

VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY
AGENDA
May 20, 2025
9:30 A.M.
2nd Floor Boardroom Frederick B. Karl County Center
601 E. Kennedy Blvd Tampa FL

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

ORDER OF BUSINESS

1. Call to Order and Pledge of Allegiance
 - a. Purpose of Meeting: Approve Phase III Recommended Decisions, Approve Minutes, and handle other VAB matters.
2. Public Comments

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

Anyone wishing to speak before the VAB during the public comment portion of the meeting will be able to do so by completing the sign-in sheet located at the sign-up table inside the Boardroom lobby or completing the online Public Comment Form found at: <https://www.hillsboroughcounty.org/en/government/meeting-information/speak-at-a-virtual-meeting/speak-at-a-virtual-vab-meeting>. You will be required to provide your name and telephone number in your email. This information is being requested to facilitate the audio conferencing process. The Chair will call on speakers by name in the order in which the emails were received for Public Comment. An audio call-in number will be provided to participants that have completed the form after it is received by the County. All callers will be muted upon calling and will be unmuted in the submission order after being recognized by the Chair by name. When addressing the VAB, please state your name and speak clearly into the microphone. Three (3) minutes are allowed for each speaker.
3. **Approve Phase III Recommended Decisions**
 - a. VAB Petition 2024-00059
4. **Approve the April 3, 2025 VAB Meeting Minutes**
5. Other VAB Matters
 - a. Petition Increase Tax Roll Extension
 - b. Meeting Notice
 - c. Correspondence
 - d. The next meeting is scheduled for Tuesday, June 17, 2025 at 10:30AM.

6. Adjournment

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

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 5/20/2025 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2024-00025	0667530000	BRIGGS TRISTAN G	DOR_4	\$340,238	\$340,238	\$0	DENIED
2024-00026	0003840000	CREMER JACOB T.	DOR_3	\$571,804	\$529,283	\$(42,521)	GRANTED
2024-00041	0847180000	GASTON WILLAM	DOR_3	\$866,775	\$866,775	\$0	DENIED
2024-00042	0847200000	GASTON WILLAM	DOR_3	\$635,998	\$635,998	\$0	DENIED
2024-00043	0847205000	GASTON WILLAM	DOR_3	\$565,855	\$565,855	\$0	DENIED
2024-00044	0847210000	GASTON WILLAM	DOR_3	\$536,564	\$536,564	\$0	DENIED
2024-00074	1915580000	CRESCENZO WILLIAM	DOR_1	\$386,902	\$386,902	\$0	DENIED
2024-00085	0038860150	PROPERTY TAX CONSULTANTS LLC	DOR_1	\$580,700	\$580,700	\$0	DENIED
2024-00086	0723040537	PROPERTY TAX CONSULTANTS LLC	DOR_1	\$602,362	\$602,362	\$0	DENIED
2024-00087	0723040539	PROPERTY TAX CONSULTANTS LLC	DOR_1	\$722,031	\$722,031	\$0	DENIED
2024-00089	0130540070	PROPERTY TAX CONSULTANTS LLC	DOR_1	\$811,100	\$811,100	\$0	DENIED
2024-00411	0179590000	PIVOTAL TAX SOLUTIONS	DOR_1	\$10,856,074	\$10,856,074	\$0	DENIED
2024-00417	0280920050	PIVOTAL TAX SOLUTIONS	DOR_1	\$1,490,558	\$1,490,558	\$0	DENIED
2024-00418	0358525500	PIVOTAL TAX SOLUTIONS	DOR_1	\$11,312,093	\$11,312,093	\$0	DENIED
2024-00419	0444200000	PIVOTAL TAX SOLUTIONS	DOR_1	\$18,915,280	\$18,915,280	\$0	DENIED
2024-00426	0949520000	PIVOTAL TAX SOLUTIONS	DOR_1	\$2,058,329	\$1,866,553	\$(191,776)	GRANTED
2024-00435	0949420000	PIVOTAL TAX SOLUTIONS	DOR_1	\$8,643,650	\$8,643,650	\$0	DENIED
2024-00437	0949490000	PIVOTAL TAX SOLUTIONS	DOR_1	\$4,691,672	\$4,691,672	\$0	DENIED
2024-00438	0949490200	PIVOTAL TAX SOLUTIONS	DOR_1	\$4,830,941	\$4,830,941	\$0	DENIED
2024-00439	0949500000	PIVOTAL TAX SOLUTIONS	DOR_1	\$4,747,888	\$4,747,888	\$0	DENIED
2024-00440	0949510000	PIVOTAL TAX SOLUTIONS	DOR_1	\$6,187,939	\$6,187,939	\$0	DENIED
2024-00441	0949540000	PIVOTAL TAX SOLUTIONS	DOR_1	\$4,472,020	\$4,472,020	\$0	DENIED
2024-00442	0949660000	PIVOTAL TAX SOLUTIONS	DOR_1	\$6,966,208	\$6,966,208	\$0	DENIED
2024-00443	0950080000	PIVOTAL TAX SOLUTIONS	DOR_1	\$8,530,191	\$8,530,191	\$0	DENIED
2024-00444	1027815000	PIVOTAL TAX SOLUTIONS	DOR_1	\$692,084	\$692,084	\$0	DENIED
2024-00445	1109630000	PIVOTAL TAX SOLUTIONS	DOR_1	\$32,238,001	\$32,238,001	\$0	DENIED
2024-00446	1109650000	PIVOTAL TAX SOLUTIONS	DOR_1	\$29,667,150	\$29,667,150	\$0	DENIED
2024-00450	1079660000	PIVOTAL TAX SOLUTIONS	DOR_1	\$6,378,574	\$6,378,574	\$0	DENIED
2024-00451	1079760000	PIVOTAL TAX SOLUTIONS	DOR_1	\$14,826,176	\$14,826,176	\$0	DENIED
2024-00453	1079950000	PIVOTAL TAX SOLUTIONS	DOR_1	\$923,626	\$923,626	\$0	DENIED
2024-00454	1411800000	PIVOTAL TAX SOLUTIONS	DOR_1	\$6,047,200	\$6,047,200	\$0	DENIED
2024-00456	1411800400	PIVOTAL TAX SOLUTIONS	DOR_1	\$5,924,700	\$5,924,700	\$0	DENIED
2024-00457	1995510690	PIVOTAL TAX SOLUTIONS	DOR_1	\$11,628,000	\$11,628,000	\$0	DENIED
2024-00458	1454900000	PIVOTAL TAX SOLUTIONS	DOR_1	\$575,718	\$575,718	\$0	DENIED
2024-00459	1461590000	PIVOTAL TAX SOLUTIONS	DOR_1	\$260,975	\$260,975	\$0	DENIED
2024-00460	1461640000	PIVOTAL TAX SOLUTIONS	DOR_1	\$858,737	\$858,737	\$0	DENIED
2024-00462	2038565900	PIVOTAL TAX SOLUTIONS	DOR_1	\$18,571,304	\$18,571,304	\$0	GRANTED
2024-00463	0901680000	PIVOTAL TAX SOLUTIONS	DOR_1	\$148,457	\$103,468	\$(44,989)	GRANTED
2024-00543	0281280000	PIVOTAL TAX SOLUTIONS	DOR_1	\$1,844,766	\$1,844,766	\$0	DENIED
2024-00545	0399640000	PIVOTAL TAX SOLUTIONS	DOR_1	\$1,775,372	\$1,775,372	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 5/20/2025 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2024-00547	0471390010	PIVOTAL TAX SOLUTIONS	DOR_1	\$1,921,810	\$1,921,810	\$0	DENIED
2024-00548	0634710104	PIVOTAL TAX SOLUTIONS	DOR_1	\$17,166,687	\$17,166,687	\$0	DENIED
2024-00549	0655072710	PIVOTAL TAX SOLUTIONS	DOR_1	\$13,303,300	\$13,303,300	\$0	DENIED
2024-00550	0655072725	PIVOTAL TAX SOLUTIONS	DOR_1	\$770,287	\$770,287	\$0	DENIED
2024-00619	0680420210	PIVOTAL TAX SOLUTIONS	DOR_1	\$16,940,090	\$16,940,090	\$0	DENIED
2024-00621	0680421200	PIVOTAL TAX SOLUTIONS	DOR_1	\$1,217,531	\$1,217,531	\$0	DENIED
2024-00622	0680421202	PIVOTAL TAX SOLUTIONS	DOR_1	\$5,929,055	\$5,929,055	\$0	DENIED
2024-00658	0680522061	PIVOTAL TAX SOLUTIONS	DOR_1	\$5,268,008	\$5,268,008	\$0	DENIED
2024-00660	0719360400	PIVOTAL TAX SOLUTIONS	DOR_1	\$8,869,061	\$8,869,061	\$0	DENIED
2024-00664	0775560300	PIVOTAL TAX SOLUTIONS	DOR_1	\$522,601	\$522,601	\$0	DENIED
2024-00711	0950290100	PIVOTAL TAX SOLUTIONS	DOR_1	\$11,506,876	\$11,506,876	\$0	DENIED
2024-00712	0957200000	PIVOTAL TAX SOLUTIONS	DOR_1	\$7,369,371	\$7,369,371	\$0	DENIED
2024-00714	0996390000	PIVOTAL TAX SOLUTIONS	DOR_1	\$14,721,464	\$14,721,464	\$0	DENIED
2024-00715	2035330000	PIVOTAL TAX SOLUTIONS	DOR_1	\$5,392,875	\$5,392,875	\$0	DENIED
2024-00752	0740470000	PIVOTAL TAX SOLUTIONS	DOR_1	\$1,383,863	\$1,383,863	\$0	DENIED
2024-00780	0042575564	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$12,996,800	\$12,996,800	\$0	DENIED
2024-00781	0042575568	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,844,912	\$1,844,912	\$0	DENIED
2024-00783	0054550150	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$4,321,000	\$4,321,000	\$0	DENIED
2024-00784	0170710000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,581,100	\$1,581,100	\$0	DENIED
2024-00786	0239588302	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$7,637,630	\$7,637,630	\$0	DENIED
2024-00787	0273276542	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$8,329,132	\$8,329,132	\$0	DENIED
2024-00788	0280160400	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$2,794,914	\$2,794,914	\$0	DENIED
2024-00789	0329010614	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,432,000	\$1,432,000	\$0	DENIED
2024-00793	0401115036	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$5,901,049	\$5,901,049	\$0	DENIED
2024-00794	0410875052	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$12,521,850	\$12,350,000	\$(171,850)	GRANTED
2024-00796	0433010100	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$6,984,483	\$6,984,483	\$0	GRANTED
2024-00797	0445820100	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$12,607,320	\$12,607,320	\$0	DENIED
2024-00798	0463230050	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$23,798,401	\$23,798,401	\$0	DENIED
2024-00799	0515290000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$60,161,100	\$55,540,000	\$(4,621,100)	GRANTED
2024-00802	0659510005	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$3,944,600	\$3,944,600	\$0	DENIED
2024-00803	0714820000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$12,671,670	\$12,671,670	\$0	DENIED
2024-00804	0714850000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$3,251,800	\$3,251,800	\$0	DENIED
2024-00805	0723095500	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$27,679,960	\$27,000,000	\$(679,960)	GRANTED
2024-00806	0737030060	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,405,200	\$1,405,200	\$0	DENIED
2024-00807	0741248004	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$8,843,800	\$8,843,800	\$0	DENIED
2024-00808	0767201302	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$11,401,500	\$11,401,500	\$0	DENIED
2024-00809	0776670048	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,357,393	\$1,357,393	\$0	DENIED
2024-00810	0777190130	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,814,600	\$1,700,000	\$(114,600)	GRANTED
2024-00811	1120830100	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,520,978	\$1,520,978	\$0	DENIED
2024-00812	1189810000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$982,300	\$925,000	\$(57,300)	GRANTED

Value Adjustment Board

Special Magistrate's Recommendations

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2024-00816	1331340000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,301,700	\$1,301,700	\$0	DENIED
2024-00819	1426220000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$32,389,900	\$32,389,900	\$0	DENIED
2024-00821	1604490000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$10,399,640	\$10,399,640	\$0	DENIED
2024-00822	1604730000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$31,840,787	\$31,840,787	\$0	DENIED
2024-00823	1604735000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$38,236,242	\$38,236,242	\$0	DENIED
2024-00827	1995552002	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,494,931	\$1,494,931	\$0	DENIED
2024-00882	0741470530	PROPERTY VALUATION SERVICES LEE JAMES	DOR_1	\$5,244,250	\$5,244,250	\$0	DENIED
2024-00883	0238312000	PIVOTAL TAX SOLUTIONS	DOR_1	\$10,837,926	\$10,837,926	\$0	DENIED
2024-00884	0273130000	PIVOTAL TAX SOLUTIONS	DOR_1	\$10,084,500	\$10,084,500	\$0	DENIED
2024-00888	0273260505	PIVOTAL TAX SOLUTIONS	DOR_1	\$5,636,500	\$5,636,500	\$0	DENIED
2024-00890	0273260508	PIVOTAL TAX SOLUTIONS	DOR_1	\$11,542,453	\$11,542,453	\$0	DENIED
2024-00891	0273260520	PIVOTAL TAX SOLUTIONS	DOR_1	\$5,368,667	\$5,368,667	\$0	DENIED
2024-00892	0273260526	PIVOTAL TAX SOLUTIONS	DOR_1	\$5,300,100	\$5,300,100	\$0	DENIED
2024-00895	0273260532	PIVOTAL TAX SOLUTIONS	DOR_1	\$19,543,200	\$19,543,200	\$0	DENIED
2024-00896	0273260538	PIVOTAL TAX SOLUTIONS	DOR_1	\$13,201,300	\$13,201,300	\$0	DENIED
2024-00898	0273260546	PIVOTAL TAX SOLUTIONS	DOR_1	\$3,673,700	\$3,673,700	\$0	DENIED
2024-00899	0273260550	PIVOTAL TAX SOLUTIONS	DOR_1	\$2,222,800	\$2,222,800	\$0	DENIED
2024-00900	0273277092	PIVOTAL TAX SOLUTIONS	DOR_1	\$6,687,716	\$6,687,716	\$0	DENIED
2024-00901	0273277096	PIVOTAL TAX SOLUTIONS	DOR_1	\$1,753,326	\$1,753,326	\$0	DENIED
2024-00902	0444370010	PIVOTAL TAX SOLUTIONS	DOR_1	\$10,664,900	\$10,664,900	\$0	DENIED
2024-00925	1009851126	JOYCE JAMES B	DOR_1	\$185,110	\$185,110	\$0	DENIED
2024-00934	0225040512	VB RES LLC	DOR_1	\$706,457	\$706,457	\$0	DENIED
2024-00975	0444370020	PIVOTAL TAX SOLUTIONS	DOR_1	\$4,759,600	\$4,759,600	\$0	DENIED
2024-00977	0444370023	PIVOTAL TAX SOLUTIONS	DOR_1	\$4,117,700	\$4,117,700	\$0	DENIED
2024-00978	0444370030	PIVOTAL TAX SOLUTIONS	DOR_1	\$7,371,012	\$7,371,012	\$0	DENIED
2024-00980	0444370115	PIVOTAL TAX SOLUTIONS	DOR_1	\$7,918,600	\$7,918,600	\$0	DENIED
2024-00987	0655072632	PIVOTAL TAX SOLUTIONS	DOR_1	\$9,108,400	\$9,108,400	\$0	DENIED
2024-00992	T0144970003	BATES CHRISTOPHER M	DOR_2	\$61,870	\$61,870	\$0	DENIED
2024-00994	T0343910000	BATES CHRISTOPHER M	DOR_2	\$308,060	\$308,060	\$0	DENIED
2024-01006	0656820025	GEORGE MCELROY & ASSOICIATES	DOR_1	\$4,781,604	\$4,781,604	\$0	DENIED
2024-01007	0159321146	SCHROT MATTHEW S & GARCIA YENAI DY	DOR_1	\$539,763	\$539,763	\$0	DENIED
2024-01066	0723030202	PIVOTAL TAX SOLUTIONS	DOR_1	\$17,102,200	\$17,102,200	\$0	DENIED
2024-01121	0616010600	KADER ABRAHEEM ZAKARIA & RUM RUBA SAID	DOR_1	\$268,387	\$268,387	\$0	DENIED
2024-01168	0238360560	TERRANEO TODD	DOR_1	\$20,972,000	\$20,510,000	\$(462,000)	GRANTED
2024-01169	0238360550	TERRANEO TODD	DOR_1	\$34,565,600	\$31,610,000	\$(2,955,600)	GRANTED
2024-01170	0238360540	TERRANEO TODD	DOR_1	\$93,710,300	\$93,710,300	\$0	DENIED
2024-01185	0659131110	TAX PROPER	DOR_1	\$245,690	\$245,690	\$0	DENIED
2024-01186	0190309426	TAX PROPER	DOR_1	\$300,172	\$300,172	\$0	DENIED
2024-01197	0031060620	TAX PROPER	DOR_1	\$352,331	\$352,331	\$0	DENIED
2024-01198	0031060636	TAX PROPER	DOR_1	\$363,381	\$363,381	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

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Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2024-01214	0491021094	DIMARE TAMPA INC	DOR_1	\$10,648,000	\$9,876,000	\$(772,000)	GRANTED
2024-01313	0723107930	KIKIC JOVANKA	DOR_1	\$238,495	\$238,495	\$0	DENIED
2024-01314	1667460050	HASSAN AMR & BADAWI NAIRA	DOR_1	\$728,366	\$728,366	\$0	DENIED
2024-01539	1715430000	MORRIS MICHAEL	DOR_1	\$234,944	\$234,944	\$0	DENIED
2024-01560	0909740300	INVOKE TAX PARTNERS LLC	DOR_1	\$44,763,700	\$44,763,700	\$0	DENIED
2024-01614	1901521142	HILL, WARD, & HENDERSON	DOR_1	\$2,325,824	\$2,325,824	\$0	DENIED
2024-01614	1901521144	HILL, WARD, & HENDERSON	DOR_1	\$2,027,554	\$2,027,554	\$0	DENIED
2024-01614	1901521146	HILL, WARD, & HENDERSON	DOR_1	\$1,996,658	\$1,996,658	\$0	DENIED
2024-01614	1901521148	HILL, WARD, & HENDERSON	DOR_1	\$2,551,765	\$2,551,765	\$0	DENIED
2024-01614	1901521150	HILL, WARD, & HENDERSON	DOR_1	\$1,908,911	\$1,908,911	\$0	DENIED
2024-01614	1901521152	HILL, WARD, & HENDERSON	DOR_1	\$2,014,709	\$2,014,709	\$0	DENIED
2024-01614	1901521154	HILL, WARD, & HENDERSON	DOR_1	\$2,577,576	\$2,577,576	\$0	DENIED
2024-01614	1901521156	HILL, WARD, & HENDERSON	DOR_1	\$1,931,366	\$1,931,366	\$0	DENIED
2024-01614	1901521158	HILL, WARD, & HENDERSON	DOR_1	\$2,051,302	\$2,051,302	\$0	DENIED
2024-01614	1901521160	HILL, WARD, & HENDERSON	DOR_1	\$2,621,601	\$2,621,601	\$0	DENIED
2024-01614	1901521162	HILL, WARD, & HENDERSON	DOR_1	\$1,961,154	\$1,961,154	\$0	DENIED
2024-01614	1901521164	HILL, WARD, & HENDERSON	DOR_1	\$1,480,326	\$1,480,326	\$0	DENIED
2024-01614	1901521166	HILL, WARD, & HENDERSON	DOR_1	\$2,648,118	\$2,648,118	\$0	DENIED
2024-01614	1901521168	HILL, WARD, & HENDERSON	DOR_1	\$1,984,223	\$1,984,223	\$0	DENIED
2024-01614	1901521170	HILL, WARD, & HENDERSON	DOR_1	\$2,088,559	\$2,088,559	\$0	DENIED
2024-01614	1901521172	HILL, WARD, & HENDERSON	DOR_1	\$2,062,533	\$2,062,533	\$0	DENIED
2024-01614	1901521174	HILL, WARD, & HENDERSON	DOR_1	\$1,915,178	\$1,915,178	\$0	DENIED
2024-01614	1901521176	HILL, WARD, & HENDERSON	DOR_1	\$1,500,881	\$1,500,881	\$0	DENIED
2024-01614	1901521178	HILL, WARD, & HENDERSON	DOR_1	\$2,696,216	\$2,696,216	\$0	DENIED
2024-01614	1901521180	HILL, WARD, & HENDERSON	DOR_1	\$2,020,263	\$2,020,263	\$0	DENIED
2024-01614	1901521182	HILL, WARD, & HENDERSON	DOR_1	\$2,126,494	\$2,126,494	\$0	DENIED
2024-01614	1901521184	HILL, WARD, & HENDERSON	DOR_1	\$2,717,698	\$2,717,698	\$0	DENIED
2024-01614	1901521186	HILL, WARD, & HENDERSON	DOR_1	\$2,033,042	\$2,033,042	\$0	DENIED
2024-01614	1901521188	HILL, WARD, & HENDERSON	DOR_1	\$3,471,071	\$3,471,071	\$0	DENIED
2024-01614	1901521190	HILL, WARD, & HENDERSON	DOR_1	\$2,559,115	\$2,559,115	\$0	DENIED
2024-01614	1901521192	HILL, WARD, & HENDERSON	DOR_1	\$3,360,457	\$3,360,457	\$0	DENIED
2024-01614	1901521194	HILL, WARD, & HENDERSON	DOR_1	\$2,417,826	\$2,417,826	\$0	DENIED
2024-01614	1901521196	HILL, WARD, & HENDERSON	DOR_1	\$2,862,552	\$2,862,552	\$0	DENIED
2024-01614	1901521198	HILL, WARD, & HENDERSON	DOR_1	\$2,131,920	\$2,131,920	\$0	DENIED
2024-01614	1901521200	HILL, WARD, & HENDERSON	DOR_1	\$4,534,422	\$4,534,422	\$0	DENIED
2024-01614	1901521202	HILL, WARD, & HENDERSON	DOR_1	\$2,107,564	\$2,107,564	\$0	DENIED
2024-01614	1901521204	HILL, WARD, & HENDERSON	DOR_1	\$4,575,416	\$4,575,416	\$0	DENIED
2024-01614	1901521206	HILL, WARD, & HENDERSON	DOR_1	\$2,132,356	\$2,132,356	\$0	DENIED
2024-01614	1901521208	HILL, WARD, & HENDERSON	DOR_1	\$3,881,899	\$3,881,899	\$0	DENIED
2024-01614	1901521210	HILL, WARD, & HENDERSON	DOR_1	\$2,145,844	\$2,145,844	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 5/20/2025 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2024-01614	1901521212	HILL, WARD, & HENDERSON	DOR_1	\$3,281,782	\$3,281,782	\$0	DENIED
2024-01614	1901521214	HILL, WARD, & HENDERSON	DOR_1	\$4,332,664	\$4,332,664	\$0	DENIED
2024-01614	1901521216	HILL, WARD, & HENDERSON	DOR_1	\$6,869,637	\$6,869,637	\$0	DENIED
2024-01650	0403290000	INVOKE TAX PARTNERS LLC	DOR_1	\$44,331,200	\$44,331,200	\$0	DENIED
2024-01651	0627730000	INVOKE TAX PARTNERS LLC	DOR_1	\$1,780,647	\$1,780,647	\$0	DENIED
2024-01667	0433830162	INVOKE TAX PARTNERS LLC	DOR_1	\$5,164,400	\$5,164,400	\$0	DENIED
2024-01668	0433830164	INVOKE TAX PARTNERS LLC	DOR_1	\$4,732,000	\$4,732,000	\$0	DENIED
2024-01669	0433830166	INVOKE TAX PARTNERS LLC	DOR_1	\$1,901,800	\$1,901,800	\$0	DENIED
2024-01670	0433830168	INVOKE TAX PARTNERS LLC	DOR_1	\$2,220,300	\$2,220,300	\$0	DENIED
2024-01671	0433830170	INVOKE TAX PARTNERS LLC	DOR_1	\$9,072,800	\$9,072,800	\$0	DENIED
2024-01681	0489360200	HIM TAMPA REALTY LLC	DOR_1	\$44,480,260	\$44,480,260	\$0	DENIED
2024-01692	0625540088	MENUCK NICOLE E/TRUSTEE	DOR_1	\$338,628	\$297,300	\$(41,328)	GRANTED
2024-01696	0625540086	MENUCK MICHAEL S/TRUSTEE	DOR_1	\$422,308	\$364,900	\$(57,408)	GRANTED
2024-01697	0239500000	INVOKE TAX PARTNERS LLC	DOR_1	\$9,632,200	\$9,632,200	\$0	DENIED
2024-01698	0239587406	INVOKE TAX PARTNERS LLC	DOR_1	\$3,330,000	\$3,330,000	\$0	DENIED
2024-01699	0239587408	INVOKE TAX PARTNERS LLC	DOR_1	\$3,330,000	\$3,330,000	\$0	DENIED
2024-01700	0239587410	INVOKE TAX PARTNERS LLC	DOR_1	\$3,872,500	\$3,872,500	\$0	DENIED
2024-01701	0239587414	INVOKE TAX PARTNERS LLC	DOR_1	\$2,293,200	\$2,293,200	\$0	DENIED
2024-01713	1169863018	VITALE NICK & TULLIS KIRSTIE	DOR_1	\$350,937	\$350,937	\$0	DENIED
2024-01965	0625540072	NEW RIVER II LLC	DOR_1	\$324,144	\$324,144	\$0	DENIED
2024-01966	1162800000	O'CONNOR AND ASSOCIATES	DOR_1	\$1,803,900	\$1,195,000	\$(608,900)	GRANTED
2024-01967	1593910000	O'CONNOR AND ASSOCIATES	DOR_1	\$2,415,800	\$2,415,800	\$0	DENIED
2024-01968	0680740000	O'CONNOR AND ASSOCIATES	DOR_1	\$3,710,162	\$3,710,162	\$0	DENIED
2024-01969	0421455041	O'CONNOR AND ASSOCIATES	DOR_1	\$6,994,100	\$6,994,100	\$0	DENIED
2024-01970	1050910000	O'CONNOR AND ASSOCIATES	DOR_1	\$2,852,900	\$2,826,000	\$(26,900)	GRANTED
2024-01971	1319660000	O'CONNOR AND ASSOCIATES	DOR_1	\$1,068,285	\$1,068,285	\$0	GRANTED
2024-01972	1202260000	O'CONNOR AND ASSOCIATES	DOR_1	\$3,135,000	\$3,135,000	\$0	DENIED
2024-01973	1193070000	O'CONNOR AND ASSOCIATES	DOR_1	\$1,528,920	\$1,528,920	\$0	DENIED
2024-01974	0170230000	O'CONNOR AND ASSOCIATES	DOR_1	\$2,007,060	\$2,007,060	\$0	DENIED
2024-01975	1394200000	O'CONNOR AND ASSOCIATES	DOR_1	\$2,241,525	\$2,241,525	\$0	DENIED
2024-02018	0407790512	INVOKE TAX PARTNERS	DOR_1	\$10,476,400	\$10,476,400	\$0	DENIED
2024-02033	0741410000	LGC COUNTRY VILLA LLC	DOR_1	\$10,149,300	\$8,347,000	\$(1,802,300)	GRANTED
2024-02053	1274625146	KAPUR VIRENDER K & DEEPAK V	DOR_1	\$298,860	\$298,860	\$0	DENIED
2024-02054	0625540250	GALLO TWENTY FOUR LLC	DOR_1	\$251,700	\$226,600	\$(25,100)	GRANTED
2024-02073	1255240126	YMAD ELABED	DOR_1	\$2,534,151	\$2,534,151	\$0	DENIED
2024-02091	0625540266	LOTZA LIZARDS LLC	DOR_1	\$843,844	\$843,844	\$0	DENIED
2024-02102	1027810200	INVOKE TAX PARTNERS	DOR_1	\$587,680	\$587,680	\$0	DENIED
2024-02103	0194180000	INVOKE TAX PARTNERS	DOR_1	\$1,111,800	\$1,111,800	\$0	DENIED
2024-02120	1299490000	HALDORSEN ERIC DAVID & NATALIA	DOR_4	\$364,128	\$364,128	\$0	DENIED
2024-02121	1521600000	TASSELL DAVID	DOR_1	\$1,617,000	\$1,617,000	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 5/20/2025 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2024-02187	1074620000	O'CONNOR AND ASSOCIATES	DOR_1	\$1,605,852	\$1,605,852	\$0	DENIED
2024-02188	1228600000	O'CONNOR AND ASSOCIATES	DOR_1	\$673,300	\$673,300	\$0	DENIED
2024-02189	1194280000	O'CONNOR AND ASSOCIATES	DOR_1	\$1,956,862	\$1,956,862	\$0	DENIED
2024-02190	0194060000	O'CONNOR AND ASSOCIATES	DOR_1	\$1,871,785	\$1,871,785	\$0	DENIED
2024-02191	0202160000	O'CONNOR AND ASSOCIATES	DOR_1	\$486,106	\$486,106	\$0	DENIED
2024-02192	1943520000	O'CONNOR AND ASSOCIATES	DOR_1	\$469,342	\$469,342	\$0	DENIED
2024-02194	0050492804	O'CONNOR AND ASSOCIATES	DOR_1	\$2,776,519	\$2,776,519	\$0	GRANTED
2024-02195	0136880000	O'CONNOR AND ASSOCIATES	DOR_1	\$204,400	\$204,400	\$0	DENIED
2024-02213	1170180000	O'CONNOR AND ASSOCIATES	DOR_1	\$2,398,500	\$2,398,500	\$0	DENIED
2024-02214	0763431016	O'CONNOR AND ASSOCIATES	DOR_1	\$1,445,200	\$1,445,200	\$0	DENIED
2024-02215	0763431014	O'CONNOR AND ASSOCIATES	DOR_1	\$1,123,205	\$1,123,205	\$0	DENIED
2024-02216	0763431012	O'CONNOR AND ASSOCIATES	DOR_1	\$1,529,600	\$1,529,600	\$0	DENIED
2024-02217	0763431004	O'CONNOR AND ASSOCIATES	DOR_1	\$2,614,700	\$2,614,700	\$0	DENIED
2024-02218	0717975000	O'CONNOR AND ASSOCIATES	DOR_1	\$5,491,420	\$5,491,420	\$0	DENIED
2024-02219	0381780000	O'CONNOR AND ASSOCIATES	DOR_1	\$2,505,341	\$2,505,341	\$0	DENIED
2024-02220	0873960600	O'CONNOR AND ASSOCIATES	DOR_1	\$2,110,200	\$2,110,200	\$0	DENIED
2024-02221	0873960082	O'CONNOR AND ASSOCIATES	DOR_1	\$1,335,600	\$1,295,000	\$(40,600)	GRANTED
2024-02222	0873960450	O'CONNOR AND ASSOCIATES	DOR_1	\$548,372	\$548,372	\$0	DENIED
2024-02239	1289190000	LUNSKIS CHRISTOPHER & CLAIRE	DOR_1	\$603,208	\$603,208	\$0	DENIED
2024-02352	1852710000	LUBIN SETH	DOR_1	\$1,601,200	\$1,601,200	\$0	DENIED
2024-02362	1244760000	GOODWIN JAMES P III & APRIL A	DOR_1	\$454,152	\$454,152	\$0	DENIED
2024-02415	2051603012	WAL-MART INC	DOR_1	\$18,715,522	\$18,715,522	\$0	DENIED
2024-02416	0643280050	WAL-MART INC	DOR_1	\$4,695,901	\$4,695,901	\$0	DENIED
2024-02417	0873080000	WAL-MART INC	DOR_1	\$17,296,290	\$17,296,290	\$0	DENIED
2024-02418	0045150100	WAL-MART INC	DOR_1	\$9,225,040	\$9,225,040	\$0	DENIED
2024-02419	0163550200	WAL-MART INC	DOR_1	\$11,154,330	\$11,154,330	\$0	DENIED
2024-02420	1109480000	WAL-MART INC	DOR_1	\$21,713,500	\$21,713,500	\$0	DENIED
2024-02421	0719360030	WAL-MART INC	DOR_1	\$19,252,800	\$19,252,800	\$0	DENIED
2024-02422	0362730000	WAL-MART INC	DOR_1	\$12,013,100	\$12,013,100	\$0	DENIED
2024-02423	0335802452	WAL-MART INC	DOR_1	\$18,011,700	\$18,011,700	\$0	DENIED
2024-02424	0170630100	WAL-MART INC	DOR_1	\$16,695,910	\$16,695,910	\$0	DENIED
2024-02425	0700236052	WAL-MART INC	DOR_1	\$18,867,500	\$18,867,500	\$0	DENIED
2024-02426	1324610000	WAL-MART INC	DOR_1	\$14,335,700	\$14,335,700	\$0	DENIED
2024-02427	0777719222	WAL-MART INC	DOR_1	\$12,402,500	\$12,402,500	\$0	DENIED
2024-02428	0036330000	WAL-MART INC	DOR_1	\$20,531,300	\$20,531,300	\$0	DENIED
2024-02429	0259300000	WAL-MART INC	DOR_1	\$12,681,240	\$12,681,240	\$0	DENIED
2024-02431	0504630000	WAL-MART INC	DOR_1	\$18,102,800	\$18,102,800	\$0	DENIED
2024-02433	1503370000	WAL-MART INC	DOR_1	\$12,666,000	\$12,666,000	\$0	DENIED
2024-02434	1324920000	WAL-MART INC	DOR_1	\$11,419,600	\$11,419,600	\$0	DENIED
2024-02435	0163810000	WAL-MART INC	DOR_1	\$13,029,060	\$13,029,060	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 5/20/2025 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2024-02436	0718762000	WAL-MART INC	DOR_1	\$12,409,200	\$12,409,200	\$0	DENIED
2024-02437	0592512576	O'CONNOR AND ASSOCIATES	DOR_1	\$1,175,526	\$1,023,000	\$(152,526)	GRANTED
2024-02438	1176720000	O'CONNOR AND ASSOCIATES	DOR_1	\$2,024,912	\$2,024,912	\$0	DENIED
2024-02439	0347760692	O'CONNOR AND ASSOCIATES	DOR_1	\$1,933,800	\$1,933,800	\$0	DENIED
2024-02440	0273260502	O'CONNOR AND ASSOCIATES	DOR_1	\$1,794,500	\$1,794,500	\$0	DENIED
2024-02441	2077050000	O'CONNOR AND ASSOCIATES	DOR_1	\$1,033,122	\$984,000	\$(49,122)	GRANTED
2024-02442	1158330000	O'CONNOR AND ASSOCIATES	DOR_1	\$1,229,045	\$1,229,045	\$0	DENIED
2024-02443	0335831602	O'CONNOR AND ASSOCIATES	DOR_1	\$2,181,642	\$2,172,000	\$(9,642)	GRANTED
2024-02444	2006810000	O'CONNOR AND ASSOCIATES	DOR_1	\$1,783,617	\$1,783,617	\$0	DENIED
2024-02445	0574310502	O'CONNOR AND ASSOCIATES	DOR_1	\$199,815	\$199,815	\$0	DENIED
2024-02446	0629980000	O'CONNOR AND ASSOCIATES	DOR_1	\$594,550	\$594,550	\$0	DENIED
2024-02447	0067500000	O'CONNOR AND ASSOCIATES	DOR_1	\$2,192,197	\$2,192,197	\$0	DENIED
2024-02448	0515780500	O'CONNOR AND ASSOCIATES	DOR_1	\$4,948,900	\$4,948,900	\$0	DENIED
2024-02449	0036090000	O'CONNOR AND ASSOCIATES	DOR_1	\$13,759,130	\$13,759,130	\$0	DENIED
2024-02450	1190100000	O'CONNOR AND ASSOCIATES	DOR_1	\$3,691,500	\$3,691,500	\$0	DENIED
2024-02451	1995552004	O'CONNOR AND ASSOCIATES	DOR_1	\$3,971,704	\$3,971,704	\$0	DENIED
2024-02452	0410875024	O'CONNOR AND ASSOCIATES	DOR_1	\$5,287,480	\$5,287,480	\$0	DENIED
2024-02453	0374765102	O'CONNOR AND ASSOCIATES	DOR_1	\$3,676,222	\$3,676,222	\$0	DENIED
2024-02454	1104070000	O'CONNOR AND ASSOCIATES	DOR_1	\$701,733	\$701,733	\$0	DENIED
2024-02456	0786610000	O'CONNOR AND ASSOCIATES	DOR_1	\$2,600,774	\$2,600,774	\$0	DENIED
2024-02472	1666510000	O'CONNOR AND ASSOCIATES	DOR_1	\$1,884,164	\$1,884,164	\$0	DENIED
2024-03119	1174630000	O'CONNOR AND ASSOCIATES	DOR_1	\$1,266,862	\$1,266,862	\$0	DENIED
2024-05574	0884910204	NORRIS PAUL THOMAS	DOR_4	\$310,890	\$310,890	\$0	DENIED
2024-05575	0003430160	NEUGEBAUER NICOLE	DOR_3	\$986,795	\$986,795	\$0	DENIED
2024-05576	0003430158	NEUGEBAUER NICOLE	DOR_3	\$304,199	\$246,856	\$(57,343)	GRANTED
2024-05577	0919185000	CAMPOS LAKOTA	DOR_3	\$505,575	\$505,575	\$0	DENIED
2024-05579	0900450000	INLOW DAVID ALLEN & LISA MARIE	DOR_3	\$492,010	\$492,010	\$0	DENIED
2024-05581	0860821000	MC GEE KOREY A & KRISTA L	DOR_3	\$537,588	\$537,588	\$0	DENIED
2024-05591	1835330000	YERRID CHARLES GABLE	DOR_1	\$694,036	\$694,036	\$0	DENIED

Total Petitions	Total Taxable Value Before Change	Total Taxable Value After Change	Total Taxable Value Reduction
232	\$ 1,758,791,123	\$ 1,745,806,258	\$(12,984,865)

APRIL 3, 2025 - VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Thursday, April 3, 2025, at 9:30 a.m., in the Boardroom, Frederick B. Karl County Center, Tampa, Florida, and held virtually.

The following members were present: Chair Chris Boles, Commissioner Donna Cameron Cepeda, Hillsborough County School Board member Patti Rendon, and citizen appointee Shawn Simon.

The following member was absent: Citizen appointee Ron Dyser.

ORDER OF BUSINESS

1. Call to Order and Pledge of Allegiance

- a. Purpose of Meeting: Approve Phase II Recommended Decisions, Authorize Advertising for 2025 Special Magistrates, Approve VAB Minutes and handle other VAB matters.

Chair Boles called the meeting to order at 9:32 a.m., led in the pledge of allegiance, and reviewed the meeting purpose.

2. Public Comments

Pastor Joseph Busch, Petition 2024-00059, opined on churches being tax exempt entities. After clarifying the petition number, VAB Counsel Rinky Parwani advised VAB members to finish with public comment before taking any action.

Ms. Mudra Kumar, Petition 2024-01707, voiced frustrations on meeting petition process deadlines, which Attorney Parwani addressed and confirmed for VAB members that the petition had been withdrawn.

3. Approve Phase II Recommended Decisions

Attorney Parwani introduced the item. Following conversations on the special magistrate's report, approval procedures regarding the recommendations, and removing Petition 2024-00059 from the Phase II recommended decisions, **Commissioner Cameron Cepeda made a motion to pull Petition 2024-00059 out to vote on the petition separately today, seconded by Ms. Rendon.** In response to Chair Boles, Ms. Sharon Sweet-Grant, Director, Board Records/VAB, informed VAB members the item would be heard again at the May 20, 2025, VAB meeting. Discussion ensued on remanding Petition 2024-00059 back to the special magistrate to submit additional evidence and on

THURSDAY, APRIL 3, 2025

the provided property appraiser report. **The motion carried unanimously by members present.** (Mr. Dyser was absent.)

Commissioner Cameron Cepeda moved for approval based on that the petition was a nonprofit organization. (The motion died due to lack of a second.) Subsequent to dialogue, **Ms. Rendon made a motion that the VAB send the petition back to another magistrate in order to have other evidence provided to that additional magistrate, to have another review of that particular item; the VAB would send the petition back so the magistrate would be able to review the petition again and be able to provide the different additional evidence of the nonprofit and the parsonage status.** Attorney Parwani clarified if a new special magistrate was selected, then the special magistrate and property appraiser would have to re-present the entire case.

The motion was seconded by Commissioner Cameron Cepeda. Pastor Busch gave rebuttal. Conversation occurred on the special magistrate petition review process, required evidence for property tax exemption qualification, and the need for virtual records/backup for VAB member examination. **The motion carried unanimously by members present.** (Mr. Dyser was absent.)

Chair Boles called for a motion to approve the Phase II recommendations without Petition 2024-00059 on the approval list. **Ms. Rendon made a motion, seconded by Commissioner Cameron Cepeda, and carried unanimously by members present.** (Mr. Dyser was absent.)

4. Approve the January 28, 2025, VAB Meeting Minutes

Chair Boles sought a motion to approve the January 28, 2025, VAB meeting minutes. **Mr. Simon so moved, made a motion to approve the minutes, seconded by Ms. Rendon, and carried unanimously by members present.** (Mr. Dyser was absent.)

5. Authorize Advertising for Special Magistrate Applications for the 2025 Tax Year

Chair Boles asked for a motion to authorize advertising for special magistrate applications for the 2025 tax year. **Ms. Rendon motioned to approve, seconded by Mr. Simon.** Discussion followed on the special magistrate renewal process. **The motion carried unanimously by members present.** (Mr. Dyser was absent.)

THURSDAY, APRIL 3, 2025

6. Other VAB Matters

a. Meeting Notice

b. The next meeting is scheduled for Tuesday, May 20, 2025, at 9:30AM.

Ms. Sweet-Grant referenced correspondence from background material and announced the next meeting was advertised for Tuesday, May 20, 2025, at 9:30 a.m.

Noting the VAB had a special magistrate with outstanding recommendations in Hillsborough County and other counties and the VAB was nearing the close of the season, Attorney Parwani requested the discretion to reassign the recommendations to a new special magistrate pending completion from the current special magistrate by this Friday, April 4, 2025. After questions on special magistrate reassignment, pay compensation, and imposing late recommendation penalties, **Ms. Rendon made a motion that the VAB follow and allow the VAB attorney to be able to follow up with moving the outdue/outstanding recommendations to an additional magistrate with the VAB attorney's discretion, seconded by Commissioner Cameron Cepeda.** Following talks on billing hours and the rate for reassigning a special magistrate, Chair Boles requested staff bring back the billed amount for the new magistrate. Attorney Parwani stated a summary of expenses per magistrate, analysis by petition, and the total amount for all magistrates for the year could be brought back at the next meeting. **The motion carried unanimously by members present.** (Mr. Dyser was absent.)

7. Adjournment

There being no further business, the meeting was adjourned at 10:18 a.m.

READ AND APPROVED: _____
CHAIR

ATTEST:
VICTOR CRIST, CLERK

By: _____
Deputy Clerk

ms

STATISTICAL COMPARISON

PETITION TYPES	2019		2020		2021		2022		2023		2024	
	FOLIOS	PETITIONS	FOLIOS	PETITIONS	FOLIOS	PETITIONS	FOLIOS	PETITIONS	FOLIOS	PETITIONS	FOLIOS	PETITIONS
REAL PROPERTY VALUE	2372	2282	2614	1991	2077	2077	3368	3065	3331	2985	5405	5176
TANGIBLE PERSONAL PROPERTY VALUE	196	196	348	348	245	245	332	332	380	380	300	300
DENIAL OF CLASSIFICATION	65	65	27	27	59	55	44	44	65	65	47	47
DENIAL OF REQUEST FOR EXEMPTION	79	79	71	71	40	40	97	97	46	46	47	47
TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE	5	5	17	17	11	11	21	21	9	9	18	18
PARENT/GRANDPARENT REDUCTION	1	1	1	1	2	2			3	3	4	4
DENIAL FOR LATE FILING OF EXEMPTION OR CLASSIFICATION	2	2	2	2	3	3	6	6	2	2	5	5
PROPERTY WAS NOT SUBSTANTIALLY COMPLETE ON JAN 1	6	6	2	2	6	6	3	3	1	1	3	3
QUALIFYING IMPROVEMENT OR CHANGE OF OWNERSHIP OR CONTROL	1	1	2	2	2	2	4	4	3	3	6	6
BACK TAXES												0
EXEMPTION ON TPP												0
LEGAL ISSUES	1	1										0
REFUND CATASTROPHIC EVENT									1	1	4	4
TAX DEFERRAL												0
TOTALS	2728	2638	3084	2461	2445	2441	3875	3572	3841	3495	5839	5610
VAB GRANTS, DENIAL & WITHDRAWN OR SETTLED PETITIONS												
VAB GRANTS	58		42		39		24		35	35	45	112
VAB DENIALS	776		426		399		176		746	709	471	693
PETITIONS EITHER WITHDRAWN OR SETTLED	1894		2616		2007		3372		3060	2751	3803	4803
VAB PETITIONS SCHEDULED FOR HEARINGS												
ORIGINALLY SCHEDULED		2233		1894		2289		3218		3529		4018
RESCHEDULED		421		819		56		45		600		708
PETITIONS IN HEARINGS	867	867	458	423	427	426	195	204	753	717		1022
TAX IMPACT												
REDUCTION IN COUNTY TAXABLE VALUE	\$64,234,335		\$10,035,994		\$13,257,685		\$6,106,916		\$16,542,899			
SHIFT IN TAXES	\$1,319,618		\$168,254		\$246,211		\$113,951		\$317,050			

Select Year: 2024 ▼ Go

The 2024 Florida Statutes (including 2025 Special Session C)

[Title XIV](#)
TAXATION AND FINANCE

[Chapter 193](#)
ASSESSMENTS

[View Entire Chapter](#)

193.122 Certificates of value adjustment board and property appraiser; extensions on the assessment rolls.—

(1) The value adjustment board shall certify each assessment roll upon order of the board of county commissioners pursuant to s. [197.323](#), if applicable, and again after all hearings required by s. [194.032](#) have been held. These certificates shall be attached to each roll as required by the Department of Revenue. Notwithstanding an extension of the roll by the board of county commissioners pursuant to s. [197.323](#), the value adjustment board must complete all hearings required by s. [194.032](#) and certify the assessment roll to the property appraiser by June 1 following the assessment year. The June 1 requirement shall be extended until December 1 in each year in which the number of petitions filed increased by more than 10 percent over the previous year.

(2) After the first certification of the tax rolls by the value adjustment board, the property appraiser shall make all required extensions on the rolls to show the tax attributable to all taxable property. Upon completion of these extensions, and upon satisfying himself or herself that all property is properly taxed, the property appraiser shall certify the tax rolls and shall within 1 week thereafter publish notice of the date and fact of extension and certification on the property appraiser's website and in a periodical meeting the requirements of s. [50.011](#) and publicly display a notice of the date of certification in the office of the property appraiser. The property appraiser shall also supply notice of the date of the certification to any taxpayer who requests one in writing. These certificates and notices shall be made in the form required by the department and attached to each roll as required by the department by rule.

(3) When the tax rolls have been extended pursuant to s. [197.323](#), the second certification of the value adjustment board shall reflect all changes made by the board together with any adjustments or changes made by the property appraiser. Upon such certification, the property appraiser shall recertify the tax rolls with all changes to the collector and shall provide public notice of the date and fact of recertification pursuant to subsection (2).

(4) An appeal of a value adjustment board decision pursuant to s. [194.036](#)(1)(a) or (b) by the property appraiser shall be filed prior to extension of the tax roll under subsection (2) or, if the roll was extended pursuant to s. [197.323](#), within 30 days of recertification under subsection (3). The roll may be certified by the property appraiser prior to an appeal being filed pursuant to s. [194.036](#)(1)(c), but such appeal shall be filed within 20 days after receipt of the decision of the department relative to further judicial proceedings.

(5) The department shall promulgate regulations to ensure that copies of the tax rolls are distributed to the appropriate officials and maintained as part of their records for as long as is necessary to provide for the orderly collection of taxes. Such regulations shall also provide for the maintenance of the necessary permanent copies of such rolls.

(6) The property appraiser may extend millage as required in subsection (2) against the assessment roll and certify it to the tax collector even though there are parcels subject to judicial or administrative review pursuant to s. [194.036](#)(1). Such parcels shall be certified and have taxes extended against them in accordance with the decisions of the value adjustment board or the property appraiser's valuation if the roll has been extended pursuant to s. [197.323](#), except that payment of such taxes by the taxpayer shall not preclude the taxpayer from being required to pay additional taxes in accordance with final judicial determination of an appeal filed pursuant to s. [194.036](#)(1).

(7) Each assessment roll shall be submitted to the executive director of the department in the manner and form prescribed by the department within 1 week after extension and certification to the tax collector and again after recertification to the tax collector, if applicable. When the provisions of s. [193.1145](#) are exercised, the requirements of this subsection shall apply upon extension pursuant to s. [193.1145\(3\)\(a\)](#) and again upon reconciliation pursuant to s. [193.1145\(8\)\(a\)](#).

History.—s. 18, ch. 70-243; s. 1, ch. 71-371; s. 9, ch. 73-172; s. 4, ch. 74-234; s. 2, ch. 76-133; s. 5, ch. 76-234; s. 1, ch. 77-174; s. 14, ch. 82-226; s. 2, ch. 82-388; ss. 3, 26, ch. 83-204; s. 55, ch. 83-217; ss. 208, 221, ch. 85-342; s. 141, ch. 91-112; s. 976, ch. 95-147; s. 3, ch. 2013-72; s. 3, ch. 2016-128.

Note.—Consolidation of provisions of former ss. 193.401-193.421.

36084

Tampa Bay Times

Published Daily

STATE OF FLORIDA } ss

COUNTY OF HILLSBOROUGH County

Before the undersigned authority personally appeared Deirdre Bonett who on oath says that he/she is a Legal Advertising Representative of the Tampa Bay Times a daily newspaper printed in St. Petersburg, in Hillsborough County, Florida that the attached copy of advertisement being a Legal Notice in the matter VAB Meeting was published in said newspaper by print in the issues of 05/04/25 or by publication on the newspaper's website, if authorized.

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes. Affiant further says the said Tampa Bay Times is a newspaper published in Hillsborough County, Florida and that the said newspaper has heretofore been continuously published in said Hillsborough County, Florida each day and has been entered as a second class mail matter at the post office in said Hillsborough County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

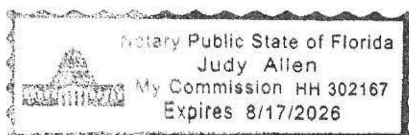
Signature of Affiant

Sworn to and subscribed before me this 05/04/2025

Signature of Notary of Public

Personally known ☒ or produced identification.

Type of identification produced _____



TAXPAYER NOTICE MEETING OF THE HILLSBOROUGH COUNTY VALUE ADJUSTMENT BOARD

The Value Adjustment Board will meet on Tuesday, May 20, 2025, at 9:30 a.m., in the County Center, 2nd Floor Boardroom, 601 E. Kennedy Blvd., Tampa, FL 33602 as well as virtually via WebEx. Information on how to access the virtual meeting will be posted on the VAB website at <https://www.hillsclerk.com/Additional-Services/Value-Adjustment-Board> and <https://www.hillsboroughcounty.org/en/calendar>. The purpose of this meeting is for the VAB to take public comment, Approve Minutes, Approve Phase III Recommended Decisions, and handle other VAB matters.

Any person who might wish to appeal any decision made by the Value Adjustment Board regarding any matter considered at the forthcoming meeting is hereby advised that he or she will need a record of the proceedings, and for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made that will include the testimony and evidence upon which such appeal is to be based.
May 4, 2025

36084

Value Adjustment Board Meeting



Home / Events / Value Adjustment Board Meeting / 5/20/2025, 9:30 AM EDT

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



May 20, 2025, 9:30 AM EDT - 10:30 AM EDT

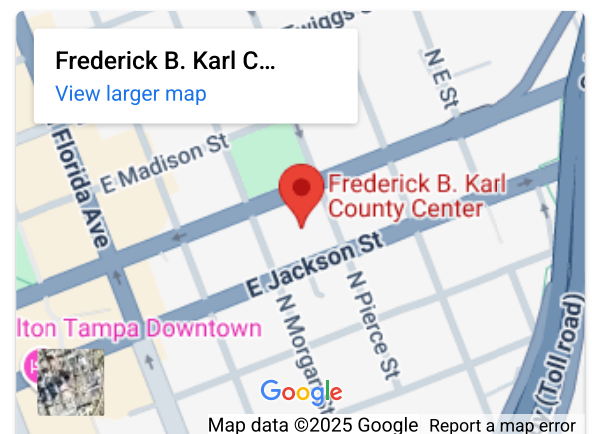


County Center, 2nd Floor Boardroom



In-Person & Virtual (Hybrid)

Meeting to Approve Phase III VAB Recommendations, Approve Meeting Minutes, and handle other VAB Matters.



Center

601 E. Kennedy Blvd.
Tampa, FL 33602

- 900

HOURS

Monday to Friday 8 AM to 5 PM

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.

≡ Week

📅 Month

📅 Year



2025



1/28/2025, 10:30 AM EST

County Center, 2nd Floor
Boardroom

Phase I Meeting

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

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

[Speak at a VAB Meeting](#)

Value Adjustment Board
 Sharon Sweet-Grant - Meeting Manager



(813) 307-7143
 Office



Email
 Work

Last Modified: 12/8/2023, 9:15:58 AM



4/3/2025, 9:30 AM EDT
County Center, 2nd Floor Boardroom
 Value Adjustment Board phase II approvals.



5/20/2025, 9:30 AM EDT
County Center, 2nd Floor Boardroom
 Meeting to Approve Phase III VAB Recommendations, Approve...



From: [OASYS ePortal Notifications](#)
To: [VAB](#)
Subject: [EXTERNAL] Reminder - Public Meeting for Development of Amendments to the Florida Real Property Appraisal Guidelines
Date: Tuesday, May 6, 2025 4:01:11 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!!!

Good afternoon.

This is a friendly reminder that next Tuesday, May 13, 2025, the Department will hold a public meeting at 10:00 a.m. to solicit public comment and questions on the development of preliminary proposed amendments to the Florida Real Property Appraisal Guidelines. Please see the original communication and meeting location below for more information.

Thank you.

TO: Property Appraisers, Tax Collectors, Clerks of the Court, Value Adjustment Board Clerks and Interested Parties

FROM: Florida Department of Revenue
Property Tax Oversight

SUBJECT: Public Meeting for Development of Amendments to the Florida Real Property Appraisal Guidelines

DATE: April 15, 2025

The Department of Revenue will hold a public meeting on May 13, 2025, at 10:00 a.m. to receive public comment and questions on the development of amendments to the Florida Real Property Appraisal Guidelines (Guidelines) in general conformity with the Administrative Procedures Act under Chapter 120, F.S., as required by s. 195.062(1), F.S. The Guidelines are not rules and do not have the force or effect of a rule pursuant to s. 195.062(1), F.S.

The Department reviewed the current Florida Real Property Appraisal Guidelines and prepared draft amendments which include updating statutory citations and case law; consolidating related topics into fewer sections; removing repetitive and obsolete language; and reformatting for clarity. The Department held an initial public meeting November 20, 2024, to solicit public comment and questions on the proposed amendments. The Department received comments from the public. The Department reviewed all comments received and prepared a revised draft document. The May 13th meeting is an additional opportunity for the public to participate and offer comments.

The meeting will be held at the Brevard County Government Center, 2725 Judge Fran Jamieson Way, Building C, 3rd floor, Viera, Florida, and via webinar. Anyone wishing to participate in this public meeting via webinar must register at:
<https://attendee.gotowebinar.com/register/377736566596320345> [attendee.gotowebinar.com].

The Property Tax Oversight Program published a Notice of Public Meeting in the April 15, 2025, edition of the Florida Administrative Register for this proceeding (see Vol. 51, Number 73, p. 1384). The program has posted the draft amendments and a summary of the updates to the Guidelines to the Department's Open Government webpage at <https://floridarevenue.com/opengovt/Pages/meetings.aspx> [\[floridarevenue.com\]](https://floridarevenue.com) under the category "PTO Public Meetings for the Florida Real Property Appraisal Guidelines."

If you would like to submit a comment before the meeting, please send your comment or question to DORPTO@floridarevenue.com.