

**HERNANDO COUNTY
VALUE ADJUSTMENT BOARD**

JULY 8, 2008

A Regular Meeting of the Hernando County Value Adjustment Board was held on Tuesday, July 8, 2008, at 3:05 p.m., in the John Law Ayers Room, Government Center, Brooksville, Florida. Members present were: Rose Rocco and David Russell, Commissioners; and Dianne Bonfield and John Sweeney, School Board Members. Others present were: Jeff Kirk, Assistant County Attorney; Judy Korbus, Clerk of Circuit Court Administrative Services Manager; Alvin Mazourek, Property Appraiser; and Sherry Crum, Deputy Clerk.

Comm. Rowden was not present at the meeting.

The meeting was called to order at 3:05 p.m., by Assistant County Attorney Jeff Kirk.

Value Adjustment Board - Officers – Rose Rocco Appointed as Chairman/Dianne Bonfield Appointed as Vice Chairman

The Value Adjustment Board (VAB) had received a memorandum which indicated that Florida Statutes (FS), Section 194.015, dictated that a VAB was to be created for each County and shall consist of three members of the governing body of the county (County Commission) as elected from their membership of the Board of said governing body, one of whom shall be elected chairperson, and two members of the School Board (SB) as elected from the membership of the SB. FS, Section 194.015 further indicated that any three members shall constitute a quorum of the VAB, except that each quorum must include at least one member of said governing board and at least one member of the SB, and no meeting of the VAB shall take place unless a quorum was present.

Nomination of Chairperson

Comm. Russell moved that Comm. Rose Rocco be Chairman for the interim period prior to the implementation of new Legislation, September 1, 2008, and at that point in time we would seek continuity for a continuance but we cannot bind a future board as he understood for that purpose; seconded by SB Member Sweeney and carried 4-0.

Nomination of Vice Chairperson

SB Member Sweeney moved to nominate SB Member Dianne Bonfield as Vice Chairman; seconded by Comm. Russell and carried 4-0.

Value Adjustment Board - Special Magistrate Services - Appointed Herbert Langford, Tammy Blackburn and Rick Rape as Special Magistrates/Appointed Michael McCarthy and Lawrence Golicz as Alternate Special Magistrates/Chairman Authorized to Execute Contracts

The Value Adjustment Board (VAB) was provided a memorandum which included a copy of Florida Statutes (FS), Section 194.035, as it pertained to the hiring of Special Magistrates (SM). Also provided were copies of a sample contract and alternate contract for SM services.

FS, Section 194.035, required that the Clerk to the VAB annually notify individuals or their professional associations to make known to them that opportunities to serve as SM existed. A list had been compiled consisting of local attorneys and local appraisers, who were mailed notification of the availability to serve as SM. Also, advertisements were placed with the East Coast Florida Chapter and the West Coast Florida Chapter of the Appraisal Institute, the American Society of Appraisers and the Hernando County Bar Association. A Request for Proposals was issued with a response deadline of June 20, 2008. Copies of the proposals were provided to the Board.

SMs would attend the 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 of the SMs and render the final decisions in regard to the petitions.

In recent years, the VAB had chosen to have an attorney hear petitions dealing with the issue of exemption denials and agricultural classification denials, and have an appraiser hear petitions dealing with real property valuation issues. Beginning in 2001, the VAB also hired a separate SM to hear Tangible Personal Property (TPP) petitions. Again, the purpose of having a SM was to make a recommendation to the VAB regarding the petitions. The VAB had the final decision on all petitions.

Property Appraiser Alvin Mazourek reviewed a synopsis of the candidates' SM qualifications, which he submitted.

Motion

Comm. Russell moved that Herbert Langford, Attorney, be appointed; seconded by SB Member Bonfield.

Assistant County Attorney Jeff Kirk cautioned the VAB that the synopsis submitted by Mr. Mazourek was for informational purposes only. He stressed that the selection of SMs, who would be making Findings of Fact and Conclusions of Law regarding assessments, was the responsibility of the VAB; therefore, their decision should be based upon review of the information provided.

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

Chairman Rocco questioned if there were any nominations for the next category.

Motion

Comm. Russell stated TPP, Tammy Blackburn; seconded by SB Member Sweeney and carried 4-0.

Mr. Kirk commented that Mr. Rick Rape had been appointed to hear real property petitions the two previous years.

Chairman Rocco stated that she had been considering nominating Mr. Rape.

Motion

Chairman Rocco nominated Mr. Rick Rape; seconded by SB Member Bonfield and carried 4-0.

Mr. Mazourek requested, if the VAB desired, that they select an Alternate SM for TPP and for real property.

Motion

Comm. Russell moved Michael McCarthy for real property; seconded by SB Member Sweeney and carried 4-0.

Motion

SB Member Sweeney moved Lawrence Golicz for TPP; seconded by Comm. Russell and carried 4-0.

Clerk Administrative Services Manager Judy Korbus clarified for Chairman Rocco that her signature would be required on the Contracts for Special Magistrate Services once they were drawn up.

Mr. Kirk advised Chairman Rocco that it would be prudent for the VAB to authorize the Chairman to sign the Contracts.

Mr. Kirk suggested for clarification that it be noted on the record that each of the individuals the VAB hired was at the rate of pay that was stated on the handout.

Motion

Comm. Russell moved that each of the individuals the VAB hired was at the rate of pay stated on the handout; seconded by SB Member Sweeney and carried 4-0.

In response to Chairman Rocco, Mr. Mazourek stated that the requested rates of pay were comparable to the 2007 rates, which were between \$100 and \$125.

Resolutions - Petition Filing Fee - Adoption of No. 2008-01 Implementing

The Value Adjustment Board (VAB) had received a memorandum from Deputy Clerk Sherry Crum transmitting proposed VAB Resolution No. 2008-01 implementing a \$15 filing fee for petitions to the VAB.

Florida Statutes (FS), Section 194.013, allowed for a filing fee of not more than \$15 to be charged for each separate parcel of property covered by the petition and subject to appeal. Also, an owner of contiguous, undeveloped parcels may file with the VAB a single, joint petition if the Property Appraiser determined that such parcels were substantially similar in nature. Petitioners who demonstrated, at the time of filing, that they were eligible for public assistance may have the \$15 filing fee waived. Notwithstanding the foregoing, no filing fee shall be required regarding any appeal filed pursuant to FS, Section 196.151 (appeal from the denial of an application for homestead exemption) or FS, Section 197.252 (appeal from the denial of an application for tax deferral).

The funds generated by the filing fee were used to defray, to the extent possible, the costs incurred in connection with the administration and operation of the VAB.

Chairman Rocco stated that adoption of a proposed Resolution approving implementation of the petition filing fee was needed.

Motion

SB Member Bonfield moved to approve; seconded by SB Member Sweeney and carried 4-0.

Legislation – Value Adjustment Boards – Changes to Composition and Requirement to Hire Outside Legal Counsel Discussed/Clerk to Schedule Meeting of the Value Adjustment Board Prior to September 1, 2008, and Advertise for Legal Counsel

Assistant County Attorney Jeff Kirk advised that recent Legislative changes would alter the composition of the Value Adjustment Board (VAB). He stated that instead of three members of the Board of County Commissioners (BOCC) and two members of the School Board (SB), the VAB would consist of two members of the BOCC, one member of the SB, with one citizen member appointed by the BOCC and one citizen member appointed by the SB. Therefore, the respective boards should begin advertising for applicants to serve as citizen members as soon as possible. In addition, each board would need to determine which respective Commissioners and SB Member would serve the remainder of the 2008 term and which members would be released.

Mr. Kirk advised that the new Legislation also stipulated that as of September 1, 2008, the County Attorney's Office could no longer provide representation; therefore, the VAB would be responsible for hiring their own legal counsel. He reviewed the qualifications. He stated that if more than one response had been received for classifications/exemptions they could have been considered for the attorney position because they had very similar qualifications. However, since Mr. Langford was the only applicant it was incumbent upon the VAB to advertise for legal counsel. He understood that some Counties planned to hold another organizational meeting prior to September 1, 2008, to engage legal counsel so that they could be present when the VAB met thereafter. However, this would not prohibit the newly formed VAB from terminating that individual and hiring someone else. He suggested, considering the limited number of meetings and travel, that the VAB advertise locally, and instruct the Clerk to the VAB to initiate the advertisement.

Comm. Russell requested that the Clerk craft an advertisement specifying the criteria for publication within the next couple of weeks.

Clerk Administrative Services Manager Judy Korbus agreed and stated that she would work with the County Attorney's Office.

Motion

Comm. Russell moved to make that so; seconded by SB Member Sweeney and carried 4-0.

Mr. Kirk clarified for Chairman Rocco that either the Clerk of Circuit Court or County Administration would need to request that the BOCC and the SB advertise for the citizen members.

Mrs. Korbus stated that she intended to send a letter to the BOCC and the SB advising them of the changes and of the need to advertise, and would provide them with the required qualifications for the citizen members.

Mrs. Korbus informed Chairman Rocco that this law would go into effect September 1, 2008; however, typically the VAB did not meet during that time period but would meet after all the petitions had been heard. She stated that she would discuss with Mr. Kirk whether or not the VAB would need to meet by September 1, 2008.

Mr. Kirk understood that some Counties were holding special organizational meetings to address as many of the details as possible prior to arriving at the assessment review period; therefore, it would be appropriate, if the VAB desired, to hold such a meeting prior to September 1, 2008.

Mr. Mazourek understood that the new legislation required that one of the citizen members own home-steaded property within the county and that one citizen member be a business owner who did not necessarily have to reside in the county. He suggested that the VAB determine which board would be responsible for hiring each citizen member.

Mrs. Korbis clarified that the BOCC was responsible for appointing the citizen member who owned home-stead property and the SB was responsible to appoint a citizen member who was a business owner.

Mr. Kirk suggested that the VAB reconvene in approximately six to eight weeks to address any remaining organizational issues.

Amended Motion

Comm. Russell agreed and suggested mid-August, which would provide ample time in the event there was a problem with the attorney selection.

Chairman Rocco requested that the date be established as soon as possible.

Mrs. Korbis agreed. She stated that she would prepare the advertisement for the attorney and have it published expediently, allowing a couple of weeks for a response.

Chairman Rocco questioned if they should take that in the form of a Motion.

Motion

SB Member Bonfield moved to approve; seconded by SB Member Sweeney and carried 4-0.

Adjournment

There being no further business to come before the Value Adjustment Board at this time, the meeting was adjourned at 3:30 p.m.


KAREN NICOLAI, CLERK


ROSE ROCCO, CHAIRMAN