

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

**JANUARY 16, 2009**

A Regular Meeting of the Hernando County Value Adjustment Board was held on Friday, January 16, 2009, at 4:30 p.m., in the Board of County Commissioners Meeting Room, Government Center, Brooksville, Florida. Members present were: Rose Rocco, Chairperson; Dianne Bonfield, Vice Chairperson; David D. Russell, Jr., Commissioner; and Steven Sylvester, Citizen Member. Others present were: Susan Churuti, Attorney; Judy Korbus, Clerk Administrative Services Manager; and Sherry Crum, Secretary.

Citizen Member Laura Wever was not present at the meeting.

The meeting was called to order at 4:30 p.m. by Chairperson Rocco.

**Value Adjustment Board - Minutes - Approval of August 11, 2008, and December 17, 2008**

The Minutes of the August 11, 2008, and December 17, 2008, meetings were presented to the Value Adjustment Board for review and approval.

**Motion**

Comm. Russell moved to approve; seconded by School Board Member Bonfield and carried 4-0.

**Value Adjustment Board - Petitions - Acknowledged Various Withdrawn**

It was noted that the following petitions filed with the 2008 Value Adjustment Board had been withdrawn by the petitioners:

08-004	08-035	08-082	08-114	08-156
08-005	08-036	08-085	08-115	08-158
08-006	08-037	08-087	08-116	08-160
08-008	08-040	08-088	08-117	08-161
08-010	08-041	08-089	08-118	08-162
08-011	08-043	08-094	08-119	08-163
08-013	08-044	08-095	08-120	08-164
08-014	08-045	08-097	08-121	08-165
08-015	08-046	08-098	08-122	08-171
08-016	08-051	08-099	08-128	08-175
08-017	08-054	08-100	08-129	08-176
08-020	08-056	08-101	08-130	08-181
08-021	08-057	08-102	08-134	08-185
08-022	08-059	08-103	08-136	08-186
08-023	08-060	08-104	08-137	08-188
08-024	08-061	08-105	08-142	08-191
08-025	08-064	08-106	08-143	08-192
08-026	08-067	08-107	08-144	08-194
08-028	08-071	08-108	08-145	08-196
08-029	08-073	08-109	08-146	08-199
08-030	08-074	08-110	08-147	08-200
08-031	08-076	08-111	08-148	08-202
08-032	08-077	08-112	08-150	08-203
08-033	08-078	08-113	08-152	08-204

08-205	08-231	08-251	08-272	08-300
08-206	08-232	08-254	08-273	08-314
08-207	08-234	08-255	08-274	08-320
08-208	08-236	08-257	08-275	08-321
08-209	08-237	08-259	08-276	08-322
08-210	08-239	08-261	08-277	08-323
08-211	08-240	08-265	08-278	08-324
08-212	08-242	08-266	08-284	08-326
08-213	08-243	08-267	08-285	08-332
08-215	08-244	08-268	08-287	
08-216	08-245	08-269	08-290	
08-223	08-246	08-270	08-297	
08-229	08-247	08-271	08-298	

**Motion**

Comm. Russell moved that the Board accept and acknowledge; seconded by Citizen Member Sylvester and carried 4-0.

**Value Adjustment Board - Petitions - Notice of Late Filed**

Received a memorandum from Deputy Clerk Sherry Crum advising that pursuant to Florida Statutes (FS), Chapter 193.461(2), the following individuals submitted a petition to the Value Adjustment Board (VAB) for denial by the Property Appraiser of an exemption or greenbelt classification after the filing deadline of July 30, 2008: Agricultural classification – Jacqueline L. Studer and Brooksville 41, LLC by Agent Linda Territo; Exemption(s) – Eugene R. Myers, Sr., and Ruth H. Smith. The following individuals submitted a petition to the VAB after the filing deadline of September 9, 2008: Valuation – Chili’s Florida, Inc., by Marvin F. Poer & Company; Regina Drury; Jose R. Flores (2); Philip Mazzuco; Alex Reece (3); Tom Shipley; Spring Hill Hospitality, LLC, by Assessment Advisors; Tender Care Medical Services, Inc./Linus Alarm Corp; Anthony J. Torres; and J.C. Penney Corporation, Inc. There were no petitions filed late concerning exemptions/classifications (not denied) or filed late concerning Tangible Personal Property.

The VAB policy re-adopted on August 1, 2007, as it related to the receipt and disposition of untimely filed petitions stated that late filed petitions for assessments, tax deferrals, exemptions, greenbelt classifications and any other matter heard by the VAB are prejudicial to the performance of the function of the VAB. Such late filed petitions will be reported to the VAB at their last meeting but will not be considered by the VAB.

Pursuant to FS, Chapter 194.036(2), any taxpayer may bring an action to contest a tax assessment. Pursuant to FS, Chapter 194.171, Circuit Court is to have original jurisdiction in tax cases.

**Motion**

School Board Member Bonfield moved to approve; seconded by Citizen Member Sylvester and carried 4-0.

**Value Adjustment Board – Municipal Assessment Rolls – Notification of Appeals Provided to City of Brooksville**

Received a Memorandum from Deputy Clerk Sherry Crum advising that pursuant to Florida Statutes, Chapter 193.116, the Value Adjustment Board (VAB) shall give notice to the chief executive officer of each municipality whenever an appeal has been taken with respect to property located within that municipality.

The City of Brooksville had been provided a list of properties for which appeals were filed with the 2008 VAB, which was submitted. There were no appeals filed for properties located within the City of Weeki Wachee for 2008.

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

The Special Magistrate (SM) recommendations concerning petitions filed with the 2008 Value Adjustment Board (VAB) were submitted for the VAB's consideration.

Attorney Susan Churuti advised the Board on the standard of review pursuant to Florida Statutes (FS), Section 194.034. She stated that because the Department of Revenue (DOR) offered mandatory training to SMs it was unusual for a SM to make an error as to a matter of law. In addition, she had reviewed each of the decisions and was comfortable that they passed the test for legal sufficiency. She stated that the Board's responsibility was to either uphold the SM's decisions in which case they would rely on those Findings of Fact and Conclusions of Law, or overturn a recommendation, which would require the VAB to write their own recommended order.

In response to Chairman Rocco, Comm. Russell stated that he had reviewed the recommendations and based on the criteria described by Ms. Churuti had been unable to find any discrepancies.

Chairman Rocco stated that she had reviewed the recommendations and considering the criteria required to overturn a recommendation had accepted them.

Mr. Michael Kierzynski, Certified Public Accountant, representing Alumi-Guard, Inc., (Petition No. 08-250) as well as his own property, Village Square Enterprises II, Inc., (Petition No. 08-253) expressed his opinion regarding significant increases as well as the manner in which the assessment for his property was calculated. He stated that the reason Mr. George D. Carey, Trustee (Petition No. 08-249) had not submitted his evidence timely was because he was being treated for cancer.

Ms. Churuti explained why a method of mass appraisal was utilized in determining the assessments. She related an experience to illustrate the need for and importance of following the law with regard to late filed petitions.

Ms. Churuti responded to Comm. Russell's concern that the ultimate findings by the SM seemed somewhat subjective. She felt that it was a matter of the difference between how high the bar was with regard to the level of evidence required, e.g., the SM was saying that even though the petitioner's annual income argument was somewhat persuasive it did not meet the clear and convincing standard.

Comm. Rocco understood that Property Appraiser Alvin Mazourek had worked hard to provide adjustments to petitioners prior to the SM hearings. However, many of the business owners had concerns and, in addition, she felt that Amendment 1 had resulted in a tax shift that was unfair to some. She stated that as Vice Chairman of the Board of County Commissioners and considering the unusual economic times, she desired that the Legislature consider making the process of taxation more fair and equitable across the board. She questioned if Mr. Mazourek could discuss the possibility of the Property Appraisers working together to make improvements to the formulas and processes.

Mr. Mazourek stated that the Florida Association of Property Appraisers was doing everything possible to back Legislation that could assist the taxpayers.

Chairman Rocco polled the Board and each member present concurred to approve the recommendations.

Chairman Rocco indicated that the Motion to approve the SM recommendations had carried 4-0.

**Value Adjustment Board - Special Magistrate Invoices - Payment Authorized for Services Rendered by Herbert E. Langford, Jr., Tropical Realty Appraisal Services (Rick Rape) and Lori Rutland**

Received a memorandum from Deputy Clerk Sherry Crum advising that invoices for Special Magistrate (SM) services had been reviewed and approved as to accuracy by the Clerk, Property Appraiser and Attorney Susan Churuti as follows: Herbert E. Langford Jr., P.A. (exemptions/classifications) - \$7,262.50; Tropical Realty Appraisal Services, Inc., by Rick Rape (valuation) - \$7,397.50; and Lori Rutland - \$1,228.83, for a total cost of \$16,428.83. Pursuant to Florida Statutes, Chapter 194.015, three-fifths (\$9,857.30) would be paid by the Board of County Commissioners and two-fifths (\$6,571.53) by the School Board.

In response to Chairman Rocco, Ms. Churuti stated that she had reviewed the invoices, which were consistent with the contracts.

Chairman Rocco stated that she would accept a Motion to approve.

**Motion**

Comm. Russell so moved; seconded by School Board Member Bonfield and carried 4-0.

**Other Business**

**Value Adjustment Board – Department of Revenue - Notification of Real Property Reduction of \$13,737,594 to be Reported**

Clerk Administrative Services Manager Judy Korbus advised that pursuant to action taken by the Value Adjustment Board, no adjustments were made to tangible personal property; however, adjustments to real property amounted to \$13,737,594, which would be reported to the Department of Revenue.

**Adjournment**

There being no further business to come before the Value Adjustment Board at this time the meeting was adjourned at 4:50 p.m.

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KAREN NICOLAI CLERK

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ROSE ROCCO, CHAIRPERSON