

MINUTES OF THE GLADES COUNTY VALUE ADJUSTMENT BOARD
ORGANIZATIONAL MEETING ON MONDAY, SEPTEMBER 12, 2016 AT 4:00 P.M. IN
THE COUNTY COMMISSIONERS MEETING ROOM, GLADES COUNTY
COURTHOUSE, MOORE HAVEN, FLORIDA

The Glades County Value Adjustment Board met on Monday, September 12, 2016 at 4:00 p.m. with the following members present:

Patti Pearce, School Board
Diane Cianfrani, Citizen
John Ahern, County Commissioner
Tommy Perry, Citizen
Paul Beck, County Commissioner

Others present:

Sandra H. Brown, Clerk of Court
Julie Mann Braddock, Administrative Secretary
Holly Cosby, VAB Attorney

1. Call to Order and Verification of Quorum – VAB Counsel

Holly Cosby, VAB Counsel, called the meeting to order at 4 p.m. She verified that a quorum was present. The following members introduced themselves: Diane Cianfrani, Citizen; Patti Pearce, Glades County School Board; John Ahern, County Commissioner; Tommy Perry, Citizen; Paul Beck, County Commissioner.

PLEDGE

The Board recited the Pledge of Allegiance.

PRAYER

Commissioner Beck gave the invocation.

2. Ratify the private Board legal counsel

Attorney Cosby stated as counsel for the previous Board she had been asked to come back and had been counsel for the Board since 2009. She stated there was no formal contract for her services. She stated she billed hourly and ½ time for travel. She stated if there were no objections; no motion was needed for this agenda item.

Commissioner Beck stated Attorney Cosby had been very helpful in guiding the members thru the process.

3. Affidavit of Publication for meeting notice

Attorney Cosby stated she had reviewed the Affidavit of Publication and found it sufficient to proceed.

4. Introduction of Board Members (Contact Information)

Attorney Cosby stated the members had previously introduced themselves. She asked Clerk Brown if she had contact information for each member.

Sandra H. Brown, Clerk of Court, stated she did have each member's contact information.

a. Election of Chairman and Vice Chairman

Attorney Cosby asked for a nomination for Chairman.

ON MOTION of Member Beck seconded by Member Pearce the Board nominated Commissioner Ahern for Chairman of the 2016 Value Adjustment Board.

There were no objections.

Motion carried by 5 – 0 vote.

Attorney Cosby turned the meeting over to Chairman Ahern.

Member Perry volunteered to serve as Vice Chairman.

Chairman Ahern appointed Tommy Perry as Vice Chairman of the 2016 Value Adjustment Board.

5. Introduce the Board Clerk or designee (Contact Information)

Sandra H. Brown, Clerk of the Court, introduced herself to the Board and Julie Braddock, Administrative Secretary.

6. Hearing Procedures and changes from previous year

- a. Designate VAB Counsel to review and grant/deny late filed petitions for good cause, rescheduled hearing requests requiring good cause statements, and good cause statements for failure to appear at scheduled hearings pursuant to F.A.C. 12D-9.015, F.A.C. 12D-9.019 and F.A.C. 12D-9.021; and authorize VAB Counsel to request more definite information from petitioners during any good cause review.**

ON MOTION of Vice Chairman Perry seconded by Commissioner Beck the Board designated VAB Counsel to review and grant/deny late filed petitions for good cause, reschedule hearing requests requiring good cause statements, and good cause statements for failure to appear at scheduled hearings pursuant to F.A.C. 12D-9.015, F.A.C. 12D-9.019 and F.A.C. 12D-9.021; and authorized VAB Counsel to request more definite information from petitioners during any good cause review.

Motion carried by 5 – 0 vote.

7. Approve minutes of the following meetings:

- a. September 11, 2015 Meeting**

Clerk Brown stated one revision had been made to the minutes. She stated Chairman Stanley had adjourned the meeting and not Chairman Beck. She stated she had sent each member an email regarding the revision.

ON MOTION of Vice Chairman Perry seconded by Member Cianfrani the Board approved the September 11, 2015 VAB Meeting minutes.

Motion carried by 5 – 0 vote.

- 8. Adopt and make available to the public and Board members the following:**
 - a. Florida Administrative Code Chapter 12D-9 (Uniform Rules of Procedure for Hearings)**
 - b. Florida Administrative Code Chapter 12D-10 (Rules applicable to the requirements for hearings and decisions)**
 - c. Florida Administrative Code Chapter 12D-16**
 - d. Rules 12D-51.001, 51.002, 51.003, F.A.C., and Chapters 192 through 195, F.S. (referencing information containing the guidelines and statutes applicable to assessments and assessment administration)**
 - e. Florida's Government in the Sunshine (Sunshine Law) Manual**

ON MOTION of Commissioner Beck seconded by Member Pearce the Board adopted and made available to the public and Board members the following: a. Florida Administrative Code Chapter 12D-9 (Uniform Rules of Procedure for Hearings) b. Florida Administrative Code Chapter 12D-10 (Rules applicable to the requirements for hearings and decisions) c. Florida Administrative Code Chapter 12D-16 d. Rules 12D-51.001, 51.002, 51.003, F.A.C., and Chapters 192 through 195, F.S. (referencing information containing the guidelines and statutes applicable to assessments and assessment administration) and e. Florida's Government in the Sunshine (Sunshine Law) Manual.

Motion carried by 5 – 0 vote.

- 9. Discuss, take testimony on and adopt or ratify with any required revision or amendment any local administrative procedures and forms of the Board.**

Attorney Cosby stated there were no revisions or amendment to any local administrative procedures.

Chairman Ahern noted that there was no discussion.

- 10. Adopt or ratify by Resolution any filing fee for petitions for that year, in an amount not to exceed \$15.00**

ON MOTION of Commissioner Beck seconded by Vice Chairman Perry the Board adopted Exhibit #10 (Resolution 2016-1) adopting and ratifying a \$15.00 filing fee for petitions filed.

Motion carried by 5 – 0 vote.

11. Authorize VAB Counsel to review and update the Clerk’s VAB website (Uniform Policies and Procedures), if necessary.

ON MOTION of Commissioner Beck seconded by Vice Chairman Perry the Board authorized VAB Counsel to review and update the Clerk’s VAB website (Uniform Policies and Procedures), if necessary.

Motion carried by 5 – 0 vote.

12. Authorize Clerk to hire a Court Reporter for the hearings

ON MOTION of Vice Chairman Perry seconded by Commissioner Beck the Board authorized the Clerk to hire a Court Reporter.

Motion carried by 5 – 0 vote.

13. Authorize the Chairman to sign Forms DR-488P, 2016 Preliminary Certifications of the Value Adjustment Board (Real Property and Tangible Personal Property)

ON MOTION of Member Pearce seconded by Member Cianfrani the Board authorized the Chairman to sign Forms DR-488P, 2016 Preliminary Certifications of the Value Adjustment Board (Real Property and Tangible Personal Property).

Motion carried by 5 – 0 vote.

14. Discuss general information of Florida’s property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights – VAB Counsel

Attorney Cosby stated she had provided an exhibit which included a good, general synopsis of the Florida Property Tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights.

The members stated they did not have the exhibit. Clerk Brown stated it was included in the email; however, she did not print the exhibit. She stated she had a copy if anyone needed to review it.

Attorney Cosby stated this information fulfilled the requirements that the Department of Revenue had for the Board.

15. Discuss law/rule changes as they affect VAB operations – VAB Counsel

Attorney Cosby referred to House Bill 499 that became law and changed a few statutes and rules regarding how the VAB operated. She stated the Board must now close by June 1st. She stated this date may be extended to December 1st if there was an increase in petitions. She stated there was some extension as to who could represent tax payers

or property owners. She stated there were some new restrictions on attorneys. She explained that an attorney could not file a petition on behalf of a tax payer without authority to do so. She stated power of attorney could not be used but was limited to one year. She stated the Property Appraiser must now provide the property card instead of the Clerk. She stated rescheduling had changed significantly. She stated there would only be one time right to reschedule. She stated previously the petitioner had a “freebie” and could reschedule for no reason at all. She stated the statute now stated that the petitioner and the Property Appraiser had a one-time right to reschedule for good cause. She stated there had to be a reason to reschedule. She stated there was only a 15 day notice required now.

16. Announce the tentative schedule for the Value Adjustment Board taking into consideration the number of petitions filed, the possibility of the need to reschedule and the requirement that the board stay in session until all petitions have been heard

Clerk Brown stated three (3) petitions had been filed. She requested that the Board schedule the first hearing sometime during the week of October 17 – 21. She stated she had to have 30 day notice to mail the Notice of Hearing.

The Board agreed to schedule the first hearing on Wednesday, October 19, 2016 at 9:00 a.m.

Clerk Brown stated there were 2 petitioners (3 petitions). She stated one petition was for tangible taxes and the other was for value and tangible taxes. She stated Lorie Ward, Property Appraiser, was still working with the petitioners and the petitions may be resolved and not make it to hearing.

Vice Chairman Perry asked who had petitioned the Board this year.

Clerk Brown stated the Petitioners were Witherspoon and Olde Castle Lawn & Garden.

Attorney Cosby reminded the Board that they could have no ex parte communications about the petitions. She suggested scheduling the second (alternate) hearing date sometime in November or early December.

Clerk Brown stated Lorie Ward, Property Appraiser, would not be available the week of November 14th.

The Board scheduled the alternate hearing date for Thursday, November 10, 2016 at 2:00 p.m.

17. Additional Items for Discussion and Board Counsel review of Statutory and Rule Requirements for Organizational Meetings to ensure Board compliance

Attorney Cosby stated she had gone through her checklist and had a few questions for the Board members. She asked if any VAB citizen member sat on any taxing authority

board or was going to represent other governmental entities or any taxpayer in any VAB proceeding.

Vice Chairman Perry stated he was not a member or employee of and taxing authority. Mrs. Ciranfrani stated she was not a member or employee of any taxing authority.

Attorney Cosby stated the DOR Uniform Policy and Procedure Manual was available for review. She stated all procedures and forms were in compliance with Florida Statutes Section 194 and the Florida Administrative Code Section 12D. She stated for the record the Clerk not been able to give the Chief Executive Officer of each municipality notice of any hearings because the hearings had not been set yet. She stated as soon as the hearings were set the Clerk would send notice. She affirmed on record that the VAB local procedures were ministerial in nature and were not inconsistent with governing statutes, case law, Attorney General opinions, or rules of the Department of Revenue.

18. Approve the Chairman signing the DR-488 forms without a formal VAB meeting, in the event there are no VAB hearings/changes to the tax rolls as a result of VAB action

ON MOTION of Commissioner Beck seconded by Member Pearce the Board authorized the 2016 Chairman to sign the DR-488 Final forms without a formal VAB meeting, in the event there were no VAB hearings/changes to the tax rolls as a result of VAB action.

Motion carried by 5 – 0 vote.

Attorney Cosby informed the Board members that she had created a VAB web page on her law firm web page. She stated all information regarding the VAB was located on this page with links to pertinent sites. She stated the web address was www.cosbylaw.com/vab.html.

ADJOURN

ON MOTION of Commissioner Beck seconded Member Pearce the Board moved to adjourn the meeting.

There being no further discussion Chairman Beck adjourned the meeting at 4:35 p.m.

John Ahern, Chairman

GLADES COUNTY VALUE ADJUSTMENT BOARD – SEPTEMBER 12, 2016

ATTEST:

Sandra H. Brown, Clerk of the Circuit Court

Approved: September 19, 2017

THESE MINUTES ARE NOT A VERBATIM RECORD. TAPES ARE AVAILABLE FOR ANYONE INTERESTED IN LISTENING TO THE ENTIRE MEETING.