



Hernando County

Value Adjustment Board Meeting

~ Minutes ~

July 30, 2014

CALL TO ORDER

The meeting was called to order at 10 a.m. on Wednesday, July 30, 2014, in the John Law Ayers Room, Government Center, Brooksville, Florida.

Attendee Name	Title
James E. Adkins	Chairman, Commissioner
David D. Russell Jr.	Commissioner
Cynthia D. Moore	School Board Member
Thomas E. Beisacher	Citizen Member
John C. Druzbeck	Vice Chairman, Citizen Member
Yvonne Yegge	Legal Counsel
Jenine Wimer	Administrative Services Director
Ashley Hofecker	Secretary

MEMBER AND CLERK CONTACT INFORMATION

Pursuant to Florida Administrative Code (FAC), Chapter 12D-9.013(1)(a), the Board was provided with Member and Clerk Contact Information.

APPOINTMENT OF OFFICERS

Chairman

Florida Statutes (FS), Chapter 194.015, stipulated that a member of the governing body of the County shall be elected Chairperson.

Motion

Nominate Comm. Adkins for Chairman.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	John C. Druzbeck, Vice Chairman, Citizen Member
SECONDER:	Cynthia D. Moore, School Board Member
AYES:	Adkins, Russell, Moore, Beisacher, Druzbeck

Vice Chairman

Motion

Nominate Mr. Druzbeck.

RESULT: ADOPTED [UNANIMOUS]
MOVER: David D. Russell, Commissioner
SECONDER: Thomas E. Beisacher, Citizen Member
AYES: Adkins, Russell, Moore, Beisacher, Druzbeck

RATIFICATION OF YVONNE YEGGE AS LEGAL COUNSEL

FS, Chapter 194.015, stipulated that the Board shall appoint private counsel who has practiced law for five years and who shall receive such compensation as may be established by the Board.

Motion

To approve Yvonne Yegge as legal counsel.

RESULT: ADOPTED [UNANIMOUS]
MOVER: John C. Druzbeck, Vice Chairman, Citizen Member
SECONDER: Cynthia D. Moore, School Board Member
AYES: Adkins, Russell, Moore, Beisacher, Druzbeck

MINUTES FOR MEETING OF FEBRUARY 13, 2014

Motion

To approve.

RESULT: ADOPTED [UNANIMOUS]
MOVER: David D. Russell Jr., Commissioner
SECONDER: Cynthia D. Moore, School Board Member
AYES: Adkins, Russell, Moore, Beisacher, Druzbeck

QUALIFICATION OF MEMBERS

Qualification of Citizen Member and Special Magistrate Applicants

Mrs. Yegge stated that as required by law she had reviewed the applications and verified that the applicants met all of the statutory requirements.

SPECIAL MAGISTRATES

Appointments of Special Magistrates

Pursuant to FS, Chapter 194.035, a Request for Proposals was issued seeking qualified individuals to serve as Special Magistrate (SM) to hear petitions dealing with Tangible Personal Property (TPP) value issues, real property value issues and exemption and classification denials and to prepare written recommended decisions for consideration by the Board.

The proposals from the following list of individuals, which included their area of expertise, was submitted to the Board: Barrie Buenaventura; Joseph Haynes Davis; Denise Lyn; Rinky Parwani; Rick Rape, John Robinson; Richard Steeves; Robert Sutte; and Don Terrana.

Mrs. Yegge recommended that the Board appoint Rick Rape and Don Terrana to hear real property value petitions and Denise Lyn and Rinky Parwani to hear exemptions and classification petitions.

Motion

To accept the recommendations.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Cynthia D. Moore, School Board Member
SECONDER:	David D. Russell Jr., Commissioner
AYES:	Adkins, Russell, Moore, Beisacher, Druzbeck

Discussion Regarding Appointment of Special Magistrate to Hear Tangible Personal Property Petitions

Mrs. Yegge informed the Board that the staff had not received any applications for individuals interested in serving as a TPP SM; therefore, she recommended that the Board consider the potential to compensate the TPP SM at their specific hourly rate and guarantee compensation for a four-hour minimum even if the hearings were cancelled.

Discussion ensued between Mr. Druzbeck and Mrs. Yegge concerning the rate of compensation for TPP SMs in surrounding Counties.

In response to Ms. Moore, Mrs. Yegge confirmed that, in her opinion, Citrus County utilized a SM that she did not feel was qualified to serve in Hernando County.

Motion

For the attorney to re-advertise to potential special magistrates.

Brief discussion ensued.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	John C. Druzbeck, Vice Chairman, Citizen Member
SECONDER:	Cynthia D. Moore, School Board Member
AYES:	Adkins, Russell, Moore, Beisacher, Druzbeck

Contracts for Services of Special Magistrate

The proposed Contracts for Services of Special Magistrate were provided to the Board. Mrs. Yegge requested that the Board approve and authorize execution of the contracts with the SMs that had been appointed.

Motion

To approve.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Cynthia D. Moore, School Board Member
SECONDER:	Thomas E. Beisacher, Citizen Member
AYES:	Adkins, Russell, Moore, Beisacher, Druzbeck

Authorization to Conduct Electronic Hearings

Mrs. Yegge requested that, pursuant to FAC, Chapter 12D-9.026, the Board approve the option of hearings being conducted by electronic media, which method had been successfully utilized in the past for some petitioners.

Motion

To approve.

RESULT:	ADOPTED [4-1]
MOVER:	John C. Druzbeck, Vice Chairman, Citizen Member
SECONDER:	Thomas E. Beisacher, Citizen Member
AYES:	Adkins, Russell, Beisacher, Druzbeck
NAY:	Moore

Tentative Special Magistrate Petition Hearing Dates/Special Magistrate Orientation Date

Pursuant to FAC, Chapter 12D-9.013(2), a list of tentative SM petition hearing dates and an SM orientation meeting date were provided to the Board.

CONSIDERATION AND ADOPTION OF SPECIAL MAGISTRATE RECOMMENDED DECISIONS

Mrs. Yegge indicated that although the Board had the option to hold further hearings on petitions, she recommended that the Board adopt a second approach allowed by FS to approve the recommended decisions without further hearing because she believed it was a cleaner process and what the rules contemplated. She stated that the purpose for hiring SMs was because they were experienced and well-versed in appraisal and exemption issues and received the training provided by the DOR. She emphasized that this discussion was not meant for the Board to preapprove any recommended decision but rather a way for the Board to provide direction to the VAB Clerk and to the public as to how they would proceed throughout the process.

Motion

To approve.

RESULT: ADOPTED [UNANIMOUS]
MOVER: John C. Druzbeck, Vice Chairman, Citizen Member
SECONDER: Cynthia D. Moore, School Board Member
AYES: Adkins, Russell, Moore, Beisacher, Druzbeck

RESOLUTION IMPLEMENTING PETITION FILING FEE

Mrs. Yegge advised the Board that pursuant to FAC, Chapter 12D-9.013(1)(k), the Board was required to annually approve the non-refundable petition filing fee by Resolution, noting that the maximum statutory amount was \$15 per petition and an additional \$5 per each contiguous parcel. She recommended that the Board approve the Resolution.

Motion

To approve (Resolution No. 2014-01).

RESULT: ADOPTED [UNANIMOUS]
MOVER: John C. Druzbeck, Vice Chairman, Citizen Member
SECONDER: Cynthia D. Moore, School Board Member
AYES: Adkins, Russell, Moore, Beisacher, Druzbeck

INITIAL CERTIFICATIONS OF THE VALUE ADJUSTMENT BOARD

Initial Certifications of the Value Adjustment Board for real property and for TPP, which were required to be transmitted to DOR pursuant to FS, Chapters 197.323 and 193.122(1), were provided to the Board.

The staff recommended that the Board approve the Initial Certifications of the Value Adjustment Board for real property and for TPP and execute the documents.

Motion

To approve.

RESULT: ADOPTED [UNANIMOUS]
MOVER: John C. Druzbeck, Vice Chairman, Citizen Member
SECONDER: Cynthia D. Moore, School Board Member
AYES: Adkins, Russell, Moore, Beisacher, Druzbeck

LEGAL ISSUES

Mrs. Yegge advised that as required by the Uniform Rules of Procedure for VABs, the Board had been provided with website links and/or the following, which she highlighted: FAC, Chapters 12D-9 and 12D-10; a document discussing general information on Florida's property tax system; FAC, Chapter 12D-9.032(6)(a), which addressed forms and Special Magistrate recommended decisions; and FAC 12D-51.001, 12D-51.002 and 12D-51.003, and FS, Chapters 192 through 195, as reference information

containing the guidelines and statutes applicable to assessments and assessment administration. In addition, the Board was provided with a website link to information provided by the Attorney General on the Government in the Sunshine Law. This information was also available on the websites of DOR and the Clerk to the VAB, and would be made available to taxpayers at the hearings.

Mrs. Yegge advised that no legislation had passed during the 2014 Legislative Session that impacted the VAB process.

AUDITOR GENERAL'S REPORT

Mrs. Yegge indicated that an audit of 11 VABs was completed in 2013 for the 2011 VAB season. She commented on the severity should the Legislature prohibit special magistrates from serving in multiple counties. Additionally, she noted that there was the potential for the Legislature to implement an additional appellate level for petitioners to appeal the decision.

LOCAL ADMINISTRATIVE PROCEDURES

Mrs. Yegge advised the Board that FAC, Chapter 12D-9, required ratification of local policies utilized by the Board as follows: a policy regarding petitions filed by non-owners.

Motion

To approve.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Cynthia D. Moore, School Board Member
SECONDER:	John C. Druzbeck, Vice Chairman, Citizen Member
AYES:	Adkins, Russell, Moore, Beisacher, Druzbeck

TENTATIVE SCHEDULE OF VALUE ADJUSTMENT BOARD

FAC, Chapter 12D-9.013, required that the final meeting of the Board be announced, which the staff anticipated would not occur until January or February 2014.

PUBLIC COMMENTS/OTHER BUSINESS

There was no public input.

ADJOURNMENT

The meeting was adjourned at 10:30 a.m.