

The 2014 Value Adjustment Board (VAB) Organizational Meeting was held on this date with the following members present:

BOARD OF COUNTY COMMISSIONERS

Cecil L Pendergrass

LEE COUNTY SCHOOL BOARD

Cathleen Morgan

CITIZEN MEMBERS

Randal Zavada, BoCC Appointee

Commissioner Brian Hamman and Citizen Member Charles Gutekunst, School Board Appointee, were absent for the entire meeting.

CALL TO ORDER, VERIFICATION OF QUORUM, & FILING OF THE AFFIDAVIT OF PUBLICATION

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

VAB Counsel Holly Cosby called the meeting to order at 1:05 pm; verified that the presence of Commissioner Pendergrass, Mrs. Morgan, and Mr. Zavada constituted the required quorum; and approved, as to legal form and sufficiency, the Affidavit of Publication. She explained that, pursuant to an audit of several Value Adjustment Boards in the state of Florida, including the Lee County VAB, items have been added to the organizational meeting agenda to ensure that all required activities are accomplished for the record; and noted that these additions could cause the meeting to be longer than usual.

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

PER THE AGENDA RECAP: “(if needed)” should be deleted because the election and appointment are required at the beginning of a new VAB cycle. Mrs. Morgan moved to approve changes as presented, seconded by Mr. Zavada, called and carried with Commissioner Hamman and Mr. Gutekunst absent.

Commissioner Pendergrass nominated Commissioner Hamman to serve as Chair, seconded by Mrs. Morgan, called and carried with Commissioner Hamman and Mr. Gutekunst absent. Mrs. Morgan nominated Commissioner Pendergrass to serve as Vice-Chair, seconded by Mr. Zavada, called and carried with Commissioner Hamman and Mr. Gutekunst absent. Vice-Chair Pendergrass assumed control of the meeting.

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

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

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

Minutes Office Lead VAB Clerk Michele Cooper introduced herself, Attorney Cosby, Mr. Zavada, Commissioner Pendergrass, and Mrs. Morgan. She pointed out that Contact Information was provided as Exhibit A, and that it was available at the meeting and online.

B. Documents required to be made available to the public - Exhibit B *[12D-9.013(1)(e), (f), (g), & (j)]*

PER THE AGENDA RECAP: Replace existing Exhibit B with corrected Exhibit B.

Mrs. Morgan moved to approve changes as presented, seconded by Mr. Zavada, called and carried with Commissioner Hamman and Mr. Gutekunst absent.

Ms. Cooper announced that copies of documents as listed in Exhibit B were available for review in the meeting room, that copies had been emailed to the VAB members, that copies will be emailed to the Special Magistrates appointed at this meeting, and that all documents are available via the Clerk’s VAB website .

C. Board Discussion of Florida’s Property Tax System- Exhibit C *[12D-9.013(1)(i)]*

Attorney Cosby stated that, pursuant to the audit, she had drafted a document (Exhibit C) entitled “GENERAL INFORMATION - FLORIDA'S PROPERTY TAX SYSTEM, RESPECTIVE ROLES WITHIN THIS SYSTEM, TAXPAYER OPPORTUNITIES TO PARTICIPATE IN THE SYSTEM, AND PROPERTY TAXPAYER RIGHTS”. She added for the record that this document is available at the meeting and online; and that the opportunity was being provided for all who were at the meeting to questions about the referenced document. There were no questions; and the discussion was closed.

D. Organizational Meeting/Pre-Hearing Checklist/Affidavit - Exhibit D *[12D-9.013] and [12D-9.014]*

PER THE AGENDA RECAP: Replace existing Exhibit D with the corrected Exhibit D.

Mrs. Morgan moved to approve changes as presented, seconded by Mr. Zavada, called and carried with Commissioner Hamman and Mr. Gutekunst absent

Attorney Cosby explained that, pursuant to the audit, she had created a checklist to ensure that the VAB did everything that was required before or during the Organizational Meeting and before hearings were held. She added that some items have been completed and are attached to the checklist document, and that some items would be updated as they were completed during the meeting. She noted that the items regarding educational requirements for Special Magistrates and VAB Attorney cannot be completed until the 2014 DOR VAB Training becomes available, and that notice of hearings to municipalities would occur at the appropriate time.

ANNOUNCEMENTS

- Referring to the “Agenda RECAP” dated June 9, 2014, the Vice-Chair asked whether any Board member had questions about the requested corrections:
- Opening Items - Change “ELECTION OF CHAIR AND APPOINTMENT OF VICE-CHAIR (If needed)” to “ELECTION OF CHAIR AND APPOINTMENT OF VICE-CHAIR”
 - Preliminary Item B - Replace existing Exhibit B with corrected Exhibit B
 - Preliminary Item D - Replace existing Exhibit D with corrected Exhibit D
 - MI-2d1 - Replace existing Exhibit MI-2d1 dated June 2, 2014, with corrected Exhibit MI-2d1
 - MI-2d2 - Replace existing Exhibit MI-2d2 (online) with corrected Exhibit MI-2d2
 - MI-2e - Change “Authorize VAB Chair” to “Authorize VAB Chair or Vice-Chair”
 - CA-2 - Change “Authorize VAB Chair” to “Authorize VAB Chair or Vice-Chair”

Mrs. Morgan moved to approve changes as presented, seconded by Mr. Zavada, called and carried with Commissioner Hamman and Mr. Gutekunst absent.

PUBLIC COMMENT ON MANDATORY ITEMS AGENDA AND CONSENT AGENDA

The Vice-Chair called for public comment; however, no one came forward.

MANDATORY ITEMS AGENDA

NO MANDATORY ITEMS WERE PULLED FOR DISCUSSION.

- 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

Mr. Zavada moved approval of the item, seconded by Mrs. Morgan, called and carried with Commissioner Hamman and Mr. Gutekunst absent.

- MI-2 ACTION REQUESTED/PURPOSE [12D-9.013(1)(d)]**
Appoint/ratify Special Magistrates
- a. Approve as to form and content - Special Magistrate Agreement (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 or Vice-Chair to execute Special Magistrate Agreements with approved Special Magistrates
 - f. Confirm that the VAB is willing to consider any written complaint filed with respect to a special magistrate by any party or citizen – Exhibit MI-2f
 - g. Authorize VAB Administration/VAB Counsel to Conduct Special Magistrate Orientation – Exhibit MI-2g

- PER THE AGENDA RECAP:
- MI-2d1 - Replace existing Exhibit MI-2d1 dated June 2, 2014, with corrected Exhibit MI-2d1
 - MI-2d2 - Replace existing Exhibit MI-2d2 (online) with corrected Exhibit MI-2d2
 - MI-2e - Change “Authorize VAB Chair” to “Authorize VAB Chair or Vice-Chair”

Mrs. Morgan moved to approve changes as presented, seconded by Mr. Zavada, called and carried with Commissioner Hamman and Mr. Gutekunst absent.

Mr. Zavada moved approval of the item, seconded by Mrs. Morgan, called and carried with Commissioner Hamman and Mr. Gutekunst absent.

- 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.**

Mr. Zavada moved approval of the item, seconded by Mrs. Morgan, called and carried with Commissioner Hamman and Mr. Gutekunst absent.

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

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

a. Approve 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.

Mr. Zavada moved approval of the item, seconded by Mrs. Morgan, called and carried with Commissioner Hamman and Mr. Gutekunst absent.

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

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

Mr. Zavada moved approval of the item, seconded by Mrs. Morgan, called and carried with Commissioner Hamman and Mr. Gutekunst absent.

RESOLUTION NO. 1

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 Hearing Dates and Special Magistrates
- c. Exhibit MI-6c – Published Notice of VAB Hearing Dates

Mr. Zavada moved approval of the item, seconded by Mrs. Morgan, called and carried with Commissioner Hamman and Mr. Gutekunst absent.

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

NO CONSENT AGENDA ITEMS WERE PULLED FOR DISCUSSION

VAB Administration

CA-1 ACTION REQUESTED/PURPOSE

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

Mrs. Morgan moved approval of the item, seconded by Mr. Zavada, called and carried with Commissioner Hamman and Mr. Gutekunst absent.

CA-2 ACTION REQUESTED/PURPOSE

Authorize the Chair or Vice-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

PER THE AGENDA RECAP:

Change “Authorize VAB Chair” to “Authorize VAB Chair or Vice-Chair”

Mrs. Morgan moved to approve changes as presented, seconded by Mr. Zavada, called and carried with Commissioner Hamman and Mr. Gutekunst absent.

Mrs. Morgan moved approval of the item, seconded by Mr. Zavada, called and carried with Commissioner Hamman and Mr. Gutekunst absent.

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

Mrs. Morgan moved approval of the item, seconded by Mr. Zavada, called and carried with Commissioner Hamman and Mr. Gutekunst absent.

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

Mrs. Morgan moved approval of the item, seconded by Mr. Zavada, called and carried with Commissioner Hamman and Mr. Gutekunst absent.

VAB Counsel

CC-1 ACTION REQUESTED/PURPOSE

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

Mrs. Morgan moved approval of the item, seconded by Mr. Zavada, called and carried with Commissioner Hamman and Mr. Gutekunst absent.

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

There was consensus that VAB Administration will contact the Board members to determine the exact dates.

VAB Administration Information/Discussion Items

Ms. Cooper noted that only one petition for 2014 had been received.

VAB Counsel Information/Discussion Items

Referring to the state audit, Attorney Cosby noted that VAB staff had learned a lot; had discovered things that could be done better; and had made changes in the process as needed. She added for the record a statement that the VAB is willing to consider any written complaint filed with respect to a special magistrate by any party or citizen.

The Vice-Chair requested a motion to adjourn. Mr. Zavada so moved, seconded by Mrs. Morgan. The meeting was adjourned at 1:17 p.m.

ATTEST:
LINDA DOGGETT, CLERK

Deputy Clerk

Chair, Lee County Value Adjustment Board