

VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY

MEETING AGENDA

October 5, 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: Extend the Tax Rolls, Approve Minutes, and 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 online Public Comment Form found at: <https://www.hillsclerk.com/Additional-Services/Value-Adjustment-Board/Speak-at-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 address and speak clearly into the microphone. Three (3) minutes are allowed for each speaker.

3. **Approve the July 28, 2023, Meeting Minutes**
4. **Certify the 2023 Real and Tangible Assessment Rolls and Authorize the Chair to Sign Certificate of Value Adjustment Board for Each Roll, so the 2023 Tax Rolls can be Extended**
5. **Adopt the Amended 2023 Local VAB Procedures**
6. Other VAB Matters
 - a. Correspondence
 - b. Robert Gelman Appraiser Magistrate Application
 - c. DOR Training Certificates
 - d. Meeting Notice
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.

JULY 28, 2023 - VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Friday, July 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.

2. Public Comments

Chair Kemp called for public comment; there was no response.

3. Purpose of the Organizational Meeting and Introductions and Contact Information of VAB Members, Board Clerk, and Staff

a. Ratify Appointment of VAB Legal Counsel

Ms. Sharon Sweet-Grant, Director, Board Records/VAB, introduced staff and provided an overview. Chair Kemp called for a motion to ratify the appointment of the VAB legal counsel. **Mr. Dyser moved that the VAB ratify the VAB legal counsel appointment, seconded by Ms. Rendon. Upon roll call vote, the motion carried five to zero.**

b. Election of Chair and Vice Chair

Mr. Dyser moved that the VAB leave Pat Kemp as the chair at that point, seconded by Mr. Simon. Upon roll call vote, the motion carried five to zero. Chair Kemp requested a motion to nominate the vice chair. After seeking clarification Ms. Rendon was reaffirmed as vice chair at the previous VAB meeting and renominated, **Mr. Simon made the motion, seconded by Commissioner Cameron Cepeda. Upon roll call vote, the motion carried five to zero.**

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- c. Florida Administrative Codes, including 12D-9, 12D-10, 12D-51.001, 51.002, 51.003 and Chapters 192 through 195 F.S.; Florida's Government in the Sunshine; and Florida Statutes pertaining to the VAB
 - i. A master copy of each document is available for public viewing during the meeting here.
 - ii. The public has access to the documents through the Clerk's website at HillsClerk Value Adjustment Board webpage or can purchase paper copies in BOCC Records, 601 E Kennedy, 12th Floor, 813.276.8100, x 4354.

Ms. Sweet-Grant spoke on the item.

- 4. Appointment of Special Magistrates to the Value Adjustment Board
 - a. Appoint Appraiser and Attorney Special Magistrates

VAB Counsel Rinky Parwani highlighted the item. Chair Kemp confirmed a motion was needed to approve the recommendations. **Ms. Rendon moved to approve the magistrates excluding Messrs. Robert Gelman and Hamdy Orabi based upon recommendations from VAB Counsel, seconded by Mr. Dyser.** Following remarks,

Attorney Parwani indicated Mr. Nystrom should be included in the recommendation but would be subject to monitoring. Mr. Simon asked if the VAB would be at capacity for hiring magistrates or would extra magistrates still be needed in addition to the current list. Mr. Dyser asked about the application process, to which Mr. Agustin Guerrero, Supervisor, VAB, responded. Ms. Rendon inquired if the VAB Board could reopen the application process if needed and whether the VAB had ample magistrates. Chair Kemp spoke to the conflict of interest disclosure on the special magistrates application. **The motion carried five to zero.**

- b. Approve Special Magistrate Contract

Attorney Parwani presented the item. **Ms. Rendon moved to approve the magistrates' contract, seconded by Mr. Simon.** Upon roll call vote, **the motion carried five to zero.**

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c. Authorize the Chair to Execute the Contracts

Chair Kemp requested a motion to authorize the Chair to execute the contracts. **Mr. Dyser so moved, seconded by Ms. Rendon.** Upon roll call vote, **the motion carried five to zero.**

d. Authorize Special Magistrates to Conduct VAB Hearings and Consider Good Cause Requests

Chair Kemp sought a motion to authorize special magistrates to conduct VAB hearings and consider good cause requests. **Ms. Rendon moved to authorize special magistrates to conduct VAB hearings and consider good cause requests, seconded by Mr. Simon.** Attorney Parwani provided an overview of good cause. Upon roll call vote, **the motion carried five to zero.**

5. Adopt Local VAB Procedures and Ratify Filing Fee Resolution

Attorney Parwani reviewed the item. **Mr. Dyser moved to adopt the local VAB procedures and ratify the filing fee, seconded by Ms. Rendon.** Upon roll call vote, **the motion carried five to zero.**

6. Adopt the First Amendment to the Agreement with Rinky Parwani, Esq. for the Provision of Legal Services

Subsequent to item review, **Mr. Simon so moved, seconded by Commissioner Cameron Cepeda.** Upon roll call vote, **the motion carried five to zero.**

7. Property Tax System/VAB Overview

a. Tentative VAB Schedule

Attorney Parwani supplied a presentation.

8. Other VAB Matters

a. Approve the Minutes of the May 25, 2023, Meeting

Chair Kemp requested a motion to approve the minutes of May 25, 2023, meeting. **Mr. Simon so moved, seconded by Ms. Rendon.** Upon roll call vote, **the motion carried five to zero.**

b. Correspondence

c. Meeting Notice

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- d. The next meeting is scheduled for September 22, 2023, at 9:30 a.m. to extend the 2023 Tax Rolls.

Ms. Sweet-Grant touched on the items and announced the next meeting date was September 22, 2023, at 9:30 a.m.

9. Adjournment

There being no further business, the meeting was adjourned at 9:57 a.m.

READ AND APPROVED: _____
CHAIR

ATTEST:
CINTY STUART, CLERK

By: _____
Deputy Clerk

ad

DRAFT



**INITIAL CERTIFICATION OF
THE VALUE ADJUSTMENT BOARD**
Section 193.122, Florida Statutes

DR-488P
N. 12/09
Rule 12D-16.002
Florida Administrative Code

Tax Roll Year 2023

The Value Adjustment Board of Hillsborough County has not completed its hearings and certifies on order of the Board of County commissioners according to sections 197.323 and 193.122(1), F.S., that the

(Check one.) Real Property Tangible Personal Property

assessment roll for our county has been presented by the property appraiser to include 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. We will issue a Certification of the Value Adjustment Board (Form DR-488) under section 193.122(1) and (3), F.S., when the hearings are completed. The property appraiser will make all extensions to show the tax attributable to all taxable property under the law.

Signature, Chair of the Value Adjustment Board

9/28/2023
Date



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Signature, Chair of the Value Adjustment Board

9/28/2023
Date

HILLSBOROUGH COUNTY VALUE ADJUSTMENT BOARD (VAB)

2023 LOCAL ADMINISTRATIVE PROCEDURES

This information does not conflict with, change, expand, suspend, or negate the rules or other provisions of law, and is intended as a guide to the extent indispensable for the efficient operation of the VAB process. For the official in-depth rules and procedures, one should only rely upon the DOR Uniformed Procedures for Value Adjustment Boards provided by the DOR as found on their website and listed on the Clerk’s website at <https://floridarevenue.com/property/Pages/VAB.aspx>.

I. CREATION AND COMPOSITION OF THE VAB

Florida Administrative Code (F.A.C.) 12D-9 and 12D-10 rules supersede the local administrative procedures to the extent of any conflict. A complete copy of the rules can be found at <http://floridarevenue.com/property/Pages/VAB.aspx> or the Clerk website at www.hillsclerk.com. If you do not have access to a computer for information regarding petition forms, filing deadlines, or the official VAB rules and procedures, contact the VAB Clerk at (813) 276-8100, x 4354, or visit 601 East Kennedy Blvd., County Center 12th Floor, Tampa, Florida 33602. Paper copies of VAB rules, statutes, or local procedures can be requested; there is a copy fee of .15 cent per page.

When used herein:

“**Clerk**” means the Clerk of the Circuit Court and/or the local VAB Clerk and its staff.

“**DOR**” means the Florida Department of Revenue.

“**AXIA**” references the VAB software application.

II. SPECIAL MAGISTRATE QUALIFICATIONS (F.A.C. 12D-9.010)

- State law requires the VAB to appoint Special Magistrates (Magistrate) for the purpose of taking testimony and making recommendations to the Board, which the Board may act upon without further hearing. Florida Statute (F.S.) 194.035(1) and F.A.C. 12D-9.031(2).
- The VAB will annually advertise for and hire qualified applicants to conduct hearings, take testimony, and make recommendations on petitions, as outlined in F.S. 194.035. In accordance with F.A.C. 12D-9.012(4)(a) and prior to holding hearings, all Magistrates must complete annual training provided by the DOR.
- The rate of compensation for Magistrates is \$200 per hour for presiding over scheduled hearings, deliberating results, writing findings of fact and conclusions of law, and finalizing recommended decisions. Other than orientation, which is mandatory for local administrative procedure overview, Magistrates are not paid for additional training, mileage, faxes, postage, et cetera.
- At the conclusion of scheduled hearings, recommended decisions should be completed no later than twenty-one calendar days.
- The Board designates Attorney Special Magistrates to consider “good cause” requests to accept late-file petitions or reschedule hearings. Promptly upon receipt, the VAB Clerk shall forward each good cause request to one attorney special magistrate, who will issue a written ruling to grant or deny the request.

III. FILING THE PETITION WITH THE VAB (F.A.C. 12D-9.015 and 12D-9.016)

- Pursuant to F.S. 194.011(3), petitions must be substantially in the form prescribed by the Department of Revenue. Petitions are available at the VAB Clerk’s Office listed above, the Property Appraiser’s Office, online at the DOR website <http://floridarevenue.com/property/Pages/Forms.aspx>, and on the Clerk’s website <http://www.hillsclerk.com/en/Additional-Services/Value-Adjustment-Board>. For convenience, electronic filing is available at the Clerk’s website. If a petitioner files online, there is a nonrefundable \$15 filing fee per issue on

each parcel, and the credit card processor (myfloridacounty.com) charges an additional 3.5 percent convenience fee (.035) per transaction (multiple petitions can be filed in one transaction). Petitions are not accepted by fax or email.

- Exemption and agricultural classification petitions may be filed on or before the 30th day following the mailing of the written notification of denial by the Property Appraiser.
- Deadline dates to file homestead assessment/valuation petitions are determined by F.S. 196.011 and F.A.C. 12D-9.015(13) for petitions appealing an exemption denial and are mailed to taxpayers by the Property Appraiser's Office. The postmark date is considered to be the mailing date of the notice of denial or the Notice of Proposed Property Taxes, commonly known as the TRIM Notice. F.A.C. 12D-17.003(3)(b)
- The owner of contiguous, undeveloped parcels may file with the VAB a single, joint petition accompanied with a written statement from the Property Appraiser, verifying that such parcels are substantially similar in nature, or a separate petition for each parcel will be required. Single petitions filed for multiple properties by condominium, cooperative, and homeowners association as defined in F.S. 723.075, or the owner of contiguous parcels shall pay \$15 for the first parcel and an additional fee of \$5 for each parcel included in the petition. For further instructions related to obtaining the required written statement from the Property Appraiser for contiguous parcels, please email evidence@hcpafl.org or call (813) 272-6100.
- After filing a Petition, all questions regarding the scheduling of the petition for hearings should be addressed to the VAB Clerk at (813) 276-8100, ext. 4354, while all questions relating to value or exemption issues should be directed to the Property Appraiser at (813) 272-6100.

The Hillsborough County Tax Collector's Office (Tax Collector) begins collecting taxes on November 1 each year; the Tax Collector can be reached at (813) 635-5200 with questions related to tax bills.

IV. NONREFUNDABLE FILING FEE [F.A.C. 12D-9.015(7)]

Pursuant to F.S. 194.013, the VAB is empowered to adopt Resolution 23-001, which authorizes the VAB Clerk to collect a nonrefundable \$15 filing fee for each single petition, except for the exemptions listed below:

- A filing fee shall not be required for a petition contesting the denial of a homestead exemption, or a denial of a or a timely filed application for a tax deferral. Petitions not requiring a filing fee by statute must be timely filed by mail or in person.
- A filing fee shall not be required for a petition filed by a taxpayer who demonstrates at the time of filing, that the Petitioner is currently an eligible recipient of temporary assistance under F.S. 414. Petitions not requiring a filing fee must be timely filed in person or by mail.
- Filing fees may be paid by check, money order, or cash. Checks are payable to the BOCC.
- Petitions may be filed on the Clerk website at <https://hcvab.hillsclerk.com/AxiaWeb2023/>. The fee is \$15 per issue on each parcel, with no exceptions.
- Petitions not requiring a filing fee by statute must be timely filed by mail or in person.
- Payment must be made online by credit card. The credit card processor (myfloridacounty.com) will charge a 3.5 percent convenience fee (.035) per transaction (multiple petitions can be filed in one transaction). Petitioners filing online will receive a transaction/User ID number and a password to view documents in their case online. Upon completion, an emailed confirmation should be transmitted. Petitioners filing online should log back in to verify a petition number has been assigned; check with the VAB Clerk at (813) 276-8100, ext. 4354; or contact the credit card company to ensure that the charge went through and the petition is filed. The petition is not valid without an approved payment.

V. LATE-FILED PETITIONS [F.A.C. 12D-9.015(14)]

- Petitioners who file their petitions after the statutory deadline, in compliance with F.A.C. 12D-9.015(14), may submit a written explanation of good cause and supporting documentation, which will be reviewed by an Attorney Special Magistrate. Petitions will be scheduled for hearing based on the Magistrate's decision.

VI. SCHEDULING AND NOTICING PETITIONS FOR HEARING [F.S.194.023(2) and F.A.C. 12D-9.019]

- In accordance with the Americans with Disabilities Act, a Petitioner in need of special accommodation to participate in any VAB proceedings should contact the VAB Clerk at (813) 276-8100, ext. 4354, when filing the petition or at least seven days before the scheduled VAB proceedings requiring such accommodation.
- If an interpreter is needed, the person needing an interpreter will be responsible for securing an interpreter and all costs associated with hiring an interpreter.
- Time Certain hearing times are scheduled in accordance with F.A.C. 12D-9.019(1) and 12D-9.023(2), which declares if the Special Magistrate determines from the petition form that the hearing has been scheduled for less time than the Petitioner requested on the petition, the Special Magistrate must consider whether the hearing should be extended or continued to provide additional time.
- The Notice of Hearing will be deemed received by the Petitioner unless it is returned to the VAB Clerk as undeliverable. If the Petitioner does not receive a Notice of Hearing from the VAB Clerk within four to six weeks after the deadline date printed on the TRIM Notice, the Petitioner must contact the VAB Clerk at (813) 276-8100, ext. 4354.
- The Property Appraiser's Office will provide copies of the Property Record Card (PRC) on their website at <http://www.hcpafl.org/>. The VAB will no longer mail PRCs with hearing notices, pursuant to Florida Statute 194.032 (2) (a).
- A Petitioner must indicate in writing, or select the appropriate box on the DR-486 petition form, their desire to have a petition heard without their attendance. F.A.C. 12D-9.024(9)(b) states a Petitioner who has indicated that he or she does not wish to appear at the hearing, but would like for the Special Magistrate to consider his or her evidence, shall submit his or her evidence to the Clerk **and** the Property Appraiser before the hearing, in accordance with F.A.C. 12D-9.020, and more specifically described in F.A.C. 12D-9.025(4)(a) and (f).
 - Each party may reschedule the hearing a single time for good cause by submitting a written request to the board clerk before the scheduled appearance or as soon as practicable. The term "good cause" is defined in Section 194.032(2)(a), F.S.
- Reschedule requests with supporting documentation may be emailed to VAB@hillsclerk.com or faxed to (813) 272-5044.
- The board clerk shall promptly forward the reschedule request to the board or a board designee to make a determination as to good cause; for this determination, the board designee includes the board clerk, board legal counsel or a special magistrate. (b) The board or board designee shall grant the hearing reschedule for any request that qualifies under Section 194.032(2)(a), F.S. The board or board designee may act upon the request based on its face and whether it meets the provisions for good cause on its face. Dates and times for the rescheduling of petitions are limited and might be inconvenient. The VAB Clerk cannot guarantee specific requests. Notices for rescheduled petitions will be sent as required by statute before the day of the rescheduled appearance unless the parties agree to an earlier date.
- Petitioners who have multiple petitions of the same type will be scheduled for one hearing time frame. The Magistrate can extend the hearing, if needed, or direct the VAB Clerk to reschedule the remaining petitions (usually to the next day) with the same Magistrate.

VII. EVIDENCE [F.S. 194.011(4)(a)]

Referenced in F.A.C. 12D-9.025, the DOR has developed specific evidence rules for presenting relevant and credible evidence. Pursuant to F.S. 194.301, “preponderance of the evidence” is the standard of proof that applies in assessment challenges. Per F.A.C. 12D-9.20, evidence shall be provided to the Property Appraiser at least 15 days before the hearing. To calculate the fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday. Providing evidence the VAB clerk does not provide the documents to the Property Appraiser pursuant to this rule. In addition, providing evidence to the property appraiser does not provide evidence to the clerk for submission to the magistrate. Parties must provide timely evidence to each other and the VAB Clerk.

- F.A.C. 12D-9.024(5)(d) states that the law does not allow the Board or Special Magistrate to review any evidence unless it is presented on the record at the hearing or presented upon agreement of the parties while the record is open; however, the Property Appraiser can continue to receive evidence after the hearing.
- The Property Appraiser’s Office is under no obligation to provide copies of the Petitioner’s evidence to the VAB Clerk, as the record keeper, or to the Magistrate to review simultaneously during the hearing.
- As stated below in Section VIII, all hearings will be conducted in-person, unless otherwise requested. For all in-person hearings the petitioner must bring three (3) copies of evidence to the hearing: one each for the Property Appraiser, Magistrate, and Petitioner. Submitted evidence will not be returned; therefore, Petitioners should submit copies instead of originals.
- If a telephonic hearing is requested, the Petitioner must email the VAB Clerk a duplicate pdf copy of the evidence that was submitted to the Property Appraiser to VAB@hillsclerk.com or deliver a copy to Value Adjustment Board, 601 East Kennedy Boulevard, County Center 12th Floor, Tampa, FL 33602. Each page of the evidence should be numbered for easy reference during testimony.
- There is a .15-cent-per-page copy fee if the VAB Clerk is required to make copies of evidence.

VIII. SPECIAL MAGISTRATE HEARINGS (F.A.C. 12D-9.025)

- Hearings take place as directed by the VAB Clerk, with hearings beginning mid-October and continuing consecutively until all petitions are heard. Hearings begin at 8:30 a.m., Monday through Friday.

VAB physical hearings are conducted at:

601 E Kennedy Blvd, 12th FL
Tampa, FL 33602

Unless otherwise noted on your hearing notice or directed by the VAB clerk as facilities may require on the day of the hearing.

- A request to participate telephonically must be received by the VAB Clerk no later than one full week prior to the scheduled hearing date to allow adequate time to schedule this type of hearing. Please send your request in writing to: VAB@hillsclerk.com; by mail to Value Adjustment Board, 601 East Kennedy Boulevard, County Center 12th Floor, Tampa, FL 33602; or by fax at (813) 272-5044.
- The following telephonic procedures are as follows:
 - All parties and witnesses shall be available at the scheduled hearing time.
 - When speaking, parties shall identify themselves to ensure that all parties recognize who is addressing the Special Magistrate at all times.

- The Special Magistrate will conduct the telephonic hearing according to F.A.C. [12D-9](#) and [12D-10](#).
- Florida Statutes and the Florida Administrative Code provide specific guidelines for the exchange of evidence between the Petitioner and the Property Appraiser. Guidelines are available by visiting the [VAB Webpage](#) and selecting the “Evidence” link in the Related Links area or by contacting the VAB Clerk. Evidence submitted to the VAB Clerk does not fulfill statutory requirements for evidence submittal. All evidence must be submitted to the Property Appraiser at least 15 days prior to the scheduled telephonic hearing. The VAB Clerk will not forward evidence to the Property Appraiser.
- A copy of all evidence to be considered during the VAB hearing must be provided to the VAB Clerk no later than one full work day prior to the scheduled hearing date. The evidence will be provided to the Special Magistrate at the onset of the hearing. All evidence packets submitted to the Property Appraiser and the VAB Clerk must be identical, and each page should be numbered for easy reference during testimony. You may email your evidence to VAB@hillsclerk.com or send it to Value Adjustment Board, 601 East Kennedy Boulevard, County Center 12th Floor, Tampa, FL 33602.

- One Magistrate will preside over each hearing.
- Once a recommendation has been completed, a copy will be emailed or sent by U.S. Postal Service. All Petitioners have accessibility for online tracking at <https://hcvab.hillsclerk.com/AxiaWeb2023>, utilizing the transaction/User ID number and password found on the printed receipt or provided at time of electronic filing. Contact the VAB Clerk at (813) 276-8100, ext. 4354, if the transaction number and/or password are misplaced.

IX. EX PARTE COMMUNICATION (F.S. 286.0115)

- For those actions of the VAB that are quasi-judicial in nature, to ensure the VAB review process occurs in an atmosphere free of bias or pressure, ex parte communication by **anyone** with Magistrates and/or members of the VAB concerning the merits or details of a Petitioner’s appeal are prohibited. All such communication should take place **only** during scheduled hearings or VAB meetings. (This does not preclude discussing procedural or administrative matters with the VAB Attorney, Clerk, or Staff.) (F.A.C. 12D-9.017) In the event that a Magistrate and/or VAB member receives any written, oral, or graphic communication of any kind or nature, such ex parte communication shall be:
 - Forwarded to the VAB Clerk if in writing to be included in the record of the VAB proceedings.
 - If by phone or informal conference, be made known by the VAB member or Magistrate and included in the record of the next VAB proceeding.

X. Disregarded by the VAB or the Magistrate unless all parties have been notified about the ex parte communication, and no party objects, and all parties have an opportunity during the hearing or VAB meeting to address the communication. RECOMMENDATION BY THE SPECIAL MAGISTRATE (F.A.C. 12D-9.027 and 12D-9.030)

- The Magistrate will prepare a recommended order for each petition heard unless the petition has been withdrawn. The recommendation will be in writing and contain the findings of fact and conclusions of law on which the recommendation is based and in compliance with the requirements of F.S. 194.301, 194.034(2), and 194.035(1) and any other statutes and rules as required. The recommended decision shall be duly noted on the form provided by the DOR; the form shall be completed in its entirety and electronically finalized by the Magistrate, whose name will print on the applicable form.
- F.A.C. 12D-9.030(2) dictates that the VAB Clerk shall provide copies of the Magistrate’s recommended decision to the Petitioner and the Property Appraiser as soon as practicable and, if known, the date, time, and place of the

VAB meeting or how to obtain the date and time of the VAB meeting, if that information is not available when the recommended order is provided.

XI. FINAL VAB DECISIONS (F.A.C. 12D-9.032)

- The VAB will consider Magistrate recommendations and may accept the recommendations without further hearing. There is an opportunity for public comment at meetings where the Magistrate recommended decisions are considered or are adopted. Individuals wishing to speak will be given 3 minutes each and must sign up to speak prior to the beginning of the meeting.
- Upon acceptance by the VAB, the recommendation becomes the final decision. The VAB Clerk shall mail a copy of the final order within 20 days of the last VAB meeting in a form determined by the DOR. Upon entry of a final decision, the Petitioner, if dissatisfied, may proceed through the court system. The circuit court has original jurisdiction over all matters relating to property taxation, and the Petitioner should immediately contact an attorney, as very strict time and jurisdictional requirements apply (F.S. 194.171 and 194.036 and F.A.C.12D-9.033). The Florida Bar lawyer referral number is 1-800-342-8011.
- Tax refunds and corrected tax bills are the responsibility of the Tax Collector following VAB approval of Special Magistrate recommendations.

XII. PAYMENT OF TAXES WHILE PETITION IS PENDING

- A petitioner before the value adjustment board who challenges the assessed value of property must pay all of the non-ad valorem assessments and make a partial payment of at least 75 percent of the ad valorem taxes, less the applicable discount, before the taxes become delinquent on April 1 of the following year.
- A petitioner before the value adjustment board who challenges the denial of a classification or exemption, or the assessment based on an argument that the property was not substantially complete as of January 1, must pay all of the non-ad valorem assessments, and the amount of the ad valorem taxes the taxpayer admits in good faith to owe, less the applicable discount before the taxes become delinquent on April 1 of the following year.
- The value adjustment board must deny the petition by written decision by April 20 if the petitioner fails to make the payment required. (Section 194.014, Florida Statutes)

XII. COMPLAINTS [F.A.C.12D-9.009(1)(f)]

Specific written complaints alleging noncompliance with the law by the VAB, Magistrates, VAB Clerk, and the parties should be sent to the VAB Clerk at VAB@hillsclerk.com or 601 East Kennedy Boulevard, County Center 12th Floor, Tampa, FL 33602. The VAB Clerk will forward the complaints to VAB Counsel. A written response will be provided if required by statute. Routine requests for reconsideration, requests for rescheduling, and pleadings and argument in petitions will be handled pursuant to rules and statutes.

XIII. PARKING

The VAB location is 601 East Kennedy Blvd, 12th Floor. There are parking meters in the surrounding area, as well as the Pierce Street parking garage located across the street. The parking garage entrance is near the corner of Pierce and Jackson Streets. To assist citizens and to make visits less burdensome, the first hour of parking at the Pierce Street Garage is provided at no cost. Each additional half hour will cost \$.80. Rates are subject to change.

XIV. AXIA ONLINE PETITION FILING

Petitioners that would like to use the online filing system, the process is available for convenience. Petitions that do not require a fee must be filed by mail or in person as system fees are not refundable.

Petitioners may log on to <https://hcvab.hillsclerk.com/axiaweb2023/> and click on “Click to Begin Filing a Petition Now”.

Value Adjustment Board

Hillsborough County
601 East Kennedy Blvd.
12th Floor
Tampa, Florida 33602
Telephone (813) 276-8100 ext.4354
Email: VAB@hillsclerk.com

FILE A NEW PETITION

1. The taxpayer objects to the Property Appraiser's value assessment of the taxpayer's real or personal property.
2. The taxpayer's application for any of the following exemptions or special use classifications is denied:
 - homestead exemption
 - any other tax exemption as provided by [Chapter 196, Florida Statutes](#) or
 - any special use classification as provided by [Chapter 193, Florida Statutes](#).

[Click to Begin Filing A Petition Now](#)

Read over the “Welcome to the Axia Petition Wizard” page. This information is designed to give a brief overview of how the online petition filing process works and also provides helpful tips. Once the information is reviewed, click on “I Agree and Wish to Continue”.

I AGREE AND WISH TO CONTINUE

IMPORTANT: To file an exemption or classification VAB petition, Petitioners must first apply and receive a denial from the Property Appraiser’s Office. A petition may not need to be filed with the VAB. Petitioners will need the 10-digit folio number, which may be found on the TRIM or by visiting www.hcpafl.org

You are now ready to file your petition. **NOTE: ALL FIELDS WITH AN ASTERISK (*) ARE REQUIRED**

Step 1

In order to begin filing, enter the property owner’s first name followed by last name. As you begin typing, several other names will appear. Just move your cursor to click on the correct owner. Once you have taken this step, most of the petition is completed for you! Review the information to ensure you have selected the correct property.

OR

If not automatically populated, enter the 10-digit folio/parcel number. As you begin entering the number, property names will pop up directly below. When you see the correct property owner's name, click on that name.

NOTE: If the property owner's name does not appear, please double check your entry of the folio number for accuracy. If it is correct, it could be that the parcel is new and the Property Appraiser has not finalized the data on the parcel. Complete the parcel number and proceed to the next step.

PETITION(S) TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Fill out all Required Fields (*)

You may begin by typing your first name followed by your last name as shown.

Owner's Name:*	Type the Owner's Name below to perform a lookup: <input type="text"/>
	<small>Please check the Owner's Name that is auto-populated from the Property Appraiser's records. If the name is not correct, you can manually change it in the text box above.</small>
Parcel Number:*	Type the Parcel Number for this property below to perform a lookup: <input type="text"/>
	<small>What's this? This is how the property is identified by the Property Appraiser and can be searched at their website to find this.</small>
Property Address:*	<input type="text"/>
Property City:*	<input type="text"/>
Property State:*	<input type="text"/>
Property Zip:*	<input type="text"/>
Property Type: *	Choose the type of property: <input type="text" value="Select"/>

Step 2

The remaining fields contain information needed for various mailings to you. It is very important that you ensure your mailing address is correct. We will also need a daytime phone number where you may be reached. An email address is needed to complete the petition online. If you do not have an email address you can create a free email account at www.yahoo.com or www.gmail.com. Please let us know your contact preference. Would you prefer we contact you by U.S. mail or email?

Petitioner Type: *	Are you a Taxpayer or an Agent: <input type="text" value="Select"/> Agent code: <input type="text"/>
	Prof license #: <input type="text"/>
Petitioner's Name: *	<input type="text"/>
Mailing Address 1:*	<input type="text"/>
Mailing Address 2	<input type="text"/>
Mailing City:*	<input type="text"/>
Mailing State:*	<input type="text"/>
Mailing Zip/Postal Code:*	<input type="text"/>
	<input type="text" value="United States"/>
Phone:*	<input type="text"/>
Phone (other):	<input type="text"/>
Fax:	<input type="text"/>
E-Mail(s):*	<input type="text"/>
Confirm E-Mail(s):*	<input type="text"/>
Contact Preference: *	If possible, I prefer to receive information by: <input type="text" value="Select"/>

Step 3

Click on the correct box to select your appeal. If you are filing a portability petition, move on to the portability section underneath this section. **Note:** Selecting multiple boxes will result in multiple petitions, which will increase the filing fee.

I wish to appeal my:	(Check all that apply - a separate DR-486 will be generated for each selection)
	<input type="checkbox"/> Real Property Value <input type="checkbox"/> Property was NOT substantially complete on January 1 <input type="checkbox"/> Denial of classification <input type="checkbox"/> Parent/grandparent reduction <input type="checkbox"/> Denial of exemption. Select Type: <input type="text" value="Select"/> <input type="checkbox"/> Denial for late filing of exemption or classification. Include the date stamped copy of application provided by Property Appraiser's Office (PAO). <input type="text"/> <input type="button" value="Browse..."/> <input type="button" value="Upload file"/> <input type="button" value="Remove file"/> <input type="text"/> <input type="checkbox"/> Tangible personal property value. (You must have timely filed a return required by s.193.052, (s.194.034, F.S.)) <input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)

I want to file a Portability Petition:

Portability:	(Check all that apply - a separate DR-486PORT will be generated for each selection)
	<input type="checkbox"/> I was denied the transfer of the assessment difference from my previous homestead to my new homestead. I want to appeal that denial. <input type="checkbox"/> I want to appeal the assessment difference amount calculated by the property appraiser for transfer to my new homestead. I believe the homestead assessment difference that should be transferred is \$ <input type="text"/> <input type="checkbox"/> I did not file the assessment difference transfer on time. My petition appeals the actions of the property appraiser in the previous county <input type="text" value="Yes"/> Previous Property Parcel ID: * <input type="text"/> Previous Property Address: * <input type="text"/> Previous Property County: * <input type="text"/>

Step 4

In Part 3 enter your full name in the Taxpayer Name field. If you are authorizing someone to represent you in Part 5, do not check the box to authorize the person appointed in Part 5. This will be completed in Part 5.

Taxpayer:	PART 3 of DR486 and DR486Port. Taxpayer Signature
	Complete PART 3 if you are representing yourself or if you are authorizing a representative in PART 5 to represent you without attaching a completed power of attorney authorization for representation to this form. Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector. <input type="checkbox"/> I authorize the person I appointed in PART 5 to have access to any confidential information related to this petition. Under penalties of perjury, I declare that I am the owner of the property described in this petition and I have read this petition and that the facts stated in it are true. (Do not check this box if you do not intend to also complete PART 5.) Tax Payer Name: <input type="text"/>

Step 5

Part 4 is for employees who work for the company they are filing the petition for, and attorneys or licensed professionals filing petitions for their clients. Please select the correct option. Employees will enter their company name and licensed professionals will enter their respective bar or license number. Type your name in the Professional Name field and upload a PDF file as the legal document representing the employee or licensed professionals authorized signature.

Professional:	<p>PART 4 of DR486 and DR486Port. Employee, Attorney, or Licensed Professional Signature.</p> <p>Complete PART 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.</p> <p>I am (check any box that applies):</p> <p><input type="checkbox"/> An employee of _____ (taxpayer or an affiliated entity).</p> <p><input type="checkbox"/> A Florida Bar licensed attorney (Florida Bar Number _____).</p> <p><input type="checkbox"/> A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number _____).</p> <p><input type="checkbox"/> A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number _____).</p> <p><input type="checkbox"/> A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number _____).</p> <p>I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.</p> <p>Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized agent for purposes of filing this petition and of becoming an agent for service of process under s.194.911(3)(h). Florida Statutes, and that I have read this petition and the facts stated in it are true.</p> <p>Professional Name: _____</p> <p>Select one PDF file to upload as the legal document representing the Professional's authorized signature:</p> <p>_____ Browse...</p> <p><input type="button" value="Upload file"/> <input type="button" value="Remove"/></p> <p>_____</p>

Step 6

Part 5 is for Unlicensed Representatives who are compensated or uncompensated. Please select the correct option, whether compensated or uncompensated. Compensated representatives will have to select the option “Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer’s authorized signature” and uncompensated representatives will have to select “The taxpayer’s authorization is attached”. **Note:** Do not select the option “The taxpayer’s authorized signature is in Part 3 of this form.” Enter your name in the Unlicensed Representative Name field and upload the PDF file authorizing the unlicensed representative to file a petition on behalf of their client.

Unlicensed Representative:	<p>PART 5 of DR486 and DR486Port. Unlicensed Representative Signature</p> <p>Complete PART 5 if you are an authorized representative not listed in PART 4 above.</p> <p><input checked="" type="checkbox"/> I am a compensated representative not acting as one of the licensed representatives or employees listed in PART 4 above AND (check one)</p> <p><input type="checkbox"/> Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S. executed with the taxpayer's authorized signature OR <input type="checkbox"/> The taxpayer's authorized signature is in PART 3 of this form.</p> <p><input type="checkbox"/> I am an uncompensated representative filing this petition AND (check one)</p> <p><input type="checkbox"/> The taxpayer's authorization is attached OR <input type="checkbox"/> The taxpayer's authorized signature is in PART 3 of this form.</p> <p>I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.</p> <p>Under penalties of perjury, I declare that I am the owner's authorized agent for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h). Florida Statutes, and that I have read this petition and the facts stated in it are true.</p> <p>Unlicensed Representative Name: _____</p> <p>Select one PDF file to upload as the legal document representing the power of attorney.</p> <p>_____ Browse...</p> <p><input type="button" value="Upload file"/> <input type="button" value="Remove"/></p> <p>_____</p>

Step 7

NOTE: Contiguous parcels cannot be filed online. DO NOT select “Check here if this is a joint petition.” Contact the Clerk’s Office for assistance if you wish to file a contiguous parcel at 813-276-8100, ext. 4354 Let us know how much time you think you will need to present your evidence to the Magistrate. Also, indicate any dates when you are not available for a VAB hearing. If you wish for the hearing to commence in your absence, select “Will Not Attend Hearing”.

Check here if this is a joint petition. Attach a list of parcels or accounts with the property appraiser’s determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)

Time Needed:* How much time do you think you need to present your case to the Board?
 ▼

Indicate any dates you would not be available for a VAB hearing.

April 2018 - June 2018																											
April							May							June													
	S	M	T	W	T	F	S		S	M	T	W	T	F	S		S	M	T	W	T	F	S				
13	25	26	27	28	29	30	31	18	29	30	1	2	3	4	5	22	27	28	29	30	31	1	2				
14	1	2	3	4	5	6	7	19	6	7	8	9	10	11	12	23	3	4	5	6	7	8	9				
15	8	9	10	11	12	13	14	20	13	14	15	16	17	18	19	24	10	11	12	13	14	15	16				
16	15	16	17	18	19	20	21	21	20	21	22	23	24	25	26	25	17	18	19	20	21	22	23				
17	22	23	24	25	26	27	28	22	27	28	29	30	31	1	2	26	24	25	26	27	28	29	30				
18	29	30	1	2	3	4	5	23	3	4	5	6	7	8	9	27	1	2	3	4	5	6	7				

Not Available:

Will Not Attend Hearing:

Check the box below if you will not attend the hearing but would like your evidence considered. In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB special magistrate ruling will occur under the same statutory guidelines as if you were present.

Step 8

You are now ready to electronically sign your petition. Once you have finished filling out your petition, you must click on the “Submit” button on the bottom of the page to be taken to a new screen.


Here you will choose to remove your petition, add another, or submit your petition and pay by credit card. If you have any questions please, contact the VAB Clerk at (813) 276-8100, ext. 4354.

Your Petitions

If you need to leave this page before finishing, you can go to the home page and log in with the following information to come back here:
Transaction #: 126
Password: K4DFSC

	Parcel Number	Petition Form	Petitioner Name	Total Fees (\$)
<input type="checkbox"/> edit	0250080000	DR-486: Real Property Value	CARMELLA PAGE	\$15.00
Total Fees Due (\$)				\$15.00

I'm ready to submit my petitions and want to pay by credit card.

 If you are done adding petitions to this transaction and wish to submit the transaction to the VAB, please click here. **Please note this is for online credit card payments only.**  [Click Here](#)

Do you want to remove the petition(s) for a parcel from this list?

 If you wish to remove any petitions from your transaction, please click on the checkbox located on the line of the parcel you want to remove, then click here.  [Click Here](#)

Do you want to add a petition for another parcel?

 If you wish to add another petition to your transaction, please click here.  [Click Here](#)

From: [VABTraining](#)
To: [VABTraining](#)
Subject: [EXTERNAL] 2023 Value Adjustment Board Training
Date: Tuesday, September 12, 2023 11:15:37 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!!!**

TO: All Value Adjustment Boards, Special Magistrates, Board Clerks, Board Legal Counsel, and Other Interested Parties
FROM: Florida Department of Revenue
SUBJECT: 2023 Value Adjustment Board Training

Section 194.035, Florida Statutes, requires the Department of Revenue to provide annual training for value adjustment board members, attorneys, and special magistrates. The final 2023 VAB training is available on the Department's website at https://floridarevenue.com/property/Pages/VAB_Training.aspx [floridarevenue.com].

In producing the 2023 training materials, the Department amended the 2022 training materials to reflect 2023 legislative changes. For the reader's benefit, the 2023 legislative changes are in blue text and are generally introduced by a "New" or "Note" label in red text.

Module 1 contains a summary of recent legislative changes. Various training modules included throughout the VAB training address these changes where appropriate. Existing rule text affected by a legislative change is in italicized, red text followed by a "Note" label in red text and a description of the legislative change.

The VAB training materials also include housekeeping items, such as updated links to online references; updated adjusted household incomes for the exemptions for low-income seniors and totally and permanently disabled persons; and corrected citations.

Please send any questions to VABTraining@floridarevenue.com.

NOTIFICATION TO RECIPIENTS: The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

Cautions on corresponding with Revenue by email: Under Florida law, emails received by a state agency are public records. Both the message and the email address it was sent from (excepting any information that is exempt from disclosure under state law) may be released in response to a public records request.

Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.

FROM THE DESK OF ROBERT B. GELMAN.....

August 7, 2023

Value Adjustment Board
Sharon Sweet-Grant, Clerk
Agustin Guerrero III, Supervisor

RE: Application process

I have previously submitted my application for Appraiser Special Magistrate.

I am requesting that you accept and consider this ADDITIONAL writing sample (attached) which is more consistent with your county's required parameters.

Thank you.

A handwritten signature in black ink, appearing to read "R. Gelman", written in a cursive style.

Robert B. Gelman

Appraiser

Cc: Rinky Parwani, Attorney

MEMO FOR THE FILE

July 31, 2023

From: Robert B Gelman

To: [REDACTED]

Subject: [REDACTED]

This document is being provided to you in response to your recent request for a review of the appraisal of the above listed property.

I have not only reviewed the appraisal report, but I also made a personal inspection of the property on July 22, 2023, and the following is my summation of the report.

Overview of the Subject: The subject is identified as the [REDACTED]. The age is stated as 29 years; the effective age is 20 years; the Remaining Economic Life is estimated at 35 years. The site is 14.106 Acres and the improvements total 102,461 SF of Gross Building Area (GBA). The GBA was arrived at by a field measurement. The Net Rentable Area (NRA) is 97,550 SF showing a ratio of GBA to NRA of 95.4%.

Documentation: The report provides various photographs, graphs, maps, aerial views, CoStar report, County records, the deed, floor plans, sketches, Profit and Lost Statement, and lease summaries.

Area and neighborhood analysis: This appears to be very thorough. The demographics and physical appearance of the area does highlight the various strengths and weaknesses and their effect on the subject property.

Subject site: This is a complex site due the topography and access. The report would have benefited if a topographical map had been provided as the terrain is rather challenging, but this factor was obvious to me after a site inspection as the written report does not clarify or expand on the challenges the site presents.

Primary improvement: The primary improvement on the site is the strip, multi-tenant shopping center. The description of the building and its physical characteristics are well presented. The provided photographs do present as accurate a view of the improvements as is possible recognizing the limitations of this media.

Income Approach: This approach is developed by using the NRA of 97,550 SF and a blended and supported market rent, which supports the actual contract rent of \$21/SF to arrive at the Potential Gross Income (PGI). A local market study and a CoStar graph is presented to arrive at a Vacancy and Collection loss of 12%, and the Effective Gross Income (EGI) is then presented. There owner provided actual expenses which showed a 58% ratio to EFI. These expenses were modified and revised in order to meet acceptable and credible appraisal standards. The estimated

expenses the showed an expense ratio of 49%. The resulting Net Operating Income (NOI) was then determined. RealtyRate analytics was considered , also the Mortgage Equity Technique as well the study of recent sales of similar properties and their respective Cap rates was made. These various sources showed rates ranging from a low of 6.8% to a high of 11.3 %. An overall capitalization rate (OCR) of 8.5% was chosen. By applying this OCR to the NOI, a value of \$4,500,000 was estimated by the Income Approach to Value.

Market Approach: Four sales of strip shopping centers were presented. These sales were all within 10 miles of the subject and all were closed within a 28 month period of the effective date of the appraisal. These sales were adjusted to the subject on a per square foot of building basis with land merged and ranged, unadjusted, from \$35/SF to \$52/SF (all rounded). When adjusted for such factors as market factors, date of sale, location, condition, occupancy rates, site and building size, the range was \$38/SF to \$9/SF (both rounded). A reconciled value f 45/SF was selected and this resulted in a value of \$4,600,000 (rounded) by the Sales Comparison Approach.

Cost Approach: Four land sales were presented. These sales ranged in size from 8.23 acres to 15.68 acres and occurred within the past 42 months of the effective date of the appraisal. These sales were adjusted for market conditions, date of sale, availability of utilities, zoning, topographical features and site size. Prior to adjustments, the sales showed unit acquisition costs of \$45,000 to \$63,000/acre (both rounded). After adjustments, the indicated values ranged from \$55,000 to \$61,000/acre (both rounded). The reconciled value of \$800,000/acre or \$1,100,000 (rounded) was estimated for the site value. The appraiser then relied on the Marshal Valuation Service for base and modified replacement (not reproduction) costs. The cost new is shown as \$47.40/SF or a total cost new of \$4,856,651. Accrued depreciation, both function and external obsolescence, is shown as 30% or \$1,456, 953; with the depreciated cost at \$3,400,148. The land value of \$1,100,000 was added and the value of \$4,500,000 (rounded) was shown as the value expressed by the Cost Approach.

Conclusions: The appraiser concluded that most knowledgeable investors would be motivated by the actual and potential return on equity, the Income Approach was the best and most credible method to estimate the value of the subject property.

Final Value as of July 22, 2023 \$4,500,000 (Leased Fee)

**SPECIAL MAGISTRATE APPLICATION
VALUE ADJUSTMENT BOARD**

(APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN FLA. STAT. § 194.035)

Please type or print. If more space is needed, attach additional sheets. Applicants may supplement their application with a resume. However, a resume cannot be used in lieu of an application.

Application for: Attorney Special Magistrate
 Appraiser Special Magistrate for...
 Real Property and/or Tangible Personal Property

If appointed, how much time would you be available to conduct hearings and complete your recommendations?
 1 to 8 hours per week; 9 to 20 hours per week; 21 to 30 hours per week; 31 to 40 hours per week.

APPLICANT INFORMATION

Name: Robert B. Gelman Email: BJGelman@me.com
Business Name: Robert B. Gelman
Home Address: 158 Roscommon place, McMurray, PA 15317
Business Address: 1901 4th St. N., Suite 14785 St. Petersburg, FL 33702
Phone: Home/ Business/ 412-600-4767 Cell/ 412-600-6767
Fax: _____

DOCUMENTATION REQUIRED
Verification of qualifications will be made prior to consideration of this application, pursuant to FS 194.035.

- Copy of license referenced below.
- Documentation to support membership in professional organizations listed in item #6.
- A writing sample, which may consist of an opinion letter or other business-related documentation that contains one or more written pages of original material. If you have served as a special magistrate previously, please submit a recommended decision as your sample. Do not submit a copy of an appraisal as a writing sample.
- Prior to conducting hearings, all applicants are required under Fla. Stat. § 194.035 to certify completion of the current year training provided by the Department of Revenue. To obtain the training, go online to the Department's website at https://floridarevenue.com/property/Pages/VAB_Training.aspx. Return your completion certificate to the VAB clerk.
- Enrollment at <http://www.uscis.gov/e-verify> if required by specific county.

LICENSURE / EXPERIENCE

Attorney Magistrate Applicant: Bar Number: _____ Date of Admission: _____
How many years of experience do you have in the area of ad valorem taxation: _____

Appraiser Magistrate Applicant: Residential Appraiser License #: _____ Valid Thru: _____
General Appraiser License #: R22078 Valid Thru: 11/30/2024
How many years of experience do you have in the area of real property valuation: 54
How many years of experience do you have in the area of tangible property valuation: _____

QUALIFICATION / EXPERIENCE

1. Educational Background
B.A. - University of Pgh.
years of continuing education in real estate related issues. 1973 - Present
Appraisal Institute McEissock Gold Coast

**SPECIAL MAGISTRATE APPLICATION
VALUE ADJUSTMENT BOARD**

(APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN FLA. STAT. § 194.035)

2. If you currently or previously have served as a special magistrate, please provide the municipality or county and dates served.

N/A

3. Have you ever been dismissed, terminated or denied appointment as a special magistrate for poor or improper performance? No Yes (please explain)

N/A

4. List any additional information which makes you qualified to serve as a special magistrate. Also provide name and contact information of at least two individuals who can attest to your years of experience in ad valorem taxation, tangible personal property or real property appraisals.

Have served as expert witness in real property appraisals
Lecturer
Instructor
Ronan Jones - 412-979-0911 Mark Pascek 412-302-8489

5. If no set schedule of fees is established for the county to which you are applying, describe your schedule of fees to be charged the board on a one-hour basis. I accept the board's schedule of fees; or Schedule of fees required: _____

6. List each organization, recognized by the real estate appraisal industry or the professionals in that field, in which you are currently or have previously been a designated member:

ORGANIZATION	DESIGNATION	DATE	MEMBER #
Appraisal Institute	SRA	1975-2007	R2 2078 - license
Real Estate Broker	Broker	2008-current	BK3229672

7. List the requirements, including experience and education, necessary to obtain each designation listed above:

Required experience, hours, required educational credits
Submission and approval of demonstration appraisal report

8. Have you ever been disbarred, suspended or received any other disciplinary action from any organized association, or from the State of Florida? No Yes (please explain)

9. If applicable, describe experience you have appraising tangible property:

N/A

**SPECIAL MAGISTRATE APPLICATION
VALUE ADJUSTMENT BOARD**

(APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN FLA. STAT. § 194.035)

10. List any experience and/or specialty for the following property types:

PROPERTY TYPE	EXPERIENCE/SPECIALTY
Residential Real Property	50 years -
Commercial Real Property	50 years
Tangible Property	
Other (please specify)	

11. List any personal or business relationship you have ever had with any officer or employee of the office of the property appraiser, office of the clerk of the circuit court, office of the county attorney or the value adjustment board of any of the counties to which you are applying:

N/A

12. List any clubs, organizations, associations, or other entities to which you belong or participate in and in which a possible conflict of interest could occur or the appearance of a conflict of interest might arise that would prevent you from fairly conducting the hearing between the property appraiser and the property owner and taxpayer.

N/A

13. Explain your level of knowledge and experience with computers and list the applications you are familiar with, including Axia.

Word, WIN TOTAL
Familiar with Axia

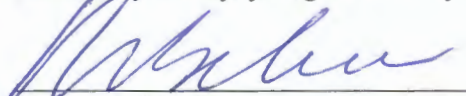
CERTIFICATION

Pursuant to Fla. Stat. § 194.035, a person cannot serve as a special magistrate if he/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/she services the Board as a special magistrate, represents a party before the Board in any administrative review of property taxes.

Are you an elected or appointed official of a county, a taxing jurisdiction, or the state? Yes No
 Are you an employee of a county, a taxing jurisdiction, or the state? Yes No

If yes, please provide details: _____

The undersigned certifies, under penalty of disqualification from consideration, that each item contained in this application, or any other document furnished by or on behalf of the applicant is true and complete as of the date it bears. The undersigned authorizes the Value Adjustment Board to obtain information from other sources to verify each item contained herein. The undersigned acknowledges that, if selected, he/she will follow all requirements and mandates of law in fulfilling the duties of special magistrate.

 Date: 5/14/2023

Signature of Applicant
 Robert B. Gelman
 Printed Name of Applicant

APPRAISER SPECIAL MAGISTRATE INFORMATION SHEET

Instructions: Please TYPE or PRINT LEGIBLY. When submitting this form with your resume, it is not necessary to include a cover letter. Enclosed is a copy of the application to be forwarded to the Value Adjustment Board (VAB) for the 2023 tax year. COMPLETED APPLICATIONS MUST BE RECEIVED IN OUR OFFICE NO LATER THAN Friday, May 19, 2023.

NAME: Robert B. Gelman
MAILING ADDRESS: 158 Roscommon Pl, McMurray, PA 15317
TELEPHONE NUMBER: 412-600-6767 FAX NUMBER: _____
E-MAIL ADDRESS: Bjgelman@me.com

NUMBER OF YEARS EXPERIENCE IN AS AN APPRAISER:
REAL PROPERTY VALUATION: 54
TANGIBLE PROPERTY VALUATION: _____

DO YOU HAVE VAB EXPERIENCE HEARING:
No TANGIBLE PERSONAL PROPERTY PETITIONS
No ONE TO FOUR UNIT VALUATIONS AS A FLORIDA CERTIFIED RESIDENTIAL APPRAISER
No ANY TYPE OF REAL PROPERTY VALUATIONS AS A FLORIDA CERTIFIED GENERAL APPRAISER
NUMBER OF YEARS EXPERIENCE AS A SPECIAL MAGISTRATE: - 0 -

Initial all items as an acknowledgment:

RS I do not have any potential conflicts of interest or conflicts of interest the Board should be advised of prior to appointment.

RS **Attendance at the Special Magistrate Orientation session is mandatory.** Compensation is approved.

RS Attendance at the Value Adjustment Board meetings may be requested where recommendations are being approved.

RS Must be a **FLORIDA CERTIFIED RESIDENTIAL APPRAISER** to hear real property valuations of one to four units and/or a **FLORIDA CERTIFIED GENERAL APPRAISER** for any type of real property valuations with a minimum of five years experience.

RS Must complete Department of Revenue Special Magistrate Training for the 2023 tax year (at own expense) and produce a DOR Statement of Completion prior to conducting hearings.

RS Hearings will be conducted by qualified Special Magistrates, with five years experience, as outlined in F.S. 194.035, for periods beginning as early as 8:30 a.m. and ending when the last scheduled hearing is completed (normally 2:30 p.m. or shortly thereafter).

RS At the conclusion of the hearings, Recommended Decisions should be completed at the hearing site by 5:00 p.m. or, **no later than twenty-one calendar days**, unless additional research is required.

RS Compensation is not provided for lunch periods, training, mileage, parking, postage, or other expenses. The compensation is \$200 per hour for attending scheduled hearings and preparing findings of facts and conclusions of law. Magistrates will be paid three hours minimum per scheduled hearing day unless cancellation notice is given more than 48 hours in advance. The three hour minimum is not paid for orientation meetings.

RS 12D-9.010(4)(c) During a tax year in which a Special Magistrate serves, he or she must not represent any party before the board in any administrative review of property taxes.

RS This document and any material submitted will become part of the public record.

RS If appointed a special magistrate, I will adhere to 12D-9.022 relating to disqualification or recusal.

Understanding the above information, I wish to be considered for appointment as a Special Magistrate by the VALUE ADJUSTMENT BOARD of Hillsborough County, Florida.

Signature: *Robert B. Gelman*
Revised 05/02/2023

Date: 5/06/2023



Ron DeSantis, Governor

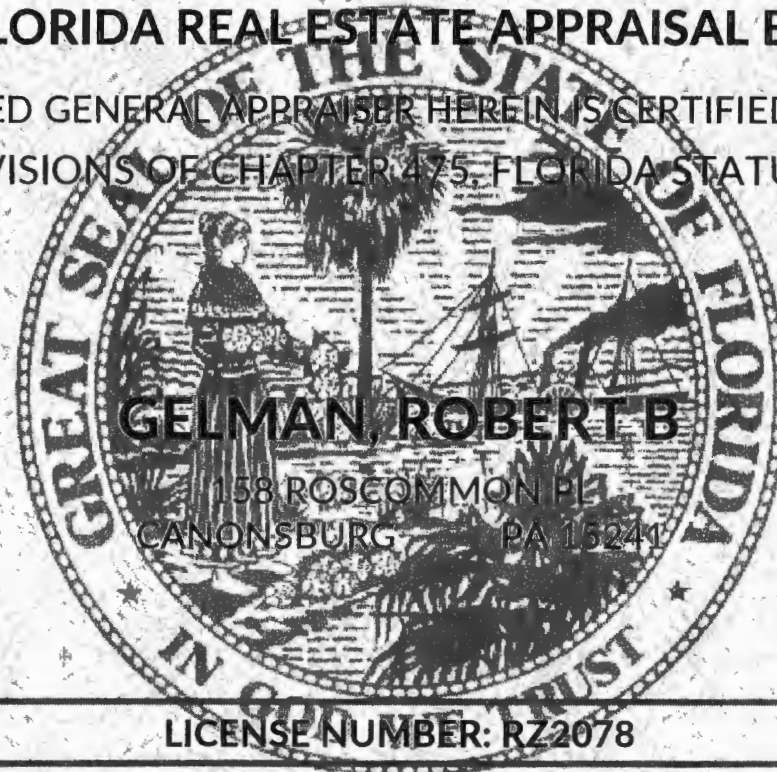
Melanie S. Griffin, Secretary



**STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

FLORIDA REAL ESTATE APPRAISAL BD

THE CERTIFIED GENERAL APPRAISER HEREIN IS CERTIFIED UNDER THE
PROVISIONS OF CHAPTER 475, FLORIDA STATUTES



GELMAN, ROBERT B

158 ROSECOMMON PL
CANONSBURG PA 15241

LICENSE NUMBER: RZ2078

EXPIRATION DATE: NOVEMBER 30, 2024

Always verify licenses online at MyFloridaLicense.com



Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.



Ron DeSantis, Governor

Melanie S. Griffin, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

DIVISION OF REAL ESTATE

THE BROKER HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 475, FLORIDA STATUTES

GELMAN, ROBERT B

158 ROSECOMMON PL
CANONSBURG PA 15317

LICENSE NUMBER BK3229672

EXPIRATION DATE: SEPTEMBER 30, 2023

Always verify licenses online at MyFloridaLicense.com



Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.

830 Walnut St
Pittsburgh, PA 15221

Phone: 412-371-6000
Fax: 412-371-9000

WWW.DITIO.COM



May 2, 2023

[REDACTED]

Concerning the [REDACTED]

Property Owner of Record:
Subject Property Location:

[REDACTED]

Dear Attorneys [REDACTED]

In response to your request for a retrospective opinion of the market values of the leased fee interest in the subject property, I have appraised the subject property indicated above. The intended use of this appraisal report is to challenge the [REDACTED] County Assessments for the years 2022 and 2023.

I have inspected the property and have collected, analyzed and processed all relevant data within the considered approaches to value. The value conclusions presented herein are subject to the Definitions, Assumptions and Limiting Conditions that are set forth within this report.

As a result of my investigation, my opinion of the market value of the leased fee interest in the subject property, in cash or financial terms equivalent to cash, as of January 1, 2022 is:

Three Million Five Hundred Thousand Dollars
\$3,500,000 (Leased fee Interest)

As a result of my investigation, my opinion of the market value of the leased fee interest in the subject property, in cash or financial terms equivalent to cash, as of January 1, 2023 is:

Three Million Five Hundred Thousand Dollars
\$3,500,000 (Leased fee Interest)

This letter of transmittal is not, and should not, be used as an illustration of an appraisal report without the attached analysis.

This is an Appraisal Report, which is intended to comply with the reporting requirements set forth under Standards Rule 2-2(a) of the *Uniform Standards of Professional Appraisal Practice (USPAP)* for an Appraisal Report. The depth of discussion contained in this appraisal report is specific to the needs of the client and for the intended use stated above. The client and intended user of the report is the law firm of [REDACTED]. The appraiser is not responsible for unauthorized use of this report.

Sincerely,

Robert B. Gelman

[REDACTED]

Ditio Appraisals

Curriculum Vitae

Robert B. Gelman
Ditio Inc. Real Estate Appraisals
830 Walnut Street Pittsburgh, PA 15221
Phone: 412-371-6000 Fax: 412-371-9000

Robert has just passed the milestone of 52 years of professional appraiser experience.

He is currently Senior Appraiser and Director of Marketing for Ditio Inc., a provider of a wide variety of real estate appraisal services. He is past President of Gelman Appraisal Services, LLC, a valuation company which had offices in both the Greater DC area, south Florida and the Greater Pittsburgh area for almost 45 years.

Robert B. Gelman holds a General Appraisal Certification from the Commonwealth of Pennsylvania and the State of Florida. He is also a licensed Real Estate Broker in the State of Florida.

Robert was a member of the Realtors Association of Metropolitan Pittsburgh where he served as the 1988 President. He was elected to the Board of Directors as well as the Pennsylvania Association of Realtors where he served as regional delegate for 8 years, and the National Association of Realtors where he held the GAA Foundling Member designation from the Real-estate Appraisal Section. He is a past President of the Pittsburgh Chapter of the Society of Real Estate Appraisers and was also on the Board of Directors (now the Appraisal Institute).

His wide speaking engagements include the Appraisal Institute Mid-Atlantic Conference in Atlantic City, NJ, the Greater Washington DC Relocation Council, the Great Lakes Relocation Round Table in Cleveland, Ohio and a Regional Relocation Conference in Columbus, Ohio. As a panelist for Cendant (formerly Homequity), he was presented with the Service Excellence Award, which indicates the most consistent appraisal accuracy in the nine state Eastern Region. Also, for the Appraisal Institute, he was the facilitator and co-author of a seminar, "How Much is Enough?" in New York City.

Robert has served on the Appraisal Institute Advisory Council and the Employee Relocation Council's Ethics Committee. The Employee Relocation Council appointed him as a panelist to introduce the revised appraisal forms in Pennsylvania, New Jersey, Connecticut, Kentucky, Oklahoma and Maryland. He also was the presenter of numerous seminars concerning the principals of relocation appraising for Federal government employees in both D.C and Maryland, and he appeared in nationally distributed appraisal educational videos for General Motors and Chemical Bank of New York.

Biography - Page 2

Robert wrote and moderated a seminar called "Broker's Price Opinions versus Appraisals" for an appraisal conference in Las Vegas and was presented with the Employee Relocation Council's Meritorious Service Award as well as the President's Award for being a principal contributor to the Magazine Relocation Appraisal Guide as well as the article "Would You Buy a Used House From This Man?" which appeared in Mobility Magazine.

He was one of nine members of the Ad Hoc Appraiser's Committee, which wrote the model upon which the Commonwealth of Pennsylvania's laws on the certification and licensing of appraisers is based and was subsequently appointed to the original board of Directors of the Pennsylvania Appraisal Council.

The Mid-Atlantic Mortgage Bankers Association asked Robert to serve as the facilitator of a panel, "The Next Generation, Appraisers On-Line" which led to contributing his time to the Technology Fair Committee in Atlantic City.

Robert was an instructor in Real Estate Appraising for the Commonwealth of Pennsylvania for several years. He was also an approved instructor in Florida for continuing education credits in Real Estate Appraising.

Robert has appeared as an expert witness numerous times involving real estate related cases in Family Court, Federal Bankruptcy Court, Commons Pleas Court and Board of Viewers. These include Allegheny, Washington, Butler, Beaver and Greene Counties.

Robert B. Gelman entered the real estate appraisal business in Pittsburgh in 1968 and started his own firm, Gelman Real Estate and Appraisal Services, in 1972. Bob owned this firm, which was one of the largest in Western Pennsylvania, until 1997 when he sold the corporation. The new owners retained Bob as Chief appraiser for their Pittsburgh as well as their Florida appraisal businesses until 2000 when he opened his own firm -Gelman Appraisal Services - in Naples, Florida.

Family priorities resulted in Bob's return to Pittsburgh in 2002. He was affiliated with the real estate appraisal firm of Mariani, Kaufman and Savastano where his duties included residential and commercial appraising, expert witness testifying and review appraising and marketing.

In 2006, Bob became an Associate and Senior Appraiser with Ditio, Inc. His duties included opening two appraisal firms in Naples and West Palm Beach, FL. He returned to Pittsburgh in 2011 and is now the Senior Appraiser and Director of Marketing for Ditio.¹

SRA

From: Bob Gelman <gypsysdead@yahoo.com>
To: Bob Gelman <rgelman@ditio.com>
Subject: SRA
Date: Sunday, May 14, 2023 11:04 AM
Size: 3.9 MB



Sent from my iPhone so please excuse any typos
Bob Gelman
Ditio Appraisals
412 600-6767

Florida Department of Revenue

Certificate of Training

Rinky Parwani

has received

**2023 Value Adjustment Board Members and
Board Attorneys VAB Training**

on

9/25/23



Florida Department of Revenue

Certificate of Training

Richard Harris

has received

**2023 Real Property Appraiser Special
Magistrates VAB Training**

on

9/20/23



Florida Department of Revenue

Certificate of Training

Robert C. Hicks

has received

**2023 Real Property Appraiser Special
Magistrates VAB Training**

on

9/19/23



Florida Department of Revenue

Certificate of Training

Andrea M Johnson

has received

2023 Attorney Special Magistrates VAB Training

on

9/15/23



Certification of Training Completion

The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2023 Value Adjustment Board Training, including the exam, for Real Property Appraiser Special Magistrate.

I certify that I,

Philicia Lloyd

Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 7 and Module 11 of the Department of Revenue's 2023 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.

This certification becomes valid only when signed and dated below by the person who completed the training including exam as described above. By my dated signature below, I further attest to my preceding statements.

Philicia Lloyd

Signature and Certification of

9/12/2023

DATE



Certification of Training Completion

The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2023 Value Adjustment Board Training, including the exam, for Real Property Appraiser Special Magistrate.

I certify that I,

Steven Lawrence Nystrom

Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 7 and Module 11 of the Department of Revenue's 2023 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.

This certification becomes valid only when signed and dated below by the person who completed the training including exam as described above. By my dated signature below, I further attest to my preceding statements.



Signature and Certification of

9/20/23

DATE



Certification of Training Completion

The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2023 Value Adjustment Board Training, including the exam, for Tangible Personal Property Appraiser Special Magistrate.

I certify that I,

Steven Lawrence Nystrom

Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 5, Module 7 (part 1 only), 8, and 11 of the Department of Revenue's 2023 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.

This certification becomes valid only when signed and dated below by the person who completed the training including exam as described above. By my dated signature below, I further attest to my preceding statements.



Signature and Certification of

9/26/23

DATE



Florida Department of Revenue

Certificate of Training

Terrie Peltier

has received

**2023 Real Property Appraiser Special
Magistrates VAB Training**

on

9/15/23



Florida Department of Revenue

Certificate of Training

Steven Porcaro

has received

**2023 Real Property Appraiser Special
Magistrates VAB Training**

on

9/12/23



Florida Department of Revenue

Certificate of Training

John Robinson

has received

**2023 Real Property Appraiser Special
Magistrates VAB Training**

on

9/19/23



Florida Department of Revenue

Certificate of Training

John Robinson

has received

**2023 Tangible Personal Property Appraiser
Special Magistrates VAB Training**

on

9/19/23



Florida Department of Revenue

Certificate of Training

Alex Ruden

has received

**2023 Tangible Personal Property Appraiser
Special Magistrates VAB Training**

on

9/14/23



Florida Department of Revenue

Certificate of Training

Lori Rutland

has received

2023 Attorney Special Magistrates VAB Training

on

9/12/23



Florida Department of Revenue

Certificate of Training

Charles Samaha

has received

2023 Attorney Special Magistrates VAB Training

on

9/12/23



Florida Department of Revenue

Certificate of Training

Richard L Steeves

has received

**2023 Real Property Appraiser Special
Magistrates VAB Training**

on

9/19/23



Florida Department of Revenue

Certificate of Training

Robert Sutte

has received

**2023 Real Property Appraiser Special
Magistrates VAB Training**

on

9/14/23



Florida Department of Revenue

Certificate of Training

Robert Sutte

has received

**2023 Tangible Personal Property Appraise
Special Magistrates VAB Training**

on

9/14/23



Florida Department of Revenue

Certificate of Training

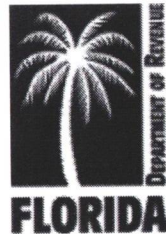
Laura Layne Walker

has received

2023 Attorney Special Magistrates VAB Training

on

9/12/23



Certification of Training Completion

The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2023 Value Adjustment Board Training, including the exam, for Real Property Appraiser Special Magistrate.

I certify that I,

Maxim Antonov

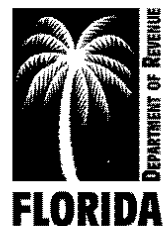
Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 7 and Module 11 of the Department of Revenue's 2023 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.

This certification becomes valid only when signed and dated below by the person who completed the training including exam as described above. By my dated signature below, I further attest to my preceding statements.

Signature and Certification of

09/20/2023

DATE



Florida Department of Revenue

Certificate of Training

Carolyn M Holman

has received

**2023 Real Property Appraiser Special
Magistrates VAB Training**

on

9/20/23



Florida Department of Revenue

Certificate of Training

Carolyn M Holman

has received

**2023 Tangible Personal Property Appraiser
Special Magistrates VAB Training**

on

9/20/23



Florida Department of Revenue

Certificate of Training

Stephen Jamir

has received

**2023 Real Property Appraiser Special
Magistrates VAB Training**

on

9/20/23



Florida Department of Revenue

Certificate of Training

Betsy Macinnis Lundeen

has received

2023 Attorney Special Magistrates VAB Training

on

9/15/23



Florida Department of Revenue

Certificate of Training

Donald Terrana

has received

**2023 Real Property Appraiser Special
Magistrates VAB Training**

on

9/20/23



Tampa Bay Times
Published Daily

STATE OF FLORIDA
COUNTY OF Hillsborough

} ss

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: TAXPAYER NOTICE MEETING** was published in said newspaper by print in the issues of: **9/27/23** 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.

TAXPAYER NOTICE
MEETING OF THE IDLLSBOROUGH COUNTY
VALUE ADJUSTMENT BOARD

The Value Adjustment Board will meet on Thursday, October 5, 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 V AB to take public comment; approve minutes; certify the 2023 Real and Tangible Assessment Rolls, and authorize the Chairman to sign the Certificate of Value Adjustment Board for each roll, so the tax rolls can be extended; adopt the amended local rules; and other V AB matters.

The purpose of the Board is to hear the following: petitions relating to assessments filed pursuant to Florida Statute (F.S.) 194.011(3); complaints relating to homestead exemptions as provided for under F.S. 196.151; appeals from exemptions denied or disputes arising from exemptions granted upon the filing of exemption applications under F.S. 196.011; and appeals concerning ad valorem tax deferrals and classifications. The Board has appointed Special Magistrates for the purpose of taking testimony and making recommendations to the Board, which recommendations the Board may act upon without further hearing. Special Magistrate hearings will begin October 2023 .

The Property Appraiser maintains a list of all applicants for exemptions who have had their applications for exemption either denied or wholly or partially approved. This list is available to the public in the County Center, 15th floor, between the hours of 8:00 a.m. and 5:00 p.m. each weekday, excluding holidays. This list includes the following exemptions: homestead; portability; religious; literary; charitable; scientific; hospitals; nursing homes; homes for special services; nonprofit homes for aged; governmental property; leasehold interests in governmental property; certain permanently and totally disabled veterans; disabled veterans confined to wheelchairs; totally and permanently disabled persons; renewable energy source; educational property; labor organization property; community centers; not for profit sewer and water company property; property of widows, widowers, blind persons and persons totally and permanently disabled; disabled ex-servicemen; historic properties; and historic properties open to the public.

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.
September 27, 2023 0000308878

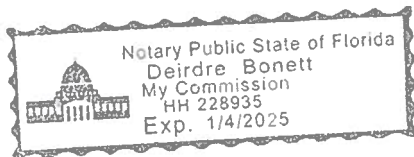
Signature Affiant

Sworn to and subscribed before me this **09/27/2023**

Signature of Notary Public

Personally known X or produced identification

Type of identification produced _____





EVENT Public Meetings

DATE October 5, 2023 9:30 AM - 10:30 AM

Value Adjustment Board

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

The original meeting was scheduled for 9/28/23.

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

DATE

October 5, 2023 | 9:30 AM

CONTACT

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

VAB SCHEDULE & AGENDAS

