

VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY
AGENDA
April 28, 2023
9:30 A.M.
Via Communications Media Technology

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 II Recommended Decisions, 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 II Recommended Decisions**
4. **Approve the March 10, 2023 VAB Meeting Minutes**
5. Other VAB Matters
 - a. Correspondence
 - b. Special Magistrate Compensation Discussion
 - c. Meeting Notice
 - d. The next meeting is scheduled for Friday, May 26, 2023, at 9:30 a.m.
6. 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 4/28/2023 9:30:00 AM

| Petition # | Folio # | Petitioner Name | Class | Taxable Value | | Decision |
|------------|------------|--|-------|---------------|--------------|----------|
| | | | | BEFORE | AFTER | |
| 2022-00204 | 0909725000 | ERNST & YOUNG LLP | DOR_1 | \$23,949,000 | \$23,949,000 | DENIED |
| 2022-00205 | 0909730100 | ERNST & YOUNG LLP | DOR_1 | \$62,696,400 | \$59,966,800 | GRANTED |
| 2022-00278 | 0740900500 | PROPERTY TAX ALLIANCE GROUP | DOR_1 | \$5,016,800 | \$5,016,800 | DENIED |
| 2022-00279 | 0740900525 | PROPERTY TAX ALLIANCE GROUP | DOR_1 | \$921,434 | \$921,434 | DENIED |
| 2022-00281 | 2038622004 | PROPERTY TAX ALLIANCE GROUP | DOR_1 | \$12,979,649 | \$12,979,649 | DENIED |
| 2022-00289 | 0042575564 | PROPERTY TAX ALLIANCE GROUP | DOR_1 | \$12,122,550 | \$12,122,550 | DENIED |
| 2022-00290 | 0042575568 | PROPERTY TAX ALLIANCE GROUP | DOR_1 | \$1,524,721 | \$1,524,721 | DENIED |
| 2022-00292 | 0463230050 | PROPERTY TAX ALLIANCE GROUP | DOR_1 | \$19,668,100 | \$19,668,100 | DENIED |
| 2022-00298 | 0767330000 | PROPERTY TAX ALLIANCE GROUP | DOR_1 | \$1,248,148 | \$1,248,148 | DENIED |
| 2022-00299 | 0329010612 | PROPERTY TAX ALLIANCE GROUP | DOR_1 | \$1,170,679 | \$1,170,679 | GRANTED |
| 2022-00300 | 0035255107 | PROPERTY TAX ALLIANCE GROUP | DOR_1 | \$1,235,023 | \$1,173,393 | GRANTED |
| 2022-00301 | 0767201302 | PROPERTY TAX ALLIANCE GROUP | DOR_1 | \$10,702,900 | \$10,619,733 | GRANTED |
| 2022-00302 | 0786320600 | PROPERTY TAX ALLIANCE GROUP | DOR_1 | \$11,874,100 | \$11,874,100 | DENIED |
| 2022-00303 | 0741248004 | PROPERTY TAX ALLIANCE GROUP | DOR_1 | \$8,611,350 | \$8,611,350 | DENIED |
| 2022-00463 | 1140570000 | PATEL VANESSA | DOR_1 | \$788,208 | \$788,208 | DENIED |
| 2022-00464 | 0703270220 | PATEL SAPNALAXMI AMIN & MAYANK /LIFE ESTATE | DOR_1 | \$390,217 | \$735,000 | GRANTED |
| 2022-00524 | 1230880000 | PROPERTY TAX ADJUSTMENTS & APPEALS, PA | DOR_1 | \$392,700 | \$392,700 | DENIED |
| 2022-00539 | 1954600000 | MCLAMORE STERLING W JR & MELISSA P | DOR_1 | \$2,636,538 | \$2,176,000 | GRANTED |
| 2022-00541 | 1958190000 | MCLAMORE STERLING W JR & MELISSA P | DOR_1 | \$856,792 | \$856,792 | DENIED |
| 2022-00547 | 1364590000 | ASPINALL SOPIT & STACY ET AL | DOR_1 | \$172,389 | \$172,389 | GRANTED |
| 2022-00595 | 0541571128 | SPAETZEL MICHAEL J & VIRGINIA A | DOR_1 | \$173,584 | \$173,584 | GRANTED |
| 2022-00609 | 1535280000 | FLORIDA PROPERTY TAX PROFESSIONALS | DOR_1 | \$5,129,100 | \$5,129,100 | DENIED |
| 2022-00633 | 1041290000 | FLORIDA SPARTANS LLC | DOR_1 | \$288,807 | \$288,807 | GRANTED |
| 2022-00700 | 0150985392 | POLK CRYSTINE | DOR_1 | \$318,619 | \$318,619 | DENIED |
| 2022-00701 | 1694200000 | O BRIEN TERENCE M & MARGARET C | DOR_1 | \$1,448,846 | \$1,448,846 | DENIED |
| 2022-00719 | 1366650000 | WONKA ESTELLE LODELL | DOR_1 | \$116,320 | \$116,320 | DENIED |
| 2022-00721 | 0329030174 | MARHOUN ERIC L & NAZARENKO EKATERINA | DOR_1 | \$671,301 | \$671,301 | DENIED |
| 2022-00768 | 0600920000 | CARTER ROBYN | DOR_1 | \$33,568 | \$33,568 | DENIED |
| 2022-00782 | 0893090025 | HILL WARD & HENDERSON PA | DOR_1 | \$719,335 | \$719,335 | DENIED |
| 2022-00784 | 1109480000 | WALMART INC | DOR_1 | \$20,356,400 | \$20,356,400 | DENIED |
| 2022-00785 | 0036330000 | WALMART INC | DOR_1 | \$18,701,000 | \$18,701,000 | DENIED |
| 2022-00786 | 0719360030 | WALMART INC | DOR_1 | \$17,648,400 | \$17,648,400 | DENIED |
| 2022-00787 | 0700236052 | WALMART INC | DOR_1 | \$17,416,200 | \$17,416,200 | DENIED |
| 2022-00788 | 2051603012 | WALMART INC | DOR_1 | \$16,772,700 | \$16,772,700 | DENIED |
| 2022-00789 | 0335802452 | WALMART INC | DOR_1 | \$15,750,743 | \$15,750,743 | DENIED |
| 2022-00790 | 0873080000 | WALMART INC | DOR_1 | \$15,596,200 | \$15,596,200 | DENIED |
| 2022-00791 | 0170630100 | WALMART INC | DOR_1 | \$15,178,100 | \$15,178,100 | DENIED |

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|------------|-------------|-------------------------------------|-------|--------------|--------------|---------|
| 2022-00792 | 1838120000 | WALMART INC | DOR_1 | \$9,720,396 | \$9,720,396 | DENIED |
| 2022-00793 | 0163810000 | WALMART INC | DOR_1 | \$11,602,900 | \$11,602,900 | DENIED |
| 2022-00795 | 0259300000 | WAL-MART STORES EAST L P | DOR_1 | \$11,528,400 | \$11,528,400 | DENIED |
| 2022-00796 | 0718762000 | WAL-MART STORES EAST L P | DOR_1 | \$11,454,600 | \$11,454,600 | DENIED |
| 2022-00797 | 0777719222 | WAL-MART STORES EAST L P | DOR_1 | \$11,284,771 | \$11,284,771 | DENIED |
| 2022-00798 | 1503370000 | WAL-MART STORES EAST L P | DOR_1 | \$11,409,400 | \$11,409,400 | DENIED |
| 2022-00799 | 1324920000 | WAL-MART STORES EAST L P | DOR_1 | \$10,467,900 | \$10,467,900 | DENIED |
| 2022-00800 | 0163550200 | WAL-MART STORES EAST L P | DOR_1 | \$10,140,300 | \$10,140,300 | DENIED |
| 2022-00801 | 0045150100 | WAL-MART STORES EAST L P | DOR_1 | \$8,166,694 | \$8,166,694 | DENIED |
| 2022-00802 | 0062490200 | WAL-MART STORES EAST L P | DOR_1 | \$6,435,696 | \$6,435,696 | DENIED |
| 2022-00822 | 0827410000 | ROBISON SABRINA WEISS | DOR_1 | \$169,941 | \$169,941 | DENIED |
| 2022-00823 | 0827410100 | ROBISON SABRINA WEISS | DOR_1 | \$807,517 | \$807,517 | DENIED |
| 2022-00824 | 0827440000 | ROBISON SABRINA WEISS | DOR_1 | \$291,230 | \$291,230 | DENIED |
| 2022-00825 | 0827480000 | ROBISON SABRINA WEISS | DOR_1 | \$102,784 | \$102,784 | DENIED |
| 2022-00833 | 1012050000 | WARNER RICHARD P | DOR_1 | \$227,778 | \$196,981 | GRANTED |
| 2022-00834 | 1597560000 | MODERN TAX GROUP | DOR_1 | \$1,689,658 | \$1,689,658 | DENIED |
| 2022-00837 | 0130430020 | TAX RECOURSE LLC | DOR_1 | \$1,008,400 | \$1,008,400 | DENIED |
| 2022-00843 | 0398880000 | TAX RECOURSE LLC | DOR_1 | \$3,956,439 | \$3,956,439 | DENIED |
| 2022-00874 | 1277190000 | YI SEUNG HOON | DOR_1 | \$806,989 | \$806,989 | DENIED |
| 2022-00899 | 0445455100 | PARADIGM TAX GROUP | DOR_1 | \$5,803,318 | \$5,803,318 | DENIED |
| 2022-00914 | 1948540000 | ROBERT E.V. KELLEY, JR. | DOR_1 | \$6,533,646 | \$6,533,646 | DENIED |
| 2022-00915 | 0883298132 | ROBERT E.V. KELLEY, JR | DOR_1 | \$638,999 | \$638,999 | DENIED |
| 2022-00917 | 1855250000 | ROBERT E.V. KELLEY, JR | DOR_1 | \$2,640,855 | \$2,640,855 | DENIED |
| 2022-00918 | 1695380000 | KELLEY ROBERT E.V. JR | DOR_1 | \$590,153 | \$590,153 | DENIED |
| 2022-00929 | 1177050800 | CAVAZOS LUIS CARLOS & CAVAZOS TRACY | DOR_1 | \$272,058 | \$272,058 | DENIED |
| 2022-00941 | 0022475094 | BECK CATHRYN M & BECK DANIEL L | DOR_1 | \$385,413 | \$385,413 | DENIED |
| 2022-00957 | 0541911460 | BLEVINS CHRISTOPHER & LEON VIVED | DOR_1 | \$541,509 | \$541,509 | DENIED |
| 2022-00959 | 1255680000 | SMITH KERRIN RENEE | DOR_1 | \$551,756 | \$551,756 | DENIED |
| 2022-01071 | 1289390000 | PORTELA MAGDA TUMI | DOR_1 | \$429,309 | \$429,309 | DENIED |
| 2022-01076 | 1643060000 | FLORDIA DESIGN STUDIO CORPORATION | DOR_1 | \$297,072 | \$297,072 | GRANTED |
| 2022-01112 | 0642770200 | PARADIGM TAX GROUP | DOR_1 | \$4,762,842 | \$4,762,842 | DENIED |
| 2022-01207 | 1094410050 | MANNING SAMANTHA T & ZACHARY | DOR_1 | \$406,451 | \$406,451 | DENIED |
| 2022-01374 | 1863175072 | TAHSINI CELINA F | DOR_1 | \$211,026 | \$211,026 | DENIED |
| 2022-01626 | 1220440000 | BRADBURY RYAN | DOR_1 | \$3,997,783 | \$3,997,783 | DENIED |
| 2022-01677 | 0063850000 | ASSILY MARCELLE /LIFE ESTATE | DOR_1 | \$8,021 | \$8,021 | DENIED |
| 2022-01684 | 1333850000 | SCOTT TREVOR D | DOR_1 | \$539,199 | \$539,199 | DENIED |
| 2022-01690 | 1661370000 | EL SALES CORP | DOR_1 | \$356,910 | \$356,910 | DENIED |
| 2022-01691 | 1088950500 | EL SALES CORP | DOR_1 | \$278,930 | \$278,930 | DENIED |
| 2022-01692 | 0044850200 | EL SALES CORP | DOR_1 | \$726,761 | \$726,761 | DENIED |
| 2022-01693 | 0044850600 | EL SALES CORP | DOR_1 | \$80,443 | \$80,443 | DENIED |
| 2022-01694 | T0420193076 | EL SALES CORP | DOR_2 | \$31,540 | \$31,540 | DENIED |
| 2022-01695 | T0420113003 | EL SALES CORP | DOR_2 | \$22,990 | \$22,990 | DENIED |
| 2022-01696 | 1148660000 | EL SALES CORP | DOR_1 | \$1,634,900 | \$1,634,900 | DENIED |
| 2022-01697 | 1173340000 | EL SALES CORP | DOR_1 | \$1,684,396 | \$1,684,396 | DENIED |
| 2022-01698 | 1857590000 | EL SALES CORP | DOR_1 | \$788,183 | \$788,183 | DENIED |
| 2022-01699 | 0280190000 | EL SALES CORP | DOR_1 | \$2,775,190 | \$2,775,190 | DENIED |
| 2022-01701 | 0280370100 | EL SALES CORP | DOR_1 | \$2,055,900 | \$2,055,900 | DENIED |

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|------------|------------|---|-------|---------------|---------------|---------|
| 2022-01702 | 1089150000 | EL SALES CORP | DOR_1 | \$436,577 | \$436,577 | DENIED |
| 2022-01703 | 1148700000 | EL SALES CORP | DOR_1 | \$2,003,100 | \$2,003,100 | DENIED |
| 2022-01704 | 1178860000 | EL SALES CORP | DOR_1 | \$594,226 | \$594,226 | DENIED |
| 2022-01705 | 1357500000 | EL SALES CORP | DOR_1 | \$224,877 | \$224,877 | DENIED |
| 2022-01706 | 1357500050 | EL SALES CORP | DOR_1 | \$220,832 | \$220,832 | DENIED |
| 2022-01707 | 1357500150 | EL SALES CORP | DOR_1 | \$220,245 | \$220,245 | DENIED |
| 2022-01708 | 1357500200 | EL SALES CORP | DOR_1 | \$223,111 | \$223,111 | DENIED |
| 2022-01709 | 1979750000 | EL SALES CORP | DOR_1 | \$334,026 | \$334,026 | DENIED |
| 2022-01749 | 1046770000 | PROPERTY TAX PROFESSIONALS, INC | DOR_1 | \$300,669 | \$300,669 | DENIED |
| 2022-01750 | 0335802308 | BOULAKSOUT NAOUFEL & HASSAN ISLAM | DOR_1 | \$220,879 | \$220,879 | DENIED |
| 2022-01756 | 1211300000 | BARCELONA 3612 LLC | DOR_1 | \$1,065,900 | \$1,065,900 | DENIED |
| 2022-01757 | 0768285018 | MYERS THOMAS & MYERS TATYANA | DOR_1 | \$81,536 | \$81,536 | DENIED |
| 2022-01758 | 1289670000 | MEIR JACOB & MEIR CORAL | DOR_1 | \$685,359 | \$685,359 | DENIED |
| 2022-01760 | 0035332064 | MCDONALD KRISTEN | DOR_1 | \$418,121 | \$418,121 | DENIED |
| 2022-01761 | 0154608404 | FINN RIZA T & FINN CHARLES A | DOR_1 | \$1,713,964 | \$1,713,964 | DENIED |
| 2022-01762 | 1946060282 | FINN RIZA T & FINN CHARLES A | DOR_1 | \$778,338 | \$778,338 | DENIED |
| 2022-01824 | 1117210005 | TEJAS ASSOCIATES LLC | DOR_1 | \$21,854 | \$21,854 | DENIED |
| 2022-01827 | 1324273874 | SUGDEN ANDREA M | DOR_1 | \$658,361 | \$658,361 | DENIED |
| 2022-01832 | 1988400856 | LEOCE FRANK C | DOR_1 | \$236,371 | \$236,371 | GRANTED |
| 2022-01833 | 0238360000 | 6285 WATERS AVENUE LLC | DOR_1 | \$4,852,306 | \$4,852,306 | DENIED |
| 2022-01839 | 0382070000 | AMAZON.COM SERVICES LLC | DOR_1 | \$210,052,400 | \$210,052,400 | DENIED |
| 2022-01891 | 0044440001 | SANSO ROSA J | DOR_1 | \$125,770 | \$125,770 | DENIED |
| 2022-01913 | 0883530510 | CAFUTA MARY ANN & STEFAN J | DOR_1 | \$457,468 | \$457,468 | DENIED |
| 2022-01940 | 0871825952 | LARSEN KENNETH & SANDRA | DOR_1 | \$493,895 | \$474,725 | GRANTED |
| 2022-01941 | 0594032986 | KUSHNER KEITH J & MARY R | DOR_1 | \$579,464 | \$579,464 | DENIED |
| 2022-01942 | 2029780000 | HOUSHOLDER JEFFREY J & SHARON L | DOR_1 | \$1,120,559 | \$1,120,559 | DENIED |
| 2022-01944 | 2029740000 | HOUSHOLDER JEFFREY J & SHARON L | DOR_1 | \$22,805 | \$22,805 | DENIED |
| 2022-01945 | 0109040000 | HOUSHOLDER JEFFREY J & SHARON L | DOR_1 | \$229,916 | \$229,916 | DENIED |
| 2022-01950 | 1381980000 | MILANI KAMRAN ET AL | DOR_1 | \$274,460 | \$274,460 | DENIED |
| 2022-01951 | 1775660000 | MILANI KAMRAN ET AL | DOR_1 | \$282,044 | \$282,044 | DENIED |
| 2022-01952 | 1992944202 | MILANI KAMRAN ET AL | DOR_1 | \$826,374 | \$826,374 | DENIED |
| 2022-01973 | 1838770000 | MARTINEZ SANTIAGO O | DOR_1 | \$108,338 | \$108,338 | DENIED |
| 2022-01979 | 0776940962 | SWEISS SHARON M | DOR_1 | \$191,720 | \$191,720 | GRANTED |
| 2022-02007 | 0158931008 | PATEL HARINKUMAR JERAMBHAI ET AL | DOR_1 | \$444,701 | \$444,701 | DENIED |
| 2022-02008 | 0189040000 | RYAN LLC | DOR_1 | \$6,374,060 | \$6,374,060 | DENIED |
| 2022-02054 | 0884365074 | LINDSTROM RICHARD | DOR_1 | \$1,015,445 | \$865,000 | GRANTED |
| 2022-02072 | 1194370000 | HILL JR JAMES RONALD | DOR_1 | \$515,631 | \$406,506 | GRANTED |
| 2022-02073 | 1273210000 | SOUTHTRON JOSEPH & JESSICA M | DOR_1 | \$708,268 | \$708,268 | DENIED |
| 2022-02074 | 1257590000 | CHRISTIAN BRIAN R & KELSEY L KEMPKER | DOR_1 | \$831,350 | \$831,350 | DENIED |
| 2022-02182 | 1331010500 | BARNES JESSICA ITZEL & BARNES WALTER FREDERICK IV | DOR_1 | \$425,642 | \$425,642 | DENIED |
| 2022-02183 | 0637365000 | LAURIE SUMMERS | DOR_1 | \$212,074 | \$212,074 | DENIED |
| 2022-02189 | 0678540000 | CBRE | DOR_1 | \$2,199,175 | \$2,199,175 | DENIED |
| 2022-02190 | 1090165008 | CBRE | DOR_1 | \$29,048,580 | \$29,048,580 | DENIED |
| 2022-02192 | 0880678446 | BRAVO LOUISE & BRAVO EXEQUIEL F | DOR_1 | \$247,045 | \$247,045 | DENIED |
| 2022-02193 | 0880678490 | BRAVO LOUISE & BRAVO EXEQUIEL F | DOR_1 | \$173,807 | \$173,807 | DENIED |

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|------------|------------|-----------------------------|-------|--------------|--------------|--------|
| 2022-03389 | 0738710000 | FIRST POINTE ADVISORS LLC | DOR_1 | \$32,097,340 | \$32,097,340 | DENIED |
| 2022-03446 | 1692080000 | FIRST POINTE ADVISORS LLC | DOR_1 | \$822,500 | \$822,500 | DENIED |
| 2022-03536 | 0273140200 | FIRST POINTE ADVISORS LLC | DOR_1 | \$5,378,190 | \$5,378,190 | DENIED |
| 2022-03549 | 0854880000 | BISHOP ADRIAN | DOR_3 | \$220,647 | \$220,647 | DENIED |
| 2022-03550 | 1440930000 | ZELAYA ALEX A PEREA | DOR_4 | \$142,720 | \$142,720 | DENIED |
| 2022-03552 | 1348200100 | DANIELLE TIRADO | DOR_1 | \$319,479 | \$319,479 | DENIED |
| 2022-03561 | 0717740000 | SORIA MARGURITE C | DOR_4 | \$150,442 | \$150,442 | DENIED |
| 2022-03572 | 1249590000 | DAVID KOHUT AND TANIA ASHBY | DOR_4 | \$368,867 | \$368,867 | DENIED |

Total Petitions
137



DECISION OF THE VALUE ADJUSTMENT BOARD
DENIAL FOR NON-PAYMENT

Section 194.014, Florida Statutes

DR-485D
N. x/12
Rule 12D-16.002
Florida Administrative Code

County

Table with 4 columns: Petitioner, Mailing address, Parcel ID, Appeal of. Includes checkboxes for Assessment, Denial of classification or exemption, and Whether the property was substantially complete on Jan 1.

The Value Adjustment Board (VAB) has denied your petition.

According to the tax collector's records your taxes became delinquent on _____, and you had not paid the partial payment required for property with petitions filed with the VAB.

If you have evidence that your required payment was made before the delinquent date, please provide the evidence to our office at _____

If you are not satisfied with this decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (Ss. 193.155(8)(k), 194.036, 194.171(2), and 196.151, F.S.)

Signature, value adjustment board

Print name

Date

Florida law requires the value adjustment board to deny a petition if the petitioner does not make the payment required below before the taxes become delinquent, usually on April 1.

Required Payment for Appeal of Assessment

For petitions on the value, including portability, the required 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 any discount under s. 197.162, F.S. (s. 194.014 (1)(a), F.S.)

Required Payment for Other 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 required payment must include:

- All of the non-ad valorem assessments, and
The amount of the tax that the taxpayer admits in good faith to owe, less any discount under s. 197.162, F.S. (s. 194.014 (1)(b), F.S.)

cc: Property Appraiser
Department of Revenue, Property Tax Oversight, P.O. Box 3000, Tallahassee, FL 32315-3000



DECISION OF THE VALUE ADJUSTMENT BOARD
DENIAL FOR NON-PAYMENT

Section 194.014, Florida Statutes
Hillsborough County

DR-485D
N. x/12
Rule 12D-16.002
Florida Administrative Code

Table with 4 columns: Petitioner, Mailing address, Parcel ID, Appeal of. Contains details for LUBIN SETH, 2645 EXECUTIVE PARK DRIVE #422 WESTON, FL 33331, Parcel ID 0359750000, and Assessment appeal.

The Value Adjustment Board (VAB) has denied your petition.

According to the tax collector's records your taxes became delinquent on 04/01/2023, and you had not paid the partial payment required for property with petitions filed with the VAB.

If you have evidence that your required payment was made before the delinquent date, please provide the evidence to our office at Value Adjustment Board 601 E Kennedy Blvd Floor 12, Tampa, FL 33602

If you are not satisfied with this decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (Ss. 193.155(8)(k), 194.036, 194.171(2), and 196.151, F.S.)

Pat Kemp

Signature, value adjustment board

Pat Kemp

Print name

04/04/2023

Date

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A partial payment of at least 75 percent of the ad valorem taxes, less any discount under s. 197.162, F.S. (s. 194.014 (1)(a), F.S.)

Required Payment for Other 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 required payment must include:

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The amount of the tax that the taxpayer admits in good faith to owe, less any discount under s. 197.162, F.S. (s. 194.014 (1)(b), F.S.)

cc: Property Appraiser
Department of Revenue, Property Tax Oversight, P.O. Box 3000, Tallahassee, FL 32315-3000



DECISION OF THE VALUE ADJUSTMENT BOARD
DENIAL FOR NON-PAYMENT

Section 194.014, Florida Statutes
Hillsborough County

DR-485D
N. x/12
Rule 12D-16.002
Florida Administrative Code

Table with 4 columns: Petitioner, Mailing address, Parcel ID, Appeal of. Contains details for NAGY DAVID GEORGE, 803 FLAMINGO DR, APOLLO BEACH, FL 33572, Parcel ID 0526642008, and Appeal of Assessment.

The Value Adjustment Board (VAB) has denied your petition.

According to the tax collector's records your taxes became delinquent on 04/01/2023, and you had not paid the partial payment required for property with petitions filed with the VAB.

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Pat Kemp

Signature, value adjustment board

Pat Kemp

Print name

04/04/2023

Date

Florida law requires the value adjustment board to deny a petition if the petitioner does not make the payment required below before the taxes become delinquent, usually on April 1.

Required Payment for Appeal of Assessment

For petitions on the value, including portability, the required 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 any discount under s. 197.162, F.S. (s. 194.014 (1)(a), F.S.)

Required Payment for Other 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 required payment must include:

- All of the non-ad valorem assessments, and
The amount of the tax that the taxpayer admits in good faith to owe, less any discount under s. 197.162, F.S. (s. 194.014 (1)(b), F.S.)

cc: Property Appraiser
Department of Revenue, Property Tax Oversight, P.O. Box 3000, Tallahassee, FL 32315-3000



DECISION OF THE VALUE ADJUSTMENT BOARD
DENIAL FOR NON-PAYMENT

Section 194.014, Florida Statutes
Hillsborough County

DR-485D
N. x/12
Rule 12D-16.002
Florida Administrative Code

Table with 4 columns: Petitioner, Mailing address, Parcel ID, Appeal of. Contains details for SACHDEV PLAZA INVESTMENTS LLC, 4923 W CYPRESS ST TAMPA, FL 33607-3801, Parcel ID 1951830000, and appeal type Assessment.

The Value Adjustment Board (VAB) has denied your petition.

According to the tax collector's records your taxes became delinquent on 04/01/2023, and you had not paid the partial payment required for property with petitions filed with the VAB.

If you have evidence that your required payment was made before the delinquent date, please provide the evidence to our office at Value Adjustment Board 601 E Kennedy Blvd Floor 12, Tampa, FL 33602

If you are not satisfied with this decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (Ss. 193.155(8)(k), 194.036, 194.171(2), and 196.151, F.S.)

Pat Kemp

Signature, value adjustment board

Pat Kemp

Print name

04/04/2023

Date

Florida law requires the value adjustment board to deny a petition if the petitioner does not make the payment required below before the taxes become delinquent, usually on April 1.

Required Payment for Appeal of Assessment

For petitions on the value, including portability, the required 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 any discount under s. 197.162, F.S. (s. 194.014 (1)(a), F.S.)

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- All of the non-ad valorem assessments, and
The amount of the tax that the taxpayer admits in good faith to owe, less any discount under s. 197.162, F.S. (s. 194.014 (1)(b), F.S.)

cc: Property Appraiser
Department of Revenue, Property Tax Oversight, P.O. Box 3000, Tallahassee, FL 32315-3000



DECISION OF THE VALUE ADJUSTMENT BOARD
DENIAL FOR NON-PAYMENT

Section 194.014, Florida Statutes
Hillsborough County

DR-485D
N. x/12
Rule 12D-16.002
Florida Administrative Code

Table with 4 columns: Petitioner, Mailing address, Parcel ID, Appeal of. Contains details for CHABAD LUBAVITCH OF SOUTH TAMPA INC, including address and appeal type (Denial of classification or exemption).

The Value Adjustment Board (VAB) has denied your petition.

According to the tax collector's records your taxes became delinquent on 04/01/2023, and you had not paid the partial payment required for property with petitions filed with the VAB.

If you have evidence that your required payment was made before the delinquent date, please provide the evidence to our office at Value Adjustment Board 601 E Kennedy Blvd Floor 12, Tampa, FL 33602

If you are not satisfied with this decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (Ss. 193.155(8)(k), 194.036, 194.171(2), and 196.151, F.S.)

Pat Kemp

Signature, value adjustment board

Pat Kemp

Print name

04/04/2023

Date

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A partial payment of at least 75 percent of the ad valorem taxes, less any discount under s. 197.162, F.S. (s. 194.014 (1)(a), F.S.)

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The amount of the tax that the taxpayer admits in good faith to owe, less any discount under s. 197.162, F.S. (s. 194.014 (1)(b), F.S.)

cc: Property Appraiser
Department of Revenue, Property Tax Oversight, P.O. Box 3000, Tallahassee, FL 32315-3000

MARCH 10, 2023 - VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Friday, March 10, 2023, at 2:00 p.m., in the 26th Floor Conference Room, 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 (School Board) member Karen Perez, and citizen appointees Ron Dyser and Shawn Simon.

1. Call to Order and Pledge of Allegiance

Chair Kemp called the meeting to order at 2:05 p.m. and led in the pledge of allegiance to the flag. The Deputy Clerk called the roll and noted a quorum was present.

- a. Purpose of Meeting: Approve Phase I Recommended Decisions, Authorize Advertising for Special Magistrates, Approve Filing Fees Resolution, Approve Minutes, and handle other VAB matters.

Chair Kemp summarized the meeting purpose.

2. Public Comments

VAB Counsel Rinky Parwani clarified public comment time limits. Mses. Maria Trippe, Petition Number 2022-00166, and Sara Gutierrez, Petition Number 2022-00375, supported the recommendations.

3. Approve Phase I Recommended Decisions

Chair Kemp sought a motion to approve the recommended decisions. **Ms. Perez made a motion, seconded by Mr. Dyser. Upon roll call vote, the motion carried five to zero.**

4. Authorize Advertising for Special Magistrate Applications for the 2023 Tax Year

Chair Kemp requested a motion to authorize advertising for special magistrate applications for the 2023 tax year. **Mr. Simon so moved, seconded by Commissioner Cameron Cepeda. Upon roll call vote, the motion carried five to zero.**

FRIDAY, MARCH 10, 2023

5. Approve Filing Fee Resolution

Chair Kemp sought a motion to approve the filing fee resolution. **Ms. Perez moved, seconded by Mr. Dyser.** Upon roll call vote, **the motion carried five to zero.**

6. Approve the September 22, 2022, VAB Meeting Minutes

Chair Kemp requested a motion to approve the minutes for September 22, 2022. **Ms. Perez moved to approve the minute, seconded by Mr. Simon.** Upon roll call vote, **the motion carried five to zero.**

7. Other VAB Matters

- a. Correspondence
- b. Meeting Notice
- c. The next meeting is scheduled for Friday, April 28, 2023, at 9:30 a.m.

Ms. Sharon Sweet-Grant, Director, Board Records/VAB, referenced background material and addressed a request for a pay increase/two hour minimum for special magistrates. Attorney Parwani responded to inquiries regarding pay rate. Ms. Sweet-Grant announced the next VAB meeting date was Friday, April 28, 2023, at 9:30 a.m.

8. Adjournment

There being no further business, the meeting was adjourned at 2:15 p.m.

READ AND APPROVED: _____
CHAIR

ATTEST:
CINDY STUART, CLERK

By: _____
Deputy Clerk

ad

From: [OASYS ePortal Notifications](#)
To: [VAB](#)
Subject: [EXTERNAL] Florida Dept. of Revenue Proposed Rules – Property Tax
Date: Tuesday, March 28, 2023 7:52:28 AM

CAUTION: This email is from an external source. Do you know them and are you expecting this? Look again! Phishing is our #1 threat. You are our best defense!!!

The Department of Revenue has added to its website for [Proposed Rules \[r20.rs6.net\]](#) an announcement for a Rule Development Workshop to be held, **if requested in writing**, at 10:00 a.m. on April 11, 2022, in Room 1220 Building 2, 2450 Shumard Oak Boulevard in Tallahassee, for the following rule sections:

PROPERTY TAX

[Rule 12D-16.002, F.A.C. Index to Forms \[r20.rs6.net\]](#)

Amend [Form DR-465, Application for Catastrophic Event Tax Refund \[r20.rs6.net\]](#)

New [Form DR-5002, Decision of the Value Adjustment Board – Hurricane Ian or Hurricane Nicole Tax Refund \[r20.rs6.net\]](#)

New [Form DR-5003, Report of Total Reductions in Taxes from Hurricane Ian or Hurricane Nicole \[r20.rs6.net\]](#)

Please send comments, request for workshop or questions to DORPTO@floridarevenue.com.

From: [Rob Hicks](#)
To: [VAB](#)
Cc: [Sweet, Sharon](#); [Rinky Parwani](#)
Subject: [EXTERNAL] 2023 VAB Magistrate Fees
Date: Wednesday, April 12, 2023 5:34:38 PM

CAUTION: This email is from an external source. Do you know them and are you expecting this? Look again! Phishing is our #1 threat. You are our best defense!!!

I am writing to request an increase in the hourly fee for Appraiser Special Magistrates in Hillsborough County. I have worked in the Tampa Bay real estate market for the past 35 years of which I have appraised 17 years. I have been serving as a special magistrate for the past seven years and I have served in the seven counties surrounding Tampa Bay. In my seven years of serving as Appraiser Special Magistrate in Hillsborough County the hourly fees have never been increased from \$125 per hour. Other counties where I work pay more, including Sarasota at \$200 per hour and Pasco recently increased to \$185. When scheduling hearing dates I try to maximize the return for my time spent and the fees are definitely considered. I believe that Hillsborough County should consider paying a competitive rate to maintain higher quality magistrates. The complexity of properties in Hillsborough more closely compares with Sarasota than Pasco and, therefore, an increase to \$200 per hour is more appropriate. I hope you will give my request serious consideration for the upcoming tax season.

Sincerely
Robert C. Hicks



Richard Harris & Associates, Inc.

Commercial Real Estate & Appraisal Services

April 12, 2023

Ms. Sharon Sweet-Grant, Manager
Value Adjustment Board – Hillsborough County
County Center
601 East Kennedy Blvd.
Tampa, FL 33602

RE: 2023 Hillsborough VAB Special Magistrate Compensation

Dear Hillsborough Value Adjustment Board Members & Ms. Sharon Sweet-Grant,

This is a request to the members of the Hillsborough Value Adjustment Board (VAB) to increase the compensation rate and provide a guaranteed minimum of four (4) hours of time per day when scheduled for VAB Special Magistrates for 2023. This letter also addresses the process and provides the VAB support to approve the Magistrate's compensation rate. I realize this is a lengthy letter and it is meant to provide the VAB with information and data supporting my request.

I have appreciated the opportunity to work for the Hillsborough VAB over the years and hope to do so in the future. I have been appointed and have served as an Appraiser Special Magistrate for the Hillsborough County Value Adjustment Board (VAB) for over 20 consecutive years and have served as a VAB Special Magistrate in other counties as well. My experience includes over 40 years of appraisal and real estate work, including appraisals for litigation and testifying as a Qualified Appraiser and Real Estate Expert Witness in Court.

Special Magistrates take the place of your VAB Members to conduct hearings and prepare detailed recommendations. Like other experienced Magistrates, I have conducted thousands of hearings and prepared detailed written recommendations as your VAB Representative. It is imperative to engage and keep qualified and experienced Appraisers and Attorneys to ensure compliance with various DOR rules and laws governing the VAB to facilitate a fair appeal process and avoid DOR audit issues.

Process of Approving Magistrate Rate

Each County VAB sets the compensation rate and contract terms every year for Special Magistrates. Adjustments for rate increases have been years apart, sometimes decades, even when market rates for similar services and inflation/cost of living have increased substantially. The adjustments in rates over the past 22 years have not kept pace with actual market rates for similar professional services or cost of living increases. The Magistrate compensation rates approved by VABs are frequently based on a survey of what other County VABs throughout Florida charged in the previous year, not actual market rates paid for similar services.

Although a survey of hourly rates set by other Florida VABs may be useful as a guide, this should not serve as the sole basis to determine reasonable compensation rates for experienced VAB Appraiser/Attorney Magistrates. Consideration should also be given to the following when reviewing Special Magistrates compensation rates:



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- 1) Compensation rates paid to outside expert Appraisers and Attorneys providing similar services to other Government Agencies, such as the Property Appraiser's Office and Government Real Estate and Right-of-way Departments.
- 2) Market rates paid for Expert Appraisers and Attorneys by companies and individuals for similar Appraiser and/or Attorney services.
- 3) Inflation and Cost of Living increases over time from the last adjustment.

These considerations offer a comprehensive approach to establish fair compensation rates for VAB Magistrates.

Historical Hillsborough VAB Magistrate Rates

A historical review of the hourly rates approved by the Hillsborough County VAB for Special Magistrates and VAB Attorney is summarized as follows:

VAB Appraiser/Attorney Special Magistrates Rates:

2000 = \$95/hour

2007 = \$100/hour

2012 to Present: \$125/hour

Overall increase = **31.6% Increase**

The current hourly rate for VAB Special Magistrates of \$125 per hour, approved by the Hillsborough VAB, has not been adjusted since 2012, over 10 years ago. This rate is significantly below standard hourly rates charged by most Appraisers and Attorneys with similar qualifications and experience. As you can see, there have been long periods of time between rate increases for Magistrates, resulting in a current rate that has not kept pace with the cost of living or what Appraisers and Attorneys with similar qualifications are paid.

VAB Attorney Rates (Consulting - Non-Litigation):

The following is a summary of hourly rates approved for your Hillsborough VAB Attorney since 2012:

2012 = \$150/hour

2022 = \$175/hour

2022 to Present = \$185/hour

VAB Attorney Rates (Litigation):

2012 to 2014: \$250/hour

2014 to Present: \$275/hour

It is understood that the VAB Attorney serves a different function than Special Magistrates and should be considered independently. However, it should be noted that the VAB Attorney's rate has been increased since 2012, while no increase was approved for Special Magistrates during the same period. I would point out that VAB Special Magistrates, many who have a high level of qualifications and VAB experience, conduct the VAB



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hearings as an appointed VAB “Hearing Officer” and prepare detailed recommendations, including Findings of Fact and Conclusions of Law. In addition to understanding DOR Rules and Laws, Appraiser Special Magistrates must have specialized appraisal/valuation knowledge and skills to competently evaluate complicated appraisal/valuation issues. This is more comparable to the litigation function approved at **\$250 to \$275 per hour**.

Rates Approved by Local VABs

At their recent March 2023 meeting, the Pasco County VAB Chair suggested a rate increase from \$125 to **\$200 per hour** for VAB Special Magistrates and an hourly rate of **\$185 per hour** for was approved for 2023 VAB Special Magistrates. Sarasota County raised their rates to **\$200 per hour** years ago. This rate is still below market rates but more in line with charges for similar professional Appraiser services. These examples provide additional support from local VABs to approve an increase in Magistrates rates.

Comparable Market Rates

Many Attorneys currently charge **\$300 to \$350 per hour** or more for their services. My hourly rate to provide expert real estate appraisal services ranges from **\$250 to \$300 per hour (plus out-of-pocket expenses and travel time)** depending on the assignment. Other Appraisers with similar qualifications charge similar rates or higher for this type of work. Some other actual examples include the following:

- The Hillsborough County Property Appraiser’s Office confirmed there was a recent contract awarded to an appraiser for **\$300 per hour** to provide professional appraisal services for the litigation process for an assessment appeal.
- A Senior Real Estate Appraiser with Hillsborough County Real Estate Department verified that hourly rates charged for independent Appraisers engaged by the County to provide professional appraisal services typically range from **\$175 to \$225 per hour**. They stated that this hourly rate is below typical hourly rates for expert Appraisers providing similar real estate appraiser services to other government agencies.
- A former Special Magistrate, who has served for Hillsborough County VAB and other local VABs, verified they have a current contract for **\$275 per hour** with Sarasota County Property Appraiser’s office, which is an older agreement, to provide professional appraisal services related to an assessment appeal. The current standard hourly rate for this Appraiser is **\$350/hour** for expert Appraisal services.

These are just a few examples and are consistent with my knowledge of what many other expert Appraisers/Attorneys charge for similar services in the Tampa Bay area.

Inflation - Cost of Living – CPI

The cost of living, inflation and business expenses have increased substantially over recent years. As shown above, the hourly rate approved for Magistrates has increased **31.6%** from 2000 to 2023, as compared to CPI increases totaling **78.2%** over the same period, or a difference of **-46.6%**, as follows (see attached CPI Index Report):



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Overall VAB Rate Increase (2000 to 2023) = \$95 to \$125 = **31.6% Increase**

CPI Index (2000 to 2023) = 168.8 to 300.84 = **78.2% Increase**

VAB rate increases were 46.6% LESS than CPI increases over same period.

This clearly demonstrates that the overall VAB Magistrate's compensation rate increases have not kept pace with the CPI Index (Cost of Living) adjustments by a large margin over the same period. In addition, the CPI Index has increased exponentially over recent 12 month periods, ranging from 9% to 11% annually for all goods. The Energy Index rose to 12.2% and the Electricity Index increased to 21.5% over the past 12 months, with Rent and Shelter advancing about 15% over the past 12 months. See attached CPI Index Report for Tampa-St Petersburg-Clearwater MSA.

Guaranteed Minimum Hours

Pasco VAB, Pinellas VAB and other VABs have a guaranteed minimum number of hours in their Special Magistrate contracts in the event petitions are withdrawn before the hearings occur (within 48 hours) or Petitioners do not show up for the VAB hearings. Pasco VAB has a 4-hour minimum guarantee and Pinellas VAB has a 2-hour minimum. Withdrawals/cancellations are an ongoing issue that has become more frequent for many of the VAB Magistrates, affecting our compensation and work schedule. I have traveled from Palm Harbor to Tampa (2.0 to 2.5 hours of travel time during rush hour) to conduct only one or a few remaining hearings on more than one occasion. Some of us were called on the way to VAB hearings, only to be told all our hearings were cancelled and you don't need to come in. Given this situation, there should be a **minimum guarantee of 4 hours** like other VABs to cover lost time for these situations.

Summary

To summarize, I am respectfully making a request for the Hillsborough Value Adjustment Board to increase the compensation rate for VAB Special Magistrates to **a minimum of \$200 per hour with a guaranteed minimum of 4 hours for scheduled hearings.** While this suggested rate is below the market rate for similar professional services, further adjustments can be made regularly in the future to work within the VAB budget. I trust you will find the detailed information provided herein helpful to support approval of a rate increase for VAB Special Magistrates.

Thank you for your consideration.

Respectfully submitted,

Richard Harris, CCIM, GAA
State-Certified Real Estate Appraiser RZ-1208
Licensed Real Estate Broker



BLS Data Viewer

[Permalink](#)

Time Period: Start Year: End Year:

Net Monthly Changes:

- 1-Month Net Change
- 3-Month Net Change
- 6-Month Net Change
- 12-Month Net Change

Percent Monthly Changes:

- 1-Month % Change
- 3-Month % Change
- 6-Month % Change
- 12-Month % Change

[Update](#)



Click and drag in the plot area to zoom in. Hover over chart to view data.
Source: U.S. Bureau of Labor Statistics.



Data extracted on: Apr 11, 2023 (9:24:49 PM)

CPI for All Urban Consumers (CPI-U)

Series Title : All items in U.S. city average, all urban consumers, not seasonally adjusted
Series ID : CUUR0000SA0
Seasonality : Not Seasonally Adjusted
Survey Name : [CPI for All Urban Consumers \(CPI-U\)](#)
Measure Data Type : All items
Area : U.S. city average
Item : All items

Latest Observation:

February 2023

300.840

Jan 2000 - Feb 2023

Minimum Value: January 2000

168.8

Maximum Value: February 2023

300.840

Data Availability:

1913 - 2023

[.XLSX](#)

[.CSV](#)

| Year | Period | Label | Value |
|------|--------|----------|-------|
| 2000 | M01 | 2000 Jan | 168.8 |
| 2000 | M02 | 2000 Feb | 169.8 |
| 2000 | M03 | 2000 Mar | 171.2 |
| 2000 | M04 | 2000 Apr | 171.3 |
| 2000 | M05 | 2000 May | 171.5 |
| 2000 | M06 | 2000 Jun | 172.4 |
| 2000 | M07 | 2000 Jul | 172.8 |

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Consumer Price Index, Tampa-St. Petersburg-Clearwater — January 2023

Area prices up 8.9 percent over the past 12 months.

The Consumer Price Index for All Urban Consumers (CPI-U) for Tampa-St. Petersburg-Clearwater rose 1.7 percent from November to January, the U.S. Bureau of Labor Statistics reported today. Regional Commissioner Victoria G. Lee noted the index for all items less food and energy increased 1.6 percent over the bi-monthly period. The energy index and the food index also increased from November to January, up 4.7 percent and 1.3 percent, respectively. (Data in this report are not seasonally adjusted. Accordingly, bi-monthly changes may reflect the impact of seasonal influences.)

The all items CPI-U advanced 8.9 percent for the 12 months ending in January. The index for all items less food and energy increased 8.7 percent over the past year. The food index continued to rise, up 8.5 percent over the last 12 months. The energy index also increased over the past year, up 12.2 percent. (See [chart 1](#) and [table 1](#).)

News Release Information

23-256-ATL
Tuesday, February 14, 2023

Contacts

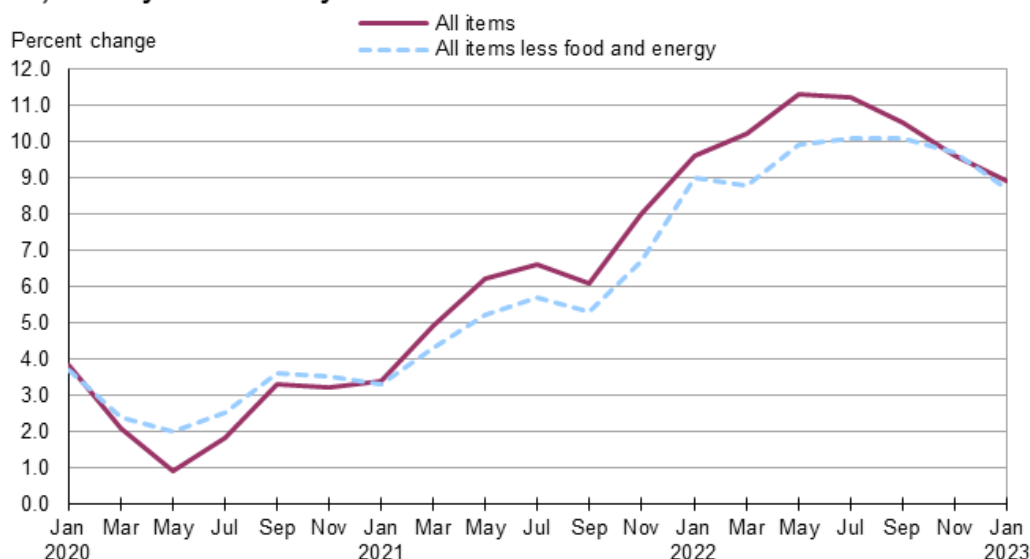
Technical information:

(404) 893-4222
BLInfoAtlanta@bls.gov
www.bls.gov/regions/southeast

Media contact:

(404) 893-4220

Chart 1. Over-the-year percent change in CPI-U, Tampa-St. Petersburg-Clearwater, FL, January 2020–January 2023



Source: U.S. Bureau of Labor Statistics.

[View Chart Data](#)

Food

The food index rose 1.3 percent from November to January, reflecting increases in the food at home (+1.4 percent) and food away from home (+1.1 percent) indexes. Four of the six major grocery store food group indexes increased over the bi-monthly period, most notable, the index for meats, poultry, fish and eggs.

The food index advanced 8.5 percent for the 12 months ending in January. The food at home index rose 8.9 percent over the past year as all six major grocery store food group indexes increased. The food away from home index also increased over the past year, up 8.0 percent.

Energy

The energy index rose 4.7 percent from November to January, reflecting a 14.8-percent increase in the electricity index. In contrast, the index for gasoline declined 2.4 percent over the bi-monthly period.

The energy index rose 12.2 percent for the 12 months ending in January. The electricity index increased 21.5 percent over the past year, while the gasoline index increased 4.3 percent.

All items less food and energy

The index for all items less food and energy rose 1.6 percent from November to January. The shelter index increased 2.5 percent over the bi-monthly period, primarily reflecting a 2.4-percent increase in the owners' equivalent rent index; the index for rent of primary residence rose 2.2 percent.

The index for all items less food and energy advanced 8.7 percent for the 12 months ending in January, led by a 14.7-percent increase in the shelter index. Within shelter, owners' equivalent rent rose 14.8 percent over the past year and rent of primary residence increased 15.6 percent.

Table A. Tampa-St. Petersburg-Clearwater, FL, CPI-U 2-month and 12-month percent changes, all items index, not seasonally adjusted

| Month | 2019 | | 2020 | | 2021 | | 2022 | | 2023 | |
|-----------|---------|----------|---------|----------|---------|----------|---------|----------|---------|----------|
| | 2-month | 12-month | 2-month | 12-month | 2-month | 12-month | 2-month | 12-month | 2-month | 12-month |
| January | -1.1 | 0.4 | 0.7 | 3.8 | 0.9 | 3.4 | 2.4 | 9.6 | 1.7 | 8.9 |
| March | 1.9 | 1.7 | 0.2 | 2.1 | 1.6 | 4.9 | 2.1 | 10.2 | | |
| May | 0.9 | 2.2 | -0.3 | 0.9 | 1.0 | 6.2 | 2.1 | 11.3 | | |
| July | 0.1 | 2.1 | 1.0 | 1.8 | 1.4 | 6.6 | 1.3 | 11.2 | | |
| September | -0.1 | 1.5 | 1.4 | 3.3 | 1.0 | 6.1 | 0.3 | 10.5 | | |
| November | 0.2 | 2.0 | 0.1 | 3.2 | 1.8 | 8.0 | 1.0 | 9.6 | | |

The Consumer Price Index for February 2023 is scheduled to be released on Tuesday, March 14, 2023, at 8:30 a.m. (ET).

The Consumer Price Index (CPI) is a measure of the average change in prices over time in a fixed market basket of goods and services. The Bureau of Labor Statistics publishes CPIs for two population groups: (1) a CPI for All Urban Consumers (CPI-U) which covers approximately 93 percent of the total U.S. population and (2) a CPI for Urban Wage Earners and Clerical Workers (CPI-W) which covers approximately 29 percent of the total U.S. population. The CPI-U includes, in addition to wage earners and clerical workers, groups such as professional, managerial, and technical workers, the self-employed, short-term workers, the unemployed, and retirees and others not in the labor force.

The CPI is based on prices of food, clothing, shelter, and fuels, transportation fares, charges for doctors' and dentists' services, drugs, and the other goods and services that people buy for day-to-day living. Each month, prices are collected in 75 urban areas across the country from about 6,000 housing units and approximately 22,000 retail establishments—department stores, supermarkets, hospitals, filling stations, and other types of stores and service establishments. All taxes directly associated with the purchase and use of items are included in the index.

The index measures price changes from a designated reference date; for most of the CPI-U the reference base is 1982-84 equals 100. An increase of 7 percent from the reference base, for example, is shown as 107.000. Alternatively, that relationship can also be expressed as the price of a base period market basket of goods and services rising from \$100 to \$107. For further details see the CPI home page on the Internet at www.bls.gov/cpi and the CPI section of the BLS Handbook of Methods available on the internet at www.bls.gov/opub/hom/cpi/.

In calculating the index, price changes for the various items in each location are averaged together with weights that represent their importance in the spending of the appropriate population group. Local data are then combined to obtain a U.S. city average. Because the sample size of a local area is smaller, the local area index is subject to substantially more sampling and other measurement error than the national index. In addition, local indexes are not adjusted for seasonal influences. As a result, local area indexes show greater volatility than the national index, although their long-term trends are quite similar. **NOTE: Area indexes do not measure differences in the level of prices between cities; they only measure the average change in prices for each area since the base period.**

The **Tampa-St. Petersburg-Clearwater, FL Core Based Statistical Area** includes Hernando, Hillsborough, Pasco, and Pinellas Counties.

Information in this release will be made available to sensory impaired individuals upon request. Voice phone: (202) 691-5200; Telecommunications Relay Service: 7-1-1.

TGS Table Preview

Table 1. Consumer Price Index for All Urban Consumers (CPI-U): Indexes and percent changes for selected periods, Tampa-St. Petersburg-Clearwater, FL (1987=100 unless otherwise noted) (not seasonally adjusted)

| Item and Group | Indexes | | | Percent change from- | | |
|--|-----------|-----------|-----------|----------------------|-----------|-----------|
| | Nov. 2022 | Dec. 2022 | Jan. 2023 | Jan. 2022 | Nov. 2022 | Dec. 2022 |
| Expenditure category | | | | | | |
| All Items | 280.395 | - | 285.267 | 8.9 | 1.7 | - |
| Food and beverages | 282.219 | - | 285.452 | 8.2 | 1.1 | - |
| Food | 284.741 | - | 288.316 | 8.5 | 1.3 | - |
| Food at home | 296.273 | 294.162 | 300.332 | 8.9 | 1.4 | 2.1 |
| Cereals and bakery products | 315.999 | - | 324.668 | 15.7 | 2.7 | - |
| Meats, poultry, fish, and eggs | 310.423 | - | 319.586 | 7.4 | 3.0 | - |
| Dairy and related products | 276.645 | - | 271.638 | 6.9 | -1.8 | - |
| Fruits and vegetables | 385.904 | - | 391.316 | 9.3 | 1.4 | - |
| Nonalcoholic beverages and beverage materials | 211.897 | - | 208.676 | 2.2 | -1.5 | - |
| Other food at home | 234.420 | - | 238.085 | 10.5 | 1.6 | - |
| Food away from home | 269.713 | - | 272.615 | 8.0 | 1.1 | - |
| Alcoholic beverages | 234.943 | - | 234.476 | 3.8 | -0.2 | - |
| Housing | 299.442 | - | 308.509 | 13.8 | 3.0 | - |
| Shelter | 348.646 | 355.266 | 357.474 | 14.7 | 2.5 | 0.6 |
| Rent of primary residence | 361.972 | 367.663 | 369.851 | 15.6 | 2.2 | 0.6 |
| Owners' equiv. rent of residences | 368.158 | 376.174 | 376.992 | 14.8 | 2.4 | 0.2 |
| Owners' equiv. rent of primary residence | 368.158 | 376.174 | 376.992 | 14.8 | 2.4 | 0.2 |
| Fuels and utilities | 253.279 | - | 277.789 | 16.5 | 9.7 | - |
| Household energy | 201.097 | 215.347 | 228.109 | 21.3 | 13.4 | 5.9 |
| Energy Services | 197.032 | 211.959 | 225.205 | 21.5 | 14.3 | 6.2 |
| Electricity | 193.995 | 209.208 | 222.646 | 21.5 | 14.8 | 6.4 |
| Utility (piped) gas service | 266.672 | 266.672 | - | - | - | - |
| Household furnishings and operations | 148.580 | - | 149.644 | 5.1 | 0.7 | - |
| Apparel | 144.257 | - | 149.903 | 5.8 | 3.9 | - |
| Transportation | 257.109 | - | 254.827 | 4.0 | -0.9 | - |
| Private transportation | 266.158 | - | 263.945 | 3.3 | -0.8 | - |
| New and used motor vehicles⁽¹⁾ | 137.564 | - | 136.906 | 1.2 | -0.5 | - |
| New vehicles | 150.065 | - | 150.949 | 6.0 | 0.6 | - |
| Used cars and trucks | 181.553 | - | 174.113 | -12.6 | -4.1 | - |
| Motor fuel | 369.050 | 330.459 | 360.126 | 4.8 | -2.4 | 9.0 |
| Gasoline (all types) | 359.337 | 321.663 | 350.726 | 4.3 | -2.4 | 9.0 |

Footnotes

- (1) Indexes on a December 1997=100 base.
- (2) Special index based on a substantially smaller sample.
- (3) Indexes on a December 1993=100 base.

- Data not available.

| Item and Group | Indexes | | | Percent change from- | | |
|--|-----------|-----------|-----------|----------------------|-----------|-----------|
| | Nov. 2022 | Dec. 2022 | Jan. 2023 | Jan. 2022 | Nov. 2022 | Dec. 2022 |
| Unleaded regular ⁽²⁾ | 347.982 | 310.349 | 339.424 | 4.4 | -2.5 | 9.4 |
| Unleaded midgrade ⁽²⁾⁽³⁾ | 361.348 | 329.601 | 354.106 | 3.9 | -2.0 | 7.4 |
| Unleaded premium ⁽²⁾ | 397.526 | 366.423 | 390.844 | 4.0 | -1.7 | 6.7 |
| Medical Care | 468.270 | - | 473.312 | 3.2 | 1.1 | - |
| Recreation ⁽¹⁾ | 133.124 | - | 134.876 | 4.6 | 1.3 | - |
| Education and communication ⁽¹⁾ | 136.895 | - | 138.872 | 2.2 | 1.4 | - |
| Tuition, other school fees, and child care | - | - | - | - | - | - |
| Other goods and services | 336.435 | - | 343.595 | 5.2 | 2.1 | - |
| Commodity and service group | | | | | | |
| All Items | 280.395 | - | 285.267 | 8.9 | 1.7 | - |
| Commodities | 208.917 | - | 210.242 | 5.0 | 0.6 | - |
| Commodities less food & beverages | 171.925 | - | 172.294 | 2.8 | 0.2 | - |
| Nondurables less food & beverages | 239.776 | - | 240.303 | 4.0 | 0.2 | - |
| Durables | 111.732 | - | 112.390 | 2.1 | 0.6 | - |
| Services | 344.235 | - | 352.267 | 11.1 | 2.3 | - |
| Special aggregate indexes | | | | | | |
| All items less medical care | 270.242 | - | 275.101 | 9.4 | 1.8 | - |
| All items less shelter | 251.722 | - | 254.961 | 5.8 | 1.3 | - |
| Commodities less food | 175.278 | - | 175.645 | 2.9 | 0.2 | - |
| Nondurables | 261.491 | - | 263.660 | 6.5 | 0.8 | - |
| Nondurables less food | 239.125 | - | 239.562 | 4.0 | 0.2 | - |
| Services less rent of shelter | 330.962 | - | 337.842 | 6.6 | 2.1 | - |
| Services less medical care services | 329.735 | - | 338.190 | 12.0 | 2.6 | - |
| Energy | 265.870 | 259.372 | 278.363 | 12.2 | 4.7 | 7.3 |
| All items less energy | 281.328 | - | 285.665 | 8.6 | 1.5 | - |
| All items less food and energy | 281.046 | - | 285.561 | 8.7 | 1.6 | - |
| Footnotes | | | | | | |
| (1) Indexes on a December 1997=100 base. | | | | | | |
| (2) Special index based on a substantially smaller sample. | | | | | | |
| (3) Indexes on a December 1993=100 base. | | | | | | |
| - Data not available. | | | | | | |

Last Modified Date: Tuesday, February 14, 2023

U.S. BUREAU OF LABOR STATISTICS Southeast Information Office Suite 7T50 61 Forsyth St., S.W. Atlanta, GA 30303

Telephone: 1-404-893-4222 www.bls.gov/regions/southeast [Contact Southeast Region](#)

From: Carolyn Holman <cmh.holman@gmail.com>

Sent: Thursday, April 13, 2023 2:50 PM

To: Sweet, Sharon <SweetS@hillsclerk.com>

Subject: [EXTERNAL] Magistrate Contracts (Comments for Board Members on Compensation and Minimum billing)

CAUTION: This email is from an external source. Do you know them and are you expecting this? Look again! Phishing is our #1 threat. You are our best defense!!!

Hi Sharon,

I have had the privilege to serve as an Appraiser Special Magistrate to the Hillsborough County VAB for over 20 years. As you gear up for the 2023 VAB process, I would like to make a couple of requests for the Board's consideration. If you would please share the below comments, I would appreciate it.

I am requesting the Board's consideration to amend future VAB Special Magistrate contracts to include a minimum billing allotment (of 2 to 4 hours) and to increase the hourly rate of pay to \$200 - \$250/hour.

A minimum billing threshold is warranted to address situations when hearings are cancelled without adequate notice to the Magistrate and/or when the number of hearings scheduled for a particular day gets reduced to a limited number. As Magistrates agree to be scheduled for hearings in Hillsborough County on particular days - we must block out our calendars to other Clients and professional activities in order to be available to serve the VAB. As often is the case - the hearing schedule of the VAB gets modified between when a Magistrate agrees to serve and the respective hearing date. Historically, it has not been unusual for a full day of scheduled hearings to be completely removed, rescheduled, or reduced to a limited number of hearings. In effect, this results in a monetary loss to the Magistrate related to the inability of the Magistrate to accept assignments and provide services to another client when our calendar has been reserved for service to the VAB. The Magistrate contract for services is currently set at \$125 per hour, which is below the hourly rate most Magistrates bill for their professional services. We are not compensated for travel time between our office and the VAB. When limited hearings remain on a Magistrate's calendar, the magistrate effectively loses billable hours to another client while traveling to and from the Clerk's office that are often not offset by actual billings associated with conducting a single, or brief hearing. For example - in 2022, I traveled approximately 45 minutes round trip to conduct a single, "No Show" hearing that resulted in a bill for services to the Hillsborough County VAB of approximately \$62.50 (0.50 billable hours). Based on the total time that I invested in providing services on that day (to include my commute and the actual hearing length), I was compensated at an effective rate of approximately \$50/hour. Had there been a full schedule of hearings, or a minimum threshold in place, the travel time would not have had as dramatic an impact on my hourly rate of compensation.

As a point of reference – please see the below excerpt from Pinellas County's Magistrate contracts for language specific to minimum compensation:

"In the event that all hearings scheduled for a particular day are cancelled less than 48 hours prior to the originally scheduled date and time, the Special Magistrate shall be compensated for two (2) hours. Special Magistrate shall be compensated a minimum of two (2) hours when scheduled to work."

I would also like to request that the hourly rate of compensation for Magistrates be increased to \$200 - \$250/hour, which is within the range of other jurisdictions and still well below what most of the Magistrates bill for non-VAB work that is charged on an hourly rate basis. I can't

recall exactly the last time that the hourly rate for Magistrates was increased, but it has been many, many years and I do not believe that \$125/hour is representative of a current market rate for professional appraisal services.

I thank you for your consideration.

Best Regards,

Carolyn

Carolyn Holman

From: charlie attorneycharlessamaha.com <charlie@attorneycharlessamaha.com>
Sent: Wednesday, March 29, 2023 9:19 AM
To: Sweet, Sharon <SweetS@hillsclerk.com>
Cc: Rinky Parwani <Rinky@parwanilaw.com>
Subject: [EXTERNAL] VAB Magistrate Rates

CAUTION: This email is from an external source. Do you know them and are you expecting this? Look again! Phishing is our #1 threat. You are our best defense!!!

Hi Sharon & Rinky - it was recently brought to my attention that Sarasota VAB special magistrates are paid \$200/hr since 2019 and Pasco just raised their rate to \$185/hr with a 4-hr minimum. Sometimes we're scheduled for a full day and the hearings either vanish by the day before or end up hearing one or two petitions the day of - so, it's helpful to have a guaranteed minimum.

My attorney hourly rate is \$250, which I know is on the low end as most attorneys with my experience (34 years) are charging \$350/hr or higher.

Is there any way to get a proposed rate increase for magistrates on the VAB's meeting agenda so that if approved it would apply to this season? Any increase would be helpful. Appreciate anything you can do.

Charlie

Charles M. Samaha, Esq.
PO Box 450
St. Petersburg, Florida 33731-0450 USA
(727) 821-0026

<http://attorneycharlessamaha.com/> [attorneycharlessamaha.com]

LORI L. RUTLAND, ESQ.
4194 14th Way Northeast
St. Petersburg, FL 33703
(727) 244-9562

March 28, 2023

Ms. Sharon Sweet-Grant, Manager
Value Adjustment Board-Hillsborough County
601 East Kennedy Blvd.
County Center
Tampa, FL 33602

RE: 2023 Special Magistrate Compensation

Dear Members of the Hillsborough County Value Adjustment Board (VAB),

I am writing to request an increase in compensation for the Special Magistrates for the 2023 VAB session. I have been in service to your Board as a Special Magistrate since 2000 and have over twenty years of experience as a Special Magistrate working for various counties in the State of Florida. In addition, I have been a practicing attorney in Florida for over thirty years.

It has been my privilege to serve your Board as a Special Magistrate and I am thankful for the opportunity to serve and to work with the knowledgeable staff in the Clerk's office. I would like to present for your review information that I think would be useful to the Board in considering an increase in the Special Magistrate's hourly rate of pay and a minimum per day hourly guarantee.

Since I began as a Special Magistrate for Hillsborough County in 2000, the hourly rate has only been increased twice. It has been ten years since the last increase from \$100.00 per hour to \$125.00 per hour which occurred in 2017. By means of comparison with the current rate of \$125.00 an hour for Special Magistrate services, my rate for litigation work and mediation/arbitration services is \$350.00 an hour which is on the low side of the market rate for an attorney with my level of experience in the Tampa Bay area.

In my research the lowest hourly rate paid by governmental entities for hearing masters (such as code violations or traffic) is generally \$150.00 an hour. Those performing professional services such as appraisal, accounting or legal work that have independent contractor agreements with a governmental entity are making a minimum of \$200.00 per hour.

In recognition of the need to attract and retain qualified and experienced Special Magistrates the Sarasota County VAB (where I have served as a Special Magistrate since 2011) several years ago raised their hourly rate to \$200.00 per hour. Just last week, the Pasco County VAB (where I have served as a Special Magistrate since 2017) raised their rate for Special Magistrate services to \$185.00 per hour for 2023 and also agreed to a four hour minimum per day.

The minimum hourly guarantee is an important component to compensation because when I am scheduled for hearings, I block that day off on my calendar so I am unavailable for other legal work. In some instances, I will start off with 14 hearings and end up only hearing two petitions due to withdrawals.

I would respectfully request that you consider and approve an increase in the hourly rate to \$200.00 per hour and a four-hour guarantee. This compensation more accurately reflects current market conditions as well as the experience level and competence of the Board's Special Magistrates.

Thank you for your service on the Board and for considering my request.

Sincerely,

Lori Rutland

From: [Steven Nystrom](#)
To: [InfoVAB](#); [Lily Sangiovanni](#); [Guerrero, Agustin](#); [CosbyLaw](#); [Rinky Parwani](#); [Michelle DiBerardino](#); [Latimer, Debra](#); [Young, Bernie C](#); [Anita Bischel](#); [scongleton@hendryclerk.org](#); [Holland, Alison](#); [Darlene Christensen](#); [Sally Abrams](#); [Value Adjustment Board](#); [VAB](#); [Caroline Alrestimawi](#); [Melissa Elliott](#)
Subject: [EXTERNAL] VAB Compensation Increase Request Letter
Date: Wednesday, April 19, 2023 11:00:59 AM
Attachments: [newstream-logo2.png](#)
[Steven Nystrom 2023 Reqeust Letter for VAB rate increases.pdf](#)

CAUTION: This email is from an external source. Do you know them and are you expecting this? Look again! Phishing is our #1 threat. You are our best defense!!!

Respectfully,

In most of my counties there has not been a rate increase in many years. Some rates are as much as 85% apart, and only 2 of 14 counties have kept close to CPI changes (it increased in 2023 for this factor) !

The following attached letter will provide you with information on how I think a normative and fair compensation schedule for VAB Special Magistrate should be considered and where I think it should be set.

Please take into consideration that each Magistrate also has 30% or more in overhead expenses and 20% to 35% of our time may be unbillable hours (training, travel, scheduling, overhead management, drycleaning/vehicle maintenance/gas, some aspects of billing, etc.). The hourly rate has to cover all of that also.

Please, respectfully, have the VAB consider this at their meeting for the coming VAB years.

Sincerely,

Steven Nystrom MAI

See Attached Letter

--

Steven L Nystrom, MAI

*Principal- NewStream Companies
President of Peace By Prosperity NGO*



Website: www.NewStreamCompanies.com [newstreamcompanies.com]

Website: www.peacebyprosperity.org/ [peacebyprosperity.org]
5044 Cypress Trace Drive
Tampa, Florida 33624
Phone [\(813\) 928-9119](tel:8139289119) Email: Nystrom@NewStreamCompanies.com

Appraisal Institute - International Relations Committee

200 W. Madison St, Suite 1500, Chicago IL - USA

Chairman, Commission 9 2015-2018, FIG

International Federation of Surveyors
Fédération Internationale des Géomètres
Internationale Vereinigung der Vermessungsingenieure

Kalvebod Brygge 31-33
DK-1780 Copenhagen V

http://www.fig.net/organisation/comm/9/2015-2018/officers_15-18.asp [fig.net]
www.fig.net [fig.net]

National Society of Professional Surveyors

Delegate to Commission 9 - FIG

USA NSPS -Website: www.nsps.us.com [nsps.us.com]



April 19, 2023

To: The Manager of the Value Adjustment Board & the Value Adjustment Board

RE: VAB Special Magistrate Compensation request from Steven Nystrom MAI

Respectfully, Value Adjustment Board Members & VAB Managers,

EXECUTIVE SUMMARY:

This is a request to the members of the Value Adjustment Board (VAB) to increase the compensation rate and provide a guaranteed minimum. It is my understanding that many Special Magistrates are making similar requests this year in many counties.

The compensation rate increase should at a minimum be increased by the CPI over the period from the last VAB rate increase to the present. More accurately the compensation rate CPI increase should be back dated to 2000 or the first date when Special Magistrates were utilized and increased to the present.

National CPI summaries (Tampa, Orlando & Naples MSA's and FL CPI are higher! (Say 5%-10% more):

2000 to 2005 = 13.5% composite increase

2005 to 2010 = 11.7% composite increase

2010 to 2015 = 8.7% composite increase

2015 to 2020 = 8.9% composite increase

2020 to 2023 = 13.8% composite increase

<https://www.minneapolisfed.org/about-us/monetary-policy/inflation-calculator/consumer-price-index-1913->

As an example. Most counties of the 13 where I serve pay \$125/hour currently (8 of the 13 with 3 paying more and 2 paying less), and this rate has been in force for 5 to 15 years (typically). If a simple national CPI increase was applied:

2005 to the present: This equates to a rate of \$188/hour. ($125 \times 1.117 \times 1.087 \times 1.089 \times 1.138 = 188$ rounded)

2010 to the present: This equates to a rate of \$168/hour.

2015 to the present: This equates to a rate of \$155/hour.



The low end of the range is much less appropriate because local CPIs are higher than national.

Based primarily on this, a reasonable VAB compensation rate of \$170/hour to \$190/hour is relatively reasonable (\$150/hour to \$200/hour more broadly with minimal support for the low end). Additionally, every 3 years the rate should be increased by the cumulative composite local CPI increase or the cumulative rate of increase paid to county employees.

Additionally, a guaranteed minimum of four (4) hours of time per day when scheduled for VAB hearings OR. a guaranteed minimum of four (2) hours of time per day PLUS mileage when scheduled for VAB hearings.

BODY OF LETTER & SUPPORT:

This letter also addresses the process and provides the VAB support to approve the Magistrate's compensation rate.

It has been my honor to serve your county VAB over the years and I hope to do so again in the future. I have served as an Appraiser Special Magistrate for approximately 20 consecutive years. My experience includes over 30 years of appraisal and real estate work, including appraisals for litigation, decades of international problem solving primarily under contract to United Nations entities, appraisal, and land policy publishing, and serving as a Qualified Appraiser and Real Estate Expert Witness for Court.

I have conducted many thousands of hearings and prepared detailed written recommendations as your VAB Representative. It is imperative to engage and keep qualified and experienced Appraisers and Attorneys to ensure compliance with various DOR rules and laws governing the VAB to facilitate a fair appeal process and avoid DOR audit issues.

Each County VAB sets the compensation rate and contract terms every year for Special Magistrates. Adjustments for rate increases are often years and sometimes decades apart. Market rates for similar services and inflation/cost of living have increased substantially at much higher rates.



The Magistrate compensation rates approved by VABs are frequently based on a survey of what other County VABs throughout Florida charged in the previous year, not actual market rates paid for similar services. However, consideration should also be given to the following when reviewing Special Magistrates compensation rates:

- 1) Compensation rates paid to outside expert Appraisers and Attorneys providing similar services.
- 2) Market rates paid for Expert Appraisers and Attorneys by companies and individuals for similar services.
- 3) Inflation and Cost of Living increases over time from the last adjustment.

These considerations offer a comprehensive approach to establish fair compensation rates for VAB Magistrates.

Since this letter is being sent to many counties, I have not looked at your counties specific increases, but you can easily see when you had your last 1 or 2 rate increases and adjust from there. You know your own employees have had regular annual increases, and other contractors have similarly been paid or charged higher rates over the years. Special Magistrates rates have not paced with any of these criteria.

VAB Attorney Rates (Consulting - Non-Litigation): The following is a summary of hourly rates approved for the Hillsborough VAB Attorney:

2022 to Present = \$185/hour
VAB Attorney Rates (Litigation):
2014 to Present: \$275/hour

VAB Attorney Rate for Highlands County: \$175/hour (litigation rate presumed to be much higher)

It is understood that the VAB Attorney serves a different function than Special Magistrates and should be considered independently but our skill and knowledge levels are often similar. It should also be noted that the VAB Attorney's rate has been increased more rapidly than Special Magistrates during the same period.

This is more comparable to the litigation function approved at \$250 to \$275 per hour. Rates Approved by Local VABs.

Additionally, I charge \$250 to \$300 per hour for litigation as an appraiser and \$500 to \$600/hour to perform Arbitration work.



Lee County has paid \$150/hour for years.

Sarasota County raised their rates to \$200 per hour years ago.

Monroe County has Paid \$150/hour for many years, including travel, and \$225 per day if it is canceled for any reason at any time after it is first scheduled.

At their recent March 2023 meeting, the Pasco County VAB Special Magistrates will receive an hourly rate of \$185 per hour.

These examples provide additional support from local VABs to approve an increase in Magistrates rates.

Comparable Market Rates Many Attorneys currently charge \$300 to \$350 per hour or more for their services.

The hourly rate to provide expert real estate appraisal services ranges from \$250 to \$300 per hour (plus out-of-pocket expenses and travel time) depending on the assignment.

Arbitration work is \$500-\$600/hour with mediation work ranging from \$200-\$300 per hour.

Other Appraisers with similar qualifications charge similar rates or higher for this type of work. Some other actual examples include the following:

- The Hillsborough County Property Appraiser's Office had a recent contract awarded to an appraiser for \$300 per hour to provide professional appraisal services.
- Hillsborough County Real Estate Department hourly rates charged for outside independent Appraisers engaged typically range from \$175 to \$225 per hour.
- Reportedly an external contract for \$275 per hour with Sarasota County Property Appraiser's office, which is an older agreement, to provide professional appraisal services related to an assessment appeal. The current standard hourly rate for this Appraiser is \$350/hour for expert Appraisal services.



Guaranteed Minimum Hours

Lee, Charlotte, Highlands, Pinellas, Hendry, Pasco, Polk, Manatee, Hernando, Monroe (sort of), Osceola counties.

I could go county by county, but the norm is for a 4-hour minimum when no mileage is paid, and a 2-hour minimum when mileage is paid. For those counties not paying minimum hours, or only having a 2-hour minimum with no mileage, you are the outliers and are in the bottom quartile regarding minimums. *This does not track the costs and risks associated with our work, and this is especially true in counties where withdrawals are often over 90%. A 4-hour minimum, or a 2-hour minimum plus mileage should be applied to all.*

Summary

To summarize, I am respectfully requesting your county Value Adjustment Board to increase the compensation rate for VAB Special Magistrates to \$170/hour to \$190/hour with a guaranteed minimum of 4 hours for scheduled hearings (or 2 hours plus mileage). Additionally, every 3 years the rate should be increased by the cumulative composite local CPI increase or the cumulative rate of increase paid to county employees.

Thank you for your consideration.

Respectfully,

Steven Nystrom MAI

| County | Real Estate Appraiser | Tangible Property Appraiser | Attorney Appraiser | Daily Minimum | Notes |
|---------------------|-----------------------|-----------------------------|--------------------|----------------------|--|
| Alachua County | \$ 125.00 | \$ 135.00 | 150/125.00 | yes | 4 hour minimum; SM offers a price on application and the board approves it; 800 max for hearing dates |
| Bay County | \$ 125.00 | \$800 per day | \$ 175.00 | no | TPP- 500 max reimbursement for expenses |
| Brevard County | \$ 127.31 | \$ 127.31 | \$ 132.61 | yes | 3/4 hour minimum- Commissioners instilled annual CPI: 3% 2023 - \$127.31 |
| Broward County | \$ 105.00 | \$ 105.00 | \$ 105.00 | yes | 2 hour minimum; sent contract |
| Charlotte County | \$ 100.00 | \$ 100.00 | \$ 100.00 | yes | 4 hour minimum, if they come to hearings |
| Citrus County | \$ 125.00 | open bid process | \$ 125.00 | no | current bid this year was 125/hr for TPP |
| Clay County | 150-200.00 | 150-200.00 | \$ 200.00 | no | Compensation based on how long SM has contracted with the county |
| Duval County | \$ 120.00 | \$ 120.00 | \$ 120.00 | no | Recommendations have a limit: 3 hours res/ 4 hours commercial / no limit on attorney or TPP |
| Escambia County | \$ 250.00 | \$ 250.00 | \$ 200.00 | yes | 5 hr app & tpp/ 4 hr attorney |
| Flagler County | \$ 140.00 | \$ 140.00 | \$ 140.00 | yes | \$140/hr + travel--Subject to 4hr min |
| Hernando County | \$ 125.00 | \$ 125.00 | \$ 125.00 | Yes | 2 Hr Minimum when all hearings have been cancelled |
| Highlands County | \$ 100.00 | \$ 100.00 | \$ 175.00 | no | no contracts |
| Hillsborough County | \$ 125.00 | \$ 125.00 | \$ 125.00 | no | |
| Indian River County | \$ 125.00 | \$ 125.00 | \$ 125.00 | yes | 4 hour minimum for all three; no minimum for cancellations |
| Lake County | \$ 140.00 | \$ 140.00 | \$ 150.00 | no | sent contract |
| Lee County | \$ 150.00 | \$ 150.00 | \$ 150.00 | yes | 2 hour minimum-present. If withdrawn or rescheduled prior to 5pm previous day no minimum given. |
| Leon County | \$ 125.00 | \$ 125.00 | \$ 125.00 | no; virtual hearings | |
| Manatee County | \$ 125.00 | \$ 125.00 | \$ 150.00 | yes | 4 hour minimum & cancel within 72 hours - 4 hour min |
| Miami -Dade County | \$ 110.00 | \$ 110.00 | \$ 110.00 | yes | Daily Minimum- up to management's disgression |
| Monroe County | \$ 150.00 | \$ 150.00 | \$ 150.00 | yes | 225.00 daily minimum; travel expenses based on zones \$150-300, meals hotels and parking additionally. |
| Nassau County | \$ 125.00 | \$ 125.00 | \$ 200.00 | yes | 4 hour minimum for all; contracts sent |
| Okaloosa County | \$ 200.00 | \$ 200.00 | \$ 200.00 | yes | billed for full 8 hr day, only 2x/calendar year |
| Orange County | \$ 125.00 | \$ 125.00 | \$ 125.00 | yes | 2 hour min- only no shows or withdraws; If hearings last less than 2 hours no minimum is given |
| Osceola County | \$ 125.00 | \$ 125.00 | \$ 125.00 | yes | 4 hr min - mileage reimbursement |
| Palm Beach County | \$ 125.00 | \$ 125.00 | \$ 125.00 | yes | 4 hour minimum |
| Pasco County | \$ 185.00 | \$ 185.00 | \$ 185.00 | yes | guaranteed 4 hr minimum if cancelled or withdrawn within 48 hrs |
| Pinellas County | \$ 125.00 | \$ 125.00 | \$ 125.00 | yes | less than 48 hour notice- 2 hr min. hearings last under 2 hours an invoice max of 2 hrs |
| Polk County | 500 half/1000 full | 500 half/1000 full | 500 half/1000 full | no | TPP gets .45 a mile/ sent contract/ 125.00/hr |
| Santa Rosa County | \$ 250.00 | \$ 250.00 | n/a | yes | 8 hours minimum; per diem, rental car, lodging, partial day 5hr min (typically no petitions) |
| Sarasota County | \$ 200.00 | \$ 200.00 | \$ 200.00 | yes | 2 hours minimum; sent contract |
| St. Johns County | \$ 125.00 | | \$ 140.00 | yes | 4 hours minimum; sent contract |
| Sumter county | \$ 125.00 | \$ 125.00 | \$ 125.00 | \$ 250.00 | |
| Volusia County | \$ 125.00 | \$ 125.00 | \$ 125.00 | no | just raised rates for 2021 |
| Walton county | \$ 200.00 | \$ 200.00 | \$ 200.00 | no | Contracts cover per diem for distance |

**Tampa Bay Times
Published Daily**

STATE OF FLORIDA
COUNTY OF Hillsborough

Before the undersigned authority personally appeared **Jean Mitotes** 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: Notice of Meeting** was published in said newspaper by print in the issues of: **4/19/23** 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.

} ss

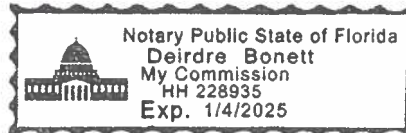
**TAXPAYER NOTICE
MEETING OF THE HILLSBOROUGH COUNTY
VALUE ADJUSTMENT BOARD**

The Value Adjustment Board will meet on Friday, April 28, 2023, at 9:30 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-ServicesValue-Adjustment-Board> and <https://www.hillsboroughcounty.org/en/calendar>. The purpose of this meeting is for the V AB to take public comment, approve Phase II Recommended Decisions, and other V AB 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.
April 19, 2023 0000283289



Signature Affiant



Sworn to and subscribed before me this **04/19/2023**



Signature of Notary Public

Personally known or produced identification

Type of identification produced _____



DATE April 28, 2023 9:30 AM - 10:30 AM

Value Adjustment Board

This is a hybrid meeting of the Value Adjustment Board (VAB).

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 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 button 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.

VAB SIGN-UP TO SPEAK INFO

Hybrid Meeting

This hybrid meeting is where the full board members meets in-person at a physical location. All others, including the general public, can choose to participate virtually or in-person at the location listed below.

Event Details

LOCATION

County Center
601 E. Kennedy Blvd.
2nd floor Boardroom
Tampa FL, 33602

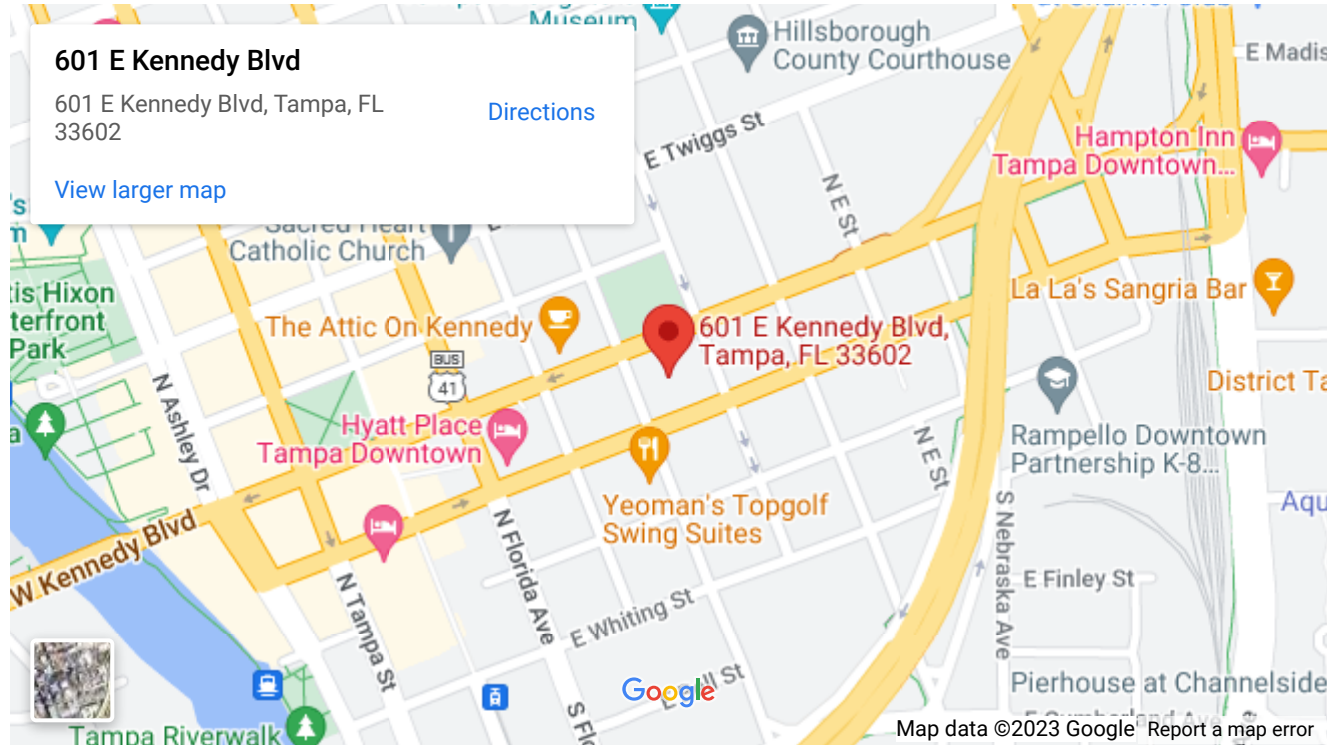
 **DATE**

April 28, 2023 | 9:30 AM

 **CONTACT**

Sharon Sweet-Grant
Value Adjustment Board
P (813) 307-7143

VAB SCHEDULE & AGENDAS



Value Adjustment Board Scheduled Hearings, Meetings, and Agendas

Additional meeting information and a current agenda will be posted as they become available.

NOTE: Meetings may be canceled, continued, or rescheduled without notice.

Current VAB meeting agenda

| | | |
|--|-----------------------------|---|
| VAB Meeting to approve Phase Two Decisions and Other VAB Matters | April 28, 2023 at 9:30 a.m. | Held in the 2nd Floor Board Room, County Center, and Virtually via WebEx: Information on how to access the virtual meeting is posted on this page and on the County calendar [external website link]. The purpose of this meeting is for the VAB to take public comment, Approve Phase II Recommended Decisions, and Other VAB Matters. |
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NOTE: 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. 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.