

**VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY**  
**AGENDA**  
**May 25, 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: Certify Tax Rolls, 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 petition number and speak clearly into the microphone. Three (3) minutes are allowed for each speaker.

**3. Certify the 2022 Real and Tangible Assessment Rolls**

- a. **Authorize the Chair to Sign the Certificate of VAB (Form DR488) Final Certification for Each Roll**

- b. **Authorize the Clerk's Office to Publish the 2022 Notice of Tax Impact**

**4. Approve the April 28, 2023 VAB Meeting Minutes**

**5. Approve the 2023 Special Magistrate Contract**

**6. Other VAB Matters**

- a. VAB Statistics
- b. Legal Counsel Compensation Discussion
- c. Meeting Notice
- d. The next meeting is scheduled for Friday, July 28, 2023, at 9:30 a.m.

7. 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.**

**PARWANI LAW, P.A.**

PHONE: 813-514-8280

FAX: 813-514-8281

9905 Alambra Avenue

Tampa, Florida 33619

website: [www.parwanilaw.com](http://www.parwanilaw.com)

Rinky S. Parwani, Managing Attorney, licensed in FL, CA, TX, IA

May 13, 2023

**MEMORANDUM**

To: Hillsborough County Value Adjustment Board

From: Rinky S. Parwani, Legal Counsel to Value Adjustment Board

Re: Certification of 2022 Real and Tangible Assessment Rolls

I recommend the Hillsborough County Value Adjustment Board certify the 2022 real and tangible assessment rolls and certify that the requirements of Rule 12D-9.037 listed below have been met and have been verified by speaking with clerk.

- Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code.
- Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
- Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
- Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
- Considered only petitions filed by the deadline or found to have good cause for filing late.
- Noticed all meetings as required by section 286.011, F.S.
- Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
- Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
- Ensured that all decisions contained the required findings of fact and conclusions of law.
- Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
- Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

Should you have any questions about the process, please let me know.



# CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

## Section 193.122, Florida Statutes

DR-488

R. 12/09

Rule 12D-16.002

Florida Administrative Code

Tax Roll Year 20 22

The Value Adjustment Board of Hillsborough County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the

(Check one.) ☒ Real Property ☐ Tangible Personal Property

assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures\* are correct to the best of our knowledge:

1. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	\$ _____
2. Net change in taxable value due to actions of the Board	\$ _____
3. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$ _____

\*All values entered should be county taxable values. School and other taxing authority values may differ.

\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

\_\_\_\_\_  
Date

Continued on page 2

# CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488  
R. 12/09  
Page 2 of 2

## PROCEDURES

Tax Roll Year 20 \_\_

The value adjustment board has met the requirements below. Check all that apply.

The board:

- ☒ 1. Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
- ☒ 2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
- ☒ 3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
- ☒ 4. Considered only petitions filed by the deadline or found to have good cause for filing late.
- ☒ 5. Noticed all meetings as required by section 286.011, F.S.
- ☒ 6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
- ☒ 7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
- ☒ 8. Ensured that all decisions contained the required findings of fact and conclusions of law.
- ☒ 9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
- ☒ 10. Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.

\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

\_\_\_\_\_  
Date



# CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

## Section 193.122, Florida Statutes

DR-488

R. 12/09

Rule 12D-16.002

Florida Administrative Code

Tax Roll Year 20 22

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(Check one.) ☐ Real Property ☒ Tangible Personal Property

assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

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3. Taxable value of <input type="checkbox"/> real property <input checked="" type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$ _____

\*All values entered should be county taxable values. School and other taxing authority values may differ.

\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

\_\_\_\_\_  
Date

Continued on page 2

# CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488  
R. 12/09  
Page 2 of 2

## PROCEDURES

Tax Roll Year 20 \_\_

The value adjustment board has met the requirements below. Check all that apply.

The board:

- ☒ 1. Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
- ☒ 2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
- ☒ 3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
- ☒ 4. Considered only petitions filed by the deadline or found to have good cause for filing late.
- ☒ 5. Noticed all meetings as required by section 286.011, F.S.
- ☒ 6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
- ☒ 7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
- ☒ 8. Ensured that all decisions contained the required findings of fact and conclusions of law.
- ☒ 9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
- ☒ 10. Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.

\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

\_\_\_\_\_  
Date



# NOTICE

## TAX IMPACT OF VALUE ADJUSTMENT BOARD

DR-529

R. 12/09

Rule 12D-16.002

Florida Administrative Code

Hillsborough CountyTax Year 

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### Members of the Board

Honorable Pat Kemp	Board of County Commissioners, District No. 6
Honorable Donna Cameron Cepeda	Board of County Commissioners, District No. 5
Honorable Patti Rendon	School Board, District No. 4
Citizen Member Ron Dyser	Business owner within the school district
Citizen Member Shawn Simon	Homestead property owner

The Value Adjustment Board (VAB) meets each year to hear petitions and make decisions relating to property tax assessments, exemptions, classifications, and tax deferrals.

### Summary of Year's Actions

Type of Property	Number of Parcels					Reduction in	Shift in
	Exemptions		Assessments*		Both	County Taxable Value Due to Board Actions	Taxes Due to Board Actions
	Granted	Requested	Reduced	Requested	Withdrawn or settled		
Residential	3	104	17	2,313	2,279	\$ 3,232,519	\$ 62,571
Commercial	0	0	3	697	656	\$ 144,797	\$ 2,895
Industrial and miscellaneous	0	20	1	245	246	\$ 2,729,600	\$ 48,486
Agricultural or classified use	0	7	0	6	11	\$ 0	\$ 0
High-water recharge	0	0	0	0	0	\$ 0	\$ 0
Historic commercial or nonprofit	0	0	0	0	0	\$ 0	\$ 0
Business machinery and equipment	0	0	0	326	324	\$ 0	\$ 0
Vacant lots and acreage	0	24	0	100	107	\$ 0	\$ 0
<b>TOTALS</b>	3	155	21	3,687	3,623	\$ 6,106,916	\$ 113,951

All values should be county taxable values. School and other taxing authority values may differ.

\*Include transfer of assessment difference (portability) requests.

If you have a question about these actions, contact the Chair or the Clerk of the Value Adjustment Board.

Chair's name Pat Kemp	Phone (813) 272-5470	ext.
Clerk's name Rick Van Arsdall, Clerk Designee	Phone (813) 276-8100, 4354	ext.



APRIL 28, 2023 - VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Friday, April 28, 2023, at 9:30 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 Patti Rendon, and citizen appointees Ron Dyser and Shawn Simon.

1. Call to Order and Pledge of Allegiance

Chair Kemp called the meeting to order at 9:30 a.m. and led in the pledge of allegiance to the flag.

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

Chair Kemp summarized the meeting purpose.

2. Public Comments

Mr. Sterling McLamore, Petition 2022-00539, expressed concern with the portability recommendation and evidence submitted.

Attorney Charles Samaha and Mr. Richard Harris discussed the magistrate's compensation.

General Counsel William Shepherd, Hillsborough County Property Appraiser, Petition 2022-00464, addressed the error on Mr. Mayank Patel's just/assessed value.

Ms. Jessica Southron, Petition 2022-02073, talked on the recommended decision regarding the market value/comparisons, square footage, and evidence submitted.

3. Approve Phase II Recommended Decisions

Chair Kemp sought guidance with the public speakers recommended decisions, to which VAB Counsel Rinky Parwani and Attorney Shepherd advised the VAB.

Dialogue continued with Petition 2022-00464. Chair Kemp confirmed the petition was only for value.

Subsequent to discussion and prompt from Attorney Parwani, **Mr. Dyser made a motion to refer back Ms. Southron's petition back to the Appraiser's Office**

FRIDAY, APRIL 28, 2023

**for review, seconded by Commissioner Cameron Cepeda.** Upon roll call vote, **the motion carried five to zero.**

On prompt from Chair Kemp, **Ms. Rendon moved to adjust the just value to \$440,217 and then approve as was** and confirmed the motion was for the assessed value. **The motion was seconded by Commissioner Cameron Cepeda.** Upon roll call vote, **the motion carried five to zero.**

After explanation of the petition type for Mr. McLamore's, Chair Kemp requested a motion to approve the Phase II recommended decisions with the changes previously voted on. **Mr. Dyser so moved, seconded by Mr. Simon.** Upon roll call vote, **the motion carried five to zero.** Attorney Parwani supplied remarks on the appeal process.

4. Approve the March 10, 2023, VAB Meeting Minutes

Chair Kemp sought a motion to approve the March 10, 2023, VAB meeting minutes. **Mr. Dyser so moved, seconded by Commissioner Cameron Cepeda.** Upon roll call vote, **the motion carried five to zero.**

5. Other VAB Matters

a. Correspondence

Ms. Sharon Sweet-Grant, Director, Board Records/VAB, spoke on the proposed rules that was added to the Department of Revenues website.

b. Special Magistrate Compensation Discussion

Ms. Sweet-Grant and Chair Kemp addressed the magistrate compensation and public comment speakers. Mr. Simon wondered about a set minimum of hours for the magistrates and budget accommodations. Regarding the budget, Ms. Rendon asked the average number of petitions filed and the amount of hearings held and settled before hearings. Mr. Simon inquired on travel reimbursement. Talks continued on the hourly rate, the minimum hours to be paid, and the cancellation period. After conferring with Attorney Parwani regarding motions, Mr. Simon moved then as to the minimum, to have a two-hour minimum, seconded by Mr. Dyser. (The motion was subsequently withdrawn.) Mr. Simon questioned the time frame for the next compensation review. Following talks on previous pay increase and set hour minimum, Mr. Dyser withdrew the second to the motion and Mr.

FRIDAY, APRIL 28, 2023

Simon subsequently the withdrew motion. **Mr. Dyser moved that the minimum be three hours, seconded by Ms. Rendon.** Attorney Parwani, Ms. Sweet Grant, and Chair Kemp replied to questions about the set hour minimum. Upon roll call vote, **the motion carried five to zero.**

Chair Kemp asked if the VAB wanted to do a motion for the three-hour minimum for anything that was canceled within 48 hours. **Mr. Simon so moved, seconded by Ms. Rendon.** Upon roll call vote, **the motion carried five to zero.**

Following discussion on pay rates, Chair Kemp sought a motion in regards to a rate increase for \$200 per hour. **Commissioner Cameron Cepeda moved for the \$200, seconded by Commissioner Dyser.** After speaking on future rate reevaluations, Attorney Parwani responded to the request for magistrate daily average hours. Upon roll call vote, **the motion carried five to zero.**

c. Meeting Notice

Chair Kemp spoke to the next VAB meeting. Addressing Attorney Shepherd's retirement, **Mr. Dyser moved to send Attorney William Shepherd some type of a letter thanking him for his services.** Following comments, **Commissioner Cameron Cepeda seconded the motion.** Upon roll call vote, **the motion carried five to zero.**

d. The next meeting was scheduled for Friday, May 26, 2023, at 9:30 a.m.

Chair Kemp confirmed the next scheduled VAB meeting date was Thursday, May 25, 2023 at 9:30 a.m. Ms. Sweet-Grant advised the meeting date had been properly noticed.

FRIDAY, APRIL 28, 2023

6. Adjournment

There being no further business, the meeting was adjourned at 10:36 a.m.

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

ATTEST:  
CINTY STUART, CLERK

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

ad

DRAFT

**HILLSBOROUGH COUNTY VALUE ADJUSTMENT BOARD  
SPECIAL MAGISTRATE CONTRACT FOR SERVICES**

**THIS AGREEMENT** made and entered into this **XX** day of **Month, 2023**, between the Hillsborough County Value Adjustment Board, hereinafter referred to as **BOARD**, and **NAME**, hereinafter referred to as **SPECIAL MAGISTRATE**.

**WHEREAS**, §194.035(1), Florida Statutes (F.S.), authorizes the **BOARD** to appoint **SPECIAL MAGISTRATES** for the purpose of taking testimony and making recommendations to the **BOARD**; and

**WHEREAS**, on **Month XX, 2023**, the **BOARD** appointed and approved **NAME**, as **SPECIAL MAGISTRATE** for services to be effective immediately.

**NOW THEREFORE**, in consideration of the mutual covenants contained herein, the **BOARD** and **SPECIAL MAGISTRATE** hereby agree as follows:

**SPECIAL MAGISTRATE** cannot serve if he or she is an elected or appointed official of a county, a taxing jurisdiction, or the state; is an employee of a county, a taxing jurisdiction, or the state; or in the same tax year that he or she serves the Board as a Special Magistrate, represents a party before the Board in any administrative review of property taxes as defined in § 194.035, F.S

**SPECIAL MAGISTRATE** will perform the duties assigned as defined in §194.035(1), F. S. or as otherwise required by law, administrative rule, or procedures for the 2023 **BOARD** session, which will terminate upon certification of the tax rolls for that year.

1. **SPECIAL MAGISTRATE** must complete the Florida Department of Revenue (DOR) online Value Adjustment Board training (at their own expense) and file with the **BOARD** Clerk a statement of completion or certificate of completion prior to hearing any petitions.
2. **SPECIAL MAGISTRATE** shall perform professional services for the **BOARD**, which shall include but not be limited to presiding at hearings, receiving the evidence, taking testimony at hearings, making findings of facts and conclusions of law, and drafting recommended decisions for consideration by the Board, pursuant to Florida Statutes and the administrative rules promulgated by the DOR as interpreted by the legal counsel to the **BOARD**.
3. **THE BOARD** shall compensate the **SPECIAL MAGISTRATE** for the performance of its aforementioned duties at a rate of Two Hundred Dollars (\$200) per hour. Travel time and expenses shall not be compensated. Magistrates will be paid Three (3) hours minimum per scheduled hearing day unless cancellation notice is given more than 48 hours in advance. The 3 hour minimum will not be paid for orientation meetings and magistrates will be paid for the actual time spent at the orientation meeting which may be held virtually. The normal office supplies consumed in the course of this project will not be reimbursed.
4. **SPECIAL MAGISTRATE** shall submit recommended orders to the **BOARD** Clerk no more than twenty-one (21) calendar days from the conclusion of the hearing. Failure to complete recommendations within twenty-one (21) calendar days of the hearing may require a penalty of One Hundred Dollars (\$100) per day from the **SPECIAL MAGISTRATE'S** compensation until all recommendations are complete. Special exceptions to extend the time frame must be discussed and

approved with the BOARD Clerk. Failure to comply with this provision may be considered by the BOARD when appointing special magistrates for the 2024 tax year.

5. **SPECIAL MAGISTRATE** agrees to return all property belonging to Hillsborough County or the BOARD, including without limitation, petition files and SPECIAL MAGISTRATE notes.

IF THE CONTRACTOR/ SPECIAL MAGISTRATE HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S/ SPECIAL MAGISTRATE DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT, CLERK OF THE CIRCUIT COURT, BOARD CLERK DESIGNEE, (813) 276-8100 Ext. 4354, [vab@hillsclerk.com](mailto:vab@hillsclerk.com), 601 East Kennedy Blvd., County Center 12<sup>th</sup> Floor, Tampa, FL, 33602.

The SPECIAL MAGISTRATE shall keep and maintain public records required by the BOARD to perform the service. Upon request from the BOARD Clerk's custodian of public records, provide the BOARD Clerk with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the SPECIAL MAGISTRATE does not transfer the records to the BOARD Clerk. Upon completion of the contract, transfer, at no cost, to the BOARD Clerk all public records in possession of the SPECIAL MAGISTRATE or keep and maintain public records required by the BOARD to perform the service. If the SPECIAL MAGISTRATE transfers all public records to the BOARD Clerk upon completion of the contract, the SPECIAL MAGISTRATE shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the SPECIAL MAGISTRATE keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the BOARD Clerk, upon request from the BOARD Clerk's custodian of public records, in a format that is compatible with the information technology systems of the BOARD.

6. **SPECIAL MAGISTRATE** shall truthfully and accurately record time and shall submit detailed invoices to the BOARD Clerk. The SPECIAL MAGISTRATE shall submit invoices in a format specified by the BOARD Clerk that shall, for the time billed other than hearings at VAB offices, include the petition number, date of the work, the time rounded to the closest one quarter of an hour, and a brief summary of what was done. Should the BOARD Clerk determine, on the basis of billings for comparable cases, that hours reported are not commensurate with services performed or work accomplished the SPECIAL MAGISTRATE shall adjust billing accordingly.
7. **EITHER PARTY** may terminate services of this Agreement upon ten (10) days written notice. If at any time the SPECIAL MAGISTRATE cannot meet the qualifications, training, experience, or requirements of Statutes or rules, the SPECIAL MAGISTRATE shall terminate this Agreement in writing.

**IN WITNESS WHEREOF**, the parties hereto have executed this agreement.

**ATTEST:**

CINDY STUART  
CLERK OF THE CIRCUIT COURT  
HILLSBOROUGH COUNTY, FLORIDA

VALUE ADJUSTMENT BOARD

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Deputy Clerk

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Pat Kemp, Chair

**WITNESS:**

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Special Magistrate

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# STATISTICAL COMPARISON

PETITION TYPES	2016		2017		2018		2019		2020		2021		2022	
	FOLIOS	PETITIONS	FOLIOS	PETITIONS	FOLIOS	PETITIONS	FOLIOS	PETITIONS	FOLIOS	PETITIONS	FOLIOS	PETITIONS	FOLIOS	PETITIONS
REAL PROPERTY VALUE	2927	2295	3556	2776	2312	2010	2372	2282	2614	1991	2077	2077	3368	3065
TANGIBLE PERSONAL PROPERTY VALUE	322	322	483	483	173	173	196	196	348	348	245	245	332	332
DENIAL OF CLASSIFICATION	135	129	95	95	124	122	65	65	27	27	59	55	44	44
DENIAL OF REQUEST FOR EXEMPTION	127	127	73	73	60	60	79	79	71	71	40	40	97	97
TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE	13	13	10	10	9	9	5	5	17	17	11	11	21	21
PARENT/GRANDPARENT REDUCTION	1	1	1	1			1	1	1	1	2	2		
DENIAL FOR LATE FILING OF EXEMPTION OR CLASSIFICATION	2	2					2	2	2	2	3	3	6	6
PROPERTY WAS NOT SUBSTANTIALLY COMPLETE ON JAN 1			5	5	3	3	6	6	2	2	6	6	3	3
QUALIFYING IMPROVEMENT OR CHANGE OF OWNERSHIP OR CONTROL			1	1	4	4	1	1	2	2	2	2	4	4
BACK TAXES														
EXEMPTION ON TPP														
LEGAL ISSUES							1	1						
TAX DEFERRAL														
<b>TOTALS</b>	<b>3527</b>	<b>2889</b>	<b>4224</b>	<b>3444</b>	<b>2685</b>	<b>2381</b>	<b>2728</b>	<b>2638</b>	<b>3084</b>	<b>2461</b>	<b>2445</b>	<b>2441</b>	<b>3875</b>	<b>3572</b>
<b>VAB GRANTS, DENIAL &amp; WITHDRAWN OR SETTLED PETITIONS</b>														
VAB GRANTS	47		155		56		58		42		39		24	
VAB DENIALS	1207		1119		1099		776		426		399		176	
PETITIONS EITHER WITHDRAWN OR SETTLED	2273		2950		1530		1894		2616		2007		3372	
<b>VAB PETITIONS SCHEDULED FOR HEARINGS</b>														
ORIGINALLY SCHEDULED		2455		2942		2167		2233		1894		2289	3521	3218
RESCHEDULED		1670		2168		112		421		819		56		45
PETITIONS IN HEARINGS	1225	1225	1295	791	1252	1052	867	867	458	423	427	426	195	204
<b>TAX IMPACT</b>														
REDUCTION IN COUNTY TAXABLE VALUE	\$5,188,386		\$21,158,052		\$11,035,192		\$64,234,335		\$10,035,994		\$13,257,685		\$6,106,916	
SHIFT IN TAXES	\$110,724		\$434,333		\$222,980		\$1,319,618		\$168,254		\$246,211		\$113,951	



County	Legal Counsel Compensation Rate	Notes
Alachua County	\$185/hr	
Brevard County	\$175/hr	Mileage reimbursed at IRS allowable rate
Broward County	\$175/hr	\$200,000 Maximum annually
Duval County	\$110,00/year	
Hardee County	\$200/hr	Working on new contract for 2023
Lee County	\$42,000/year	
Manatee County	\$150/hr	
Orange County	\$225/hr	\$53,000 maximum annually
Osceola County	\$200/hr \$275 for litigation	Hourly rate includes travel time
Palm Beach County	\$200/hr	Offers reimbursements for expenses
Pasco County	\$200/hr \$300 for litigation	
Pinellas County	\$185/hr \$275 for litigation	\$20,000 maximum annually
Polk County	\$200/hr	3 hour minimum for attending VAB meetings
Sarasota County	\$375/hr \$425 for litigation	
Volusia County	\$195/hr	Mileage reimbursed at IRS allowable rate

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

STATE OF FLORIDA  
 COUNTY OF Hillsborough

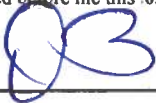
Before the undersigned authority personally appeared **Jean Mitotes** who on oath says that he/she is **Legal Advertising Representative** of the **Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida, that the attached copy of advertisement, being a Legal Notice in the matter **RE: Notice of Meeting** was published in said newspaper by print in the issues of **5/14/23** 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.



Signature Affiant

Sworn to and subscribed before me this **05/14/2023**



Signature of Notary Public

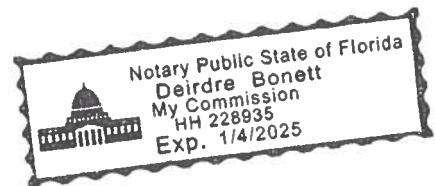
Personally known     X     or produced identification

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

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

The Value Adjustment Board will meet on Thursday, May 25, 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-Services/Value-Adjustment-Board> and <https://www.hillsboroughcounty.org/en/calendar>. The purpose of this meeting is for the VAB to take public comment, approve minutes, Certify Tax Rolls, 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.  
 May 14, 2023 0000286853





**DATE** May 25, 2023 9:30 AM - 10:30 AM

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## 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

For this hybrid meeting the full board 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



May 25, 2023 | 9:30 AM



Sharon Sweet-Grant

Value Adjustment Board

P (813) 307-7143

**VAB SCHEDULE & AGENDAS**

