

HERNANDO COUNTY
SPECIAL MEETING
OF THE
VALUE ADJUSTMENT BOARD
DECEMBER 17, 2008

A Special Meeting of the Hernando County Value Adjustment Board was held on December 17, 2008, at 6 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 Laura Wever and Steven Sylvester, Citizen Members. Others present were: Susan Churuti, Attorney; Judy Korbus, Clerk Administrative Services Manager; and Sherry Crum, Secretary.

The meeting was called to order at 6 p.m. by Chairperson Rocco.

Attorney Churuti advised the Value Adjustment Board (VAB) that two requests had been received from attorneys claiming that the Special Magistrate (SM) hired to hear exemptions, particularly religious exemption cases, was prejudiced and not capable of giving them a fair hearing. She stated that the law relative to recusals was somewhat counter-intuitive because you had to assume that the allegations were true.

Ms. Churuti stated that she had personally known Mr. Herbert Langford, Jr., the SM hired to hear exemption and classification petitions, for 30 years. She stated that Mr. Langford had served as a SM in Pinellas County and was highly respected as both a SM and a mediator. She stated that, personally, she did not believe that the allegations were true; however, the Board had to assume that they were. She explained why most rulings in recusal cases were favorable to the Motions. She stated that they could ensure a 100% likelihood of success on the issue of the recusal by assigning these two cases to an Alternate SM at essentially the same cost.

Ms. Churuti stated that she had discussed the Motion with Property Appraiser Alvin Mazourek and his attorney, Mr. Jay Wood, and Mr. Wood had made several principled arguments indicating that the VAB should not be able to disqualify a SM based upon a previous ruling. She stated that in light of the fact that the issue could be resolved without further expense, and without going to Circuit Court, she felt the likelihood of success with that argument was approximately 50/50 and giving someone who was probably not entitled to a religious exemption a fair hearing and winning on the merits of the case would be a good outcome.

Comm. Russell questioned the chance for other requests for recusal.

Ms. Churuti stated it was zero because the Alternate SM had not heard the case before. She stated that the allegation was that the SM had actually applied the Florida Statutes to this fact situation before. She stated that none of the SMs being considered had done that.

Comm. Russell understood that by selecting an Alternate SM, the VAB was insuring itself of a 100% outcome.

Ms. Churuti agreed.

Ms. Churuti stated that Chairperson Rocco had indicated that there was also a good public policy reason, particularly this year, to grant the recusal due to the fact that there had been a lot of changes in the value adjustment process and the perception that the process was not citizen friendly. She stated that two citizen members now served on the VAB and under these circumstances she felt the VAB should overextend themselves to ensure that a fair hearing was granted, especially since, at least in the mind of the Legislature, there was a perception that this was not a balanced process or taxpayer friendly.

Ms. Churuti added that it would be prudent to have an alternate attorney SM in the future.

Value Adjustment Board – Alternate Attorney Special Magistrate – Appointed Lori Rutland

A memorandum advising that an advertisement was placed in the Hernando, Citrus and Pasco editions of the St. Petersburg Times requesting proposals from persons interested in serving as an Attorney Alternate Special Magistrate (SM) as well as a synopsis of the individuals who responded and their areas of expertise and requested rates of compensation was submitted to the Value Adjustment Board (VAB). A sample contract for Alternate Special Magistrate services was also submitted.

The Alternate Attorney SM would conduct two scheduled petition hearings, review the petitions, gather information and prepare the recommendation forms to be submitted to the VAB for consideration. The VAB would then act upon the recommendations and render the final decision in regard to the petitions.

Administrative Services Manager Judy Korbus stated that three candidates who submitted proposals to serve as Alternate SM had been advised that they did not meet the qualifications; therefore, their proposals were not provided to the VAB.

Comm. Russell stated that he had extensively reviewed each of the candidate's qualifications as well as their requested rates of compensation, and it appeared that Ms. Lori Rutland was not only highly qualified but she had requested the lowest hourly rate.

Comm. Rocco agreed. She commented that Ms. Rutland also would not have to travel a great distance.

The Board concurred.

Motion

Comm. Russell moved that the VAB appoint Ms. Lori Rutland to serve as Alternate SM at \$125 per hour; seconded by Citizen Member Sylvester.

Value Adjustment Board - Special Magistrates - Payment Authorized for Services Rendered by Tropical Realty Appraisal Services (Rick Rape) and For What It's Worth Appraisals (Tammy Blackburn)

Received a memorandum from Deputy Clerk Sherry Crum advising that invoices for Special Magistrate (SM) services which had been submitted for payment had been reviewed as to accuracy by the Clerk, Prop-

erty Appraiser and Attorney Susan Churuti, as follows: Tropical Realty Appraisal Services, Inc., (Rick Rape) for services rendered on October 17 and October 23, 2008, - \$3,843.75; and For What It's Worth Appraisals (Tammy Blackburn) for services rendered on October 20, 2008, - \$1,409.69, for a total cost of \$5,253.44. Pursuant to Florida Statutes, Chapter 194.015, the Board of County Commissioners was responsible for three-fifths (\$3,152.06) and the School Board was responsible for two-fifths (\$2,101.38).

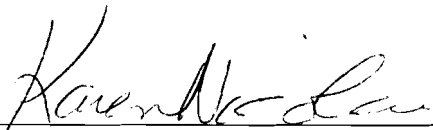
Chairperson Rocco requested a Motion for approval to pay.

Motion

School Board Member Bonfield so moved; seconded by Citizen Member Sylvester.

ADJOURNMENT

There being no further business to come before the Value Adjustment Board at this time, the meeting was adjourned at 6:10 p.m.



KAREN NICOLAI, CLERK



ROSE ROCCO, CHAIRPERSON