



# Hernando County

## Value Adjustment Board Meeting

~ Minutes ~

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July 27, 2011

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### CALL TO ORDER

The meeting was called to order at 1 p.m. on Wednesday, July 27, 2011, in the John Law Ayers Room, Government Center, Brooksville, Florida.

Attendee Name	Title	Status
John D. Druzbeck	Chairman, Commissioner	Present
Cynthia Moore	Vice Chairman, School Board Member	Present
Thomas E. Beisacher	Citizen Member	Present
David D. Russell Jr.	Commissioner	Present
David Shrader	Citizen Member	Present
Judy Korbus	Clerk Administrative Services Manager	Present
Alvin Mazourek	Property Appraiser	Present
Yvonne Yegge	Legal Counsel	Present
Sherry Crum	Secretary	Present

### MEMBER AND CLERK CONTACT INFORMATION

Pursuant to Florida Administrative Code (FAC), Chapter 12D-9.013(1)(a), the Board was provided with a Member and Clerk Contact Information List.

### APPOINTMENT OF CHAIRMAN AND VICE CHAIRMAN

Florida Statutes (FS), Chapter 194.015, stipulated that a member of the governing body of the County shall be elected Chairperson.

#### Motion

Comm. Druzbeck.

<b>RESULT:</b>	<b>ADOPTED [UNANIMOUS]</b>
<b>MOVER:</b>	David D. Russell Jr., Commissioner
<b>SECONDER:</b>	David Shrader, Citizen Member
<b>AYES:</b>	Moore, Beisacher, Russell Jr., Shrader
<b>ABSTAIN:</b>	Druzbeck

Mrs. Yvonne Yegge, the Board's legal counsel, advised the Board of the need to appoint a Vice Chairman.

**Motion**

Cynthia Moore.

<b>RESULT:</b>	<b>ADOPTED [UNANIMOUS]</b>
<b>MOVER:</b>	David D. Russell Jr., Commissioner
<b>SECONDER:</b>	Thomas E. Beisacher, Citizen Member
<b>AYES:</b>	Moore, Beisacher, Russell Jr., Shrader
<b>ABSTAIN:</b>	Druzbeck

**RATIFICATION OF YVONNE YEGGE AS LEGAL COUNSEL**

FS, Chapter 194.015, stipulated that the Board shall appoint private counsel who has practiced law for five years and who shall receive such compensation as may be established by the Board.

Chairman Druzbeck commented that Mrs. Yegge had done a good job, and he requested a Motion for ratification of Mrs. Yegge.

**Motion**

Made that Motion.

<b>RESULT:</b>	<b>ADOPTED [UNANIMOUS]</b>
<b>MOVER:</b>	Thomas E. Beisacher, Citizen Member
<b>SECONDER:</b>	David Shrader, Citizen Member
<b>AYES:</b>	Moore, Beisacher, Russell Jr., Shrader
<b>ABSTAIN:</b>	Druzbeck

**APPOINTMENT OF SPECIAL MAGISTRATES AND ALTERNATES**

Pursuant to FS, Chapter 194.035, a Request for Proposals was issued seeking qualified individuals to serve as Special Magistrate (SM) to hear petitions dealing with Tangible Personal Property (TPP) value issues, real property value issues and exemption and classification denials; and to prepare written recommendations for consideration by the Board.

The proposals from the following list of individuals, which included their area of expertise, was submitted to the Board: Michael Anderson; Tammy Blackburn; Stan Birnholz; Robert Broome; Frank Grey; David Gruskin; Edmund Hecht; Sherri Johnson; Raymond Krasinski; Herbert Langford; Denise Lyn; Rinky Parwani; Claudette Pelletier; Rick Rape; John Robinson; Robert Sutte; Steven Tatro; and Donald Terrana.

The staff recommended that the Board appoint one SM and one alternate to hear TPP value petitions, two SMs to hear real property value petitions, and one SM and one alternate to hear exemption and classification petitions.

Mrs. Yegge stated that as required by law she had verified that the four applicants for TPP were qualified; however, Mr. Hecht had no prior experience with the Value Adjustment Board (VAB).

**Motion**

To approve Tammy.

Chairman Druzbeck expressed a desire to appoint Mr. Tatro because he preferred a fresh perspective.

Comm. Russell stated that not having served on the Board for three years, he valued Chairman Druzbeck's experience but he also understood from another Board member that Mrs. Blackburn had experience; therefore, he suggested that Mr. Tatro be appointed to serve as an alternate.

<b>RESULT:</b>	<b>ADOPTED [4-1]</b>
<b>MOVER:</b>	David Shrader, Citizen Member
<b>SECONDER:</b>	David D. Russell Jr., Commissioner
<b>AYES:</b>	Moore, Beisacher, Russell Jr., Shrader
<b>NAYS:</b>	Druzbeck

Chairman Druzbeck requested a Motion to appoint an alternate SM.

**Motion**

For Steve C. Tatro.

<b>RESULT:</b>	<b>ADOPTED [UNANIMOUS]</b>
<b>MOVER:</b>	Thomas E. Beisacher, Citizen Member
<b>SECONDER:</b>	Cynthia Moore, Vice Chairman, School Board Member
<b>AYES:</b>	Druzbeck, Moore, Beisacher, Russell Jr., Shrader

Mrs. Yegge stated that both State-certified residential and State-certified general appraisers presided over valuation hearings; however, residential appraisers were limited to hearing petitions involving properties with one to four residential units, while general appraisers could hear any valuation petition. Therefore, she recommended that the Board hire only State-certified general appraisers for scheduling purposes. She noted that Mr. Michael Anderson was the only State-certified residential appraiser applicant. She requested the Board's permission to screen out the State-certified residential appraisers in the future.

Mr. Shrader questioned if it would be more cost-effective to appoint SMs who were located in close proximity, if all else were equal.

Mrs. Yegge replied that the Contract for Special Magistrate Services provided that travel was not compensated; however, it may be easier in terms of scheduling due to cancellations.

**Motion**

Rick Rape.

**RESULT:** ADOPTED [UNANIMOUS]  
**MOVER:** David D. Russell Jr., Commissioner  
**SECONDER:** David Shrader, Citizen Member  
**AYES:** Druzbeck, Moore, Beisacher, Russell Jr., Shrader

**Motion**

Don Terrana.

**RESULT:** ADOPTED [UNANIMOUS]  
**MOVER:** David D. Russell Jr., Commissioner  
**SECONDER:** Cynthia Moore, Vice Chairman, School Board Member  
**AYES:** Druzbeck, Moore, Beisacher, Russell Jr., Shrader

In response to Mrs. Yegge, Chairman Druzbeck questioned the Board's preference in regard to using State-certified general appraisers.

**Motion**

To eliminate the residential only appraisers and leave it to the general appraisers.

**RESULT:** ADOPTED [UNANIMOUS]  
**MOVER:** David Shrader, Citizen Member  
**SECONDER:** Thomas E. Beisacher, Citizen Member  
**AYES:** Druzbeck, Moore, Beisacher, Russell Jr., Shrader

Mrs. Yegge stated that she had verified that each of the exemption and classification applicants were qualified under FS, with the exception of Ms. Rinky Parwani, who had not submitted evidence of having passed the Department of Revenue (DOR) examination, which could be substituted for two of the required five years' experience. She also noted that Mr. Birnholz was located in Coral Gables and that Ms. Pelletier was located in Vero Beach, and she was not certain that traveling from such a great distance would work efficiently in terms of scheduling.

**Motion**

Nominate Ms. Lyn.

**RESULT:** ADOPTED [UNANIMOUS]  
**MOVER:** Thomas E. Beisacher, Citizen Member  
**SECONDER:** Cynthia Moore, Vice Chairman, School Board Member  
**AYES:** Druzbeck, Moore, Beisacher, Russell Jr., Shrader

Chairman Druzbeck requested a Motion for an alternate SM.

**Motion**

Nominate Frank Grey.

<b>RESULT:</b>	<b>ADOPTED [UNANIMOUS]</b>
<b>MOVER:</b>	Cynthia Moore, Vice Chairman, School Board Member
<b>SECONDER:</b>	David D. Russell Jr., Commissioner
<b>AYES:</b>	Druzbeck, Moore, Beisacher, Russell Jr., Shrader

**CONTRACTS FOR SERVICES OF SPECIAL MAGISTRATE AND ALTERNATE SPECIAL MAGISTRATE**

The proposed Contracts for Services of Special Magistrate and Alternate Special Magistrate were provided to the Board.

In response to Chairman Druzbeck, Mrs. Yegge stated that she had made several revisions to the proposed contracts; however, they remained substantially similar to the contracts the Board had approved in the past.

**Motion**

To approve collectively.

<b>RESULT:</b>	<b>ADOPTED [UNANIMOUS]</b>
<b>MOVER:</b>	David D. Russell Jr., Commissioner
<b>SECONDER:</b>	Thomas E. Beisacher, Citizen Member
<b>AYES:</b>	Druzbeck, Moore, Beisacher, Russell Jr., Shrader

**ELECTRONIC HEARINGS**

Clerk of Circuit Court Administrative Services Manager Judy Korbus advised the Board that FAC, Chapter 12D-9.026, required that the Board approve the option of hearings being conducted by electronic media, which method had been successfully utilized in the past for some petitioners.

Upon a query by Mr. Shrader, Mrs. Yegge clarified that FAC, Chapter 12D-9.026, was directed primarily toward telephonic hearings, which she did not believe addressed compliance with the Americans With Disabilities Act.

Mrs. Korbus commented that it was possible that a petitioner who was hearing impaired may require provision of a Telecommunications Device for the Deaf number which was readily available.

**Motion**

To approve the staff recommendation.

**RESULT:** ADOPTED [UNANIMOUS]  
**MOVER:** David D. Russell Jr., Commissioner  
**SECONDER:** Thomas E. Beisacher, Citizen Member  
**AYES:** Druzbeck, Moore, Beisacher, Russell Jr., Shrader

## TENTATIVE SPECIAL MAGISTRATE PETITION HEARING DATES

Pursuant to FAC, Chapter 12D-9.013(2), a list of tentative SM petition hearing dates was provided to the Board.

Mrs. Korbus advised the Board that Special Magistrate orientation would be conducted and was open to the public; however, a date had not yet been determined.

## CONSIDERATION AND ADOPTION OF SPECIAL MAGISTRATE RECOMMENDED DECISIONS

Mrs. Yegge stated that FS, Chapter 194.035(1), and FAC, Chapter 12D-9.031(2), allowed the Board to hire SMs who had expertise to conduct hearings and subsequent to the hearings, adopt the recommendations of the SMs without further hearing, which the Board had approved in 2010. She stated that the Board could decline, but if they planned to hold additional hearings or take additional testimony, the petitioners would need to be notified that that would occur at Board meetings. She recommended that the Board consider the SM recommendations as a group and provide direction to proceed in that manner.

### Motion

So moved.

**RESULT:** ADOPTED [UNANIMOUS]  
**MOVER:** David D. Russell Jr., Commissioner  
**SECONDER:** David Shrader, Citizen Member  
**AYES:** Druzbeck, Moore, Beisacher, Russell Jr., Shrader

## RESOLUTION IMPLEMENTING PETITION FILING FEE

Upon a query by Chairman Druzbeck, Mrs. Yegge stated that the petition filing fee of \$15 per petition and \$5 for each contiguous parcel had not changed because the Legislature had not seen fit to increase the fee. She stated that pursuant to FAC, Chapter 12D-9.013(1)(k), the Board was required to annually approve the filing fee by Resolution.

### Motion

So moved (Resolution No. 2011-01).

<b>RESULT:</b>	<b>ADOPTED [UNANIMOUS]</b>
<b>MOVER:</b>	Cynthia Moore, Vice Chairman, School Board Member
<b>SECONDER:</b>	Thomas E. Beisacher, Citizen Member
<b>AYES:</b>	Druzbeck, Moore, Beisacher, Russell Jr., Shrader

## LEGAL ISSUES

As required by the Uniform Rules of Procedure for VABs, the Board had been provided with website links and/or the following: FAC, Chapters 12D-9 and 12D-10; a document discussing general information on Florida's property tax system; FAC, Chapter 12D-9.032(6)(a), which addressed forms and Special Magistrate recommendations; and FAC 12D-51.001, 12D-51.002 and 12D-51.003, and FS, Chapters 192 through 195, as reference information containing the guidelines and statutes applicable to assessments and assessment administration. In addition, the Board was provided with a website link to information provided by the Attorney General on the Government in the Sunshine Law as well as information on House Bill 281. This information was also available on the websites of the DOR and the Clerk to the VAB, and would be made available to taxpayers at the hearings.

Mrs. Yegge summarized the information provided to the Board, and elaborated on House Bill 281/FS, Chapter 194.014, which required a petitioner to pay a certain amount of taxes by a certain date or risk having their petition dismissed. She stated that she was not certain how the law would be implemented; however, if a petition was still pending by April 20, 2012, and a portion of the taxes had not been paid, the petition would be dismissed.

## LOCAL ADMINISTRATIVE PROCEDURES

Mrs. Korbus advised the Board that FAC, Chapter 12D-9, required ratification of the forms utilized by the Board which had been submitted, as follows: Clerk's Notice; Evidence Log; Exchange of Evidence Form; Hearing Information Sheet; Hearing Notice; Petition Filing Instructions; Petitioner Information Sheet; and Reschedule Request Form.

Mrs. Korbus noted that the forms which contained "DR" in the top right corner were DOR State-mandated forms that could not be revised.

Mrs. Yegge informed Mr. Shrader that some changes had been made to the Hearing Information Sheet, the Petition Filing Instructions and Petitioner Information Sheet to comply with FS and FAC.

Chairman Druzbeck requested a Motion to ratify all of the forms.

### Motion

So moved.

<b>RESULT:</b>	<b>ADOPTED [UNANIMOUS]</b>
<b>MOVER:</b>	David D. Russell Jr., Commissioner
<b>SECONDER:</b>	David Shrader, Citizen Member
<b>AYES:</b>	Druzbeck, Moore, Beisacher, Russell Jr., Shrader

## **TENTATIVE VALUE ADJUSTMENT BOARD MEETING SCHEDULE**

FAC, Chapter 12D-9.013, required that the final meeting of the Board be announced, which the staff anticipated would not occur until the first quarter of 2012.

Chairman Druzbeck acknowledged the Board's tentative meeting schedule.

## **PUBLIC COMMENT/OTHER BUSINESS**

There were no public comments, and there was no other business to discuss.

## **ADJOURNMENT**

The meeting was adjourned at 1:40 p.m.