



# Hernando County

## Value Adjustment Board

John Law Ayers Commission Chambers, Room 160  
20 North Main Street, Brooksville, FL 34601

### Organizational Meeting

### Agenda

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Thursday, July 25, 2024 - 10:00 A.M.

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**A. CALL TO ORDER**

1. Invocation
2. Pledge of Allegiance
3. Introductions

**B. 2024 VAB MEMBER AND VAB CLERK CONTACT INFORMATION**

(Informational)

**C. REVIEW AFFIDAVIT OF PUBLICATION AND VERIFICATION OF QUORUM**

(Informational)

**D. CONFIRMATION OF CHAIR (Commissioner) and CHAIR APPOINTS VICE CHAIR**

(Motion Needed)

**E. APPROVAL OF THE AGENDA FOR THIS ORGANIZATIONAL MEETING**

(Motion Needed)

Value Adjustment Board Agenda

**F. APPROVAL OF MINUTES**

(Motion Needed)

Minutes for VAB Final Meeting Held on March 15, 2024

(Motion Needed)

**G. RATIFICATION OF HOLLY E. COSBY AS LEGAL COUNSEL**

1. Approval of Contract

(Motion Needed)

2. Designate/Authorize Actions of VAB Counsel

**H. SPECIAL MAGISTRATES**

1. Qualification and Appointment of Special Magistrates

(Motion Needed)

- a. Exemption and Classification Petitions
- b. Real Property Valuation (Commercial & Residential)
- c. Tangible Personal Property
- 2. Approval of Proposed Special Magistrate Contract  
(Motion Needed)
- 3. Authorization to Conduct Telephonic Hearings Upon Request  
(Motion Needed)
- 4. 2024 Tentative Hearing Schedule and Meeting Dates  
(Informational)
- 5. Special Magistrate Orientation Converted to Recap Packet  
(Motion Needed)

**I. SPECIAL MAGISTRATE RECOMMENDED DECISIONS**

Procedural Discussion ONLY: Florida Statutes, Chapter 194.035(1) and Florida Administrative Code, Chapter 12D-9.031(2)  
(Informational)

**J. PETITION FILING FEE**

Adoption of Resolution Implementing Petition Filing Fee  
(Motion Needed)

**K. INITIAL CERTIFICATIONS OF THE VALUE ADJUSTMENT BOARD**

Approval of Initial Certifications  
(Motion Needed)

**L. 2024 LEGISLATIVE CHANGES**

(Informational)

**M. LEGAL ISSUES**

(Motion Needed to Ratify/Adopt All)

**N. LOCAL ADMINISTRATIVE PROCEDURES**

- 1. Ratification of Petitioner Information Sheet  
(Motion Needed)
- 2. Ratification of Exchange of Evidence Information Sheet  
(Motion Needed)
- 3. Ratification of Telephonic Hearing Policies  
(Motion Needed)

**O. PUBLIC COMMENT**

**P. VAB ADMINISTRATION AND VAB COUNSEL CLOSING COMMENTS**

1. Notification of Late Petition Requests

(Informational)

2. Clerk's Report on Filed Petitions

(Informational)

3. Additional Compliance Items

(Informational)

**Q. ADJOURNMENT**



## Value Adjustment Board

Meeting: 07/25/2024  
Department: VAB Admin  
Prepared By: Heidi Kurppe  
Initiator: Heidi Kurppe  
DOC ID: 14326  
Legal Request Number:  
Bid/Contract Number:

# AGENDA ITEM

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## **TITLE**

Value Adjustment Board Agenda

## **BRIEF OVERVIEW**

Click or tap here to enter text.

## **FINANCIAL IMPACT**

Click or tap here to enter text.

## **LEGAL NOTE**

Click or tap here to enter text.

## **RECOMMENDATION**

## **REVIEW PROCESS**

**2024 HERNANDO COUNTY VALUE ADJUSTMENT BOARD  
ORGANIZATIONAL MEETING AGENDA  
JULY 25, 2023 - 10:00 a.m.**

**A. CALL TO ORDER**

1. **Invocation**
2. **Pledge of Allegiance**
3. **Introductions**

**B. 2024 VAB MEMBER AND VAB CLERK CONTACT INFORMATION**

(Informational)

**C. REVIEW AFFIDAVIT OF PUBLICATION AND VERIFICATION OF QUORUM**

(Informational)

**D. CONFIRMATION OF CHAIR (Commissioner) and CHAIR APPOINTS VICE CHAIR**

(Motion Needed)

**E. APPROVAL OF THE AGENDA FOR THIS ORGANIZATIONAL MEETING**

(Motion Needed)

**F. APPROVAL OF MINUTES**

**Minutes for VAB Final Meeting held on March 15, 2024**

(Motion Needed)

**G. RATIFICATION OF HOLLY E. COSBY AS LEGAL COUNSEL**

1. **Approval of Contract**  
(Motion Needed)
2. **Designate/Authorize Actions of VAB Counsel**  
(Motion Needed)

**H. SPECIAL MAGISTRATES**

1. **Qualification and Appointment of Special Magistrates**  
(Motion Needed)
  - a. **Exemption and Classification Petitions**  
**Joseph Haynes Davis**  
**Laura Walker**

**b. Real Property Valuation (Commercial & Residential)**

**Robert Hicks  
Colleen Millett  
Steven Nystrom  
John Robinson  
Richard Steeves**

**c. Tangible Personal Property**

**Steven Nystrom  
John Robinson**

2. **Approval of Proposed Special Magistrate Contract – Rate Increase**  
(Motion Needed)
3. **Authorization to Conduct Telephonic Hearings Upon Request**  
(Motion Needed)
4. **2024 Tentative Hearing Schedule and Meeting Dates**  
**Next Meeting – March 13, 2025**  
(Informational)
5. **Special Magistrate Orientation Converted to Recap Packet**  
(Motion Needed)

**I. SPECIAL MAGISTRATE RECOMMENDED DECISIONS**

**Procedural Discussion ONLY: Florida Statutes, Chapter 194.035(1) and Florida  
Administrative Code, Chapter 12D-9.031(2)**

(Informational)

**J. PETITION FILING FEE**

**Adoption of Resolution Implementing Petition Filing Fee**

(Motion Needed)

**K. INITIAL CERTIFICATIONS OF THE VALUE ADJUSTMENT BOARD**

**Approval of Initial Certifications**

(Motion Needed)

**L. 2024 LEGISLATIVE CHANGES**

(Informational)

**M. LEGAL ISSUES**

(Motion Needed to Ratify/Adopt All)

1. **Administrative Code, Chapters 12D-9 and 12D-10, Requirements for Value  
Adjustment Boards in Administrative Reviews, Uniform Rules of Procedure for  
Hearings; and Value Adjustment Boards**  
<http://floridarevenue.com/property/Pages/VAB.aspx>

2. **Florida Administrative Code, Chapter 12D-51.001, 12D-51.002 and 12D-51.003, Standard Assessment Procedures and Standard Measures of Value; Guidelines**
3. **Florida Statutes, Chapters 192 through 195, Guidelines and Statutes Applicable to Assessments and Assessment Administration**  
<http://www.flsenate.gov/Laws/Statutes/2012/Title14/#Title14>
4. **Florida Government in the Sunshine Law**  
<http://www.myflsunshine.com/sun.nsf/sunmanual>
5. **Florida Department of Revenue Uniform Policies and Procedures Manual**  
<http://floridarevenue.com/property/Documents/vabupppmanual.pdf>
6. **Ratification of all VAB forms which have been adopted by the Department of Revenue**
7. **Florida Administrative Code, Chapter 12D9.013(1)(i) - General Information on Florida's Property Tax system, Respective Roles, Taxpayer Opportunities to Participate, and Property Taxpayer Rights**

#### **N. LOCAL ADMINISTRATIVE PROCEDURES**

1. **Ratification of Petitioner Information Sheet**  
(Motion Needed)
2. **Ratification of Exchange of Evidence Information Sheet**  
(Motion Needed)
3. **Ratification of Telephonic Hearing Policies**  
(Motion Needed)

#### **O. PUBLIC COMMENT**

#### **P. VAB ADMINISTRATION AND VAB COUNSEL CLOSING COMMENTS**

1. **Notification of Late Petition Requests received after 2023 Final Meeting – Petition 23-365 received on April 18, 2024, Petition 23-366 received on June 7, 2024.**  
(Informational)
2. **Clerk's Report on filed petitions, FAC12D-9.013(2)**  
(Informational)
3. **Additional Compliance Items – VAB Counsel Organizational Meeting Checklist**  
(Informational)

#### **Q. ADJOURNMENT**

## Hernando County 2024 Value Adjustment Board Member and Clerk Contact Information

Value Adjustment Board Members	Clerk to Value Adjustment Board
<p><b>John Allocco</b> Commissioner <a href="mailto:jallocco@hernandocounty.us">jallocco@hernandocounty.us</a> 15470 Flight Path Drive Brooksville, FL 34604 County Administration Attn: Jessica Wright - 754-4002 x20126 <a href="mailto:jlwright@co.hernando.fl.us">jlwright@co.hernando.fl.us</a></p>	<p><b>Patricia Tapia</b> Administrative Services Clerk 20 N. Main St., Rm 362 Brooksville, Florida 34601 <a href="mailto:ptapia@hernandoclerk.org">ptapia@hernandoclerk.org</a> <a href="mailto:vab@hernandoclerk.org">vab@hernandoclerk.org</a></p>
<p><b>Steve Champion</b> Commissioner (VAB Chairman) <a href="mailto:schampion@hernandocounty.us">schampion@hernandocounty.us</a> 15470 Flight Path Drive Brooksville, FL 34604 County Administration Attn: Jessica Wright - 754-4002 x20126 <a href="mailto:jlwright@co.hernando.fl.us">jlwright@co.hernando.fl.us</a></p>	<p><b>Heidi Kurppe</b> Administrative Services Supervisor 20 N. Main St., Rm 362 Brooksville, Florida 34601 Work: 352-540-6437 <a href="mailto:hkurppe@hernandoclerk.org">hkurppe@hernandoclerk.org</a></p>
<p><b>Mark Johnson</b> School Board Member 919 North Broad Street Brooksville, FL 34601 Cell: 352-797-7253 <a href="mailto:johnson_m2@hcsb.k12.fl.us">johnson_m2@hcsb.k12.fl.us</a></p>	<p><b>Douglas Chorvat, Jr.</b> Clerk of Circuit Court and Comptroller 20 N. Main Street, Room 362 Brooksville, Florida 34601 Work: 352-754-4970 <a href="mailto:dchorvat@hernandoclerk.org">dchorvat@hernandoclerk.org</a></p>
<p><b>Thomas Beisacher</b> Citizen Member / Homestead Property Owner 12133 Cavern Road Spring Hill, Florida 34609-2114 Home: 352-684-1763 Cell: 352-238-5885 <a href="mailto:tbeisacher@aol.com">tbeisacher@aol.com</a></p>	Legal Counsel to Value Adjustment Board
	<p><b>Holly Cosby</b> Law Office of Holly E. Cosby, PA 602 Center Road Fort Myers, FL 33907 Phone: 239-931-0006 <a href="mailto:holly@cosbylaw.com">holly@cosbylaw.com</a></p>
<p><b>Matt Mulvaney</b> Citizen Member / Business Owner 16288 Cortez Blvd. Brooksville, FL 34601 Phone: 352-263-9872 <a href="mailto:info@dynamicautobodyshop.com">info@dynamicautobodyshop.com</a></p>	

Updated 07-5-2024



0000351582-01

# Tampa Bay Times

Published Daily

STATE OF FLORIDA  
COUNTY OF Hernando, Citrus

Before the undersigned authority personally appeared **Deirdre Bonett** who on oath says that he/she is **Legal Advertising Representative** of the **Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida, that the attached copy of advertisement, being a Legal Notice in the matter **RE: CLK24-091** was published in said newspaper by print in the issues of: **7/10/24** or by publication on the newspaper's website, if authorized, on

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

\_\_\_\_\_  
Signature Affiant

Sworn to and subscribed before me this **07/10/2024**

\_\_\_\_\_  
Signature of Notary Public

Personally known  or produced identification

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



CLK24-091

**PUBLIC NOTICE**  
**2024 HERNANDO COUNTY VALUE ADJUSTMENT BOARD**  
**TO ALL PROPERTY OWNERS AND TAXPAYERS OF HERNANDO COUNTY**

Please be advised that the 2024 Hernando County Value Adjustment Board (VAB) will hold an Organizational Meeting on Thursday, July 25, 2024, at 10:00 a.m., in the Hernando County Government Center, John Law Ayers Commission Chambers, 20 N. Main Street, Room 160, Brooksville, Florida, 34601, to consider matters pursuant to the requirements of Florida Statutes, Chapter 194; and to discuss other related issues at the suggestion or request of the Chairman, staff, or Board members prior to or during the meeting.

} ss

Petitions, complaints, and appeals filed with the VAB will be referred to hearings conducted by Special Magistrates at the Hernando County Government Center, John Law Ayers Commission Chambers, 20 N. Main Street, Room 160, Brooksville, Florida, 34601; or at other designated locations as needed. This meeting is open to the public, and interested citizens are invited to attend. No decisions concerning Special Magistrate recommendations will be made by the Board at this meeting.

If a person decides to appeal a decision made by the Hernando County VAB with respect to any matter considered at this meeting, a record of the proceeding will be needed for such purpose, and such person will need to ensure that a verbatim record of the proceeding is made, to include the testimony and evidence upon which any such appeal is to be based.

If you have a disability that will require special assistance or accommodations for your attendance at this meeting, please contact the VAB Clerk at 352-754-4970.

PLEASE GOVERN YOURSELF ACCORDINGLY.

Publish: July 10, 2024

0000351582

CLK24-

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PLEASE GOVERN YOURSELF ACCORDINGLY.

Publish: July 12, 2024



**Florida Department of Revenue**  
Office of General Counsel

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

Please Respond to:  
Office of the General Counsel  
Property Tax Oversight Legal Section  
Post Office Box 6668  
Tallahassee, Florida 32314-6668  
[steve.keller@floridarevenue.com](mailto:steve.keller@floridarevenue.com)

May 14, 2024

E-MAIL DELIVERY

**From:** Stephen J. Keller  
Chief Legal Counsel for Property Tax Litigation and VAB Oversight,  
Florida Department of Revenue (DOR)

**To:** Jon Moyle, Legal Counsel, Leon County Value Adjustment Board (VAB)  
Mackenzie Baughn, Sr. Paralegal, Leon County Attorney's Office

**Subject:** Election of Chairperson for VAB by County Governing Body

Thank you for your emails on behalf of the Leon County Attorney's Office and several VABs in which you inquire about the election process for the value adjustment board chairperson. Your question to the Department is as follows:

- "Specifically, the pending question is who elects the chair of the VAB? The two possible choices are the county commission when "electing" two members of their commission to serve on the VAB or the VAB when convening and organizing at its annual organizational meeting."

According to s. 194.015, F.S., the VAB is composed of two members of the county's governing body, one of whom is elected as the *chairperson*. Section 194.015, F.S. creates the value adjustment boards:

"Value adjustment board.—There is hereby created a value adjustment board for each county, which shall consist of two members of the governing body of the county as elected from the membership of the board of said governing body, one of whom shall be elected chairperson, and one member of the school board as elected from the membership of the school board, and two citizen members, one of whom shall be appointed by the governing body of the county and must own homestead property within the county and one of whom must be appointed by the school board and must own a business occupying commercial space located within the school district. [...]"

You state it is unclear whether the VAB elects the chairperson at the first meeting or if the governing body does this beforehand. You indicate that the legislative history for s. 194.015, F.S. does not contain anything relevant.

The function of the statute is to create the value adjustment board, set forth that all members, including the chair, are elected and appointed by the county governing body and the school board.

For consistency, we read the word "elected" as action by the county governing body or school board. The statute states the county governing body shall elect two members to the VAB, then the statute says one of whom shall be elected chair. The statute proceeds to describe the school board member as "elected" by the school board. Nowhere in this statutory process does it suggest that the VAB elects a chair.

The Department's rule, 12D-9.004, F.A.C., tracks the statute and provides: "12D-9.004 Composition of the Value Adjustment Board.

"(1) Every county shall have a value adjustment board which consists of:

"(a) Two members of the governing body of the county, elected by the governing body from among its members, one of whom shall be elected as the chair of the value adjustment board;

...." (Emphasis supplied).

The election of the VAB chair by the county governing body also relieves the VAB of the task of beginning a meeting without an elected chair and then completing the election during the initial meeting, which would typically be the organizational meeting of the VAB.

SJK/sk

**CITIZENS' COMMENTS**

Citizens commented on various topics and issues.

**BOARD/STAFF RESPONSES**

The Board and/or staff responded to questions and concerns expressed during Citizens' Comments.

**CLERK OF CIRCUIT COURT & COMPTROLLER DOUG CHORVAT, JR.**

**Election of Value Adjustment Board Chairperson by County Governing Body**

**Motion**

To nominate Comm. Champion to serve as Chairman of the Value Adjustment Board.

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Jerry Campbell
<b>SECONDER:</b>	Elizabeth Narverud
<b>AYES:</b>	Narverud, Campbell, Allocco and Champion
<b>ABSENT:</b>	Hawkins

**CONSENT AGENDA**

**FY 2025 Project Grant Agreement With Withlacoochee Regional Water Supply Authority for Local Government Water Supply and Conservation Funding Assistance Program and Associated Resolution**

This item was pulled and voted on separately.

**Declaration of Various Tangible Property as Surplus for Disposal and Removal From Fixed Asset Inventory**

**Transmittal of List of Accounts Payable Disbursements for Weeks Ended May 10, 2024, and May 17, 2024**

**Motion**

To approve the Consent Agenda Item Nos. H-2 and H-3.

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Steve Champion
<b>SECONDER:</b>	Jerry Campbell
<b>AYES:</b>	Narverud, Campbell, Allocco and Champion
<b>ABSENT:</b>	Hawkins



**Board of County Commissioners**

**AGENDA ITEM**

**TITLE**

Election of Value Adjustment Board Chairperson by County Governing Body

**BRIEF OVERVIEW**

The Department of Revenue (DOR) has provided clarification on the proper procedure for the appointment of the Value Adjustment Board (VAB) Chairperson.

The DOR has advised that they interpret Florida Statute Section 194.015 and Florida Administrative Code Section 12D-9.004 to direct that the Board of County Commissioners elect the two BOCC VAB Members AND elects the Chair to the VAB.

The Chairperson needs to be elected prior to the 2024 VAB Organizational Meeting currently scheduled for July 2024. Moving forward, the Chairperson will be elected during Board/Committee Assignments each year. The current commissioners on the Value Adjustment Board are Comm. John Allocco and Comm. Steve Champion.

**FINANCIAL IMPACT**

N/A

**LEGAL NOTE**

The Board is authorized to act in this matter pursuant to Section 194.015, Florida Statutes.

**RECOMMENDATION**

It is recommended that the Board of County Commissioners elect the Chairperson to the Value Adjustment Board from the two currently appointed commissioners, Commissioner John Allocco and Commissioner Steve Champion.

**REVIEW PROCESS**

Heidi Kurppe	Approved	06/05/2024	9:36 AM
Pamela Hare	Approved	06/05/2024	9:51 AM
Jon Jouben	Approved	06/05/2024	9:53 AM
Toni Brady	Approved	06/05/2024	10:21 AM
Colleen Conko	Approved	06/05/2024	10:29 AM

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Jerry Campbell
<b>SECONDER:</b>	Elizabeth Narverud
<b>AYES:</b>	Narverud, Campbell, Allocco and Champion
<b>ABSENT:</b>	Hawkins



# Hernando County Value Adjustment Board

Final Meeting

Minutes

March 15, 2024

## CALL TO ORDER

The meeting was called to order at 10:00 a.m. on Friday, March 15, 2024, in the John Law Ayers County Commission Chambers, Government Center, Brooksville, Florida.

<u>Attendee Name</u>	<u>Title</u>
John Allocco	Chairman, Commissioner
Thomas Beisacher	Vice Chairman, Citizen Member
Steve Champion	Commissioner
Mark Johnson	School Board Member
Holly Cosby	Legal Counsel
Heidi Kurppe	Administrative Services Supervisor
Patricia Tapia	Deputy Clerk

Citizen Member Mr. Matt Mulvaney was not present at the meeting.

### Invocation

### Pledge of Allegiance

### Introductions

## REVIEW AFFIDAVIT OF PUBLICATION AND VERIFICATION OF QUORUM

Mrs. Cosby reviewed the affidavit of publication and verified that a quorum of the Board was present.

## AGENDA

### Motion

To approve.

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Mark Johnson
<b>SECONDER:</b>	Steve Champion
<b>AYES:</b>	Allocco, Beisacher, Champion and Johnson
<b>ABSENT:</b>	Mulvaney

## MINUTES

The Minutes for meeting of July 28, 2023, were submitted for approval.

### Motion

To approve.

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Mark Johnson
<b>SECONDER:</b>	Steve Champion
<b>AYES:</b>	Allocco, Beisacher, Champion and Johnson
<b>ABSENT:</b>	Mulvaney

## LIST OF WITHDRAWN AND SETTLED PETITIONS

A list of petitions filed with the 2023 Value Adjustment Board that had been withdrawn, as well as petitions for which a settlement between the petitioner and the Property Appraiser had been reached, was provided to the Board.

## NOTIFICATION OF GOOD CAUSE PETITIONS DENIED

The Board was provided with a list of petitions filed for good cause and denied following review by legal counsel.

## MUNICIPAL ASSESSMENT ROLLS

The Board was advised that pursuant to Florida Statutes, Chapter 193.116, the City of Brooksville was provided with a list of properties within their jurisdiction for which appeals had been filed with the 2023 Value Adjustment Board.

## PETITION ISSUES

Mrs. Cosby advised the Board of an inquiry from the Hernando County Property Appraiser's Office regarding the recommendations for petition numbers 23-236, 23-344 and 23-345. Mrs. Cosby reviewed the magistrate's recommendations for these petitions and concluded there were no issues with the recommendations.

Mrs. Cosby further advised the Board of correspondence received from the Hernando County Property Appraiser Attorney 's Office regarding the hearings for petition numbers 23-218, 23-333 and 23-336 through 23-340. Ms. Cosby reviewed the correspondence and concluded that the petitions and hearings were compliant with law.

Mrs. Cosby also advised the Board of the ex parte communication that was sent to Chairman Allocco by the Hernando County Property Appraiser Attorney's Office and of the disclosure of this communication to the petitioner by the Value Adjustment Board Administration Office.



**PUBLIC COMMENT**

There was no public input.

**SPECIAL MAGISTRATE RECOMMENDATIONS**

The Special Magistrate recommendations concerning petitions for which hearings had been held were provided to the Board for approval.

Mrs. Cosby advised the Board that she had reviewed each recommendation and had determined that they were legally sufficient.

**Motion**

To approve.

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Thomas Beisacher
<b>SECONDER:</b>	Mark Johnson
<b>AYES:</b>	Allocco, Beisacher, Champion and Johnson
<b>ABSENT:</b>	Mulvaney

**RATIFICATION OF SPECIAL MAGISTRATE INVOICE PAYMENTS**

The Board was advised that invoices for Special Magistrate services had been reviewed and approved as to accuracy by the Value Adjustment Board Clerk. Pursuant to Florida Statutes, Chapter 194.015, three-fifths of the total services billed would be paid by the Board of County Commissioners and two-fifths would be paid by the School Board.

**Motion**

To approve.

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Mark Johnson
<b>SECONDER:</b>	Thomas Beisacher
<b>AYES:</b>	Allocco, Beisacher, Champion and Johnson
<b>ABSENT:</b>	Mulvaney

**CERTIFICATIONS OF VALUE ADJUSTMENT BOARD / FORMS DR-488**

Certifications of the Value Adjustment Board for Real Property and for Tangible Personal Property (TPP), which were required to be transmitted to the Department of Revenue pursuant to Florida Statutes, Chapter 194.032, were provided to the Board, as follows: the taxable value of Real Property assessment roll as submitted by the Property Appraiser:

\$13,426,245,592; the net change in taxable value due to actions of the VAB: \$8,122,908; and taxable value of Real Property assessment roll incorporating all changes due to action of the

VAB: \$13,418,122,684; the taxable value of TPP assessment roll as submitted by the Property Appraiser: \$1,386,273,617; net change in taxable value due to actions of the VAB: \$2,241,229; and taxable value of TPP assessment roll incorporating all changes due to action of the VAB: \$1,384,032,388.

The staff recommended that the Board approve the Certifications of the Value Adjustment Board and authorize the Chairman’s signature thereon.

**Motion**

To approve.

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Mark Johnson
<b>SECONDER:</b>	Thomas Beisacher
<b>AYES:</b>	Allocco, Beisacher, Champion and Johnson
<b>ABSENT:</b>	Mulvaney

**NOTICE OF TAX IMPACT OF VAB FOR 2023**

**Motion**

To approve.

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Thomas Beisacher
<b>SECONDER:</b>	Steve Champion
<b>AYES:</b>	Allocco, Beisacher, Champion and Johnson
<b>ABSENT:</b>	Mulvaney

**RATIFICATION OF ATTORNEY RENEWAL / RETURN FOR 2024**

FS, Chapter 194.015, stipulated that the Board shall appoint private counsel who has practiced law for over five years and who shall receive such compensation as may be established by the Board. The current contract with Mrs. Holly E. Cosby was submitted for approval.

**Motion**

To approve.

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Mark Johnson
<b>SECONDER:</b>	Steve Champion
<b>AYES:</b>	Allocco, Beisacher, Champion and Johnson
<b>ABSENT:</b>	Mulvaney

## **ADDITIONAL DISCUSSION ITEMS FROM VAB, VAB LEGAL COUNSEL OR VAB ADMINISTRATION**

### **Legislative Updates**

Mrs. Cosby advised the Board of legislative updates PTO 23-02 through 23-12 and that they do not affect how the Value Adjustment Board itself operates but do impact the magistrate's hearings of petitions.

(Note: The Board was provided with copies of PTO 23-02 [Offset of Reductions in AD Valorem Tax Revenue from Refunds Due to Hurricane Ian or Hurricane Nicole], PTO 23-03 [Restrictions on County Special Assessments on Agricultural Lands], PTO 23-04 [Judicial Review After Value Adjustment Board (VAB) Decisions], PTO 23-05 [Changes to the Exemption for Certain Veterans, First Responders, and Surviving Spouses], PTO 23-06 [Religious Exemption - Parsonages, Burial Grounds, and Tombs], PTO 23-07 [Educational Property Exemption], PTO 23-08 [Refund of Taxes for Residential Improvements Rendered Uninhabitable by a Catastrophic Event], PTO 23-09 [Affordable Housing Property Exemption Nonprofit Land Lease], PTO 23-10 [Affordable Housing Property Exemption Newly Constructed Multifamily Project], PTO 23-11 [Affordable Housing Property Exemption County and Municipal Ordinance], and PTO 23-12 [Assessment of Agricultural Equipment Rendered Unable to be Used Due to Hurricane Idalia] in the Agenda Packet.)

### **Tentative Meeting Dates for 2024 Season**

The Board was provided with a list of 2024 tentative meeting dates and the VAB Organizational Meeting was scheduled for July 25, 2024, at 10:00 a.m.

### **Additional Compliance Items**

#### **VAB Counsel Organizational Meeting Checklist**

Mrs. Cosby advised the Board that all items of the VAB Counsel Organizational Meeting Checklist had been completed.

## **ADJOURNMENT**

The meeting was adjourned at 10:40 a.m.

**CONTRACT FOR SERVICES  
LEGAL COUNSEL FOR THE HERNANDO COUNTY VALUE  
ADJUSTMENT BOARD**

THIS AGREEMENT made this 28 day of July, 2023, between the **Hernando County Value Adjustment Board**, referred to as BOARD in this agreement, and **Law Office of Holly E. Cosby, P.A.**, referred to as LEGAL COUNSEL.

WHEREAS, Florida Statute (FS) Chapter 194 requires the BOARD to employ private legal counsel;

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the BOARD and LEGAL COUNSEL hereby agree as follows:

THIS AGREEMENT shall become effective on the last date signed by the LEGAL COUNSEL and the Chairperson of the BOARD. This Agreement shall run from the Effective Date until the BOARD completes all of its duties, concludes its session under Fla. Stat. § 194.032(3), formally adjourns for the 2024 tax year (the "2024 Tax Year") and either renews this Agreement or selects subsequent LEGAL COUNSEL for the 2025 tax year. It is the intent of the BOARD and LEGAL COUNSEL that this Agreement run for a period of two (2) years. This Agreement may be renewed in writing or verbally, by motion and acceptance by the BOARD, during any meeting of the BOARD where a verbatim record or court reporting transcript occurs.

LEGAL COUNSEL will perform services for the BOARD and will represent the BOARD's interests. LEGAL COUNSEL will assign **Holly E. Cosby, Esq.** as LEGAL COUNSEL'S designated attorney for purposes of representing the BOARD. LEGAL COUNSEL will provide legal advice and counsel to the BOARD and perform those duties set forth in Chapter 194, FS. Duties include: (a) attending ALL meetings of the BOARD held in connection with the 2023 Tax Year and all subsequent tax years so long as the contract is in effect, as the BOARD's legal adviser and counsel; (b) consulting with and advising the Special Magistrates should the need arise during the course of any hearing(s) held before said Special Magistrate(s) during the 2023 Tax Year and subsequent tax years, as applicable, and (c) performing such additional services and duties as may be specifically assigned by the BOARD and/or BOARD ADMINISTRATION. The LEGAL COUNSEL understands that *"no meeting of the board shall take place unless counsel to the board is present"* (FS § 194.015) so that attendance at all scheduled meetings is critical.

The BOARD shall compensate the LEGAL COUNSEL for the performance of the aforementioned advice, counsel and duties at the rate of \$250.00 per hour. For any meeting in Brooksville, LEGAL COUNSEL shall not bill for travel time; however, LEGAL COUNSEL shall receive reimbursement for travel mileage in accordance with the rates set forth each year by the Internal Revenue Service, reimbursement of customary costs (e.g. postage and document delivery), and reimbursement for lodging if any scheduled meetings are cancelled or rescheduled and LEGAL COUNSEL is unable to be refunded for lodging for said cancelled or rescheduled meeting.

As a prerequisite for payment, the LEGAL COUNSEL shall provide the BOARD an itemized invoice within thirty (30) days following each period in which advice and counsel are given and duties are performed. Invoices shall be due and payable within 45 days after delivery by LEGAL COUNSEL to the Clerk to the Value Adjustment Board. The funding for this Agreement is subject to budgeting and appropriation by the Hernando County Board of County Commissioners (3/5ths) and the Hernando County School District (2/5ths), respectively, as required under FS § 194.015.

LEGAL COUNSEL will not represent any client which either LEGAL COUNSEL or the BOARD determines to be directly adverse to the BOARD, nor will LEGAL COUNSEL represent the BOARD in matters which it determines to be directly adverse to the interests of any other client of LEGAL COUNSEL.

Pursuant to FS §194.015, Florida Department of Revenue Bulletin PTO 08-12 (dated August 29, 2008), and Attorney General Opinion Number 2010-03 (dated January 13, 2010), LEGAL COUNSEL shall not represent the property appraiser, the tax collector, any taxing authority, or any property owner in any administrative or judicial review of property taxes. Notwithstanding the foregoing, LEGAL COUNSEL represents other Florida Value Adjustment Boards and the BOARD does not deem such representation as a conflict with this Agreement and/or any terms or conditions set forth herein.

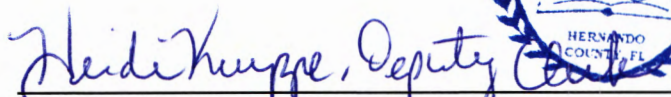
IN WITNESS WHEREOF, the parties have executed this agreement the day and year indicated below.

  
\_\_\_\_\_  
JOHN ALLOCÇO, CHAIRMAN

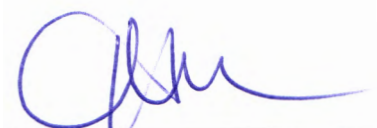
July 28, 2023  
\_\_\_\_\_  
DATE

ATTEST:



  
\_\_\_\_\_  
DOUG CHORVAT, JR., CLERK OF CIRCUIT COURT AND COMPTROLLER

July 28, 2023  
\_\_\_\_\_  
DATE

  
\_\_\_\_\_  
HOLLY E. COSBY, ESQ.  
OWNER/SOLE ATTORNEY  
LAW OFFICE OF HOLLY E. COSBY, P.A.

July 28, 2023  
\_\_\_\_\_  
DATE

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**MEMORANDUM**

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**TO:** MEMBERS OF THE 2024 HERNANDO COUNTY VALUE ADJUSTMENT BOARD

**FROM:** HOLLY E. COSBY O/B/O LAW OFFICE OF HOLLY E. COSBY, P.A.

**SUBJECT:** VALUE ADJUSTMENT BOARD COUNSEL AS DESIGNEE

**DATE:** JULY 25, 2024

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During each Value Adjustment Board (VAB) session, there are several administrative functions of the VAB that the VAB may assign to a VAB Designee to perform and/or fulfill, to include good cause determinations [F.A.C. 12D-9.015(14); F.A.C. 12D-9.021(6&7); F.A.C. 12D-9.037(2)(d)] and requests for rescheduled hearings [F.A.C. 12D-9.019(4)]. This lends to efficient VAB operations, saves time, and saves County resources. An appointment of a VAB Designee for good cause determinations and requests for rescheduled hearings should be completed during a public meeting, on the record, in order to make clear to the public any such VAB Designee [F.A.C. 12D-9.013(1)(b)].

I HEREBY RECOMMEND THAT THE HERNANDO COUNTY VALUE ADJUSTMENT BOARD:

DESIGNATE VAB COUNSEL, HOLLY E. COSBY, 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, 12D-9.019 AND 12D-9.021; AUTHORIZE VAB COUNSEL TO REQUEST MORE DEFINITE INFORMATION FROM PETITIONERS DURING ANY GOOD CAUSE REVIEW.

Respectfully Submitted.

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**MEMORANDUM**

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**TO:** MEMBERS OF THE 2024 HERNANDO COUNTY VALUE ADJUSTMENT BOARD

**FROM:** HOLLY E. COSBY O/B/O LAW OFFICE OF HOLLY E. COSBY, P.A.

**SUBJECT:** VALUE ADJUSTMENT BOARD COUNSEL AS DESIGNEE

**DATE:** JULY 25, 2024

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During each Value Adjustment Board (VAB) session, there are several administrative functions of the VAB that the VAB may assign to a VAB Designee to perform and/or fulfill, to include good cause determinations [F.A.C. 12D-9.015(14); F.A.C. 12D-9.021(6&7); F.A.C. 12D-9.037(2)(d)] and requests for rescheduled hearings [F.A.C. 12D-9.019(4)]. This lends to efficient VAB operations, saves time, and saves County resources. An appointment of a VAB Designee for good cause determinations and requests for rescheduled hearings should be completed during a public meeting, on the record, in order to make clear to the public any such VAB Designee [F.A.C. 12D-9.013(1)(b)].

I HEREBY RECOMMEND THAT THE HERNANDO COUNTY VALUE ADJUSTMENT BOARD:

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Respectfully Submitted.

## HERNANDO COUNTY VALUE ADJUSTMENT BOARD VERIFICATION OF SPECIAL MAGISTRATE APPLICANT QUALIFICATIONS

Name of Applicant: Joseph Haynes Davis

Position(s) of Interest: Attorney Special Magistrate

New Applicant: N Returning Applicant: Y

Application Received from Admin: 7/3/24 Application Reviewed by VAB Atty: 7/9/24

Resume Received by from Admin: 7/3/24 Resume Reviewed by VAB Atty: 7/9/24

References (2) Received from Admin: N/A References (2) Reviewed by VAB Atty: N/A

F.S. §194.035 and F.A.C.§12D-9.010 Verification (performed on 7/9/24 by HEC):

Y/N	Criteria	Y/N	Criteria
N	Elected or appointed official of the county?	N	Employee of the county?
N	Elected or appointed official of a taxing jurisdiction or of the state?	N	Employee of a taxing jurisdiction or of the state?
N	Represent a person before the value adjustment board in current tax year?	Y	Provide copy of license and/or license information?
Y	Position: applying to hear exemption and classification appeals		
Y	Member of The Florida Bar?	Y	at least 5 years' experience in the area of ad valorem taxation, or
Y	Florida Bar Number: 458058		at least 3 years' experience in the area of ad valorem taxation <u>and</u> has completed DOR training and passed exam for current VAB session
	Position: applying to hear valuation of real estate appeals		
	State certified real estate appraiser?		at least 5 years' experience in real property valuation, or
	License No.: Expires: Type of License –		at least 3 years' experience in real property valuation <u>and</u> has completed DOR training and passed exam for current VAB session
	Position: applying to hear valuation of tangible personal property appeals		
	Designated member of a nationally recognized appraiser's organization?		at least 5 years' experience in tangible personal property valuation, or
	Name of Organization:		at least 3 years' experience in tangible personal property valuation <u>and</u> has completed DOR training and passed exam for current VAB session

*\* Applicant has not completed DOR training for current VAB session, as the same was not available at the time of submission, but Applicant has done so for the previous VAB session and the Hernando County VAB will be requiring this of the Applicant for the 2024 VAB session, when available.*




Prior Service Comments/Concerns: Per VAB Counsel, Applicant has provided exceptional work product to the VAB during previous years, has provided services with professionalism and courtesy and is a wonderful addition to the VAB. VAB Counsel has had the pleasure of working with Applicant in Lee, Hernando, Collier, and Sumter Counties. Applicant continues to be a pleasure to work with during the 2020, 2021, 2022, and 2023 VAB sessions; his work product has always been thorough and compliant. Due to the short time frame provided by VAB Administration for application turn-around, letters of recommendation are not required for the 2024 VAB Session, as Applicant is returning to the Hernando County VAB after several years of service and has provided letters of recommendation in the past, which VAB Administration has on file.

Concerns/Potential Conflicts: None noted by VAB Counsel or VAB Administration.

I, Holly E. Cosby, Esq., Hernando County Value Adjustment Board Attorney, hereby verify the following:

- 1) that the above information has been verified, reviewed and considered on the 9<sup>th</sup> day of July, 2024.
- 2) that the Applicant is qualified to serve as an attorney special magistrate for VAB legal matters,
- 3) that the approval of the Applicant as special magistrate is based solely upon the experience and qualifications of the Applicant,
- 4) that pursuant to Section 287.05701, Florida Statutes, the Value Adjustment Board has not requested documentation of and has not considered Applicant’s social, political, or ideological interests when determining if the Applicant is a responsible vendor,
- 5) that the approval of the Applicant as special magistrate is not influenced by the property appraiser, and
- 6) that the approval of the Applicant as special magistrate is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

**Holly E. Cosby,  
Esq.**



Digitally signed by Holly E. Cosby, Esq.  
 DN: cn=Holly E. Cosby, Esq., o=Law Office of  
 Holly E. Cosby, PA,  
 email=holly@cosbylaw.com, c=US  
 Date: 2024.07.09 11:05:43 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Application, Resume, Computer Experience, Copy of Florida Bar License, Service to Counties/VAB List Supplement, Two (2) Writing Samples (both sufficient, thorough, and compliant), Copy of professional licensing status from Florida Bar website (pulled by VAB Counsel)

Post application and approval - Applicant Special Magistrate competent to hear VAB petitions:

\_\_\_\_\_ Date Applicant Special Magistrate completed DOR training for current VAB session

\_\_\_\_\_  
Holly E. Cosby, Esq. - VAB Counsel

**SPECIAL MAGISTRATE APPLICATION  
HERNANDO COUNTY VALUE ADJUSTMENT BOARD**  
(APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN F.S. § 194.035)

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

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

**APPLICANT INFORMATION**

Name: JOSEPH HAYNES DAVIS  
Email: joseph.davis@jhdllaw.com  
Business Name: LAW OFFICES OF JOSEPH HAYNES DAVIS, PA  
Home Address: 8421 SHADY GLEN DRIVE ORLANDO FLORIDA 32819  
Business Address: 2750 TAYLOR AVENUE #B207 ORLANDO FLORIDA 32806  
Phone: Home/ \_\_\_\_\_ Business/407 839 3725 Cell/407 616 6961  
Fax: 407 839 4708

**LICENSURE / EXPERIENCE**

**Attorney Magistrate Applicant:** Bar Number: 0458058 Date of Admission: 1/23/2001  
How many years of experience do you have in the area of ad valorem taxation: SINCE 2001  
**Appraiser Magistrate Applicant:**  
Appraiser License #: \_\_\_\_\_ Valid Thru: \_\_\_\_\_  
How many years of experience do you have in the area of real property valuation: \_\_\_\_\_  
How many years of experience do you have in the area of tangible property valuation: \_\_\_\_\_

**QUALIFICATION / EXPERIENCE**

1. Educational Background  
SEE ATTACHED RESUME  
\_\_\_\_\_  
\_\_\_\_\_
2. If you currently or previously have served as a special magistrate, please provide the municipality or county and dates served.  
SEE ATTACHED  
\_\_\_\_\_  
\_\_\_\_\_
3. Have you ever been dismissed, terminated or denied appointment as a special magistrate for poor or improper performance?  No  Yes (please explain)  
\_\_\_\_\_  
\_\_\_\_\_
4. List any additional information which makes you qualified to serve as a special magistrate.  
SEE ATTACHED  
\_\_\_\_\_

**SPECIAL MAGISTRATE APPLICATION**  
**HERNANDO COUNTY VALUE ADJUSTMENT BOARD**  
 (APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN F.S. § 194.035)

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

ORGANIZATION	DESIGNATION	DATE	MEMBER #
N/A			

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

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

PROPERTY TYPE	EXPERIENCE/SPECIALTY
Residential Real Property	PROPERTY CLOSINGS SINCE 2001
Commercial Real Property	PROPERTY CLOSINGS SINCE 2001
Tangible Property	BANKRUPTCY ATTORNEY
Other (please specify)	

8. List any personal or business relationship you have ever had with any officer or employee of the office of the property appraiser, office of the clerk of the circuit court, office of the county attorney or the value adjustment board of any of the counties to which you are applying:  
 NONE

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

NONE

10. Explain your level of knowledge and experience with computers and list the applications you are familiar with.

AXIA SINCE 2008. SEE ATTACHED

11. **Other than** as a special magistrate to the VAB, will you be serving as a **hearing officer for any governmental entity** during the upcoming **20\_24** VAB season? If so, for whom?

ATTORNEY SPECIAL MAGISTRATE FOR OTHER COUNTIES.

**SPECIAL MAGISTRATE APPLICATION**  
**HERNANDO COUNTY VALUE ADJUSTMENT BOARD**  
(APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN F.S. § 194.035)

**CERTIFICATION**

Pursuant to F.S. § 194.035, a person cannot serve the Board as a special magistrate in the same year that he/she is an elected or appointed official of a county, a taxing jurisdiction, or the state; is an employee of a county, a taxing jurisdiction, or the state; or represents a party before the Board in any administrative review of property taxes.

Are you an elected or appointed official of a county, a taxing jurisdiction, or the state?  Yes  No  
Are you an employee of a county, a taxing jurisdiction, or the state?  Yes  No  
Will you be representing a party before the Board in any administrative review of property taxes?  Yes  No

If yes, please provide details: \_\_\_\_\_

**DOCUMENTATION REQUIRED**

*Verification of qualifications will be made prior to consideration of this application, pursuant to F.S. § 194.035.*

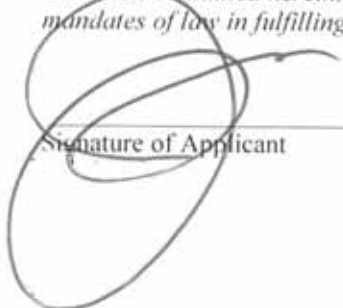
Please attach the following documentation with your application:

- Copy of current Resume.
- Copy of license referenced above.
- At least two (2) letters of recommendation from individuals who can attest to your years of experience in ad valorem taxation, tangible personal property or real property appraisals.
- Documentation to support membership in professional organizations listed in item #5 above.

Prior to conducting hearings, all applicants are required under F.S. § 194.035 to certify completion of the current year training provided by the Department of Revenue. Additionally, the Hernando County VAB requests that all appointees pass the corresponding DOR exam and provide proof of the same. To receive the training and take the corresponding exam, go online to the Department's website at [http://floridarevenue.com/property/Pages/VAB\\_Training.aspx](http://floridarevenue.com/property/Pages/VAB_Training.aspx)

Please return your VAB Training completion certificate and proof of passing exam score to the VAB clerk at [vab@hernandoclerk.org](mailto:vab@hernandoclerk.org)

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

Signature of Applicant:  Date: 7/3/2024  
Pl. No.: 0458058

**SPECIAL MAGISTRATE APPLICATION**  
**HERNANDO COUNTY VALUE ADJUSTMENT BOARD**  
(APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN F.S. § 194.035)

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JOSEPH HAYNES DAVIS, ESQ.

Printed Name of Applicant

## Joseph Haynes Davis, Esq.

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Law Offices of Joseph Haynes Davis, P.A. 2750 Taylor Avenue Suite B207 • Orlando, FL 32806 Phone  
(407) 839-3725 • Cell (407) 616-6961 • Email [joseph.davis@jhdllaw.com](mailto:joseph.davis@jhdllaw.com)  
• Website [www.jhdllaw.com](http://www.jhdllaw.com)

### Summary of Qualifications

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- Diligent and hard-working attorney in small firm handling all facets of **Real Estate Law and Commercial and Residential Real Property Closings, Mortgage Law, Title Insurance, Probate and Guardianship, Business Formation and Consulting, Creditor Collections, Bankruptcy** and all phases of **Civil and Criminal Litigation**.
- Highly organized, with demonstrated strengths in successfully managing diverse caseload.
- Excellent interpersonal skills with demonstrated ability to motivate lead and interact effectively with diverse groups of people.
- Experienced and skillful negotiator with consistent ability to resolve cases favorably through alternative dispute resolution.
- Results-oriented with strong work ethic, high level of integrity, reliability and commitment to excellence in all matters undertaken.
- Court appointed in the area of Criminal, Probate, Guardianship and Mental Health for Orange County and the 9<sup>th</sup> Judicial Circuit since March, 2002, and for Guardianship in Osceola County in 2012.
- Court appointed in the area of Criminal, Probate, Guardianship and Mental Health for Sarasota County and the 12<sup>th</sup> Judicial Circuit March, 2008 and May, 2013.
- In 2008, 2009, 2011, 2016 and 2017 appointed to serve as an exemption/classification Value Adjustment Board special magistrate by Orange County, Florida.  
In 2010, and 2011 appointed to serve as an exemption/classification Value Adjustment Board special magistrate by Manatee County, Florida.
- In 2011, 2012, 2013, 2014, 2015, 2016 and 2017 and 2019 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Hillsborough County, Florida.
- In 2011, 2012, 2013, 2014 and 2015 appointed to serve as an exemption/classification Value Adjustment Board special magistrate by Flagler County, Florida.
- In 2012, 2013, 2014, 2015, 2016, 2017, 2018 and 2019 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Sumter County, Florida
- In 2012, and 2016 appointed to serve as an exemption/classification Value Adjustment Board special magistrate by Seminole County, Florida.
- In 2013, 2014, 2015, 2016, 2017, 2018, and 2019 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Brevard County, Florida
- In 2013 appointed to serve as an exemption/classification Value Adjustment Board special magistrate by Indian River County, Florida.
- In 2013, 2014, 2015, 2016, 2017, 2018 and 2019 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Volusia County, Florida.
- In 2013 and 2019 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Citrus County, Florida
- In 2013, 2015, 2017, 2018, 2019 appointed to serve as an exemption/classification Value Adjustment Board special magistrate by Marion County, Florida.
- In 2014 and 2015 appointed to serve as an exemption/classification Value Adjustment Board special magistrate by Bay County, Florida.

- In 2014, 2015, 2016, 2018, and 2019 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Lee County, Florida.
- In 2014 appointed to serve as an exemption/classification Value Adjustment Board special magistrate by Nassau County, Florida.
- In 2014, 2015, 2016 and 2017 appointed to serve as an exemption/classification Value Adjustment Board special magistrate by Leon County, Florida.
- In 2014, 2015, 2016, 2017, 2018 and 2019 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Leon County, Florida.
- In 2016, 2017, 2018, and 2019 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Polk County, Florida.
- In 2017, 2018 and 2019 appointed to serve as an exemption/classification Value Adjustment Board special magistrate by Osceola County, Florida.
- In 2018 and 2019 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Pinellas County, Florida.
- In 2018 and 2019 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Alachua County, Florida.
- Local counsel to Shapiro and Fishman, LLP Tampa, Florida for foreclosure appearances in Orange County Florida and Seminole County Florida, August 2008 to the present.
- Florida counsel to Bass Law Group, LLC Woodstock, Georgia for civil debt collection matters January 2009 to 2010.
- Appointed as the Sumter County Florida Value Adjustment Board legal counsel on April 11, 2023.

### Areas of Expertise

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Business Transactions	Civil & Criminal	Personal Injury	Real Estate	Estate Planning	Sports & Entertainment	Family Law
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### Legal Experience

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Law Offices of Joseph Haynes Davis, P.A., Orlando, FL 2001 to Present  
 Small Law Firm, representing wide range of clients in Commercial and Residential Real Property Closings, Mortgage Law, Title Insurance, Probate and Guardianship, Business Formation and Consulting, Civil and Criminal Litigation, Real Estate, Personal Injury, Estate Planning, Probate, Bankruptcy, Family and Sports & Entertainment Law.

- **Business Formation, Transactions and Consulting:** Advise and assist business and corporate clients on wide range of matters including business formation and incorporation. Draft and review articles of incorporation, bylaws, shareholder agreements, buy/sell agreements, compensation agreements, various contracts and represent and advise clients in all phases of business transactions.
- **Civil & Criminal Litigation:** Handle all phases of Civil and Criminal litigation from pre-trial practice through trial. Responsibilities include conducting extensive legal research, drafting pleadings, motions, discovery, trial briefs, taking and defending depositions, witness preparation, conducting voir dire and representing clients at hearings, trials and mediation.
- **Personal Injury:** Routinely handle all aspects of wide range of plaintiff's personal injury cases from client interview through settlement or trial.
- **Family:** Represent clients in all aspects of family law including divorce, paternity, annulment, custody, support, modifications as well as mediation and informal settlement conferences. Regularly negotiate and draft property settlement agreements.

- **Estate Planning:** Routinely analyze and draft wills and living trusts, and handle all aspects of **Probate** and **Guardianship** proceedings.
- **Real Estate:** Review residential real estate contracts and closing documents for buyers, issue title insurance for residential and commercial closings and counsel clients on various matters including actions for ejectment, actions for partition and foreclosures.
- **Sports & Entertainment Law:** Negotiate a variety of contract deals for vocal singer-performers, professional basketball athletes and radio broadcast air talents.
- **Title Insurance Agent:** Former title insurance agent for **Attorney's Title Fund (2005-2009)** and **Land America (2006-2009)**. Issued title insurance through the Law Offices of Joseph Haynes Davis, PA and owner of Sivad Title Services, Incorporated.

**PREVIOUS EXPERIENCE** includes highly successful 30-year career as radio broadcaster and broadcast manager for a variety of stations in Florida, Texas, Pennsylvania, Illinois, Missouri, Louisiana and Georgia. Nominated in 1999 and 2000 by the Billboard R&B Monitor radio trade publication as *Assistant Program Director / Music Director of the Year (winner 2000)*. Youngest brother to the late trumpeter and music icon, Miles Davis.

## Education and Professional Development

J.D. Rutgers Law School, Camden, NJ, 1996  
*Dean's List, Spring 1996*

M.S.W. University of Pennsylvania, School of Social Work, Philadelphia, PA, 1992

B.S. (Communications/Journalism) Illinois State University, Normal, IL, 1981  
*Recipient, Outstanding Graduate in Communications, 1998*

Regularly attend continuing education (CLE) courses and professional seminars.

## Bar Admissions

- State of Florida, 2001; U.S. Middle District of Florida 2001; U.S. Southern District of Florida 2012

## Professional Affiliations

- Orange County Bar Association
- Central Florida Real Estate Investors
- Business Opportunities Group Incorporated (BOGI)
- Rutgers Law School Alumni Association
- Sanford Housing Authority, Board Chairman (04/01 to 02/02)

## Computer Skills

- Westlaw
- Lexis-Nexis
- WordPerfect



- Microsoft Word
- Internet
- E-mail
- Axia (Value Adjustment Board, Florida program)

Computer Experience

VAB 2024

JOSEPH HAYNES DAVIS, ESQUIRE

- Westlaw 30 years
- Lexis-Nexis 30 years
- WordPerfect 32 years
- Microsoft Word 32 years
- Internet 32 years
- E-mail 27 years
- Axia 15 plus years
- FindLaw 16 plus years



ATTORNEY-SPECIAL MAGISTRATE HEARING OFFICER FOR VALUE ADJUSTMENT  
BOARDS, AROUND THE STATE OF FLORIDA

2024

JOSEPH HAYNES DAVIS, ESQUIRE

- In 2008, 2009, 2011, 2016 and 2017 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Orange County, Florida
- In 2010, 2011, 2022, and 2023 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Manatee County, Florida
- In 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2019, 2021, 2022 and 2023 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Hillsborough County, Florida
- In 2011, 2012, 2013, 2014 and 2015 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Flagler County, Florida
- In 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021 and 2022 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Sumter County, Florida
- In 2012 and 2016 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Seminole County, Florida
- In 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022 and 2023 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Brevard County, Florida
- In 2013, 2021, 2022 and 2023 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Indian River County, Florida
- In 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022 and 2023 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Volusia County, Florida
- In 2013, 2019, 2020, 2021, 2022 and 2023 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Citrus County, Florida

- In 2013, 2015, 2017, 2018, 2019, 2020, 2021, 2022 and 2023 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Marion County, Florida
- In 2014, 2015, 2020, 2021, 2022 and 2023 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Bay County, Florida
- In 2014, 2015, 2016, 2018, 2019, 2020, 2021 and 2022 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Lee County, Florida
- In 2014 and 2023 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Nassau County, Florida
- In 2014, 2015, 2016, 2017, 2018, 2019, 2021, 2022 and 2023 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Leon County, Florida
- In 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022 and 2023 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Pasco County, Florida
- In 2016, 2017, 2018, 2019, 2020, and 2022 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Polk County, Florida
- In 2018, 2019, 2020, 2021, 2022 and 2023 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Pinellas County, Florida
- In 2018, 2019, 2020, 2021, 2022 and 2023 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Alachua County, Florida.
- In 2019, 2020, 2021, 2022 and 2023 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by St. Johns County, Florida
- In 2017, 2018, 2019, 2021, 2022 and 2023 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Osceola County, Florida
- In 2020, 2021, 2022 and 2023 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Santa Rosa County, Florida
- In 2019, 2020, 2021, and 2022 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Sarasota County, Florida

- In 2021, 2022 and 2023 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Okaloosa County, Florida
- In 2021, 2022 and 2023 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Walton County, Florida
- In 2021, 2022 and 2023 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Escambia County, Florida
- In 2022 and 2023 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Palm Beach County, Florida
- In 2022 and 2023 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Collier County, Florida

VAB BOARD COUNSEL 2023

Joseph Haynes Davis, Esquire

Appointed as the Sumter County Florida Value Adjustment Board legal counsel on April 11, 2023.

1/18/2024

930am

Petition #39

PETITIONER: PETITION 39 - SKILES DON LEWIS

7601 N WHIPPOORWILL TER , HERNANDO

Parcel ID: 19E17S29 12300

SKILES DON LEWIS 7601 N WHIPPOORWILL TER , HERNAND

Name: DON LEWIS SKILES

Mailing Address 7601 N WHIPPOORWILL TER. HERNANDO FL 34442 2031

PARCEL KEY: Altkey: 1575460

ISSUE: Denial of Agriculture Classification

STATUTE: FLORIDA STATUTE: 193.461

MAGISTRATE: Joseph Haynes Davis

PROPERTY VALUES WERE READ INTO THE RECORD BY THE PROPERTY APPRAISER

PROPERTY APPRAISER: HERB MACK/ DAN ROBBINS/LORI OLSEN

ALL PARTIES WERE SWORN

APPLICABLE STATUTE: Florida Statute 193.461;

EVIDENCE EXCHANGE BEFORE HEARING. PROPERTY APPRAISER EVIDENCE #1 WAS ADMITTED WITHOUT OBJECTION.

PETITIONER EVIDENCE #1 WAS ADMITTED WITHOUT OBJECTION.

FINDINGS OF FACT:

ISSUE OF VALUES: LORI OLSEN from the Citrus County Property Appraiser's Office read into the record the values for the related parcel during the hearing.

VALUES READ INTO THE RECORD- JUST, ASSESSED AND TAXABLE VALUES: No classification on the property.

PETITIONER: Appeared. DON LEWIS SKILES

HERB MACK from the Citrus County Property Appraiser's office testified that in the instant matter, that the matter was about a reduction in the use of the property after a 5-year review of the property. Testified that the Property Appraiser's Office reduced the amount of acreage that was granted an agricultural classification in prior years. The total acreage is 87.46 acres. Testified that in prior years, the aquacultural classification was 22.59 nursery, 52.88 acres grazing land. Testified that the first agricultural classification was granted in 1992. 10 acres were vacant and did not have agricultural classification and



to acres were for the homestead. Testified that it was 75.47 total agricultural classification. That was reduced to 41.27 acres agricultural with 22.59 nursery and 18.68 acres grazing. The grazing was reduced by 34.20 acres because of the non-use. Testified that the site inspections were the basis for the reduction along with the aerial views along with speaking to the Petitioner and no fencing for cattle, no cattle on the property, no evidence of cattle for the lease. Testified that the site visits were 6/8/2022, 11/17/2022 and the aerial visits were 9/25/2022 through 10/2022. Testified that the notice for the reductions were mailed 6/30/2023. Testified that the Petitioner applied on 2/22/2023 with the letter to the Petitioner noticing the Petitioner to re-apply going out on 12/21/2022 for non-use.

Property Appraiser's evidence was relevant, admissible and credible.

PETITIONER: : DON LEWIS SKILES testified. Testified that the Petitioner disputed the issue that the property had no cows. Testified that the property was being used to satisfy the "bona fide agricultural purposes" means good faith commercial agricultural use of the land clause of the Florida Statute 193.461 3 (b) (1) language because cows were on the property. Testified to and disputed the results of the dates of the site visits by the Property Appraiser (site visits were 6/8/2022, 11/17/2022 and the aerial visits were 9/25/2022 through 10/2022) and the results of the site visits as testified to by the Property Appraiser's Office. Testified to and disputed the results of those inspections by the Property Appraiser's Office which were the basis for the reduction of the 75.47 prior total agricultural classification, now reduced to 41.27 acres agricultural with 22.59 nursery and 18.68 acres grazing. Testified that the Petitioner objected to and disputed the grazing reduction by 34.20 acres because of the non-use as alleged by the Property Appraiser's Office. Testified to and disputed the aerial photos which were part of the evidence package submitted by the Property Appraiser's Office, without objection by the Petitioner, which depicted the property without cows on it and which was part of the basis for the reduction of the 34.20 acres because of the non-use as alleged by the Property Appraiser's Office. Testified that the cows were not on the property full time and that the Petitioner has had fencing issues which allowed the cattle to leave the property. Testified that the Petitioner moved the cows to an adjacent property on 2022.

Petitioner's evidence was relevant, admissible and credible.

#### CONCLUSIONS OF LAW:

The undersigned Special Magistrate finds that the following below is controlling and or persuasive in the recommendation:

Florida Statute 193.461 Agricultural lands; classification and assessment; mandated eradication or quarantine program; natural disasters.— (3) (b) Subject to the restrictions specified in this section, only lands that are used primarily for bona fide agricultural purposes shall be classified agricultural. The term "bona fide agricultural purposes" means good faith commercial agricultural use of the land is the guideline and the basis for the denial.

1. In determining whether the use of the land for agricultural purposes is bona fide, the following factors may be taken into consideration:
  - a. The length of time the land has been so used.
  - b. Whether the use has been continuous.

- c. The purchase price paid.
- d. Size, as it relates to specific agricultural use, but a minimum acreage may not be required for agricultural assessment.
- e. Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices, including, without limitation, fertilizing, liming, tilling, mowing, reforestation, and other accepted agricultural practices.
- f. Whether the land is under lease and, if so, the effective length, terms, and conditions of the lease.
- g. Such other factors as may become applicable.

PETITION: Petitions #39 is recommended to be DENIED on the issue of the statutory criterion of only lands that are used primarily for bona fide agricultural purposes shall be classified agricultural along with the term "bona fide agricultural purposes" which means good faith commercial agricultural use of the land.

#### ANALYSIS

In the instant matter, a preponderance of the evidence shows that the parcel did not meet the test of "only lands that are used primarily for bona fide agricultural purposes shall be classified agricultural" along with the term "bona fide agricultural purposes" which means "good faith commercial agricultural use of the land" on the acreage that was reduced.

In the instant matter, the acreage was reduced to 41.27 acres agricultural with 22.59 nursery and 18.68 acres grazing with the grazing reduced by 34.20 acres because of the non-use. A preponderance of the evidence shows that the Property Appraiser's allegations of non-use of the 34.20 acres were justified. A preponderance of the evidence shows that the site inspections which were the basis for the reduction along with the aerial views along with the Property Appraiser speaking to the Petitioner about the non-use along with the evidence no fencing for cattle on the property, no cattle on the property, no evidence of cattle for the lease were persuasive in the instant denial for the relief that the Petitioner seeks. A preponderance of the evidence shows that the acreage which was reduced by the Property Appraiser did not comport with the (b) prong of the statute and the "Whether the use has been continuous" because the preponderance of the evidence shows that the use has not been continuous. A preponderance of the evidence shows that the acreage which was reduced by the Property Appraiser did not comport with the (e) prong of the statute and the "Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices, including, without limitation, fertilizing, liming, tilling, mowing, reforestation, and other accepted agricultural practices" because of the preponderance of the evidence showing that the property had no fencing for cattle, no cattle on the property, no evidence of cattle as per the testimony of the Property Appraiser and that the Petitioner's testimony that cows were not on the property full time and that the Petitioner by and through his testimony showed that the Petitioner has had fencing issues which allowed the cattle to leave the property along with the Petitioner's testimony that the Petitioner moved the cows to an adjacent property on 2022.

A preponderance of the evidence shows that this analysis is evidence of the statutory criterion of "only lands that are used primarily for bona fide agricultural purposes shall be classified agricultural" along

with the term "bona fide agricultural purposes" which means good faith commercial agricultural use of the land was not met by the Petitioner and as a result, it is recommended that Petition #39 be DENIED for the relief sought.



**DECISION OF THE VALUE ADJUSTMENT BOARD**  
**EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE**  
**TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,**  
**OR QUALIFYING IMPROVEMENT PETITION**

DR-485XC  
 Exhibit "H.1"  
 Rule 12D-16.002  
 F.A.C.  
 Eff. 11/23

The actions below were taken on your petition in FLAGLER County.

These actions are a recommendation only, not final.  These actions are a final decision of the VAB.  
 If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # 2023-01	Parcel ID PARCEL ID: 04-13-31-0650-000C0-0060
Petitioner name <u>ROBERT LEROY WYNN</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property address 275 East Avenue Bunnell, Flori

**Decision Summary**     Denied your petition     Granted your petition     Granted your petition in part

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after Board Action
1. Just value, required	\$55,825	\$55,825	\$55,825
2. Assessed or classified use value,* if applicable	\$42,047	\$42,047	\$42,047
3. Exempt value,* enter "0" if none	\$0	\$0	\$0
4. Taxable value,* required	\$42,047	\$42,047	\$42,047

\*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

**Reason for Petition**

- |  |  |   |   |
|--|--|---|---|
| <input checked="" type="checkbox"/> Homestead                        | <input type="checkbox"/> Widow/er          | <input type="checkbox"/> Blind                        | <input type="checkbox"/> Totally and permanently disabled veteran |
| <input type="checkbox"/> Low-income senior                           | <input type="checkbox"/> Disabled          | <input type="checkbox"/> Disabled veteran             | <input type="checkbox"/> Use classification, specify _____        |
| <input type="checkbox"/> Parent/grandparent assessment reduction     | <input type="checkbox"/> Deployed military | <input type="checkbox"/> Use exemption, specify _____ | <input type="checkbox"/> Qualifying improvement                   |
| <input type="checkbox"/> Transfer of homestead assessment difference |  | <input type="checkbox"/> Other, specify _____         |   |
| <input type="checkbox"/> Change of ownership or control              |  |   |   |

**Reasons for Decision**

*Fill-in fields will expand, or add pages as needed.*

Findings of Fact  
 PETITION: 2023-01 ROBERT LEROY WYNN -PETITIONER FOR HOMESTEAD EXEMPTION  
 275 East Avenue  
 Bunnell, Florida 32110  
 PARCEL ID: 04-13-31-0650-000C0-0060  
 12/6/2023 1:00 pm  
 RELEVANT STATUTES

STATUTE: 196.031 Exemption of homesteads.—  
 (1)(a) A person who, on January 1, has the legal title or beneficial title in equity to real property in this state and who in good faith makes the property his or her permanent residence or the permanent residence of another or others legally or naturally dependent upon him or her, is entitled to an exemption from all taxation, except for assessments for special benefits, up to the assessed valuation of \$25,000 on the residence and contiguous real property, as defined in s. 6, Art. VII of the State Constitution. Such title may be held by the entireties, jointly, or in common with others, and the exemption may be apportioned among such of the owners as reside thereon, as their respective interests appear.

STATUTE 196.015  
 196.015 Permanent residency; factual determination by property appraiser.—Intention to establish a permanent residence in this state is a factual determination to be made, in the first instance, by the property appraiser. Although any one factor is not conclusive of the establishment or nonestablishment of permanent residence, the following are relevant factors that may be considered by the property appraiser in making his or

her determination as to the intent of a person claiming a homestead exemption to establish a permanent residence in this state:

- (1) A formal declaration of domicile by the applicant recorded in the public records of the county in which the exemption is being sought.
- (2) Evidence of the location where the applicant's dependent children are registered for school.
- (3) The place of employment of the applicant.
- (4) The previous permanent residency by the applicant in a state other than Florida or in another country and the date non-Florida residency was terminated.
- (5) Proof of voter registration in this state with the voter information card address of the applicant, or other official correspondence from the supervisor of elections providing proof of voter registration, matching the address of the physical location where the exemption is being sought.
- (6) A valid Florida driver license issued under s. 322.18 or a valid Florida identification card issued under s. 322.051 and evidence of relinquishment of driver licenses from any other states.
- (7) Issuance of a Florida license tag on any motor vehicle owned by the applicant.
- (8) The address as listed on federal income tax returns filed by the applicant.
- (9) The location where the applicant's bank statements and checking accounts are registered.
- (10) Proof of payment for utilities at the property for which permanent residency is being claimed.

This is an appeal of a petition on a Homestead denial with the issue as to whether or not the Petitioner is a permanent resident of the property at issue before the special magistrate. The issue before the special magistrate is a permanent resident issue and whether or not has the Petitioner demonstrated by a preponderance of the evidence that he is indeed a permanent resident of the property at issue. If the Petitioner has demonstrated by a preponderance of the evidence that he is a permanent resident, then the Petitioner would then be entitled to the homestead benefit that he seeks and thereby reversing the denial of his homestead application by the Flagler County Property Appraiser.

FOR THE FLAGLER COUNTY PROPERTY APPRAISER: James E. Gardner, Jr., Loren Levy, Esq., Karen Barney, Michelle Morgan.

FOR THE PETITIONER: ROBERT LEROY WYNN

PROPERTY VALUES WERE READ INTO THE RECORD BY THE PROPERTY APPRAISER

#### FINDINGS OF FACT

FOR THE PROPERTY APPRAISER: Karen Barney testified that the application for homestead by the Petitioner was filed on 2/27/2023 with the deadline being 3/1/2023. Testified that the denial was on 6/28/2023 for the application for the homestead by the Petitioner. Testified that the Property Appraiser's Office requested an inspection of the property on 5/3/2023 from the Petitioner and that request was denied. Testified that the request for the instant hearing was filed by the Petitioner on 7/19/2023. Testified that the Petitioner has his driver's license, vehicle registration, voter registration and a proof of domicile at the property as per Florida Statute 196.015.

FOR THE PROPERTY APPRAISER: Loren Levy, Esq. testified that the Petitioner does not permanently reside on the property and as a result, that does not comport with Florida Statute 196.031. Testified that the issue of the "legal, equitable title, permanent resident" clause of the statute is satisfied. Testified that the permanent residence clause of the statute has not been satisfied. Testified that this as the 10th year for this Petitioner on this homestead issue and that the Petitioner actually lives in Volusia County with his partner. Testified that nothing has been provided to contradict what the Petitioner has provided each of the previous years. Testified that the structure on the property is a military shelter box and that the Petitioner does not claim that he lives at the property. Testified that the Petitioner claims that he lives in Volusia County to care for his partner and that the Petitioner has not built a more permanent structure on the property. Testified that the Petitioner has not submitted up dated information that would change the position of the Property Appraiser's Office. Testified that the burden of proof is on the Petitioner as per Florida Statutes 196.015 and 196.031 for the exemption relief that the Petitioner seeks.

FOR THE PROPERTY APPRAISER: James E. Gardner, Jr. testified that the property has no electric, and no water linked to the property as there are no accounts established with these utility providers. Testified that there are no open permits on the property as there must be permits for electric and water for the property.

Property Appraiser’s evidence was relevant, admissible and credible.

FOR THE PETITIONER: ROBERT LEROY WYNN testified. Testified that there was no electricity and there was no water connected to the structure on the property. Testified that there was no account with Florida Power and Light and that there was no water hook up with a commercial provider. Testified that Petitioner could use the structure on the property any way he wanted to and that constituted “good faith” as per Florida Statute 196.031. Testified that the structure was an 8x10 military box and that the Petitioner testified that he did not have to live on the property in order for this matter to comport with Florida Statute 196.031. Testified that the Petitioner objected to denial letter connected to the 6/28/2023 denial for the application for the homestead by the Petitioner with the Petitioner’s reasoning for his objection was that the denial letter stated no facts.

Petitioner’s evidence was relevant, admissible and credible.

Conclusions of Law

CONCLUSIONS OF LAW:

The undersigned Special Magistrate finds that the following below is controlling and or persuasive in the recommendation:

PETITION: 2023-01 is recommended to be DENIED with the basis of denial being 196.031 Exemption of homesteads and the “good faith makes the property his or her permanent residence or the permanent residence of another” clause not having been met by the Petitioner in this instant matter.

A preponderance of the evidence shows that that the Petitioner does not permanently reside on the property and as a result, that does not comport with Florida Statute 196.031 and the “good faith makes the property his or her permanent residence or the permanent residence of another” clause. Testimony by the Petitioner was that there was no electricity and there was no water connected to the structure on the property and that that the structure was an 8x10 military box. Petitioner’s own testimony was that testified to that there was no account with Florida Power and Light and that there was no water hook up with a commercial provider to the property and that the Petitioner testified that he did not have to live on the property in order for this matter to comport with Florida Statute 196.031. As a result, a preponderance of the evidence shows that the Petitioner has failed to comport with the “good faith makes the property his or her permanent residence or the permanent residence of another” clause of Florida Statute 196.031 and therefore the instant petition is recommended to be denied.

For the aforementioned reasons, it is recommended that PETITITON: 2023-01 is recommended to be DENIED.

**Recommended Decision of Special Magistrate** The finding and conclusions above are recommendations.

	JOSEPH HAYNES DAVIS, ESQ.	1/4/2024
Signature, special magistrate	Print name	Date
Signature, VAB clerk or special representative	Print name	Date
If this is a recommended decision, the board will consider the recommended decision on _____ at _____ <input type="checkbox"/> AM <input type="checkbox"/> PM.		
Address _____		
If the line above is blank, please call _____ or visit our website at _____.		

**Final Decision of the Value Adjustment Board**

Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

# MEMBER PROFILE

## Joseph Haynes Davis

Member in Good Standing

Eligible to Practice Law in Florida



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**Bar Number:**

458058

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**Mail Address:**

Law Offices of Joseph Haynes Davis, P.A.  
2750 Taylor Ave Ste B207  
Orlando, FL 32806-4474

Office: **407-839-3725**

Cell: **407-839-3725** - No Text Messages

Fax: 407-839-4708

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**Email:**

[joseph.davis@jhdllaw.com](mailto:joseph.davis@jhdllaw.com)

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**Personal Bar URL:**

<https://www.floridabar.org/mybarprofile/458058>

**vCard:****County:**

Orange

**Circuit:**

09

**Admitted:**

01/23/2001

**10-Year Discipline History:**

None

**Law School:**

Rutgers School of Law-Camden, 1996

**Sections:**

City, County &amp; Local Govt Law

Real Property, Probate &amp; Trust

**Firm:**

Law Offices of Joseph Haynes Davis, P.A.

**Firm Position:**

Managing Partner

**Firm Website:**<https://www.jhdlaw.com>

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## HERNANDO COUNTY VALUE ADJUSTMENT BOARD VERIFICATION OF SPECIAL MAGISTRATE APPLICANT QUALIFICATIONS

Name of Applicant: Robert C. Hicks

Position(s) of Interest: Appraiser Special Magistrate for Real Property

New Applicant: N                                  Returning Applicant: Y

Application Received from Admin: 7/3/24                                  Application Reviewed by VAB Atty: 7/9/24

Resume Received from Admin: 7/3/24                                  Resume Reviewed by VAB Atty: 7/9/24

References (2) Received from Admin: 7/3/24                                  References (2) Reviewed by VAB Atty: 7/9/24

F.S. §194.035 and F.A.C.§12D-9.010 Verification (performed on 7/9/24 by HEC):

Y/ N	Criteria	Y/N	Criteria
N	Elected or appointed official of the county?	N	Employee of the county?
N	Elected or appointed official of a taxing jurisdiction or of the state?	N	Employee of a taxing jurisdiction or of the state?
N	Represent a person before the value adjustment board in current tax year?	Y	Provide copy of license?
	Position: applying to hear exemption and classification appeals		
	Member of The Florida Bar?		at least 5 years' experience in the area of ad valorem taxation, or
	Florida Bar Number:		at least 3 years' experience in the area of ad valorem taxation <u>and</u> has completed DOR training and passed exam for current VAB session
Y	Position: applying to hear valuation of real estate appeals		
Y	State certified real estate appraiser?	Y	at least 5 years' experience in real property valuation, or
Y	License No.: RZ1059 Expires: 11/30/2024 Type of License – General		at least 3 years' experience in real property valuation <u>and</u> has completed DOR training and passed exam for current VAB session
	Position: applying to hear valuation of tangible personal property appeals		
	Designated member of a nationally recognized appraiser's organization?		at least 5 years' experience in tangible personal property valuation, or
	Name of Organization: X		at least 3 years' experience in tangible personal property valuation <u>and</u> has completed DOR training and passed exam for current VAB session

*\* Applicant has not completed DOR training for current VAB session, as the same was not available at the time of submission, but Applicant has done so for the previous VAB session and the Hernando County VAB will be requiring this of the Applicant for the 2024 VAB session, when available.*


Prior Service Comments/Concerns: Per VAB Counsel, Applicant has provided exceptional work product to the VAB during previous years, has provided services with professionalism and courtesy and is a wonderful addition to the VAB. Per VAB Admin, Applicant was responsive, professional, and addressed any issues in a timely manner. Applicant is also a license Real Estate Broker (Lic# BK534411) and has an MAI designation from the Appraisal Institute/Member #115755. Applicant serves six (6) Florida counties in the VAB Special Magistrate capacity.

Concerns/Potential Conflicts: None noted by VAB Counsel or VAB Administration

I, Holly E. Cosby, Esq., Hernando County Value Adjustment Board Attorney, hereby verify the following:

- 1) that the above information has been verified, reviewed and considered on the 9<sup>th</sup> day of July, 2024,
- 2) that the Applicant is qualified to serve as an appraiser special magistrate for residential property valuation and commercial property valuation matters,
- 3) that the approval of the Applicant as special magistrate is based solely upon the experience and qualifications of the Applicant,
- 4) that pursuant to Section 287.05701, Florida Statutes, the Value Adjustment Board has not requested documentation of and has not considered Applicant’s social, political, or ideological interests when determining if the Applicant is a responsible vendor,
- 5) that the approval of the Applicant as special magistrate is not influenced by the property appraiser, and
- 6) that the approval of the Applicant as special magistrate is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

**Holly E. Cosby,  
Esq.**



Digitally signed by Holly E. Cosby, Esq.  
 DN: cn=Holly E. Cosby, Esq., o=Law Office of  
 Holly E. Cosby, PA,  
 email=holly@cosbylaw.com, c=US  
 Date: 2024.07.09 11:14:43 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Application, Resumé/Qualifications, Copy of professional license (general appraiser), copy of professional license (real estate broker Lic#BK534411), copy of Appraisal Institute MAI Member report from 2019 and guide to MAI designation requirements, Writing Sample (Sarasota – 2018 – sufficient, thorough, and compliant), two (2) letters of recommendation

Post application and approval - Applicant Special Magistrate competent to hear VAB petitions:

\_\_\_\_\_ Date Applicant Special Magistrate completed DOR training for current VAB session

\_\_\_\_\_  
Holly E. Cosby, Esq. - VAB Counsel

**SPECIAL MAGISTRATE APPLICATION**  
**HERNANDO COUNTY VALUE ADJUSTMENT BOARD**  
(APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN F.S. § 194.035)

Exhibit "H.1"

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

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

**APPLICANT INFORMATION**

Name: **Robert C. Hicks** Email: **robhicks65@gmail.com**  
Business Name: \_\_\_\_\_  
Home Address: **4405 Charleston Court, Tampa, FL 33609**  
Business Address: **4405 Charleston Court, Tampa, FL 33609**  
Phone: Home/ \_\_\_\_\_ Business/ \_\_\_\_\_ Cell/ **(813) 323-0403**  
Fax: \_\_\_\_\_

**L I C E N S U R E / E X P E R I E N C E**

**Attorney Magistrate Applicant:** Bar Number: **N/A** Date of Admission: \_\_\_\_\_  
How many years of experience do you have in the area of ad valorem taxation: \_\_\_\_\_

**Appraiser Magistrate Applicant:**  
Appraiser License #: **RZ1059** Valid Thru: **11/30/24**  
How many years of experience do you have in the area of real property valuation: **18 years**  
How many years of experience do you have in the area of tangible property valuation: **N/A**

**Q U A L I F I C A T I O N / E X P E R I E N C E**

1. Educational Background  
**Florida State University BS in Real Estate, BS in Finance, MAI designation, FL Assoc of Realtors, Dispute Resolution Center of Florida Courts, FL Department of Revenue, VAB Certification Training 2016 - 2023**

2. If you currently or previously have served as a special magistrate, please provide the municipality or county and dates served.  
**Hillsborough since 2016, Sarasota since 2017, Manatee, Pasco and Hernando since 2018, Pinellas since 2019**

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

4. List any additional information which makes you qualified to serve as a special magistrate.  
**18 years as certified general real estate appraiser, 7 years as a VAB special magistrate serving in six counties**

**SPECIAL MAGISTRATE APPLICATION**  
**HERNANDO COUNTY VALUE ADJUSTMENT BOARD**  
 (APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN F.S. § 194.035)

Exhibit "H.1"

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

ORGANIZATION	DESIGNATION	DATE	MEMBER #
<b>Appraisal Institute</b>	<b>MAI</b>	<b>7/12/2017</b>	<b>115755</b>

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

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

PROPERTY TYPE	EXPERIENCE/SPECIALTY
Residential Real Property	<b>moderate residential valuation experience</b>
Commercial Real Property	<b>extensive valuation, leasing, sales and management experience</b>
Tangible Property	<b>minimal valuation experience</b>
Other (please specify)	<b>agriculture, mining, easements, submerged lands, billboards</b>

8. List any personal or business relationship you have ever had with any officer or employee of the office of the property appraiser, office of the clerk of the circuit court, office of the county attorney or the value adjustment board of any of the counties to which you are applying:  
**None**

9. List any clubs, organizations, associations, or other entities to which you belong or participate in and in which a possible conflict of interest could occur or the appearance of a conflict of interest might arise that would prevent you from fairly conducting the hearing between the property appraiser and the property owner and taxpayer.  
**None**

10. Explain your level of knowledge and experience with computers and list the applications you are familiar with.  
**Proficient in Excel, Word, Adobe, Axia and others**

11. **Other than** as a special magistrate to the VAB, will you be serving as a **hearing officer for any governmental entity** during the upcoming **20 24** VAB season? If so, for whom?  
**Pasco, Pinellas, Hillsborough, Manatee and Sarasota**

**SPECIAL MAGISTRATE APPLICATION**  
**HERNANDO COUNTY VALUE ADJUSTMENT BOARD**  
(APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN [F.S. § 194.035](#))

Exhibit "H.1"

**CERTIFICATION**

Pursuant to F.S. § 194.035, a person cannot serve the Board as a special magistrate in the same year that he/she is an elected or appointed official of a county, a taxing jurisdiction, or the state; is an employee of a county, a taxing jurisdiction, or the state; or represents a party before the Board in any administrative review of property taxes.

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

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

Will you be representing a party before the Board in any administrative review of property taxes?  Yes  No

If yes, please provide details:     N/A    

**DOCUMENTATION REQUIRED**

*Verification of qualifications will be made prior to consideration of this application, pursuant to F.S. § 194.035.*

**Please attach the following documentation with your application:**

- Copy of current Resume.
- Copy of license referenced above.
- **At least two (2) letters of recommendation** from individuals who can attest to your years of experience in ad valorem taxation, tangible personal property or real property appraisals.
- Documentation to support membership in professional organizations listed in item #5 above.

Prior to conducting hearings, all applicants are required under F.S. § 194.035 to certify completion of the current year training provided by the Department of Revenue. Additionally, the Hernando County VAB requests that all appointees pass the corresponding DOR exam and provide proof of the same. To receive the training and take the corresponding exam, go online to the Department's website at [http://floridarevenue.com/property/Pages/VAB\\_Training.aspx](http://floridarevenue.com/property/Pages/VAB_Training.aspx)

Please return your VAB Training completion certificate and proof of passing exam score to the VAB clerk at [vab@hernandoclerk.org](mailto:vab@hernandoclerk.org)

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



Date: July 3, 2024

Signature of Applicant

**Robert C. Hicks**

Printed Name of Applicant

# QUALIFICATIONS

## Robert C. Hicks, MAI

<b>APPRAISAL COMPETENCY</b>	Fee Simple Interest, Leased Fee Interest, Leasehold Interest, Condominium Interest, Going-Concern Value, Ground Lease, Utility/Access Easement, Conservation Easement, Corridor Valuation, Timeshare Estate, Fractional/Partial Interest, Insurable Valuation, Condemnation, Community Development Districts, Transfer Development Rights, Taxation
<b>PROPERTY TYPE PROFICIENCY</b>	Acreage, Agricultural, Assisted Living, Auto Dealership, Billboard, Borrow Pit, Church, Conservation, Estate, Governmental, Hotel/Motel, Industrial, Island/Coastal, Manufacturing, Marina, Multi-family, Multiunit Retail, Natural Resource, Office, Parking, Reservoir, Restaurant, Retail Store, Right-of-Way, Rock Mining, RV/MH Park, Salvage Yard, School, Self-storage, Subdivision, Submerged Land, Timberland, Timeshare, Wetland
<b>PROFESSIONAL EXPERIENCE</b>	<p>Since 2011 – <b>State-Certified General Real Estate Appraiser</b> <i>Senior Vice President, Trigg, Catlett &amp; Associates</i></p> <p>Since 2016 – <b>Florida Certified General Appraiser Magistrate</b> <i>Value Adjustment Board – Citrus, Hernando, Pasco, Pinellas, Hillsborough, Polk, Manatee &amp; Sarasota Counties</i></p> <p>2015-2020 – <b>Certified County Court Mediator</b> <i>Florida Supreme Court Sixth Judicial Circuit, Pinellas &amp; Pasco</i></p> <p>2007-2018 – <b>Real Estate-Governmental Affairs Consultant</b> <i>Logan Outdoor Advertising, Inc.</i></p> <p>2007-2011 – <b>Commercial Real Estate Broker-Owner</b> <i>Hicks Real Estate Brokerage &amp; Investments</i></p> <p>2006-2007 – <b>Commercial Real Estate Broker</b> <i>Vice President, Harris and Company, Inc.</i></p> <p>1995-2005 – <b>Vice President of Real Estate - Tampa Bay</b> <i>Clear Channel Outdoor, Inc. f/k/a Eller Media, f/k/a Patrick Media</i></p> <p>1994-1995 – <b>Industrial Properties Leasing Agent</b> <i>Grubb &amp; Ellis of Florida, Inc.</i></p> <p>1989-1994 – <b>State-Certified General Real Estate Appraiser</b> <i>DeLaVergne, Ellis, McKeon &amp; Menard and McKeon &amp; Stroud</i></p>
<b>PROFESSIONAL AFFILIATIONS</b>	<p>MAI designation from the Appraisal Institute</p> <p>National Association of REALTORS®</p> <p>Florida Association of REALTORS®</p> <p>Mid-Florida Regional MLS</p> <p>Greater Tampa Association of REALTORS®</p>

**LICENSES &  
CERTIFICATIONS**

State-Certified General Real Estate Appraiser  
Certification No. RZ1059 *since 1991 valid through November 30, 2022*

Licensed Florida Real Estate Broker  
License No. BK534411 *since 1990 valid through September 30, 2022*

**GENERAL  
EDUCATION**

**Florida State University**  
Bachelor of Science in Real Estate  
Bachelor of Science in Finance

**SPECIALIZED  
EDUCATION**

**Florida Department of Revenue**  
Value Adjustment Board Certification Training *annually since 2016*

**Florida Association of REALTORS®**  
14-hours of Real Estate Continuing Education *biannually since 1988*  
FAR/BAR Contracts *2005*  
GRI Course 3 Real Estate Specialties *2005*  
GRI Course 2 Advanced Residential Real Estate *1990*  
GRI Course 1 Residential Real Estate *1989*

**Dispute Resolution Center of the Florida Courts**  
16-hours of Continuing Education *biannually 2011-2020*  
Florida Circuit Civil Mediation Training *2011*  
Florida County Mediation Training *2011*

**Appraisal Institute**

Small Hotel/Motel Valuation *2020*  
Florida Appraisal Law and Rules *2020*  
2020-2021 Uniform Standards of Professional Practices Update  
Valuation Impacts of COVID-19 *2020*  
COVID-19 Rapid Response and Latest Developments *2020*  
Business Practices and Ethics *2019*  
General Appraiser Site Valuation & Cost Approach *2019*  
Evaluating Commercial Leases *2019*  
Analyzing Operating Expenses *2018*  
Florida Appraisal Law and Rules *2018*  
2018-2019 Uniform Standards of Professional Practices Update  
Parking and its Impact on Florida Properties *2018*  
Supervisor-Trainee Course for Florida *2018*  
Florida Appraisal Law and Rules *2016*  
2016-2017 Uniform Standards of Professional Practices Update  
Value Adjustment Board Training *2016*  
Trial Components: A Recipe for Success or Disaster *2016*  
General Demonstration Report Writing *2016*  
Quantitative Analysis *2015*  
Advanced Market Analysis & Highest and Best Use *2015*  
Advanced Concepts & Case Studies *2015*  
Advanced Income Capitalization *2015*  
General Appraiser Report Writing and Case Studies *2014*  
Intermediate Regression Modeling *2014*  
Florida Appraisal Laws and Regulations *2014*  
2014-2015 Uniform Standards of Professional Practices Update

Market Analysis and Highest and Best Use 2014  
 Appraisal Business Practices and Ethics 2014  
 General Market Analysis & Highest and Best Use 2014  
 2012-2013 7-Hour National USPAP Update 2012  
 Appraisal Of 2-4 Family Residential 2012  
 Challenging Assignments for Appraisers 2012  
 Foreclosure Basics 2012  
 Florida Real Estate Appraisal 2012  
 2010-2011 7-Hour National USPAP Update 2010  
 Sales Comparison Approach 2010  
 Supervisor/Trainee Role & Rules 2010  
 Neighborhood Analysis 2010  
 Florida Real Estate Appraisal License Law 2010  
 Appraisal Principles in Residential Appraising 2010  
 Communicating the Appraisal 2010  
 New FNMA Forms 2008  
 Manufactured Housing 2008  
 Supervisor/Trainee Role & Rules 2008  
 Florida Real Estate Appraisal License Law 2008  
 Communicating the Appraisal 2008  
 2008-2009 7-Hour National USPAP Update 2008  
 Neighborhood Analysis 2008  
 Florida Real Estate Appraisal License Law 2006  
 Real Estate, Mortgages, & The Law 2006  
 Sales Comparison Approach 2006  
 Neighborhood Analysis 2006  
 2006-2007 7-Hour National USPAP Update 2006  
 Appraisal Principles 2006  
 Communicating the Appraisal 2006  
 2004-2005 7-Hour National USPAP Update 2004  
 Communicating the Appraisal 2004  
 Florida Real Estate Appraisal License Law 2004  
 Real Estate, Mortgages, & The Law 2004  
 Residential Subdivision Analysis 2004  
 Sales Comparison Approach 2004  
 The Federal National Mortgage Association 2004  
 Report Writing & Valuation Analysis 540 1993  
 Basic Valuation Procedures 1A2 1992  
 Capitalization Theories and Techniques 1BA 1991  
 Capitalization Theories and Techniques 1BB 1991





Ron DeSantis, Governor

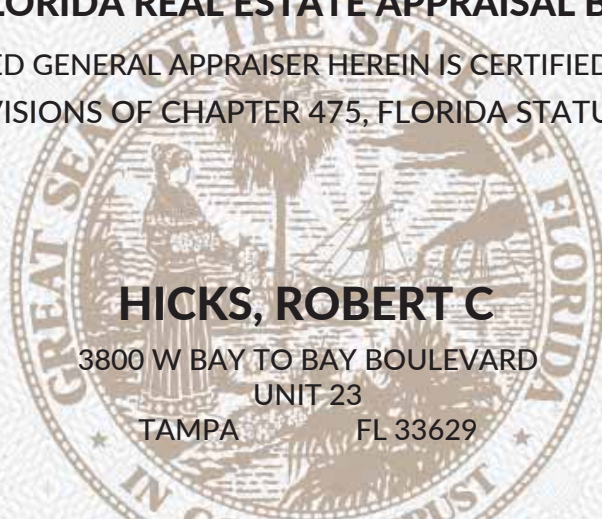
Melanie S. Griffin, Secretary



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

**FLORIDA REAL ESTATE APPRAISAL BD**

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



**HICKS, ROBERT C**

3800 W BAY TO BAY BOULEVARD  
UNIT 23  
TAMPA FL 33629

**LICENSE NUMBER: RZ1059**

**EXPIRATION DATE: NOVEMBER 30, 2024**

Always verify licenses online at [MyFloridaLicense.com](http://MyFloridaLicense.com)



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Ron DeSantis, Governor

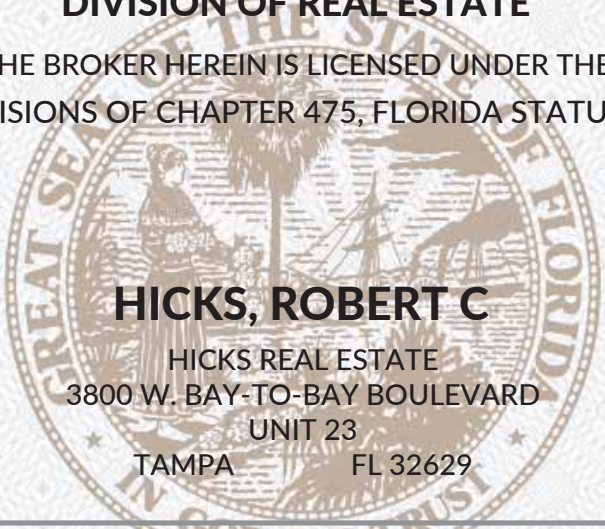
Melanie S. Griffin, Secretary



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

**DIVISION OF REAL ESTATE**

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



**HICKS, ROBERT C**

HICKS REAL ESTATE  
3800 W. BAY-TO-BAY BOULEVARD  
UNIT 23  
TAMPA FL 32629

**LICENSE NUMBER: BK534411**

**EXPIRATION DATE: SEPTEMBER 30, 2024**

Always verify licenses online at [MyFloridaLicense.com](http://MyFloridaLicense.com)



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First name like 'robert' and Last name like 'Hicks' and Company name like 'Trigg Catlett & Associates'  
1 People Found. Designated: 1

**DESIGNATED MEMBER**

**Robert C. Hicks, MAI**

www.triggcatlett.com  
Trigg Catlett & Associates  
3800 Bay-to-Bay Boulevard  
Suite 23  
Tampa, FL 33629  
(813) 254-5700  
Fax: (813) 254-5750  
rhicks@triggcatlett.com  
Continuing Education Program Completed  
Accepts Fee Assignments  
Commercial, Residential, Industrial, Land,  
Agricultural, Recreational, Special Purpose



## Overview: MAI Designation Requirements

<b>Eligibility to Enter</b>	Required to be a Certified General Real Property Appraiser ( <a href="#">or equivalent</a> ). Required to have Good Moral Character to enter the Candidate for Designation program seeking designated membership.
<b>Start!</b>	<b><a href="#">Click link here to Enter Candidate for Designation Program</a></b> Once you are approved and enrolled as a General Candidate for Designation, you will be required to complete the following designation requirements.
<b>1.</b>	<b>Standards Requirement* (within first year unless readmitting)</b> Provide proof of your most current USPAP** completion certificate. *For those readmitting to AI, Standards and Ethics requirements must be completed <i>before</i> readmission occurs. **Candidates who practice solely outside the US may complete <a href="#">Introduction to International Valuation Standards Overview</a> .
<b>2.</b>	<b>AI <a href="#">Business Practices and Ethics</a> Requirement* (within first year unless readmitting)</b> For those readmitting to AI, Standards and Ethics requirements must be completed <i>before</i> readmission occurs.
<b>3.</b>	<b><a href="#">College Degree</a></b> bachelor's degree from an <a href="#">accredited degree-granting educational institution</a> (or international degree equivalent for international Candidates). Certified General Real Property Appraisers are <b>not</b> required to submit a bachelor's degree.
<b>4, 5, 6, 7</b>	Pass exam for <a href="#">Advanced Income Capitalization</a> Pass exam for <a href="#">Advanced Market Analysis &amp; HBU</a> Pass exam for <a href="#">Advanced Concepts &amp; Case Studies</a> Pass exam for <a href="#">Quantitative Analysis</a> Classroom or live online courses available, or <a href="#">challenge examination</a> without taking the course.
<b>8.</b>	<b><a href="#">Pass General Comprehensive Examination</a></b> 1- 8 must be completed prior to sitting for this exam
<b>9.</b>	<b><a href="#">Specialized Experience</a></b> 4,500 hours of specialized experience
<b>10.</b>	<b><a href="#">General Demonstration of Knowledge</a></b>
<b>11.</b>	<b>Apply for MAI Designated Membership</b>
<b>Finish!</b>	<b>General Candidate for Designation Program Completed (within 4 years or less)</b>

### [Candidate for Designation Program Overview](#)

[Regulation No. 1: Admissions to General Candidacy and MAI Membership](#) (Account set-up required to access AI Bylaws and Regulations. [Set up an account now!](#))

5/14/19cv

## WRITING SAMPLE

### Findings of Fact

Tax Recourse, LLC representing WALGREENS STORE NO 3332 LLC (referred to herein as "PETITIONER"), has failed to appear before this Special Magistrate on November 28, 2018 at 1:00 PM to provide testimonial evidence relating to the 2018 property assessment for real property located in Sarasota County, Florida, identified on the tax rolls as Parcel Number 0061-13-0007. The Sarasota County Property Appraiser (referred to herein as "PAO") was represented at the hearing by Jim Ashburn, CAE, MAI, Commercial Valuation Director. Mr. Ashburn has been read, or has waived, an opening statement regarding an overview of the hearing process and the rules of procedure and he was sworn in. The PETITIONER has submitted documentary evidence to the Clerk's Office and has requested that this evidence be considered at the hearing in their absence. As this is one of twenty petitions for related properties, relevant evidence presented during hearings numbers 2018-059 through 2018-079 will be incorporated herein by reference.

The subject of this particular petition is a free-standing drug store located at 3601 Bee Ridge Road, Sarasota, Sarasota County, Florida 34232. The Property Record Card ("PRC") indicates a total gross building area of 18,416 square feet with 16,435 square feet of net rentable area. The building was constructed in 1995 indicating a chronologic age of 23 years. The building is situated on a 1.74-acre tract of land indicating a Floor Area Ratio of 0.24. The subject's property characteristics are detailed in the PRC, entered into evidence as part of Exhibit "PAO A". The 2018 just, assessed and taxable values were confirmed by the PAO to be \$4,611,000, \$4,611,000 and \$4,611,000, respectively. The Special Magistrate has reviewed all evidence presented by the parties and has determined that all evidence has relevance to the valuation issue at hand. Thus, the evidence, as presented, was admitted to the record for consideration in relation to the appropriateness of the real property assessment of the subject property.

The Department of Revenue ("DOR") has developed specific evidence rules for presenting relevant and credible evidence. See Rule 12D-9.025(1), Florida Administrative Code ("F.A.C."). Generally, "relevant evidence" is evidence that is reasonably related, directly or indirectly, to the statutory criteria that apply to the issue under review. This description means the evidence meets or exceeds a minimum level of relevance necessary to be admitted for consideration, although it does not necessarily mean that the evidence has sufficient relevance to legally justify a particular conclusion. See Rule 12D-9.025(2)(b), F.A.C. The following evidence has been entered on the record by the PAO:

Exhibit "PAO-A"; includes a property records card, listing of appraisal review elements, scope of work, appraiser's certification, aerial photographs, street scenes, maps, cost approach, comparable improved sales adjustment grid, income capitalization approach, improved sale maps and photos, rent survey, regression analysis, Calkin Capitalization Rate study, excerpts from Marshall and Swift Cost Valuation Manual, and subject lease documents where applicable.

The Florida Legislature has enacted eight criteria that the PAO must consider when determining just value. In any administrative or judicial action in which a taxpayer challenges an ad valorem tax assessment of value, the PAO's estimate of just value is presumed to be correct if proven that assessment was arrived at by complying with the eight criteria of Section 193.011, F.S. (referred to herein as "193.011") and professionally accepted appraisal practices, including mass appraisal standards, if appropriate. The only standard of proof that applies in this administrative review of the assessment is "Preponderance of the evidence", meaning "greater weight of evidence" or "more likely than not". The Florida Courts have consistently held that the eight criteria need only be considered by the property appraiser, the application of each factor is not mandatory and further goes on to say if

any one factor is not reflective of just value, it should not be used by the Property Appraiser. The extent to which the PAO has considered of each of the eight criteria specified in 193.011 is summarized as follows:

193.011 (1) The present cash value of the property which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase, in cash or the immediate equivalent thereof in a transaction at arms-length – This is generally supported by comparable sales analysis. In consideration of the first criterion, the PAO has presented the following improved sales of free-standing retail buildings in support of just value:

For this analysis, the estimated land value for each sale has been deducted as an indication of contribution by the building improvements. This method accounts for locational differences in the land values. Only adjustments for building characteristics are necessary for comparison.

Sale 1 is located at 4301 Bee Ridge Road in Sarasota. This building has 13,050 square feet of net leasable building area constructed in 2000. This drug store is located on 1.64 acres of land. The property was sold April 7, 2015 for \$7,281,600. Land value was deducted indicating improvement contribution of \$361 per square foot. This price has been adjusted for time and 15% cost of sale indicating improvement contribution of \$324 per square foot for comparison.

Sale 2 is located at 1964 Marcia Street in Sarasota. This building has 4,500 square feet of net leasable building area constructed in 2017. This retail mattress store is located on 0.63 acres of land. The property was sold May 8, 2017 for \$2,145,000. Land value was deducted indicating improvement contribution of \$301 per square foot. This price has been adjusted for time, smaller building size, inferior construction quality, and superior condition along with a 15% adjustment for cost of sale indicating improvement contribution of \$158 per square foot for comparison.

Sale 3 is located at 3901 South Tamiami Trail in Sarasota. This building has 17,208 square feet of net leasable building area constructed in 1999. This drug store is located on 1.43 acres of land. The property was sold June 22, 2018 for \$8,150,000. Land value was deducted indicating improvement contribution of \$305 per square foot. This price has been adjusted for time and 15% cost of sale indicating improvement contribution of \$264 per square foot for comparison. Primary weight was not given to this sale but rather it was used to indicate value trends in the market after the just valuation date.

Sale 4 is located at 215 Jacaranda Boulevard in Venice, Sarasota County. This building has 12,921 square feet of net leasable building area constructed in 2009. This drug store is located on 1.35 acres of land. The property was sold August 19, 2016 for \$9,525,000. Land value was deducted indicating improvement contribution of \$557 per square foot. This price has been adjusted for time and 15% cost of sale indicating improvement contribution of \$492 per square foot for comparison.

Sale 5 is located at 3085 Price Boulevard in North Port, Sarasota County. This building has 12,828 square feet of net leasable building area constructed in 2014. This discount store is located on 1.46 acres of land. The property was sold January 15, 2016 for \$3,000,000. Land value was deducted indicating improvement contribution of \$182 per square foot. This price has been adjusted for time, inferior construction quality and 15% cost of sale indicating improvement contribution of \$203 per square foot for comparison.

Sale 6 is located at 3303 South Tamiami Trail in Sarasota. This building has 5,116 square feet of net leasable building area constructed in 1999. This retail bank is located on 1.02 acres of land. The property was sold April 13, 2015 for \$5,950,000. Land value was deducted indicating improvement contribution of \$522 per square foot. This price has been adjusted for time, smaller building size and 15% cost of sale indicating improvement contribution of

\$234 per square foot for comparison. This bank sale was considered based on similarities in utility from the drive-through windows.

Sale 7 is located at 3709 North Tamiami Trail in Sarasota. This building has 11,200 square feet of net leasable building area constructed in 1998. This drugstore is located on 1.21 acres of land. The property was sold April 19, 2017 for \$4,500,000. Land value was deducted indicating improvement contribution of \$213 per square foot. This price has been adjusted for time and 15% cost of sale indicating improvement contribution of \$186 per square foot for comparison.

Sale 8 is located at 4023 South Tamiami Trail in Sarasota. This building has 5,025 square feet of net leasable building area constructed in 2015. This general retail store is located on 1.01 acres of land. The property was sold November 25, 2015 for \$5,537,500. Land value was deducted indicating improvement contribution of \$786 per square foot. This price has been adjusted for time, smaller building size, inferior construction quality and 15% cost of sale indicating improvement contribution of \$280 per square foot for comparison.

Overall, these adjusted improvement contribution prices range from \$158 per square foot to \$492 per square foot, with a mean of \$268 per square foot. The PAO has reconciled to an improvement contribution of \$180 per square foot or \$2,958,300. Adding this to the undisputed land value of \$2,299,100 indicates a total value by the Sales Comparison Approach that has been rounded to \$5,257,400;

193.011 (2) Highest and best use – The highest and best use to which the property can be expected to be put in the immediate future and the present use of the property, taking into consideration the legally permissible use of the property, including any applicable judicial limitation, local or state land use regulation, or historic preservation ordinance, and any zoning changes, concurrency requirements, and permits necessary to achieve the highest and best use, and considering any moratorium imposed by executive order, law, ordinance, regulation, resolution, or proclamation adopted by any governmental body or agency or the Governor when the moratorium or judicial limitation prohibits or restricts the development or improvement of property as otherwise authorized by applicable law.

Mandatory consideration must be given to both present use of property and current zoning, however, actual use is not always the highest permitted there under. An assessment based on actual under-utilization of property is in conflict with the constitutional requirement of just value (fair market value). In some instances, valuing the subject property according to its current use results in a value which is less than fair market value. In cases of under-improved property, if comparable sales support a higher market value for the property than that based on present use, the constitution requires the Property Appraiser to use the higher value. Bystrom v. Valencia Center, Inc., 432 So.2d 108 (Fla. 3<sup>rd</sup> DCA 1983). Uses of property which were barred by current zoning, but which were permitted by the Comprehensive Plan which had priority over zoning restrictions, and for which there was present market demand, could be considered by the Property Appraiser in assessing the higher and best use to which the property could be expected to be put in the immediate future. Holland v. Walker, 492 So.2d 1093 (Fla. 4<sup>th</sup> DCA 1986). The appraiser should not consider future or potential uses unless they are to be expected immediately and not at a vague or uncertain time in the future. Lanier v. Overstreet, 175 So.2d 521 (Fla. 1965). This property is used as an operating, free-standing drug store. The market sales and rents used to support value have similar highest and best uses. This criterion has been appropriately considered by the PAO in this valuation review;

193.011 (3) Location of the property – The PAO assigns a neighborhood code to every property in the county. Sales of properties in the same or similar neighborhoods are typically used to determine locational adjustments. Often, site-specific location adjustments are made to reflect either an enhanced location (such as commercial sites

located at traffic-light corners) or an inferior location (such as single-family home abutting a major thoroughfare). The location of this property was taken into consideration in the analysis of just value;

193.011 (4) Quantity or size of the property – The PAO considers the quantity or size of the property by determining and recording the correct land size, building size, and extra features sizes and quantities. Land size is determined by reviewing the legal description and calculating the land size from recorded plats or metes and bounds. Building size and extra features sizes are often determined through inspections and measurement by PAO deputy appraisers. The quantity or size of the property has been considered;

193.011 (5) The cost of the property and present replacement value of any improvements thereon – This analysis considers the value of the land and depreciated value of the improvements. Both the PAO and PETITIONER has used the same land valuation found on the property records card of \$2,299,100. No comparable land sales have been presented by either party at this hearing since there is no dispute of land value. The building was constructed in 1995 and designed as a typical freestanding drug store. Then building costs were estimated using the Marshall and Swift Cost Manual considering adjustments for various building characteristics, location and an adjustment for cost of sale. The adjusted cost is \$138.90 per square foot. Soft costs and impact fees have been accounted for. Depreciation has been accounted for using an age-life method with the effective age of 10 years and 40-year life. Site improvement contribution of \$49,300 has been added, as well as a 12% entrepreneurial incentive. The value indicated in this analysis is rounded to \$4,880,000. This method is a generally accepted method for addressing the cost of newer properties due to difficulties in accurately estimating depreciation. This 193.011 criterion has been appropriately considered;

193.011 (6) The condition of the property – The PAO considers the condition of properties through periodic property inspections, no less than once every five years as required by statute. Other events can trigger more frequent site inspections, including the sale of a property, issuance of a building permit, assessment appeal, or at the taxpayer's request. This is considered in a factor applied to the CAMA value calculation for value losses from all sources based upon an age/life method. For the subject property, the PAO has estimated an effective age of 10 years based on the condition of the property, in consideration of this criterion;

193.011 (7) The income from the property – The income approach must be considered when assessing income-producing property or property types which are typically rented. When income information has not been supplied, or the property (if a type typically rented) is owner occupied, the Property Appraiser must make a good faith effort to use whatever similar data is available for considering of the income approach. The court has also ruled that when "determining the fair market value of income- producing property which is encumbered by a long-term sub market lease...the resulting valuation must represent the value of all interest in the property - in other words, the fair market value of the unencumbered fee." The Property Appraiser, therefore, may use "economic income" (current market rent) when assessing income-producing property encumbered by leases which return to the owner sub-market rent. Schultz v. TM Florida Ohio Realty Ltd., 577 So.2d 573 (Fla.1991). In valuing this property, the PAO has considered the income generating potential through the use of direct capitalization. The subject property is owner-occupied. A rental survey of twenty similar retail properties in and around the Sarasota area was the basis of supporting a typical rental rate for the subject. More than half of these are leases with Walgreens and CVS drug stores. The mean rental rate indicated is \$38.41 per square foot with a median of \$32.12 per square foot. These are triple net rates with the Tenants responsible for most of the building expenses. A regression analysis based on building size has been used to fine tune the rent estimate to a market rate of \$29.34 per square foot. The indicated potential gross income is \$482,201. Vacancy and collection loss have been estimated at 2% with an additional 2% of EGI deducted for landlord expenses, yielding a net operating income of \$463,105. The percentages used for vacancy and expenses appear to be at the low end of the range. A base capitalization rate of 7% was supported by market data provided by Calkain Research. This rate has been adjusted to 8.05% to account for the Cost of Sale pursuant to the Eighth Criterion of



193.011. This income analysis indicates a value of \$5,750,000, which exceeds the 2018 just value providing support that the just value is not over-stated; AND

193.011 (8) The PAO is further required to consider the net proceeds of a sale of the property, as received by the seller, after deduction of all of the usual and reasonable fees and costs of the sale, including the costs and expenses of financing, and allowance for unconventional or atypical terms of financing arrangements. When the net proceeds of the sale of any property are utilized, directly or indirectly, in the determination of just valuation of realty of the sold parcel or any other parcel under the provisions of this section, the property appraiser, for the purposes of such determination, shall also exclude any portion of such net proceeds attributable to payments for household furnishings or other items of personal property. The PAO has made specific adjustments in each valuation approach to account for these additional costs.

It appears that the PAO has considered each of the eight criteria of 193.011 in estimating the Just Value of the subject property. Based upon relevant, competent and substantial evidence presented during the hearing, in the opinion of the Special Magistrate, the PAO has established the presumption of correctness by a preponderance of the evidence.

The PETITIONER failed to appear at the hearing but requested that documentary evidence submitted to the Clerk's Office be considered in their absence. The following evidence has been admitted to the record and considered by the Special Magistrate in the preparation of this recommendation to the Value Adjustment Board:

Exhibit "PET-1" is a 2-page document comprised of a Marshall & Swift Calculator Cost Approach and Income Stream Analysis. The PETITIONER's cost method uses a per-square-foot building cost of \$119 plus \$3.63 per square foot for fire sprinklers. Cost multipliers including story-height multiplier, floor-area perimeter multiplier, local cost multiplier and current cost multiplier have been applied. The resulting replacement cost estimate is \$120.65 per square foot. Depreciation is based upon a 40-year life and effective age of 14.8 years has been deducted. An estimate of the depreciated value of the improvements has been added to the land value found on the County's property records card of \$2,299,100. The resulting value indication by the PETITIONER's cost analysis is \$3,548,303. Exhibit "PET-4" is comprised of 10 pages that contains copies of relevant and supporting pages from the Marshall & Swift Cost Manual. In preparing this cost analysis, the PETITIONER has failed to account for any soft costs, impact fees or any contribution by the site improvements which results in an understatement of value for the subject property.

Exhibit "PET-1" also includes an Income Stream Analysis. Exhibit "PET-2", a 24-page document, has comparable lease datasheets for 23 multi-tenant retail properties from the Sarasota area. None of these properties are free standing buildings. These are much smaller units in multi-tenant retail strip centers or neighborhood centers, not adequate to support a use like the subject. None of these properties are considered to be similar to the subject on the basis of highest and best use. In the opinion of the Special Magistrate, these rental listings have no relevance to the subject. This property is owner-occupied. The PETITIONER's income valuation is based upon an unsupported rental rate of \$24.00 per square foot, or \$394,440. A vacancy rate of 8%, expenses amounting to 10% of effective gross income and reserves for replacements of \$0.25 per square foot have been deducted, however, no market support has been provided for vacancy or expense estimates. The indicated net operating income is \$332,488. A capitalization rate of 8%, similar to that used by the PAO, has been applied to indicate a value of \$4,031,095 by the income approach.

Exhibit "PET-3" is 21 pages of comparable sale data sheets from Costar. These appear to be 21 sales of various retail properties located throughout Sarasota County. The first sale is a CVS free-standing drug store built in 1998, located at 3709 N Tamiami Trail that sold April 2017 for \$354 per square foot. This appears supportive of the PAO's \$281 per square foot valuation. The second sale was also a free-standing drugstore building, but it was sold

subject to restrictive covenants requiring a change of use by the buyer and is, therefore, not considered to be comparable to the subject on the basis of highest and best use. Sale 3 is a bank branch. Sale 4 is a restaurant. Sale 5 is an auto parts store. Sale 6 is a multi-story mixed use building. The Costar writeup indicates that this is not an arm's length sale. Sale 7 is a restaurant. Sale 8 is a mixed-use building. Sale 9 is a tire store. Sale 10 is used for auto repair. Sale 11 is a free-standing retail store used as a Staples that sold January 2017 for \$226.27 per square foot with a 7.1% capitalization rate. Sale 12 is a restaurant. Sale 13 is a two-story strip retail/office building constructed in 1952. Sale 14 is a restaurant. Sale 15 is a metal warehouse building used for retail. Sale 16 is a veterinarian and kennel. Sale 17 is a vacant free-standing drug store that was sold by Walgreens with use restrictions in May 2017. The sale write-up indicates that there is no improvement contribution and the value in this property is in the land. Sale 18 is a multi-unit retail strip center located in Northport. Sale 19 is a bank branch. Sale 20 is a multi-unit, mixed-use plaza constructed in 1977 with a total building area of 5,791 square feet. Sale 21 is a bank branch. With the exception of Sale 1, none of these buildings possess the same utility and highest and best use as the subject. Nearly 60% of these are of insufficient size to accommodate a typical drug store. Other than Sale 1 at \$354 per square foot, none of these are representative of value for the subject property.

Exhibit "PET-5" is a 56-page document containing a survey rents from 56 Walgreen's Across Florida. All but one of these are located in locations outside of Sarasota County with no adjustment for location. Many of these buildings are too small to accommodate the subject use ranging in building size from 1,427 square feet. The chronologic age of these range from three years to over 100 years with no adjustment for age or condition. This listing shows per-square-foot rental rates ranging from \$8.01 per square foot to \$27.70 per square foot. Most of these are indicated to be NNN leases. Some are marked as modified gross; one is full service. Many do not indicate any type of lease. No adjustments have been made for lease type. None is possible for leases where the type is not indicated. The dates of these leases extend back as far as August of 1994, more than 24 years ago. At least 16% of these leases have already expired; many do not indicate expiration dates. More than 25% of these properties are listed as former Walgreens or CVS stores indicating a change in highest and best use incompatible with the subject. Overall, this exhibit represents unadjusted raw data having little relevance to the valuation issue at hand.

Exhibit "PET-6" is a 148-page document with a two-page summary grid labeled Walgreens Sales Across Florida. This listing contains 84 sales. Of these one is located in Sarasota County at 12600 South Tamiami Trail in North Port. This property was purchased May 19, 2017 for \$1,200,000. The drug store had been closed for approximately two years and the property was sold for land value according to the provided sale datasheet. This is not representative of the value of the subject. The sales from other counties indicate a value range from \$60.36 per square foot to \$328.71 per square foot and capitalization rates ranging from 4.38% to 11.72%, with an indicated mean of 7.21%. A value range this broad indicates that there are many differences in the location, age, condition, quality of construction and utility of these various properties, however, no adjustments or analyses have been provided. Being that the subject's just value falls within this indicated per-square-foot price range, the evidence presented in this Exhibit does not prove that the value is over-stated.

At this hearing the PETITIONER has provided voluminous exhibits including leasing and sales data for many retail locations across the state of Florida. The PETITIONER has failed to appropriately consider and adjust for the location of each comparable property, the age and condition of each comparable property, and most importantly the utility or highest and best use of each of the comparable sales and comparable leases. A review of the PETITIONER's exhibits proves this with the inclusion of bank branches, restaurants, multi-tenant buildings, mixed-use properties, office buildings, multi-story buildings and properties that were purchased for land value only in their average prices and rents. The relevance and reliability of this market data in this valuation is thereby diminished. The Special Magistrate finds that the PETITIONER has failed to overcome the presumption of correctness established by the POA by a preponderance of evidence.

**Conclusions of Law**

In administrative reviews of the Just Valuation of property pursuant to Florida Administrative Code section 12D-9.027, the special magistrate has followed this sequence of general procedural steps:

1) Determine whether the property appraiser established a presumption of correctness for the assessment, and determine whether the property appraiser's Just Valuation methodology is appropriate. The presumption of correctness is not established unless the admitted evidence proves by a preponderance of the evidence that the property appraiser's Just Valuation methodology complies with Section 193.011, F.S., and professionally accepted appraisal practices, including mass appraisal standards, if appropriate. Based upon documentary and testimonial evidence presented during this hearing, the presumption of correctness has been established by the property appraiser.

2) In administrative reviews of Just Valuations, if the property appraiser establishes a presumption of correctness, the special magistrate must determine whether the admitted evidence proves by a preponderance of the evidence that: a) The property appraiser's Just Valuation does not represent Just Value; or b) The property appraiser's Just Valuation is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the property appraiser to comparable property within the same county. Since neither of these two conditions have been met, in the opinion of this Special Magistrate, the petitioner has failed to overcome the presumption of correctness.

3) If the property appraiser establishes a presumption of correctness and that presumption of correctness is not overcome, the assessment stands. In view of the findings of fact and conclusions of law as they relate to this Petition before the Value Adjustment Board, the Special Magistrate recommends the request to revise the Property Appraiser's determination of the 2018 Just Value of the property be DENIED.

**PARWANI LAW, P.A.**

PHONE: 813-514-8280  
FAX: 813-514-8281

9905 Alambra Avenue  
Tampa, Florida 33619  
website: [www.parwanilaw.com](http://www.parwanilaw.com)

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

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May 27, 2020

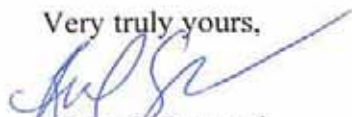
To Whom It May Concern:

This letter is provided at the request of Robert C. Hicks, who has asked me for a written reference on his behalf. It is my understanding that Mr. Hicks is being considered as an appraiser special magistrate in your County.

Robert C. Hicks has served as an appraiser special magistrate for Hillsborough County Value Adjustment Board since 2016. I have been the legal counsel for the Hillsborough County Value Adjustment Board since that time. During my time supervising his work as a magistrate, it is my understanding that all his submitted recommendations have been approved by the Hillsborough County Value Adjustment Board.

Please feel free to contact me with any questions or concerns.

Very truly yours,



Rinky S. Parwani

FRANK A. CATLETT, MAI, SRA  
Cert Gen RZ531

ROBERT C. HICKS, MAI  
Cert Gen RZ1059

KYLE A. CATLETT, MAI  
Cert Gen RZ3875



3800 W. Bay to Bay Blvd, Ste 23  
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Fax (813) 254-5750

8633 Highway 194 N  
Todd, North Carolina 28684  
Off (828) 264-9952

To Whom It May Concern:

This letter is provided at the request of Robert C. Hicks, who has asked me for a written reference on his behalf. It is my understanding that Mr. Hicks is being considered as an appraiser special magistrate in your County.

Robert C. Hicks has served as an appraiser special magistrate for Hillsborough County VAB since 2016, as well as serving in Sarasota, Manatee, Pasco and Hernando Counties since that date. He has worked as a State Certified General Real Estate Appraiser in our offices since 2011 and consistently produces quality on-time work product. In 2017, he attained his MAI designation from the Appraisal Institute, their highest designation. I believe Robert C. Hicks would make a good special magistrate for the Value Adjustment Board.

Sincerely,

  
Kyle A. Catlett, MAI  
President

**HERNANDO COUNTY VALUE ADJUSTMENT BOARD  
VERIFICATION OF SPECIAL MAGISTRATE APPLICANT QUALIFICATIONS**

Name of Applicant: Colleen E. Millett

Position(s) of Interest: Appraiser Special Magistrate for Real Property

New Applicant: Y Returning Applicant: N

Application Received from Admin: 7/8/24 Application Reviewed by VAB Atty: 7/9/24

Resume Received from Admin: 7/8/24 Resume Reviewed by VAB Atty: 7/9/24

References (3) Received from Admin:7/8/24 References (3) Reviewed by VAB Atty: 7/9/24

F.S. §194.035 and F.A.C.§12D-9.010 Verification (performed on 7/9/24 by HEC):

Y/ N	Criteria	Y/N	Criteria
N	Elected or appointed official of the county?	N	Employee of the county?
N	Elected or appointed official of a taxing jurisdiction or of the state?	N	Employee of a taxing jurisdiction or of the state?
N	Represent a person before the value adjustment board in current tax year?	Y	Provide copy of license?
	Position: applying to hear exemption and classification appeals		
	Member of The Florida Bar?		at least 5 years' experience in the area of ad valorem taxation, or
	Florida Bar Number:		at least 3 years' experience in the area of ad valorem taxation and has completed DOR training and passed exam for current VAB session
Y	Position: applying to hear valuation of real estate appeals		
Y	State certified real estate appraiser?	Y	at least 5 years' experience in real property valuation, or
Y	License No.: RZ1786 Expires: 11/30/2024 Type of License – General		at least 3 years' experience in real property valuation and has completed DOR training and passed exam for current VAB session
	Position: applying to hear valuation of tangible personal property appeals		
	Designated member of a nationally recognized appraiser's organization?		at least 5 years' experience in tangible personal property valuation, or
	Name of Organization: X		at least 3 years' experience in tangible personal property valuation and has completed DOR training and passed exam for current VAB session

\* Applicant has not completed DOR training or passed the corresponding exam for current VAB session, as the same was not available at the time of submission, but the Hernando County VAB will be requiring this of the Applicant for the 2024 VAB session, when available.

Prior Service Comments/Concerns: Per VAB Counsel, Applicant has never served as a VAB Special Magistrate but has been trained by an experienced Special Magistrate appointed in another county. Applicant has extensive and impressive appraisal experience and is eligible to apply for a Special Magistrates position. VAB Counsel would recommend that Applicant not only complete the DOR Training, but also pass the corresponding exam, prior to serving the Hernando County VAB (for the 2024 VAB session only). It would also be recommended that Applicant attend a few Hernando County VAB hearings (or another county, if that would be more convenient) to shadow another Special Magistrate, prior to presiding over VAB hearings in Hernando County.

Concerns/Potential Conflicts: None noted by VAB Counsel or VAB Administration

I, Holly E. Cosby, Esq., Hernando County Value Adjustment Board Attorney, hereby verify the following:

- 1) that the above information has been verified, reviewed and considered on the 9<sup>th</sup> day of July, 2024,
- 2) that the Applicant is qualified to serve as an appraiser special magistrate for residential property valuation and commercial property valuation matters,
- 3) that the approval of the Applicant as special magistrate is based solely upon the experience and qualifications of the Applicant,
- 4) that pursuant to Section 287.05701, Florida Statutes, the Value Adjustment Board has not requested documentation of and has not considered Applicant’s social, political, or ideological interests when determining if the Applicant is a responsible vendor,
- 5) that the approval of the Applicant as special magistrate is not influenced by the property appraiser, and
- 6) that the approval of the Applicant as special magistrate is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

**Holly E. Cosby, Esq.**

Digitally signed by Holly E. Cosby, Esq.  
DN: cn=Holly E. Cosby, Esq., o=Law Office of  
Holly E. Cosby, PA, email=holly@cosbylaw.com,  
c=US  
Date: 2024.07.09 14:36:45 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Application, Copy of professional license (general appraiser), Curriculum Vitae, three (3) letters of recommendation

Post application and approval - Applicant Special Magistrate competent to hear VAB petitions:

\_\_\_\_\_ Date Applicant Special Magistrate completed DOR training and passed the corresponding exam for current VAB session.

\_\_\_\_\_ Date(s) Applicant Special Magistrate shadowed another Special Magistrate during VAB hearings held in Hernando County or other county.

Holly E. Cosby, Esq. - VAB Counsel

**SPECIAL MAGISTRATE APPLICATION**  
**HERNANDO COUNTY VALUE ADJUSTMENT BOARD**  
(APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN F.S. § 194.035)

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

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

**APPLICANT INFORMATION**

Name: Colleen E Millett Email: ColleenEMillett@gmail.com  
Business Name: CEM Appraisal Group  
Home Address: 4303 Braemle Drive  
Business Address: " " "  
Phone: Home/ " " " Business/ " " " Cell/ 352-777-3055  
Fax: N/A

**LICENSURE / EXPERIENCE**

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

Appraiser Magistrate Applicant:  
Appraiser License #: RZ 1786 Valid Thru: 11/2024  
How many years of experience do you have in the area of real property valuation: 39  
How many years of experience do you have in the area of tangible property valuation: 0

**QUALIFICATION / EXPERIENCE**

1. Educational Background

See Attached Qualifications / Education

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

I have not previously served.

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

4. List any additional information which makes you qualified to serve as a special magistrate.

I was trained as an appraiser by a Special Magistrate in Hillsborough County (Bruce J Barrow, Sr) and worked for him for eleven years. Education & learning is important to me on a daily basis as well as upholding ethics in all I do.

Page 1  
V 02-01-2022



**SPECIAL MAGISTRATE APPLICATION**  
**HERNANDO COUNTY VALUE ADJUSTMENT BOARD**  
 (APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN F.S. § 194.035)

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

ORGANIZATION	DESIGNATION	DATE	MEMBER #
NAIFA	—	1985-1996	2 * See Below
ASA	—	1985-1996	

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

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

PROPERTY TYPE	EXPERIENCE/SPECIALTY
Residential Real Property	All forms of Resid, MF, Condo, Townhome, Land
Commercial Real Property	Office Bldgs, Warehouse, Land, Retail
Tangible Property	—
Other (please specify)	Rehab Prop. (As Is/As Repaired)

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

My daughter-in-law Erika (Asber) Millett worked at the clerk of court office in 2004-2009 +/-.

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

I am a member of the giving circle: 100 Women Who Care, Hernando County Chapter

10. Explain your level of knowledge and experience with computers and list the applications you are familiar with.

I've been using computers since 1985 & work with excel, microsoft office, Total appraisal software, zoom, MLS, County records w/ various counties.

11. Other than as a special magistrate to the VAB, will you be serving as a hearing officer for any governmental entity during the upcoming 2024 VAB season? If so, for whom?

No

\* I worked as an education coordinator for Bruce Barrow, member of both NAIFA and ASA who taught courses for both entities. As the education coordinator, I received full credit for all courses that I coordinated & sat through.

**SPECIAL MAGISTRATE APPLICATION**  
**HERNANDO COUNTY VALUE ADJUSTMENT BOARD**  
 (APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN F.S. § 194.035)

**CERTIFICATION**

Pursuant to F.S. § 194.035, a person cannot serve the Board as a special magistrate in the same year that he/she is an elected or appointed official of a county, a taxing jurisdiction, or the state; is an employee of a county, a taxing jurisdiction, or the state; or represents a party before the Board in any administrative review of property taxes.

Are you an elected or appointed official of a county, a taxing jurisdiction, or the state?  Yes  No  
 Are you an employee of a county, a taxing jurisdiction, or the state?  Yes  No  
 Will you be representing a party before the Board in any administrative review of property taxes?  Yes  No

If yes, please provide details: \_\_\_\_\_

**DOCUMENTATION REQUIRED**  
*Verification of qualifications will be made prior to consideration of this application, pursuant to F.S. § 194.035.*

Please attach the following documentation with your application:

- Copy of current Resume.
- Copy of license referenced above.
- At least two (2) letters of recommendation from individuals who can attest to your years of experience in ad valorem taxation, tangible personal property or real property appraisals.
- Documentation to support membership in professional organizations listed in item #5 above.

Prior to conducting hearings, all applicants are required under F.S. § 194.035 to certify completion of the current year training provided by the Department of Revenue. Additionally, the Hernando County VAB requests that all appointees pass the corresponding DOR exam and provide proof of the same. To receive the training and take the corresponding exam, go online to the Department's website at [http://floridarevenue.com/property/Pages/VAB\\_Training.aspx](http://floridarevenue.com/property/Pages/VAB_Training.aspx)

Please return your VAB Training completion certificate and proof of passing exam score to the VAB clerk at [vab@hernandoclerk.org](mailto:vab@hernandoclerk.org)

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

Colleen E Millett Date: 7/5/24  
 Signature of Applicant  
Colleen E Millett  
 Printed Name of Applicant



Ron DeSantis, Governor

Melanie S. Griffin, Secretary



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

**FLORIDA REAL ESTATE APPRAISAL BD**

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



**MILLETT, COLLEEN E**

359 FOREST WOOD COURT  
SPRING HILL FL 34609

**LICENSE NUMBER: RZ1786**

**EXPIRATION DATE: NOVEMBER 30, 2024**

Always verify licenses online at [MyFloridaLicense.com](http://MyFloridaLicense.com)



Do not alter this document in any form.

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

## **Colleen E Millett, Cert Gen RZ1786**

4303 Braemere Dr, Spring Hill, FL 34609 \* [ColleenEMillett@gmail.com](mailto:ColleenEMillett@gmail.com) \* 352.777.3055 (cell)

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### *Curriculum Vitae*

*Highly skilled Certified General Appraiser with extensive experience in providing objective, professional and high-quality appraisal services. Demonstrates a proven track record in developing, reporting, and communicating thorough and timely appraisal reports that meet or exceed Uniform Standards of Professional Appraisal Practice. Adept at handling diverse property types within the extended Greater Tampa Bay area.*

### **Education**

- **Chamberlain High School**, Tampa, FL
- **Hillsborough Community College & Pasco-Hernando Community College**
- **Continuing Education:**
  - Cooke School of Real Estate
  - Bert Rodgers
  - McKissock Learning
  - Gold Coast Schools
  - National Association of Independent Fee Appraisers
  - American Society of Appraisers
- Education consists of but is not limited to: Basic Appraisal Principles, Income 1, Income 2, Multi-Family Properties, Appraisal of Fast Food Facilities, Hotel and Apartment Appraisals, Fearless Math, Appraisal Review of Residential Properties, Divorce and Estate Appraisals, Farm, Ranch and Rural Properties, Supervisor Trainee Training, Appraiser AIR Compliance, Assisted Living Facilities, FHA Inspection, Disclosures and Disclaimers, Special Use Properties, Florida Law and USPAP. (Minimum of 44 hours of CE completed every 2 years)

### **Work Experience**

#### *Bruce Barrow Realtors / Appraisers (1985-1996)*

#### **Staff Appraiser and Office Manager**

- Conducted comprehensive property valuations and managed office operations.

#### *CEM Appraisal Group (1996-Present)*

#### **Owner and Appraiser**

- Founded and led a successful appraisal firm, providing expert valuations for a wide range of properties, including residential, commercial, and special-use properties for private individuals, businesses, federal lending institutions and industry participants.

### *Independent Review Appraiser for Florida Traditions Bank (2009-2014)*

#### **Independent Review Appraiser**

- Provided independent appraisal reviews ensuring accuracy and compliance with industry standards.

### *Bridge Point Business and Real Estate Advisors (2024-Present)*

#### **Realtor / Appraiser**

- Conducts detailed research, analysis, and valuation for various property types, including residential, commercial, and industrial properties. Marketing of residential and commercial real estate and an integral member of the land development team.

#### **Teaching/Training Experience**

- Trained six appraiser-trainees through 2-year apprenticeships to achieve Florida State-Certified Residential Appraiser licensure (2003-2008).
- Developed and instructed the "Comparative Market Analysis from the Appraiser's Perspective" course for newly licensed real estate agents at Exit Realty, Tampa, FL (2005-2007).
- Mediation training with Anne deLain W. Clark for conflict resolution (2023-Present)

#### **Volunteer Experience**

- **Habitat for Humanity** (2020-2022)
- **100 Women Who Care Nature Coast Chapter** (2019-Present)
- **Mid Florida Community Services** (2023)

#### **Professional Associations and Licenses**

- Florida State-Certified General Appraiser RZ1786
- Florida Real Estate Sales Associate SL3602604
- FHA Approved Appraiser
- Past member of Business Networking International (BNI), serving in roles such as President, Secretary, Attendance Champion, and Education Champion
- Board Certified Hypnotherapist IACT
- Clinical Hypnotherapist

### **Honors and Awards**

- Recognized for providing Omni National Bank's Vice President (Atlanta office) with critical research, data, and leadership to facilitate the opening of two branch banks in Tampa, Florida, in 2004, supporting their expansion project for community redevelopment through investor loans on "as is" / "as repaired" properties.

### **Personal Interests**

- I am passionate about building strong foundations for quality of life through personal development, healthy living, nature, family and community.



THE ASSOCIATES  
HOME LOAN OF FLORIDA, INC.

*14497 N Dale Mabry Hwy, Suite 150  
Tampa, FL, 33618  
PH# 813.316.2006*

July 3, 2024

Dear Sir or Madam-

Please let this letter serve as a letter of reference for Colleen Millett. I have known Ms. Millett professionally for over a decade and she has performed countless appraisals at my request. My company works primarily in the Hard Money, Private Lending area & our Investors rely heavily on appraised value to qualify loan requests

I have never had any issues with any of our Investors over any of the appraisals Ms. Millett has performed. She is my go-to for any appraisal requests in her area. She has done virtually any type of residential and land request you can think of. She is always timely and reliable. Lastly Colleen is incredibly friendly and personable which would no doubt make her a great fit dealing with the public and or any team environment.

If you have any additional questions or need any additional information, please feel free to contact me directly by phone or email. Thank you for your kind consideration.

Sincerely,

Ian Loring

Vice President

Office Ph# 813.314.2257

Cell # 813.416.6602

Email: [ilorning@associateshomeloan.com](mailto:ilorning@associateshomeloan.com)



July 8, 2024

Hernando County Value Adjustment Board  
20 N Main Street  
Brooksville, FL 34601

To Whom It May Concern,

I am writing to enthusiastically recommend Colleen Millett for the position of Special Magistrate on the Hernando County Value Adjustment Board. I have had the privilege of knowing Colleen personally and professionally for over 20 years. Throughout this time, we have collaborated on numerous commercial assignments, and I have confidently referred many clients to her.

Colleen consistently demonstrates promptness, courtesy, and professionalism in all her endeavors. Her commitment to excellence and her ability to exceed expectations are qualities that set her apart. Her extensive local experience in appraising both commercial and residential properties makes her an exceptional candidate for this role.

Colleen's well-rounded expertise, combined with her deep understanding of the local real estate market, positions her perfectly to contribute effectively to the Value Adjustment Board. I am confident that her skills and dedication will greatly benefit the board and the community it serves.

Sincerely,

Anthony Kanaris

*Anthony Kanaris*

Bridge Point Business & Real Estate Advisors, LLC



Sarah Duncan  
4609 Larkenheath Dr.  
Spring Hill, FL 34609  
sarah.duncan1109@gmail.com  
352.741.1718

July 8, 2024

Re:Hernando County VAB Special Magistrate Application/Colleen Millett

To whom it may concern,

I am writing to provide my enthusiastic recommendation for Colleen Millett, who has served diligently as an appraiser for well over the 22 years I have personally known her. During this time, I have had the privilege of closely observing her work ethic and have been consistently impressed with her dedication, professionalism and sense of community in which we live. I have been able to refer her both personally and professionally. I value her voice in our industry.

Please feel free to contact me if you have any further questions or need additional information.

*Sarah Duncan*

FL Licensed Title Agent

### HERNANDO COUNTY VALUE ADJUSTMENT BOARD VERIFICATION OF SPECIAL MAGISTRATE APPLICANT QUALIFICATIONS

Name of Applicant: Steven L. Nystrom

Position(s) of Interest: Appraiser Special Magistrate for Real Property and Tangible Personal Property

New Applicant: N                      Returning Applicant: Y

Application Received by Admin: 7/8/24                      Application Reviewed by VAB Atty: 7/9/24

Resume Received by Admin: 7/8/24                      Resume Reviewed by VAB Atty: 7/9/24

References (2) Received by Admin: 7/8/24                      References (2) Reviewed by VAB Atty: 7/9/24

F.S. §194.035 and F.A.C.§12D-9.010 Verification (performed on 7/9/24 by HEC):

Y/ N	Criteria	Y/N	Criteria
N	Elected or appointed official of the county?	N	Employee of the county?
N	Elected or appointed official of a taxing jurisdiction or of the state?	N	Employee of a taxing jurisdiction or of the state?
N	Represent a person before the value adjustment board in current tax year?	Y	Provide copy of license?
	<b>Position: applying to hear exemption and classification appeals</b>		
	Member of The Florida Bar?		at least 5 years' experience in the area of ad valorem taxation, or
	Florida Bar Number:		at least 3 years' experience in the area of ad valorem taxation <u>and</u> has completed DOR training and passed exam for current VAB session
	<b>Position: applying to hear valuation of real estate appeals</b>		
Y	State certified real estate appraiser?	Y	at least 5 years' experience in real property valuation, or
Y	License No.: RZ2169 Expires: 11/30/2024 Type of License – General		at least 3 years' experience in real property valuation <u>and</u> has completed DOR training and passed exam for current VAB session
	<b>Position: applying to hear valuation of tangible personal property appeals</b>		
Y	Designated member of a nationally recognized appraiser's organization?	Y	at least 5 years' experience in tangible personal property valuation, or
Y	Name of Organization: AI Category: MAI Member		at least 3 years' experience in tangible personal property valuation <u>and</u> has completed DOR training and passed exam for current VAB session

*\* Applicant has not completed DOR training for current VAB session, as the same was not available at the time of submission, but Applicant has done so for the previous VAB session and the Hernando County VAB will be requiring this of the Applicant for the 2024 VAB session, when available.*

Prior Service Comments/Concerns: Per VAB Counsel, Applicant has served the Hernando County VAB during the 2018, 2019, 2020, 2021, 2022, and 2023 VAB sessions, he does have experience serving several other counties, including Pinellas, Pasco, Polk, Manatee, Sumter, Lee, Collier, Hillsborough, Hendry, and Charlotte Counties, and his credentials exceed that which is required to serve as a VAB Appraiser Special Magistrate. VAB Counsel has prior and very positive experience with the Applicant. VAB Counsel continues to have full confidence that Applicant is competent to serve the Hernando County VAB as an Appraiser Special Magistrate in all valuation realms. VAB Administration had a positive working relationship with Applicant during the 2018, 2019, 2020, 2021, 2022, and 2023 VAB sessions and would welcome his return. Due to the short time frame provided by VAB Administration for application turn-around, letters of recommendation are not required for the 2024 VAB Session, as Applicant is returning to the Hernando County VAB after several years of service and has provided letters of recommendation in the past, which VAB Administration has on file. The letter of recommendation provided by Applicant from VAB Counsel shall be disregarded.

Concerns/Potential Conflicts: VAB Counsel must note that Applicant has previously advised of a reckless driving charge, which has since been resolved. VAB Counsel spoke with Applicant about the situation prior to a previous VAB session; Applicant advised that Applicant took all measures to contest the allegation and that Applicant’s work product was not affected at any time prior to or during the proceedings.

I, Holly E. Cosby, Esq., Hernando County Value Adjustment Board Attorney, hereby verify the following:

- 1) that the above information has been verified, reviewed and considered on the 9<sup>th</sup> day of July, 2024,
- 2) that the Applicant is qualified to serve as an appraiser special magistrate for residential property valuation, commercial property valuation, and tangible personal property valuation matters,
- 3) that the approval of the Applicant as special magistrate is based solely upon the experience and qualifications of the Applicant,
- 4) that pursuant to Section 287.05701, Florida Statutes, the Value Adjustment Board has not requested documentation of and has not considered Applicant’s social, political, or ideological interests when determining if the Applicant is a responsible vendor,
- 5) that the approval of the Applicant as special magistrate is not influenced by the property appraiser, and
- 6) that the approval of the Applicant as special magistrate is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

**Holly E. Cosby,  
Esq.**

Digitally signed by Holly E. Cosby, Esq.  
DN: cn=Holly E. Cosby, Esq., o=Law Office of  
Holly E. Cosby, PA, email=holly@cosbylaw.com,  
c=US  
Date: 2024.07.09 11:35:02 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Application, Executive Profile/Resume, Summary of Applicant’s Florida VAB history and Applicant’s TPP experience, Appraisal Institute research results showing membership and status, Copy of Applicant’s appraiser’s license, two (2) letters of recommendations (both dated 2019, one provided by VAB Counsel in 2019 which shall be disregarded)

Post application and approval - Applicant Special Magistrate competent to hear VAB petitions:

\_\_\_\_\_ Date Applicant Special Magistrate completed DOR training for current VAB session

\_\_\_\_\_  
Holly E. Cosby, Esq. - VAB Counsel

**SPECIAL MAGISTRATE APPLICATION**  
**HERNANDO COUNTY VALUE ADJUSTMENT BOARD**  
(APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN F.S. § 194.035)

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

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

**APPLICANT INFORMATION**

Name: Steven L Nystrom Email: nystrom@newstreamcompanies.com  
Business Name: Nystrom Enterprises Inc.  
Home Address: 5044 Cypress Trace Drive, Tampa FL 33624  
Business Address: 5044 Cypress Trace Drive, Tampa FL 33624  
Phone: Home/813 928 9119 Business/813 963 3510 Cell/813 928 9119  
Fax: \_\_\_\_\_

**LICENSURE / EXPERIENCE**

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

**Appraiser Magistrate Applicant:**  
Appraiser License #: \_\_\_\_\_ RZ2169 Valid Thru: \_\_\_\_\_  
11/30/24  
How many years of experience do you have in the area of real property valuation: 34  
How many years of experience do you have in the area of tangible property valuation: 14

**QUALIFICATION / EXPERIENCE**

- Educational Background**  
Master of Arts - University of Florida 1995 (Real Estate Appraisal Program)  
Bachelor of Arts - University of Florida 1988 (Economics)
- If you currently or previously have served as a special magistrate, please provide the municipality or county and dates served.  
See attached list for RP and TPP VAB history.
- Have you ever been dismissed, terminated or denied appointment as a special magistrate for poor or improper performance?  No  Yes (please explain)
- List any additional information which makes you qualified to serve as a special magistrate.  
NGO's, government entities, and / or professional organizations in their address these global issues.

**SPECIAL MAGISTRATE APPLICATION  
HERNANDO COUNTY VALUE ADJUSTMENT BOARD**  
(APPLICANT'S MUST MEET QUALIFICATIONS OUTLINED IN F.S. § 194.035)

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

ORGANIZATION	DESIGNATION	DATE	MEMBER #
Appraisal Institute	MAI	11/12/96	47758

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

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

PROPERTY TYPE	EXPERIENCE/SPECIALTY
Residential Real Property	21
Commercial Real Property	34
Tangible Property	14
Other (please specify)	

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

Alan Hebdon, Clerk of Court's office Pinellas Co. High School friend.

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

NAP

10. Explain your level of knowledge and experience with computers and list the applications you are familiar with.

Axia (extensive), Excel, Word, Argus, DCF software. I am competent with a wide variety of computer programs and systems.

11. **Other than** as a special magistrate to the VAB, will you be serving as a **hearing officer for any governmental entity** during the upcoming **2024** VAB season? If so, for whom?

Only as a Special Mgristrate. Approximately 12-14 counties expected.

**SPECIAL MAGISTRATE APPLICATION  
HERNANDO COUNTY VALUE ADJUSTMENT BOARD  
(APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN F.S. § 194.035)**

**CERTIFICATION**

Pursuant to F.S. § 194.035, a person cannot serve the Board as a special magistrate in the same year that he/she is an elected or appointed official of a county, a taxing jurisdiction, or the state; is an employee of a county, a taxing jurisdiction, or the state; or represents a party before the Board in any administrative review of property taxes.

Are you an elected or appointed official of a county, a taxing jurisdiction, or the state?  Yes  No  
Are you an employee of a county, a taxing jurisdiction, or the state?  Yes  No  
Will you be representing a party before the Board in any administrative review of property taxes?  Yes  No

If yes, please provide details: \_\_\_\_\_

**DOCUMENTATION REQUIRED**

*Verification of qualifications will be made prior to consideration of this application, pursuant to F.S. § 194.035.*

**Please attach the following documentation with your application:**

- **Copy of current Resume.**
- **Copy of license referenced above.**
- **At least two (2) letters of recommendation from individuals who can attest to your years of experience in ad valorem taxation, tangible personal property or real property appraisals.**
- **Documentation to support membership in professional organizations listed in item #5 above.**

**Prior to conducting hearings, all applicants are required under F.S. § 194.035 to certify completion of the current year training provided by the Department of Revenue. Additionally, the Hernando County VAB requests that all appointees pass the corresponding DOR exam and provide proof of the same. To receive the training and take the corresponding exam, go online to the Department's website at [http://floridarevenue.com/property/Pages/VAB\\_Training.aspx](http://floridarevenue.com/property/Pages/VAB_Training.aspx)**

**Please return your VAB Training completion certificate and proof of passing exam score to the VAB clerk at [vab@hernandoclerk.org](mailto:vab@hernandoclerk.org)**

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

  
\_\_\_\_\_  
Signature of Applicant

Date: 7/4/2024

Steven Nystrom  
Printed Name of Applicant



***Steven L. Nystrom, MAI – Senior Real Estate & Land Policy Consultant***

**EXECUTIVE PROFILE**

*Over 30 years of complex real estate consulting experience with specialties in real estate valuation, real estate taxation, international real estate consulting, litigation support, international relations, land policy economics and global macroeconomics.*

- Current President of NewStream Companies, an international real estate consulting firm based in Tampa, Florida, USA. NewStream Companies performs a wide variety of real estate consulting such as the valuation of commercial facilities, risk analysis of multi-billion-dollar asset portfolios securing commercial mortgage-backed securities and land policy consulting on an international scale.
- International relations for professional organizations and global macro-economic consulting on real estate and land policy related issues. This is directly focused on problem solving for complex land policy, land tenure, valuation, real estate taxation, informality, pandemic & disaster resilience/recovery, real estate taxation, and structural factors underpinning engines of economic growth in emerging and established economies. This consultancy has assisted many groups including the World Bank, United Nations (UNECE WPLA & GLTN), World Citizen Consulting (NGO), the ECE, and the International Federation of Surveyors NGO (FIG), for the Appraisal Institute 2005 to 2011 & 2023, and the National Society of Professional Surveyors (NSPS).
- Steven L. Nystrom MAI also serves as a Special Magistrate in many of Florida's Counties. This is a quasi-judicial position, hired by the Clerk of the Court, where he makes recommendations on hundreds of real estate taxation related hearings each year, and thousands of hearings since 2003.

**EXECUTIVE PERFORMANCE OVERVIEW**

- *Strategic Control*; Complete operational control of NewStream Companies.
- *Complex Project Management* often involving world scale topics.
- *Creative Problem Solving and Teamwork*; Positive contribution on the world's most complicated real estate related economic professional forums.



***Steven L. Nystrom, MAI – Senior Real Estate & Land Policy Consultant***

- *International Land Policy*: Understanding and flexibly adapting the worlds' tool kit of methodologies to greatly varying situations, economies, and cultures. Research papers were written and presented on the World Financial Crisis, Land Lease Economies, Industrial Efficiency, Diagnostic Tools for the Valuation Profession, Land Tenure Alternatives. (Available at NewStream Companies.com), and expert assistance was provided in writing, reviewing and editing the *GLTN Guidebook on the Valuation of Unregistered Lands, FIG Real Estate Task Force project, the Appraisal Institute Real Estate Valuation in Global Markets textbook, the CIPE Scorecard Project, and authored the Informal Market analysis of Greece & Albania, the UNECE's Guidelines for the Formalization of Informal Constructions (2019) publication(s), the COVID 19 Recovery Action Plan for Informal Settlements in the ECE (2021), as well as two lecture series, at the University of Geneva related to these publications, as well as related podcasts & taped workshops.*

**PROFESSIONAL EXPERIENCE**

- *Appraisal and consulting experience* consists of a wide variety of complex valuation and consulting assignments. These include both large and small income producing commercial properties, special use properties, international facilities, vacant land, litigation assignments, condemnation or eminent domain appraisals, environmentally sensitive wetlands, lease analysis and many large unique industrial, office and retail facilities.
- *Land policy speaking, writing and research* experience related to land tenure, valuation, real estate taxation, global real estate related macroeconomics, creative land policy, informal markets, and other structural land market topics on most of the world's continents.
- *Asset management* experience consists of appraisal summary reviews, broker interviews, site inspections, and market analysis reports for the purchase and sale of huge multi-billion dollar commercial mortgage and conduit portfolios.
- *International relations* representing professional organizations to the International Federation of Surveyors (FIG), the World Bank, the United Nations, and other NGO's, governments, and institutions.
- *Cash flow analysis* experience consists of modeling in Pro-Ject+, Argus, Dyna Lease, and Center for a wide variety of commercial properties.
- *Real Estate Taxation, Quasi-judicial and Litigation* experience through litigation support related to appropriate, accurate, and ethical real estate practices. Thousands of quasi-judicial hearings were presided upon with recommendations made relating to all types of real estate assets in many Florida Counties where I serve as a Special Magistrate.





*Steven L. Nystrom, MAI – Senior Real Estate & Land Policy Consultant*

**PROFESSIONAL CAREER CHRONOLOGY**

- August 1998 - Current **Principal – NewStream Companies**  
A Florida based international real estate appraisal, and consulting firm which provides a wide range of specialized real estate services across the globe.
- Sept. 1995 – Aug. 1998 **Senior Appraiser - General Motors Acceptance Corporation**  
An international real estate appraisal and consulting firm.
- May 1993- June 1995 **Senior Associate - Ratcliffe, Cali, Duffy & Hughes**  
A dominant metropolitan Washington D.C. based real estate appraisal and consulting firm.
- May – August 1992 **Internship - Attaway, Thompson, Jeffers & Associates**  
A highly respected real estate appraisal and consulting firm serving the southeastern United States.
- 1989-1990 **Associate - Appraisal Company of Key West** (Key West, Florida)
- 1988-1989 **Real Estate Sales Associate - Coldwell Banker** (Key West, Florida)

**CERTIFICATIONS, LICENSING, HISTORY AND OTHER**

- Member of the Appraisal Institute, MAI Designation, No. 11132
- Certified General Appraiser, State of Florida, RZ2169
- Chairman of the FIG Federation of International Surveyors, Comm. 9 (2005-2018)
- Past Delegate to FIG for the Appraisal Institute
- Current Delegate to FIG Commission 9 for NSPS
- Working Representative to the United Nations & World Bank for Peace by Prosperity
- Appraisal Institute, International Relations Committee (2006-2011 & 2023-2024)
- Past Appraisal Institute Instructor

**ACADEMIC BACKGROUND**

- Bachelor of Arts - Major - Economics (Liberal Arts & Sciences) - University of Florida
- Masters of Arts - Real Estate Appraisal Program - University of Florida

Steven Nystrom MAI has served as a Special Magistrate in the following counties for the noted years:

Pinellas 2003, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23

Pasco 2005, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23

Polk 2016, 17, 18, 19, 20, 21, 22, 23

Manatee 2016, 17, 18:

Sumter 2017, 18, 19, 20, 21, 22, 23

Lee 2007, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23

Hillsborough 2008, 09, 10, 11, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23

Hendry 2008, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23

Monroe 2018, 19, 20, 21, 22, 23

Charlotte 2013, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23

Hernando 2018, 19, 20, 21, 22, 23

Osceola 2022, 23

Collier 2023

Citrus 2022

TPP: Charlotte 2013, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23

TPP Lee 2014, 15, 16, 17, 18, 19, 20, 21, 22, 23

TPP Pinellas 2014, 15, 16, 17, 18, 19, 20, 21, 22, 23

TPP Hillsborough 2017, 18, 19, 20, 21, 22, 23

TPP Manatee 2016, 17, 18

TPP Hendry 2019, 20, 21, 22, 23

TPP Hernando 2018, 19, 20, 21, 22, 23

TPP Monroe 2018, 19, 20, 21, 22, 23

TPP Polk 2019, 20, 21, 22, 23

TPP Pasco 2019, 20, 21, 22, 23

TPP Sumter 2019, 20, 21, 22, 23

TPP Osceola 2022, 23

TPP Citrus 2022

TPP Experience Include the following:

Steven L. Nystrom MAI 05/7/2024

TPP Length of Experience

I have been in the appraisal industry since 1989. As such, I have 34 years of experience.

A: TPP is a component of the value for hotels, bars, restaurants, day care facilities, some special purpose properties and single-family residential valuation for VAB cases. Additionally, cost analysis (the primary approach for TPP) is the core of insurance valuation. Over this entire period I have had a fair number of each these assignments and estimating the value of the TPP, deducting for TPP, appropriately considering TPP, and/or utilizing cost analysis is a significant (if secondary) portion all of these analyses.

B: I also have 11 years of experience doing TPP VAB Special Magistrate work including the counties previously noted and have extensively studied the DOR guidelines regarding TPP, and the ASA TPP text book (Valuing Machinery and Equipment 3rd edition). I have taken (and passed) the DOR test each year from 2013-2023.

C: Considering TPP (valuing and deducting for it) has also been part of the scope of work of my single family residential VAB work. I have performed single family VAB magistrate work for about the last 18 to 19 years.

I currently consider my weighted experience to be 14 years overall as it relates to TPP.



**AI Continuing Education: An Overview** (<https://www.appraisalinstitute.org/document-library/ai-continuing-education-an-overview>)

Account #: 47758  
 Practicing Status: Practicing  
 Status: Designated Member - CE Renewal (Required)  
 AI CE Cycle Start: 12/10/2021  
 AI CE Cycle End: 06/30/2027

**Need Help?**  
 (312) 335-4111  
[ce@appraisalinstitute.org](mailto:ce@appraisalinstitute.org)  
 (<mailto:ce@appraisalinstitute.org>)

(DYNAMICPAGE.ASPX?  
 CE WEBCODE=CEEXTENSIONAPP&ACTION=ADD&APO\_ATO\_KEY=D71451C2-  
 EXTENSION BFOC-4016-B2D8-A83644F34EFF&APO\_IND\_CST\_KEY=FFB39FE7-53BE-  
 APPLICATION 4FDB-97C0-619651D5164C&CR2\_KEY=C66907C3-A2FD-4ABB-AA7E-  
 5DB91B1B809C)

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Locked Unlocked Under Review Met

<p><b>Standards</b> (<a href="https://www.appraisalinstitute.org/document-library/ai-continuing-education-an-overview?webcode=AGSReqCourse&amp;cr2_key=C66907C3-A2FD-4ABB-AA7E-5DB91B1B809C&amp;key=F2D01FDD-CFF6-49FA-9049-031BADFC985B&amp;ct3_requirement=Standards">DynamicPage.aspx?webcode=AGSReqCourse&amp;cr2_key=C66907C3-A2FD-4ABB-AA7E-5DB91B1B809C&amp;key=F2D01FDD-CFF6-49FA-9049-031BADFC985B&amp;ct3_requirement=Standards</a>)                  Click blue link above to register or report.</p>		Pending Completion by Jun 30 2027
<p><b>AI Business Practices and Ethics</b> (<a href="https://www.appraisalinstitute.org/document-library/ai-continuing-education-an-overview?webcode=AGSReqCourse&amp;cr2_key=C66907C3-A2FD-4ABB-AA7E-5DB91B1B809C&amp;key=713D0A3D-8AF9-4CB0-B524-D0628E5CEC5E&amp;ct3_requirement=BPE">DynamicPage.aspx?webcode=AGSReqCourse&amp;cr2_key=C66907C3-A2FD-4ABB-AA7E-5DB91B1B809C&amp;key=713D0A3D-8AF9-4CB0-B524-D0628E5CEC5E&amp;ct3_requirement=BPE</a>)                  Click blue link above to register.</p>		Pending Completion by Jun 30 2027
<p><b>500 Points</b> (<a href="https://www.appraisalinstitute.org/document-library/ai-continuing-education-an-overview?webcode=AIAGSReqCE&amp;cr2_key=C66907C3-A2FD-4ABB-AA7E-5DB91B1B809C&amp;key=E1F95D2A-3E5F-4068-8B51-ABD9D13ABB15&amp;ct3_requirement=CE500">DynamicPage.aspx?webcode=AIAGSReqCE&amp;cr2_key=C66907C3-A2FD-4ABB-AA7E-5DB91B1B809C&amp;key=E1F95D2A-3E5F-4068-8B51-ABD9D13ABB15&amp;ct3_requirement=CE500</a>)                  Click the above link (500 points) to access your point total.</p> <ul style="list-style-type: none"> <li>• Report education and service from outsider providers</li> <li>• View status of your AI CE progress</li> <li>• Report service to the AI and the real estate profession</li> </ul> <p>For more information please view our <a href="https://www.appraisalinstitute.org/getmedia/7ffd1e83-ae15-4979-b456-8f78fd81440b/aice-overview.pdf">AI Continuing Education: An Overview</a> (<a href="https://www.appraisalinstitute.org/getmedia/7ffd1e83-ae15-4979-b456-8f78fd81440b/aice-overview.pdf">https://www.appraisalinstitute.org/getmedia/7ffd1e83-ae15-4979-b456-8f78fd81440b/aice-overview.pdf</a>).</p>		Pending Points



Ron DeSantis, Governor

Melanie S. Griffin, Secretary



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

**FLORIDA REAL ESTATE APPRAISAL BD**

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

**NYSTROM, STEVEN L**

5044 CYPRESS TRACE DR  
TAMPA FL 33624

**LICENSE NUMBER: RZ2169**

**EXPIRATION DATE: NOVEMBER 30, 2024**

Always verify licenses online at [MyFloridaLicense.com](http://MyFloridaLicense.com)



Do not alter this document in any form.

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

To whom this may concern,

May 2019

Regarding: Letter of Recommendation for Steven Nystrom MAI

Steven Nystrom has served for many years as a VAB Special Magistrate in several counties where I serve as Attorney for the Clerk of Court regarding VAB matters. He has proven to be knowledgeable, hardworking, timely, honest, fair and diligent in the performance of his duties.

We have spoken on many occasions regarding VAB related matters and he has shown an uncommon mastery of real estate, tax, and the VAB. I would not hesitate to recommend him to serve as a Special Magistrate in your county.

Best regards,

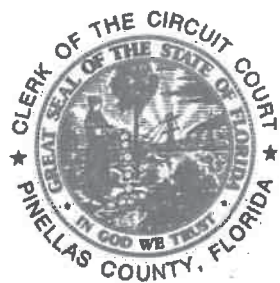
Holly E. Cosby  
Law Office of Holly E. Cosby, P.A.  
602 Center Road  
Fort Myers, Florida 33907  
(239) 931-0006  
(239) 418-0006 (fax)

# KEN BURKE

CLERK OF THE CIRCUIT COURT — PINELLAS COUNTY, FLORIDA

FINANCE DIVISION

**BOARD RECORDS**



Clerk of the County Court  
Recorder of Deeds  
Clerk and Accountant of the Board of County Commissioners  
Custodian of County Funds  
County Auditor  
Clerk to the Value Adjustment Board

315 Court Street  
Clearwater, FL 33756-5165  
Telephone: (727) 464-3458  
FAX: (727) 464-4716

May 24, 2019

To Whom It May Concern:

I've had the pleasure, over the last 6 years, of working with Special Magistrate Steven Nystrom during the Value Adjustment Board (VAB) season. Overall, Mr. Nystrom has served as a Pinellas County VAB Special Magistrate, for the last 16 years (2003-2018).

He conducts himself as the consummate professional during hearings and is always timely when submitting recommendation worksheets; well within our established guidelines. Hence, the reason why he's been serving Pinellas County as a Special Magistrate, for the last 16 years.

Please feel free to contact me by phone at 727-464-3465 or email [bcyoung@mypinellasclerk.org](mailto:bcyoung@mypinellasclerk.org), if you have any additional questions.

Sincerely,

Bernie C. Young  
Records Specialist Supervisor  
Board Records Department  
Office of Ken Burke, Clerk of the Circuit Court and Comptroller



### HERNANDO COUNTY VALUE ADJUSTMENT BOARD VERIFICATION OF SPECIAL MAGISTRATE APPLICANT QUALIFICATIONS

Name of Applicant: John Robinson

Position(s) of Interest: Appraiser Special Magistrate for Real Property and Tangible Personal Property

New Applicant: N                      Returning Applicant: Y

Application Received by Admin: 7/8/24                      Application Reviewed by VAB Atty: 7/9/24

Resume Received by Admin: 7/8/24                      Resume Reviewed by VAB Atty: 7/9/24

References (2) Received by Admin: N/A                      References (2) Reviewed by VAB Atty: 7/9/24

F.S. §194.035 and F.A.C. §12D-9.010 Verification (performed on 7/9/24 by HEC):

Y/N	Criteria	Y/N	Criteria
N	Elected or appointed official of the county?	N	Employee of the county?
N	Elected or appointed official of a taxing jurisdiction or of the state?	N	Employee of a taxing jurisdiction or of the state?
N	Represent a person before the value adjustment board in current tax year?	Y	Provide copy of license?
	Position: applying to hear exemption and classification appeals		
	Member of The Florida Bar?		at least 5 years' experience in the area of ad valorem taxation, or
	Florida Bar Number:		at least 3 years' experience in the area of ad valorem taxation <u>and</u> has completed DOR training and passed exam for current VAB session
Y	Position: applying to hear valuation of real estate appeals		
Y	State certified real estate appraiser?	Y	at least 5 years' experience in real property valuation, or
Y	License No.: RZ417 Expires: 11/30/2024 Type of License – General		at least 3 years' experience in real property valuation <u>and</u> has completed DOR training and passed exam for current VAB session
Y	Position: applying to hear valuation of tangible personal property appeals		
Y	Designated member of a nationally recognized appraiser's organization?	Y	at least 5 years' experience in tangible personal property valuation, or
Y	Name of Organization: AI and CCIM Category: AI: MAI and AI-GRS Member; CCIM membership		at least 3 years' experience in tangible personal property valuation <u>and</u> has completed DOR training and passed exam for current VAB session

\* Applicant has not completed DOR training for current VAB session, as the same was not available at the time of submission, but Applicant has done so for the previous VAB session and the Hernando County VAB will be requiring this of the Applicant for the 2024 VAB session, when available.

Prior Service Comments/Concerns: VAB Counsel has prior experience with Applicant in Hernando County (2019, 2020, 2021, 2022, 2023 VAB Sessions) and Sumter County (2020 and 2021 VAB Sessions). Applicant presided over a hearing in 2020 for a petition that was remanded to the PAO and then held a continued hearing thereafter, which matter was lengthy and required great detail during recommended decision development. Applicant’s work product was sound, and Applicant was professional and pleasant to work with. VAB Administration welcomes Applicant’s return to the Hernando VAB. Applicant is competent to hear VAB valuation petitions for commercial real property, residential real property, and tangible personal property, and Applicant certainly has several years of prior experience in valuation and VAB appointments in other counties. VAB Counsel will also note that Applicant has a CCIM designation, which is a high-level real estate distinction, and that Applicant’s office is located in Winter Garden, giving Applicant a semi-local status. Due to the short time frame provided by VAB Administration for application turn-around, letters of recommendation are not required for the 2024 VAB Session. Applicant is returning to the Hernando County VAB after several years of service and has provided letters of recommendation in the past, which VAB Administration has on file.

Concerns/Potential Conflicts: None noted by VAB Counsel or VAB Administration

I, Holly E. Cosby, Esq., Hernando County Value Adjustment Board Attorney, hereby verify the following:

- 1) that the above information has been verified, reviewed, and considered on the 9<sup>th</sup> day of July, 2024,
- 2) that the Applicant is qualified to serve as an appraiser special magistrate for residential property valuation, commercial property valuation, and tangible personal property valuation matters,
- 3) that the approval of the Applicant as special magistrate is based solely upon the experience and qualifications of the Applicant,
- 4) that pursuant to Section 287.05701, Florida Statutes, the Value Adjustment Board has not requested documentation of and has not considered Applicant’s social, political, or ideological interests when determining if the Applicant is a responsible vendor,
- 5) that the approval of the Applicant as special magistrate is not influenced by the property appraiser, and
- 6) that the approval of the Applicant as special magistrate is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

**Holly E. Cosby,  
Esq.**

Digitally signed by Holly E. Cosby, Esq.  
DN: cn=Holly E. Cosby, Esq., o=Law Office of  
Holly E. Cosby, PA,  
email=holly@cosbylaw.com, c=US  
Date: 2024.07.09 14:16:27 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Application, Resumé/Qualifications, Copy of Applicant’s appraiser’s license (general appraiser), copy of Applicant’s Appraisal Institute certificates (2) showing MAI membership and AI-GRS membership, Letter showing Applicant’s CCIM designation, American Society of Appraisers Certificate showing Applicant’s Accredited Senior Appraiser designation, Writing Sample (2023 – Leon County VAB – sufficient, thorough, and compliant)

Post application and approval - Applicant Special Magistrate competent to hear VAB petitions:

\_\_\_\_\_ Date Applicant Special Magistrate completed DOR training for current VAB session

\_\_\_\_\_  
Holly E. Cosby, Esq. - VAB Counsel

**SPECIAL MAGISTRATE APPLICATION**  
**HERNANDO COUNTY VALUE ADJUSTMENT BOARD**  
(APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN [F.S. § 194.035](#))

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

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

**APPLICANT INFORMATION**

Name: John Robinson Email: john@property-specialists.com  
Business Name: Property Investment Specialists, Inc.  
Home Address: 800 Windergrove Court, Ocoee, FL 34761  
Business Address: 204 S. Dillard Street, Winter Garden, FL 34787  
Phone: Home/407-877-3757 Business/407-877-3757 Cell/407-933-9818  
Fax: N/A

**L I C E N S U R E / E X P E R I E N C E**

**Attorney Magistrate Applicant:** Bar Number: \_\_\_\_\_ Date of Admission: \_\_\_\_\_  
How many years of experience do you have in the area of ad valorem taxation: \_\_\_\_\_  
**Appraiser Magistrate Applicant:**  
Appraiser License #: RZ417 Valid Thru: 11/30/24  
How many years of experience do you have in the area of real property valuation: 40  
How many years of experience do you have in the area of tangible property valuation: 24

**Q U A L I F I C A T I O N / E X P E R I E N C E**

1. Educational Background  
See attached qualifications  
\_\_\_\_\_  
\_\_\_\_\_
2. If you currently or previously have served as a special magistrate, please provide the municipality or county and dates served.  
See attached qualifications  
\_\_\_\_\_  
\_\_\_\_\_
3. Have you ever been dismissed, terminated or denied appointment as a special magistrate for poor or improper performance?  No  Yes (please explain)  
\_\_\_\_\_  
\_\_\_\_\_
4. List any additional information which makes you qualified to serve as a special magistrate.  
Have served as a special magistrate since 1994 and have been a real estate appraiser since 1994  
\_\_\_\_\_  
\_\_\_\_\_

**SPECIAL MAGISTRATE APPLICATION**  
**HERNANDO COUNTY VALUE ADJUSTMENT BOARD**  
 (APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN [F.S. § 194.035](#))

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

ORGANIZATION	DESIGNATION	DATE	MEMBER #
Appraisal Institute	MAI and AI-GRS	1989 and 2014	8035/47472
CCIM Institute	CCIM	1999	9080
American Society of Appraisers	ASA	2020	123278

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

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

PROPERTY TYPE	EXPERIENCE/SPECIALTY
Residential Real Property	40 years
Commercial Real Property	38 years
Tangible Property	Approx. 25 years
Other (please specify)	

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

None

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

None

10. Explain your level of knowledge and experience with computers and list the applications you are familiar with.

Have used Microsoft Word and Excel since 1987 and have used Axia software since 1994

11. **Other than** as a special magistrate to the VAB, will you be serving as a **hearing officer for any governmental entity** during the upcoming **2024** VAB season? If so, for whom?

No

**SPECIAL MAGISTRATE APPLICATION**  
**HERNANDO COUNTY VALUE ADJUSTMENT BOARD**  
(APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN [F.S. § 194.035](#))

**CERTIFICATION**

Pursuant to F.S. § 194.035, a person cannot serve the Board as a special magistrate in the same year that he/she is an elected or appointed official of a county, a taxing jurisdiction, or the state; is an employee of a county, a taxing jurisdiction, or the state; or represents a party before the Board in any administrative review of property taxes.

Are you an elected or appointed official of a county, a taxing jurisdiction, or the state?  Yes  No  
Are you an employee of a county, a taxing jurisdiction, or the state?  Yes  No  
Will you be representing a party before the Board in any administrative review of property taxes?  Yes  No

If yes, please provide details: \_\_\_\_\_

**DOCUMENTATION REQUIRED**  
*Verification of qualifications will be made prior to consideration of this application, pursuant to F.S. § 194.035.*

**Please attach the following documentation with your application:**

- Copy of current Resume.
- Copy of license referenced above.
- **At least two (2) letters of recommendation** from individuals who can attest to your years of experience in ad valorem taxation, tangible personal property or real property appraisals.
- Documentation to support membership in professional organizations listed in item #5 above.

Prior to conducting hearings, all applicants are required under F.S. § 194.035 to certify completion of the current year training provided by the Department of Revenue. Additionally, the Hernando County VAB requests that all appointees pass the corresponding DOR exam and provide proof of the same. To receive the training and take the corresponding exam, go online to the Department’s website at [http://floridarevenue.com/property/Pages/VAB\\_Training.aspx](http://floridarevenue.com/property/Pages/VAB_Training.aspx)

Please return your VAB Training completion certificate and proof of passing exam score to the VAB clerk at [vab@hernandoclerk.org](mailto:vab@hernandoclerk.org)

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



Date: 7/3/24

Signature of Applicant

**SPECIAL MAGISTRATE APPLICATION**  
**HERNANDO COUNTY VALUE ADJUSTMENT BOARD**  
(APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN [F.S. § 194.035](#))

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John Robinson  
Printed Name of Applicant



**QUALIFICATIONS OF JOHN A. ROBINSON, MAI, AI-GRS, CCIM, ASA**  
**State-Certified General Real Estate Appraiser #RZ417**

Page 1

Business Address:

Property Investment Specialists, Inc.  
 204 S. Dillard Street, Winter Garden, FL 34787  
 (407) 877-9694 Fax: (407) 877-8222

Residence Address:

800 Windergrove Court  
 Ocoee, Florida 34761

Education

Auburn University - Auburn, Alabama  
 BS in Business Administration, Major: Finance, December 1982  
 Melbourne High School - Melbourne, Florida

Appraisal courses sponsored by IAAO:

Course 300-Fundamentals of Mass Appraisal, Orlando, FL, May 2016  
 Course 201-Appraisal of Land, Lake Mary, FL, August 2016

Appraisal courses sponsored by The Appraisal Institute:

Course 1A, Part 1 - Real Estate Appraisal Principles, Univ. of North Carolina, July 1984  
 Course 1A, Part 2 - Basic Valuation Procedures, University of San Diego, June 1985  
 Course 1B, Part A - Capitalization Theory and Techniques, Orlando, Florida, May 1986  
 Course 1B, Part B - Capitalization Theory and Techniques, Daytona Beach, Florida, September 1986  
 Course 2-3 - Standards of Professional Practice, Orlando, Florida, March 1987  
 Course 2-1 - Case Studies in Real Estate Valuation, Orlando, Florida, May 1987  
 Course 2-2 - Valuation Analysis & Report Writing, Arizona State Univ., February 1988  
 Comprehensive Examination, Atlanta, Georgia, August 1988  
 Course 6 - Computer Assisted Investment Analysis, College Park, Maryland, June 1990  
 Course II520 - Highest & Best Use and Market Analysis, Orlando, Florida, March 1994  
 Course 430 - Standards of Professional Practice, Part C, Orlando, Florida, Sept. 1997  
 Course 430 - Standards of Professional Practice, Part C, Altamonte Springs, FL, Nov. 2002  
 Condemnation Appraising: Principles & Applications, Destin, FL, April 2009  
 Review Theory-General, Orlando, FL May 2014

Courses sponsored by the CCIM (Certified Commercial Investment Member) Institute:

Course CI 101 - Financial Analysis for Commercial Real Estate, October 1997  
 Course CI 201 - Market Analysis for Commercial Investment Real Estate, May 1998  
 Course CI 104 - Investment Analysis for Commercial Investment Real Estate, May 1999  
 Comprehensive Examination – Orlando, Florida, November 1999

Courses sponsored by CoreLogic

Marshall & Swift Commercial Cost Approach Certificate, May 2016

Courses sponsored by the American Society of Farm Managers and Rural Appraisers:

Valuation of 'Conservation Easements' & Other Partial Interests in Real Property, September 2009

Appraisal seminars sponsored by The Appraisal Institute (and South Florida Water Management District):

Rate Extraction/Application, July 1989  
 Impact of Environmental Considerations on Real Estate Appraisals, July 1989  
 Standards of Professional Practice Update, July 1990  
 Appraisal Regulations of the Federal Banking Agencies, November 1990  
 Environmental Concerns, September 1991  
 Subdivision Analysis, November 1991



**QUALIFICATIONS OF JOHN A. ROBINSON, MAI, AI-GRS, CCIM, ASA**  
**State-Certified General Real Estate Appraiser #RZ417**

Page 2

Standards of Professional Practice, October 1992  
 Americans with Disabilities Act, February 1993  
 Rates, Ratios & Reasonableness, February 1993  
 Appraisal Review Overview, August 1993  
 ARGUS Beginning Training, October 1993  
 Appraising Troubled Properties, November 1993  
 Limited Appraisal Round Table, June 1994  
 Uniform Standards of Professional Appraisal Practice Update\*, June 1994  
 (Instructed for Lincoln Graduate Center)  
 HUD/FHA Training Session, November 1994  
 Principles of Appraisal Review\*, January 1995 (Instructed for Lincoln Graduate Center)  
 Analyzing Operating Expenses, March 1995  
 Fair Lending and the Appraiser, June 1995  
 Farm and Land Appraisal\*, June 1995 (Instructed for Lincoln Graduate Center)  
 The Internet and Appraising, February 1997  
 Understanding and Using DCF Software: A Comparison of ARGUS, PRO-JECT and DYNLEASE, December 1997  
 USPAP Update Core Law For Appraisers, February 1998  
 Econometrics, June 1999  
 Public Market for Real Estate, June 1999  
 General Appraiser USPAP Update, June 1999  
 Client Satisfaction/Retention/Development, June 1999  
 Technology Forum, June 1999  
 Appraising from Blueprints & Specifications, February 2000  
 Current Appraisal Issues in Florida (South Florida Water Management District), May 2000  
 Professional Standards USPAP Update/Florida Law for Real Estate Appraisers, August 2000  
 Florida State Law and USPAP Review for Real Estate Appraisers, April 2002  
 Appraisers and the Gramm-Leach-Bliley Act, April 2002  
 Mark-to-Market-The Next FIRREA, April 2002  
 Current Appraisal Issues in Florida (South Florida Water Management District), May 2002  
 Internet Appraisal Research and the Florida Appraiser, May 2003  
 2003 South Florida Water Management District Appraisal Seminar, May 2003  
 Appraising A Proposed Property, February 2004  
 Florida Appraiser's State Law Update, March 2004  
 Course 400 – National USPAP Update Course, March 2004  
 Uniform Standards for Federal Land Acquisitions, March 2004  
 2004 South Florida Water Management District Appraisal Seminar, May 2004  
 Real Estate Finance, Value and Investment Performance, February 2005  
 2005 South Florida Water Management District Appraisal Seminar, May 2005  
 Subdivision Valuation: A Comprehensive Guide to Valuing Improved Subdivisions, February 2006  
 2006 South Florida Water Management District Appraisal Seminar, April 2006  
 2006 Scope of Work and the New USPAP Requirements Seminar, June 2006  
 2006 New Technology for the Real Estate Appraiser: Cool Tools Seminar, June 2006  
 Florida Core Law and National USPAP Update, September 2006  
 Business Practices and Ethics, May 2007  
 2007 South Florida Water Management District Appraisal Seminar, May 2007  
 USPAP Update Course including Florida Law and Supervisor/Trainee Roles & Relationships, April 2008  
 2008 South Florida Water Management District Appraisal Seminar, May 2008  
 Course-I400 – National USPAP Update Course, July 2010





**QUALIFICATIONS OF JOHN A. ROBINSON, MAI, AI-GRS, CCIM, ASA**    Page 3  
**State-Certified General Real Estate Appraiser #RZ417**

Florida Law and Supervisor/Trainee Roles & Rules, July 2010  
 Uniform Standards for Federal Land Acquisitions: Yellow Book, February 2011  
 Appraising the Appraisal, January 2012  
 Business Practices and Ethics, March 2012  
 Fundamentals of Separating Real Property, Personal Property and Intangible Business Assets, March 2012  
 Trial Components: Recipe For Success of Disaster?, August 2012  
 USPAP Update Course, November 2012  
 Marketability Studies: The Six-Step Process and Basic Applications, March 2013  
 Marketability Studies: Advanced Considerations and Applications, March 2013  
 Front of the House/Back of the House, April 2013  
 Central Florida Real Estate Forum-The Road to Recovery, September 2013  
 Critical Thinking in Appraisals, January 2014  
 Introduction to Land Valuation, April 2014  
 USPAP Update Course, September 2014  
 STDB Hands-On Presentation Training Course, August 2015  
 USPAP Update Course, July 2016  
 Business Practices and Ethics, March 2017  
 Central Florida Real Estate Forum, October 2017  
 Solving Land Valuation Puzzles, February 2018  
 USPAP Update Course, April 2018  
 2018 Central Florida Real Estate Forum, October 2018  
 Evaluating Commercial Leases, February 2019  
 Supervisory Appraiser/Trainee Appraiser Course, February 2019  
 2019 Central Florida Real Estate Forum, October 2019  
 USPAP Update Course, January 2020  
 Valuation Impacts of COVID-19 webinar, April 2020  
 The Cost Approach: Unnecessary or Vital to a Healthy Practice?, October 2020  
 Business Practices and Ethics, May 2021  
 Inconsistency: It's Hiding in Plain Sight in Your Appraisal, August 2021  
 Central Florida Real Estate Forum, March 2022  
 Florida Law, June 2022  
 USPAP Update Course, July 2022  
 Avoiding Bias and Building a Bias Defense, March 2023  
 Appraisal Review Involving Appraisals by Multiple Appraisers, April 2023  
 Fundamentals for Uniform Standards for Federal Land Acquisitions: Yellow Book, May 2023  
 Capital Reserve Studies, October 2023  
 Impact of Short-Term Rentals, January 2024

Real Estate Experience

2017-2019 - Assistant Vice President, Appraisal Department, Valley National Bank, Orlando, FL  
 2015-2017 – Senior Commercial Real Estate Valuation/VAB Advisor Orange County Property Appraiser,  
 Orlando, FL  
 2000 - President, Property Investment Specialists, Inc., Winter Garden, FL  
 1994-2015 - Founder and President, Property Valuation & Consulting, Inc., Orlando, FL  
 1991-1994 - Vice President/Senior Review Appraiser, First Union Corporation, Orlando, FL  
 1990-1991 - Appraisal Review Officer, Southeast Bank, N.A., Orlando, FL  
 1986-1990 - Senior Appraiser, SEMCO Services, Inc., Orlando, FL  
 1985-1986 - Appraiser, Pardue, Heid, Church, Smith & Waller, Inc., Orlando, FL  
 1983-1985 - Appraiser/Property Manager, Sherrill Realty Company, Pensacola, FL



Page 4

**QUALIFICATIONS OF JOHN A. ROBINSON, MAI, AI-GRS, CCIM, ASA**  
**State-Certified General Real Estate Appraiser #RZ417**

Appraisal experience includes narrative and form report writing and review of single-family and multi-family residential, agricultural, commercial (office, retail, hotels/motels), industrial, special purpose and vacant land properties. Experience includes providing expert witness testimony.

Publications

"Scope of the Appraisal - A Practical Analysis", *The Appraisal Journal*, January 1992, *The Canadian Appraiser*, Winter 1993

Professional Affiliations and Memberships

Member Appraisal Institute (MAI Number 8135-Account No. 47472)  
 Certified Commercial Investment Member (CCIM Number 9080)  
 Accredited Senior Appraiser, Real Property-American Society of Appraisers (Member ID 123278)  
 Former Member IAAO (International Association of Assessing Officers), Member ID 10197078  
 State-Certified General Appraiser, License No. RZ417  
 Licensed Florida Real Estate Broker/Salesman - Active Status  
 1991 and 1993 Young Advisory Council - Appraisal Institute  
 Florida General Appraiser Instructor, License No. GA1000019  
 Former Instructor for Lincoln Graduate Center, San Antonio, Texas  
 Approved Instructor for Valencia College Adult Ed. (R.E. Appraisal), Orlando, Florida  
 Selected as Special Magistrate for Orange County (1994-1996, 1998, 1999, 2001-2007, 2009-2014, 2018-2019, and 2023), Seminole County (1997-2000, 2002-2003, 2006, 2010-2011, 2017, and 2019-2023), Volusia County (1999-2009, 2017, and 2019-2021), Brevard County (1999-2012, 2014, and 2018), Indian River County (2004-2007), Citrus County (2005, 2006, 2008-2009, 2013, and 2017-2023), Hillsborough County (2008-2014, 2017-2018, and 2020-2023), Pinellas County (2008-2014, 2017-2018, and 2021-2023), Lake County (2019-2023), Osceola County (2014, and 2021-2023), Escambia County (2012), Polk County (2013-2014, 2017, and 2021-2023), Pasco County (2013-2014), Hernando County (2012, 2020, 2022, and 2023), Sarasota County (2017, 2019-2021, and 2023), Alachua County (2017-2018, 2020, 2021, and 2023), Leon County (2019-2023), Sumter County (2020, 2021, and 2023), Manatee County (2023) and Okaloosa County (2010-2011, and 2015)

References

Available upon request.



Ron DeSantis, Governor

Melanie S. Griffin, Secretary



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

**FLORIDA REAL ESTATE APPRAISAL BD**

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

**ROBINSON, JOHN ALAN**

204 S DILLARD ST  
WINTER GARDEN FL 34787

**LICENSE NUMBER: RZ417**

**EXPIRATION DATE: NOVEMBER 30, 2024**

Always verify licenses online at [MyFloridaLicense.com](http://MyFloridaLicense.com)



Do not alter this document in any form.

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



# MEMBERSHIP CERTIFICATE

*This Certifies That*

*John Alan Robinson*

*was admitted to membership in the American Institute  
of Real Estate Appraisers as an MAI Member (8135)  
on the 22nd day of May, 1989 and by virtue  
of the unification of the American Institute of Real Estate Appraisers  
and the Society of Real Estate Appraisers has become an*

**MAI Member**

*in the Appraisal Institute and is entitled to all the rights and  
privileges of membership subject only to the limiting  
conditions set forth from time to time in the Bylaws and  
Regulations of the Appraisal Institute.*

*In Witness Whereof, the Board of Directors of the Appraisal Institute has  
authorized this certificate to be signed in its behalf by the President.*



*Richard A. Edwards*  
\_\_\_\_\_  
PRESIDENT

THIS CERTIFICATE IS THE PROPERTY OF THE APPRAISAL INSTITUTE AND MUST BE RETURNED TO THE SECRETARY UPON TERMINATION OF MEMBERSHIP.



# Appraisal Institute®

*Professionals Providing Real Estate Solutions*

This Certifies That

*John A. Robinson, MAJ*

has been admitted to membership as an

**AI-GRS Member**

in the Appraisal Institute and is

entitled to all the rights and privileges of membership  
subject only to the limiting conditions set forth from time to time  
in the Bylaws and Regulations of the Appraisal Institute.

In Witness Whereof, the Board of Directors of the Appraisal Institute has  
authorized this certificate to be signed in its behalf by the President, and the  
Corporate Seal to be hereunto affixed on this *28<sup>th</sup>* day of *July 2014*

*President*

This certificate is the property of the Appraisal Institute and  
must be returned to the Secretary upon termination of membership.





430 N. Michigan Avenue  
Chicago Illinois 60611.4092  
Telephone 312.321.4460  
Facsimile 312.321.4530

November 10, 1999

John A. Robinson, CCIM  
Property Valuation and Consultant, Inc  
331 Northland Avenue  
Suite B-4  
Maitland, FL 32751

Affiliated with the  
NATIONAL ASSOCIATION  
OF REALTORS®

Dear John:

***Congratulations on earning your CCIM Designation!***

I sincerely hope that one of your membership goals includes active involvement in our organization. We find that the greatest overall satisfaction is derived from active members who utilize all the services we offer. We cannot effectively serve you as an organization, a networking medium or to have education and career development resource without your active participation. Get involved and feel free to contact me personally with any suggestions, comments or questions you may have about the Institute. Consider getting involved in your local CCIM chapter as well.

The CCIM designation number assigned to you is 9080. You will need this to access the CCIM Web site. Remember, all United States designees are required to be members of National Association of Realtors® (NAR) through a local board or association as either a REALTOR® or Institute Affiliate Member. If you choose Institute Affiliate Membership, simply present a copy of this letter to your local board to certify your CCIM status.

Again, congratulations on this milestone accomplishment in your career, and welcome to the ever-growing roster of CCIM's pledged maintain professional knowledge, expertise, and ethical practice in commercial real estate.

If you have any questions, feel free to contact Cathy Wright, CIREI Designation Supervisor 800/621-7027 ext. 4495.

Sincerely,

A handwritten signature in black ink, appearing to read "W. Duncan Patterson".

W. Duncan Patterson, CCIM  
2000 CIREI President

*The Society's Board of Examiners Certifies That*

***John Robinson***

*Is hereby awarded the designation*

***Accredited Senior Appraiser***

***American Society of Appraisers Headquarters - Reston, VA***

*and is entitled to use the designation in accordance with  
the society's bylaws and administration rules.*

*Signed, Sealed and Attested*

*This 02<sup>nd</sup> day of June 2020*



*International Secretary/Treasurer*

*This certificate is the property of the American Society of Appraisers and  
must be returned to the International Office upon membership termination.*



*International President*



DECISION OF THE VALUE ADJUSTMENT BOARD
VALUE PETITION

Leon

County

Exhibit "H.1"
DR-485V
R. 01/17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

The actions below were taken on your petition.

[X] These actions are a recommendation only, not final [ ] These actions are a final decision of the VAB
If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit
in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425,
Florida Statutes.)

Table with 2 columns: Field Name and Value. Includes Petition # 2023-00075, Parcel ID 110853 A0020, Petitioner name SABRINA WEISS ROBINSON, ESQ, and Property address 3475 THOMASVILLE RD TALLAHASSEE, FL 32309.

Decision Summary [X] Denied your petition [ ] Granted your petition [ ] Granted your petition in part

Table with 4 columns: Value Lines 1 and 4 must be completed, Value from TRIM Notice, Before Board Action, and After Board Action. Rows include Just value, Assessed or classified use value, Exempt value, and Taxable value.

\*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reasons for Decision Fill-in fields will expand or add pages, as needed.

Findings of Fact
(See Attached)

Conclusions of Law
(See Attached)

[X] Recommended Decision of Special Magistrate Finding and conclusions above are recommendations.

Signature, special magistrate: John Robinson, Print name: John Robinson, Date: 12/06/2023
Signature, VAB clerk or special representative: Ms. Beryl Wood, Print name: Ms. Beryl Wood, Date: 12/06/2023

If this is a recommended decision, the board will consider the recommended decision on [ ] at [ ]
Address [ ]
If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be
considered. To find the information, please call 850-606-4020 or visit our web site at https://vab.leonclerk.com/axiaweb.

[ ] Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board, Print name, Date of decision
Signature, VAB clerk or representative, Print name, Date mailed to parties



**Findings of Fact for Petition 2023-00075:**

## Basic Underlying Facts

1. The property owner (CPAC Killearn LLC) was represented by Sabrina W. Robinson of Stearns Weaver Miller Weissler Alhadeff & Sitterson, P.A. (an agent of the property owner), hereinafter referred to as petitioner. Jeffrey Mitchell and Patrick Chapman represented the Property Appraiser (PA).
2. The property is a shopping center anchored by Hobby Lobby, described as parcel ID# 110853 A0020 and is located at 3475 Thomasville Road in Tallahassee. The property has 97,219 rentable square feet (per the PA) and 95,229 rentable square feet (per the petitioner) and was constructed in 1980, situated on 377,230 upland square feet/8.66 acres. The PA's market value of \$14,431,547 reflects \$148.44 per square foot of rentable area. The appeal is based on the petitioner's comments that the property has suffered from declining gross and net operating income as the property has not recovered from pre-Covid levels, insurance expense has increased 20%, rents are not increasing, the PA's cap rate is too low and the anchor tenant is nearing the end of their lease and the subject property is not a more desirable as a grocery-anchored center.
3. Evidence was properly exchanged between the PA and the petitioner prior to the hearing in accordance with Rule Chapter 12D-9.020 and 12D-9.025 which implements section 194.011(4), F.S.
4. In accordance with Rule Chapter 12D-9.024, Fla. Adm. Code, the PA first presented evidence to establish the presumption of correctness. Jeffrey Mitchell presented the PA's opening address (Exhibit A-PA evidence) to demonstrate proper consideration of each of the following eight factors cited in Section 193.011, F.S., in developing the just value assessment.

The PA confirmed the TRIM and Before Board Action values noted in the Decision Summary section of this recommendation. The petitioner confirmed the values to be accurate for the purposes of the record.

5. The petitioner did challenge the PA's presumption with regards to the actual net income produced by the property and appropriateness of the cap rate, as previously stated. The petitioner did offer an alternative value opinion of between \$9,915,197 and \$13,034,641 based on the actual and pro forma income approach and presented documentary evidence in advance of the hearing to refute the PA's value.
6. The petitioner disagreed with the PA's determination of just value, based on the evidence submitted as stated in paragraph 2 above.
7. The petitioner presented the following documentary evidence to support the petitioner's arguments: cover letter and request for PA evidence; title page; index; property summary including property details; aerial map; property record card/information sheet (with property description information and improvement details); TRIM notice; CoStar summary report of subject including property details and exterior tenant photographs; table of two new subject local tenant leases (both renewals) from 2022 at \$26.62/SF and \$28.14/SF NNN; CoStar lease comps report of eight rent comps (leased in 2022 and 2023) averaging \$24.51/SF with starting rent of \$24.36/SF with street photograph and details about each property; CoStar lease comps report of two big box rents in Tallahassee (leased in 2021 at \$8/SF and \$7/SF NNN); subject reconstructed operating statement for tax years 2019-2022; actual income analysis based on 24% operating expenses and an 8% unloaded/9.94% loaded cap rate indicating a value of \$9,915,938 after a 15% cost of sale deduction; pro forma analysis based on a market rent of \$8.25/SF for anchor (Hobby Lobby), \$21/SF for junior anchor (CVS) and \$27/Sf for local/in-line space, vacancy and collection loss at 5% for anchors and 10% for in-line space (7.82% combined), 12% operating expenses and 8% unloaded cap rate (indicating a value of \$13,034,641 after a 15% deduction for cost of sale); Capitalization Rate Analysis with market support for cap rate from investor surveys including Realty Rates (1Q23 for retail neighborhood, community and strip retail centers averaging 8.9%), IRR Viewpoint South region retail (6.91% for community retail and 6.78% for neighborhood retail), Korpacz PwC Real Estate Investor Survey 1Q23 for national strip shopping centers averaging 7.23%, Situs RERC neighborhood/community centers (south investment criteria) averaging 8.3% (2nd tier) and 9.1% (3rd tier), and Viewpoint 2023 retail mid-year report for Jacksonville and Orlando (averaging between 7% and 7.5% for community and neighborhood retail); Florida DOR property tax information bulletin (Florida Department of Revenue (DOR) Property Tax Oversight PTO 11-01 regarding Value Adjustment Board Petitions and the Eighth Criterion); and Form DR 493 regarding adjustment made to arrive at assessed value (15%).

The Special Magistrate (SM) reviewed all evidence presented by the petitioner. In accordance with Rule 12D-9.025(1), Fla. Adm. Code (F.A.C.), the SM determined the evidence and testimony was relevant and credible to the valuation issue at hand. Thus, the evidence presented by the petitioner was admitted for consideration in relation to the

appropriateness of the subject's valuation.

8. The PA did have questions/comments relating to the petitioner's evidence. The PA's questions/comments included: petitioner's rent comps are inferior regarding location and access (subject has better access than Carriage Gate, petitioner's primary comp), cap rate should be at lower end of range of indications for subject.

9. The PA presented the following documentary evidence to support its just valuation determination cited above. The evidence consisted of: Title page with street view of the subject and limited property information; contents; opening address referencing Florida Statutes Sec. 193.011 and case law and mass appraisal; scope of work including transaction history of subject; letter requesting petitioner evidence; subject TRIM notice; property description and salient facts; subject street photos of tenants; location map and aerial map; property record card/information sheet (with property description information, land and building values including replacement cost new, building sketch and improvement details); request for petitioner's evidence; income approach analysis (referencing data sources) based on a \$9/SF NNN market rental rate for the anchor tenant, \$21.50/SF NNN for the junior anchor and \$30/SF for local space, 5% vacancy/collection loss rate, miscellaneous income at \$1.50/SF (anchor) and \$4/SF (local), 15% operating expenses with \$0.30/SF reserves, 6.8% capitalization rate (indicating a value of \$16,840,821 after a 15% cost of sale adjustment) and statement of 2023 assessed value; assumptions and limiting conditions; addenda including CoStar rent study of nine asking rental rates for tenant spaces within shopping centers in Tallahassee (ranging from \$19.71/SF to \$41.23/SF); market support from CoStar submarket cap rate sales (NE Leon County at 6.7% and NE Tallahassee at 6.5%), CBRE H2 2022 ranging from 5.75%-6.5% for South Class A neighborhood center at stabilization (although Tallahassee not represented), Q1 2023 NAR Commercial Real Estate Report indicating 6.8% (Q1 2023) and 7% (Q1 2022) average cap rates for Tallahassee, IRR South Region retail cap rates (6.91% for community retail and 6.78% for neighborhood retail), and two articles pertaining to unloaded cap rates and shopping center cap rates.

The Special Magistrate (SM) reviewed all evidence presented by the PA. In accordance with Rule 12D-9.025(1), Fla. Adm. Code (F.A.C.), the SM determined the evidence and testimony was relevant and credible to the valuation issue at hand. Thus, the evidence presented by the PA was admitted for consideration in relation to the appropriateness of the subject's valuation.

10. The petitioner did have questions/comments relating to the PA's evidence, pointing out that current rents are at market; PA's comp Carriage Gate shopping center is superior, anchored by Trader Joe's; property has not recovered from COVID; NOI has declined 10% from 2021 to 2023, and 20% from 2019; grocery anchored centers drive a lower cap rate than Hobby Lobby. CoStar data shows \$18/SF market rent and \$153/SF for sales (\$128/SF including COS). Petitioner stated PA's comps are much smaller than subject and questioned other income of over \$225,000 used by PA and stated that would be appropriate for a gross lease, not NNN. If miscellaneous income is used, cap rate should be loaded per petitioner in rebuttal. Other rebuttal comments about the PA's evidence include that the PA's overall cap rate is too low and not supported by market evidence.

#### Ultimate Findings of Fact

Based on the evidence submitted, I find the PA's evidence pertinent to the income approach to be supportive of the market value. However, there are questions about the income projection that require further investigation. I find the petitioner's evidence to also be pertinent regarding the income approach and supportive of the property possibly being overvalued. The PA and petitioner presented only the income approach to value as the cost and sales comparison approaches were not applied.

The cost approach was not applied by the PA or petitioner due to the age of the improvements and difficulty in estimating depreciation. Additionally, the petitioner stated that potential purchasers do not consider the cost approach value in their purchase decisions. The sales comparison approach was not applied by the PA or petitioner due to a lack of sales of shopping centers of similar size and characteristics to the subject in the past few years.

The PA presented the income approach based on a \$17.43/SF NNN blended market rental rate (which is erroneously shown as \$20.17/SF) for the anchor (Hobby Lobby), junior anchor (CVS) and local/in-line tenants. These rental rates of \$9/SF, \$21.50/SF and \$30/SF are supported by the range of rental rates reported from the LCPA's face rent survey (indicating a potential gross income of \$1,694,333). The PA's value is based on a stabilized vacancy/collection loss rate of 5%, supported by average occupancies in northeast Tallahassee and Northeast Leon County as reported by CoStar. The PA includes miscellaneous income based on \$1.50/SF for the anchor tenant and \$4/SF for the local tenants; however, this information is based on the LCPA's income and expense survey although a breakdown of these unit figures is not presented. The PA did not state what the miscellaneous income consists of (when the petitioner inquired about this figure). The ratio of miscellaneous income to potential gross income is 13%, a number

seems excessive for miscellaneous income. It is assumed this figure consists of recoveries for operating expenses. If this is the case, this income should be offset by operating expenses on a gross basis. An operating expense ratio of 15% is estimated and reserve requirement is estimated at \$0.30/SF (based on the same source, the LCPA income and expense survey) and investor survey information. The overall capitalization rate of 6.8% is estimated based on investor surveys (CBRE, CoStar, NAR and IRR), ranging from 6.25% to 6.85%. A 15% cost of sale is applied and indicates a value of \$16,840,821, or \$204/SF. The PA's value is 14.3% lower than the indicated value at \$14,431,547.

In the petitioner's analysis, four years of operating statements are presented, with net operating income declining each year (a 10% decline was revealed from 2021 to 2022). The PA's gross income exceeds the petitioner's actual gross income by 20% from 2022 figures. Additionally, market rents are estimated at \$8.25/SF (anchor), \$21/SF (junior anchor) and \$27/SF for in-line space. The latter rate is supported by two recent leases at the subject for \$26.62/SF (2,500 SF) and \$28.14/SF (2,100 SF) for local tenants as well as eight (six different properties) comparable listings (with an average asking rate of \$24.51/SF and starting rent of \$24.36/SF per CoStar data). However, it should be noted that at least two of the eight comparables (one property) do not appear physically similar to the subject (Persimmon Hill). Two additional big box lease comps are presented at lease rates of \$8/SF NNN and \$7/SF NNN offering support for the estimated \$8.25/SF anchor space market rent. However, the PA did state that the information provided by CoStar for the \$8/SF tenant was incorrect. The PA's operating expenses exceed the petitioner's estimated operating expenses of 12% of EGI (or \$167,290) by 191% (at \$487,976, including reserves, or 26.6% of EGI). The result is the net operating income (NOI) estimated by the petitioner (\$1,226,790) is 8.9% lower than the PA's estimate (\$1,347,266). The primary difference from the petitioner's analysis compared with the PA's analysis is the higher cap rate (8%) used by the petitioner (the PA used a cap rate of 6.8% as previously stated). The petitioner presented rebuttal evidence from The Boulder Group that features cap rates for Hobby Lobby leases ranging from 5.8% to 7.7% depending on the lease term. The five-year term from the same source indicates 7.4% to 7.7% and is most similar to the subject based on the Hobby Lobby lease expiring in December 2029 (6 years out) per CoStar data submitted by the petitioner. The petitioner's supporting documentation for the cap rate is from a 1Q23 RealtyRates.com survey for Class A & B neighborhood, community and strip retail centers in Florida (8.9%), IRR's Viewpoint indicating 6.91% (community retail) and 6.78% (neighborhood retail) nationally, PwC Real Estate Investor Survey 1Q23 (National Strip Shopping Center) averaging 7.23%, Situs RERC neighborhood commercial (South, Second-Tier Investment Properties) averaging 8.3% and averaging 9.1% for Third-Tier Investment Properties), and mid-year 2023 retail report for Jacksonville (7.5% for community retail and 7% for neighborhood retail). The range of data is from 6.78% to 9.1%, so the petitioner's estimate of 8% does have market support. The PA's estimated cap rate of 6.8% is based on the CoStar survey of for Tallahassee retail (based on 116 transactions in the past year). The same source also reveals a 6.7% average cap rate for NE Leon County and 6.5% for NE Tallahassee, a CBRE survey H2 2022 for Jacksonville (5.75%-6.5% for Class A stabilized properties and Class A neighborhood center stabilized properties), a NAR Q123 survey for Tallahassee indicating an average 6.8% cap rate, and the IRR south region retail rates for neighborhood centers of 6.78% and 6.91% (community retail). Based on this evidence, the estimated cap rate of 6.8% used by the PA is supported.

The question must then be asked: which supporting evidence for the cap rate is most appropriate for the subject? While the answer is not obvious, both present appropriate market support for the cap rate range from 5.75% to 9.1%. Based on the evidence presented by both the PA and petitioner, I have concluded that the petitioner's NOI is more appropriate than the PA's (based on the questionable miscellaneous income used by the PA and the recent leases on the subject, which support the petitioner's market rental rate) and the PA's cap rate is more appropriate than the petitioner's. I have reconstructed the PA's income approach based on an adjusted NOI of \$1,226,790 and divided this NOI by a 6.8% overall rate (based on the PA's estimate). The indicated value of \$18,041,029 is then multiplied by 85%, accounting for a 15% cost of sale, for an adjusted value of \$15,334,875. This adjusted value still exceeds the PA's value of \$14,431,547, proving that the subject is not overvalued. Based on the petitioner's evidence, the PA's presumption is not overcome.

Although the sales comparison approach was not applied, the addendum presented by the PA includes a CoStar survey identifying 13 sales in NE Leon County at an average unit sale price of \$195/SF (based on a much smaller average building size of 13,733 SF) and 13 sales in NE Leon County at an average unit sale price of \$234/SF (based on an average building size of 6,764 SF). The weakness of this study is the significantly smaller size of these sale properties, which limits credibility. The petitioner did not present any improved sales on the basis that there are no larger building sales in the immediate area of the subject.

Finally, the 15% cost of sale has been applied by the PA based on sale prices to the entire tax roll as well as each individual property. The PA's value does reflect that the 1st and 8th criterion has been considered in the concluded value. The petitioner did not prove by convincing market evidence that the PA's value is in excess of market value. Based on the PA's and petitioner's evidence, the PA's concluded value of \$14,431,547 is upheld and does not need

market value.

**Conclusions of Law for Petition 2023-00075:**

Section 194.301, F.S., provides that the PA's assessment is presumed correct if the PA proves by a preponderance of the evidence that the assessment was arrived at by complying with section 193.011, F.S., any other applicable statutory requirements relating to classified use values or assessment caps, and professionally accepted appraisal practices, including mass appraisal standards, if appropriate. However, a taxpayer who challenges an assessment is entitled to a determination by the Value Adjustment Board of the appraisal methodology used in making the assessment. The value of the property must be determined by an appraisal methodology that complies with the criteria of section 193.011, F.S., and professionally accepted appraisal practices.

As SM, I considered all given evidence and testimony discussed at this hearing as noted in the findings of fact. Based on this evidence and testimony, the PA did comply with section 193.011, F.S., meeting the eight legal factors. Accordingly, pursuant to section 194.301, F.S., the PA's assessment is presumed to be correct. The Petitioner did not meet the burden of proving by a preponderance of the evidence that the PA's assessed value did not represent the just value of the property after taking into account any applicable limits on annual increases in the value of the property or was arbitrarily or erroneous based on appraisal practices that are different from the appraisal practices generally applied by the PA to comparable property within the same county. Thus, in accordance with section 194.301(2), F.S., the just value of the PA of \$14,431,547 is affirmed and the petition is denied.

### HERNANDO COUNTY VALUE ADJUSTMENT BOARD VERIFICATION OF SPECIAL MAGISTRATE APPLICANT QUALIFICATIONS

Name of Applicant: Richard L. Steeves

Position(s) of Interest: Appraiser Special Magistrate for Real Property

New Applicant:    N    Returning Applicant:    Y

Application Received from Admin: 7/3/24    Application Reviewed by VAB Atty: 7/9/24

Resume Received from Admin: 7/3/24    Resume Reviewed by VAB Atty: 7/9/24

References (2) Received from Admin: 7/3/24    References (2) Reviewed by VAB Atty: 7/9/24

F.S. §194.035 and F.A.C. §12D-9.010 Verification (performed on 7/9/24 by HEC):

Y/N	Criteria	Y/N	Criteria
N	Elected or appointed official of the county?	N	Employee of the county?
N	Elected or appointed official of a taxing jurisdiction or of the state?	N	Employee of a taxing jurisdiction or of the state?
N	Represent a person before the value adjustment board in current tax year?	Y	Provide copy of license?
	Position: applying to hear exemption and classification appeals		
	Member of The Florida Bar?		at least 5 years' experience in the area of ad valorem taxation, or
	Florida Bar Number:		at least 3 years' experience in the area of ad valorem taxation <u>and</u> has completed DOR training and passed exam for current VAB session
Y	Position: applying to hear valuation of real estate appeals		
Y	State certified real estate appraiser?	Y	at least 5 years' experience in real property valuation, or
Y	License No.: RZ2909 Expires: 11/30/2024 Type of License – General		at least 3 years' experience in real property valuation <u>and</u> has completed DOR training and passed exam for current VAB session
	Position: applying to hear valuation of tangible personal property appeals		
	Designated member of a nationally recognized appraiser's organization?		at least 5 years' experience in tangible personal property valuation, or
	Name of Organization: X		at least 3 years' experience in tangible personal property valuation <u>and</u> has completed DOR training and passed exam for current VAB session

*\* Applicant has not completed DOR training for current VAB session, as the same was not available at the time of submission, but Applicant has done so for the previous VAB session and the Hernando County VAB will be requiring this of the Applicant for the 2024 VAB session, when available.*

Prior Service Comments/Concerns: Per VAB Counsel, Applicant served the Hernando County VAB during the 2019, 2020, 2021, 2022, and 2023 VAB sessions. He does have experience serving several other counties, including Orange, Hillsborough, Brevard, Osceola, Pasco, Volusia, and Broward Counties. Applicant is competent to serve as a VAB Appraiser Special Magistrate, hearing VAB petitions for commercial and residential real property valuation. VAB Administration had a positive working relationship with Applicant during the 2019, 2020, 2021, and 2023 VAB sessions; Applicant failed to appear for scheduled VAB hearings a few times during the 2022 VAB session which has not reoccurred. VAB Counsel will also note that Applicant's office is located in Altamonte Springs, giving Applicant a semi-local status. Applicant also holds an MAI designation with the Appraisal Institute, Member #454348.

Concerns/Potential Conflicts: None noted by VAB Counsel or VAB Administration.

I, Holly E. Cosby, Esq., Hernando County Value Adjustment Board Attorney, hereby verify the following:

- 1) that the above information has been verified, reviewed and considered on the 9<sup>th</sup> day of July, 2024,
- 2) that the Applicant is qualified to serve as an appraiser special magistrate for residential property valuation and commercial property valuation matters,
- 3) that the approval of the Applicant as special magistrate is based solely upon the experience and qualifications of the Applicant,
- 4) that pursuant to Section 287.05701, Florida Statutes, the Value Adjustment Board has not requested documentation of and has not considered Applicant's social, political, or ideological interests when determining if the Applicant is a responsible vendor,
- 5) that the approval of the Applicant as special magistrate is not influenced by the property appraiser, and
- 6) that the approval of the Applicant as special magistrate is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

**Holly E. Cosby,  
Esq.**

Digitally signed by Holly E. Cosby, Esq.  
DN: cn=Holly E. Cosby, Esq., o=Law Office  
of Holly E. Cosby, PA,  
email=holly@cosbylaw.com, c=US  
Date: 2024.07.09 11:23:27 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Application, Resumé, Appraisal Institute MAI Designation, Copy of professional license (general appraiser), Two (2) letters of recommendation

Post application and approval - Applicant Special Magistrate competent to hear VAB petitions:

\_\_\_\_\_ Date Applicant Special Magistrate completed DOR training for current VAB session

Holly E. Cosby, Esq. - VAB Counsel

**SPECIAL MAGISTRATE APPLICATION**  
**HERNANDO COUNTY VALUE ADJUSTMENT BOARD**  
 (APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN F.S. § 194.035)

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

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

**APPLICANT INFORMATION**

Name: Richard L Steeves, MAI Email: rsteeves@SECAppraisers.com  
 Business Name: SEC Appraisers, LLC  
 Home Address: 2229 Pinyon Road, Apopka, FL 32703  
 Business Address: 2229 Pinyon Road, Apopka, FL 32703  
 Phone: Home/ 407-924-5807 Business/ 407-924-5807 Cell/ 407-924-5807  
 Fax: \_\_\_\_\_

**L I C E N S U R E / E X P E R I E N C E**

**Attorney Magistrate Applicant:** Bar Number: \_\_\_\_\_ Date of Admission: \_\_\_\_\_  
 How many years of experience do you have in the area of ad valorem taxation: \_\_\_\_\_  
**Appraiser Magistrate Applicant:**  
 Appraiser License #: \_\_\_\_\_ RZ2909 Valid Thru: 11/24  
 How many years of experience do you have in the area of real property valuation: 21 Years  
 How many years of experience do you have in the area of tangible property valuation: N/A

**Q U A L I F I C A T I O N / E X P E R I E N C E**

1. Educational Background  
Bachelor of Science – Business Administration – Finance, 2001  
 \_\_\_\_\_  
 \_\_\_\_\_
2. If you currently or previously have served as a special magistrate, please provide the municipality or county and dates served.  
Orange: 2008-Present, Volusia: 2009-Present, Brevard: 2016-Present, Broward: 2016-Present,  
Hillsborough: 2016-Present, Hernando: 2018-Present, Osceola: 2018-Present, Pasco: 2018-Present  
 \_\_\_\_\_
3. Have you ever been dismissed, terminated or denied appointment as a special magistrate for poor or improper performance?  No  Yes (please explain)  
 \_\_\_\_\_  
 \_\_\_\_\_
4. List any additional information which makes you qualified to serve as a special magistrate.  
15+ years conducting hearings and writing recommendations on all property types over several platforms  
(including Axia)  
 \_\_\_\_\_

**SPECIAL MAGISTRATE APPLICATION**  
**HERNANDO COUNTY VALUE ADJUSTMENT BOARD**  
 (APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN [F.S. § 194.035](#))

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

ORGANIZATION	DESIGNATION	DATE	MEMBER #
Appraisal Institute	MAI (Designated)	May 2014	454348

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

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

PROPERTY TYPE	EXPERIENCE/SPECIALTY
Residential Real Property	All types (SFR, Multifamily, Condo, Apartment, etc.), 20+ years
Commercial Real Property	All types (Office, Retail, Industrial, Hospitality, etc.) 20+ years
Tangible Property	N/A
Other (please specify)	Specialty (Golf Course, Entertainment, Surgery Center, etc.) 20+ years

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

None

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

None

10. Explain your level of knowledge and experience with computers and list the applications you are familiar with.

All Office Applications (30+ years)

Axia (15+ years)

11. **Other than** as a special magistrate to the VAB, will you be serving as a **hearing officer for any governmental entity** during the upcoming **2024** VAB season? If so, for whom?

None



**SPECIAL MAGISTRATE APPLICATION**  
**HERNANDO COUNTY VALUE ADJUSTMENT BOARD**  
(APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN [F.S. § 194.035](#))

**CERTIFICATION**

Pursuant to F.S. § 194.035, a person cannot serve the Board as a special magistrate in the same year that he/she is an elected or appointed official of a county, a taxing jurisdiction, or the state; is an employee of a county, a taxing jurisdiction, or the state; or represents a party before the Board in any administrative review of property taxes.

Are you an elected or appointed official of a county, a taxing jurisdiction, or the state?  Yes  No  
Are you an employee of a county, a taxing jurisdiction, or the state?  Yes  No  
Will you be representing a party before the Board in any administrative review of property taxes?  Yes  No

If yes, please provide details: \_\_\_\_\_

**DOCUMENTATION REQUIRED**  
*Verification of qualifications will be made prior to consideration of this application, pursuant to F.S. § 194.035.*

**Please attach the following documentation with your application:**

- **Copy of current Resume.**
- **Copy of license referenced above.**
- **At least two (2) letters of recommendation from individuals who can attest to your years of experience in ad valorem taxation, tangible personal property or real property appraisals.**
- **Documentation to support membership in professional organizations listed in item #5 above.**

**Prior to conducting hearings, all applicants are required under F.S. § 194.035 to certify completion of the current year training provided by the Department of Revenue. Additionally, the Hernando County VAB requests that all appointees pass the corresponding DOR exam and provide proof of the same. To receive the training and take the corresponding exam, go online to the Department’s website at [http://floridarevenue.com/property/Pages/VAB\\_Training.aspx](http://floridarevenue.com/property/Pages/VAB_Training.aspx)**

**Please return your VAB Training completion certificate and proof of passing exam score to the VAB clerk at [vab@hernandoclerk.org](mailto:vab@hernandoclerk.org)**

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



Date: July 3, 2024

Signature of Applicant  
Richard L Steeves, MAI  
Printed Name of Applicant

**RICHARD L. STEEVES, MAI****Professional Experience**

- Commercial real estate appraiser more than 20 years of full-time real estate appraisal, appraisal review and consulting experience
- Special Magistrate for the Value Adjustment Board in Orange, Seminole, Broward, Hillsborough, Osceola, Brevard, Sarasota, Hernando and Volusia counties

Previous clients include financial institutions, law firms, governmental entities and private property owners. Experience includes appraising many property types including retail power centers, neighborhood shopping centers, retail strip-centers, office buildings, industrial, flex-space, apartment communities, self-storage facilities, churches, schools, golf courses, mixed-use developments, residential subdivisions, conservation land, environmentally sensitive lands, wetlands, pasture, cropland, citrus groves, easements, and other similar property types.

Value Adjustment Board Special Magistrate experience includes conducting hearings on many property types (similar to appraisal experience) and writing recommendations regarding assessed values for the Value Adjustment Boards listed above. Special Magistrate experience spans nine years.

**Employment History**

Southeast Commercial Appraisers & Consultants, Orlando, President, January 2015 - Present

Capstone Valuation Advisors, Maitland, Commercial Appraiser, March 2014 – January 2015

Property Valuation & Consulting, Winter Garden, Commercial Appraiser and Reviewer, March 2003 – March 2014

**Professional Activities & Affiliations**

Appraisal Institute Member (MAI) No. 454348

**State & Regulatory Licensure**

Florida: State-Certified General Real Estate Appraiser License No. RZ2909

**Education**

University of Central Florida, B.S. Degree / Finance

**Appraisal Courses:**

Appraisal Board Course AB-1 (2003)	Course 310 – Basic Income Capitalization (2004)
Course 510 – Advanced Income Capitalization (2006)	Florida Core Law Update (2004)
General Market Analysis and Highest & Best Use (2007)	Course 400 – USPAP Update (2004)
Course 540 – Report Writing and Valuation Analysis (2010)	Course 320 – General Applications (2005)
Advanced Concepts & Case Studies (2012)	USPAP Update (2012)
General Demonstration Report – Capstone (2013)	Business Practices and Ethics (2011)
FHA and the Appraisal Process (2014)	Cool Tools: New Technology for Real Estate Appraisers (2016)
Subdivision Valuation (2016)	Analyzing Operating Expenses (2016)
National USPAP Pre-Certification Course (2005)	Real Estate Finance Statistics and Valuation Modeling (2018)
Appraisal of Medical Office Buildings (2020)	Business Practices & Ethics (2019)
Appraising Automobile Dealerships (2019)	Analyzing Operating Expenses (2018)
Florida Law (2018)	USPAP Update Course (2018)
Construction Details (2022)	Architecture (2022)
Florida Law (2022)	USPAP Update Course (2022)

**Richard L. Steeves, MAI**  
**Southeast Commercial Appraisers & Consultants**  
**2229 Pinyon Road, Apopka, FL 32703**  
 © 407-924-5807 [rsteeves@SECAppraisers.com](mailto:rsteeves@SECAppraisers.com)

## **RICHARD L. STEEVES, MAI**

### Appraisal Seminars:

Internet Appraisal Research and the Florida Appraiser (2003)

Site To Do Business Training Seminar (2005, 2006)

Subdivision Analysis (2003)

Real Estate Finance (2005)

Appraising Proposed Properties (2004)

USPAP Update Course including Florida Law and Supervisor/Trainee Roles & Relationships (2010)

National USPAP Update Course and Florida Law (2012)



**Richard L. Steeves, MAI, President**

**Account #:**  
454348

**Company:**  
SEC Appraisers  
2229 PINYON RD  
APOPKA, FL, 32703  
UNITED STATES

**Location:**  
APOPKA, FL 32703

**Phone:**  
(407)924-5807

**Work Phone:**  
(407)924-5807

**Email:**  
[RSteeves@SECApraisers.com \(mailto:RSteeves@SECApraisers.com\)](mailto:RSteeves@SECApraisers.com)

**Click Here ([DynamicPage.aspx?webcode=AIMyPersonalInfoDesignee](#)) to Request Your New Designation Emblem Pin or Charm**

To help us serve you better, please update your personal account information today!

## My Designations

Designations	Designation Date
MAI	<a href="#">View Requirements (Dynamicpage.aspx?webcode=AIRenewalProfile&amp;cr2_key=d4f74d5b-c8f2-4ce1-bb2c-8804d3dae0ec)</a>



**Lum Library** (<https://Appraisalinstitute.Org/Insights-And-Resources/Resources/Lum-Library>)

**Q Find An Appraiser**(<DynamicPage.aspx?Webcode=Aifaasearch>)

**Join AI**(<https://Appraisalinstitute.Org/Why-Join>)


**Course Catalog**  
(<https://appraisalinstitute.org/education/search>)

**Bookstore**  
(<https://appraisalinstitute.org/insights-and-resources/resources/books?filters=352>)

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(<https://appraisalinstitute.org/insights-and-resources/insights/media-kit>)

 888-7JOINAI (888-756-4624) **(tel:+1888-756-4624)**

 [aiservice@appraisalinstitute.org](mailto:aiservice@appraisalinstitute.org) **(mailto:aiservice@appraisalinstitute.org)**

 (<https://www.instagram.com/appraisalinstitute/>)  (<https://www.linkedin.com/company/appraisal-institute/>)  (<https://www.facebook.com/appraisalinstitute/>)

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Ron DeSantis, Governor

Melanie S. Griffin, Secretary



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

**FLORIDA REAL ESTATE APPRAISAL BD**

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

**STEEVES, RICHARD LEE**

2431 GREENACRE ROAD  
APOPKA FL 32703

**LICENSE NUMBER: RZ2909**

**EXPIRATION DATE: NOVEMBER 30, 2024**

Always verify licenses online at [MyFloridaLicense.com](http://MyFloridaLicense.com)



Do not alter this document in any form.

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


**OFFICE OF COMPTROLLER**
**ORANGE  
COUNTY  
FLORIDA**

**Phil Diamond, CPA**  
**County Comptroller as**  
**Clerk of the Value Adjustment Board**  
 109 E Church Street  
 Post Office Box 38  
 Orlando, FL 32802  
 Telephone: (407) 836-5447  
 Fax: (407) 836-5382  
 E-mail: [vab@occompt.com](mailto:vab@occompt.com)

April 17, 2023

To Whom It May Concern:

My name is Anissa Mercado. I serve as Orange County's Value Adjustment Board (VAB) Supervisor.

The VAB serves as the decision-making authority when there is a disagreement between the Taxpayer and Property Appraiser concerning property exemptions, classifications and valuations. Petition filing and quasi-judicial hearings are handled by the VAB in settling disputes regarding exemptions, classifications and value assessments. Authority for the Board is vested through Florida Statutes, Chapter 194.015.

I have had the distinct pleasure of working with Mr. Richard L. Steeves, MAI since 2016. He has been contracted by the Orange County VAB as a Special Magistrate since 2008. Mr. Steeves' roll as a Special Magistrate includes conducting hearings between Taxpayers and the Property Appraiser, taking testimony, reviewing evidence, and preparing written recommendations to the VAB regarding real property value petitions filed before the board.

If you have any questions, please contact me.

*Anissa Lizette Mercado*  
 Anissa  
 Lizette  
 Mercado

Digitally signed by  
 Anissa Lizette  
 Mercado  
 Date: 2023.04.17  
 09:08:54 -04'00'

Anissa Mercado, VAB Supervisor  
 Clerk of the Board Department  
 Orange County Comptroller  
 201 S. Rosalind Avenue, Orlando, FL 32801  
 Phone 407-836-5447; Fax 407-836-5382  
[vab@occompt.com](mailto:vab@occompt.com)

# Value Adjustment Board

## Hillsborough County, Florida

To Whom It May Concern:

My name is William Caban, Supervisor of the Value Adjustment Board (VAB) in Hillsborough County.

The VAB was created by Florida Statute 194.015 to provide citizens a forum to address complaints when they believe the Property Appraiser has over assessed their property or improperly denied an exemption or classification or the Tax Collector improperly denied a tax deferral. The VAB hires qualified appraisers and attorneys as Special Magistrates to conduct hearings.

Mr. Richard L. Steeves, MAI, has served as a Special Magistrate for Hillsborough County since 2017, and has been invited back to serve in this capacity every year since.

If you have any questions, please do not hesitate to contact me.

## William Caban

William Caban  
Supervisor  
Value Adjustment Board  
P: (813) 307-7081  
[William.caban@hillsclerk.com](mailto:William.caban@hillsclerk.com)



**HERNANDO COUNTY VALUE ADJUSTMENT BOARD  
VERIFICATION OF SPECIAL MAGISTRATE APPLICANT QUALIFICATIONS**

Name of Applicant: Laura L. Walker

Position(s) of Interest: Attorney Special Magistrate

New Applicant: N Returning Applicant: Y

Application Received by Admin: 7/8/24 Application Reviewed by VAB Atty: 7/9/24

Resume Received by Admin: 7/8/24 Resume Reviewed by VAB Atty: 7/9/24

References (2) Received by Admin: 7/8/24 References (2) Reviewed by VAB Atty: 7/9/24

F.S. §194.035 and F.A.C.§12D-9.010 Verification (performed on 7/9/24 by HEC):

Y/N	Criteria	Y/N	Criteria
N	Elected or appointed official of the county?	N	Employee of the county?
N	Elected or appointed official of a taxing jurisdiction or of the state?	N	Employee of a taxing jurisdiction or of the state?
N	Represent a person before the value adjustment board in current tax year?	Y	Provide copy of license and/or license information?
Y	Position: applying to hear exemption and classification appeals		
Y	Member of The Florida Bar?	Y	at least 5 years' experience in the area of ad valorem taxation, or
Y	Florida Bar Number: 509434		at least 3 years' experience in the area of ad valorem taxation <u>and</u> has completed DOR training and passed exam for current VAB session
	Position: applying to hear valuation of real estate appeals		
	State certified real estate appraiser?		at least 5 years' experience in real property valuation, or
	License No.: Expires: Type of License –		at least 3 years' experience in real property valuation <u>and</u> has completed DOR training and passed exam for current VAB session
	Position: applying to hear valuation of tangible personal property appeals		
	Designated member of a nationally recognized appraiser's organization?		at least 5 years' experience in tangible personal property valuation, or
	Name of Organization:		at least 3 years' experience in tangible personal property valuation <u>and</u> has completed DOR training and passed exam for current VAB session

*\* Applicant has not completed DOR training for current VAB session, as the same was not available at the time of submission, but Applicant has done so for the previous VAB session, and the Hernando County VAB will be requiring this of the Applicant for the 2024 VAB session, when available.*


Prior Service Comments/Concerns: None. Applicant has served as attorney special magistrate for other Florida counties for five (5) years, to include Pinellas, Hillsborough, Polk, Pasco, Manatee, and Sarasota Counties, and served the Hernando County VAB during the 2022 and 2023 sessions. Applicant has an extensive real estate/legal background, and VAB Counsel will report that Applicant’s work product during the 2022 and 2023 VAB sessions was detailed and comprehensive. Applicant was professional and courteous, and appeared timely for all assigned hearings. Applicant was a pleasure to work with and her return is welcomed.

Concerns/Potential Conflicts: None noted by VAB Counsel or VAB Administration.

I, Holly E. Cosby, Esq., Hernando County Value Adjustment Board Attorney, hereby verify the following:

- 1) that the above information has been verified, reviewed and considered on the 9<sup>th</sup> day of July, 2024.
- 2) that the Applicant is qualified to serve as an attorney special magistrate for VAB legal matters,
- 3) that the approval of the Applicant as special magistrate is based solely upon the experience and qualifications of the Applicant,
- 4) that pursuant to Section 287.05701, Florida Statutes, the Value Adjustment Board has not requested documentation of and has not considered Applicant’s social, political, or ideological interests when determining if the Applicant is a responsible vendor,
- 5) that the approval of the Applicant as special magistrate is not influenced by the property appraiser, and
- 6) that the approval of the Applicant as special magistrate is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

**Holly E. Cosby,  
Esq.**



Digitally signed by Holly E. Cosby, Esq.  
 DN: cn=Holly E. Cosby, Esq., o=Law Office of  
 Holly E. Cosby, PA,  
 email=holly@cosbylaw.com, c=US  
 Date: 2024.07.09 14:07:10 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Letter of Interest, Application, Letter from Florida Bar Certifying Applicant’s Membership Status, Resume, Writing Sample (2023 Pinellas County VAB – no-show/sufficient and compliant), two (2) letters of recommendation, copy of professional licensing status from Florida Bar website (pulled by VAB Counsel)

Post application and approval - Applicant Special Magistrate competent to hear VAB petitions:

\_\_\_\_\_ Date Applicant Special Magistrate completed DOR training for current VAB session

\_\_\_\_\_  
Holly E. Cosby, Esq. - VAB Counsel

Law Office Of  
Laura L. Walker  
644 3rd Avenue South, Unit 507  
Saint Petersburg, Florida 33701

Area code: 813  
Telephone: 784.7003  
Llw4atty@aol.com

July 3, 2024

Clerk Value Adjustment Board  
Attention: Heidi Kurppe  
20 North Main Street  
Brooksville, Florida 34601

**RE: APPLICATION FOR ATTORNEY SPECIAL  
MAGISTRATE**

Dear Ms.Kurppe:

I am forwarding the following to be considered for attorney special magistrate in Hernando County for the 2024 tax year.

Resume'  
Two Letters of Recommendation  
Florida Bar Certificate of Good Standing  
Writing Sample

I have acted as attorney special magistrate in Pinellas, Hillsborough, Pasco, Manatee, Hernando and Sarasota County. I thoroughly enjoy the role as attorney special magistrate and would love to act as attorney special magistrate in Hernando County again for the 2024 tax year.

I was a previous partner at Gilbert Garcia Group in Tampa, Florida. I was the attorney in charge of all title issues, including title curative. I resolved any issue(s) regarding ad valorem taxation. In addition, I worked with their adjacent title company, Sapphire Title, to resolve title issues.

PAGE TWO OF TWO PAGES

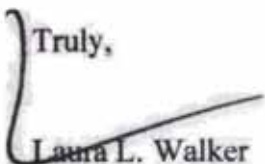
I believe that my background in accounting and title curative makes me an ideal candidate for this position. I am detail oriented and find this trait to be quite useful in completing the duties as an attorney special magistrate.

Lastly, I truly enjoy people and was quite comfortable meeting the varying range of people that came before me as attorney special magistrate.

Please let me know if I can be of any further assistance to resolve any questions and/or concerns the value adjustment board may have regarding this application.

I look forward to hearing from you. Again, thank you for your assistance.

Truly,

A handwritten signature in black ink, appearing to read "Laura L. Walker". The signature is written in a cursive style and is positioned to the right of the typed name.

Laura L. Walker  
Attorney at Law  
LLW/ish

**SPECIAL MAGISTRATE APPLICATION**  
**HERNANDO COUNTY VALUE ADJUSTMENT BOARD**  
(APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN F.S. § 194.035)

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

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

**APPLICANT INFORMATION**

Name: Laura Layne Walker Email: LLW4@thyadadl.com  
Business Name: Law Offices of Laura L. Walker  
Home Address: 674 3rd Ave. So. # 507, St. Petersburg, FL  
Business Address: Same 33701  
Phone: Home/ Business/ Cell/ 813 784 7003  
Fax: \_\_\_\_\_

**LICENSURE / EXPERIENCE**

Attorney Magistrate Applicant: Bar Number: 509434 Date of Admission: 9/8/5  
How many years of experience do you have in the area of ad valorem taxation: Ten  
Appraiser Magistrate Applicant:  
Appraiser License #: \_\_\_\_\_ Valid Thru: \_\_\_\_\_  
How many years of experience do you have in the area of real property valuation: \_\_\_\_\_  
How many years of experience do you have in the area of tangible property valuation: \_\_\_\_\_

**QUALIFICATION / EXPERIENCE**

1. Educational Background  
BA Accounting USF  
JD Stetson College of Law
2. If you currently or previously have served as a special magistrate, please provide the municipality or county and dates served.  
Pinellas, Hillsborough, Sarasota, Polk and  
Hernando
3. Have you ever been dismissed, terminated or denied appointment as a special magistrate for poor or improper performance?  No  Yes (please explain)
4. List any additional information which makes you qualified to serve as a special magistrate.  
Enjoy acting as special magistrate and believe  
I do an excellent job.

SPECIAL MAGISTRATE APPLICATION  
HERNANDO COUNTY VALUE ADJUSTMENT BOARD  
(APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN F.S. § 194.035)

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

ORGANIZATION	DESIGNATION	DATE	MEMBER #

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

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

PROPERTY TYPE	EXPERIENCE/SPECIALTY
Residential Real Property	Title / Curative / Closings
Commercial Real Property	Title / Curative / Closings
Tangible Property	N/A
Other (please specify)	N/A

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

None

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

None

10. Explain your level of knowledge and experience with computers and list the applications you are familiar with.

Axio, Word Perfect and Word

11. **Other than** as a special magistrate to the VAB, will you be serving as a **hearing officer for any governmental entity** during the upcoming **20** VAB season? If so, for whom?

2024

None.

**SPECIAL MAGISTRATE APPLICATION**  
**HERNANDO COUNTY VALUE ADJUSTMENT BOARD**  
(APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN F.S. § 194.035)

**CERTIFICATION**

Pursuant to F.S. § 194.035, a person cannot serve the Board as a special magistrate in the same year that he/she is an elected or appointed official of a county, a taxing jurisdiction, or the state; is an employee of a county, a taxing jurisdiction, or the state; or represents a party before the Board in any administrative review of property taxes.

Are you an elected or appointed official of a county, a taxing jurisdiction, or the state?  Yes  No  
Are you an employee of a county, a taxing jurisdiction, or the state?  Yes  No  
Will you be representing a party before the Board in any administrative review of property taxes?  Yes  No

If yes, please provide details: \_\_\_\_\_

**DOCUMENTATION REQUIRED**  
*Verification of qualifications will be made prior to consideration of this application, pursuant to F.S. § 194.035.*


**Please attach the following documentation with your application:**

- Copy of current Resume.
- Copy of license referenced above.
- **At least two (2) letters of recommendation** from individuals who can attest to your years of experience in ad valorem taxation, tangible personal property or real property appraisals.
- Documentation to support membership in professional organizations listed in item #5 above.

Prior to conducting hearings, all applicants are required under F.S. § 194.035 to certify completion of the current year training provided by the Department of Revenue. Additionally, the Hernando County VAB requests that all appointees pass the corresponding DOR exam and provide proof of the same. To receive the training and take the corresponding exam, go online to the Department's website at [http://floridarevenue.com/property/Pages/VAB\\_Training.aspx](http://floridarevenue.com/property/Pages/VAB_Training.aspx)

Please return your VAB Training completion certificate and proof of passing exam score to the VAB clerk at [vab@hernandoclerk.org](mailto:vab@hernandoclerk.org)

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

Signature of Applicant:  Date: July 3, 2024  
Printed Name of Applicant: Laura L. Walker



# The Florida Bar

651 East Jefferson Street  
Tallahassee, FL 32399-2300

Joshua E. Doyle  
Executive Director

850/561-5600  
www.FLORIDABAR.org

State of Florida )

County of Leon )

In Re: 0509434  
Laura Layne Walker  
Law Offices of Laura Layne Walker  
644 3rd Ave S # 507  
Saint Petersburg, FL 33701

I CERTIFY THE FOLLOWING:

I am the custodian of membership records of The Florida Bar.

Membership records of The Florida Bar indicate that The Florida Bar member listed above was admitted to practice law in the state of Florida on **October 25, 1985**.

The Florida Bar member above is an active member in good standing of The Florida Bar who is eligible to practice law in the state of Florida.

Dated this 3rd day of **July, 2024**.

Cynthia B. Jackson, CFO  
Administration Division  
The Florida Bar



PG:R10  
CTM-293348



# RESUME'

**LAURA LAYNE WALKER**  
**644 3<sup>RD</sup> AVENUE SOUTH**  
**UNIT 507**  
**SAINT PETERSBURG, FLORIDA 33701**  
**PHONE: 813.784.7003**  
**EMAIL: LLW4ATTY@AOL.COM**

**QUALIFICATIONS**

**Experienced attorney with strong background in real estate and contract law. Excellent in writing and presentation skills. Adapts quickly to new environments and has ability to handle multiple tasks. Detailed oriented and result driven. Ability to accomplish tasks through analysis and critical thinking. Pleasant personality who truly enjoys people. Works great with all types of personalities.**

**EXPERIENCE**

**GUARDIAN AD LITEM ATTORNEY:**

**1990s to current date: Appointed ad litem in real estate cases as guardian ad litem to research heirs/beneficiaries. Appointed by judges throughout the State of Florida.**

**SPECIAL MAGISTRATE:**

**September 2018 to current date have been an appointed Attorney Special Magistrate in Pinellas, Hillsborough, Polk, Pasco, Manatee and Sarasota County, Florida.**

**GILBERT GARCIA GROUP**

**October 2010 to July 2018, Managing Partner**

**Senior attorney for first legal. Supervises title team which consists of review of title for all foreclosure complaints, amended complaints, reforeclosures and title curative.**

**As part of the title curative process, I work with county Officials and the client(s) to resolve ad valorem taxation issues involving scheduled tax deed sales, determination of various lien priorities and homestead penalties Pursuant to Florida Statute 196.161.**

**LAW OFFICES OF DANIEL C. CONSUEGRA**

**June 2007 to September 2010, Senior Attorney.**

**Supervised all attorney hearings, including both outside counsel and in-house hearings.**

**Supervised complaint team and reviewed title for all complaints.**

**Reviewed and resolved title issues, including supervision of all title claims.**

**LAW OFFICES OF LAURA LAYNE WALKER**

**Private practice specializing in real estate,  
Business law, family law and probate.**

**EDUCATION**

**STETSON UNIVERSITY COLLEGE OF LAW**

**Juris Doctor (cum laude)  
Graduated cum laude  
Dana Scholar Scholarship Recipient for all but one (1)  
semester in law school. Dana Scholar Scholarship  
reimbursed tuition for any student who obtained  
a 3.5 GPA**

**UNIVERSITY OF SOUTH FLORIDA**

**Bachelor of Arts in Accounting  
Graduated cum laude**

**BAR ADMISSIONS AND ACTIVITIES**

**Member, State Bar of Florida  
Member, Middle District of Florida  
Member, Hillsborough County Bar Association**

**REFERENCES**

**Available upon request.**

# WRITING SAMPLE

### Pinellas County Clerk of Court and Comptroller

Exhibit "H.1"

Value Adjustment Board  
Board Records Department  
315 Court Street, 5th Floor  
Clearwater, Florida 33756  
Telephone (727) 464-3458  
Fax (727) 464-4716

Email: Clerk.VAB@mypinellasclerk.org

### Denial of request for exemption

<b>PETITION:</b> 2023-1560	<b>PARCEL:</b> 30-29-15-07758-000-0430	<b>PETITION TYPE:</b> Denial of request for exemption	<b>HEARING DATE:</b> 1/31/2024 9:00:00 AM
<b>OWNER NAME:</b> VANEMBURGH, GREG S	<b>MAGISTRATE:</b> Laura Walker	<b>NOTICE NAME:</b> VANEMBURGH, GREG S	<b>DOR USE CODE:</b> 0110
<b>NOTICE NAME:</b> <b>VANEMBURGH, GREG S</b> <b>2201 DONATO DR</b> <b>BELLEAIR BEACH FL,33786-3432</b>			

#### MAGISTRATE RECOMMENDATION

##### Magistrate Recommendation Code:

DENIED: 8 - No Show at hearing by Petitioner or their Agent (denied)

COUNTY VALUES	TRIM VALUES	BEFORE ACTION	AFTER ACTION
1. MARKET VALUE	1,603,114.00	1,603,114.00	1,603,114.00
2. ASSESSED OR CLASSIFIED USE VALUE (if applicable)	594,255.00	594,255.00	594,255.00
3. EXEMPT VALUE	50,000.00	50,000.00	50,000.00
5. TAXABLE VALUE	544,255.00	544,255.00	544,255.00

#### Exemption, Classification, or Assessment Difference Transfer

<input type="checkbox"/> Homestead	<input type="checkbox"/> Widow/er	<input type="checkbox"/> Blind	<input type="checkbox"/> Totally and permanently disabled veteran
<input type="checkbox"/> Low income senior	<input type="checkbox"/> Disabled	<input type="checkbox"/> Disabled Veteran	<input type="checkbox"/> Use classification, specify:
<input type="checkbox"/> Parent/grandparent assessment reduction	<input type="checkbox"/> Deployed Military	<input checked="" type="checkbox"/> Use exemption, specify:	
<input type="checkbox"/> Transfer of homestead assessment difference	<input type="checkbox"/> Other, specify:		
<input type="checkbox"/> Qualifying improvement	<input type="checkbox"/> Change Of ownership or control		

#### FINDINGS OF FACT AND CONCLUSION OF LAW

##### Findings of Fact:

This is in regard to Petition Number 2023-1560. This matter was scheduled for hearing on January 31, 2024 at 9:00 a.m. Present on behalf of the Property Appraiser's office was staff attorney Alex Luca and representative Ms. Meera Jattansingh.

The Petitioner, GREG S. VANEMBURGH, failed to appear. The Special Magistrate, Laura L. Walker and the two representatives from the Property Appraisers office waited until 9:40 and then listed Mr. Vanemburgh as a no show. Special Magistrate spoke into the record and documented the nonappearance of the Petitioner.

A review of the Petition filed with the Value Adjustment Board indicated that the Petitioner had not indicated a desire to have their petition heard without their attendance and a good cause was not pending at the time of the scheduled hearing of January 31, 2024.

Pursuant to Florida Administrative Code 12D-9021(6) and (8), the procedure for nonappearance of a **Exhibit "H.1"** reads as follows: **Page 118 of 123**

(6) When a Petitioner does not appear by the commencement of a scheduled hearing and the Petitioner has not indicated a desire to have their petition heard without their attendance and a good cause request is not pending, the special magistrate shall not commence or proceed with the hearing and shall produce a decision or recommendation decision as described in this section.

(8) Decisions issued under subsection (6) or (7) shall be treated as withdrawn or settled petitions and shall contain:

- (a) A finding of fact that the Petitioner did not appear at the hearing and did not state good cause, and,
- (b) A conclusion of law that the relief is denied, and the decision is being issued in order that any right the petitioner may have to bring an action in circuit court is not impaired.

**CONCLUSIONS OF LAW:**

Pursuant to Florida Administrative Code 12D-9021(6) and (8), the procedure for nonappearance of a Petitioner reads as follows:

(6) When a Petitioner does not appear by the commencement of a scheduled hearing and the Petitioner has not indicated a desire to have their petition heard without their attendance and a good cause request is not pending, the special magistrate shall not commence or proceed with the hearing and shall produce a decision or recommendation decision as described in this section.

(8) Decisions issued under subsection (6) or (7) shall be treated as withdrawn or settled petitions and shall contain:

- (a) A finding of fact that the Petitioner did not appear at the hearing and did not state good cause, and,
- (b) A conclusion of law that the relief is denied, and the decision is being issued in order that any right the petitioner may have to bring an action in circuit court is not impaired.

The Petitioner, GREG S. VANEMBURGH, failed to appear at the scheduled hearing of January 31, 2024. As the Petitioner failed to appear, and did not state good cause, the relief requested by the Petitioner is hereby denied and the decision herein is being issued in order that any rights of the Petitioner may have to bring an action in circuit court is not impaired.

Therefore, the Special Magistrate is recommending a denial of Petition Number 2023-1560.

Worksheet completed on 2/21/2024 3:44:19 PM by Bernie Young

**Optional:**

Append one PDF file to the Worksheet Image. This document is not a replacement for 'Finds of Fact' or 'Conclusions of Law'. It can be used to contain graphical charts or spreadsheets.

Evidence Type

2808 North Central Ave  
Tampa, Florida 33602



**Sheldon L. Wind, P.A.**  
Exhibit "H.1"  
Attorney at Law

(813) 888-6869 Telephone  
(813) 888-8756 Fax  
sheldonwindpa@hotmail.com Email

May 9, 2022

To Whom It May Concern:

Please accept this letter of reference on behalf of Laura L. Walker. I have known Attorney Walker for at least twenty (20) years. Ms. Walker indicated the reference is in regard to her recent application for attorney special magistrate for Hernando County through the Value Adjustment Board.

My practice involves business law with a focus on real property. It is my understanding that a requirement for the position of attorney special magistrate is that the applicant have five years' experience in the area of ad valorem taxation. I can verify that Ms. Walker meets that requirement and I would recommend her for the position.

If I can of any further assistance, I can be reached at the phone number or email address listed above.

Sincerely,

A handwritten signature in cursive script that reads "Sheldon L. Wind".

Sheldon L. Wind  
Attorney at Law

LAW OFFICES OF DOREEN DOE  
P.O. BOX 55037  
SAINT PETERSBURG, FLORIDA 33732  
727-520-0991

July 3, 2024

I am writing this letter as a recommendation for Laura L. Walker. Ms. Walker and I attended Stetson Law School together and have remained professional colleagues since graduation.

We have also developed a friendship and have knowledge that Ms. Walker is diligent in her duties as Attorney special magistrate.

It is my understanding that one of the requirements for the position of attorney special magistrate is that the applicant has five years' experience in the area of ad valorem taxation. I can verify that Ms. Walker meets that requirement.

Please feel free to contact me if you have any further questions.

Truly,

A handwritten signature in blue ink that reads "Doreen Doe". The signature is written in a cursive, flowing style.

Doreen Doe



# MEMBER PROFILE

## Laura Layne Walker

Member in Good Standing

Eligible to Practice Law in Florida

**Bar Number:**

509434

**Mail Address:**

Law Offices of Laura Layne Walker  
644 3rd Ave S # 507  
Saint Petersburg, FL 33701  
Office: **813-784-7003**

**Email:**

llw4atty@aol.com

**Personal Bar URL:**

<https://www.floridabar.org/mybarprofile/509434>

**vCard:****County:**

Pinellas

**Circuit:**

06

**Admitted:**

10/25/1985

**10-Year Discipline History:**

None

**Law School:**

Stetson University College of Law, 1985

---

**Federal Courts:**

Florida Middle District Bankruptcy Court

---

**Firm:**

Law Offices of Laura Layne Walker

---

**Firm Size:**

1

---

**Firm Position:**

Private Law Practice

---

The Find a Lawyer directory is provided as a public service. The Florida Bar maintains limited basic information about lawyers licensed to practice in the state (e.g., name, address, year of birth, gender, law schools attended, admission year). However, The Florida Bar allows individual attorneys the opportunity to add personal and professional information to the directory. The lawyer is solely responsible for reviewing and updating any additional information in the directory. The lawyer's added information is not reviewed by The Bar for accuracy and The Bar makes no warranty of any kind, express or implied. The Florida Bar, its Board of Governors, employees, and agents are not responsible for the accuracy of that additional information. Publication of lawyers' contact information in this listing does not mean the lawyers have agreed to receive unsolicited communications in any form. Unauthorized use of this data may result in civil or criminal penalties. The Find a Lawyer directory is not a lawyer referral service.

**CONTRACT FOR SERVICES OF SPECIAL MAGISTRATE**

THIS AGREEMENT made this \_\_\_\_ day of \_\_\_\_\_, ~~20~~24, between the Hernando County Value Adjustment Board ("BOARD"), and \_\_\_\_\_, ("SPECIAL MAGISTRATE").

WHEREAS, Florida Statutes (FS), Chapter 194.035 and Florida Administrative Code (FAC) Section 12D-9.010 require that in counties with populations of more than 75,000, the BOARD shall appoint special magistrates to take testimony and make recommendations on petitions filed with the BOARD.

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

SPECIAL MAGISTRATE hereby confirms that he/she meets the qualifications as set forth in FS Chapter 194.035, as a Special Magistrate presiding over [type:] petitions to the BOARD and will perform the duties of a Special Magistrate as set forth in FS Chapter 194.035, for the BOARD hearings held for the 202~~4~~3 Value Adjustment Board session. Prior to performing said duties, SPECIAL MAGISTRATE shall, at his/her own expense, successfully complete the training as provided for in FS Chapter 194.035(3) and provide a Statement of Completion to the Clerk of the BOARD.

SPECIAL MAGISTRATE will submit recommended decisions no later than fifteen (15) business days following the conclusion of each corresponding hearing.

SPECIAL MAGISTRATE shall inform the BOARD of any conflicts of interest or potential conflicts of interest, and SPECIAL MAGISTRATE shall recuse himself/herself pursuant to F.A.C. 12D-9.022, when necessary.

SPECIAL MAGISTRATE shall:

- Perform all Special Magistrate duties impartially and diligently,
- Limit all discussions to the merits of each petition,
- Avoid any and all ex parte communications, and report any and all ex parte communications to the BOARD Attorney, in writing, immediately,
- Adhere to the rules and statutes regarding admission of evidence and hearing procedures,
- Notify the Clerk to the Board of any scheduling conflicts so that such conflicts may be resolved in a timely manner,
- Refrain from appearing as a witness or expert witness in any VAB proceeding in Hernando County, Florida

THE BOARD shall compensate SPECIAL MAGISTRATE for the performance of the aforementioned duties \$~~150~~175.00 per hour (travel not compensated) and shall guarantee compensation for a minimum of two (2) hours when all hearings have been cancelled for an entire day, when such notice of cancellation is provided less than twenty-four (24) hours prior to a scheduled hearing docket. Additionally, the BOARD shall compensate SPECIAL MAGISTRATE for the performance of the associated duties of preparing recommended decisions, at the rate of \$~~150~~175.00 per hour (travel not compensated), not to exceed two (2) times the number of hours required for the respective hearings, without documentation of the need for such additional hours and written approval from a VAB designee for any such additional hours. SPECIAL MAGISTRATE shall not be compensated for any time allocated toward making corrections to errors made by SPECIAL MAGISTRATE in any recommended decision, nor shall SPECIAL MAGISTRATE be compensated for costs SPECIAL MAGISTRATE incurs during the normal course of business, to include office supplies, telephone charges, internet usage charges, postage and copying. Notwithstanding the foregoing, if SPECIAL MAGISTRATE leaves any hearing with hard copies of any evidence, which evidence must be returned to the VAB upon the completion of SPECIAL MAGISTRATE'S duties, as set forth herein, the cost of returning of any and all such hard copied evidence to the VAB via U.S.P.S. First-Class/Regular Mail may be reflected in SPECIAL MAGISTRATE'S corresponding invoice(s) and SPECIAL MAGISTRATE will be reimbursed for the same.

SPECIAL MAGISTRATE will maintain a detailed record of time for his/her work under this Agreement, to include hearing date, time spent hearing each petition on said date and time spent providing services after each hearing date in order to complete recommended decisions for each petition on said hearing date. SPECIAL MAGISTRATE shall submit an invoice for each assigned hearing date, upon completion of recommended decisions to the BOARD for petitions heard on each hearing date. Invoices will not be paid unless and until all recommended decisions for the corresponding hearing dates are completed correctly, excluding any remands for the same, and all petitions and evidence from said hearing(s) are returned to the Clerk to the BOARD. All invoices shall be signed and certified by SPECIAL MAGISTRATE as being accurate. In no event shall SPECIAL MAGISTRATE submit any invoice later than thirty (30) calendar days after the final hearing date.

**PUBLIC RECORDS (1):** IF SPECIAL MAGISTRATE HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE SPECIAL MAGISTRATE'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THE AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (352) 754-4970, [VAB@HernandoClerk.org](mailto:VAB@HernandoClerk.org) and/or HERNANDO COUNTY VALUE ADJUSTMENT BOARD, 20 NORTH MAIN STREET, ROOM 362, BROOKSVILLE, FLORIDA 34601.

**PUBLIC RECORDS (2):** SPECIAL MAGISTRATE must comply with all public record laws, including, but not limited to:

- Keep and maintain public records required by the BOARD to perform the service.
- Upon request from the BOARD'S custodian of public records, provide the BOARD 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 Chapter 119, Florida Statutes 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 Agreement term and following completion of the Agreement if SPECIAL MAGISTRATE does not transfer the records to the BOARD.
- Upon completion of the Agreement, transfer, at no cost, to the BOARD all public records in possession of SPECIAL MAGISTRATE or keep and maintain public records required by the BOARD to perform the contracted services. If SPECIAL MAGISTRATE transfers all public records to the BOARD upon completion of the Agreement, SPECIAL MAGISTRATE shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If SPECIAL MAGISTRATE keeps and maintains public records upon completion of the Agreement, SPECIAL MAGISTRATE shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the BOARD, upon request from the BOARD'S custodian of public records, in a format that is compatible with the information technology systems of the BOARD.

**PUBLIC RECORDS (3):** A request to inspect or copy public records relating to BOARD'S contract for services must be made directly to the BOARD. If the BOARD does not possess the requested records, the BOARD shall immediately notify SPECIAL MAGISTRATE of the request, and SPECIAL MAGISTRATE must provide the records to the BOARD or allow the records to be inspected or copied within a reasonable time.

**PUBLIC RECORDS (4):** If SPECIAL MAGISTRATE does not comply with the BOARD'S request for records, the BOARD shall enforce the provisions of this Agreement, and in the event that SPECIAL MAGISTRATE fails to provide public records to the BOARD within a reasonable time may be subject to penalties under §119.10, Florida Statutes and further civil action, including any attorney fees associated therewith.

This Agreement, or any interest herein, shall not be assigned, transferred or otherwise encumbered, under any circumstances by SPECIAL MAGISTRATE without the prior written consent of the BOARD. Further, no portion of this Agreement may be performed by subcontractors or sub-consultants without prior written notice to the BOARD and prior written approval of such action by the BOARD.

Formatted: Space Before: 13.75 pt, Line spacing: Exactly 20.7 pt

In the event any provision of this Agreement shall be held invalid and unenforceable, the remaining provisions shall be valid and binding upon the parties. One or more waivers by either party of any breach of any provision, term, condition or covenant shall not be construed by the other party as a waiver of any subsequent breach.

This Agreement shall be governed and construed in accordance with Florida law. In the event litigation arises involving the parties in connection with this Agreement, venue for such litigation shall be in Hernando County, Florida.

This Agreement may be executed in counterparts, each of which shall be deemed an original. This Agreement may be executed using facsimiles of signature, and a facsimile of a signature shall be deemed to be the same, and equally enforceable, as an original of such signature.

The parties hereto have read, agree to and fully understand all of the terms and conditions of this Agreement. The parties hereto have taken the opportunity to confer with counsel of their own choosing concerning the legal force and effect of this Agreement. Each of the parties to this Agreement is acting without coercion or duress and freely and voluntarily assents to the terms and accepts the conditions, obligations, and mutual agreements as set forth herein. The parties hereto have voluntarily entered into and signed this Agreement.

IN WITNESS WHEREOF, the parties have executed this agreement the day and year indicated below.

\_\_\_\_\_  
, Special Magistrate

\_\_\_\_\_  
John Allocco, Chairman

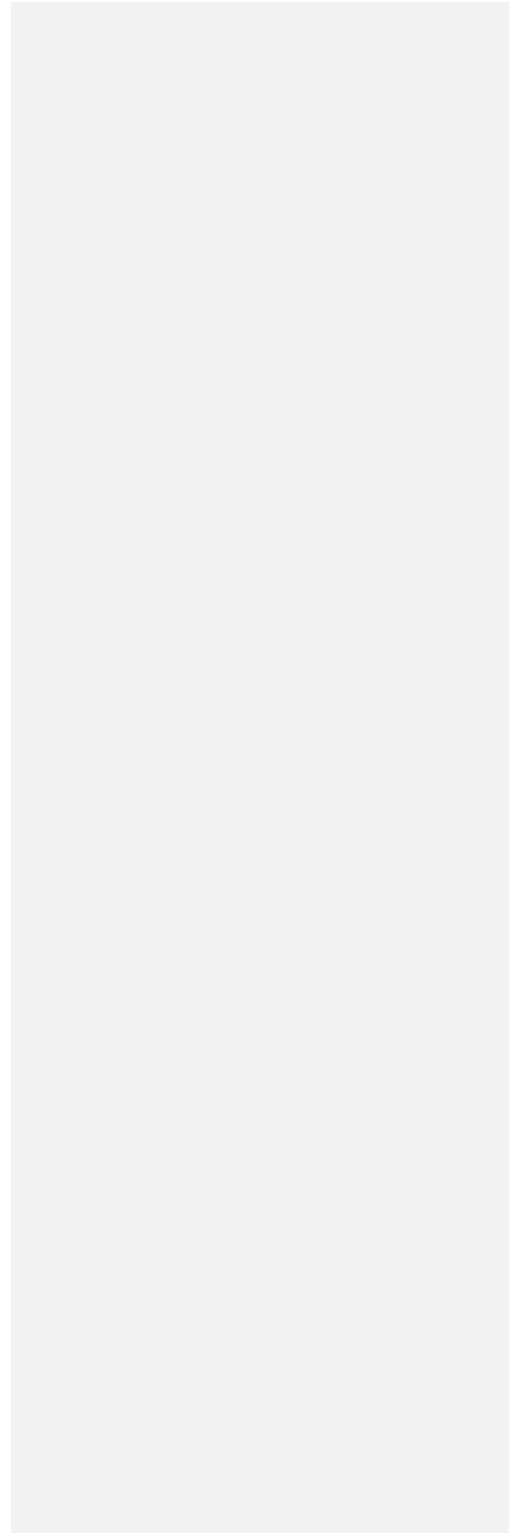
Date

Date

ATTEST:  
\_\_\_\_\_

Douglas A. Chorvat, Jr.

Clerk of Circuit Court and Comptroller



**CONTRACT FOR SERVICES OF SPECIAL MAGISTRATE**

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WHEREAS, Florida Statutes (FS), Chapter 194.035 and Florida Administrative Code (FAC) Section 12D-9.010 require that in counties with populations of more than 75,000, the BOARD shall appoint special magistrates to take testimony and make recommendations on petitions filed with the BOARD.

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SPECIAL MAGISTRATE hereby confirms that he/she meets the qualifications as set forth in FS Chapter 194.035, as a Special Magistrate presiding over [type:] petitions to the BOARD and will perform the duties of a Special Magistrate as set forth in FS Chapter 194.035, for the BOARD hearings held for the 2024 Value Adjustment Board session. Prior to performing said duties, SPECIAL MAGISTRATE shall, at his/her own expense, successfully complete the training as provided for in FS Chapter 194.035(3) and provide a Statement of Completion to the Clerk of the BOARD.

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SPECIAL MAGISTRATE shall:

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- Limit all discussions to the merits of each petition,
- Avoid any and all ex parte communications, and report any and all ex parte communications to the BOARD Attorney, in writing, immediately,
- Adhere to the rules and statutes regarding admission of evidence and hearing procedures,
- Notify the Clerk to the Board of any scheduling conflicts so that such conflicts may be resolved in a timely manner,
- Refrain from appearing as a witness or expert witness in any VAB proceeding in Hernando County, Florida



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The parties hereto have read, agree to and fully understand all of the terms and conditions of this Agreement. The parties hereto have taken the opportunity to confer with counsel of their own choosing concerning the legal force and effect of this Agreement. Each of the parties to this Agreement is acting without coercion or duress and freely and voluntarily assents to the terms and accepts the conditions, obligations, and mutual agreements as set forth herein. The parties hereto have voluntarily entered into and signed this Agreement.

IN WITNESS WHEREOF, the parties have executed this agreement the day and year indicated below.

\_\_\_\_\_  
, Special Magistrate

\_\_\_\_\_  
John Allocco, Chairman

Date \_\_\_\_\_

Date \_\_\_\_\_

ATTEST:

Douglas A. Chorvat, Jr.  
Clerk of Circuit Court and Comptroller



# Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller, Hernando County, FL  
20 N. Main Street, Brooksville, FL 34601 (352) 754-4970

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## Authorization to Conduct Telephonic Hearings

- I hereby acknowledge my consent to allow the petitioner/petitioner representative to participate telephonically during the hearing(s) for the petition(s) referenced below. I understand that I must be physically present in the hearing room, along with all other parties and witnesses.
  
- I hereby decline my consent to allow the petitioner/petitioner representative to appear by telephone for the petition(s) referenced below.

Petition Number(s): \_\_\_\_\_

Date Request Received: \_\_\_\_\_

---

Special Magistrate

Date



# Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller, Hernando County, FL  
20 N. Main St., Room 362, Brooksville, FL 34601 352-754-4970

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## **Hernando County Value Adjustment Board 2024 VAB Tentative Meeting Schedule**

### **July**

VAB 2024 Organizational Meeting  
**July 25, 2024 @ 10:00 a.m.**

### **August**

Property Appraiser Mails TRIM Notice  
Tentative Date: **August 19, 2024**

### **September**

Petition Filing Deadline (Pending TRIM)  
Tentative Date: **September 13, 2024**

### **Tentative 2024 Special Magistrate Hearing Dates:**

October 2024 - 11, 17, 18, 24, 25, 28 and 29

November 2024 – 5, 7, 8, 12, 15, 18 and 21

December 2024 – 5, 6, 10, 13 and 16

January 2025 – 9, 10, 17, 20, 23 and 24

### **ONLY for Backup and Reschedules**

January 2025 – 27, 30 and 31

February 2025 – 3, 6 and 7

### **March 2025**

VAB 2024 Final Meeting  
**March 14, 2025 @ 10:00 a.m.**

## Hernando County Value Adjustment Board (VAB) Special Magistrate Orientation Recap Information

- 1) VAB Counsel/Attorney – Holly E. Cosby, Esq.
  - a. Law Office of Holly E. Cosby, P.A.
  - b. 602 Center Road, Fort Myers, Florida 33907
  - c. 239-931-0006 – office number
    - i. Call if a hearing must be halted for legal advice
    - ii. Advise the person who answers that you are a magistrate and need to be patched in – ONLY FOR HEARINGS
  - d. [holly@cosbylaw.com](mailto:holly@cosbylaw.com)
    - i. ALL communication between VAB Counsel and Special Magistrates should be in writing
    - ii. Email is BEST
  - e. Special Magistrates who contact VAB Counsel for legal advice regarding a specific petition(s) must reflect that information in the corresponding recommended decision(s)
  - f. Special Magistrates who have questions or concerns regarding a potential recusal situation should contact VAB Counsel (via email, if possible; via telephone if prior to/during a hearing, with follow up in writing)
  
- 2) Hearing Information Sheet – attached hereto as Exhibit “A”
  - a. Will be provided to petitioners with hearing notices
  - b. Copies will be available in the hearing room
  - c. Please review the Hearing Information Sheet with all parties at the beginning of each hearing and/or obtain a verbal waiver from the parties that they understand the content of the Hearing Information Sheet
  
- 3) Telephonic Hearings
  - a. Please announce, on the record at the beginning of each telephonic hearing, that all parties have agreed to the telephonic hearing
  - b. Please ask remote parties not to use a speakerphone, in order for the Clerk to preserve an accurate recording of the entire hearing
  - c. Local Forms for Telephonic Hearings:
    - i. Hernando County VAB Telephonic Hearings Policy, attached hereto as Exhibit “B” - policies and procedures for holding telephonic VAB hearings in Hernando County
    - ii. Hernando County VAB Request for Telephonic Hearing, attached hereto as Exhibit “C” - must be filled out, in advance, by the party requesting a remote/telephonic hearing
    - iii. Hernando County VAB Authorization to Conduct Telephonic Hearings, attached hereto as Exhibit “D” - should be signed by a Special Magistrate prior to holding telephonic VAB hearings in Hernando County

- iv. Hernando County VAB Telephonic Hearing Sworn Affidavit, attached hereto as Exhibit "E" - must be completed by the remote party, in the presence of a Notary Public who administered an oath, during the hearing, and must be returned to VAB Administration as stated on form

4) Petitioner Information Sheet – attached hereto as Exhibit "F"

- a. Provided to every petitioner with their hearing notice
- b. General highlights of the VAB process

5) Identification of information, parties, agents, and witnesses ON THE RECORD

- a. Please ensure that the names of the petitioner, taxpayer, witnesses, agents, property appraiser, etc. are identified, on the record – if there is a person in the room, be sure to identify who they are
- b. Please ensure that, in addition to the parcel identification number, the property address(es) are reflected in all recommended decisions
- c. Please inquire, on the record, what value the property appraiser's office is defending,
- d. Please identify, on the record, any classification and exemption information which would affect the property owner or subject parcel
- e. Please be sure to highlight any difference between the values on the TRIM notice(s) and the value(s) that the property appraiser is defending

6) Evidence Identification

- a. Please identify each document submitted (do not rely on summary sheets)
- b. Please identify admissible and inadmissible evidence, if inadmissible, please provide an explanation – all evidence should be provided to the Clerk, whether admissible or inadmissible
- c. Please complete evidence labels provided by the Clerk
- d. Please be advised that Clerk will keep a log of the evidence submitted during the hearing, and whether the evidence is admissible or inadmissible prior to the parties leaving the hearing room.
- e. The Clerk will provide copies of all evidence to Special Magistrates; said copies may be provided via email or actual hard copies. Please ensure that evidence is in order and accounted for prior to returning all evidence to the Clerk – this will help in annotating evidence as required by Section 12D-10, Florida Administrative Code. The revised Special Magistrate contract allows for the reimbursement of USPS First-Class postage costs for the mailing/returning of all evidence to the Clerk.

7) Deferrals

- a. Any additional evidence, that must be provided by one or both parties as a result of a hearing being deferred, must be provided directly to the Clerk. This will remove the possibility of any ex parte communication. The Clerk will promptly forward any such evidence to the presiding Special Magistrate.

- b. Please specify a deadline for the submission of any additional evidence requested as a result of a deferral – SUGGESTED: FIVE (5) BUSINESS DAYS

#### 8) Remands

- a. Be sure to utilize the appropriate DOR Form (DR-485R)
- b. Please specify a deadline for the property appraiser's completion of the remand review, as the remand process is lengthy – RECOMMENDED: MAXIMUM OF SEVEN (7) BUSINESS DAYS

#### 9) Additional IMPORTANT Information

- a. Special Magistrates may not request ANY additional or supplemental information or evidence after the conclusion of the hearing – please only utilize the evidence submitted by the parties during the hearing.
- b. Ensure that the CORRECT recommended decision form is utilized – there are multiple versions in the DR-485 form series.
- c. Digital signatures are preferred on recommended decisions
- d. All recommended decisions are reviewed by VAB Counsel for form, compliance and sufficiency, but neither VAB Counsel, nor VAB Administration review recommended decisions; please perform a spelling and grammar review prior to submitting any and all recommended decisions.
- e. Special Magistrates must submit recommended decisions no later than fifteen (15) business days following the conclusion of each corresponding hearing.
- f. Once recommended decisions are submitted and any errors are corrected, AND once all evidence is returned to VAB Administration, Special Magistrates may submit corresponding invoices to VAB Administration for payment.
- g. All work papers, worksheets, notes, and other materials created by Special Magistrates during AND AFTER hearings must be submitted to VAB Administration and must be made part of the record.
- h. Special Magistrates are allotted two (2) times hearing time for recommended decision development and completion UNLESS AND ONLY IF prior written approval from VAB Counsel is obtained.
- i. Special Magistrates may not bill for:
  - i. any costs (other than postage as permitted in the Special Magistrate contract),
  - ii. time involved in making corrections to errors in recommended decisions,
  - iii. emails to VAB Counsel requesting additional time for recommended decision development and completion, and/or
  - iv. conversations with VAB Counsel which are initiated by the Special Magistrate, but which are outside of resolving an issue that will be reflected in a recommended decision.





# Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller - Hernando County  
20 N. Main Street, Brooksville, FL 34601 - (352) 754-4970

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## HEARING INFORMATION SHEET

The special magistrate is an independent, impartial, and unbiased hearing officer;

The special magistrate does not work for the property appraiser or tax collector, is independent of the property appraiser and tax collector, and is not influenced by the property appraiser or tax collector;

The hearing will be conducted in an orderly, fair, and unbiased manner;

The law does not allow the special magistrate to review any evidence unless it is presented on the record at the hearing or presented upon agreement of the parties while the record is open; and

The law requires the special magistrate to evaluate the relevance and credibility of the evidence in deciding the results of the petition.



# Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller - Hernando County  
20 N. Main Street, Room 362, Brooksville, FL 34601 - (352) 754-4970

## TELEPHONIC HEARINGS POLICY

The following procedures must be followed to participate telephonically in any hearing before the Hernando County Value Adjustment Board (VAB) Special Magistrate. These local policies and procedures do not change, extend or shorten statutory evidence exchange requirements. All parties must comply with statutory evidence exchange requirements, and the local procedures set forth herein are for the production of evidence to VAB Administration only, and only for matters where telephonic hearings have been permitted.

1. A request to participate telephonically must be received by the VAB no later than **THREE (3) BUSINESS DAYS PRIOR TO THE SCHEDULED HEARING DATE** to allow sufficient time to obtain the necessary approvals. The request must be submitted on the local VAB form, available at the VAB link on the Clerk's website at: <http://www.hernandoclerk.com/value-adjustment-board> and e-mailed to [VAB@HernandoClerk.org](mailto:VAB@HernandoClerk.org); or mail to Hernando County Value Adjustment Board, 20 N. Main St., Room 362, Brooksville, Florida 34601; or fax to (352) 754-4239. **By requesting a telephonic hearing, a party expressly agrees to the following procedures set forth below.**
2. Telephonic hearings will be scheduled only under the following circumstances:
  - a) The telephonic hearing is requested for fewer than ten (10) petitions, and **either**
    1. The petitioner's residence or place of business is more than 450 miles from the hearing location, **OR**
    2. The petitioner has a valid medical reason that does not allow him/her to be physically present.
3. Upon receipt of the request for a telephonic hearing, so long as said request is granted, the VAB Clerk will provide the parties with procedures for telephonic hearings and will provide the party requesting a telephonic hearing with the telephone number to the Hearing Room in which the hearing will be held.
  - a) Any and all parties and witnesses must appear in person, in the VAB Hearing Room, at the time of the scheduled telephonic hearing, unless a specific and timely request is made, in writing to the VAB Clerk, to appear by telephone.
  - b) The party requesting a telephonic hearing shall call the Hearing Room at the time designated on their revised hearing notice.
  - c) Remote parties (parties not personally present in the hearing room) shall not use a speaker phone during the telephonic hearing, as this may interfere with the recording of the hearing; clarity is of the utmost importance.
  - d) If more than one party or witness is participating telephonically, parties shall identify themselves each time they speak so that all parties will know who is addressing the Special Magistrate at all times.
  - e) The Special Magistrate will conduct all telephonic hearings according to Florida law and Florida Administrative Code 12D-9 and 12D-10.
  - f) If a petitioner requests a telephonic hearing, the petitioner is still required to follow the sections of the Florida Statutes and the Florida Administrative Code which apply to the exchange of evidence. **All Evidence must be MAILED to the VAB Clerk at the address above. The VAB Clerk cannot accept evidence via e-mail.**
  - g) The party requesting a telephonic hearing must also specify in their request whether any witnesses will be presenting evidence, and whether said witnesses will be appearing by telephone or in person.
  - h) Any and all parties and/or witnesses appearing by telephone for a VAB hearing must be sworn in at the commencement of the hearing by a notary public, and an affidavit affirming the same must be submitted to the VAB Clerk after the hearing, via email, **no later than the end of the next business day**. All original affidavit documentation must be mailed to the VAB Clerk, via U.S. Mail or express courier, within seven (7) calendar days after the hearing. A separate affidavit must be supplied for each party and/or witness appearing by telephone. Affidavits for such purpose are provided on the VAB Clerk's website at <http://www.hernandoclerk.com/value-adjustment-board>. The failure to provide the affidavit(s) required herein shall result in the testimony provided by the remote attendees to be inadmissible.



# Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller - Hernando County  
20 N. Main Street, Room 362, Brooksville, FL 34601 - (352) 754-4970

## HERNANDO COUNTY VALUE ADJUSTMENT BOARD REQUEST FOR TELEPHONIC HEARING

Hearing Location: County Commission Chambers, Room 160, 20 N. Main St., Brooksville, Florida 34601

Petition No(s): \_\_\_\_\_ Original Hearing Date/Time: \_\_\_\_\_

### TAXPAYER/AGENT INFORMATION

Name: \_\_\_\_\_

Residence Address/Place of Business Physical Location: \_\_\_\_\_  
\_\_\_\_\_

Telephone: \_\_\_\_\_ Email: \_\_\_\_\_

### COMPLETE ALL THAT APPLY

Names of the parties/witnesses that will **participate telephonically** at the hearing: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Names of the parties/witnesses that will **appear in person** at the hearing: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### By signing this request form, I understand and agree to the following:

- I will have a notary present at my telephonic hearing to administer an oath and complete my Affidavit(s)
- Telephonic hearings are requested for fewer than ten (10) petitions
- Petitioner's residence or place of business is more than 450 miles from the hearing location (or) Petitioner has a valid medical reason that does not allow him/her to be physically present.
- Any and all evidence that the Taxpayer/Agent wishes to have considered at the hearing has been or will be exchanged with the Property Appraiser pursuant to Florida law **AND** one (1) additional **HARD COPY** of any such exchanged evidence will be **MAILED** to the VAB Clerk no later than seven (7) days prior to the corresponding hearing at the address indicated below. **The VAB Clerk cannot accept evidence via e-mail.**
- All other conditions described in the Hernando County Value Adjustment Board Telephonic Hearing Procedures are available at the Value Adjustment Board link at the Clerk's website: <http://hernandoclerk.com/value-adjustment-board>

\_\_\_\_\_  
Taxpayer/Agent (**Circle One**) Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

**Request for Telephonic Hearing must be received by the VAB clerk no later than three (3) business days prior to the scheduled hearing date. Requests may be mailed to address above; or e-mailed to [VAB@HernandoClerk.org](mailto:VAB@HernandoClerk.org); or faxed to (352) 754-4239**

\*These local policies and procedures do not change, extend or shorten statutory evidence exchange requirements. All parties must comply with statutory evidence exchange requirements, and the local procedures set forth herein are for the production of evidence to VAB Administration only, and only for matters where telephonic hearings have been permitted



# Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller, Hernando County, FL  
20 N. Main Street, Brooksville, FL 34601 (352) 754-4970

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## Authorization to Conduct Telephonic Hearings

- I hereby acknowledge my consent to allow the petitioner/petitioner representative to participate telephonically during the hearing(s) for the petition(s) referenced below. I understand that I must be physically present in the hearing room, along with all other parties and witnesses.
  
- I hereby decline my consent to allow the petitioner/petitioner representative to appear by telephone for the petition(s) referenced below.

Petition Number(s): \_\_\_\_\_

Date Request Received: \_\_\_\_\_

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Special Magistrate \_\_\_\_\_ Date \_\_\_\_\_



# Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller - Hernando County  
20 N. Main Street, Room 362, Brooksville, FL 34601 - (352) 754-4970

## Hernando County Value Adjustment Board Telephonic Hearing Sworn Affidavit

Petition Number: \_\_\_\_\_

I hereby swear and affirm that all statements made by me, \_\_\_\_\_, party/witness (Circle One) in the above referenced Hernando County Value Adjustment Board Petition, were the truth and nothing but the truth, during the telephonic hearing held in the Value Adjustment Board Hearing Room, on \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ a.m./p.m. for the above referenced Hernando County Value Adjustment Board Petition.

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

### ACKNOWLEDGEMENT

State of \_\_\_\_\_ County of \_\_\_\_\_

Before me, the undersigned authority, personally appeared \_\_\_\_\_, who produced \_\_\_\_\_ as identification, or who is personally known to me, and who by me was duly sworn, states that his/her testimony during the hearing for above referenced Hernando County Value Adjustment Board Petition was the truth and nothing but the truth.

In witness my hand and official seal this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Notary Public (SEAL)

**This original notarized document must be submitted by e-mail to [VAB@HernandoClerk.org](mailto:VAB@HernandoClerk.org) after the hearing, no later than the end of the next business day.**

**This original document must also be mailed to the address below within seven (7) days of the hearing date:  
Hernando County Value Adjustment Board  
20 N. Main Street, Rm 362  
Brooksville, Florida 34601**



## PETITIONS TO THE VALUE ADJUSTMENT BOARD

If you disagree with the Property Appraiser's valuation on your property, the Property Appraiser denied your application for an exemption or property classification, or the Tax Collector denied your application for homestead tax deferral, you have the right to file an appeal with the Value Adjustment Board.

### Value Adjustment Boards

Each county has a Value Adjustment Board with five members who hear and decide petitions. The Value Adjustment Board consists of two members of the county governing board, one school board member, and two citizen members.

Since Hernando County has a population of more than 75,000, Special Magistrates conduct the hearings and recommend decisions to the Value Adjustment Board. Special Magistrates are professionals qualified in property valuation, exemptions or classifications.

### When to File Your Petition

For valuation appeals, you must file a petition with the Value Adjustment Board Clerk within 25 days of the mailing of the Notice of Proposed Property Taxes (or TRIM Notice) by the Property Appraiser. These notices are usually mailed to taxpayers in mid-August, but may vary by county.

For exemption or classification appeals, you must file a petition with the Value Adjustment Board Clerk within 30 days of the date the denial notice was mailed by the Property Appraiser. These notices are usually mailed in June, but may vary by county.

For tax deferral appeals, you must file a petition within 30 days after the mailing of the notice of disapproval.

The Value Adjustment Board charges a \$15 fee for filing a petition. In certain instances where a single, joint petition is filed on contiguous or substantially similar parcels, an additional \$5 fee shall be charged for each added parcel included on the joint petition. **All filing fees are non-refundable.**

### After You File Your Petition

After you file a petition with the Value Adjustment Board, and at least 25 days before your hearing, you will receive a notice with the date, time and location of your hearing. Each party is entitled to reschedule a hearing one time, for good cause ONLY, by submitting a written request to the Value Adjustment Board Clerk before your scheduled hearing.

### Payment of Taxes

Florida law requires the VAB to deny a petition if the taxpayer does not make a required payment before the taxes become delinquent, usually on April 1. For an assessment or portability appeal, you are required to make a payment of at least 75% of your ad valorem taxes. For an appeal of classification, exemption, or whether an improvement was substantially complete on January 1, you must make a good faith payment of the taxes you believe you owe. These requirements do not apply to a denial of tax deferral. Additional information can be found on the VAB page of the Clerk's website at [www.hernandoclerk.com](http://www.hernandoclerk.com)

### Exchange of Evidence

Please see the Exchange of Evidence Informational Notice.

### At the Hearing

You may represent yourself at the hearing. Hearings before a Value Adjustment Board or Special Magistrate are not proceedings that require an attorney or agent. However, depending on the complexity or value of your property, you may want an attorney or tax agent to represent you.

You or the Property Appraiser may ask that all witnesses be sworn in at the time of your hearing.

You and the Property Appraiser's Office will have an opportunity to present evidence to the Special Magistrate. Be prepared to submit a copy of all evidence previously presented to the Property Appraiser to the Special Magistrate. There will be no bias toward or against either party. The hearing schedule will be followed as closely as possible without interfering with each party's right to be heard.

If your hearing has not started within two hours after it was scheduled, you are not required to wait. Tell the clerk that you are leaving and the clerk will reschedule your hearing.

### After the Hearing

The Special Magistrate will submit a recommendation to the Value Adjustment Board which will meet to make final decisions. The Value Adjustment Board Clerk will provide you with a copy of the recommendation and will notify you of the date, time, and place that the board will make its final decision. All meetings are open to the public.

The Value Adjustment Board Clerk will notify you in writing of the final decision of the Value Adjustment Board.

Pursuant to Florida Administrative Code 12D-9.025(4)(a) and Florida Statutes, Chapter 194.034(1)(c), no evidence shall be considered by the Board or Special Magistrate except when presented and admitted during the time scheduled for the petitioner's hearing.

You may file a lawsuit in Circuit Court if you do not agree with the decision of the Value Adjustment Board.

**Value Adjustment Board processes are governed by Florida Statutes, Chapter 194 and Florida Administrative Code, Chapters 12D-9 and 12D-10.**

#### **Value Adjustment Board Contact Information**

20 N Main St, Room 362  
Brooksville, FL 34601  
(352) 754-4970

**Email:** [vab@hernandoclerk.org](mailto:vab@hernandoclerk.org)  
**Website:** [www.hernandoclerk.com](http://www.hernandoclerk.com)

#### **Property Appraiser Contact Information**

201 Howell Avenue, Suite 300  
Brooksville, FL 34601  
(352) 754-4190

**Email:** [pa-vab@hernandocounty.us](mailto:pa-vab@hernandocounty.us)  
**Website:** <https://www.hernandopa-fl.us/PAWebSite/>

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**MEMORANDUM**

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**FROM:** HOLLY E. COSBY  
LAW OFFICE OF HOLLY E. COSBY, P.A.

**SUBJECT:** VALUE ADJUSTMENT BOARD RIGHT TO ACCEPT SPECIAL MAGISTRATE  
RECOMMENDATIONS AS PRESENTED

**DATE:** 3/13/2024

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Below, please find a legal synopsis for all issues where a petitioner or the property appraiser's office ("PAO") contests the outcome of their hearing to any person or entity affiliated with the Hernando County Value Adjustment Board ("VAB").

The Hernando County Value Adjustment Board appoints Special Magistrates to hear petitions filed with the Value Adjustment Board. All Special Magistrates are subjected to an application process, to ensure that if appointed, they are competent to hear petitions and make recommendations to the Value Adjustment Board on the issues presented to them. The Value Adjustment Board may, pursuant to Florida Administrative Code 12D-9.031, rely on the recommendations provided by appointed Special Magistrates without any further hearing. Additionally, pursuant to Florida Administrative Code 12D-9.031, the attorney for the Hernando County Value Adjustment Board reviews all recommendations and no recommendation is released as final unless and until the attorney for the Hernando County Value Adjustment Board affirms that the same is compliant with the Florida Statutes and the Florida Administrative Code. Each finalized recommendation is presented to the Value Adjustment Board and the Value Adjustment Board asks their attorney, on the record, whether the recommendations submitted are in compliance with Florida Statutes and the Florida Administrative Code. Once the attorney for the Hernando County Value Adjustment Board confirms that the recommendations are in compliance with Florida Statutes and the Florida Administrative Code, the Value Adjustment Board may accept said recommendations as final decisions without any further discussion or hearing. In Hernando County, in order for a recommendation to be in compliance with Florida Statutes and the Florida Administrative Code, they must contain the following, at minimum:

- 1) Findings of fact
- 2) Conclusions of law
- 3) Description of evidence presented by the parties, if any
- 4) Application of the evidence tests of credibility, relevancy and sufficiency in overcoming the presumption of correctness (presumption of correctness only for value)
- 5) Proof that the presumption of correctness was either retained or lost by the property appraiser, and how (only for value)
- 6) Description of witnesses and testimony, if any
- 7) A recommendation of acceptance or denial of relief sought
- 8) Rule or Statute reference, if necessary
- 9) Basis for recommendation

- 10) Remand information, if a remand was recommended
- 11) Denial of relief in matters where a party fails to appear and fails to state good cause for absence
- 12) Any reference to legal advice from the attorney for the Value Adjustment Board, if advice was sought and/or rendered
- 13) Any other reference to information that was exchanged or passed from one party to another or to the Value Adjustment Board

So long as a recommendation contains the above information, it shall be compliant with the Florida Statutes and Florida Administrative Code. Special Magistrates are relied upon for their knowledge and expertise in evaluating the value, classification, exemption, etc. of real property. All Special Magistrates hired by the Hernando County Value Adjustment Board meet the requirements of the Florida Statutes and Florida Administrative Codes which govern Value Adjustment Board operations. It is the responsibility of the parties to meet their burden of proof, in order to prevail. If a party does not prevail, then it is because the Special Magistrate did not, in their professional opinion, feel that said party met their burden of proof, or it is because the opposing party presented evidence that was more credible, more relevant and/or more sufficient to support their claim. All Statutory and Code references utilized as the basis for this information may be found below. In the event that a party is not satisfied with the outcome of a Value Adjustment Board recommendation or final decision, said party may seek recourse in the Hernando County Circuit Court, pursuant to the Florida Statutes and Florida Administrative Code sections cited hereinbelow. It is strongly suggested that in the event that a party wishes to pursue any action in Circuit Court, that any such party retain legal counsel.

**Florida Statute Section 194.036** Appeals. - Appeals of the decisions of the board shall be as follows:

- (1) If the property appraiser disagrees with the decision of the board, he or she may appeal the decision to the circuit court if one or more of the following criteria are met:
  - (a) The property appraiser determines and affirmatively asserts in any legal proceeding that there is a specific constitutional or statutory violation, or a specific violation of administrative rules, in the decision of the board, except that nothing herein shall authorize the property appraiser to institute any suit to challenge the validity of any portion of the constitution or of any duly enacted legislative act of this state;
  - (b) There is a variance from the property appraiser's assessed value in excess of the following: 15 percent variance from any assessment of \$50,000 or less; 10 percent variance from any assessment in excess of \$50,000 but not in excess of \$500,000; 7.5 percent variance from any assessment in excess of \$500,000 but not in excess of \$1 million; or 5 percent variance from any assessment in excess of \$1 million; or
  - (c) There is an assertion by the property appraiser to the Department of Revenue that there exists a consistent and continuous violation of the intent of the law or administrative rules by the value adjustment board in its decisions. The property appraiser shall notify the department of those portions of the tax roll for which the assertion is made. The department shall thereupon notify the clerk of the board who shall, within 15 days of the notification by the department, send the written decisions of the board to the department. Within 30 days of the receipt of the decisions by the department, the department shall notify the property appraiser of its decision relative to further judicial proceedings. If the department finds upon investigation that a consistent and continuous violation of the intent of the law or administrative rules by the board has occurred, it shall so inform



the property appraiser, who may thereupon bring suit in circuit court against the value adjustment board for injunctive relief to prohibit continuation of the violation of the law or administrative rules and for a mandatory injunction to restore the tax roll to its just value in such amount as determined by judicial proceeding. However, when a final judicial decision is rendered as a result of an appeal filed pursuant to this paragraph which alters or changes an assessment of a parcel of property of any taxpayer not a party to such procedure, such taxpayer shall have 60 days from the date of the final judicial decision to file an action to contest such altered or changed assessment pursuant to s. 194.171(1), and the provisions of s. 194.171(2) shall not bar such action.

(2) Any taxpayer may bring an action to contest a tax assessment pursuant to s. 194.171.

(3) The circuit court proceeding shall be de novo, and the burden of proof shall be upon the party initiating the action.

**Florida Statute Section 194.034** Hearings and Procedures; Rules (1)(f) Nothing herein shall preclude an aggrieved taxpayer from contesting his or her assessment in the manner provided by s. 194.171, regardless of whether he or she has initiated an action pursuant to s. 194.011.

**Florida Statute Section 194.171** Circuit court to have original jurisdiction in tax cases.

(1) The circuit courts have original jurisdiction at law of all matters relating to property taxation. Venue is in the county where the property is located, except that venue shall be in Leon County when the property is assessed pursuant to s. 193.085(4).

(2) No action shall be brought to contest a tax assessment after 60 days from the date the assessment being contested is certified for collection under s. 193.122(2), or after 60 days from the date a decision is rendered concerning such assessment by the value adjustment board if a petition contesting the assessment had not received final action by the value adjustment board prior to extension of the roll under s. 197.323.

(3) Before an action to contest a tax assessment may be brought, the taxpayer shall pay to the collector not less than the amount of the tax which the taxpayer admits in good faith to be owing. The collector shall issue a receipt for the payment, and the receipt shall be filed with the complaint. Notwithstanding the provisions of chapter 197, payment of the taxes the taxpayer admits to be due and owing and the timely filing of an action pursuant to this section shall suspend all procedures for the collection of taxes prior to final disposition of the action.

(4) Payment of a tax shall not be deemed an admission that the tax was due and shall not prejudice the right to bring a timely action as provided in subsection (2) to challenge such tax and seek a refund.

(5) No action to contest a tax assessment may be maintained, and any such action shall be dismissed, unless all taxes on the property assessed in years after the action is brought, which the taxpayer in good faith admits to be owing, are paid before they become delinquent.

(6) The requirements of subsections (2), (3), and (5) are jurisdictional. No court shall have jurisdiction in such cases until after the requirements of both subsections (2) and (3) have been met. A court shall lose jurisdiction of a case when the taxpayer has failed to comply with the requirements of subsection (5).

**Florida Statute Section 194.181** Parties to a tax suit.

- (1) The plaintiff in any tax suit shall be:
- (a) The taxpayer or other person contesting the assessment of any tax, the payment of which he or she is responsible for under a statute or a person who is responsible for the entire tax payment pursuant to a contract and has the written consent of the property owner, or the condominium association, cooperative association, or homeowners' association as defined in s. 723.075 which operates the units subject to the assessment; or
  - (b) The property appraiser pursuant to s. 194.036.
- (2)(a) In any case brought by a taxpayer or a condominium or cooperative association, as defined in ss. 718.103 and 719.103, respectively, on behalf of some or all unit or parcel owners, contesting the assessment of any property, the county property appraiser is a party defendant.
- (b) Other than as provided in paragraph (c), in any case brought by the property appraiser under s. 194.036(1)(a) or (b), the taxpayer is a party defendant.
  - (c)1. In any case brought by the property appraiser under s. 194.036(1)(a) or (b) relating to a value adjustment board decision on a single joint petition filed by a condominium or cooperative association under s. 194.011(3), the association is the only required party defendant. The individual unit or parcel owners are not required to be named as parties.
2. The condominium or cooperative association must provide unit or parcel owners with notice of the property appraiser's complaint and advise the unit or parcel owners that they may elect to:
    - a. Retain their own counsel to defend the appeal for their units or parcels;
    - b. Choose not to defend the appeal; or
    - c. Be represented by the association.
  3. The notice required in subparagraph 2. must be hand delivered or sent by certified mail, return receipt requested, except that such notice may be electronically transmitted to a unit or parcel owner who has expressly consented in writing to receiving such notices through electronic transmission. Additionally, the notice must be posted conspicuously on the condominium or cooperative property, if applicable, in the same manner as notices of board meetings under ss. 718.112(2) and 719.106(1). The association must provide at least 14 days for a unit or parcel owner to respond to the notice. Any unit or parcel owner who does not respond to the association's notice will be represented by the association.
  4. If requested by a unit or parcel owner, the tax collector shall accept payment of the estimated amount in controversy, as determined by the tax collector, as to that unit or parcel, whereupon the unit or parcel shall be released from any lis pendens and the unit or parcel owner may elect to remain in or be dismissed from the action.
    - (d) In any case brought by the property appraiser under s. 194.036(1)(c), the value adjustment board is a party defendant.
- (3) In any suit involving the collection of any tax on property, as well as questions relating to tax certificates or applications for tax deeds, the tax collector charged under the law with collecting such tax shall be the defendant.
- (4) In any suit involving a tax other than an ad valorem tax on property, the tax collector charged under the law with collecting such tax shall be defendant. However, this section does not apply in any instance wherein general law provides for some other person to be the party defendant.
- (5) In any suit in which the assessment of any tax, or the collection of any tax, tax certificate, or tax deed is contested on the ground that it is contrary to the State Constitution, the official of the state government responsible for overall supervision of the assessment and collection of such tax shall be made a party defendant of such suit. Any such suit shall be brought in that county having

venue under s. 194.171 or, when that section is inapplicable, in the Circuit Court of Leon County, and the attorney for the defendant county officer shall upon request represent the state official in any such suit or proceeding, for which he or she shall receive no additional compensation.

(6) In any suit in which the validity of any statute or regulation found in, or issued pursuant to, chapters 192-197, inclusive, is contested, the public officer affected may be a party plaintiff.

**Florida Administrative Code Section 12D-9.001(1) & (2)(p) - Taxpayer Rights in Value Adjustment Board Proceedings.**

(1) Taxpayers are granted specific rights by Florida law concerning value adjustment board procedures.

(2) These rights include: (p) The right to bring an action in circuit court to appeal a value adjustment board valuation decision or decision to disapprove a classification, exemption, portability assessment difference transfer, or to deny a tax deferral or to impose a tax penalty.

**Florida Administrative Code Section 12D-9.015(14)(f) - Petition; Form and Filing Fee.**

A person who files a petition may timely file an action in circuit court to preserve the right to proceed in circuit court.

**Florida Administrative Code Section 12D-9.019(7)(d) - Scheduling and Notice of a Hearing.**

A petitioner is not required to wait any length of time as a prerequisite to filing an action in circuit court.

**Florida Administrative Code Section 12D-9.031 Consideration and Adoption of Recommended Decisions of Special Magistrates by Value Adjustment Boards in Administrative Reviews**

(1) All recommended decisions shall comply with Sections 194.301, 194.034(2) and 194.035(1), F.S. A special magistrate shall not submit to the board, and the board shall not adopt, any recommended decision that is not in compliance with Sections 194.301, 194.034(2) and 194.035(1), F.S.

(2) As provided in Sections 194.034(2) and 194.035(1), F.S., the board shall consider the recommended decisions of special magistrates and may act upon the recommended decisions without further hearing. If the board holds further hearing for such consideration, the board clerk shall send notice of the hearing to the parties. Any notice of hearing shall be in the same form as specified in subsection 12D-9.019(3), F.A.C., but need not include items specified in subparagraphs 6. through 9., of that subsection. The board shall consider whether the recommended decisions meet the requirements of subsection (1), and may rely on board legal counsel for such determination. Adoption of recommended decisions need not include a review of the underlying record.

(3) If the board determines that a recommended decision meets the requirements of subsection (1), the board shall adopt the recommended decision. When a recommended decision is adopted and rendered by the board, it becomes final.

(4) If the board determines that a recommended decision does not comply with the requirements of subsection (1), the board shall proceed as follows:

(a) The board shall request the advice of board legal counsel to evaluate further action and shall take the steps necessary for producing a final decision in compliance with subsection (1).

(b) The board may direct a special magistrate to produce a recommended decision that complies with subsection (1) based on, if necessary, a review of the entire record.

(c) The board shall retain any recommended decisions and all other records of actions under this rule section.

**Florida Statute Section 194.301 Challenge to ad valorem tax assessment.**

(1) In any administrative or judicial action in which a taxpayer challenges an ad valorem tax assessment of value, the property appraiser's assessment is presumed correct if the appraiser proves by a preponderance of the evidence that the assessment was arrived at by complying with s. 193.011, any other applicable statutory requirements relating to classified use values or assessment caps, and professionally accepted appraisal practices, including mass appraisal standards, if appropriate. However, a taxpayer who challenges an assessment is entitled to a determination by the value adjustment board or court of the appropriateness of the appraisal methodology used in making the assessment. The value of property must be determined by an appraisal methodology that complies with the criteria of s. 193.011 and professionally accepted appraisal practices. The provisions of this subsection preempt any prior case law that is inconsistent with this subsection.

(2) In an administrative or judicial action in which an ad valorem tax assessment is challenged, the burden of proof is on the party initiating the challenge.

(a) If the challenge is to the assessed value of the property, the party initiating the challenge has the burden of proving by a preponderance of the evidence that the assessed value:

1. Does not represent the just value of the property after taking into account any applicable limits on annual increases in the value of the property;

2. Does not represent the classified use value or fractional value of the property if the property is required to be assessed based on its character or use; or

3. Is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the property appraiser to comparable property within the same county.

(b) If the party challenging the assessment satisfies the requirements of paragraph (a), the presumption provided in subsection (1) is overcome, and the value adjustment board or the court shall establish the assessment if there is competent, substantial evidence of value in the record which cumulatively meets the criteria of s. 193.011 and professionally accepted appraisal practices. If the record lacks such evidence, the matter must be remanded to the property appraiser with appropriate directions from the value adjustment board or the court, and the property appraiser must comply with those directions.

(c) If the revised assessment following remand is challenged, the procedures described in this section apply.

(d) If the challenge is to the classification or exemption status of the property, there is no presumption of correctness, and the party initiating the challenge has the burden of proving by a preponderance of the evidence that the classification or exempt status assigned to the property is incorrect.

**Florida Statute Section 194.034(2)**

In each case, except if the complaint is withdrawn by the petitioner or if the complaint is acknowledged as correct by the property appraiser, the value adjustment board shall render a written decision. All such decisions shall be issued within 20 calendar days after the last day the board is in session under s. 194.032. The decision of the board must contain findings of fact and conclusions of law and must include reasons for upholding or overturning the determination of the property appraiser. Findings of fact must be based on admitted evidence or a lack thereof. If a special magistrate has been appointed, the recommendations of the special magistrate shall be considered by the board. The clerk, upon issuance of a decision, shall, on a form provided by the Department of Revenue, notify each taxpayer and the property appraiser of the decision of the board. This notification shall be by first-class mail or by electronic means if selected by the taxpayer on the originally filed petition. If requested by the Department of Revenue, the clerk shall provide to the department a copy of the decision or information relating to the tax impact of the findings and results of the board as described in s. 194.037 in the manner and form requested.

**Florida Statute Section 194.035(1)**

In counties having a population of more than 75,000, the board shall appoint special magistrates for the purpose of taking testimony and making recommendations to the board, which recommendations the board may act upon without further hearing. These special magistrates may not be elected or appointed officials or employees of the county but shall be selected from a list of those qualified individuals who are willing to serve as special magistrates. Employees and elected or appointed officials of a taxing jurisdiction or of the state may not serve as special magistrates. The clerk of the board shall annually notify such individuals or their professional associations to make known to them that opportunities to serve as special magistrates exist. The Department of Revenue shall provide a list of qualified special magistrates to any county with a population of 75,000 or less. Subject to appropriation, the department shall reimburse counties with a population of 75,000 or less for payments made to special magistrates appointed for the purpose of taking testimony and making recommendations to the value adjustment board pursuant to this section. The department shall establish a reasonable range for payments per case to special magistrates based on such payments in other counties. Requests for reimbursement of payments outside this range shall be justified by the county. If the total of all requests for reimbursement in any year exceeds the amount available pursuant to this section, payments to all counties shall be prorated accordingly. If a county having a population less than 75,000 does not appoint a special magistrate to hear each petition, the person or persons designated to hear petitions before the value adjustment board or the attorney appointed to advise the value adjustment board shall attend the training provided pursuant to subsection (3), regardless of whether the person would otherwise be required to attend, but shall not be required to pay the tuition fee specified in subsection (3). A special magistrate appointed to hear issues of exemptions, classifications, and determinations that a change of ownership, a change of ownership or control, or a qualifying improvement has occurred shall be a member of The Florida Bar with no less than 5 years' experience in the area of ad valorem taxation. A special magistrate appointed to hear issues regarding the valuation of real estate shall be a state certified real estate appraiser with not less than 5 years' experience in real property valuation. A special magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser's organization with not less than 5 years' experience in tangible personal property valuation.

A special magistrate need not be a resident of the county in which he or she serves. A special magistrate may not represent a person before the board in any tax year during which he or she has served that board as a special magistrate. An appraisal may not be submitted as evidence to a value adjustment board in any year that the person who performed the appraisal serves as a special magistrate to that value adjustment board. Before appointing a special magistrate, a value adjustment board shall verify the special magistrate's qualifications. The value adjustment board shall ensure that the selection of special magistrates is based solely upon the experience and qualifications of the special magistrate and is not influenced by the property appraiser. The special magistrate shall accurately and completely preserve all testimony and, in making recommendations to the value adjustment board, shall include proposed findings of fact, conclusions of law, and reasons for upholding or overturning the determination of the property appraiser. The expense of hearings before magistrates and any compensation of special magistrates shall be borne three-fifths by the board of county commissioners and two-fifths by the school board. When appointing special magistrates or when scheduling special magistrates for specific hearings, the board, the board attorney, and the board clerk may not consider the dollar amount or percentage of any assessment reductions recommended by any special magistrate in the current year or in any previous year.

Respectfully Submitted.

**VALUE ADJUSTMENT BOARD  
RESOLUTION NO. 2024-01**

**WHEREAS**, persons filing petitions for consideration by the Value Adjustment Board should help defray the administrative and operational costs of this Board; and,

**WHEREAS**, Chapters 194 and 196, *Florida Statutes*, authorize the imposition of certain filing fees related to petitions filed with the Value Adjustment Board of the county where the property is situated.

**NOW, THEREFORE, BE IT RESOLVED BY THE VALUE ADJUSTMENT BOARD OF HERNANDO COUNTY, FLORIDA, AS FOLLOWS:**

**Section 1.** Each petition filed with the Value Adjustment Board of Hernando County (“VAB”), as such petition is authorized to be filed pursuant to Chapter 194 or 196, *Florida Statutes*, shall be accompanied by a non-refundable filing fee of fifteen dollars (\$15.00) to be paid to the Clerk of this Board. Said fee shall be paid for each separate parcel of property, real or personal, covered by said petition, with the exception of those parcels filed in reference to contiguous, undeveloped parcels and/or a condominium, cooperative or homeowners’ association which may file a single joint petition pursuant to Chapter 194.011(3) (e) and (f), *Florida Statutes*. In instances where a single joint petition is filed, an additional fee of \$5 shall be paid for each additional parcel included on the joint petition.

**Section 2.** The filing fee(s) described in Section 1 above shall be waived for any petition filed by a petitioner who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Family Services and submitted with the petition, that the petitioner is then an eligible recipient of temporary assistance under Chapter 414, *Florida Statutes*.

**Section 3.** Notwithstanding the foregoing, no filing fee shall be required regarding any appeal filed pursuant to § 196.151, *Florida Statutes* (appeal from the denial of an application for homestead exemption), or any appeal filed pursuant to § 197.2425, *Florida Statutes* (appeal from the denial of an application for tax deferral).

ADOPTED by the Value Adjustment Board of Hernando County, Florida, during its **2024** Session, this **25th** day of **July 2024**.

**VALUE ADJUSTMENT BOARD  
HERNANDO COUNTY, FLORIDA**

**ATTEST:**

\_\_\_\_\_  
Douglas A. Chorvat, Jr.  
Clerk of Circuit Court and Comptroller

\_\_\_\_\_  
John Allocco, Chairman



# INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488P  
N. 12/09

Rule 12D-16.002  
Florida Administrative Code

Section 193.122(1), Florida Statutes

Tax Roll Year 

2	0	2	4
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The Value Adjustment Board of                     Hernando                     County has not completed its hearings and certifies on order of the Board of County Commissioners according to sections 197.323 and 193.122(1), F.S., that the

Check one.

Real Property       Tangible Personal Property

assessment roll for our county has been presented by the property appraiser to include all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. We will issue a Certification of the Value Adjustment Board (Form DR-488) under section 193.122(1) and (3), F.S., when the hearings are completed. The property appraiser will make all extensions to show the tax attributable to all taxable property under the law.

\_\_\_\_\_

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

July 25, 2024  
Date





# INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488P  
N. 12/09

Rule 12D-16.002  
Florida Administrative Code

Section 193.122(1), Florida Statutes

Tax Roll Year 

2	0	2	4
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Real Property

Tangible Personal Property

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On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. We will issue a Certification of the Value Adjustment Board (Form DR-488) under section 193.122(1) and (3), F.S., when the hearings are completed. The property appraiser will make all extensions to show the tax attributable to all taxable property under the law.

\_\_\_\_\_

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

\_\_\_\_\_  
July 25, 2024  
Date

## 2024 PTO Bulletins - VAB Attorney Review and Synopsis

- 24-01 Physician's Cert. of Total and Permanent Disability**  
Disabled person's name added to the form as synonymous with "taxpayer"
- 24-02 Repeal of Refund for Taxes for Res. Improvements Uninhabitable by Hurr. Ian/Nicole**  
FS 197.3181, DR-5002, DR-5003 repealed; FAC 12D-16.002 (forms) updated; replaced with catastrophic events
- 24-03 Tax Collections and Sales**  
Certain sections of FS 197 are amended re: tax payments, credits, and certificates
- 24-04 Real Property Recording Notification Service Exempt from Public Records**  
Personal information provided to Clerk when registering for recording notification is exempt
- 24-05 Affordable Housing Property Exemption - 2024, 2025, and 2026 Tax Rolls**  
Addresses amendments to FS 196.1978 and 196.1979 re: affordable house property exemptions
- 24-06 Tax Collector Salaries and Employee Bonuses**  
\$5K increase salary for tax collector; tax collector may budget/pay for hiring retention bonuses
- 24-07 Tentative Verification of Eligibility for Homestead Exemption**  
PAO may tentatively verify eligibility of homestead exemption for veteran or surviving spouse
- 24-08 Changes to Annual Application Requirement for Charter Schools**  
Charter school need not apply annually for tax exemption, but must promptly report a change
- 24-09 School District Advertisement Requirements for Adopting a Tentative Budget**  
May advertise on publicly accessible website per FS 50.0311
- 24-10 Tangible Personal Property Constructed/Installed by Electric Utility**  
Clarifies construction work in progress for TPP constructed/installed by electric company
- 24-11 Taxpayer Rights**  
Adds that taxpayer has the right to info. Re: why taxpayer was not entitled to homestead exemp & how taxes etc. are calc.
- 24-12 Expansion of Time Frame to Repair Damaged/Destroyed Homestead Property, Etc.**  
Time frame from 3 years to 5 years; new req. for SOH tax liens; clerical errors addressed
- 24-13 Assessment of Renewable Energy Source Devices**  
Biogas added as renewable energy source
- 24-14 Changes to Lien Notice and Back Tax Calc. for Parent/Grandparent Living Quarters**  
Notice to property owner b/f penalties/taxes/int due; benefit for self-reporting error/penalty for not; add'l PAO notice requirements
- 24-15 Changes to Lien Notice and Back Tax Cal. For Improper Homestead Exemptions**  
Notice to property owner b/f penalties/taxes/int due; benefit for self-reporting error/penalty for not; add'l PAO notice requirements
- 24-16 Homestead Exemption on Damaged/Destroyed Property**  
Time frame from 3 years to 5 years to commence repair/rebuild to continue homestead exempt.
- 24-17 Changes to Lien Notice/Back Tax Calc. for Improper Add'l Senior Homestead Exempt.**  
Notice to property owner b/f penalties/taxes/int due; benefit for self-reporting error/penalty for not; add'l PAO notice requirements
- 24-18 Changes to Lien Notice/Back Tax Calc. for Improper Homestead Exempt. For Non-FL Res.**  
Benefit for self-reporting clerical error/penalty for not; add'l PAO notice requirements



*Property Tax Oversight Informational Bulletin*  
**Physician's Certification of Total and Permanent  
Disability**

**June 17, 2024  
PTO 24-01**

Effective upon becoming law, May 7, 2024, Section 14, Chapter 2024-02, Laws of Florida (SB 74), amended section 196.101, Florida Statutes (F.S.). The amendment adds the language, "Name of totally and permanently disabled person" beneath the line for the taxpayer's name in the section of the certification where the physician states his or her professional belief that the taxpayer is totally and permanently disabled.

**Affected Rule and Form:**

The following rule and form will be affected based on the law change.

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-416, *Physician's Certification of Total and Permanent Disability*

Information about the status of the Department's rulemaking is available at <https://floridarevenue.com/rules>.

**Questions**

This bulletin is provided by the Department of Revenue for your general information. For questions, please email [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

**Reference**

The full text of the implementing law (chapter 2024-02, Laws of Florida) is available at <https://laws.flrules.org/2024/2>.

**Implementing Date**

The implementing law is effective May 7, 2024 and first applies to the 2024 tax year.



## Property Tax Oversight Informational Bulletin

### Repeal of Refund of Taxes for Residential Improvements Rendered Uninhabitable by Hurricane Ian or Hurricane Nicole

June 17, 2024  
PTO 24-02

Effective January 1, 2024, Chapter 2024-03, Laws of Florida (SB 76), **repeals section 197.3181**, Florida Statutes (F.S.), *Refund of Taxes for Residential Improvements Rendered Uninhabitable by Hurricane Ian or Hurricane Nicole*.

#### Affected Rule and Forms:

The following rule and forms will be amended or repealed based on the law change.

- Rule 12D-16.002, F.A.C., *Index to Forms*
- **Repeal Form DR-5002**, *Decision of the Value Adjustment Board Hurricane Ian or Hurricane Nicole Tax Refund*
- **Repeal Form DR-5003**, *Report of Total Reductions in Taxes from Hurricane Ian or Hurricane Nicole*

Information about the status of the Department's rulemaking is available at <https://floridarevenue.com/rules>.

#### Questions:

This bulletin is provided by the Department of Revenue for your general information. For questions, please email [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

#### Reference:

The full text of the implementing law (chapter 2024-03, Laws of Florida) is available at <https://laws.flrules.org/2024/3>.

#### Implementing Date:

The implementing law is effective January 1, 2024 and first applies to the 2024 tax year.



*Property Tax Oversight Informational Bulletin*  
**Tax Collections and Sales**

**June 17, 2024**  
**PTO 24-03**

Effective July 1, 2024, Chapter 2024-91, Laws of Florida (HB 113), amends the following subsections of Chapter 197, Florida Statutes (F.S.).

- Subsection 197.374(3), F.S., is amended to remove the requirement of a \$10 processing fee for partial payments of current year property taxes.
- Section 197.492(1), F.S., is amended to add the following situations where credit is given to certain types of tax collection accounts on the errors and insolvencies report the tax collector certifies to the board of county commissioners:
  - properties subject to federal bankruptcies.
  - properties with taxes below the minimum tax bill under s. 197.212, F.S. (<\$30).
  - properties assigned to the list of lands available for taxes.

Subsection (2) is amended to require the errors and insolvencies report to provide the inclusion of the names of the parties on whose account the credit is to be allowed, and exclude any credits given for discounts.

- Subsection 197.502(2), F.S., is amended to state the tax certificate on which a canceled tax deed application was based shall earn interest at the original bid rate of the tax certificate and remain inclusive of all tax years paid and costs associated with the tax deed application.

**Affected Rule and Form:**

The following rule and form will be affected based on the law change.

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-505, *Report of Discounts, Errors, Double Assessments, and Insolvencies*

Information about the status of the Department's rulemaking is available at <https://floridarevenue.com/rules>.

**Questions:**

This bulletin is provided by the Department of Revenue for your general information. For questions, please email [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

**Reference:**

The full text of the implementing law (chapter 2024-91, Laws of Florida), is available at <https://laws.flrules.org/2024/91>.

**Implementing Date**

The implementing law is effective July 1, 2024 and first applies to the 2024 tax year.



*Property Tax Oversight Informational Bulletin*  
**Real Property Recording Notification Service  
 Exempt from Public Records**

**June 17, 2024  
 PTO 24-04**

Effective May 6, 2024, Chapter 2024-149, Laws of Florida (CS/HB 285), amends section 28.47(5), Florida Statutes (F.S.), to exempt from disclosure under the public records law all e-mail addresses, telephone numbers, personal and business names, and parcel identification numbers submitted to the clerk of court or the property appraiser by a person registering for a recording notification service or a related service, except upon court order. This applies to information held by the clerk of court or property appraiser before, during, or after the implementation of the bill.

**Questions:**

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

**Reference:**

The full text of the implementing law (chapter 2024-149, Laws of Florida) is available at <https://laws.flrules.org/2024/149>.

**Implementing Date:**

The implementing law is effective upon becoming a law, May 6, 2024, and first applies to the 2024 tax year.



*Property Tax Oversight Informational Bulletin*  
**Affordable Housing Property Exemption**

**June 17, 2024**  
**PTO 24-05**

## **Legislative Changes Applicable to the 2024 Tax Roll**

### **Affordable Housing Property Exemption (s. 196.1978(3), F.S.): Sections 13 and 15 Chapter 2024-158 and Sections 4 and 6 Chapter 2024-188**

Effective upon becoming law, May 7, 2024, sections 13 and 15 of Chapter 2024-158 (HB 7073) and effective upon becoming law, May 16, 2024, sections 4 and 6 of Chapter 2024-188 (SB 328), Laws of Florida, amend subsection 196.1978(3), Florida Statutes (F.S.), provide clarification on certain requirements for multifamily project properties.

The amendments to subsection 196.1978(3), F.S. apply retroactively to January 1, 2024, and to the 2024 tax roll and include:

- “Newly constructed”, as defined in 196.1978(3)(a)2., F.S., is amended to mean an improvement to real property which was substantially completed within five years before the date of an applicant’s first submission of a request for a certification notice.
- The list of conditions for portions of property used for a charitable purpose to be eligible to receive a property tax exemption under 196.1978(3)(b) is amended to add portions of property that are within a newly constructed multifamily project in an area of critical state concern, as designated by s. 380.0552 or chapter 28-36, Florida Administrative Code, containing more than 10 units dedicated to housing persons or families meeting the income limitations found in s. 196.1978(3)(d).
- Direction that the property appraiser shall exempt:
  - 75 percent of the assessed value of the units in multifamily projects meeting the requirements of subsection 196.1978(3) and used to house persons or families whose annual household income is greater than 80 percent but not more than 120 percent of the median annual adjusted gross income for households within the metropolitan statistical area, or, if not within a metropolitan statistical area, within the county in which the person or family resides, and
  - From ad valorem property taxes, the units in multifamily projects meeting the requirements of subsection 196.1978(3), used to house natural persons or families whose annual household income does not exceed 80 percent of the median annual adjusted gross income for households within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides.
- When determining the value of a unit for purposes of applying an exemption, the property appraiser must include in his or her valuation the proportionate share of the residential common areas, including the land, that are attributable to the unit.
- The property appraiser shall review the application and determine whether the applicant meets all requirements of s. 196.1978(3), F.S. and is entitled to the exemption. The property appraiser may request additional information necessary to make his or her determination and grant an exemption

Bulletin PTO 24-05

June 17, 2024

Page 2 of 5

only for a property for which the Florida Housing Finance Corporation has issued a certification notice and which the property appraiser determines is entitled to an exemption.

- The Florida Housing Finance Corporation reviews a request for a certification notice and certifies whether a property meets the criteria of subsections 196.1978(3)(b) and (c). This determination by the Florida Housing Finance Corporation does not constitute a grant of an exemption or final agency action pursuant to Chapter 120, F.S.
- Units used as a transient public lodging establishment as defined in s. 509.013 are not eligible for an affordable housing exemption.

**County and Municipal Affordable Housing Property Exemption (s. 196.1979, F.S.):  
Sections 14 and 15, Chapter 2024-158 and Sections 5 and 6 of Chapter 2024-188**

Effective upon becoming law, May 7, 2024, sections 14, and 15 of Chapter 2024-158 and effective upon becoming law, May 16, 2024, sections 5 and 6 of Chapter 2024-188, Laws of Florida, amend section 196.1979, F.S. and provide clarification on certain requirements for the county and municipal affordable housing exemptions.

The amendments to section 196.1979, F.S., apply retroactively to January 1, 2024, and the 2024 tax roll and include:

- If 100 percent of the multifamily project's residential units are used to provide affordable housing meeting the requirements of s. 196.1979, F.S., up to 100 percent of the assessed value of each residential unit used to provide affordable housing may receive a property tax exemption.
- Provides that any ordinance adopted under this section must be delivered to the property appraiser and the department within 10 days after its adoption but no later than January 1 of the year such exemption will take effect.
- The property appraiser shall review the application and determine whether the applicant meets all requirements of s. 196.1979, F.S. and is entitled to the exemption. The property appraiser may request additional information necessary to make his or her determination and grant an exemption only for a property for which the local entity has certified as qualified property and which the property appraiser determines is entitled to an exemption.
- When determining the value of a unit for purposes of applying an exemption, the property appraiser must include in his or her valuation the proportionate share of the residential common areas, including the land, that are attributable to the unit.
- Subsection 196.1979(6), F.S., is created stating a property appraiser reviews each application for exemption and determines whether the applicant is entitled to the exemption. A property appraiser may request and review additional information necessary to make the determination. A property appraiser may grant an exemption only for a property for which the local entity has certified as qualified property and which the property appraiser determines is entitled to the exemption.



- Subsection 196.1979(7), F.S., is created stating that when determining the value of a unit for purposes of applying an exemption, the property appraiser must include the proportionate share of the residential common areas, including land attributable to the unit.

## **Legislative Changes Applicable to the 2025 Tax Roll**

### **Affordable Housing Property Exemption (s. 196.1978(3), F.S.): Section 16 Chapter 2024-158**

Effective July 1, 2024, Section 16 of Chapter 2024-158, Laws of Florida, creates paragraph 196.1978(3)(o), Florida Statutes (F.S.). Beginning with the 2025 tax roll, a taxing authority may elect, upon a two-thirds vote of the governing body, to adopt an ordinance or resolution not to exempt ad valorem property tax levies for certain multifamily project properties under s. 196.1978(3)(d)1.a., F.S., located in a county specified under s. 196.1978(3)(d)2., F.S.

In order to make this election, certain criteria are required to be met. The taxing authority must

- make a finding in the ordinance or resolution regarding the availability of affordable housing in the region, as specified in s. 196.1978(3)(o)2., F.S.
- advertise the ordinance or resolution pursuant to s. 50.011(1), F.S. prior to adoption, and
- provide the adopted ordinance or resolution or renewal to the property appraiser by the effective date.

The ordinance or resolution must take effect on January 1 immediately following adoption and will expire on the second January 1 after the first effective January 1, unless it is renewed prior to its expiration. A property owner of a multifamily project who received an exemption under s. 196.1978(3)(d)1.a., F.S., prior to the adoption of the ordinance or resolution may continue to receive the exemption for each subsequent, consecutive year they apply for and are granted the exemption.

## **Legislative Changes Applicable to the 2026 Tax Roll**

### **Affordable Housing Property Exemption (s. 196.1978(4), F.S.):**

#### **Section 16 Chapter 2024-158**

Effective July 1, 2024, Section 16 of Chapter 2024-158, Laws of Florida, creates paragraph 196.1978(4), F.S. Beginning with the 2026 tax roll, multi-family project property that meets the requirements of this new subsection is considered property used for a charitable purpose and is exempt from ad valorem taxation beginning the first January 1 after the property was placed into service. The multifamily project must:

- Be an improvement to land where the improvement did not previously exist or be a new improvement where an old one was removed and was substantially completed within 2 years before the first submission of an application for this exemption.
- Contain more than 70 units for affordable housing.
- Be subject to a land use agreement with the Florida Housing Finance Corporation which requires the property to be used for affordable housing for 99 years and the agreement must include a penalty for ceasing to provide affordable housing before the end of the agreement term.
- Require the property owner to submit an application to the property appraiser by March 1. The property appraiser must review the application and make a determination of eligibility and may request additional information as necessary.

The property appraiser applies the exemption to those portions of the project that provide affordable housing before certifying the tax roll to the tax collector. The exempt value of the portion of property providing affordable housing must include the proportionate share of the common areas, including the land fairly attributable to the property.

If the property appraiser determines that an exemption was received for any year or years that a person was not entitled to, the property appraiser must serve a notice of intent to record a tax lien against any property owned by that person in the county and such property must be identified in the notice. Any property owned by the taxpayer and situated in Florida is subject to any of the taxes exempted by the improper exemption, plus a penalty and interest for each year. If such an error is the result of the property appraiser's mistake or omission, no penalty or interest will be assessed.

Property receiving the affordable housing exemptions in s. 196.1978(3) or s. 196.1979, F.S. is not eligible for this exemption.

#### **Affected Rule and Form:**

The following rule and form will be affected based on the law change.

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-504AFH, *Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property*

Information about the status of the Department's rulemaking is available at <https://floridarevenue.com/rules>.

Bulletin PTO 24-05  
June 17, 2024  
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**Questions**

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

**Reference**

The full text of the implementing laws (chapter 2024-158 and chapter 2024-188, Laws of Florida) are available at <https://laws.flrules.org/2024/158> and <https://laws.flrules.org/2024/188>.

**Implementing Date**

Sections 13, 14, 15 and 16 of Chapter 2024-158 L.O.F. and sections 4, 5 and 6 of Chapter 2024-188, L.O.F. are effective upon becoming law, and are remedial and clarifying in nature and apply retroactively to January 1, 2024, and the 2024 tax roll.

Section 16 of Chapter 2024-158 L.O.F. creating subsection 196.1978(3)(o), F.S., is effective July 1, 2024, and first applies to the 2025 tax roll.

Section 16 of Chapter 2024-158 L.O.F. creating subsection 196.1978(4), F.S., is effective July 1, 2024, and first applies to the 2026 tax roll.



*Property Tax Oversight Informational Bulletin*  
**Tax Collector Salaries and Employee Bonuses**

**June 17, 2024**  
**PTO 24-06**

Effective July 1, 2024, Section 1 of Chapter 2024-90, Laws of Florida (SB 958), amends section 145.11(1), Florida Statutes (F.S.), to **increase the base salaries for county tax collectors by \$5,000 per year**. Additionally, Section 3 of Chapter 2024-90, L.O.F., created section 445.09, F.S., specifying that a county **tax collector may budget for and pay a hiring or retention bonus** to an employee if the expenditure is approved by the Department of Revenue in the tax collector's budget.

**Questions:**

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

**Reference:**

The full text of the implementing law (chapter 2024-90, Laws of Florida) is available at <https://laws.flrules.org/2024/90>.

**Implementing Date:**

The implementing law is effective July 1, 2024 and first applies to the 2024 tax year.



*Property Tax Oversight Informational Bulletin*  
**Tentative Verification of Eligibility for Homestead  
 Exemption**

**June 17, 2024  
 PTO 24-07**

Effective July 1, 2024, Chapter 2024-217, Laws of Florida (HB 1161), creates section 196.092, F.S. The law requires the Department of Revenue to provide a form that a county property appraiser may use, at their discretion, to tentatively verify the eligibility of a veteran or surviving spouse who believes they will qualify for an exemption under sections 196.081, 196.082, or 196.091, F.S., once they purchase a homestead property. Tentative verification of eligibility may only be provided after the person submits the forms, documentation, or other proof necessary to qualify for the exemption. Tentative verification of eligibility by the property appraiser is not binding on the property appraiser. Decisions by the property appraiser regarding whether to consider a request for tentative verification of eligibility for an exemption; or a person's apparent eligibility to receive an exemption or discount after submission of the forms, documentation, and other proof necessary to qualify for the relevant exemption or discount, are not subject to administrative or judicial review under chapter 194.

**Affected Rule and Form:**

The following rule and form will be affected based on the law change.

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-501V, *Tentative Eligibility Verification For Certain Exemptions*

Information about the status of the Department's rulemaking is available at <https://floridarevenue.com/rules>.

**Questions:**

This bulletin is provided by the Department of Revenue for your general information. For questions, please email [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

**Reference:**

The full text of the implementing law (chapter 2024-217, Laws of Florida) is available at <https://laws.flrules.org/2024/217>.

**Implementing Date:**

The implementing law is effective July 1, 2024 and first applies to the 2024 tax year.



*Property Tax Oversight Informational Bulletin*  
**Changes to the Annual Application Requirement  
 for Charter School Facilities**

**June 17, 2024  
 PTO 24-08**

Effective July 1, 2024, Chapter 2024-101, Laws of Florida (HB 1285), creates subsection 196.011(5), F.S., which states it is not necessary for an owner or lessee of charter school property under s. 196.1983, F.S., to annually apply for a property tax exemption. The property appraiser must be promptly notified when the use of the charter school property or the status or condition of the owner or lessee changes. If any owner or lessee of such property fails to notify the property appraiser of changes and the property appraiser determines the owner or lessee was not entitled to the exemption, back taxes are due for any year within the prior 10 years plus interest and penalties. A notice of tax lien will be recorded against any property owned by the person or entity in the county. If such person or entity no longer owns property in the county but owns property in other county or counties, a notice of tax lien can be recorded against property in other county or counties.

**Affected Rule and Form:**

The following rule and form will be affected based on the law change.

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-504CS, *Ad Valorem Tax Exemption Application and Return For Charter School Facilities*

Information about the status of the Department's rulemaking is available at <https://floridarevenue.com/rules>.

**Questions:**

This bulletin is provided by the Department of Revenue for your general information. For questions, please email [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

**Reference:**

The full text of the implementing law (chapter 2024-101, Laws of Florida) is available at <https://laws.flrules.org/2024/101>.

**Implementing Date:**

The implementing law is effective July 1, 2024 and first applies to the 2024 tax year.



*Property Tax Oversight Informational Bulletin*  
**School District Advertisement Requirements for  
 Adopting a Tentative Budget**

**June 17, 2024  
 PTO 24-09**

Effective July 1, 2024, Chapter 2024-159, Laws of Florida (SB 7002), amends subparagraph 200.065(2)(f)1., Florida Statute (F.S.), allowing each school district the option to advertise its intent to adopt a tentative budget on a publicly accessible website pursuant to section 50.0311, F.S. The term “publicly accessible website” includes a district school board’s official website if the school board website satisfies the requirements of section 50.0311, F.S. The information must be posted on the school district’s website if the district school board uses a different method of advertisement.

**Affected Rules and Form:**

The following rules and form will be affected based on law change:

- Rule 12D-17.002, F.A.C., *Definitions*
- Rule 12D-17.003, F.A.C., *Truth in Millage (“TRIM”) Compliance*
- Rule 12D-17.004, F.A.C., *Taxing Authority’s Certification of Compliance; Notification by Department*
- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-487, *Certification of Compliance*

Information about the status of the Department’s rulemaking is available at <https://floridarevenue.com/rules>.

**Questions:**

This bulletin is provided by the Department of Revenue for your general information. For questions, please email [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

**Reference:**

The full text of the implementing law (chapter 2024-159, Laws of Florida) is available at <https://laws.flrules.org/2024/159>.

**Implementing Date:**

The implementing law is effective July 1, 2024 and first applies to the 2024 tax year.



*Property Tax Oversight Informational Bulletin*

**Tangible Personal Property Constructed or  
Installed by an Electric Utility**

**June 17, 2024  
PTO 24-10**

Effective May 7, 2024, Sections 1 and 2 of Chapter 2024-158, Laws of Florida (HB 7073), amend paragraph 192.001(11)(d), F.S., clarifying the definition of construction work in progress related to items of tangible personal property constructed or installed by an electric utility. Such construction work in progress is deemed substantially complete upon the earlier of when all permits or approvals required for commercial operation have been received or approved, or one year after the construction work in progress has been connected with the preexisting, taxable, operational system or facility.

This amendment applies retroactively beginning with the 2024 property tax roll.

**Questions:**

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

**Reference:**

The full text of the implementing law (chapter 2024-158, Laws of Florida) is available at <https://laws.flrules.org/2024/158>.

**Implementing Date:**

The implementing law is effective upon becoming law and first applies to the 2024 tax year.



*Property Tax Oversight Informational Bulletin***Taxpayer Rights****June 17, 2024  
PTO 24-11**

Effective July 1, 2024, Section 3 of Chapter 2024-158, Laws of Florida (HB 7073), amends paragraph 192.0105(1)(g), F.S., to add that on property determined not to have been entitled to a homestead exemption in a prior year, the taxpayer has the right to information regarding why the taxpayer was not entitled to the exemption and how taxes, penalties, and interest are calculated.

**Questions:**

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

**Reference:**

The full text of the implementing law (chapter 2024-158, Laws of Florida) is available at <https://laws.flrules.org/2024/158>.

**Implementing Date:**

The implementing law is effective July 1, 2024.



## *Property Tax Oversight Informational Bulletin*

### **Expansion of Time Frame to Repair Damaged or Destroyed Homestead Property and Changes to Notice of Tax Lien and Back Tax Calculation for Improper Homestead Exemptions**

June 17, 2024  
PTO 24-12

#### **Expansion of Time Allotted for Changes, Additions, Improvements to Homesteads After Damage or Destruction**

Effective July 1, 2024, section 4 of Chapter 2024-158, Laws of Florida (HB 7073), amends subparagraph 193.155(4)(b)4., F.S., to expand the time frame from three years to five years that changes, additions, or improvements to homestead property must be reassessed pursuant to subsection 193.155(1), F.S., after the January 1 following damage or destruction of the homestead.

#### **New Requirements for the Notice of Intent to Record a Tax Lien on Homestead Property**

Paragraph 193.155(10)(a), F.S., is amended to provide new requirements to the property appraiser's notice of intent to record a tax lien for properties that improperly receive a homestead assessment limitation for any year within the prior 10 years. Such notice must now include information explaining why the owner is not entitled to the limitation; the years for which unpaid taxes, penalties, and interest are due; and the manner in which unpaid taxes, penalties, and interest have been calculated.

#### **Changes to the Application of Back Taxes on Property with Improper Homestead Assessment Limitations**

Paragraph 193.155(10)(b), F.S., is amended to provide a new procedure for calculating liens where a clerical error or mistake resulted in the improper receipt of an exemption or limitation. The new procedure first applies to clerical errors or mistakes beginning on the 2025 tax roll. The amendments state that no back taxes are due if a person improperly receives a homestead assessment limitation because of a clerical mistake or omission and voluntarily discloses the mistake or omission to the property appraiser. If a person does not voluntarily disclose to the property appraiser an improperly applied homestead assessment limitation on their property, back taxes shall be due for any year(s) the owner was not entitled to the limitation, beginning with the 2025 tax roll, within the five years before the property appraiser notified the owner of the mistake or omission.

The property appraiser is required to serve the owner that owes back taxes a notice of intent to record a notice of tax lien against any property owned by that person in the county. The property must be identified in the notice. The property appraiser must explain why the owner is not entitled to the limitation, the years the unpaid taxes are due, and the way the unpaid taxes are calculated. The person must be given 30 days to pay the taxes before a lien may be filed.

These amendments to s. 193.155, F.S., first apply to the 2025 property tax roll.

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June 17, 2024  
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**Affected Rules and Forms:**

The following rules and forms will be affected based on the law change:

- Rule 12D-8.0064(3), F.A.C., *Assessments; Correcting Errors in Assessments of a Homestead*
- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-501, *Original Application for Homestead and Related Tax Exemptions*  
Form DR-453, *Notice of Tax Lien for Exemptions and Assessment Limitations*

Information about the status of the Department's rulemaking is available at <https://floridarevenue.com/rules>.

**Questions**

This bulletin is provided by the Department of Revenue for your general information. For questions, please email [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

**Reference**

The full text of the implementing law (chapter 2024-158, Laws of Florida) is available at <https://laws.flrules.org/2024/158>.

**Implementing Date**

The implementing law is effective July 1, 2024, and first applies to the 2025 property tax roll.



*Property Tax Oversight Informational Bulletin*  
**Assessment of Renewable Energy Source Devices**

**June 17, 2024**  
**PTO 24-13**

Effective July 1, 2024, Section 5, Chapter 2024-158, Laws of Florida (HB 7073), amends subsection 193.624(1), F.S., to add that **biogas as defined in s. 366.91, F.S. is a renewable energy source**. Paragraph 193.624(1)(n), F.S., is created to list the kinds of biogas equipment that can be assessed as a renewable energy source device. Language is added to clarify that a renewable energy source device does not include when the device is interconnected to a natural gas pipeline or distribution system.

**Questions:**

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

**Reference:**

The full text of the implementing law (chapter 2024-158, Laws of Florida) is available at <https://laws.flrules.org/2024/158>.

**Implementing Date:**

The implementing law is effective July 1, 2024, and first applies to the 2025 tax year.



*Property Tax Oversight Informational Bulletin*

**Changes to the Lien Notice and Back Tax Calculation for Improper Reductions to Assessments for Parent or Grandparent Living Quarters**

June 17, 2024  
PTO 24-14

Effective July 1, 2024, section 7 of Chapter 2024-158, Laws of Florida (HB 7073), first applies to the 2025 property tax roll and amends subsection 193.703(7), F.S. to require that before the property appraiser can file a lien against a property owner for an improper reduction in their assessment for parent or grandparent living quarters, the owner must be given 30 days to pay the taxes, penalties, and interest. The lien is subject to s. 196.161(3), F.S.

The amendments to s. 193.703(7), F.S. provide a new procedure calculating liens where a clerical error or mistake resulted in the improper receipt of an exemption or limitation. The new procedure applies with clerical errors or mistakes beginning on the 2025 tax roll.

- If a person receives the reduction in assessed value because of a clerical mistake or omission and voluntarily discloses such error to the property appraiser, no back taxes are due.
- If the person does not voluntarily disclose to the property appraiser the improper reduction to their assessment due to a clerical mistake or omission back taxes are due for any year(s) the owner was not entitled to the limitation, beginning with the 2025 tax roll within the five years before the property appraiser notified the owner of the mistake or omission.
- If back taxes are due, the property appraiser must inform the owner with a notice of intent to record a tax lien against any property owned by that person in the county and include with the notice information the property appraiser's explanation why the owner is not entitled to the limitation; the years for which the unpaid taxes are due, and the way in which unpaid taxes have been calculated.

**Affected Rule and Form:**

The following rule and form will be affected based on the law change.

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-501PGP, *Original Application for Assessment Reduction for Living Quarters of Parents or Grandparents*

Information about the status of the Department's rulemaking is available at <https://floridarevenue.com/rules>

**Questions:**

This bulletin is provided by the Department of Revenue for your general information. For questions, please email [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com)

**Reference:**

The full text of the implementing law (chapter 2024-158, Laws of Florida) is available at <https://laws.flrules.org/2024/158>.

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**Implementing Date:**

The implementing law is effective July 1, 2024, and first applies to the 2025 property tax roll.



*Property Tax Oversight Informational Bulletin*

**Changes to the Lien Notice and Back Tax  
Calculation for Improper Homestead Exemptions**

**June 17, 2024  
PTO 24-15**

Effective July 1, 2024, section 9 of Chapter 2024-158, Laws of Florida (HB 7073), first applies to the 2025 property tax roll and amends subsection 196.011(9), F.S., to provide that before the property appraiser can file a lien against a property owner for an improperly received homestead exemption, the person or entity must be given 30 days to pay the back taxes.

The amendments to s. 196.011(9)(b), F.S., provide a new procedure for calculating liens where a clerical error or mistake resulted in the improper receipt of an exemption or limitation. The new procedure applies with clerical errors or mistakes beginning on the 2025 tax roll.

- The taxpayer may not be assessed a penalty or interest if a homestead exemption is granted because of a clerical mistake or omission by the property appraiser.
- No back taxes are due if the person receives the exemption because of a clerical mistake or omission and voluntarily discloses the error to the property appraiser.
- If the person does not voluntarily disclose the error before the property appraiser notifies the owner of the mistake or omission, back taxes are due for any year(s) the owner was not entitled to the exemption beginning with the 2025 tax roll within the five years before the property appraiser notified the owner of the mistake or omission.
- If back taxes are due, the property appraiser must inform the owner with a notice of intent to record a notice of tax lien against any property owned by that person in the county. The property must be identified in the notice. The property appraiser must explain why the owner is not entitled to the exemption, the years the unpaid taxes are due, and the way unpaid taxes are calculated. The person must be given 30 days to pay the taxes before a lien may be filed.

**Affected Rule and Form:**

The following rule and form will be affected based on the law change.

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-501, *Original Application for Homestead and Related Tax Exemptions*

Information about the status of the Department's rulemaking is available at <https://floridarevenue.com/rules>.

**Questions**

This bulletin is provided by the Department of Revenue for your general information. For questions, please email [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

**Reference**

The full text of the implementing law (chapter 2024-158, Laws of Florida) is available at <https://laws.flrules.org/2024/158>.

**Implementing Date**

The implementing law is effective July 1, 2024, and first applies to the 2025 property tax roll.

**Property Tax Oversight Informational Bulletin****Homestead Exemption on Damaged or Destroyed Property****June 17, 2024  
PTO 24-16**

Effective July 1, 2024, section 10 of Chapter 2024-158, Laws of Florida (HB 7073) first applies to the 2025 property tax roll and amends subsection 196.031(7), F.S. to **expand the time frame from three years to five years from the January 1 following a property's damage or destruction,** that a property owner has to commence repair or rebuilding of the property, in order for the property owner to continue to claim homestead exemption.

**Questions**

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

**Reference**

The full text of the implementing law (chapter 2024-158, Laws of Florida) is available at <https://laws.flrules.org/2024/158>.

**Implementing Date**

The implementing law is effective July 1, 2024, and first applies to the 2025 property tax roll.





*Property Tax Oversight Informational Bulletin*

**Changes to Lien Notice and Back Tax Calculation  
for Improper Receipt of the Additional Senior  
Homestead Exemption**

**June 17, 2024  
PTO 24-17**

Effective July 1, 2024, Section 11 of Chapter 2024-158, Laws of Florida (HB 7073), first applies to the 2025 tax roll and amends section 196.075(9), F.S. to provide that if a person erroneously receives the additional homestead exemption for persons 65 and older, before the property appraiser files a lien against the property, the owner must be given 30 days to pay the taxes, penalties, and interest. The lien is subject to s. 196.161(3), F.S.

The amendments to s. 196.075, F.S., provide a new procedure for calculating liens where a clerical error or mistake resulted in improper receipt of an exemption or limitation. The new procedure applies with clerical errors or mistakes beginning on the 2025 tax roll.

- No back taxes are due if the person receives the additional senior homestead exemption because of a clerical mistake or omission and voluntarily discloses the error to the property appraiser.
- If the person does not voluntarily disclose the error to the property appraiser before the property appraiser notifies the owner of the mistake or omission, back taxes are due for any year(s) the owner was not entitled to the limitation beginning with the 2025 tax roll within the five years before the property appraiser notified the owner of the mistake or omission.
- If back taxes are due, the property appraiser must inform the owner with a notice of intent to record a tax lien against any property owned by that person in the county and include with the notice information an explanation why the owner is not entitled to the additional exemption, the years for which unpaid taxes are due, and the way the unpaid taxes have been calculated.

### Questions

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

### Reference

The full text of the implementing law (chapter 2024-158, Laws of Florida) is available at <https://laws.flrules.org/2024/158>.

### Implementing Date

The implementing law is effective July 1, 2024, and first applies to the 2025 property tax roll.



*Property Tax Oversight Informational Bulletin*  
**Changes to Lien Notice and Back Tax Calculation  
 for Improper Homestead Exemptions for Non-  
 Florida Permanent Residents**

**June 17, 2024  
 PTO 24-18**

Effective July 1, 2024, section 12 of Chapter 2024-158, Laws of Florida (HB 7073), first applies to the 2025 property tax roll and amends subsection 196.161(1)(b)1., F.S., to add that if a non-Florida permanent resident improperly receives a homestead exemption, the property appraiser must include information with the notice of intent to record a tax lien an explanation why the owner is not entitled to the homestead exemption; the years unpaid taxes, penalties, and interest are due; and how unpaid taxes, penalties, and interest have been calculated.

The amendments to subparagraph 196.161(1)(b)2., F.S., provide a new procedure for calculating liens where a clerical error or mistake resulted in the improper receipt of an exemption or limitation. The new procedure applies with clerical errors or mistakes beginning on the 2025 tax roll.

- No back taxes are due if the person receives the homestead exemption because of a clerical mistake or omission and voluntarily discloses the error to the property appraiser.
- If the person does not voluntarily disclose the error to the property appraiser before the property appraiser notifies the owner of the mistake or omission, back taxes are due for any year(s) the owner was not entitled to the limitation beginning with the 2025 tax roll within the five years before the property appraiser notified the owner of the mistake or omission.
- If back taxes are due, the property appraiser must inform the owner with a notice of intent to record a tax lien against any property owned by that person in the county, and the property must be identified in the notice. The property appraiser must also include an explanation why the owner is not entitled to the limitation, the years for which unpaid taxes are due, and the way the unpaid taxes have been calculated.

### Questions

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

### Reference

The full text of the implementing law (chapter 2024-158 Laws of Florida) is available at <https://laws.flrules.org/2024/158>.

### Implementing Date

The implementing law is effective July 1, 2024, and first applies to the 2025 property tax roll.

**HERNANDO COUNTY VALUE ADJUSTMENT BOARD  
GENERAL INFORMATION  
FLORIDA'S PROPERTY TAX SYSTEM  
RESPECTIVE ROLES WITHIN THIS SYSTEM,  
TAXPAYER OPPORTUNITIES TO PARTICIPATE IN THE SYSTEM,  
AND PROPERTY TAXPAYER RIGHTS**

The following items include general information on Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights:

- 1) The following illustrates Florida's Property Tax System, which provides a general idea of the respective roles within Florida's Property Tax System:
  - a. **Property Tax Base**
    - i. **Property Appraisers** - Florida's Constitution requires property appraisers to establish the property tax base for their county annually. In doing so, property appraisers determine the just, or market, value of each parcel of property as of January 1 of each year. Then, they apply all valid exemptions, classifications and assessment limitations to determine each property's taxable value, or relative tax burden. The property appraiser does not determine the property tax rate or the amount of property taxes levied.
    - ii. **Department of Revenue** - The Department reviews the property tax rolls of each county in July and August of every year. These reviews are conducted to ensure the tax base established by the property appraiser is equitable, uniform, and in compliance with Florida law. The Department also reviews and approves each property appraiser's annual budget.
  - b. **Property Tax Rates**
    - i. **Locally Elected Officials** - Florida has more than 640 local governments that levy a property tax. These include cities, counties, school boards, and special districts. Each year, usually in August and September, locally elected officials in each jurisdiction set a millage, or tax, rate for the upcoming fiscal year, usually beginning on October 1. Millage rates for each jurisdiction are uniform across all property types.
    - ii. **Department of Revenue** - The Department ensures that local government millage rates do not exceed state-mandated caps. In addition, the Department confirms that local governments properly and timely send notices and advertise public hearings to adopt millage rates and annual budgets.
  - c. **Annual Truth-in-Millage (TRIM) Notice**
    - i. **Property Appraisers and Locally Elected Officials** - In August, the property appraiser sends each property owner a Notice of Proposed Property Taxes, or TRIM notice. This notice contains the property's value on January 1, the millage rates proposed by each local government, and an estimate of the amount of property taxes owed based on the proposed millage rates. The date, time, and location of each local government's budget hearing are also provided on the notice. This provides property owners the opportunity to attend the hearings and comment on the millage rates before approval.
    - ii. **Department of Revenue** - The Department verifies that the information supplied to property owners is accurate and in compliance with Florida Truth-in-Millage requirements.
  - d. **Appeals Process**
    - i. **Value Adjustment Boards** - Each county has a five-member value adjustment board, which hears and rules on challenges to a property's assessment, classification, or exemptions. The value adjustment board is independent from the property appraiser and tax collector. Value adjustment boards cannot change the millage, or property tax, rates adopted by local governments.
    - ii. **Department of Revenue** - The Department provides annual training to value adjustment boards. The Department also issues mandatory procedures and forms in order to promote fair, impartial, and uniform hearings for all taxpayers.
  - e. **Billing and Payment**
    - i. **Tax Collectors** - Following the adoption of millage rates by local governments, county tax collectors send annual property tax bills, usually in late October or early November. Full payment is due by the following March 31. Discounts of up to four percent are given for early payment.
    - ii. **Department of Revenue** - The Department provides training and certification to tax collectors and their staff in order to promote uniform and cost-effective tax collection practices. The Department also reviews and approves the annual budgets of most tax collectors.

**f. Collections and Refunds**

- i. **Tax Collectors** - If a property tax bill is not paid by the following March 31, the tax collector sells a tax certificate on that property in order to collect the unpaid taxes. A tax deed may be sold if the property owner has not paid all back taxes, interest, and fees within two years. Tax collectors also process and issue refunds for overpayment of property taxes.
- ii. **Department of Revenue** - The Department assists those who have questions about the local property tax process. The Department also reviews property tax refunds of \$2,500 or more to verify they were issued in accordance with Florida law.

- g. **Funding of Public Education and Local Services** - The tax collector distributes property taxes to the local governments and taxing authorities. Roughly, 50 percent of Florida's public education funding and 30 percent of its local government revenues come from property taxes.

2) Florida Taxpayer Rights concerning value adjustment board procedures are enumerated in Florida Administrative Code Section 12D-9.001, and include:

- (a) The right to be notified of the assessment of each taxable item of property in accordance with the notice provisions set out in Florida Statutes for notices of proposed property taxes;
- (b) The right to request an informal conference with the property appraiser regarding the correctness of the assessment or to petition for administrative or judicial review of property assessments. An informal conference with the property appraiser is not a prerequisite to filing a petition for administrative review or an action for judicial review;
- (c) The right to file a petition on a form provided by the county that is substantially the same as the form prescribed by the department or to file a petition on the form provided by the department for this purpose;
- (d) The right to state on the petition the approximate time anticipated by the taxpayer to present and argue his or her petition before the board;
- (e) The right to authorize another person to file a board petition on the taxpayer's property assessment;
- (f) The right, regardless of whether the petitioner initiates the evidence exchange, to receive from the property appraiser a copy of the current property record card containing information relevant to the computation of the current assessment, with confidential information redacted. This includes the right to receive such property record card when the property appraiser receives the petition from the board clerk, at which time the property appraiser will either send the property record card to the petitioner or notify the petitioner how to obtain it online;
- (g) The right to be sent prior notice of the date for the hearing of the taxpayer's petition by the value adjustment board and the right to the hearing within a reasonable time of the scheduled hearing;
- (h) The right to reschedule a hearing a single time for good cause, as described in this chapter;
- (i) The right to be notified of the date of certification of the county's tax rolls;
- (j) The right to represent himself or herself or to be represented by another person who is authorized by the taxpayer to represent the taxpayer before the board;
- (k) The right, in counties that use special magistrates, to a hearing conducted by a qualified special magistrate appointed and scheduled for hearings in a manner in which the board, board attorney, and board clerk do not consider any assessment reductions recommended by any special magistrate in the current year or in any previous year;
- (l) The right to have evidence presented and considered at a public hearing or at a time when the petitioner has been given reasonable notice;
- (m) The right to have witnesses sworn and to cross-examine the witnesses;
- (n) The right to be issued a timely written decision within 20 calendar days of the last day the board is in session pursuant to Section 194.034, F.S., by the value adjustment board containing findings of fact and conclusions of law and reasons for upholding or overturning the determination of the property appraiser or tax collector;
- (o) The right to advertised notice of all board actions, including appropriate narrative and column descriptions, in brief and nontechnical language;
- (p) The right to bring an action in circuit court to appeal a value adjustment board valuation decision or decision to disapprove a classification, exemption, portability assessment difference transfer, or to deny a tax deferral or to impose a tax penalty;

- (q) The right to have federal tax information, ad valorem tax returns, social security numbers, all financial records produced by the taxpayer and other confidential taxpayer information, kept confidential; and,
- (r) The right to limiting the property appraiser's access to a taxpayer's records to only those instances in which it is determined that such records are necessary to determine either the classification or the value of taxable non-homestead property.
- 3) As a property owner:
- a. You have the right to appeal:
    - i. The property appraiser's assessment of your property's value
    - ii. A denial of your application for an exemption such as homestead, veterans, or senior citizen.
    - iii. A denial of your application for property classification such as agricultural or historic.
    - iv. A denial of your application for tax deferral.
    - v. A determination that a change of ownership under s. 193.155(3), a change of ownership or control under s. 193.1554(5) or s. 193.1555(5), or a qualifying improvement under s. 193.1555(5), has occurred.
  - b. You may do any or all of the following:
    - i. File a petition with your local value adjustment board (VAB).
    - ii. File a lawsuit in circuit court.
    - iii. Ask for an informal conference with your county property appraiser\*\* to discuss your value or application for a property exemption or classification. By having an informal conference, you may be able to settle the issue without going to a hearing or going to court. At this informal conference, you may:
      1. Bring any documentation you have that may support a change in your assessment or eligibility for an exemption or property classification.
      2. Ask the property appraiser to present facts that support his or her assessment of your property or the denial of an application for an exemption or classification.

\*\*Having an informal conference with the property appraiser does not extend your deadline to file a petition with the value adjustment board.
- 4) The VAB is charged with the duty of hearing all petitions filed with the VAB; in Hernando County, Special Magistrates are appointed to hold hearings and issue recommendations to the VAB on all petitions not withdrawn or settled.
- 5) The VAB Clerk handles the administrative functions of the VAB.
- 6) The VAB Attorney is hired to represent and counsel the VAB with regards to VAB functions and responsibilities.
- 7) The VAB is comprised of two county commissioners, one school board member, one citizen member appointed by the Board of County Commissioners who owns homestead property in Hernando County, and one citizen member appointed by the school board who owns a business occupying commercial space located within the Hernando County school district.
- 8) Other than filing a petition, a taxpayer also has the opportunity to participate in the system by:
- a. Appearing at a hearing or witnessing hearings (all are public).
  - b. Appearing at VAB meetings (all are public and public comment is permitted during all meetings).
  - c. Participating in rule development and training development handled by the Department of Revenue.

This information is provided for general informational purposes only and does not contain all information necessary to fully understand the VAB process. More information may be found online by choosing "Value Adjustment Board" at the Hernando County Clerk's website: <https://www.hernandoclerk.com/value-adjustment-board>



## PETITIONS TO THE VALUE ADJUSTMENT BOARD

Exhibit "N.1"

If you disagree with the Property Appraiser's valuation on your property, the Property Appraiser denied your application for an exemption or property classification, or the Tax Collector denied your application for homestead tax deferral, you have the right to file an appeal with the Value Adjustment Board.

### Value Adjustment Boards

Each county has a Value Adjustment Board with five members who hear and decide petitions. The Value Adjustment Board consists of two members of the county governing board, one school board member, and two citizen members.

Since Hernando County has a population of more than 75,000, Special Magistrates conduct the hearings and recommend decisions to the Value Adjustment Board. Special Magistrates are professionals qualified in property valuation, exemptions or classifications.

### When to File Your Petition

For valuation appeals, you must file a petition with the Value Adjustment Board Clerk within 25 days of the mailing of the Notice of Proposed Property Taxes (or TRIM Notice) by the Property Appraiser. These notices are usually mailed to taxpayers in mid-August, but may vary by county.

For exemption or classification appeals, you must file a petition with the Value Adjustment Board Clerk within 30 days of the date the denial notice was mailed by the Property Appraiser. These notices are usually mailed in June, but may vary by county.

For tax deferral appeals, you must file a petition within 30 days after the mailing of the notice of disapproval.

The Value Adjustment Board charges a \$15 fee for filing a petition. In certain instances where a single, joint petition is filed on contiguous or substantially similar parcels, an additional \$5 fee shall be charged for each added parcel included on the joint petition. **All filing fees are non-refundable.**

### After You File Your Petition

After you file a petition with the Value Adjustment Board, and at least 25 days before your hearing, you will receive a notice with the date, time and location of your hearing. Each party is entitled to reschedule a hearing one time, for good cause ONLY, by submitting a written request to the Value Adjustment Board Clerk before your scheduled hearing.

### Payment of Taxes

Florida law requires the VAB to deny a petition if the taxpayer does not make a required payment before the taxes become delinquent, usually on April 1. For an assessment or portability appeal, you are required to make a payment of at least 75% of your ad valorem taxes. For an appeal of classification, exemption, or whether an improvement was substantially complete on January 1, you must make a good faith payment of the taxes you believe you owe. These requirements do not apply to a denial of tax deferral. Additional information can be found on the VAB page of the Clerk's website at [www.hernandoclerk.com](http://www.hernandoclerk.com)

### Exchange of Evidence

Please see the Exchange of Evidence Informational Notice.

### At the Hearing

You may represent yourself at the hearing. Hearings before a Value Adjustment Board or Special Magistrate are not proceedings that require an attorney or agent. However, depending on the complexity or value of your property, you may want an attorney or tax agent to represent you.

You or the Property Appraiser may ask that all witnesses be sworn in at the time of your hearing.

You and the Property Appraiser's Office will have an opportunity to present evidence to the Special Magistrate. Be prepared to submit a copy of all evidence previously presented to the Property Appraiser to the Special Magistrate. There will be no bias toward or against either party. The hearing schedule will be followed as closely as possible without interfering with each party's right to be heard.

If your hearing has not started within two hours after it was scheduled, you are not required to wait. Tell the clerk that you are leaving and the clerk will reschedule your hearing.

### After the Hearing

The Special Magistrate will submit a recommendation to the Value Adjustment Board which will meet to make final decisions. The Value Adjustment Board Clerk will provide you with a copy of the recommendation and will notify you of the date, time, and place that the board will make its final decision. All meetings are open to the public.

The Value Adjustment Board Clerk will notify you in writing of the final decision of the Value Adjustment Board.

Pursuant to Florida Administrative Code 12D-9.025(4)(a) and Florida Statutes, Chapter 194.034(1)(c), no evidence shall be considered by the Board or Special Magistrate except when presented and admitted during the time scheduled for the petitioner's hearing.

You may file a lawsuit in Circuit Court if you do not agree with the decision of the Value Adjustment Board.

**Value Adjustment Board processes are governed by Florida Statutes, Chapter 194 and Florida Administrative Code, Chapters 12D-9 and 12D-10.**

#### **Value Adjustment Board Contact Information**

20 N Main St, Room 362

Brooksville, FL 34601

(352) 754-4970

Email: [vab@hernandoclerk.org](mailto:vab@hernandoclerk.org)

Website: [www.hernandoclerk.com](http://www.hernandoclerk.com)

#### **Property Appraiser Contact Information**

201 Howell Avenue, Suite 300

Brooksville, FL 34601

(352) 754-4190

Email: [pa-vab@hernandocounty.us](mailto:pa-vab@hernandocounty.us)

Website: <https://www.hernandopa-fl.us/PAWebSite/>



# Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller - Hernando County  
20 N. Main Street, Room 362, Brooksville, FL 34601 - (352) 754-4970

## EXCHANGE OF EVIDENCE

Pursuant to Florida Statutes, Chapter 194.011(4)(a) and Florida Administrative Code, Chapter 12D-9, the exchange of evidence is between the **Petitioner and the Property Appraiser only!** You will need to submit your evidence to the **Property Appraiser** at least **15 days prior** to your hearing date.

**DO NOT SUBMIT YOUR EVIDENCE TO THE CLERK.  
THE CLERK IS UNABLE TO ACCEPT YOUR EVIDENCE.**

**Please submit all evidence directly to the Property Appraiser's Office:**

Hernando County Property Appraiser,  
201 Howell Avenue, Suite 300, Brooksville, FL 34601  
Phone: 352-754-4190  
Fax: 352-754-4198  
Email address: [pa-vab@hernandocounty.us](mailto:pa-vab@hernandocounty.us)

**EVIDENCE TO BE SUBMITTED ON THE DAY OF YOUR HEARING**

Although you have already submitted your evidence to the Property Appraiser, in order for your evidence to be considered, you will also need to bring your evidence with you to the hearing and submit your evidence directly to the Special Magistrate on the day of your hearing. Please do not to submit your evidence to the Clerk. The Clerk is unable to accept your evidence.

**EXCEPTION:**

**If You are Unable to Attend Your Hearing In Person**

An exception will be made if you are unable to attend the hearing in person but wish for your evidence to be considered in your absence. In this case only, the VAB Clerk will hold your evidence and present it to the Special Magistrate on the day of your scheduled hearing.

Please only provide evidence to the VAB Clerk only if you are unable to attend your hearing in person. The VAB Clerk will not be responsible for making any copies of your evidence, the VAB Clerk will only provide the Special Magistrate and Property Appraiser with the evidence packet in the exact form and quantity as it was provided to the VAB Clerk.

Please keep in mind that although you may have submitted some evidence to the Property Appraiser, if the Property Appraiser asks for evidence in writing before the hearing but you refuse to provide it, the evidence cannot be used during the hearing. If you wish to receive a copy of the Property Appraiser's evidence, you must first submit your evidence to the Property Appraiser at least 15 days prior to your hearing **AND** request a copy of the Property Appraiser's evidence in writing. If you have submitted your evidence at least 15 days prior to your hearing and requested in writing that the Property Appraiser provide their evidence to you, the Property Appraiser must provide the information at least 7 days before the hearing. If the Property Appraiser does not provide the information at least 7 days before the hearing, your hearing will be rescheduled upon request.



# Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller - Hernando County  
20 N. Main Street, Room 362, Brooksville, FL 34601 - (352) 754-4970

## TELEPHONIC HEARINGS POLICY

The following procedures must be followed to participate telephonically in any hearing before the Hernando County Value Adjustment Board (VAB) Special Magistrate. These local policies and procedures do not change, extend or shorten statutory evidence exchange requirements. All parties must comply with statutory evidence exchange requirements, and the local procedures set forth herein are for the production of evidence to VAB Administration only, and only for matters where telephonic hearings have been permitted.

1. A request to participate telephonically must be received by the VAB no later than **THREE (3) BUSINESS DAYS PRIOR TO THE SCHEDULED HEARING DATE** to allow sufficient time to obtain the necessary approvals. The request must be submitted on the local VAB form, available at the VAB link on the Clerk's website at: <http://www.hernandoclerk.com/value-adjustment-board> and e-mailed to [VAB@HernandoClerk.org](mailto:VAB@HernandoClerk.org); or mail to Hernando County Value Adjustment Board, 20 N. Main St., Room 362, Brooksville, Florida 34601; or fax to (352) 754-4239. **By requesting a telephonic hearing, a party expressly agrees to the following procedures set forth below.**
2. Telephonic hearings will be scheduled only under the following circumstances:
  - a) The telephonic hearing is requested for fewer than ten (10) petitions, and **either**
    1. The petitioner's residence or place of business is more than 450 miles from the hearing location, **OR**
    2. The petitioner has a valid medical reason that does not allow him/her to be physically present.
3. Upon receipt of the request for a telephonic hearing, so long as said request is granted, the VAB Clerk will provide the parties with procedures for telephonic hearings and will provide the party requesting a telephonic hearing with the telephone number to the Hearing Room in which the hearing will be held.
  - a) Any and all parties and witnesses must appear in person, in the VAB Hearing Room, at the time of the scheduled telephonic hearing, unless a specific and timely request is made, in writing to the VAB Clerk, to appear by telephone.
  - b) The party requesting a telephonic hearing shall call the Hearing Room at the time designated on their revised hearing notice.
  - c) Remote parties (parties not personally present in the hearing room) shall not use a speaker phone during the telephonic hearing, as this may interfere with the recording of the hearing; clarity is of the utmost importance.
  - d) If more than one party or witness is participating telephonically, parties shall identify themselves each time they speak so that all parties will know who is addressing the Special Magistrate at all times.
  - e) The Special Magistrate will conduct all telephonic hearings according to Florida law and Florida Administrative Code 12D-9 and 12D-10.
  - f) If a petitioner requests a telephonic hearing, the petitioner is still required to follow the sections of the Florida Statutes and the Florida Administrative Code which apply to the exchange of evidence. **All Evidence must be MAILED to the VAB Clerk at the address above. The VAB Clerk cannot accept evidence via e-mail.**
  - g) The party requesting a telephonic hearing must also specify in their request whether any witnesses will be presenting evidence, and whether said witnesses will be appearing by telephone or in person.
  - h) Any and all parties and/or witnesses appearing by telephone for a VAB hearing must be sworn in at the commencement of the hearing by a notary public, and an affidavit affirming the same must be submitted to the VAB Clerk after the hearing, via email, **no later than the end of the next business day**. All original affidavit documentation must be mailed to the VAB Clerk, via U.S. Mail or express courier, within seven (7) calendar days after the hearing. A separate affidavit must be supplied for each party and/or witness appearing by telephone. Affidavits for such purpose are provided on the VAB Clerk's website at <http://www.hernandoclerk.com/value-adjustment-board>. The failure to provide the affidavit(s) required herein shall result in the testimony provided by the remote attendees to be inadmissible.





# Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller - Hernando County  
20 N. Main Street, Room 362, Brooksville, FL 34601 - (352) 754-4970

## HERNANDO COUNTY VALUE ADJUSTMENT BOARD REQUEST FOR TELEPHONIC HEARING

Hearing Location: County Commission Chambers, Room 160, 20 N. Main St., Brooksville, Florida 34601

Petition No(s): \_\_\_\_\_ Original Hearing Date/Time: \_\_\_\_\_

<b>TAXPAYER/AGENT INFORMATION</b>
Name: _____
Residence Address/Place of Business Physical Location: _____ _____
Telephone: _____ Email: _____
<b>COMPLETE ALL THAT APPLY</b>
Names of the parties/witnesses that will <b>participate telephonically</b> at the hearing: _____ _____ _____
Names of the parties/witnesses that will <b>appear in person</b> at the hearing: _____ _____ _____

**By signing this request form, I understand and agree to the following:**

- I will have a notary present at my telephonic hearing to administer an oath and complete my Affidavit(s)
- Telephonic hearings are requested for fewer than ten (10) petitions
- Petitioner's residence or place of business is more than 450 miles from the hearing location (or) Petitioner has a valid medical reason that does not allow him/her to be physically present.
- Any and all evidence that the Taxpayer/Agent wishes to have considered at the hearing has been or will be exchanged with the Property Appraiser pursuant to Florida law **AND** one (1) additional **HARD COPY** of any such exchanged evidence will be **MAILED** to the VAB Clerk no later than seven (7) days prior to the corresponding hearing at the address indicated below. **The VAB Clerk cannot accept evidence via e-mail.**
- All other conditions described in the Hernando County Value Adjustment Board Telephonic Hearing Procedures are available at the Value Adjustment Board link at the Clerk's website: <http://hernandoclerk.com/value-adjustment-board>

\_\_\_\_\_  
Taxpayer/Agent (**Circle One**) Signature                      Printed Name                      Date

**Request for Telephonic Hearing must be received by the VAB clerk no later than three (3) business days prior to the scheduled hearing date. Requests may be mailed to address above; or e-mailed to [VAB@HernandoClerk.org](mailto:VAB@HernandoClerk.org); or faxed to (352) 754-4239**

\*These local policies and procedures do not change, extend or shorten statutory evidence exchange requirements.

All parties must comply with statutory evidence exchange requirements, and the local procedures set forth herein are for the production of evidence to VAB Administration only, and only for matters where telephonic hearings have been permitted



# Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller - Hernando County  
20 N. Main Street, Room 362, Brooksville, FL 34601 - (352) 754-4970

## Hernando County Value Adjustment Board Telephonic Hearing Sworn Affidavit

Petition Number: \_\_\_\_\_

I hereby swear and affirm that all statements made by me, \_\_\_\_\_, party/witness (Circle One) in the above referenced Hernando County Value Adjustment Board Petition, were the truth and nothing but the truth, during the telephonic hearing held in the Value Adjustment Board Hearing Room, on \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ a.m./p.m. for the above referenced Hernando County Value Adjustment Board Petition.

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

### ACKNOWLEDGEMENT

State of \_\_\_\_\_ County of \_\_\_\_\_

Before me, the undersigned authority, personally appeared \_\_\_\_\_, who produced \_\_\_\_\_ as identification, or who is personally known to me, and who by me was duly sworn, states that his/her testimony during the hearing for above referenced Hernando County Value Adjustment Board Petition was the truth and nothing but the truth.

In witness my hand and official seal this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Notary Public (SEAL)

**This original notarized document must be submitted by e-mail to [VAB@HernandoClerk.org](mailto:VAB@HernandoClerk.org) after the hearing, no later than the end of the next business day.**

**This original document must also be mailed to the address below within seven (7) days of the hearing date:  
Hernando County Value Adjustment Board  
20 N. Main Street, Rm 362  
Brooksville, Florida 34601**

# Hernando County VAB – Late File/Good Cause Review – 2023

Petition Number	23-365
Filing Date	Petition states 3/21/24 VAB rec'd complete on 4/18/24 Forwarded to VAB Designee 4/23/24 after 5pm
Review Date	4/30/24 – VAB Counsel had surgery 4/24/24 and was on bedrest
Accept/Reject	Reject
Explanation	<p>This petition was dated 3/21/24, but not received complete by VAB Administration until 4/18/24. VAB Administration did not provide this matter to VAB Counsel for review until 4/23/24 after 5:00 pm, and VAB Counsel had surgery on 4/24/24 with a medical leave thereafter. This matter is being reviewed as early as possible. The deadline for filing this VAB petition in Hernando County was 9/8/23. Additionally, all hearings have concluded for the current VAB cycle and the Hernando County VAB held its 2023 Final Meeting on 3/15/24. This petition is severely untimely filed, and petitioner must submit a good cause statement in order for this petition to be considered for acceptance. Petitioner submitted a good cause statement on 4/18/24, after much prompting from VAB Administration, advising that petitioner's mail and mailbox had been tampered with, that petitioner did not receive any notice with regards to the assessment of the property, and that petitioner was not aware of the increase in taxes. Petitioner did not provide any documentation proving the reporting of the alleged mail tampering. Petitioner did advise that petitioner was made aware of the mail tampering issues in October, 2023, and petitioner addressed the issue at that time by installing a locking mailbox. VAB Counsel attempted to review the TrIM notice from the PAO website to verify the TrIM mailing address, but the website was not operational due to a department-wide problem. The allegation of failure to receive a TrIM notice is not, by itself, good cause for a late filed petition. Further, if the PAO has incorrect addressing information, it is the responsibility of the taxpayer/petitioner to provide accurate addressing information to the PAO. VAB Counsel will also note that while the mailing of the tax bill is not a triggering event for a VAB petition filing, tax bills are mailed in November, and petitioner would have received their tax bill in their newly installed locking mailbox and would have had notice of the real estate taxes in November, 2023. This petition was not dated until March 21, 2024, many months after the mailing of the tax bills. While the VAB is certainly sympathetic to petitioner's hardships, the VAB cannot consider hardship when applying the laws and rules which govern Florida Value Adjustment Boards. The VAB must rely on F.A.C. 12D-9.015(14)(a) for qualifiers for good cause determinations for late filed petitions. Petitioner has failed to show good cause for the untimely filing of this petition pursuant to F.A.C. 12D-9.015(14)(a), and as such, this petition must be rejected. This review is final.</p>



PETITION TO THE VALUE ADJUSTMENT BOARD
REQUEST FOR HEARING
Section 194.011, Florida Statutes

DR-486
R. 04/18
Rule 12D-16.002
F.A.C.
Eff. 04/18

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use Form DR-486PORT. For deferral or penalties, use DR-486DP.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)
Petition # 23-365 County HERNANDO Tax year 2023 Date received 4/18/2024

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name Luke Walker Representative
Mailing address 22164 Snow Hill Road Parcel ID and physical address or TPP account # same
for notices Brooksville, FL 34601
Phone 813 313 0690 Email luke.d.walker@gmail.com

The standard way to receive information is by US mail. If possible, I prefer to receive information by [x] email [ ] fax.

[x] I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

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

Type of Property [ ] Res. 1-4 units [ ] Industrial and miscellaneous [ ] High-water recharge [ ] Historic, commercial or nonprofit
[ ] Commercial [ ] Res. 5+ units [x] Agricultural or classified use [ ] Vacant lots and acreage [ ] Business machinery, equipment

PART 2. Reason for Petition Check one. If more than one, file a separate petition.

[x] Real property value [ ] Denial of exemption Select or enter type:
[ ] Denial of classification [ ] Denial for late filing of exemption or classification
[ ] Parent/grandparent reduction (Include a date-stamped copy of application.)
[ ] Property was not substantially complete on January 1 [ ] Qualifying improvement (s. 193.1555(5), F.S.) or change of
ownership or control (s. 193.155(3), 193.1554(5), or
[ ] Tangible personal property value (You must have timely 193.1555(5), F.S.)
filed a return required by s.193.052. (s.194.034, F.S.))

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

[9] Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels or accounts, provide the time needed for the entire group.

[ ] My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.

You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). Please complete one of the signatures below.

MAR 22, 2024 PM 04:47:51
Hernando Co Clerk of Court

**PART 3. Taxpayer Signature**

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form.  
Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.  
Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

*Luke Walker*

Luke Walker

3-21-24

Signature, taxpayer

Print name

Date

**PART 4. Employee, Attorney, or Licensed Professional Signature**

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

- An employee of \_\_\_\_\_ (taxpayer or an affiliated entity).
- A Florida Bar licensed attorney (Florida Bar number \_\_\_\_\_).
- A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number \_\_\_\_\_).
- A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number \_\_\_\_\_).
- A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number \_\_\_\_\_).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative

Print name

Date

**PART 5. Unlicensed Representative Signature**

Complete part 5 if you are an authorized representative not listed in part 4 above.

- I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)
  - Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR  the taxpayer's authorized signature is in part 3 of this form.
- I am an uncompensated representative filing this petition AND (check one)
  - the taxpayer's authorization is attached OR  the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative

Print name

Date

**HERNANDO COUNTY  
VALUE ADJUSTMENT BOARD  
EXCHANGE OF EVIDENCE FORM**

PETITIONER: Luke Walker PETITION #(s): \_\_\_\_\_

	- purchased property zoned agricultural May 2022
	- This land is agri. only, no home, both trailer homes removed
	- Assessor took photos of our metal shop, barn, + tractor in 2022
	- added no climb fence for livestock and gate around all access
	- raising ducks, guinea fowl, tilapia, Tangerines + other citrus
	- timber + floriculture + muscadine grapes, vegetables + herbs
	-
	• This land should be taxed as agricultural since its purchase and use is agricultural and has been since its purchase.

	More plants and animals are being added on a continual basis as we continue to clean up the property after prior owners neglect + misuse + make it safe for animal inhabitants.

**From:** [Luke Walker](#)  
**To:** [Heidi Kurppe](#)  
**Subject:** Re: Fw: Value Adjustment Good Cause Statement Needed  
**Date:** Thursday, April 18, 2024 12:31:03 PM

**CAUTION:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

What I am putting in the letter:

To Whom it may concern,

We purchased the property and put our family name "Walker" on the mailbox and changed our address with the post office in 2022. We did not know until October 2023 that the neighbors who sold us 20 of their 33 acres were still using our mail box and address, and that the post office was disregarding that "Walker" was the family name on the mailbox. As soon as we realized our mailing address and mailbox was being used, our mail was being taken, and the postal worker was delivering other people's mail to our mailbox, I spoke with the local authorities since the same neighbors were repeatedly trespassing. The cops advised us to get the fence completed asap and put in a locking mailbox, which we did that very week.

The point being, we never received any notice or knew of any changes in our taxes, having it increase from approximately \$1300 to over \$8800, due to the criminal actions of our neighbors, which the cops advised us to attempt to resolve with minimal conflict.

We would like this to be taken into account and have time to get the needed changes to reflect that the property as a commercial agricultural establishment.

Thank you for your time and consideration.

Luke Walker  
Walker Physics LLC  
DBA Walker Farms

22164 Snow Hill Road  
Brooksville, FL 34601  
813-313-0690

On Thu, Apr 18, 2024 at 09:35 Heidi Kurppe <[hkurppe@hernandoclerk.org](mailto:hkurppe@hernandoclerk.org)> wrote:

Good Morning, Mr. Walker,

Your Late File Petition is not considered filed without the letter. We do not need your evidence as to why you feel the value should be adjusted.

We need the letter stating why you are filing past the filing deadline of September 8, 2023. This will complete your petition for review.

We must receive this Good Cause Letter for Late filing by 5pm on Friday, April 19, 2024. Without it, we will be returning your petition and filing fee via Certified Mail.

Thank you,

Heidi Kurppe  
Administrative Services | Administrative Services Supervisor  
Office of Doug Chorvat Jr., Clerk of Circuit Court and Comptroller  
Phone: (352)754-4201 | Email: [hkurppe@hernandoclerk.org](mailto:hkurppe@hernandoclerk.org)  
[20 N Main Street, Brooksville, FL 34601](#)

[Visit our Website](#) | [Facebook](#) | [Twitter](#) | [How are we doing?](#) | [Property Fraud Alert](#)

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**NOTICE:**

Please note: Florida has a very broad Public Records Law. Most written communications to or from the Clerk's Office are public records available to anyone upon request. Your e-mail, including your e-mail address, may therefore, be subject to public disclosure.

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**From:** Luke Walker <[luke.d.walker@gmail.com](mailto:luke.d.walker@gmail.com)>  
**Sent:** Tuesday, April 16, 2024 7:33 PM  
**To:** Patricia Tapia <[ptapia@hernandoclerk.org](mailto:ptapia@hernandoclerk.org)>  
**Subject:** Re: Fw: Value Adjustment Good Cause Statement Needed

**CAUTION:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Received, thank you. I should have some time to write the points I listed on the forms in a letter format in the following days.

Thank you

On Tue, Apr 16, 2024 at 16:47 Patricia Tapia <[ptapia@hernandoclerk.org](mailto:ptapia@hernandoclerk.org)> wrote:

Patricia Tapia  
Administrative Services | Administrative Services Clerk I  
Office of Doug Chorvat Jr., Clerk of Circuit Court and Comptroller  
Phone: 352-754-4201 | Email: [ptapia@hernandoclerk.org](mailto:ptapia@hernandoclerk.org)  
[20 N Main Street, Brooksville, FL 34601](#)  
[Visit our Website](#) | [Facebook](#) | [Twitter](#) | [How are we doing?](#) | [Property Fraud Alert](#)

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Please note: Florida has a very broad Public Records Law. Most written communications to or from the Clerk's Office are public records available to anyone upon request. Your e-mail, including your e-mail address, may therefore, be subject to



public disclosure.

**From:** Patricia Tapia  
**Sent:** Monday, April 15, 2024 9:57 AM  
**To:** [luke.d.walker@gmail.com](mailto:luke.d.walker@gmail.com) <[luke.d.walker@gmail.com](mailto:luke.d.walker@gmail.com)>

**Subject:** Value Adjustment Good Cause Statement Needed

It was brought to my attention that the 3<sup>rd</sup> page you included is your evidence. We need a letter stating your reason for requesting a late file to send with your petition to the attorney to accept or deny your request. Thank you, you can send the letter to this email address.

Patricia Tapia  
Administrative Services | Administrative Services Clerk I  
Office of Doug Chorvat Jr., Clerk of Circuit Court and Comptroller  
Phone: 352-754-4201 | Email: [ptapia@hernandoclerk.org](mailto:ptapia@hernandoclerk.org)  
[20 N Main Street, Brooksville, FL 34601](#)  
[Visit our Website](#) | [Facebook](#) | [Twitter](#) | [How are we doing?](#) | [Property Fraud Alert](#)

**NOTICE:**

Please note: Florida has a very broad Public Records Law. Most written communications to or from the Clerk's Office are public records available to anyone upon request. Your e-mail, including your e-mail address, may therefore, be subject to public disclosure.

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<b>DOUG CHORVAT, JR.</b> Clerk of Court & Comptroller Hernando County Brooksville, FL 34601		DATE <u>4/12/2024</u> <b>06698</b>
RECEIVED FROM	<u>Duke Walker</u>	
THE SUM OF	<u>Fifteen + 00/100</u>	DOLLARS \$ <u>15.00</u>
FOR	<u>VAB Petition No. 23-365</u>	
AMOUNT OF ACCOUNT	\$ <u>15.00</u>	
AMOUNT PAID . . . . .	\$ <u>15.00</u>	
BALANCE DUE . . . . .	\$ <u>0</u>	
<input checked="" type="checkbox"/> CASH <input type="checkbox"/> CHECK <input type="checkbox"/> M.O. <input type="checkbox"/> CREDIT CARD	BY <u>Hedi Kuyper</u>	<i>Thank You!</i>

# Hernando County VAB – Late File/Good Cause Review – 2023

Petition Number	23-366
Filing Date	Petition dated by petitioner 6/3/24 VAB rec'd complete on 6/7/24 Forwarded to VAB Designee 6/7/24 @ 4:49 PM
Review Date	6/10/24
Accept/Reject	Reject
Explanation	<p>This petition was dated 6/3/24 and was received complete by VAB Administration 6/7/24. The deadline for filing this VAB petition in Hernando County was 9/8/23; this petition was filed nine months after the statutory filing deadline. Additionally, all hearings have concluded for the current VAB cycle, and the Hernando County VAB held its 2023 Final Meeting on 3/15/24. This petition is severely untimely filed, and petitioner must submit a good cause statement in order for this petition to be considered for acceptance. Petitioner submitted a good cause statement dated 6/6/24, advising that petitioner experiences health issues which impact petitioner's daily life and activities, that petitioner has a demanding work schedule which leaves petitioner with little time and energy to address personal matters, and that petitioner bears the financial responsibility of his entire household including a child with autism. Other than petitioner's good cause explanation, petitioner did not provide any supporting documentation proving his health condition(s) or that said condition(s) limit his life in such a way that he was unable to file this petition any time prior to the filing date of 6/7/24. In reviewing the TrIM notice, the mailing address indicated on the TrIM notice (pulled from the PAO website) is identical to the address provided by petitioner for this petition, and the TrIM notice states clearly that the filing deadline for a VAB petition is 9/8/23. While the VAB is certainly sympathetic to petitioner's hardships, the VAB cannot consider hardship when applying the laws and rules which govern Florida Value Adjustment Boards. Additionally, while petitioner alleges that his health affects his ability to accomplish personal tasks, postponing the filing of a VAB petition for nine months after the statutory filing deadline, and more than nine months after the TrIM notice mailing, cannot be viewed as a reasonable delay. The VAB must rely on F.A.C. 12D-9.015(14)(a) for qualifiers for good cause determinations for late filed petitions. Petitioner has failed to show good cause for the severely untimely filing of this petition pursuant to F.A.C. 12D-9.015(14)(a), and as such, this petition must be rejected. This review is final.</p>



PETITION TO THE VALUE ADJUSTMENT BOARD
REQUEST FOR HEARING

Section 194.011, Florida Statutes

DR-486
R. 01/23
Rule 12D-16.002
F.A.C.
Eff. 01/23
Page 1 of 3

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board - Transfer of Homestead Assessment Difference - Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board - Tax Deferral or Penalties - Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

Form with handwritten entries: Petition # 23-366, County HERNANDO, Tax year 2023, Date received 6/7/24. PART 1. Taxpayer Information: Jason G. Williams, 11049 Belltower St., Spring Hill, FL 34608. PART 2. Reason for Petition: Real property value.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). Please complete one of the signatures below.

JUN 07, 2024 PM 01:25:21

Hernando Co Clerk of Court

**PART 3. Taxpayer Signature**

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form.

Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.

Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

*Jason Williams*

Signature, taxpayer

Jason Williams

Print name

6-3-2024

Date

**PART 4. Employee, Attorney, or Licensed Professional Signature**

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

- An employee of \_\_\_\_\_ (taxpayer or an affiliated entity).
- A Florida Bar licensed attorney (Florida Bar number \_\_\_\_\_).
- A Florida real estate appraiser licensed under chapter 475, Florida Statutes (license number \_\_\_\_\_).
- A Florida real estate broker licensed under chapter 475, Florida Statutes (license number \_\_\_\_\_).
- A Florida certified public accountant licensed under chapter 473, Florida Statutes (license number \_\_\_\_\_).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

\_\_\_\_\_  
Signature, representative

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Date

**PART 5. Unlicensed Representative Signature**

Complete part 5 if you are an authorized representative not listed in part 4 above.

- I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)
  - Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR  the taxpayer's authorized signature is in part 3 of this form.
  - I am an uncompensated representative filing this petition AND (check one)
    - the taxpayer's authorization is attached OR  the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

\_\_\_\_\_  
Signature, representative

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Date

Jason G. Williams  
11049 Belltower Street  
Spring Hill, FL, 34608  
shrimperjason@gmail.com  
352-397-6255

June 6, 2024

Value Adjustment Board  
Hernando County  
20 N. Main Street  
Brooksville, FL 34601

Dear Members of the Value Adjustment Board,

Subject: Request for Consideration of Late Petition Filing

I am writing to formally request the acceptance of my late petition for property tax adjustment. I deeply regret the delay in filing and hope you will consider my circumstances and grant my request.

Over the past year, I have faced numerous challenges that have significantly impacted my ability to manage my responsibilities and meet deadlines. Firstly, I have been chronically ill with Hepatitis C, which has caused prolonged periods of weakness and limited my ability to complete tasks efficiently. The physical and emotional toll of this illness has been substantial, affecting my overall productivity and capacity to stay organized.

In addition to my health issues, I have a demanding work schedule that requires my full attention. My job responsibilities are extensive and time-consuming, often leaving me with little energy or time to address personal matters. The demands of my job, coupled with my health condition, have made it incredibly difficult to balance my professional and personal life effectively.

Furthermore, I bear the financial responsibility for my entire household, which includes caring for a child with autism. This responsibility adds a significant layer of complexity and stress to my daily life, as I strive to provide the best care and support for my child. The financial strain of managing household expenses, coupled with the cost of specialized care for my child, has placed an enormous burden on me.

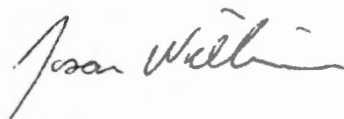
Given these circumstances, I am unable to afford my property taxes as they currently stand. The financial relief provided by a property tax adjustment is crucial for me to continue supporting my family and managing my health.

I sincerely request that you consider my petition for a late filing based on the hardships I have outlined. Accepting my late petition would greatly alleviate some of the financial pressures I am facing and allow me to better care for my family and manage my health conditions.

Thank you for your understanding and consideration of my request. I am hopeful that you will grant my petition and provide the necessary support during this challenging time.

Sincerely,

Jason G. Williams





BCC Records - Receipt

**Your payment has been successfully processed**

**BCC Records Receipt Number: 35559220**

**06/07/2024 11:16 AM**

**Service Information**

Notes: VAB  
 Document Type: 23-366

**Payment Amount**

Amount: \$15.00  
 Service Fee: \$0.53  
 Total: \$15.53

**Credit Card Info**

Name on Card: Jason Williams  
 Card Number: \*\*\*\*\*3465

There is a non-refundable 3.5% fee per transaction to provide this service.

This service fee is charged by MyFloridaCounty.com.

Your Credit Card Statement will display the vendor name of MyFloridaCounty.com for billing details.

For Information on refunds or for general inquiries, please call customer support on (877) 326 8689.

2023 NOTICE OF PROPOSED PROPERTY TAXES  
AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS  
HERNANDO COUNTY TAXING AUTHORITIES  
20 N. Main St., Room 263  
Brooksville, FL 34601

Exhibit "P.1"

**DO NOT PAY**  
**THIS IS NOT A BILL**

The taxing authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year.

The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION.

Each taxing authority may AMEND OR ALTER its proposals at the hearing.

Key#: 00660207  
Parcel Number: R32 323 17 5180 1189 0210  
Parcel Location: 11049 BELLTOWER ST

Levy Code: CWES  
Exem.Flag: \*EX\*

WILLIAMS JASON G  
11049 BELLTOWER ST  
SPRING HILL FL 34608-2010

**Parcel Description:**

SPRING HILL UNIT 18  
BLK 1189 LOT 21

NOTICE OF PROPOSED OR ADOPTED AD VALOREM TAXES							
TAXING AUTHORITY	Column 1		Column 2		Column 3		See reverse side for explanation <small>A PUBLIC HEARING ON THE PROPOSED TAXES AND BUDGET WILL BE HELD</small>
	2022 Actual Tax Rate	2022 Property Taxes	2023 Tax Rate IF NO Budget Change is Made	2023 Taxes IF NO Budget Change is Made	2023 Proposed Tax Rate	2023 Taxes IF PROPOSED Change is Made	
County							
General Fund	6.991200	\$2,805.21	6.261400	\$2,306.27	6.699700	\$2,467.71	9/12/23 5:01PM COMM CHMBRS 352-754-4004
Transport Trust	0.809100	\$324.65	0.724600	\$266.89	0.809100	\$298.02	9/12/23 5:01PM COMM CHMBRS 352-754-4004
County Health	0.110200	\$44.22	0.098700	\$36.35	0.110200	\$40.59	9/12/23 5:01PM COMM CHMBRS 352-754-4004
Stormwater	0.113900	\$45.70	0.102000	\$37.57	0.113900	\$41.95	9/12/23 5:01PM COMM CHMBRS 352-754-4004
Emer Med Svcs	0.910000	\$365.14	0.815000	\$300.19	0.910000	\$335.18	9/12/23 5:01PM COMM CHMBRS 352-754-4004
Public Schools	3.277000	\$1,314.89	2.947600	\$1,159.39	3.092000	\$1,216.18	9/05/23 5:01PM SCHL BRD RM 352-797-7000
By State Law: Local Effort By Local Board Discretionary	3.248000	\$1,303.25	2.022100	\$795.36	3.248000	\$1,277.54	9/05/23 5:01PM SCHL BRD RM 352-797-7000
Municipality							
Water Management	0.226000	\$90.68	0.204300	\$75.25	0.204300	\$75.25	9/12/23 5:01 PM TAMPA OFFICE 1-800-423-1476
Countywide							
<b>Ad Valorem Tax</b>	<b>15.685400</b>	<b>\$6,293.74</b>	<b>13.175700</b>	<b>\$4,977.27</b>	<b>15.187200</b>	<b>\$5,752.42</b>	

NOTICE OF PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS				
Levying Authority	Purpose of Assessment	Units	Rate	Assessment
County	HCUD - Garbage Collection 352-754-4112			\$194.88
County	Fire Rescue-Hernando County Fire 352-540-4353			\$320.72
County	Street Lighting-Public Works 352-754-4060			\$14.00
County	HCUD - SW Disposal (Landfill) 352-754-4112			\$94.91
<b>Non-Ad Valorem Tax</b>				<b>\$624.51</b>

TAX RE-CAP				ASSESSMENT REDUCTIONS/EXEMPTIONS	
	Column 1	Column 2	Column 3	<small>SAVE OUR HOMES CAP APPLIES TO ALL LEVIES: \$0 HOMESTEAD APPLIES TO ALL LEVIES: \$25,000 ADDITIONAL HOMESTEAD APPLIES TO NON-SCHOOL LEVIES: \$25,000</small>	
<b>Penalty</b>					
<b>Ad Valorem Tax</b>	\$6,293.74	\$4,977.27	\$5,752.42		
<b>Non-Ad Valorem Tax</b>	\$547.13	\$624.51	\$624.51		
<b>Total Tax</b>	<b>\$6,840.87</b>	<b>\$5,601.78</b>	<b>\$6,376.93</b>		

PROPERTY APPRAISER								
Taxing Districts	Market Value		Assessed Value		Exemptions		Taxable Value	
	2022	2023	2022	2023	2022	2023	2022	2023
COUNTY	\$401,249	\$418,332	\$401,249	\$418,332		\$50,000	\$401,249	\$368,332
PUBLIC SCHOOLS	\$401,249	\$418,332	\$401,249	\$418,332		\$25,000	\$401,249	\$393,332
SWFWMD	\$401,249	\$418,332	\$401,249	\$418,332		\$50,000	\$401,249	\$368,332

• IF YOU FEEL THAT THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE, OR IF YOU ARE ENTITLED TO AN EXEMPTION THAT IS NOT REFLECTED ON THIS FORM CONTACT YOUR PROPERTY APPRAISER AT: 201 Howell Ave., Ste. 300 Brooksville, FL 34601-2042 OR 7525 Forest Oaks Blvd. Spring Hill, FL 34606-2400 OR (352) 754-4190 www.hernandocounty.us/pa

• IF THE PROPERTY APPRAISER'S OFFICE IS UNABLE TO RESOLVE THE MATTER AS TO MARKET VALUE CLASSIFICATION, OR AN EXEMPTION, YOU MAY FILE A PETITION FOR ADJUSTMENT WITH THE VALUE ADJUSTMENT BOARD. PETITION FORMS ARE AVAILABLE FROM THE COUNTY PROPERTY APPRAISER AND MUST BE FILED ON OR BEFORE: September 08, 2023



## Value Adjustment Board (VAB) Historical Information

	<u>Petitions Filed</u>	<u>Withdrawn</u>	<u>Settled</u>	<u>Heard</u>	<u>Granted</u>
2009:	249	166	N/A	89	7
2010:	354	45	98	208	34
2011:	236	63	70	114	32
2012:	255	96	66	92	33
2013:	169	44	40	85	29
2014:	137	60	24	57	16
2015:	116	33	17	66	15
2016:	81	49	7	22	7
2017:	122	76	12	35	4
2018:	108	45	13	50	16
2019:	113	54	22	37	6
2020:	216	107	48	61	8
2021:	*171 *2 were late filed petitions	66	1	102	23
2022:	328 *8 were late filed petitions	89	2	229	52
2023:	366 *11 were late filed petitions (9 prior to and 2 after Final meeting on 3/15/24)	95	7	256	95
2024:	TBD	TBD	TBD	TBD	TBD

Revised: 7/9/2024

Z:\ADMINISTRATIVE SERVICES\IVAB\!!VAB PETITIONS\Historic 2008 to 2022

	<u>Special Magistrate Charges</u>	<u>County Share</u> (3/5ths)(60%)	<u>School District Share</u> (2/5ths)(40%)
2011:	\$ 24,282.28	\$ 14,569.37	\$ 9,712.91
2012:	\$ 26,868.31	\$ 16,120.99	\$ 10,747.32
2013:	\$ 21,303.75	\$ 12,782.25	\$ 8,521.50
2014:	\$ 13,991.90	\$ 5,596.76	\$ 8,395.14
2015:	\$ 16,702.47	\$ 10,021.48	\$ 6,680.99
2016:	\$ 10,826.45	\$ 6,495.87	\$ 4,330.58
2017:	\$ 9,382.20	\$ 5,629.32	\$ 3,752.88
2018:	\$ 18,633.15	\$ 11,179.89	\$ 7,453.26
2019:	\$ 14,031.25	\$ 8,418.75	\$ 5,612.50
2020:	\$ 19,007.95	\$ 11,404.77	\$ 7,603.18
2021:	\$ 17,115.72	\$ 10,269.43	\$ 6,846.29
2022:	\$ 35,034.00	\$ 21,020.40	\$ 14,013.60
2023:	\$ 48,835.81	\$ 29,301.49	\$ 19,534.32
2024:	TBD	TBD	TBD

Revised: 7/9/2024

Z:\ADMINISTRATIVE SERVICES\IVAB\!!VAB PETITIONS\Historic 2008 to 2022

**HERNANDO COUNTY VALUE ADJUSTMENT BOARD – 2024  
VERIFICATION OF VAB COMPLIANCE – PREHEARING CHECKLIST  
(to supplement Forms DOR-488p)**

Information to be verified prior to or during the Organizational Meeting, and pursuant to F.S. §194.011(5), F.A.C. §12D-9.013 and F.A.C. §12D-9.014 Verification:

<b>Date</b>	<b>Criteria</b>
HEC 7/5/24	VAB comprised of two (2) County Commissioners, one (1) School Board Member, one (1) Citizen Member appointed by the BOCC and one (1) Citizen Member appointed by the School Board - <b>Organizational Meeting Agenda Items A3 and B; Ex. 1; Ex. 2; Ex. 3; Ex. 4; Verbatim</b>
HEC 7/5/24	VAB Attorney verified that Citizen Members met all criteria pursuant to F.S. §194.015 and F.A.C. §12D-9.004 - <b>Organizational Meeting Agenda Item P3; Ex. 3; Ex. 4; Verbatim</b>
HEC 7/5/24	VAB Attorney meeting the requirements of F.S. §194.015 has been appointed or ratified - <b>Organizational Meeting Agenda Item G; Verbatim</b>
HEC 7/5/24	VAB Attorney verified that no VAB members represent other governmental entities or taxpayers in any administrative or judicial review of property taxes - <b>Organizational Meeting Agenda Item P3; Ex. 3; Ex. 4; Verbatim</b>
HEC 7/5/24	VAB Attorney verified that citizen members are not members or employees of a taxing authority for the current VAB session - <b>Organizational Meeting Agenda Item P3; Ex. 3; Ex. 4; Verbatim</b>
HEC 7/5/24	The organizational meeting, as well as any other board meetings, will be or were noticed in accordance with F.S. §286.011, and will be held in accordance with law - <b>Organizational Meeting Agenda Item C, Verbatim; VAB Attorney oversees throughout VAB session</b>
HEC 7/5/24	The organizational meeting notice includes the date, time, location, purpose of the meeting, and information required by F.S. §286.0105 - <b>Organizational Meeting Agenda Item C; Verbatim</b>
HEC 7/5/24	The DOR's uniform value adjustment board procedures, were made available at the organizational meeting and copies were provided to special magistrates and board members - <b>Organizational Meeting Agenda Item M5; Verbatim</b>
HEC 7/5/24	The DOR's uniform policies and procedures manual is available on the existing website of the board clerk - <b>Organizational Meeting Agenda Item M5; Ex. 5; Verbatim</b>
HEC 7/5/24	The qualifications of special magistrates were verified - <b>Organizational Meeting Agenda Item H; Verbatim</b>
	VAB Attorney has received DOR training and has passed the corresponding exam - <b>Organizational Meeting Agenda Item G; Ex. 6; Verbatim</b>
	All appointed special magistrates have received the DOR training and have completed the same and passed any corresponding exam, and special magistrates with less than five years of required experience successfully completed the DOR's training including any updated modules and an examination, and were certified - <b>Organizational Meeting Agenda Item H; Ex. 7; Verbatim</b>
HEC 7/5/24	The selection of special magistrates was based solely on proper experience and qualifications and neither the property appraiser nor any petitioners influenced the selection of special magistrates - <b>Organizational Meeting Agenda Item H; Verbatim</b>
HEC 7/5/24	The VAB is willing to consider any written complaint filed with respect to a special magistrate by any party or citizen - <b>Organizational Meeting Agenda Item P3; Verbatim</b>
HEC 7/5/24	All procedures and forms of the board or special magistrate are in compliance with F.S. §194 and F.A.C. §12D-9 - <b>Organizational Meeting Agenda Items N and P3; Verbatim</b>
	Notice(s) have been given to the chief executive officer of each municipality as provided in F.S. §193.116 – <b>Ex. 8</b>

<b>HEC 7/5/24</b>	The VAB is in compliance with F.S. §194 and F.A.C. 12D-9 - <b>Organizational Meeting Agenda Item P3, Verbatim; VAB Attorney oversees throughout VAB session</b>
<b>Date</b>	<b>Organizational Meeting: July 25, 2024</b>
	The VAB held organizational meeting prior to the holding of value adjustment board hearings <b>Organizational Meeting Agenda Items C and H4; Verbatim</b>
	The VAB introduced the members of the board and provided contact information - <b>Organizational Meeting Agenda Items A3 and B; Verbatim</b>
	The VAB introduced the board clerk and any designee of the board clerk and provided the board clerk's contact information - <b>Organizational Meeting Agenda Items A3, B and G2; Verbatim</b>
	The VAB appointed and/or ratified special magistrates - <b>Organizational Meeting Agenda Item H; Verbatim</b>
	The VAB made F.A.C. 12D-9 available to the public, special magistrates and board members, containing the uniform rules of procedure for hearings before value adjustment boards and special magistrates – available at organizational meeting and on the website of the board clerk - <b>Organizational Meeting Agenda Item M1; Ex. 5; Verbatim</b>
	The VAB made F.A.C. 12D-10 available to the public, special magistrates and board members, containing the rules applicable to the requirements for hearings and decisions – available at organizational meeting and on the website of the board clerk - <b>Organizational Meeting Agenda Item M1; Ex. 5; Verbatim</b>
	The VAB made the requirements of Florida's Government in the Sunshine / open government laws including information on where to obtain the current Government-In-The-Sunshine manual available to the public, special magistrates and board members – available at organizational meeting and on the website of the board clerk - <b>Organizational Meeting Agenda Item M4; Ex. 5; Verbatim</b>
	The VAB made F.A.C. 12D-51.001, 12D-51.002 and 12D-51.003 available to the public, special magistrates and board members – available at organizational meeting and on the website of the board clerk - <b>Organizational Meeting Agenda Item M2; Ex. 5; Verbatim</b>
	The VAB made the associated forms that have been adopted by the DOR available to the public, special magistrates and board members – available at organizational meeting and on the website of the board clerk - <b>Organizational Meeting Agenda Item M6; Ex. 5; Verbatim</b>
	The VAB made all local administrative procedures and forms of the board or special magistrates available to the public, special magistrates and board members – available at organizational meeting and on the website of the board clerk - <b>Organizational Meeting Agenda Item N; Ex. 5; Verbatim</b>
	The VAB made F.S. Chapters 192-195 available to the public, special magistrates and board members as reference information containing the guidelines and statutes applicable to assessments and assessment administration – available at organizational meeting and on the website of the board clerk - <b>Organizational Meeting Agenda Item M3; Ex. 5; Verbatim</b>
	The VAB discussed, took testimony on and adopted or ratified with any required revision or amendment any local administrative procedures and forms of the board, as necessary - <b>Organizational Meeting Agenda Item N; Verbatim</b>
	The VAB local procedures are ministerial in nature and are not inconsistent with governing statutes, case law, attorney general opinions or rules of the department - <b>Organizational Meeting Agenda Items N and P3; Verbatim</b>
	The VAB discussed general information on Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights – this issue has a separate agenda item, supplemented with additional local

	informational handouts; this discussion will be reflected in the verbatim record and minutes - <b>Organizational Meeting Agenda Item M7; Verbatim</b>
	The VAB adopted/ratified, by resolution, any filing fee for petitions for the current VAB session, in an amount not to exceed \$15.00 - <b>Organizational Meeting Agenda Item J; Verbatim</b>
	The VAB announced 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 - <b>Organizational Meeting Agenda Item H4; Verbatim</b>

I, Holly E. Cosby, Esq., Hernando County Value Adjustment Board Attorney, hereby verify the following on July 5, 2024:

- 1) that the above information regarding pre-hearing and pre-organizational requirements were verified, reviewed, and considered on July 5, 2024,
- 2) that the Organizational Meeting for the Hernando County 2024 VAB Session was held on July 25, 2024, and the above information regarding organizational meeting requirements was verified, reviewed, and considered at said meeting, and
- 3) that hearings for the Hernando County 2024 VAB Session will commence on or after October 11, 2024.

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Holly E. Cosby, Esq.

I, Holly E. Cosby, Esq., Hernando County Value Adjustment Board Attorney, hereby verify the following on July 25, 2024:

- 1) There are three (3) items above, which could not be verified before or during the organizational meeting, which are:
  - a. VAB Attorney has received the DOR training and has passed the corresponding exam,
  - b. All appointed special magistrates have received the DOR training and have completed the same, and special magistrates with less than five years of required experience successfully completed the DOR's training including any updated modules and an examination, and were certified, and
  - c. Notice has been given to the chief executive officer of each municipality as provided in F.S. §193.116.
- 2) Items 1(a) and 1(b) could not be verified because the current DOR training was not available before the organizational meeting,
- 3) Item 1(a) will be verified as soon as the DOR training is released and VAB Attorney is able to complete the same, which will be done in a prompt and timely manner,
- 4) Item 1(b) will be verified prior to special magistrates holding VAB hearings in Hernando County,
- 5) Item 1(c) could not be verified because no VAB hearings had been scheduled prior to the organizational meeting, for such notices to be required.
- 6) Once the above referenced, unverified items are able to be verified, VAB Counsel will provide the VAB with documentation and continued updated verification for the same.

---

Holly E. Cosby, Esq.



## **BOARD OF COUNTY COMMISSIONERS**

### **2023-2024 COMMITTEE ASSIGNMENTS**

#### **COMMISSIONER BETH NARVERUD**

Early Learning Coalition Board of Directors – Member  
 Fine Arts Council – Liaison  
 Hernando County Community Alliance – Member  
 Hernando County School Board - Liaison  
 Metropolitan Planning Organization (MPO) – Member  
 Springs Coast Steering Committee – Member  
 Small County Coalition – Member  
 Suncoast Transportation Planning Alliance Board – Member  
 Withlacoochee Regional Water Supply Authority (WRWSA) – Member

#### **COMMISSIONER BRIAN HAWKINS**

Fair Association – Liaison  
 Hernando County Community Alliance – Liaison  
 Local Emergency Planning Council (LEPC) – Member  
 Metropolitan Planning Organization (MPO) – Alternate Member  
 Salvation Army – Member  
 Southwest Florida Water Management District (SWFWMD) – Liaison  
 Tampa Bay Regional Planning Council (TBRPC) – Member  
 TBRPC Executive Budget Committee – Member  
 TBRPC Regional Cooperative Alliance – Member  
 Tourist Development Council (TDC) – Member

#### **COMMISSIONER JOHN ALLOCCO**

ACCESS 67  
 Consortium Oversight Board  
 Gulf Consortium Board of Directors (RESTORE Act) – Member  
 Gulf Consortium Finance and Budget Subcommittee – Member  
 Juvenile Justice Fifth Judicial Circuit Advisory Board – Member  
 Juvenile Justice Subcommittee of Hernando County Community Alliance – Member  
 Metropolitan Planning Organization (MPO) – Member  
 Substance Abuse Advisory Board – Member  
 Transportation Disadvantaged Local Coordinating Board (TDLCB) – Chair/Member  
 Value Adjustment Board – Chair/Member

#### **COMMISSIONER JERRY CAMPBELL**

Affordable Housing Advisory Committee (AHAC) – Member  
 Canvassing Board – Member  
 Florida Forest Service Management Plan Advisory Group (MPAG) – Member  
 Medical Examiner – Member  
 Metropolitan Planning Organization (MPO) – Vice Chair/Member  
 Public Safety Coordinating Council – Member  
 Small County Coalition – Member  
 Suncoast Transportation Planning Alliance – Alternate  
 Withlacoochee Regional Water Supply Authority (WRWSA) – Member

#### **COMMISSIONER STEVE CHAMPION**

Brooksville Main Street - Liaison  
 Metropolitan Planning Organization (MPO) – Member  
 Metropolitan Planning Organization Advisory Council (MPOAC) – Alternate Member  
 Mid Florida Community Services Governing Board – Member  
 Pasco-Hernando Workforce Board (CareerSource Pasco Hernando) – Liaison  
 Robert Whitmore Board of Directors – Member  
 Safety Council – Member  
 Value Adjustment Board – Member  
 Waterways Advisory Committee – Liaison

**Hernando County School District  
Committee List for Board Members**  
*as of 10/31/23*

Committee	Facilitator	Current Board Member Serving	Current Alternate	Board Member to Serve	Alternate to Serve
FSBA Advocacy Committee	<i>Board Committee</i>	M. Johnson	S. Rodriguez		
Small School District Council Consortium Liaison	<i>Board Committee</i>	M. Johnson	S. Rodriguez		
Value Adjustment Board (VAB)	<i>Board Committee</i>	M. Johnson	G. Guadagnino		
Value Adjustment Board (VAB) – Citizen Appointed by School Board	<i>Board Committee</i>	Board appointed citizen to serve: Mr. Matt Mulvaney		Board appointed citizen to serve:	
Achievement Gap Committee	Gina Michalicka	L. Prescott	S. Duval/M. Johnson		
Anti-Bullying Committee	Jill Kolasa	G. Guadagnino			
Calendar Committee	Karen Jordan	S. Duval			
Capital Funds Committee	Sean Arnold	S. Duval	S. Rodriguez		
COE Review Team	Sophia Watson	L. Prescott			
CTE Advisory Committee	Beth Lastra	G. Guadagnino	S. Duval		
District Safety Team Committee	Jill Renihan	S. Duval	S. Rodriguez		
ESE Advisory Committee	Anna Jensen	L. Prescott	G. Guadagnino		
Family And Community Engagement (FACE) Advisory Committee	Angela Kennedy	S. Duval	G. Guadagnino		
Half Cent Sales Tax Committee	Brian Ragan	M. Johnson			
Hernando Community Coalition	Tresa Watson	L. Prescott			
Hernando County Education Foundation	Tammy Brinker	G. Guadagnino/S. Rodriguez	L. Prescott		
Inclusion Committee	Anna Jensen	L. Prescott			
Insurance Committee	Awilda Fonte	S. Duval			
Planning and Growth Committee (District)	Jim Lipsey	S. Duval	M. Johnson		
Professional Services Advisory Committee (PSAC)	Brian Ragan	S. Rodriguez			
STC Advisory Committee	Sophia Watson	G. Guadagnino	L. Prescott		
Truancy Committee	Jill Kolasa	L. Prescott			
Liaison to the BOCC/Interlocal		S. Duval	S. Rodriguez		
Liaison to the Sheriff		G. Guadagnino	M. Johnson/S. Rodriguez		
Liaison to the Legislators		G. Guadagnino	S. Rodriguez		
Priority #1 Student Success					
Priority #2 Talent Management					
Priority #3 Community Connection					
Priority #4 Fiscal Stability and Capital Planning					
Priority #5 Safe and Healthy Learning Environment					

**Note: If a board member cannot attend a scheduled committee meeting, he/she must notify the alternate**

**2024 HERNANDO COUNTY VALUE ADJUSTMENT BOARD  
VERIFICATION OF BOCC CITIZEN MEMBER QUALIFICATIONS**

Name of Applicant: Thomas E. Beisacher  
Position of Interest: Citizen Board Member Appointed by Board of County Commissioners (BoCC)  
New Applicant: N                      Returning Applicant: Y  
Application Received: Y (6/28/10)      Application Reviewed: Y (7/27/10 & 6/9/21)  
F.S. §194.015 and F.A.C. §12D-9.004 Verification (performed by HEC on 7/5/24):

Y/N	Criteria
Y	Own homestead property in Hernando County?
Y	Verified Address of Homestead: (from HernandoPA-FL.US) 12133 CAVERN ROAD SPRING HILL, FLORIDA 34609
N	Member of a taxing authority in Florida?
N	Employee of a taxing authority in Florida?
N	Represents property owners, property appraisers, tax collectors, or taxing authorities in any administrative or judicial review of property taxes?

Prior Service Comments/Concerns: Applicant has been, and continues to be, a wonderful and helpful addition to the VAB since the 2011 VAB session. VAB Counsel has served the Hernando VAB since 2017 and feels that the Applicant has been an invaluable part of the VAB process.

Concerns/Potential Conflicts/Additional Comments: VAB Counsel reviewed Applicant’s application and resumé, and although it is dated twelve years ago, all information remains consistent. VAB Counsel verified homestead status on July 5, 2024. VAB Counsel and VAB Administration believe that Applicant will continue to be a wonderful and valuable part of the Hernando County VAB and find no conflicts of interest in Applicant continuing to serve on the same. VAB Counsel performed thorough research in 2021 and provided the VAB with a complete compliance packet. Continuing forward, a homestead check and confirmation of appointment by the BoCC should be sufficient to maintain compliance.

Supplements Attached: Proof of Homestead (recheck for 2024), July 5, 2024, BoCC Minutes Confirming Reappointment – November, 2023

Date Applicant appointed by BoCC: July 27, 2010 – continuous until resignation

I, Holly E. Cosby, Esq., Hernando County Value Adjustment Board Attorney, hereby verify the following:

- 1) that the above information has been verified, reviewed and considered on the 5<sup>th</sup> day of July, 2024,
- 2) that the Applicant continues to be qualified to serve as Citizen Board Member Appointed by BoCC,
- 3) that this review has been based solely upon the experience and qualifications of the Applicant,
- 4) that the approval of the Applicant is not influenced by the property appraiser,
- 5) that pursuant to Section 287.05701, Florida Statutes, the Value Adjustment Board has not requested documentation of and has not considered Applicant’s social, political, or ideological interests when determining if the Applicant is a responsible appointee, and
- 6) that the approval of the Applicant is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

**Holly E. Cosby, Esq.**  
Digitally signed by Holly E. Cosby, Esq.  
DN: cn=Holly E. Cosby, Esq., o=Law Office of Holly E. Cosby, PA,  
email=holly@cosbylaw.com, c=US  
Date: 2024.07.05 16:33:16 -04'00'

Holly E. Cosby, Esq. - VAB Counsel





\*\*Street Level photos may not be available if structure is not visible from road.

2023 Final Tax Roll

Parcel Key: 00299545 Parcel #: R32 323 17 5160 1047 0010

Owner Information	Property & Assessment Values
Owner BEISACHER THOMAS E Name: BEISACHER ROSEMARIE Mailing 12133 CAVERN RD Address: SPRING HILL FL 34609-2114	Building: \$330,117 Assessed: \$150,886 Features: \$20,042 Exempt: \$50,000 Land: \$43,048 Capped: \$150,886 AG Land: \$0 Excl Cap: \$0 Market: \$393,207 Taxable: \$100,886



Property Information	Tax Information
Site Address: 12133 CAVERN RD Description: SPRING HILL UNIT 16 BLK 1047 LOT 1 DOR Code: (01) SINGLE FAMILY Levy Code: CWES Sec/Tnshp/Rng: 08-23-18 Subdivision: SPRING HILL UNIT 16 Neighborhood: SPRING HILL UNIT 16(5160)	AdValorem: \$1,676.64 NONAdValorem: \$547.13 Total For 2022: \$2,223.77 Total For 2021: \$2,221.15 Total For 2020: \$2,074.59 Total For 2019: \$2,072.57  <a href="#">Real Time Tax Info</a> <a href="#">Pay Taxes On-line</a>  <a href="#">CE Assmts/Liens</a> <a href="#">Comm Fire Assmts</a>

Land Breakdown	Units	Value
Land Use RESIDENTIAL/SQFT RATE	16,003.00 SQUARE FEET	43,048

Sales Breakdown						
Sale Date	Book/Page	Deed Type	Vacant/Improved	Qualification	Sale Price	Grantee
10/13/2006	<u>2342/71</u>	QC	I	X	\$11,500	BEISACHER THOMAS E
11/03/1997	<u>1157/611</u>	WD	V	D	\$6,500	BEISACHER THOMAS
01/01/1980	<u>414/887</u>	WD	V	Q	\$2,000	SULLIVAN LLOYD S
01/01/1980					\$0	DELTONA CORP

Building Characteristics					
Bldg #	Description	Year Built	Area (Base/Aux)	Bed/Bath	Value
1	SINGLE FAMILY RESIDENCE(01)	1998	1917/1335	3/3	\$330,117

NOTE: All S.F. Calculations are based on exterior building dimensions

Extra Features				
Bldg#	Description	Actual Year	Dimensions	Current Value
1	COOL/EPOXY DECK(CDK)	1998	264	\$1,267
1	COOL/EPOXY DECK(CDK)	1998	108	\$518
1	ENCLOSURE-SCREEN ALUM, 3 WALL(EC7)	1998	660	\$746
1	PATIO, CONCRETE(PT2)	2005	28	\$101
1	PAVEMENT, CONCRETE WALKS/DRIVE(PV1)	1998	105	\$378
1	PAVEMENT, CONCRETE WALKS/DRIVE(PV1)	1998	864	\$3,110
1	PAVEMENT, CONCRETE WALKS/DRIVE(PV1)	2005	576	\$2,074
1	POOL, GUNITE/CONCRETE 0-300 FT(SP1)	1998	288	\$11,848

Addresses



# Hernando County

## Board of County Commissioners

### Regular Meeting

### Minutes

**November 28, 2023**

## CALL TO ORDER

The meeting was called to order at 9:00 a.m. on Tuesday, November 28, 2023, in the John Law Ayers County Commission Chambers, Government Center, Brooksville, Florida.

<u>Attendee Name</u>	<u>Title</u>
Elizabeth Narverud	Chairwoman
Brian Hawkins	Vice Chairman
Jerry Campbell	Second Vice Chairman
John Allocco	Commissioner
Steve Champion	Commissioner
Toni Brady	Deputy County Administrator
Scott Harper	Solid Waste Services Manager
Scott Herring	Public Works Director/County Engineer
Jon Jouben	County Attorney
Christopher Linsbeck	Community Services Director
Gordon Onderdonk	Utilities Director
Veda Ramirez	Health and Human Services Manager
Jeffrey Rogers	County Administrator
Carla Rossiter-Smith	Chief Procurement Officer
Peter Schwarz	Development Services Director
Heidi Kurppe	Deputy Clerk

### Invocation

### Pledge of Allegiance

## AGENDA

### Motion

To approve the Agenda with changes.

(Note: Item No. Q [Presentation Regarding Annual Update to Transit Development Plan] was continued until a future agenda.)

**RESULT: ADOPTED**  
**MOVER:** Steve Champion  
**SECONDER:** Brian Hawkins  
**AYES:** Allocco, Narverud, Champion, Campbell and Hawkins

### CHAIRMAN JOHN ALLOCCO

#### Naming of Airport Tower in Memory of Gary Schraut

**Motion**

To approve the naming as Gary E. Schraut.

**RESULT: ADOPTED**  
**MOVER:** Steve Champion  
**SECONDER:** Jerry Campbell  
**AYES:** Allocco, Narverud, Champion, Campbell and Hawkins

#### Recognition of Barbara Wills-Lipford for Assistance With Highway Clean-Up

**Motion**

To approve the staff recommendation.

**RESULT: ADOPTED**  
**MOVER:** Elizabeth Narverud  
**SECONDER:** Jerry Campbell  
**AYES:** Allocco, Narverud, Champion, Campbell and Hawkins

### ELECTION OF OFFICERS

#### Chairman

**Motion**

To make Comm. Narverud chairman.

**RESULT: ADOPTED**  
**MOVER:** Brian Hawkins  
**SECONDER:** Jerry Campbell  
**AYES:** Allocco, Narverud, Champion, Campbell and Hawkins

**Vice Chairman and Second Vice Chairman****Motion**

To nominate Comm. Hawkins as vice chairman and Comm. Campbell as second vice chairman.

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Steve Champion
<b>SECONDER:</b>	John Allocco
<b>AYES:</b>	Allocco, Narverud, Champion, Campbell and Hawkins

**RECESS/RECONVENE**

The Board recessed at 9:25 a.m. and reconvened at 9:30 a.m.

**CHAIRWOMAN ELIZABETH NARVERUD**

Recognition of Outgoing Chairman John Allocco

**CITIZENS' COMMENTS**

Citizens commented on various topics and issues.

**ELECTED OFFICIALS**

Hernando County Tax Collector Sally Daniel commented on Item No. L-7 [Notification From Tax Collector Announcing Return of Excess Funds for FY 2022-2023].

**CITIZENS' COMMENTS**

Citizens commented on various topics and issues.

**BOARD/STAFF RESPONSES**

The Board and/or staff responded to questions and concerns expressed during Citizens' Comments.

**CLERK OF CIRCUIT COURT & COMPTROLLER DOUGLAS CHORVAT, JR.****Quarterly Investment Report for Quarter Ended September 30, 2023****Discussion Regarding Proposed General Obligation Bonds for Public Safety, Jail and Transportation Capital Improvement Projects**

There was Board consensus to direct the staff to schedule a workshop to discuss financing options, including a half cent sales tax, a one cent sales tax and General Obligation Bonds.

## RECESS/RECONVENE

The Board recessed at 12:10 p.m. and reconvened at 12:20 p.m.

## CONSENT AGENDA

**Acceptance of State Department of Commerce Federally-Funded Small Cities Community Development Block Grant Subgrant Agreement for FY 2020-21 and FY 2021-22 and Associated Budget Resolution**

**Reimbursement Agreement Between Hernando County Water and Sewer District and SIG Spring Hill Commercial, LLC, for County Line Road Force Main Extension Project**

**Project Development Grant Agreement With Duke Energy Florida, LLC, for Taxiway C and Former Runway 14/32 Conversion Project at Brooksville-Tampa Bay Regional Airport and Associated Budget Resolution**

**Ratification of Airport Grant Pre-Application to Federal Aviation Administration for Airport Layout Plan and Exhibit A Update at Brooksville-Tampa Bay Regional Airport**

**Revised State of Florida Standard Lease Agreement with Florida Department of Law Enforcement for T-Hangar 48 at Brooksville-Tampa Bay Regional Airport**

**Tenant Reimbursement Agreement With American Aviation, Inc., for Pavement Overlay of Taxilane at Brooksville-Tampa Bay Regional Airport**

**T-Hangar Lease Agreement With Bruce Eisenhard for T-Hangar No. 32 at Brooksville-Tampa Bay Regional Airport**

**T-Hangar Lease Agreement With Mark Patton for Hangar No. 12 at Brooksville-Tampa Bay Regional Airport**

**Certificates of Appreciation for Support During Hurricane Idalia Disaster Relief Efforts**

**Declaration of Various Tangible Property as Surplus for Disposal and Removal From Fixed Asset Inventory**

**Letter of Support for Lutheran Services Florida Health Systems Regarding Behavioral Health Managing Entity Invitation to Negotiate**

**Satisfactions of Interim Disposal Special Assessment Liens for Lee Beers; and Frank Sorrentini and Carol Sorrentini**

**Transmittal of List of Accounts Payable Disbursements for Weeks Ended October 27, 2023, November 3, 2023, and November 10, 2023**

**Various Interim Disposal Special Assessment Liens****Final Plat for Kensington Place****Release of Performance Bond for Supplemental Planting for Sterling Hills IV****Motion**

To approve the Consent Agenda (Budget Resolution Nos. 2023-236 and 2023-237).

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Steve Champion
<b>SECONDER:</b>	John Allocco
<b>AYES:</b>	Allocco, Narverud, Champion, Campbell and Hawkins

**CORRESPONDENCE TO NOTE**

**Notice of Conditional Use Permit Actions Taken by Planning and Zoning Commission on November 13, 2023**

**Notice of Purchasing Policy Exceptions for October 2023**

**Notice of Special Exception Use Permit Action Taken by Planning and Zoning Commission on November 13, 2023**

**Notification From Southwest Florida Water Management District of Proposed 2024 Five-Year Water Resource Development Work Program**

**Quarterly Investment Report For Quarter Ended June 30, 2023**

**Transmittal From Clerk of Circuit Court and Comptroller Audit Services Department of Tourist Development Department Expenditures Audit Report Dated October 25, 2023**

**COUNTY ADMINISTRATOR JEFFREY ROGERS****2023-2024 Board Member Committee Assignments**

Changes to proposed assignments were made as follows:

Comm. Allocco to serve on Pasco Hernando County Workforce Development Consortium,  
Comm. Champion to serve as liaison to the Waterways Advisory Committee and Comm.  
Hawkins to serve as liaison to the Fair Association.

**Confirmation of Peter Schwarz as Development Services Director****Motion**

To approve the staff recommendation.

**RESULT: ADOPTED**  
**MOVER:** John Allocco  
**SECONDER:** Steve Champion  
**AYES:** Allocco, Narverud, Champion, Campbell and Hawkins

**2023-2024 Board Member Committee Assignments**

**Motion**

To approve with changes and ratification of Value Adjustment Board Citizen Member, Thomas Beisacher.

(Note: The Motion pertained to changes as noted above.)

**RESULT: ADOPTED**  
**MOVER:** Brian Hawkins  
**SECONDER:** Steve Champion  
**AYES:** Allocco, Narverud, Champion, Campbell and Hawkins

**Invoice From Brooksville Main Street for FY 2023-24 Funding for Participation in Florida Main Street Program**

**Motion**

To approve the staff recommendation.

**RESULT: ADOPTED**  
**MOVER:** Brian Hawkins  
**SECONDER:** Jerry Campbell  
**AYES:** Narverud, Campbell and Hawkins  
**NAYES:** Allocco and Champion

**Letter to Congressman Bilirakis Regarding Noisy Non-Friendly Environment Resulting From Infrastructure Installation by Open Infra, Inc.**

Comm. Champion temporarily left the meeting.

**Motion**

To approve the staff recommendation.

**RESULT: ADOPTED**  
**MOVER:** John Allocco  
**SECONDER:** Brian Hawkins  
**AYES:** Allocco, Narverud, Campbell and Hawkins  
**ABSENT:** Champion

**Update Regarding Ongoing Board Directives**

Comm. Champion returned to the meeting.

Comm. Hawkins temporarily left the meeting and returned shortly thereafter.

**DEPUTY COUNTY ADMINISTRATOR TONI BRADY**

**Budget Amendment Realigning Funds From Reserves for Contingency to Contract Services for Annual Traffic Markings Contract for Department of Public Works**

**Budget Resolution for Landfill Cell No. 4 Construction Project**

This item was pulled and voted on separately.

**Budget Resolution to Balance General Fund Debt Service/Transfers and General Fund Capital Project Transfer Account Through End of FY 2023**

**Notification From Clerk of Circuit Court and Comptroller Announcing Return of Excess Fees for FY 2022-23**

**Notification From Property Appraiser Announcing Return of Excess Fees for FY 2022-23**

**Notification From Supervisor of Elections Announcing Return of Excess Fees for FY 2022-23**

**Notification From Tax Collector Announcing Return of Excess Funds for FY 2022-2023**

**Motion**

To approve Agenda Item Nos. L-1 and L-3 through L-7 (Budget Resolution No. 2023-238).

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Brian Hawkins
<b>SECONDER:</b>	Steve Champion
<b>AYES:</b>	Allocco, Narverud, Champion, Campbell and Hawkins

**Budget Resolution for Landfill Cell No. 4 Construction Project**

**Motion**

To approve Item No. L-2 (Budget Resolution No. 2023-239).

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Steve Champion
<b>SECONDER:</b>	Brian Hawkins
<b>AYES:</b>	Allocco, Narverud, Champion, Campbell and Hawkins



## CHIEF PROCUREMENT OFFICER CARLA ROSSITER-SMITH

Approval of Change Order No. 3 to Purchase Order With American Infrastructure Development for Taxiway A Rehabilitation Project at Brooksville-Tampa Bay Regional Airport and Associated Budget Resolution (Amount: \$316,388.00)

Approval of Quote With SHI International Corporation for FY 2023-24 Microsoft Renewal Licensing for Fifth Judicial Circuit Court

Award of Term Contract to Cathedral Corporation for Bill Print and Mailing Services for Utilities Department (Contract No. 23-T00341/FH; Amount: \$129,096.64)

Final Close-Out of Contract With DEEB Construction and Development Co., for Keysville Water Main Replacement Project (Contract No. 19-R00007-92; Amount: \$192,099.94)

Final Close-Out of Contract With Metro Equipment Service, Inc., for Weeping Willow Street Force Main and High Point Lift Station Rehabilitation Project (Contract No. 22-CG0003/DK; Amount: \$282,043.66)

Final Close-Out of Contract With Top Line Recreation, Inc., for Purchase of Playground Equipment at Delta Woods Park (Contract No. 22-PC0148/DK; Amount: \$232,892.35)

Ratification of Emergency Purchase Order to Hercules Fence Company, Inc., for Replacement of Electric Gates at Pine Island Park

Ratification of Emergency Purchase Order to TFR Enterprises, Inc., for Emergency Debris Hauling Resulting From Hurricane Idalia (Contract No. 20-TF0023)

Ratification of Emergency Purchase Order to Witt O'Brien's, LLC, for Disaster Debris Removal Monitoring Services Resulting From Hurricane Idalia (Contract No. 20-TF0062)

Renewal of Contract With CentralSquare Technologies, LLC, d/b/a Superior, LLC, for Maintenance of Utilities Department Billing Software (Contract No. 16-S00023; Amount: \$65,390.00)

Utilization of Intergovernmental Cooperative Purchasing Agreement With National Purchasing Partners for Various Procurement Contracts and Agreements

### Motion

To approve Item Nos. M-1 through M-11 (Budget Resolution No. 2023-240).

**RESULT:** ADOPTED  
**MOVER:** Brian Hawkins  
**SECONDER:** Steve Champion  
**AYES:** Allocco, Narverud, Champion, Campbell and Hawkins

**Notification From Clerk of Circuit Court and Comptroller Announcing Return of Excess Fees for FY 2022-23**

**Motion**

To include the letter into the Agenda packet and ratify the request contained therein.

**RESULT:** ADOPTED  
**MOVER:** John Allocco  
**SECONDER:** Brian Hawkins  
**AYES:** Allocco, Narverud, Champion, Campbell and Hawkins

**PUBLIC INFORMATION OFFICER DOMINIQUE HOLMES**

**Discussion Regarding Plan for Online Community Engagement With Citizens From Public Information Department**

**SOLID WASTE SERVICES MANAGER SCOTT HARPER**

**Discussion to Consider Amendment to Universal Solid Waste Collection District Boundaries**

**Motion**

To approve the staff recommendation.

**RESULT:** ADOPTED  
**MOVER:** Brian Hawkins  
**SECONDER:** Steve Champion  
**AYES:** Allocco, Narverud, Champion, Campbell and Hawkins

**UTILITIES DIRECTOR GORDON ONDERDONK**

**Request for Development Services Supervisor Position to Assist With Increase in Commercial and Subdivision Projects Within Utilities Department and Associated Budget Amendment**

**Motion**

To approve the staff recommendation.

**RESULT:** ADOPTED  
**MOVER:** Brian Hawkins  
**SECONDER:** Steve Champion  
**AYES:** Allocco, Narverud, Champion, Campbell and Hawkins

**TRANSIT ADMINISTRATOR DARLENE LOLLIE**

**Presentation Regarding Annual Update to Transit Development Plan**

This item was postponed during Approval of the Agenda.

**PUBLIC WORKS DIRECTOR/COUNTY ENGINEER SCOTT HERRING**

**Installation of Additional Street Lights Within Spring Hill Street Lighting Municipal Service Benefit Unit**

**Motion**

To approve the staff recommendation.

**RESULT:** ADOPTED  
**MOVER:** Brian Hawkins  
**SECONDER:** Jerry Campbell  
**AYES:** Allocco, Narverud, Champion, Campbell and Hawkins

**PUBLIC HEARINGS**

Proofs of publication of Notices of Public Hearing were noted for the scheduled public hearings.

**Proposed Ordinance Amending Chapter 2, Article III, to Revise Procedures Applicable to Prosecution of Code Enforcement Violations**

There was no public input.

**Motion**

To approve the staff recommendation (Ordinance No .2023-15).

**RESULT:** ADOPTED  
**MOVER:** John Allocco  
**SECONDER:** Steve Champion  
**AYES:** Allocco, Narverud, Champion, Campbell and Hawkins

**Proposed Ordinance Enacting Procedures for Florida Land Use and Environmental Dispute Resolution Act**

There was no public input.

**Motion**

To approve the staff recommendation (Ordinance No. 2023-16).

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Steve Champion
<b>SECONDER:</b>	Brian Hawkins
<b>AYES:</b>	Allocco, Narverud, Champion, Campbell and Hawkins

**RECESS/RECONVENE**

The Board recessed at 2:50 p.m. to convene the Kass Circle Community Redevelopment Agency Meeting and reconvened at 3:20 p.m.

**BOARD OF COUNTY COMMISSIONERS**

The Board commented on various issues.

**ADJOURNMENT**

The meeting was adjourned at 4:15 p.m.





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## Fictitious Name Detail

### Fictitious Name

DYNAMIC AUTO BODY

### Filing Information

**Registration Number** G05003700145  
**Status** ACTIVE  
**Filed Date** 01/03/2005  
**Expiration Date** 12/31/2025  
**Current Owners** 1  
**County** HERNANDO  
**Total Pages** 4  
**Events Filed** 3  
**FEI/EIN Number** 37-1451371

### Mailing Address

16288 CORTEZ BLVD  
BROOKSVILLE, FL 34601

### Owner Information

INTEGRITY AUTO GROUP OF HERNANDO, INC.  
16288 CORTEZ BLVD  
BROOKSVILLE, FL 34601  
**FEI/EIN Number:** 37-1451371  
**Document Number:** P02000122676

### Document Images

[01/03/2005 -- REGISTRATION](#)

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[11/16/2020 -- Fictitious Name Renewal Filing](#)

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[01/13/2015 -- Fictitious Name Renewal Filing](#)

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## Detail by Entity Name

Florida Profit Corporation  
INTEGRITY AUTO GROUP OF HERNANDO, INC.

### Filing Information

<b>Document Number</b>	P02000122676
<b>FEI/EIN Number</b>	37-1451371
<b>Date Filed</b>	11/14/2002
<b>State</b>	FL
<b>Status</b>	ACTIVE
<b>Last Event</b>	CANCEL ADM DISS/REV
<b>Event Date Filed</b>	02/07/2007
<b>Event Effective Date</b>	NONE

### Principal Address

16288 CORTEZ BLVD.  
BROOKSVILLE, FL 34601

Changed: 02/07/2007

### Mailing Address

16288 CORTEZ BLVD.  
BROOKSVILLE, FL 34601

Changed: 04/21/2011

### Registered Agent Name & Address

MULVANEY, CHRISTINE E  
11532 South Rural Terrace  
BROOKSVILLE, FL 34601

Name Changed: 04/20/2012

Address Changed: 01/03/2023

### Officer/Director Detail

#### **Name & Address**

Title President

Exhibit "P.3"

Mulvaney, Christine  
11532 South Rural Terrace  
brooksville, FL 34601

Title vice president

mulvaney, matthew  
11532 South Rural Terrace  
BROOKSVILLE, FL 34601

**Annual Reports**

Report Year	Filed Date
2022	01/07/2022
2023	01/03/2023
2024	01/09/2024

**Document Images**

<a href="#">01/09/2024 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">01/03/2023 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">01/07/2022 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">01/28/2021 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">02/04/2020 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">04/01/2019 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">02/16/2018 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">01/25/2017 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">03/16/2016 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">01/09/2015 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">04/24/2014 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">04/16/2013 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">04/20/2012 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">04/21/2011 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">04/26/2010 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">04/17/2009 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">01/04/2008 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">02/07/2007 -- REINSTATEMENT</a>	View image in PDF format
<a href="#">07/06/2005 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">05/03/2004 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">04/14/2003 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">11/14/2002 -- Domestic Profit</a>	View image in PDF format



**2024 FLORIDA PROFIT CORPORATION ANNUAL REPORT**

Exhibit "P.3"

DOCUMENT# P02000122676

**Entity Name:** INTEGRITY AUTO GROUP OF HERNANDO, INC.

**Current Principal Place of Business:**

16288 CORTEZ BLVD.  
BROOKSVILLE, FL 34601

**Current Mailing Address:**

16288 CORTEZ BLVD.  
BROOKSVILLE, FL 34601

**FEI Number:** 37-1451371

**Certificate of Status Desired:** No

**Name and Address of Current Registered Agent:**

MULVANEY, CHRISTINE E  
11532 SOUTH RURAL TERRACE  
BROOKSVILLE, FL 34601 US

*The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.*

**SIGNATURE:** \_\_\_\_\_

Electronic Signature of Registered Agent

Date

**Officer/Director Detail :**

Title	PRESIDENT	Title	VICE PRESIDENT
Name	MULVANEY, CHRISTINE	Name	MULVANEY, MATTHEW
Address	11532 SOUTH RURAL TERRACE	Address	11532 SOUTH RURAL TERRACE
City-State-Zip:	BROOKSVILLE FL 34601	City-State-Zip:	BROOKSVILLE FL 34601

*I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 607, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.*

**SIGNATURE:** MULVANEY, CHRISTINE

PRESIDENT

01/09/2024

Electronic Signature of Signing Officer/Director Detail

Date

2024 Hernando VAB  
**FILED**  
Checklist Exhibit "4"  
**Jan 09, 2024**  
**Secretary of State**  
**2907049758CC**



\*\*Street Level photos may not be available if structure is not visible from road.\*\*Multiple Addresses Exist

2023 Final Tax Roll

Parcel Key: 00115477 Parcel #: R25 222 18 2060 0000 0150

Owner Information	Property & Assessment Values
Owner Name: BOST JOHN F TTEE Mailing 16271 NANCY AVE Address: BROOKSVILLE FL 34601-8953	Building: \$135,502 Assessed: \$280,092 Features: \$16,902 Exempt: \$0 Land: \$139,068 Capped: \$280,092 AG Land: \$0 Excl Cap: \$0 Market: \$291,472 Taxable: \$280,092



Property Information	Tax Information
Site Address: 16288 CORTEZ BLVD 1 Description: GULFLAND LOTS 15 & 16 ORB 378 PG 131 ORB 394 PG 168 DOR Code: (27) AUTO SALES, REPAIR & STORAGE Levy Code: CWES Sec/Tnshp/Rng: 25-22-18 Subdivision: GULFLAND Neighborhood: CORTEZ BLVD, PKWY-COBB RD(C50D)	AdValorem: \$4,037.44 NONAdValorem: \$1,529.63 Total For 2022: \$5,567.07 Total For 2021: \$5,329.38 Total For 2020: \$5,085.31 Total For 2019: \$5,239.43 <a href="#">Real Time Tax Info</a> <a href="#">Pay Taxes On-line</a> <a href="#">CE Assmts/Liens</a> <a href="#">Comm Fire Assmts</a>

Land Breakdown	Units	Value
Land Use RESIDENTIAL/SQFT RATE	15,350.00 SQUARE FEET	30,393
COMM SQFT	16,410.00 SQUARE FEET	103,875
IMPACT FEE VALUE	1.00 UNITS	4,800

Sales Breakdown						
Sale Date	Book/Page	Deed Type	Vacant/Improved	Qualification	Sale Price	Grantee
02/05/2020	<u>3803/1844</u>	QC	I	X	\$100	BOST JOHN F TTEE
12/27/2017	<u>3538/548</u>	QC	I	X	\$100	BOST JOHN
01/06/2017	<u>3429/324</u>	QC	I	X	\$100	BOST JOHN
01/01/1980	<u>394/168</u>	WD	I	Q	\$18,000	BOST JOHN F
01/01/1980					\$0	WOLF J C ET UX

Building Characteristics				
Bldg #	Description	Year Built	Area (Base/Aux)	Bed/Bath Value
3	SERVICE GARAGE-1(23)	1966	4790/1150	0/1 \$135,502

NOTE: All S.F. Calculations are based on exterior building dimensions

Extra Features				
Bldg#	Description	Actual Year	Dimensions	Current Value
	DOOR,OVERHEAD,COMMERCIAL(DOH)	1973	100	\$480
	DOOR,OVERHEAD,COMMERCIAL(DOH)	1973	100	\$480
	PAVEMENT, ASPHALT COMMERCIAL(PV3)	1976	3,220	\$8,694
2	DOOR,OVERHEAD,COMMERCIAL(DOH)	1973	120	\$576
2	DOOR,OVERHEAD,COMMERCIAL(DOH)	1973	120	\$576
3	DOOR,OVERHEAD,COMMERCIAL(DOH)	1973	100	\$480
3	DOOR,OVERHEAD,COMMERCIAL(DOH)	1973	100	\$480
3	DOOR,OVERHEAD,COMMERCIAL(DOH)	1973	100	\$480
3	DOOR,OVERHEAD,COMMERCIAL(DOH)	1973	80	\$384

Exhibit "P.3"



**Businesses**

Name	TPP PIN	TPP Key	Date Filed	Date Audit	Levy Code	NAICS	Ent Zone	Curr Val	Last Yr Val	2 Yrs Ago
<u>TRIM</u> DYNAMIC AUTO SALES	P2004-000133-000	1499998	0	5/16/2008	CWES	441120	N	\$2,829	\$2,498	\$2,357
<u>TRIM</u> DYNAMIC AUTO BODY, C/O INTEGRITY AUTO	P2006-000617-000	1612160	0	4/23/2009	CWES	811121	N	\$10,009	\$8,941	\$8,422

**Mobile Homes**

Name	PIN	Key	Date Filed	Date Audit	Levy Code	NAICS	Ent Zone	Current Value	Last Year Value	2 Years Ago
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No Matching Records Found or the Information is Exempt per Florida Statute(s).

**Hernando County School District  
Committee List for Board Members**  
as of 10/31/23

Committee	Facilitator	Current Board Member Serving	Current Alternate	Board Member to Serve	Alternate to Serve
FSBA Advocacy Committee	<i>Board Committee</i>	M. Johnson	S. Rodriguez		
Small School District Council Consortium Liaison	<i>Board Committee</i>	M. Johnson	S. Rodriguez		
Value Adjustment Board (VAB)	<i>Board Committee</i>	M. Johnson	G. Guadagnino		
Value Adjustment Board (VAB) – Citizen Appointed by School Board	<i>Board Committee</i>	Board appointed citizen to serve: Mr. Matt Mulvaney		Board appointed citizen to serve:	
Achievement Gap Committee	Gina Michalicka	L. Prescott	S. Duval/M. Johnson		
Anti-Bullying Committee	Jill Kolasa	G. Guadagnino			
Calendar Committee	Karen Jordan	S. Duval			
Capital Funds Committee	Sean Arnold	S. Duval	S. Rodriguez		
COE Review Team	Sophia Watson	L. Prescott			
CTE Advisory Committee	Beth Lastra	G. Guadagnino	S. Duval		
District Safety Team Committee	Jill Renihan	S. Duval	S. Rodriguez		
ESE Advisory Committee	Anna Jensen	L. Prescott	G. Guadagnino		
Family And Community Engagement (FACE) Advisory Committee	Angela Kennedy	S. Duval	G. Guadagnino		
Half Cent Sales Tax Committee	Brian Ragan	M. Johnson			
Hernando Community Coalition	Tresa Watson	L. Prescott			
Hernando County Education Foundation	Tammy Brinker	G. Guadagnino/S. Rodriguez	L. Prescott		
Inclusion Committee	Anna Jensen	L. Prescott			
Insurance Committee	Awilda Fonte	S. Duval			
Planning and Growth Committee (District)	Jim Lipsey	S. Duval	M. Johnson		
Professional Services Advisory Committee (PSAC)	Brian Ragan	S. Rodriguez			
STC Advisory Committee	Sophia Watson	G. Guadagnino	L. Prescott		
Truancy Committee	Jill Kolasa	L. Prescott			
Liaison to the BOCC/Interlocal		S. Duval	S. Rodriguez		
Liaison to the Sheriff		G. Guadagnino	M. Johnson/S. Rodriguez		
Liaison to the Legislators		G. Guadagnino	S. Rodriguez		
Priority #1 Student Success					
Priority #2 Talent Management					
Priority #3 Community Connection					
Priority #4 Fiscal Stability and Capital Planning					
Priority #5 Safe and Healthy Learning Environment					

Note: If a board member cannot attend a scheduled committee meeting, he/she must notify the alternate



Office of Doug Chorvat Jr.  
**Clerk of Circuit Court & Comptroller**  
Hernando County, Florida

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ADDITIONAL SERVICES ▾ COMMENTS CONTACT US

## Value Adjustment Board

Home > County Services > Value Adjustment Board

### Employment Opportunity

**Special Magistrates to the Value Adjustment Board** – Hernando County is seeking individuals to serve as Special Magistrates to the Value Adjustment Board (VAB) for legal and value appeals. Requirements are set forth in Florida Statute Section 194.035, and applicants may not represent any taxpayer or property owner before the VAB and may not be an elected or appointed official or employee of the county, a taxing jurisdiction or the State. Candidates for issues of exemptions, classifications, portability assessment difference transfers, change of ownership, qualifying improvements, and homestead tax deferrals must be members of The Florida Bar with no less than five years' experience in the area of ad valorem taxation and must have received training by the Department of Revenue (DOR), or have no less than three years of such experience, have completed the DOR VAB training and the corresponding DOR training exam. Real estate valuation candidates must be State-certified general real estate appraisers with no less than five years' experience in real property valuation or have no less than three years of such experience and have completed the DOR VAB training and the corresponding DOR training exam, and be certified under Florida Statutes, Chapter 475, Part II. Tangible Personal Property (TPP) candidates must be designated members of a nationally recognized appraisal organization with no less than five years' experience in TPP valuation and have received DOR VAB training or have no less than three years of such experience and have completed DOR VAB training and the corresponding DOR training exam. All Special Magistrates shall attend or receive annual DOR VAB training. The compensation rate is \$150 per hour (travel and/or travel expenses not compensated). **The deadline to submit an application is July 8, 2024.** The VAB reserves the right to accept or reject any or all applications received and to waive any technical informality as may be considered to be in the best interest of the VAB.

Complete details are also available at <https://hernandoclerk.com/county-services/value-adjustment-board/>

The application can be found at the Forms & Documents section of our website.

**Please email your complete application to: [vab@hernandoclerk.org](mailto:vab@hernandoclerk.org)**

If you have any questions, contact the Clerk to the VAB at (352) 754-4970 or [vab@hernandoclerk.org](mailto:vab@hernandoclerk.org)

## VALUE ADJUSTMENT BOARD - ORGANIZATIONAL MEETING

### PUBLIC NOTICE

### 2024 HERNANDO COUNTY VALUE ADJUSTMENT BOARD

#### TO ALL PROPERTY OWNERS AND TAXPAYERS OF HERNANDO COUNTY:

Please be advised that the 2024 Hernando County Value Adjustment Board (VAB) will hold an Organizational Meeting on Thursday, July 25, 2024, at 10:00 a.m., in the Hernando County Government Center, John Law Ayers Commission Chambers, 20 N. Main Street, Room 160, Brooksville, Florida, 34601, to consider matters pursuant to the requirements of Florida Statutes, Chapter 194; and to discuss other related issues at the suggestion or request of the Chairman, staff, or Board members prior to or during the meeting.

Petitions, complaints, and appeals filed with the VAB will be referred to hearings conducted by Special Magistrates at the Hernando County Government Center, John Law Ayers Commission Chambers, 20 N. Main Street, Room 160, Brooksville, Florida, 34601; or at other designated locations as needed.

This meeting is open to the public, and interested citizens are invited to attend. No decisions concerning Special Magistrate recommendations will be made by the Board at this meeting.

If a person decides to appeal a decision made by the Hernando County VAB with respect to any matter considered at this meeting, a record of the proceeding will be needed for such purpose, and such person will need to ensure that a verbatim record of the proceeding is made, to include the testimony and evidence upon which any such appeal is to be based.

If you have a disability that will require special assistance or accommodations for your attendance at this meeting, please contact the VAB Clerk at 352-754-4970.

PLEASE GOVERN YOURSELF ACCORDINGLY.

## General Information

The Clerk of Circuit Court serves as the Clerk to the Value Adjustment Board (VAB). The VAB consists of two County Commissioners, one School Board member, and two citizen members and makes the final decisions regarding appeals of assessed valuation of property and homestead, widow(er)s and disability exemptions, denial of agricultural (greenbelt) classifications and portability issues. The Clerk is responsible for receiving VAB petitions, scheduling hearings, all administrative paperwork, and notifying petitioners of the decisions of the VAB. For a general overview of the VAB process, please refer to the Petitioner Information Sheet. To review a list of laws and regulations governing the VAB process, please refer to the Law and Links section.

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### Where Can I Get A Petition?

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- By selecting the **VAB Petition Packet**.
- Petitions are also available through the Department of Revenue <https://floridarevenue.com/property/Pages/VAB.aspx> or
- Hernando County Property Appraiser [www.co.hernando.fl.us/pa](http://www.co.hernando.fl.us/pa).

### How Much Does It Cost?

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- There is a **\$15** petition filing fee
- In instances where a single, joint petition is filed, an additional \$5 fee shall be charged for each added parcel included on the joint petition.
- **All filing fees are non-refundable and petitions are not considered "filed" until the filing fee is received.**
- Contact our office at (352) 754-4970 to pay the \$15.00 filing fee with a credit card.
- Make checks payable to **Hernando County Clerk of Circuit Court**.

### How Do I Submit My Petition?

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- Completed petitions should be mailed to **Clerk to the Value Adjustment Board, 20 N. Main Street, Room 362, Brooksville, FL 34601**, or submitted via email to [vab@hernandoclerk.org](mailto:vab@hernandoclerk.org) .

- Petitions must be received in the office of the Clerk to the Value Adjustment Board by the filing deadline (see “When to File Your Petition” on the Petition Information Sheet). **Postmarks will not be considered.**

**NOTICE:** Under Florida law, e-mail addresses are public record. By consenting to communicate with this office electronically, your e-mail address will be released in response to any applicable public records request.

## What Are The Filing Deadlines?

**The deadline for filing VAB Value petitions will be provided on the TRIM Notice sent from the Property Appraiser’s Office.**

[https://www.hernandopa-fl.us/trimonline/\(S\(oflh3zlgvy01bgfxlfg4gn5f\)\)/default.aspx](https://www.hernandopa-fl.us/trimonline/(S(oflh3zlgvy01bgfxlfg4gn5f))/default.aspx)

- Value Petitions
  - May be filed at any time during the taxable year on or before the 25th day following the mailing of the Notice of Proposed Property Taxes by the Property Appraiser as provided in Florida Statutes 194.011(1).
- Exemptions
  - Late Filing – any applicant who is qualified to receive any exemption under Florida Statute 196.011(1) and who fails to file an application by March 1 may file a petition any time during the taxable year on or before the 25th day following the mailing of the Notice of Proposed Property Taxes by the Property Appraiser.
  - Denial – 30 days from the date of denial. (\$15 filing fee is not required for homestead exemption).
- Agricultural Classification
  - Late Filing – any applicant who is qualified to receive an agricultural classification who fails to file an application by March 1 may file a petition any time during the taxable year on or before the 25th day following the mailing of the Notice of Proposed Property Taxes by the Property Appraiser.
  - Denial – 30 days from the date of denial.
- Portability
  - Late Filing – any applicant who is qualified to receive Transfer of Homestead Assessment Difference (“Portability”) who fails to file an



application by March 1 may file a petition any time during the taxable year on or before the 25th day following the mailing of the Notice of Proposed Property Taxes by the Property Appraiser.

- Tax Deferral
  - Must be filed within 30 days after the mailing of the notice of disapproval.
- Good Cause Filing
  - Pursuant to Florida Administrative Code (FAC) 12D-9.015(11), the failure to meet the statutory deadline for filing a petition to the board does not prevent consideration of such a petition by the board or special magistrate when the board or board designee determines that the petitioner has demonstrated good cause justifying consideration and that the delay will not, in fact, be harmful to the performance of board functions in the taxing process.
  - “Good cause” means the verifiable showing of extraordinary circumstances, as follows: A good cause petition must be accompanied by a written explanation for the delay in filing.
    - Personal, family or business crisis or emergency at a critical time or for an extended period of time that would cause a reasonable person’s attention to be diverted from filing or appearing;
    - Physical or mental illness, infirmity or disability that would reasonably affect the petitioner’s ability to timely file or appear; or,
    - Miscommunication with, or misinformation received from, the board clerk, property appraiser, or their staff regarding the necessity or the proper procedure for filing that would cause a reasonable person’s attention to be diverted from timely filing; or,
    - any other cause beyond the control of the petitioner that would prevent a reasonably prudent taxpayer from timely filing.
    - If you would like to request that your hearing be rescheduled due to “good cause”, submit the **VAB Reschedule Request Form**.

## Petition Withdrawal

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- Requests to withdraw petitions must be made in writing to the VAB Clerk. The Clerk will cancel the hearing upon receiving a notice of withdrawal from the petitioner and there shall be no further proceeding on the matter.

- Click here to download the withdrawal form: <http://floridarevenue.com/property/Documents/dr485wi.pdf>.
- Withdrawal forms may be hand-delivered, mailed, e-mailed to 20 North Main Street, Room 362, Brooksville, FL 34601, [vab@hernandoclerk.org](mailto:vab@hernandoclerk.org).

## Payment Of Property Taxes

Effective July 1, 2011, as specified in Florida Statutes, Chapter 194.014, if you petition for anything other than a denial of tax deferral you must pay all non-ad Valorem assessments and a portion of ad valorem taxes before they become delinquent, usually on April 1. For an assessment or portability appeal, you are required to make a payment of at least 75% of your ad valorem taxes. For an appeal of classification, exemption, or whether an improvement was substantially complete on January 1, you must make a good faith payment of the taxes you believe you owe.

## Members, Meetings, & Special Magistrates

### VAB Members

John Allocco	Chairman
Thomas Beisacher	Citizen, Appointed by the governing body of the county (owns homestead property within the county)
Steve Champion	County Commissioner
Mark Johnson	School Board Member
Matt Mulvaney	Citizen, Appointed by the School Board (owns business occupying commercial space located within the school district)

## Special Magistrates Appointed To Hear VAB Petitions

Exhibit "P.3"

- Joseph Haynes Davis
- Robert Hicks
- Steven Nystrom
- John Robinson
- Richard Steeves
- Laura Walker

## VAB Organizational Meeting Date

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July 28, 2023

## Special Magistrate Orientation Date

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TBD

## VAB Final Meeting Date

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March 15, 2024 at 10:00 a.m. EST.

## Special Magistrate Hearing Dates

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October 2023 through February 2024

If you have any questions, contact the Clerk to the VAB at (352) 754-4970 or [vab@hernandoclerk.org](mailto:vab@hernandoclerk.org).

## Laws & Links

### Department Of Revenue

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- **Department of Revenue Value Adjustment Board Information Page**
- **Uniform Policies and Procedures Manual and Other Legal Resources and Reference Materials**

## Florida Administrative Code

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- Rule Chapter 12D-9
- Rule Chapter 12D-10
- Rule Chapter 12D-51.001 Through 12D-51.003

## Florida Statutes

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- Florida Statutes Chapter 192
- Florida Statutes Chapter 193
- Florida Statutes Chapter 194
- Florida Statutes Chapter 195

## Local Administrative Forms And Procedures

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- Government In Sunshine Manual

VIEW FORMS & DOCUMENTS

## VAB Hearing & Meeting Files

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To access VAB Hearing and Meeting Files from 2022 through the present, visit  
<https://hernandocountyfl.legistar.com/calendar.aspx>

*For Historical Files, see files below*

### — Historic Audio Files

#### 2021 Audio

- 21-025 Lawson 10.08.21

## Exhibit "P.3"

Checklist Exhibit "5"

- 21-019, 21-020, 21-021 BRE DDR 12.3.21
- 21-035 Spring Hill Business Center 11.02.21
- 21-028 Madison Reserve 10.22.21
- 21-037 Cemex Construction 11.30.21
- 21-039 Vulcan Materials 11.30.21
- 21-041 Walmart 10.28.21
- 21-045 – SFR 10.08.21
- 21-046 – SFR 10.08.21
- 21-047 – SFR 10.08.21
- 21-048 – SFR 10.08.21
- 21-061 thru 21-070 SFR JV 1 Property 11.05.21
- 21-072 thru 21-081 SFR JV 1 Property 11.05.21
- 21-082 thru 21-116 (25 Petitions) Ryan, Peyton 12.17.21
- 21-096 thru 21-105 SFR JV 1 Property 12.10.21
- 21-106 thru 21-115 SFR JV 1 Property 12.10.21
- 21-125, 21-126 Walmart 10.22.21
- 21-130 Brooksville Square 11.12.21
- 21-131 HCA Oak Hill 11.12.21
- 21-134 Flagstone Pavers 12.6.21
- 21-136 thru 21-139 Walgreens 11.02.21
- 21-140 thru 21-142 Professional Resource 11.12.21
- 21-165 Mariner SH 11.12.21
- 21-166 Popeyes 11.02.21
- 21-167 7-Eleven 11.02.21
- 21-168 Singer 11.2.21
- VAB-2021-Final-Meeting-2-24-22
- 21-007 Perry 10.01.21
- 21-010 Lahera 10.01.21
- 21-015, 21-016, 21-018 Coastal Way 12.03.21
- 2020 Audio
  - 2020-12-29 Hearings
    - 20-215 Clegg (Remand)
  - 2020-12-18 Hearings
    - 20-068 Singer
    - 20-099 Gutierrez
    - 20-202 Polecritti
    - 20-211 Fleischer
    - 20-156 Oak Hill

- 2020-12-04 Hearings
  - 20-061 15407 Cortez Blvd
  - 20-062 7347 FO
  - 20-157, 20-158, 20-160
  - 20-064 Florida Eagle Investments
  - 20-063 Tender Care
  - 20-198 SFR 2012-1
  - 20-199 GAHC4 Grande
  - 20-216 Wellman
- 2020-11-24 Hearings
  - 20-215 Clegg
- 2020-11-20 Hearings
  - 20-074 County Line (Applebees)
  - 20-091 Zambito
  - 20-093 Nantucket Cove
  - 20-171, 20-172, 20-173 Paradigmatx
  - 20-197, 20-214 Apamea Capital
  - 20-203 Pop Florida Properties
  - 20-204 Pop Florida Properties
  - 20-049 Madison Reserve
  - 20-073 M & D Properties (Applebees)
- 2020-11-10 Hearings
  - 20-071 DeCola
  - 20-072 Cicione
  - 20-054 Kline
- 2020-11-06 Hearings
  - 20-058 Bayfront Spring Hill
  - 20-070 Chick Fil A
  - 20-050, 051, 052, 053, 087 – Property Tax Alliance Group
- 2020-10-30 Hearings
  - 20-094, 20-095 Buckner
  - 20-060 Maconi
  - 20-108, 20-109, 20-110 Dollar Tree
  - 20-107 Behzadi
  - 20-169, 20-170 Ridge Manor Campground
  - 20-174, 20-175, 20-176 Mazas Hernando Holdings
  - 20-212 and 20-213 Wawa
- 2020-10-23 Hearings
  - 20-067 Walmart

- 20-076, 20-077, 20-080 Walgreens
- 20-090 EPRE Spring Hill
- 20-209, 20-210 7 Eleven
- 2020-10-02 Hearings
  - 20-001 Wolf
  - 20-002 Barry

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^ TOP

## Locations

### Main Office

20 N. Main Street  
Brooksville FL 34601

Office Hours: 8 AM to 5 PM  
Monday – Friday  
352-754-4201  
*(Main Correspondence Location)*

### Spring Hill

7405 Forest Oaks Boulevard  
Spring Hill FL 34606

Office Hours: 8 AM to 4:30 PM  
Monday – Friday  
352-754-4201



Sitemap



Privacy Statement



Employee Login

## Top Links

News & Announcements  
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Office of Doug Chorvat Jr.  
**Clerk of Circuit Court & Comptroller**  
Hernando County, Florida

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## Forms & Documents

Home > Forms & Documents

### Important Notice

#### Notice to parties who are not represented by an attorney who is a member in good standing with the Florida Bar

- Please note that Florida law prevents our staff from providing legal advice.
- These packages are designed to help persons seeking to represent themselves in court without the assistance of an attorney. They are meant to serve as a guide only.
- We do not guarantee that either the instructions or the forms will achieve the result desired by the parties or ensure that any individual judge will follow the procedures exactly or accept each and every form drafted. Any person using these instructions and forms does so at his/her own risk.
- Additional forms may be available by visiting **[supremecourt.flcourts.gov](http://supremecourt.flcourts.gov)** and **[circuit5.org](http://circuit5.org)**

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### Audit Services



#### Audit Services Charter

Exhibit "P.3"

 **Small Claims Worksheet**

 **Statement of Responsibility**

## Tax Deed

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 **Affidavit of Claim**

 **Java Settings for Viewing Tax Deeds**

## Traffic Forms

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 **Affidavit in Lieu of Proof of Compliance Form**

 **Affidavit of Defense in Lieu of Appearance**

 **Determination of Civil Indigent Status**

 **Driver Improvement School Affidavit**

 **Plea of No Contest (Infraction with Crash)**

 **Plea of No Contest (Infraction)**

 **Request and Order for Continuance**

 **Written Plea of Not Guilty**

## Value Adjustment Board

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 **VAB Petition Packet**

 **VAB Petition-Transfer Assessment Difference**

 **VAB Petitioner Information Sheet**

 **VAB Request for Telephonic Hearing**

 **VAB Special Magistrate Application**

 **VAB Withdrawal Form**