

**VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY**  
**AGENDA**  
**March 28, 2024**  
**9:00 A.M.**  
**2<sup>nd</sup> Floor Boardroom Frederick B. Karl County Center**  
**601 E. Kennedy Blvd Tampa FL**

Welcome to the Hillsborough County Value Adjustment Board (VAB) meeting.

**ORDER OF BUSINESS**

1. Call to Order and Pledge of Allegiance
  - a. Purpose of Meeting: Approve Phase III Recommended Decisions, Authorize Advertising for Special Magistrates, Approve Filing Fees Resolution, Approve Minutes, and handle other VAB matters.
2. Public Comments

Chair's Statement: The VAB welcomes comments from petitioners about any issue or concern related to their petition or processes of the VAB.

Anyone wishing to speak before the VAB during the public comment portion of the meeting will be able to do so by completing the sign-in sheet located at the sign-up table inside the Boardroom lobby or completing the online Public Comment Form found at: <https://www.hillsboroughcounty.org/en/government/meeting-information/speak-at-a-virtual-meeting/speak-at-a-virtual-vab-meeting>. You will be required to provide your name and telephone number in your email. This information is being requested to facilitate the audio conferencing process. The Chair will call on speakers by name in the order in which the emails were received for Public Comment. An audio call-in number will be provided to participants that have completed the form after it is received by the County. All callers will be muted upon calling and will be unmuted in the submission order after being recognized by the Chair by name. When addressing the VAB, please state your name and speak clearly into the microphone. Three (3) minutes are allowed for each speaker.
3. **Approve Phase III Recommended Decisions**
4. **Authorize Advertising for Special Magistrate Applications for the 2024 Tax Year**
5. **Approve Filing Fee Resolution**
6. **Approve the February 27, 2024, VAB Meeting Minutes**
7. Other VAB Matters
  - a. Meeting Notice
  - b. The next meeting is scheduled for April 29, 2024, at 9:30 AM

8. Adjournment

**Any person who might wish to appeal any decision made by the VAB regarding any matter considered at the forthcoming meeting will need a record of the proceedings, and for such purposes, may need to ensure that a verbatim record of the proceedings is made, which will include the testimony and evidence upon which the appeal is to be based.**

**Value Adjustment Board**  
**Special Magistrate's Recommendations**  
Value Adjustment Board meeting held on 3/28/2024 9:00:00 AM

FolioNumber	PetitionNumber	OwnerName	FindingOfFactCode
1958060000	2023-04288	BRIAN M LEHNER	HDVAB
148525328	2023-04287	JESSE AND MELINIE WEAVER	HDVAB
857413542	2023-04286	MONICA PAOLA OTERO	HDVAB

# Value Adjustment Board

## Special Magistrate's Recommendations

Value Adjustment Board meeting held on 3/28/2024 9:00:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2023-00214	0767887416	OLENDER JEFFERY M & KATHERINE M	DOR_1	\$209,484	\$209,484	\$0	GRANTED
2023-00217	0119731590	TUMINELLI JOHN L & KRISTJANA	DOR_1	\$843,984	\$843,984	\$0	DENIED
2023-00330	0028886282	SHEPARD RACHEL ANN & SMITH SEAN MICHAEL	DOR_1	\$782,470	\$757,500	\$(24,970)	GRANTED
2023-00417	1829010100	STORCH AMY MICHELLE	DOR_1	\$141,385	\$141,385	\$0	DENIED
2023-00488	0389100000	MAZARD THOMAS JAMES & MARIA L	DOR_1	\$91,174	\$91,174	\$0	DENIED
2023-00551	0026923032	HILL, WARD, & HENDERSON	DOR_1	\$569,199	\$569,199	\$0	DENIED
2023-00567	1841770000	ROBERT E V KELLEY JR	DOR_1	\$529,746	\$529,746	\$0	DENIED
2023-00568	0241732032	HILL WARD & HENDERSON	DOR_1	\$13,749,979	\$13,749,979	\$0	DENIED
2023-00569	0241732034	HILL WARD & HENDERSON	DOR_1	\$4,718,197	\$4,718,197	\$0	DENIED
2023-00570	0241732036	HILL WARD & HENDERSON	DOR_1	\$5,282,978	\$5,282,978	\$0	DENIED
2023-00706	1027810000	FELLERS SCHEWE SCOTT & ROBERTS	DOR_1	\$1,435,217	\$1,400,000	\$(35,217)	GRANTED
2023-00735	0567766765	JLL	DOR_1	\$5,731,400	\$5,731,400	\$0	DENIED
2023-00823	0874987588	HASTE RICHARD & CLARISSA	DOR_1	\$456,240	\$456,240	\$0	DENIED
2023-00966	1953480050	O GRADY DIANA C & PATRICK J	DOR_1	\$1,054,787	\$1,054,787	\$0	DENIED
2023-01018	1282970000	SCHUARZBERG FEDERICO GASTON DE VRIES ET AL	DOR_1	\$1,315,696	\$1,315,696	\$0	DENIED
2023-01246	1220330000	HILL, WARD & HENDERSON	DOR_1	\$1,802,711	\$1,802,711	\$0	DENIED
2023-01266	1232640000	KELLEY ROBERT E V JR.	DOR_1	\$543,964	\$543,964	\$0	DENIED
2023-01360	0542342240	MYCO NICOLA CAMILLE	DOR_1	\$1,202,481	\$900,000	\$(302,481)	GRANTED
2023-01401	0777140772	ZAHN ANDREW C & NATALIE J	DOR_1	\$421,457	\$421,457	\$0	GRANTED
2023-01402	1607390000	EQUITIES HOLDING GROUP INC	DOR_1	\$1,478,378	\$1,478,378	\$0	DENIED
2023-01417	0329011146	YAN MEI /TRUSTEE	DOR_1	\$401,581	\$401,581	\$0	DENIED
2023-01424	0380975004	TAXPROPER	DOR_1	\$189,011	\$189,011	\$0	DENIED
2023-01425	0395940000	TAXPROPER	DOR_1	\$179,852	\$179,852	\$0	DENIED
2023-01426	0475170000	TAXPROPER	DOR_1	\$226,391	\$226,391	\$0	DENIED
2023-01427	0387430000	TAXPROPER	DOR_1	\$205,562	\$205,562	\$0	DENIED
2023-01428	2030310000	TAXPROPER	DOR_1	\$59,709	\$59,709	\$0	DENIED
2023-01429	1537300050	TAXPROPER	DOR_1	\$331,808	\$331,808	\$0	DENIED
2023-01430	0857401246	TAXPROPER	DOR_1	\$268,043	\$268,043	\$0	DENIED
2023-01431	0592493168	TAXPROPER	DOR_1	\$221,184	\$221,184	\$0	DENIED
2023-01432	0774526494	TAXPROPER	DOR_1	\$409,744	\$409,744	\$0	DENIED
2023-01433	0592493172	TAXPROPER	DOR_1	\$212,285	\$212,285	\$0	DENIED
2023-01434	0592492204	TAXPROPER	DOR_1	\$181,364	\$181,364	\$0	DENIED
2023-01435	0592493204	TAXPROPER	DOR_1	\$237,096	\$237,096	\$0	DENIED
2023-01436	0242028728	TAXPROPER	DOR_1	\$296,488	\$296,488	\$0	DENIED
2023-01437	0045295300	TAXPROPER	DOR_1	\$277,969	\$277,969	\$0	DENIED
2023-01438	0863088068	TAXPROPER	DOR_1	\$254,672	\$254,672	\$0	DENIED
2023-01439	0382525608	TAXPROPER	DOR_1	\$258,216	\$258,216	\$0	DENIED
2023-01440	0045295082	TAXPROPER	DOR_1	\$297,686	\$297,686	\$0	DENIED
2023-01441	0741241054	TAXPROPER	DOR_1	\$229,065	\$229,065	\$0	DENIED

# Value Adjustment Board

## Special Magistrate's Recommendations

Value Adjustment Board meeting held on 3/28/2024 9:00:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2023-01442	0741241020	TAXPROPER	DOR_1	\$325,306	\$325,306	\$0	DENIED
2023-01443	0857401142	TAXPROPER	DOR_1	\$264,083	\$264,083	\$0	DENIED
2023-01444	0659131174	TAXPROPER	DOR_1	\$183,820	\$183,820	\$0	DENIED
2023-01445	0857401186	TAXPROPER	DOR_1	\$230,903	\$230,903	\$0	DENIED
2023-01446	0855901140	TAXPROPER	DOR_1	\$206,593	\$206,593	\$0	DENIED
2023-01447	0347530256	TAXPROPER	DOR_1	\$261,034	\$261,034	\$0	DENIED
2023-01448	0657300932	TAXPROPER	DOR_1	\$247,441	\$247,441	\$0	DENIED
2023-01449	0592492234	TAXPROPER	DOR_1	\$184,688	\$184,688	\$0	DENIED
2023-01450	0592492170	TAXPROPER	DOR_1	\$180,510	\$180,510	\$0	DENIED
2023-01451	0592492208	TAXPROPER	DOR_1	\$176,421	\$176,421	\$0	DENIED
2023-01452	0592492106	TAXPROPER	DOR_1	\$189,022	\$189,022	\$0	DENIED
2023-01453	0659131108	TAXPROPER	DOR_1	\$217,335	\$217,335	\$0	DENIED
2023-01454	1401300050	TAXPROPER	DOR_1	\$270,961	\$270,961	\$0	DENIED
2023-01455	0659131230	TAXPROPER	DOR_1	\$204,195	\$204,195	\$0	DENIED
2023-01456	0592493114	TAXPROPER	DOR_1	\$224,300	\$224,300	\$0	DENIED
2023-01457	0592493142	TAXPROPER	DOR_1	\$217,668	\$217,668	\$0	DENIED
2023-01458	0592493148	TAXPROPER	DOR_1	\$181,702	\$181,702	\$0	DENIED
2023-01459	0646791426	TAXPROPER	DOR_1	\$325,074	\$325,074	\$0	DENIED
2023-01460	0347530242	TAXPROPER	DOR_1	\$230,578	\$230,578	\$0	DENIED
2023-01461	2038501020	TAXPROPER	DOR_1	\$342,698	\$342,698	\$0	DENIED
2023-01462	0659131134	TAXPROPER	DOR_1	\$224,223	\$224,223	\$0	DENIED
2023-01463	0659131132	TAXPROPER	DOR_1	\$223,183	\$223,183	\$0	DENIED
2023-01579	0659131112	TAXPROPER	DOR_1	\$179,685	\$179,685	\$0	DENIED
2023-01580	0659131110	TAXPROPER	DOR_1	\$223,355	\$223,355	\$0	DENIED
2023-01581	0509290268	TAXPROPER	DOR_1	\$336,328	\$336,328	\$0	DENIED
2023-01611	1142931498	DOSHI AMIT & CHANDNI	DOR_1	\$362,835	\$362,835	\$0	GRANTED
2023-01621	0467710000	WEIR BRUCE E /TRUSTEE	DOR_1	\$215,527	\$215,527	\$0	DENIED
2023-01643	0776844770	SUMRAH ALVIN & CORADIN MEGHAN	DOR_1	\$436,243	\$379,510	\$(56,733)	GRANTED
2023-01661	1240370000	CALLAWAY TIMOTHY A & MELISSA	DOR_1	\$467,156	\$467,156	\$0	DENIED
2023-01663	1208330208	RISAL ATULYA & PUNAM GHIMIRE	DOR_1	\$2,542,284	\$2,542,284	\$0	DENIED
2023-01670	2032742724	PAULEY JOHN R	DOR_1	\$420,961	\$420,961	\$0	DENIED
2023-01730	T0180970000	FIRSTPOINTE ADVISORS LLC	DOR_2	\$2,594,000	\$2,594,000	\$0	DENIED
2023-01777	T0419990150	FIRSTPOINTE ADVISORS LLC	DOR_2	\$246,320	\$246,320	\$0	DENIED
2023-01992	0776817022	BALLOU WALTER ET AL	DOR_1	\$269,941	\$269,941	\$0	DENIED
Total Petitions		Total Taxable Value Before Change		Total Taxable Value After Change		Total Taxable Value Reduction	
73		\$60,505,026		\$60,085,625		\$(419,401)	

#### **12D-9.010 Appointment of Special Magistrates to the Value Adjustment Board.**

(1) In counties with populations of more than 75,000, the value adjustment board shall appoint special magistrates to take testimony and make recommendations on petitions filed with the value adjustment board. Special magistrates shall be selected from a list maintained by the board clerk of qualified individuals who are willing to serve. When appointing special magistrates, the board, board attorney, and board clerk shall not consider any assessment reductions recommended by any special magistrate in the current year or in any previous year. The process for review of complaints of bias, prejudice, or conflict of interest regarding the actions of a special magistrate shall be as provided in subsection 12D-9.022(4), F.A.C.

(2) In counties with populations of 75,000 or less, the value adjustment board shall have the option of using special magistrates. The department shall make available to such counties a list of qualified special magistrates.

(3) A person does not have to be a resident of the county in which he or she serves as a special magistrate.

(4) The special magistrate must meet the following qualifications:

(a) A special magistrate must not be an elected or appointed official or employee of the county.

(b) A special magistrate must not be an elected or appointed official or employee of a taxing jurisdiction or of the State.

(c) During a tax year in which a special magistrate serves, he or she must not represent any party before the board in any administrative review of property taxes.

(d) All special magistrates must meet the qualifications specified in Section 194.035, F.S.

1. A special magistrate appointed to hear issues of exemptions, classifications, portability assessment difference transfers, changes of ownership under Section 193.155(3), F.S., changes of ownership or control under Section 193.1554(5), or 193.1555(5), F.S., or a qualifying improvement determination under Section 193.1555(5), F.S., must be a member of The Florida Bar, must have at least five years of experience in the area of ad valorem taxation, and must receive training provided by the department. Alternatively, a member of The Florida Bar with at least three years of experience in ad valorem taxation and who has completed board training provided by the department including the examination, may serve as a special magistrate.

2. A special magistrate appointed to hear issues regarding the valuation of real estate shall be a state certified real estate appraiser, must have at least five years of experience in real property valuation, and must receive training provided by the department. Alternatively, a state certified real estate appraiser with at least three years of real estate valuation experience and who has completed board training provided by the department including the examination, may serve as a special magistrate. A real property valuation special magistrate must be certified under Chapter 475, Part II, F.S.

a. A Florida certified residential appraiser appointed by the value adjustment board shall only hear petitions on the just valuation of residential real property of one to four residential units and shall not hear petitions on other types of real property.

b. A Florida certified general appraiser appointed by the value adjustment board may hear petitions on the just valuation of any type of real property.

3. A special magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser's organization, must have at least five years of experience in tangible personal property valuation, and must receive training provided by the department. Alternatively, a designated member of a nationally recognized appraiser's organization with at least three years of experience in tangible personal property valuation and who has completed board training provided by the department including the examination, may serve as a special magistrate.

4. All special magistrates shall attend or receive an annual training program provided by the department. Special magistrates substituting two years of experience must show that they have completed the training by taking a written examination provided by the department. A special magistrate must receive or complete any required training prior to holding hearings.

(5)(a) The value adjustment board or board legal counsel must verify a special magistrate's qualifications before appointing the special magistrate.

(b) The selection of a special magistrate must be based solely on the experience and qualification of such magistrate, and must not be influenced by any party, or prospective party, to a board proceeding or by any such party with an interest in the outcome of such proceeding. Special magistrates must adhere to Rule 12D-9.022, F.A.C., relating to disqualification or recusal.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.032, 194.034, 194.035 FS. History—New 3-30-10, Amended 9-19-17.*

**Res. 24-001**

**A RESOLUTION OF THE HILLSBOROUGH COUNTY  
VALUE ADJUSTMENT BOARD  
ESTABLISHING FILING FEES**

Upon motion of \_\_\_\_\_, seconded by \_\_\_\_\_,  
the following Resolution was adopted by a vote of \_\_\_\_\_ to \_\_\_\_\_, Board member(s)  
\_\_\_\_\_, voting "no"; Board member(s) \_\_\_\_\_  
\_\_\_\_\_ being absent.

**WHEREAS**, Pursuant to Section 194.013, Florida Statutes (F.S.), and Chapter 12D-9 (1)(k) the Value Adjustment Board is authorized by resolution to establish a filing fee for petitions filed with the Board;

*194.013 Filing fees for petitions; disposition; waiver.—*

*(1) If required by resolution of the value adjustment board, a petition filed pursuant to s. 194.011 shall be accompanied by a filing fee to be paid to the clerk of the value adjustment board in an amount determined by the board not to exceed \$15 for each separate parcel of property, real or personal, covered by the petition and subject to appeal. However, such filing fee may not be required with respect to an appeal from the disapproval of homestead exemption under s. 196.151 or from the denial of tax deferral under s. 197.2425. Only a single filing fee shall be charged under this section as to any particular parcel of real property or tangible personal property account despite the existence of multiple issues and hearings pertaining to such parcel or account. For joint petitions filed pursuant to s. 194.011(3)(e), (f), or (g), a single filing fee shall be charged. Such fee shall be calculated as the cost of the special magistrate for the time involved in hearing the joint petition and shall not exceed \$5 per parcel of real property or tangible property account. Such fee is to be proportionately paid by affected parcel owners.*

*(2) The value adjustment board shall waive the filing fee with respect to a petition filed by a taxpayer who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Families and submitted with the petition, that the petitioner is then an eligible recipient of temporary assistance under chapter 414.*

*(3) All filing fees imposed under this section shall be paid to the clerk of the value adjustment board at the time of filing. If such fees are not paid at that time, the petition shall be deemed invalid and shall be rejected.*

*(4) All filing fees collected by the clerk shall be allocated and utilized to defray, to the extent possible, the costs incurred in connection with the administration and operation of the value adjustment board.*

*12D-9.013(1)(k) At one organizational meeting the board shall ---*

*Adopt or ratify by resolution any filing fee for petitions that year, in an amount not to exceed \$15.00.*

**WHEREAS**, the Board has determined that such filing fees are necessary to help defray the cost of the Value Adjustment Board process;

**NOW THEREFORE**, be it resolved by the Hillsborough County Value Adjustment Board:

**Section 1.** There is hereby imposed a non-refundable \$15 filing fee for each separate petition filed with the Hillsborough County Value Adjustment Board.

**Section 2.** The following petitions shall be exempt from the filing fee.

(A.) Petitions regarding the denial of a timely filed application for a homestead exemption under Section 196.151, F.S.

(B.) Petitions regarding denial of tax deferrals under Section 197.2425, F. S.

(C.) Petitions from taxpayers who demonstrate at the time of filing, by appropriate certificate or other documentation issued by the Department of Children and Families and submitted with the petition, that the petitioner is then an eligible recipient of temporary assistance under Chapter 414, F.S.

**Section 3.** For joint petitions filed pursuant to Section 194.011(3) (e) or (f), F.S., a single fee shall be charged. The fee will be \$15 for the first parcel covered by the petition and \$5 each for each additional parcel.

**DONE AND RESOLVED** this \_\_\_\_\_ day of \_\_\_\_\_, 2024

ATTESTED:

Cindy Stuart, Clerk of the  
Circuit Court

\_\_\_\_\_  
Pat Kemp, Chair

\_\_\_\_\_  
Date

By: \_\_\_\_\_  
Deputy Clerk

**Res. 24-001**

**A RESOLUTION OF THE HILLSBOROUGH COUNTY  
VALUE ADJUSTMENT BOARD  
ESTABLISHING FILING FEES**

Upon motion of \_\_\_\_\_, seconded by \_\_\_\_\_,  
the following Resolution was adopted by a vote of \_\_\_\_\_ to \_\_\_\_\_, Board member(s)  
\_\_\_\_\_, voting "no"; Board member(s) \_\_\_\_\_  
\_\_\_\_\_ being absent.

**WHEREAS**, Pursuant to Section 194.013, Florida Statutes (F.S.), and Chapter 12D-9 (1)(k) the Value Adjustment Board is authorized by resolution to establish a filing fee for petitions filed with the Board;

*194.013 Filing fees for petitions; disposition; waiver.—*

*(1) If required by resolution of the value adjustment board, a petition filed pursuant to s. 194.011 shall be accompanied by a filing fee to be paid to the clerk of the value adjustment board in an amount determined by the board not to exceed \$15 for each separate parcel of property, real or personal, covered by the petition and subject to appeal. However, such filing fee may not be required with respect to an appeal from the disapproval of homestead exemption under s. 196.151 or from the denial of tax deferral under s. 197.2425. Only a single filing fee shall be charged under this section as to any particular parcel of real property or tangible personal property account despite the existence of multiple issues and hearings pertaining to such parcel or account. For joint petitions filed pursuant to s. 194.011(3)(e), (f), or (g), a single filing fee shall be charged. Such fee shall be calculated as the cost of the special magistrate for the time involved in hearing the joint petition and shall not exceed \$5 per parcel of real property or tangible property account. Such fee is to be proportionately paid by affected parcel owners.*

*(2) The value adjustment board shall waive the filing fee with respect to a petition filed by a taxpayer who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Families and submitted with the petition, that the petitioner is then an eligible recipient of temporary assistance under chapter 414.*

*(3) All filing fees imposed under this section shall be paid to the clerk of the value adjustment board at the time of filing. If such fees are not paid at that time, the petition shall be deemed invalid and shall be rejected.*

*(4) All filing fees collected by the clerk shall be allocated and utilized to defray, to the extent possible, the costs incurred in connection with the administration and operation of the value adjustment board.*

*12D-9.013(1)(k) At one organizational meeting the board shall ---*

*Adopt or ratify by resolution any filing fee for petitions that year, in an amount not to exceed \$15.00.*

**WHEREAS**, the Board has determined that such filing fees will be waived for the 2024 Value Adjustment Board process;

**NOW THEREFORE**, be it resolved by the Hillsborough County Value Adjustment Board:

There will be no filing fee imposed for 2024 petitions filed with the Hillsborough County Value Adjustment Board.

**DONE AND RESOLVED** this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

ATTESTED:

Cindy Stuart, Clerk of the  
Circuit Court

\_\_\_\_\_  
Pat Kemp, Chair

\_\_\_\_\_  
Date

By: \_\_\_\_\_  
Deputy Clerk

FEBRUARY 27, 2024 - VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Tuesday, February 27, 2024, at 9:00 a.m., in the Boardroom, Frederick B. Karl County Center, Tampa, Florida, and held virtually.

The following members were present: Chair Pat Kemp, Commissioner Donna Cameron Cepeda, Hillsborough County School Board member Karen Perez (alternate), and citizen appointee Shawn Simon.

The following member was absent: Citizen appointee Ron Dyser.

1. Call to Order and Pledge of Allegiance

Chair Kemp called the meeting to order at 9:01 a.m. and led in the pledge of allegiance to the flag.

- a. Purpose of Meeting: Approve Phase II Recommended Decisions, Approve VAB Minutes and handle other VAB matters.

Chair Kemp summarized the meeting purpose.

2. Public Comments

Mses. Mitzie Newsome, Quyen Thompson, and Tammy Morris opposed Petition 2023-00067.

Mr. Anthony Calabro addressed the assessed/just value for Petition 2023-00674, the updated recommendation, and not being properly noticed.

Attorney Jacob Cremer, Petition 2023-00067 talked about greenbelt/agriculture.

3. Approve Phase II Recommended Decisions

Following remarks, VAB Counsel Rinky Parwani spoke to public comments and provided options for Petitions 2023-00067 and 2023-00674. Chair Kemp sought a motion to approve the Phase II recommended decision. **Mr. Simon so moved, seconded by Commissioner Cameron Cepeda, and carried unanimously by members present.** (Mr. Dyser was absent.)

TUESDAY, FEBRUARY 27, 2024

4. Approve the January 10, 2024, VAB Meeting Minutes

Chair Kemp requested a motion for approval of the minutes of January 10, 2024. **Commissioner Cameron Cepeda moved for approval, seconded by Ms. Perez, and carried unanimously by members present.** (Mr. Dyser was absent.)

5. Other VAB Matters

a. Correspondence

Ms. Sharon Sweet-Grant, Director, Board Records/VAB, discussed the item.

b. Meeting Notice

Ms. Sweet-Grant announced the meeting was properly noticed and advertised.

c. The next meeting was scheduled for Thursday, March 28, 2024, at 9:00 a.m.

Ms. Sweet-Grant confirmed the next VAB meeting was Thursday, March 28, 2024, at 9:00 a.m.

6. Adjournment

There being no further business, the meeting was adjourned at 9:23 a.m.

READ AND APPROVED: \_\_\_\_\_  
CHAIR

ATTEST:  
CINDY STUART, CLERK

By: \_\_\_\_\_  
Deputy Clerk

ad

**Tampa Bay Times**  
**Published Daily**

STATE OF FLORIDA  
COUNTY OF Hillsborough

Before the undersigned authority personally appeared **Deirdre Bonett** who on oath says that he/she is **Legal Advertising Representative** of the **Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida, that the attached copy of advertisement, being a Legal Notice in the matter **RE: TAXPAYER NOTICE** was published in said newspaper by print in the issues of: **3/13/24** or by publication on the newspaper's website, if authorized, on

Affiant further says the said **Tampa Bay Times** is a newspaper published in **Hillsborough** County, Florida and that the said newspaper has heretofore been continuously published in said **Hillsborough** County, Florida each day and has been entered as a second class mail matter at the post office in said **Hillsborough** County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.



**Signature Affiant**

Sworn to and subscribed before me this 03/13/2024

Judy Allen  
Signature of Notary Public

**Signature of Notary Public**

Personally known	X	or produced identification
------------------	---	----------------------------

Type of identification produced \_\_\_\_\_

**TAXPAYER NOTICE  
MEETING OF THE HILLSBOROUGH COUNTY  
VALUE ADJUSTMENT BOARD**

The Value Adjustment Board will meet on Thursday, March 28, 2024, at 9:00 a.m., in the County Center, 2nd Floor Boardroom, 601 E. Kennedy Blvd., Tampa, FL, 33602 as well as virtually via WebEx. Information on how to access the virtual meeting will be posted on the VAB website at <https://www.hillsclerk.com/Additional-Services/Value-Adjustment-Board> and <https://hcfcl.gov/events>. The purpose of this meeting is for the VAB to take public comment, approve Phase III Recommended Decisions, authorize advertising for Special Magistrate Applications for the 2024 tax year, approve the filing fee resolution, and other VAB matters.

Any person who might wish to appeal any decision made by the Value Adjustment Board regarding any matter considered at the forthcoming meeting is hereby advised that he or she will need a record of the proceedings, and for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made that will include the testimony and evidence upon which such appeal is to be based.

March 13, 2024 0000335022

# Value Adjustment Board Meeting - 3/28/2024, 1:00 PM UTC

[Home](#) / [Events](#) / [Value Adjustment Board Meeting](#) / 3/28/2024, 1:00 PM UTC

Hearings to address complaints about assessed property values, denied exemptions, classifications, or tax deferrals



**March 28, 2024, 1:00 PM UTC - 2:30 PM UTC**



**County Center, 2nd Floor Boardroom**



**In-Person & Virtual (Hybrid)**

## Public access and comments

You can sign up to participate virtually or in-person, or to send in a written public comment if you do not want to speak.

- If you wish to participate virtually, it is required that you complete the form
- If you wish to participate in person, you are encouraged to complete the form in advance, however it is not required. You can sign up



## County Center

601 E. Kennedy Blvd.  
Tampa, FL 33602

(813) 272-5900

### HOURS

Monday to Friday 8 AM to 5 PM



Week



Month



Year



March 2024




on-site where your name will be added to the list at that time.


- The signup form opens at least 48 hours before to the start of the meeting and closes 30 minutes prior to the start time
- You will be called on in the order that you have signed up

Click the link below to go to the Hillsborough County Clerk of the Court website for more information on speaking at a VAB meeting and the link to sign up to speak when the form is open.

[Speak at a VAB Meeting](#)

**Value Adjustment Board**  
Sharon Sweet-Grant - Meeting Manager

**(813) 307-7143**  
Office

**Email**  
Work

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Last Modified: 12/8/2023, 2:15:58 PM