

**HERNANDO COUNTY**  
**VALUE ADJUSTMENT BOARD**

**FEBRUARY 24, 2010**

A Regular Meeting of the Hernando County Value Adjustment Board was held on Wednesday, February 24, 2010, at 9:50 a.m., in the Board of County Commissioners Meeting Room, Government Center, Brooksville, Florida. Members present were: John Druzbeck, Chairperson; John Sweeney, Vice Chairperson; James Adkins, Commissioner; and Dora Bell, Citizen Member. Others present were: Yvonne Yegge, Attorney; Judy Korbus, Clerk Administrative Services Manager; and Sherry Crum, Secretary.

The meeting was called to order at 9:50 a.m. by Chairperson Druzbeck.

**Value Adjustment Board - Minutes - Approval of July 15, 2009, and February 3, 2010**

The Minutes of the July 15, 2009, and February 3, 2010, meetings were presented to the Value Adjustment Board for review and approval.

**Motion**

Comm. Adkins moved to approve; seconded by Mr. Sweeney and carried 4-0.

**Value Adjustment Board - Petitions - Acknowledged Various Withdrawn**

It was noted that the following petitions filed with the 2009 Value Adjustment Board had been withdrawn by the petitioners:

09-001	09-044	09-066	09-080	09-098	09-114	09-140	09-155	09-174	09-192	09-208	09-239
09-002	09-045	09-067	09-081	09-099	09-115	09-141	09-158	09-175	09-193	09-209	09-241
09-004	09-046	09-068	09-082	09-101	09-116	09-142	09-161	09-176	09-194	09-210	09-242
09-006	09-047	09-069	09-083	09-102	09-117	09-143	09-162	09-177	09-195	09-211	09-243
09-011	09-048	09-070	09-084	09-103	09-118	09-144	09-163	09-178	09-196	09-218	09-244
09-016	09-050	09-071	09-085	09-105	09-119	09-145	09-164	09-179	09-197	09-222	09-245
09-017	09-053	09-072	09-086	09-106	09-120	09-147	09-165	09-181	09-198	09-224	09-246
09-022	09-059	09-073	09-087	09-107	09-121	09-148	09-167	09-182	09-199	09-225	09-247
09-030	09-060	09-074	09-088	09-108	09-123	09-149	09-168	09-184	09-200	09-226	09-248
09-031	09-061	09-075	09-089	09-109	09-127	09-150	09-169	09-185	09-201	09-229	09-249
09-037	09-062	09-076	09-090	09-110	09-128	09-151	09-170	09-186	09-202	09-230	09-251
09-038	09-063	09-077	09-091	09-111	09-133	09-152	09-171	09-187	09-203	09-236	
09-042	09-064	09-078	09-096	09-112	09-135	09-153	09-172	09-188	09-204	09-237	
09-043	09-065	09-079	09-097	09-113	09-136	09-154	09-173	09-190	09-207	09-238	

**Value Adjustment Board – Good Cause Petitions – Acknowledged Various Denied**

Clerk Administrative Services Manager Judy Korbus advised that pursuant to Florida Administrative Code (FAC) 12D-9.015(11)(a), the board may not extend the time for filing a petition. The board is not authorized to set and publish a deadline for late filed petitions. However, 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. FAC 12D-9.015(11)(a) further defines what extraordinary circumstances should be considered "good cause." The following petitions were filed for good cause, reviewed by legal counsel and denied: Mr. Michael Cavalaris of Cavalaris Properties, Inc., for various properties, including: Brooksville Commons LLC (3 properties); Suncoast Development Group LLC (5 properties); Investco Properties LLC (1 property); and Hexam Development LLC (9 properties); Beatriz Nunag; Cortez Land Trust, c/o First Florida Mgmt Ltd; Flag Mets I, LLC, by Mitchell Brannen; and Flag Mets I, LLC, by Joseph M Mason, Jr., Attorney.

**Value Adjustment Board – Municipal Assessment Rolls – Notification of Compliance**

Clerk Administrative Services Manager Judy Korbus advised that pursuant to Florida Statute 193.116, the Value Adjustment Board (VAB) was required to provide notice whenever an appeal was made with regard to property located within a municipality. The City of Brooksville and the City of Weeki Wachee were provided with a list of properties within their jurisdiction for which appeals had been filed with the 2009 VAB.

**Value Adjustment Board - Special Magistrate Recommendations - Approved**

The Special Magistrate recommendations concerning petitions filed with the 2009 Value Adjustment Board (VAB) were provided to the VAB for review and approval.

Chairman Druzbeck requested approval of the recommendations.

**Motion**

Comm. Adkins so moved; seconded by Mrs. Bell.

Attorney Yvonne Yegge advised the VAB that the list of recommendations was incomplete due to the fact that a number of recommendations had been pulled for revisions (09-039; 09-041; 09-056; 09-057; 09-124; 09-125; 09-126; 09-130; 09-134; 09-138; 09-156; 09-205; 09-206; 09-231; 09-232; 09-233; 09-234; 09-235; and 090-240), and would be taken up at a subsequent meeting.

Chairman Druzbeck understood that the Motion would be to approve the list as presented.

Mrs. Yegge agreed.

A vote was taken on the Motion and carried 4-0.

**Value Adjustment Board - Special Magistrate Invoices - Payment Authorized for Services Rendered by Herbert E. Langford, Jr., For What It's Worth Appraisals and Tropical Realty Appraisal Services**

Received a memorandum from Clerk Administrative Services Manager Judy Korbus advising that invoices for Special Magistrate services had been reviewed and approved as to accuracy by the Clerk and Attorney Yvonne Yegge, as follows: Herbert E. Langford Jr., P.A. - \$3,462.50; For What It's Worth Appraisals, by Tammy Blackburn - \$3,932.50; and Tropical Realty Appraisal Services, Inc., by Rick Rape - \$7,875.00; for a total cost of \$15,270.00. Pursuant to Florida Statute 194.015, three-fifths

(\$9,162.00) would be paid by the Board of County Commissioners and two-fifths (\$6,108.00) by the School Board.

Mrs. Yegge pointed out that the list was not complete as one of the Special Magistrates was in the process of making revisions to their recommendations. She stated that the invoices presented for payment were for those Special Magistrates who had completed their work.

Chairman Druzbeck requested a Motion for approval.

**Motion**

Mrs. Bell so moved; seconded by Comm. Adkins and carried 4-0.

**Value Adjustment Board - Miscellaneous Correspondence – Discussed**

The Value Adjustment Board was provided with copies of correspondence concerning the appointment of Special Magistrates received by Mr. Richard Harris; and correspondence in response to the recommendations submitted by the Special Magistrates relative to petitions filed by Mr. Arthur H. Smith, Jr. (Petition No. 09-015), Mr. Vernon McCabe and Mrs. Sharon McCabe (Petition No. 09-058) and Mr. Thomas E. Shipley (Petition No. 09-094).

In response to Chairman Druzbeck, Clerk Administrative Services Manager Judy Korbus clarified that this item was for informational purposes only; therefore, no action was needed.

Chairman Druzbeck understood that none of the correspondents were present.

Attorney Yvonne Yegge commented that this frequently occurred when a petitioner was unhappy with the decision of the Special Magistrate. Unfortunately, the rules governing the Value Adjustment Board (VAB) process did not provide for rehearings. Therefore, generally the correspondence was disclosed to the Property Appraiser and the VAB and filed with the petition.

**Value Adjustment Board – Special Magistrate Request for Proposals Process – Hourly Rate of Compensation Set at \$125**

Clerk Administrative Services Manager Judy Korbus reported that Florida Statute 194.035 required, in counties having a population of more than 75,000, that the Board appoint Special Magistrates for the purpose of taking testimony and making recommendations to the Board. It also required that the Clerk to the Value Adjustment Board (VAB) annually notify qualified individuals who were willing to serve as Special Magistrates that the opportunity to serve existed.

Historically, the Clerk to the VAB solicited Request for Proposals (RFP) from interested parties asking that they specify a requested rate of compensation. In many other Counties, the VAB sets the rate prior to the RFPs being solicited and the rate of compensation is specified in the RFP. We would like to begin utilizing this same practice as it would simplify the RFP process and enable the Board to select individuals based upon experience rather than having to also consider the rate of compensation.

In 2009, the Special Magistrate rates of compensation ranged from \$95 to \$125 per hour.

The staff recommended that the VAB select an hourly rate of compensation to be paid to Special Magistrates for the 2010 VAB season.

In response to questioning by Chairman Druzbeck, Mrs. Korbus stated that Citrus County currently compensated special magistrates \$125 per hour. She stated that the rate to be established was at the VAB's discretion. However, she cautioned against setting the rate too low because magistrates might be attracted to other Counties who offered a higher rate of compensation. In response to a further query, she felt that it would be better to have an established rate that could be used when the RFP was published.

Mrs. Bell felt that it would be better to set a rate, to avoid rate comparisons or a candidate feeling that they had underbid.

Chairman Druzbeck understood that the VAB was in favor of establishing a set fee and he questioned if they wanted to set the rate at \$125, or lower.

Attorney Yvonne Yegge commented that in 2008 the Orange County Attorney Special Magistrates were compensated \$125 per hour while other Special Magistrates were compensated \$95 per hour. However, in 2009 the rate was raised to \$125 for all Special Magistrates.

Mrs. Bell suggested \$125.

Comm. Adkins agreed.

Chairman Druzbeck requested a Motion.

**Motion**

Comm. Adkins so moved; seconded by Mr. Sweeney and carried 4-0.

**Value Adjustment Board – 2010 Legal Counsel – Normal Selection Process to be Utilized**

Clerk Administrative Services Manager Judy Korbus advised that Florida Statute 194 required that the Value Adjustment Board (VAB) employ private legal counsel. On February 3, 2010, the VAB hired Yvonne Yegge to serve in that capacity to replace the firm of Bryant Miller Olive which had withdrawn as counsel, and authorized the Chairman's signature on the associated Contract For Services Of Special Counsel.

Since the Clerk to the VAB would typically advertise for legal counsel services prior to the Organizational Meeting, usually held in August, and the Board was not scheduled to meet again until then, clarification was needed on whether the VAB wished the Clerk to advertise for this service for the 2010 VAB season. The contract with Mrs. Yegge provided for an automatic renewal and rollover to the subsequent tax year unless either party canceled the agreement by providing 30 days advance written

notice to the other party at any time during the 2009 Tax Year or any tax year thereafter.

The normal selection process was not utilized to select Mrs. Yegge due to the fact that Bryant Miller Olive had withdrawn as counsel. The VAB staff contacted all those who had submitted proposals in 2008, when Bryant Miller Olive was originally selected, to determine who was still interested in serving in that capacity. Only one of those individuals (David La Croix) had expressed an interest. In the meantime, Mrs. Korbus' counterpart in Orange County spoke to Mrs. Yegge, who also served as the Orange County VAB Legal Counsel, and Mrs. Yegge was asked to submit a proposal.

The staff recommended that the VAB decide whether proposals should be solicited for 2010 Legal Counsel Services.

Chairman Druzbeck stated that he had recommended that a Request for Proposals (RFP) be issued; however, that was not the VAB's only option. He noted that the RFP process had not been utilized when Mrs. Yegge was appointed due to time constraints and the unexpected withdrawal of legal counsel Bryant Miller Olive. He recommended that the VAB utilize the normal selection process, as in the past.

**Motion**

Comm. Adkins made that his motion; seconded by Mrs. Bell and carried 4-0.

**Value Adjustment Board - Other Business - Discussed**

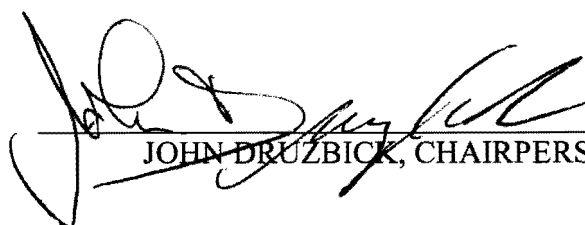
Chairman Druzbeck understood that the Value Adjustment Board (VAB) would need to hold another meeting within the next few weeks, which would be scheduled by the Clerk.

Property Appraiser Alvin Mazourek provided favorable comment regarding the Clerk's handling of the VAB process. He stated that he and his staff were content with the Special Magistrate rulings, noting that some had ruled in the taxpayers' favor, which was understandable considering that they wanted to have fair and just hearings. He believed that they had a good group of Special Magistrates and that the process went very smoothly.

**Adjournment**

There being no further business to come before the Value Adjustment Board at this time the meeting was adjourned at 10:05 a.m.

  
KAREN NICOLAI CLERK

  
JOHN DRUZBECK, CHAIRPERSON