	12/05/14	B	COMMERCIAL
10/22/14	A	COMMERCIAL	12/08/14	A	RESIDENTIAL
10/22/14	B	RESIDENTIAL	12/08/14	B	AG-HEX-LEGAL
10/23/14	A	COMMERCIAL	12/09/14	A	COMMERCIAL
10/23/14	B	RESIDENTIAL	12/09/14	B	TPP
10/24/14	A	COMMERCIAL	12/10/14	A	COMMERCIAL
10/24/14	B	RESIDENTIAL	12/10/14	B	TPP
10/27/14	A	COMMERCIAL	12/11/14	A	COMMERCIAL
10/27/14	B	RESIDENTIAL	12/11/14	B	RESIDENTIAL
10/28/14	A	RESIDENTIAL	12/12/14	A	COMMERCIAL
10/28/14	B	COMMERCIAL	12/12/14	B	RESIDENTIAL
10/29/14	A	AG-HEX-LEGAL	12/15/14	A	AG-HEX-LEGAL
10/29/14	B	COMMERCIAL	12/15/14	B	COMMERCIAL
10/30/14	A	COMMERCIAL	12/16/14	A	COMMERCIAL
10/30/14	B	AG-HEX-LEGAL	12/16/14	B	RESIDENTIAL
11/03/14	A	RESIDENTIAL	12/17/14	A	RESIDENTIAL
11/03/14	B	COMMERCIAL	12/17/14	B	COMMERCIAL
11/04/14	A	RESIDENTIAL	12/18/14	A	RESIDENTIAL
11/04/14	B	COMMERCIAL	12/18/14	B	COMMERCIAL
11/05/14	A	COMMERCIAL	12/19/14	A	COMMERCIAL
11/05/14	B	RESIDENTIAL	12/19/14	B	RESIDENTIAL
11/06/14	A	RESIDENTIAL	12/22/14	A	RESIDENTIAL
11/06/14	B	COMMERCIAL	12/22/14	B	COMMERCIAL
11/07/14	A	RESIDENTIAL	12/23/14	A	RESIDENTIAL
11/07/14	B	COMMERCIAL	12/23/14	B	RESIDENTIAL
11/10/14	A	RESIDENTIAL	12/29/14	A	COMMERCIAL
11/10/14	B	COMMERCIAL	12/29/14	B	COMMERCIAL
11/12/14	A	TPP	12/30/14	A	AG-HEX-LEGAL
11/12/14	B	COMMERCIAL	12/30/14	B	COMMERCIAL
11/13/14	A	TPP	12/31/14	A	RESIDENTIAL
11/13/14	B	COMMERCIAL	12/31/14	B	RESIDENTIAL
11/14/14	A	RESIDENTIAL	01/05/15	A	RESIDENTIAL
11/14/14	B	COMMERCIAL	01/05/15	B	COMMERCIAL
11/17/14	A	RESIDENTIAL	01/06/15	A	COMMERCIAL
11/17/14	B	COMMERCIAL	01/06/15	B	COMMERCIAL
11/18/14	A	RESIDENTIAL	01/07/15	A	RESIDENTIAL
11/18/14	B	COMMERCIAL	01/07/15	B	RESIDENTIAL
11/19/14	A	COMMERCIAL	01/08/15	A	COMMERCIAL
11/19/14	B	RESIDENTIAL	01/08/15	B	RESIDENTIAL
11/20/14	A	RESIDENTIAL	01/09/15	A	RESIDENTIAL
11/20/14	B	COMMERCIAL	01/09/15	B	COMMERCIAL
11/21/14	A	RESIDENTIAL	01/12/15	A	RESIDENTIAL
11/21/14	B	COMMERCIAL	01/12/15	B	RESIDENTIAL
11/24/14	A	COMMERCIAL	01/13/15	A	COMMERCIAL
11/24/14	B	RESIDENTIAL	01/13/15	B	COMMERCIAL
11/25/14	A	RESIDENTIAL	01/14/15	A	RESIDENTIAL
11/25/14	B	COMMERCIAL	01/14/15	B	RESIDENTIAL
11/26/14	A	RESIDENTIAL	01/15/15	A	AG-HEX-LEGAL
11/26/14	B	RESIDENTIAL	01/15/15	B	RESIDENTIAL
			01/16/15	A	COMMERCIAL
			01/16/15	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
5/27/2014

[Click here to return to Agenda](#)

**LEE COUNTY VALUE ADJUSTMENT BOARD
2014-15 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	10/15/2014	11	1/15/2015
Exemption	10/15/2014	11	1/15/2015
Other Legal Issues	10/15/2014	11	1/15/2015
Commercial Real Property	10/21/2014	50	1/16/2015
Residential Real Property	10/15/2014	53	1/16/2015
Tangible Personal Property	10/20/2014	6	12/10/2014

**LEE COUNTY VALUE ADJUSTMENT BOARD
2014 LIST OF POTENTIAL SPECIAL MAGISTRATES**

Petition Type(s)	Potential Special Magistrates		First Possible Hearing Date
Classification, Exemption & Other Legal Issues	Chadwell	Ellen	10/15/2014
	Davis	Joseph	10/15/2014
	Johns	Dianne	10/15/2014
	Rutland	Lori	10/15/2014
Commercial Real Property	Carlson	Bill	10/15/2014
	Dube	Lorraine	10/15/2014
	Fleri	Ed	10/15/2014
	McColgan	Brian	10/15/2014
	McGinley	Michael	10/15/2014
	Mutrux	Charles	10/15/2014
	Norris	J Lee	10/15/2014
	Nystrom	Steven	10/15/2014
	Tippett	Thomas	10/15/2014
Residential Real Property	Gonce	Bruce B	10/15/2014
	Hearn	Joy	11/01/2014
	Lemonde	David C.	10/15/2014
	Newell	Billie A	10/15/2014
Tangible Personal Property	Crepeau	Jeanne	11/12/2014
	Nystrom	Steven	10/20/2014

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

Prepared by: Minutes/VAB Team

5/27/2014

[Click here to return to Agenda](#)

**2014 LEE COUNTY VALUE ADJUSTMENT BOARD
NOTICE TO ALL PROPERTY OWNERS AND TAXPAYERS OF LEE COUNTY**

Please be advised that hearings before special magistrates of the 2014 Lee County Value Adjustment Board (VAB) will be held to consider petitions appealing the denial of exemptions/classifications, appealing portability issues 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 15, 2014, 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) 553-2328.

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

[Click here to return to Agenda](#)

MARCH 13, 2014

The Final 2013 Value Adjustment Board (VAB) Meeting was held on this date with the following members present:

BOARD OF COUNTY COMMISSIONERS
Brian Hamman, Chairman

LEE COUNTY SCHOOL BOARD
Cathleen Morgan

CITIZEN MEMBERS
Charles Gutekunst, School Board Appointee

Commissioner Cecil L Pendergrass and Citizen Member Alan Garges were absent for the entire meeting.

CALL TO ORDER

The Chairman called the meeting to order at 2:30 pm.

FILING OF THE AFFIDAVIT OF PUBLICATION

VAB Counsel Holly Cosby approved as to legal form and sufficiency, the Affidavit of Publication; and entered it into the record. At the Chairman's request, Attorney Cosby confirmed that the quorum requirements had been met.

ANNOUNCEMENTS

There was no Recap Sheet.

PUBLIC COMMENT ON AGENDA ITEMS - Consent (C) and Administrative (A)

The Chairman called for public comment; however, no individuals came forward to speak:

CONSENT AGENDA ITEMS TO BE PULLED FOR DISCUSSION:

There were no requests for Consent Agenda items to be pulled for discussion by the individual Members.

CONSENT AGENDA

VAB Administration

CA-1 ACTION REQUESTED/PURPOSE

- a. Approve the Minutes of June 27, 2013 Special Meeting - Exhibit CA-1a
- b. Approve the Minutes of December 9, 2013 Interim Meeting – Exhibit CA-1b

Ms. Morgan moved approval, seconded by Mr. Gutekunst, called and carried with Commissioner Pendergrass and Citizen Member Garges absent.

CA-2 ACTION REQUESTED/PURPOSE

Accept the 2013 Financial Report and Funding Request - Exhibit CA-2

Ms. Morgan moved approval, seconded by Mr. Gutekunst, called and carried with Commissioner Pendergrass and Citizen Member Garges absent.

CA-3 ACTION REQUESTED/PURPOSE

Authorize preparation and submittal of bills to the Board of County Commissioners and the School Board as approved in previous item.

Ms. Morgan moved approval, seconded by Mr. Gutekunst, called and carried with Commissioner Pendergrass and Citizen Member Garges absent.

CA-4 ACTION REQUESTED/PURPOSE

- a. Approve recommendations as provided by VAB Special Magistrates - Exhibit CA-4a
- b. Approve Corrected Special Magistrate Recommendations - Exhibit CA-4b

Ms. Morgan moved approval, seconded by Mr. Gutekunst, called and carried with Commissioner Pendergrass and Citizen Member Garges absent.

CA-5 ACTION REQUESTED/PURPOSE

Authorize the Chairman to Sign Forms DR-488 - 2013 Certifications of the Value Adjustment Board
Exhibit CA-5a - Real Property and Exhibit CA-5b - Tangible Personal Property

Ms. Morgan moved approval, seconded by Mr. Gutekunst, called and carried with Commissioner Pendergrass and Citizen Member Garges absent.

CA-6 ACTION REQUESTED/PURPOSE

Approve Form DR-529 - 2013 Tax Impact of the Value Adjustment Board - Exhibit CA-6

Ms. Morgan moved approval, seconded by Mr. Gutekunst, called and carried with Commissioner Pendergrass and Citizen Member Garges absent.

CA-7 ACTION REQUESTED/PURPOSE

Accept VAB Clerk Report on 2013 VAB Petitions - Exhibit CA-7

Ms. Morgan moved approval, seconded by Mr. Gutekunst, called and carried with Commissioner Pendergrass and Citizen Member Garges absent.

CA-8 ACTION REQUESTED/PURPOSE

Accept Analysis of Grant/Deny Recommendations by Special Magistrates - Exhibit CA-8

Ms. Morgan moved approval, seconded by Mr. Gutekunst, called and carried with Commissioner Pendergrass and Citizen Member Garges absent.

CA-9 ACTION REQUESTED/PURPOSE

Accept Updated VAB Contact List – Exhibit CA-9

Ms. Morgan moved approval, seconded by Mr. Gutekunst, called and carried with Commissioner Pendergrass and Citizen Member Garges absent.

VAB Counsel

CC-1 ACTION REQUESTED/PURPOSE

Approve the following revisions to the Lee County VAB Local Policies and Procedures – Exhibit CC-1

- a. Approve addition of Section 4.J, regarding evidence and confidentiality (pages 4-6)
- b. Approve, retroactively, revisions made by VAB Counsel/Administration
(Changes in Section 4.K, previously Section 4.J, on page 6, were made shortly after the previous VAB meeting)

Ms. Morgan moved approval, seconded by Mr. Gutekunst, called and carried with Commissioner Pendergrass and Citizen Member Garges absent.

CC-2 ACTION REQUESTED/PURPOSE

Approve the following revisions to Lee County Value Adjustment Board Form ISP-12– Exhibit CC-2

- a. Approve revised statements regarding evidence – (page 2)
- b. Approve, retroactively, revisions to Special accommodations language (Last paragraph on page 2.
This change was made shortly after the previous VAB meeting)

Ms. Morgan moved approval, seconded by Mr. Gutekunst, called and carried with Commissioner Pendergrass and Citizen Member Garges absent.

CC-3 ACTION REQUESTED/PURPOSE

Approve, retroactively, revisions made by VAB Counsel/Administration to the following Lee County Value Adjustment Board Forms.

- a. RCC – Request to Comment – (Change logo from Lee County to Lee Clerk, remove “lobbyist” information) – Exhibit CC-3a
- b. VLH – VAB Letterhead - (Change logo from Lee County to Lee Clerk, correct member names) – Exhibit CC-3b

Ms. Morgan moved approval, seconded by Mr. Gutekunst, called and carried with Commissioner Pendergrass and Citizen Member Garges absent.

CC-4 ACTION REQUESTED/PURPOSE

- Approve the following new Lee County Value Adjustment Board Forms
- a.** CRS – Special Magistrate Rating Sheet – Exhibit CC-4a
 - b.** SMA – Special Magistrate Application – Exhibit CC-4b
 - c.** SME – Special Magistrate Evaluation - Exhibit CC-4c

Ms. Morgan moved approval, seconded by Mr. Gutekunst, called and carried with Commissioner Pendergrass and Citizen Member Garges absent.

VAB MEMBERS' INFORMATION/DISCUSSION ITEMS

No items were presented for discussion by the individual members.

VAB ADMINISTRATION INFORMATION/DISCUSSION ITEMS

Minutes Lead VAB Clerk Michele Cooper had no items for discussion

VAB COUNSEL INFORMATION/DISCUSSION ITEMS

VAB Counsel Holly Cosby mentioned that Citizen Member Garges had advised the County Commission that he would not be seeking to serve for the 2014 VAB session, that a qualified person who had applied in 2012 was still interested, and that the opening would be advertised in case others might be willing to serve. She noted that Mr. Garges had been a VAB member for as long as she had been VAB Counsel, expressed her gratitude for his services to the County, and added that he would be missed. Commissioner Hamman expressed appreciation for the time that Mr. Garges had spent serving his community.

The Chairman adjourned the meeting at 2:35 p.m.

ATTEST:
LINDA DOGGETT, CLERK

Deputy Clerk

Chair, Lee County Value Adjustment Board

[Click here to return to Agenda](#)



**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 2014

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

June 9, 2014
Date

[Click here to return to Agenda](#)



**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 2014

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

June 9, 2014
Date

[Click here to return to Agenda](#)

VAB CYCLE 2013 FINAL INCOME/EXPENSE REPORT

Category	Description	VAB Cycle 2013 Total Estimate	Actual VAB Cycle 2013 YTD Total	Actual VAB Cycle 2013 BOCC 60%	Actual VAB Cycle 2013 School Board 40%
Revenues	VAB Fees 2013	(\$24,714.85)	(\$22,950.00)	(\$13,770.00)	(\$9,180.00)
Personnel	Salaries & Benefits 2013	103,174.85	103,174.80	61,904.88	41,269.92
Operating	Legal services 2013	42,000.00	42,000.00	25,200.00	16,800.00
	Other Prof Svc 2013	93,584.48	72,216.70	43,330.02	28,886.68
	Local Travel 2013	133.93	84.69	50.81	33.88
	Advertising 2013	1,769.39	1,631.25	978.75	652.50
	Frt Pstg & Courier 2013	255.66	200.37	120.22	80.15
	Office Supplies 2013	<u>153.39</u>	<u>93.31</u>	<u>55.99</u>	<u>37.32</u>
		\$216,356.85	\$196,451.12	\$117,870.67	\$78,580.45
		(61,904.91)	(61,904.88)	(61,904.88)	0.00
		<u>(1,000.00)</u>	<u>(1,000.00)</u>	<u>(600.00)</u>	<u>(400.00)</u>
		\$153,451.94	\$133,546.24	\$55,365.79	\$78,180.45
	Amounts billed & paid 3rd qtr		(\$76,925.97)	(\$33,654.60)	(\$43,271.37)
	Amounts billed & paid Final		(\$57,626.05)	(\$22,314.65)	(\$35,311.40)
	Amounts billed & paid Total		(\$134,552.02)	(\$55,969.25)	(\$78,582.77)
	Pre-pay for 2014 VAB Cycle		<u>-1,005.78</u>	<u>-603.46</u>	<u>-402.32</u>

Prepared by:
Lee County Clerk of Courts
Minutes/VAB Team
May 5, 2014

[Click here to return to Agenda](#)

VAB CYCLE 2014 FUNDING REQUEST

5/5/2014

Category	Description	Cost: VAB Cycle 2013	Est: VAB Cycle 2014 BOCC 60%	Est: VAB Cycle 2014 School Board 40%	VAB Cycle 2014 Total Estimate*
Revenues	VAB Fees 2014	(\$22,950.00)	\$14,184.00	\$9,456.00	\$23,640.00
Personnel	Salaries & Benefits 2014	103,174.80	\$53,982.63	\$35,988.42	\$89,971.05
Operating	Legal Services 2014	42,000.00	\$25,290.00	\$16,860.00	\$42,150.00
	Other Prof Svc 2014	72,216.70	\$44,629.92	\$29,753.28	\$74,383.20
	Local Travel 2014	84.69	\$52.34	\$34.89	\$87.23
	Advertising 2014	1,631.25	\$1,008.11	\$672.08	\$1,680.19
	Frt Pstg & Courier 2014	200.37	\$123.83	\$82.55	\$206.38
	Office Supplies 2014	93.31	\$57.67	\$38.44	\$96.11
VAB 2014 Total Funding Estimate			\$139,328.50	\$92,885.66	\$232,214.16
Salaries & Benefits Funded via Clerk Board Draw			(\$53,982.63)	\$0.00	(\$53,982.63)
Prepaid from Prior Year			(\$603.46)	(\$402.32)	(\$1,005.78)
Estimated Amount to be invoiced			\$84,742.41	\$92,483.34	\$177,225.75
Amount to be invoiced 3rd quarter FY 2014			\$42,371.20	\$46,241.67	\$88,612.87
			BoCC	School Board	Total

- * Revenues estimate - 3% increase rounded to nearest \$5.00
- * Personnel - Salaries and Benefits are based on Actual
- * Operating - 3% anticipated increase except for Legal Services which is based on Actual

Draft prepared by
Minutes/VAB Team

[Click here to return to Agenda](#)