

VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY
AGENDA
January 10, 2024
2:00 P.M.
Via Communications Media Technology

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

ORDER OF BUSINESS

1. Call to Order and Pledge of Allegiance
 - a. Purpose of Meeting: Approve Phase I Recommended Decisions, VAB Legal Counsel Discussion 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.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 petition number and speak clearly into the microphone. Three (3) minutes are allowed for each speaker.
3. **Approve Phase I Recommended Decisions**
4. **Approve the October 5, 2023 VAB Meeting Minutes**
5. **VAB Legal Counsel Discussion**
 - a. extend the contract with Ms. Parwani or
 - b. proceed with a request for legal services to obtain responses from qualified applicants interested in serving as the Hillsborough County VAB legal counsel
6. Other VAB Matters
 - a. Correspondence
 - b. Meeting Notice
 - c. The next meeting is scheduled for Tuesday, February 27, 2024, 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.

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 1/10/2024 2:00:00 PM

Petition #	Folio #	Petitioner Name	Decision
2023-00083	0884950108	PAUL F SAVICH REAL ESTATE LLC	HDVAB
2023-00084	0794450052	PAUL F SAVICH REAL ESTATE LLC	HDVAB
2023-00085	0324240000	PAUL F SAVICH REAL ESTATE LLC	HDVAB
2023-00086	0794450054	PAUL F SAVICH REAL ESTATE LLC	HDVAB
2023-00087	0794450056	PAUL F SAVICH REAL ESTATE LLC	HDVAB
2023-00089	0842150000	LANGFORD NATALIE	HDVAB
2023-00090	0842150600	LANGFORD NATALIE	HDVAB
2023-00098	1566290000	BIBLE TRUTH MINISTRIES INC	HDVAB
2023-00455	0003160010	ALTMAN RICHARD MARK	HDVAB
2023-01659	0806100000	KNIGHTS-GRIFFIN LLC	HDVAB
2023-01658	0810011000	KNIGHTS-GRIFFIN LLC	HDVAB
2023-01910	T0420038123	RYAN LLC	HDVAB
2023-01962	0542458188	HOUGH MATTHEW JASON & KRISTINA LIUTKUTE	HDVAB
2023-01971	T0453350000	ALTUS GROUP	HDVAB
2023-01972	T0453351000	ALTUS GROUP	HDVAB
2023-01973	T0453352000	ALTUS GROUP	HDVAB
2023-01988	0542080186	KREITZINGER MICHAEL WALTER /TRUSTEE ET AL	HDVAB
2023-04268	1765940000	ROSETE PHILIP A	HDVAB
2023-04272	0045804974	YI JIN K & YOO SOON KEUN	HDVAB
2023-04274	1524020000	RODOLFO BELTRE	HDVAB
2023-04277	2020880000	VILLAR WILKHEM & RUBIO MABEL	HDVAB
2023-04278	0129316532	VESCOVI PETER L & MARGARET	HDVAB
2023-04279	0864225162	WALTS ANDREW PARSONS LIFE ESTATE ET AL	HDVAB

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 1/10/2024 2:00:00 PM

Petition #	Folio #	Petitioner Name	Class	Taxable Value		Decision
				BEFORE	AFTER	
2023-00009	0542462684	EASTWOOD BRYAN	DOR_4	\$108,125	\$0	GRANTED
2023-00013	0637392000	ESTATE OF LEROY GONZALEZ	DOR_4	\$737,274	\$737,274	DENIED
2023-00014	0926320000	CENTELLA STEPHANIE	DOR_3	\$37,693	\$37,693	DENIED
2023-00015	0926371000	CENTELLA STEPHANIE	DOR_3	\$334,302	\$334,302	DENIED
2023-00016	0637220050	CENTELLA STEPHANIE	DOR_3	\$55,252	\$55,252	DENIED
2023-00017	0926330155	CENTELLA STEPHANIE	DOR_3	\$552,354	\$552,354	DENIED
2023-00018	0926331000	CENTELLA STEPHANIE	DOR_3	\$170,733	\$170,733	DENIED
2023-00019	0926360000	CENTELLA STEPHANIE	DOR_3	\$306,406	\$306,406	DENIED
2023-00022	0926330150	CENTELLA STEPHANIE	DOR_3	\$290,974	\$290,974	DENIED
2023-00023	0806280100	ZINK CHRISTOPHER R & MICHELLE L	DOR_4	\$503,090	\$503,090	DENIED
2023-00024	1873220000	PARATHUNDIL DAVID	DOR_4	\$247,625	\$247,625	DENIED
2023-00028	0637040000	CENTELLA STEPHANIE	DOR_3	\$367,795	\$367,795	DENIED
2023-00033	0789320222	GAUTHIER NATHANIEL D	DOR_4	\$287,551	\$164,506	GRANTED
2023-00034	0867880010	OLIVER MARK	DOR_3	\$981,571	\$981,571	DENIED
2023-00046	0803560000	MCCOY CARL E LIVING TRUST	DOR_3	\$435,259	\$435,259	DENIED
2023-00052	0647250000	CUNNINGHAM COREY C	DOR_4	\$498,784	\$498,784	DENIED
2023-00053	1090440000	LYNCH BRENDAN	DOR_4	\$12,346,796	\$12,346,796	DENIED
2023-00054	1090650020	LYNCH BRENDAN	DOR_4	\$1,838,846	\$1,838,846	DENIED
2023-00055	1090440010	LYNCH BRENDAN	DOR_4	\$12,207,947	\$12,207,947	DENIED
2023-00056	1693200000	LYNCH BRENDAN	DOR_4	\$2,054,629	\$2,054,629	DENIED
2023-00061	0806620000	FULTZ TIMMIE & JANISE	DOR_3	\$265,206	\$265,206	DENIED
2023-00062	0806670148	FULTZ TIMMIE & JANISE	DOR_3	\$343,470	\$343,470	DENIED
2023-00064	0643320000	GHS MLK 11 LLC	DOR_3	\$259,814	\$259,814	DENIED
2023-00065	0643320100	GHS MLK 11 LLC	DOR_3	\$777,609	\$777,609	DENIED
2023-00066	0643320200	GHS MLK 11 LLC	DOR_3	\$876,027	\$876,027	DENIED
2023-00068	0643330000	GHS MLK 11 LLC	DOR_3	\$348,262	\$348,262	DENIED
2023-00069	0643320050	GHS MLK 11 LLC	DOR_3	\$877,188	\$877,188	DENIED
2023-00070	0643100010	GHS MLK 11 LLC	DOR_3	\$172,224	\$172,224	DENIED
2023-00071	0123300005	KNAUS THOMAS NICKERSON & VERA POLYAKOVA	DOR_3	\$411,768	\$411,768	DENIED
2023-00077	0232820000	DE LOS SANTOS ELENA L	DOR_4	\$97,312	\$97,312	DENIED
2023-00081	0880675604	POSPICHAL CHRISTINA L	DOR_4	\$389,759	\$389,759	DENIED
2023-00096	0036808828	JAMES BEVERLY A	DOR_4	\$306,753	\$256,753	GRANTED
2023-00097	0145300150	LIFE CONNECTIONS COUNSELING CENTER INC	DOR_4	\$905,903	\$905,903	DENIED
2023-00100	0347560632	BUMGARNER YULIA AND RYAN T	DOR_1	\$368,876	\$368,876	DENIED
2023-00101	0597300000	MCNICHOLS SCOTT & INA	DOR_3	\$857,697	\$857,697	DENIED
2023-00102	0988070000	CHACON ROBERT	DOR_1	\$326,242	\$326,242	DENIED
2023-00208	1009851126	JOYCE JAMES B	DOR_1	\$168,282	\$168,282	DENIED
2023-00233	0182920100	R AND B INVESTMENT GROUP INC	DOR_1	\$507,980	\$507,980	DENIED

2023-00331	0656835602	ITAX PROPERTY TAX APPEALS	DOR_1	\$466,576	\$466,576	DENIED
2023-00466	1090165026	CAZABELLA LLC	DOR_1	\$17,452,300	\$16,000,000	GRANTED
2023-00490	1920090100	CURRIE CHRISTOPHER B	DOR_1	\$256,808	\$256,808	DENIED
2023-00491	1899670000	CURRIE CHRISTOPHER B	DOR_1	\$218,822	\$218,822	DENIED
2023-00492	1977000000	CURRIE CHRISTOPHER B	DOR_1	\$66,252	\$66,252	DENIED
2023-00493	1976880020	CURRIE CHRISTOPHER B	DOR_1	\$107,580	\$107,580	DENIED
2023-00571	0421455090	ABATEMENT INCORPORATED	DOR_1	\$5,591,200	\$5,591,200	DENIED
2023-00572	0403760150	ABATEMENT INCORPORATED	DOR_1	\$5,423,600	\$5,423,600	DENIED
2023-00573	1167090000	DLM SAXONY LLC	DOR_1	\$1,420,360	\$1,278,324	GRANTED
2023-00671	1962440336	KEERTY DINESH & LALITHA	DOR_4	\$461,171	\$461,171	DENIED
2023-00672	1962440336	DINESH AND LALITHA KEERTY	DOR_1	\$461,171	\$461,171	DENIED
2023-00707	0010521000	JAMES ROBERT & LUCILENE	DOR_1	\$517,202	\$517,202	GRANTED
2023-00708	0163556160	REGAZZI JUSTIN R & AMRAH M	DOR_1	\$361,098	\$361,098	DENIED
2023-00788	0163910000	NORTH DALE DEVELOPMENT LTD	DOR_1	\$14,907,800	\$14,907,800	DENIED
2023-00791	1120370000	DUCHARME MCMILLEN DMA	DOR_1	\$4,626,445	\$4,556,000	GRANTED
2023-00792	1090760100	DUCHARME MCMILLEN DMA	DOR_1	\$11,538,162	\$11,538,162	DENIED
2023-00872	0247850000	THB SERVICES, LLC	DOR_1	\$3,154,228	\$3,154,228	DENIED
2023-00874	1995510902	THB SERVICES, LLC	DOR_1	\$13,243,780	\$13,243,780	DENIED
2023-00875	0685150600	THB SERVICES, LLC	DOR_1	\$4,996,200	\$4,996,200	DENIED
2023-01017	1791420000	VALDES YOANYS	DOR_1	\$312,660	\$312,660	DENIED
2023-01333	1834640005	FOX DANIEL L	DOR_1	\$363,997	\$363,997	DENIED
2023-01395	1393670000	HUNDLEY LARRY A AND JOAN	DOR_1	\$65,054	\$65,054	DENIED
2023-01396	1393671000	HUNDLEY LARRY A AND JOAN	DOR_1	\$207,705	\$207,705	DENIED
2023-01481	0773458010	ZHAO YINGJIAN & GUIZHEN YU	DOR_1	\$268,197	\$268,197	DENIED
2023-01614	1393620000	HUNDLEY SCOTT	DOR_1	\$163,934	\$163,934	DENIED
2023-02553	0109600000	MCPHERSON CHRISTOPHER	DOR_9	\$464,361	\$464,361	DENIED

Total Petitions

64

OCTOBER 5, 2023 - VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Thursday, October 5, 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 appointee Ron Dyser.

The following member was absent: Citizen appointee Shawn Simon.

1. Call to Order and Pledge of Allegiance

Chair Kemp called the meeting to order at 9:31 a.m. and led in the pledge of allegiance to the flag.

- a. Purpose of Meeting: Extend the Tax Rolls, Approve Minutes, and Other VAB Matters

Chair Kemp highlighted the item.

2. Public Comments

Mr. Robert Gelman spoke on the resubmittal of his special magistrate application.

3. Approve the July 28, 2023, Meeting Minutes

Chair Kemp asked for a motion. **Mr. Dyser moved to approve, seconded by Commissioner Cameron Cepeda.** Upon roll call vote, **the motion carried four to zero.** (Mr. Simon was absent.)

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 could be Extended

Chair Kemp summarized the item and sought a motion to certify the 2023. **Mr. Dyser so moved, seconded by Ms. Rendon.** Upon roll call vote, **the motion carried four to zero.** (Mr. Simon was absent.)

5. Adopt the Amended 2023 Local VAB Procedures

VAB Counsel Rinky Parwani touched on the item. **Ms. Rendon moved to approve, seconded by Mr. Dyser.** Upon roll call vote, **the motion carried four to zero.** (Mr. Simon was absent.)

THURSDAY, OCTOBER 5, 2023

6. Other VAB Matters

a. Correspondence

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

b. Robert Gelman Appraiser Magistrate Application

Ms. Sweet-Grant touched on the item. Mr. Dyser conferred with Attorney Parwani, who confirmed Mr. Gelman could be appointed. Commissioner Cameron Cepeda inquired on out-of-state magistrate applications. **Ms. Rendon moved to add Mr. Gelman to the roster of magistrates, seconded by Mr. Dyser.** Upon roll call vote, **the motion carried four to zero.** (Mr. Simon was absent.)

c. Department of Revenue Training Certificates

d. Meeting Notice

Ms. Sweet-Grant referenced background material.

7. Adjournment

There being no further business, the meeting was adjourned at 9:40 a.m.

READ AND APPROVED: _____

CHAIR

ATTEST:

CINDY STUART, CLERK

By: _____
Deputy Clerk

jh

**AGREEMENT BETWEEN THE
HILLSBOROUGH COUNTY
VALUE ADJUSTMENT BOARD AND
RINKY S. PARWANI, ESQ. FOR
THE PROVISION OF LEGAL SERVICES**

This AGREEMENT, effective as of the date executed is entered into between the Hillsborough County Value Adjustment Board (VAB), created pursuant to Chapter 194, Florida Statutes, and Rinky S. Parwani, a Florida licensed attorney (ATTORNEY) for the provision of legal services.

WITNESSETH

WHEREAS, the 2008 Florida Legislature amended Section 194.015, Florida Statutes to require the VAB to employ private legal counsel; and

WHEREAS, VAB issued a request for proposals for Private Counsel Services; and

WHEREAS, VAB, upon recommendation of its selection committee, has determined that Rinky S. Parwani, Esq. is qualified to provide such services.

NOW, THEREFORE, in consideration of the mutual covenants and provision contained herein, the parties agree as follows:

**ARTICLE 1
Scope of Services**

ATTORNEY shall provide legal services as directed by VAB and as mandated by Chapter 194, Florida Statutes.

**ARTICLE II
Term**

The term of this contract will be for a two-year period commencing September 1, 2024, and terminating August 31, 2026.

**ARTICLE III
Fees**

ATTORNEY shall be compensated at the following hourly rates in ¼ increments:

Legal Services	\$275
Litigation	\$375

ATTORNEY shall not be paid at the Litigation rate if VAB has employed outside counsel to represent it in any litigation.

ATTORNEY shall submit to the VAB Clerk monthly invoices that include a description of the services performed, the amount of time associated with the service and the hourly rate associated with the service. Approved costs will be disclosed separately and receipts documenting payment to third parties must be attached to the monthly invoice where appropriate.

**ARTICLE IV
Expenses and Limitation of Costs**

Services involved in the creation and distribution of documents, including, but not limited to, copying, research and postage may be provided by the VAB through the Clerk to VAB. **ATTORNEY** shall not be reimbursed for services provided through the Clerk to the VAB. **ATTORNEY** travel outside of Hillsborough County must be preapproved by VAB and will be reimbursed according to law.

**ARTICLE V
Additional Legal Counsel**

If for any reason **ATTORNEY** becomes unavailable for a meeting of the VAB, Clerk to the VAB may retain outside counsel on a temporary basis to substitute for **ATTORNEY**.

**ARTICLE VI
Training**

ATTORNEY shall attend, at VAB expense, the Department of Revenue training mandated by Section 194.035, Florida Statutes. VAB may authorize additional training at its discretion.

**ARTICLE VII
Maintenance of Records**

ATTORNEY shall maintain all documents, including work papers created or received in the performance of this contract, as required by Chapter 119, Florida Statutes, or for five (5) years, whichever is longer. **ATTORNEY** shall make such records available to VAB and **CLERK** upon request and as required by Chapter 119.

IF THE CONTRACTOR/LEGAL COUNSEL HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S/LEGAL COUNSEL'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT, CLERK OF THE CIRCUIT COURT, VAB CLERK DESIGNEE, (813) 276-8100 Ext. 4354, vab@hillsclerk.com, 601 E. Kennedy Blvd., 12th FL, Tampa, FL, 33602.

The Legal Counsel shall keep and maintain public records required by the VAB to perform the service. Upon request from the VAB's custodian of public records, provide the VAB 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 Legal Counsel does not transfer the records to the VAB. Upon completion of the contract, transfer, at no cost, to the VAB all public records in possession of the Legal Counsel or keep and maintain public records required by the VAB to perform the service. If the Legal Counsel transfers all public records to the VAB upon completion of the contract, the Legal Counsel shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Legal Counsel 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 VAB, upon request from the VAB's custodian of public records, in a format that is compatible with the information technology systems of the VAB.

ARTICLE VIII Conflict of Interest

ATTORNEY represents that she presently has no interest and shall acquire no such interest, financial or otherwise, direct or indirect; nor engage in any business or professional activity; nor incur any obligation of any nature that would conflict in any manner with the performance or services required under this AGREEMENT. Specifically, **ATTORNEY** shall not represent the Property Appraiser, Tax Collector, any taxing authority, or any property owner in any administrative or judicial review of property taxes.

ARTICLE IX Assignment

It is agreed that this AGREEMENT is for the performance of personal services and **ATTORNEY** may not assign this AGREEMENT without prior written consent of VAB.

ARTICLE X Termination

This AGREEMENT may be terminated by either party giving a minimum of 30 days written notice of the intent to terminate and specifying the date of termination. The termination notice shall be in writing and sent either by certified or registered mail (return receipt requested) or delivered in person to the office of the other party with proof of delivery.

IN WITNESS WHEREOF the parties have executed this document:

ATTESTED:
Cindy Stuart
Clerk of the Circuit Court
Hillsborough County, Florida

HILLSBOROUGH COUNTY
VALUE ADJUSTMENT BOARD

Deputy Clerk

Pat Kemp, Chair

Date

WITNESS:

Rinky S. Parwani

Date

From: [DORPTO](#)
To: [DORPTO](#)
Subject: [EXTERNAL] Amendments to Rules and Applicable Forms Effective November 26, 2023
Date: Monday, November 27, 2023 12:00:06 PM

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

TO: Property Appraisers, Tax Collectors, Value Adjustment Boards, and Interested Parties
FROM: Property Tax Oversight
SUBJECT: Amendments to Rules and Applicable Forms Effective November 26, 2023

The Department of Revenue, Property Tax Oversight program, announces amendments are effective November 26, 2023, to the following rules and forms:

2023 Legislation

[Rule 12D-16.002, F.A.C.](#) [Index to Forms \[flrules.org\]](#)

Forms:

DR-465, Application for Catastrophic Event Tax Refund

DR-501, Original Application for Homestead and Related Tax Exemptions

Suggested Form **DR-464**, Worksheet to Calculate the Prorated Refund of Ad Valorem Taxes Paid by Certain Qualifying Veterans or Veterans' Surviving Spouses.

Value Adjustment Board Rule 12D-9.025 and VAB Forms:

[Rule 12D-9.025, F.A.C.](#) [Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses \[flrules.org\]](#)

[Rule 12D-16.002, F.A.C.](#) [Index to Forms \[flrules.org\]](#)

Forms:

DR-485C, Decision of the Value Adjustment Board - Catastrophic Event Tax Refund

DR-485D, Decision of the Value Adjustment Board – Denial for Non-payment

DR-485M, Notice of Decision of the Value Adjustment Board

DR-485V, Decision of the Value Adjustment Board - Value Petition

DR-485XC, Decision of the Value Adjustment Board – Exemption, Classification, Assessment Difference Transfer, Change of Ownership or Control, or Qualifying Improvement Petition

DR-486, Petition to the Value Adjustment Board – Request for Hearing

DR-490PORT, Notice of Denial of Transfer of Homestead Assessment Difference

The revised forms supersede any previously approved alternative forms. If you have an alternate form listed above that the Department approved before November 26, 2023, please review your form for differences with the Department's form. If you find you need a new alternate form, please send your requests to DORPTO@floridarevenue.com.

Please forward this memo to any affected staff in your office.

All effective rules for property tax are on the Department of State's website at <https://www.flrules.org/gateway/Division.asp?DivID=36> [\[flrules.org\]](#).

The fillable forms are available on the Department of Revenue's website at <https://floridarevenue.com/property/Pages/Forms.aspx> [floridarevenue.com]

Summary of the rule changes:

2023 Legislation:

The amendments to Rule 12D-16.002, F.A.C., amended two forms relating to 2023 legislative changes effective July 1, 2023.

Amended Form DR-465, *Application for Catastrophic Event Tax Refund*. Section 13, Chapter 2023-157, L.O.F., amends section 197.319, F.S., to add a field for the applicant to describe the catastrophic event and to clarify the instructions.

Amended Form DR-501, *Original Application for Homestead and Related Tax Exemptions*. Sections 6 and 8, Chapter 2023-157, L.O.F., amends section 196.081, F.S., to reflect clarifying changes in statute language and to implement the exemption for certain permanently and totally disabled veterans and surviving spouses of veterans.

Value Adjustment Board Rule 12D-9.025 and VAB Forms:

The amendments to Rule 12D-9.025, F.A.C. (Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses), specify the limitations currently provided in the rule apply to petitions to the value adjustment board requesting a decrease in the value of a property, and include limitations for when the petition requests an increase in the value of property.

The amendments to Rule 12D-16.002, F.A.C. (Index to Forms), amended seven forms to clarify information regarding a petitioner's right to file a lawsuit in circuit court to further contest the VAB decision, and to provide consistency on value adjustment board forms.

Amended Form DR-485C, *Decision of the Value Adjustment Board - Catastrophic Event Tax Refund*, to include statute citations regarding a petitioner's rights to file a lawsuit in circuit court to further contest the VAB decision. These citations are consistent on all VAB decision forms.

Amended Form DR-485D, *Decision of the Value Adjustment Board - Denial for Non-payment*, the decision form used when the VAB denies a petition for non-payment of property taxes not made before they become delinquent, per s. 194.014, F.S., to include additional statute citation regarding a petitioner's right to file a lawsuit in circuit court to further contest the VAB decision.

Amended Forms DR-485M, *Notice of Decision of the Value Adjustment Board*; DR-485V, *Decision of the Value Adjustment Board - Value Petition*; and DR-485XC, *Decision of the Value Adjustment Board - Exemption, Classification, Assessment Difference Transfer, Change of Ownership or Control, or Qualifying Improvement Petition*; to include an additional statute citation regarding petitioner's rights to file a lawsuit in circuit court to further contest the VAB decision.

Amended Form DR-486, *Petition to the Value Adjustment Board, Request for Hearing*, to include check boxes for a petitioner to identify whether the reason for the petition regarding real property value is to decrease the real property value or to increase the real property value. This proposed

amendment differentiates between petitions to increase the value of real property and petitions to decrease the value of real property.

Amended Form DR-490PORT, *Notice of Denial of Transfer of Homestead Assessment Difference*, to clarify that a petition to appeal the denial of a transfer of homestead assessment difference is to be filed with the VAB. This proposed amendment provides for consistency with Form DR-490, *Notice of Disapproval of Application for Property Tax Exemption or Classification by the County Property Appraiser*.

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.

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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: [VAB](#)
To: [VAB](#)
Subject: [EXTERNAL] 2023 Uniform Policies and Procedures Manual and Accompanying Documents
Date: Friday, September 29, 2023 3:06:50 PM

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

TO: All Value Adjustment Boards, Special Magistrates, Board Clerks, and Board Legal Counsel, Property Appraisers, and Other Interested Parties
FROM: Property Tax Oversight Program
SUBJECT: Updated Uniform Policies and Procedures Manual

The Florida Department of Revenue has updated the *Uniform Policies and Procedures Manual for Value Adjustment Boards*. The revised version is available on the Department's Value Adjustment Board webpage at <http://floridarevenue.com/property/Pages/VAB.aspx> [floridarevenue.com].

According to section 194.011(5)(b), Florida Statutes, the *Uniform Policies and Procedures Manual* must be available on the clerks' existing websites. Please review your website to ensure any existing links to the manual are appropriately updated.

Accompanying the *Uniform Policies and Procedures Manual* are two sets of documents titled:

- *Other Legal Resources, Including Statutory Criteria*, which contains parts of the Florida Constitution, Florida Statutes, and Florida Administrative Code that are substantive criteria for producing original assessments
- *Reference Materials, Including Guidelines*, which contains compiled documents that include taxpayer brochures, checklists, and links to:
 - The Department's training for value adjustment boards and special magistrates
 - The Department's guidelines for real property appraisal, tangible personal property appraisal, and classified use valuation for agricultural property
 - Florida Attorney General Opinions, Government in the Sunshine Manual, PTO bulletins and advisements, and other reference materials

The Department compiled the *Uniform Policies and Procedures Manual* and accompanying documents pursuant to s. 194.011, F.S., for use by value adjustment boards and special magistrates in administrative reviews of assessments. The manual and accompanying documents are intended to include Florida-specific law and reference materials that relate to the administrative review of assessments.

Each of these three documents contains an introduction that provides orientation on the authority, content, and use of that respective set. These documents are again available at <http://floridarevenue.com/property/Pages/VAB.aspx> [floridarevenue.com].

Please forward this message to the appropriate people in your organization, and send any questions to VAB@floridarevenue.com.

Thank you for your assistance and cooperation.

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.

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From: [DORPTO](#)
To: [DORPTO](#)
Subject: [EXTERNAL] Florida Department of Revenue Proposed Rules – Property Tax Hearings
Date: Wednesday, October 4, 2023 3:46:03 PM

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

TO: Property Appraisers, Tax Collectors, Value Adjustment Board Clerks, and Interested Parties
FROM: Property Tax Oversight Program
SUBJECT: Florida Department of Revenue Proposed Rules – Property Tax Hearings

The Department of Revenue has added to its website for [Property Tax Proposed Rules \[floridarevenue.com\]](#) an announcement for two Rule Hearings to be held, **if requested in writing**, on October 25, 2023, in Room 1250, Building 2, 2450 Shumard Oak Boulevard in Tallahassee.

At 9:00 am, the hearing for 2023 Legislation will be held, if requested:

Rule 12D-16.002, F.A.C., Index to Forms

- Amend Form DR-465, *Application for Catastrophic Event Tax Refund*
- Amend Form DR-501, *Original Application for Homestead and Related Tax Exemptions*

Draft forms, notice for hearing and other information is posted on the Department’s webpage here [Florida Dept. of Revenue - Rule 12D-16.002 \(2023 Legislation\) \(floridarevenue.com\) \[floridarevenue.com\]](#).

At 10:00 am, the hearing for Value Adjustment Board Rule 12D-9.025, F.A.C., and forms will be held, if requested:

Rule 12D-9.025, F.A.C., Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses

Rule 12D-16.002, F.A.C., Index to Forms

- Amend Form DR-485C, *Decision of the Value Adjustment Board Catastrophic Event Tax Refund*
- Amend Form DR-485D, *Decision of the Value Adjustment Board, Denial for Non-Payment*
- Amend Form DR-485M, *Notice of Decision of the Value Adjustment Board*
- Amend Form DR-485V, *Decision of the Value Adjustment Board - Value Petition*
- Amend Form DR-485XC, *Decision of the Value Adjustment Board - Exemption, Classification, Assessment Difference Transfer, Change of Ownership or Control, or Qualifying Improvement Petition*
- Amend Form DR-486, *Petition to Value Adjustment Board - Request for Hearing*
- Amend Form DR-490PORT, *Notice of Denial of Transfer of Homestead Assessment Difference*

Draft forms, notice for hearing and other information is posted on the Department’s webpage here [Florida Dept. of Revenue - Rules 12D-9.025 and 12D-16.002 \(VAB Forms\) \(floridarevenue.com\) \[floridarevenue.com\]](#).

To request that a Rule Hearing be held, submit your request to the Department to

DORPTO@floridarevenue.com.

The agenda for these hearings includes specific information about how to participate in this electronic meeting. The agendas are found on the Department's [Proposed Rule website](#).
[\[floridarevenue.com\]](#)

Email your questions or comments to DORPTO@floridarevenue.com.

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EVENT Public Meetings

DATE January 10, 2024 2:00 PM - 3:00 PM

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.

▶ [Review the County's new website.](#)



review the County's new website.
VAB SIGN-UP TO SPEAK INFO



Florida

Next

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

January 10, 2024 | 2:00 PM

CONTACT

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

VAB SCHEDULE & AGENDAS



Preview the County's new website.
601 E Kennedy Blvd

601 E Kennedy Blvd, Tampa, FL
33602
Florida

[Directions](#)

[View larger map](#)



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