

JULY 10, 1997

The Value Adjustment Board, Manatee County, Florida, met in REGULAR session in the Administrative Center, 1112 Manatee Avenue West, Bradenton, Florida, Thursday, July 10, 1997, at 1:30 p.m.

Present were:

Jonathan Bruce, Chairman	}	Representing the Board of County Commissioners
Joe McClash, Vice-Chairman		
Amy Stein		
Larry Simmons	}	Representing the School Board

Absent was:

Chuck Wilhoite, School Board

Also present was:

Susan G. Romine, Board Records Supervisor,  
representing R. B. Shore, Clerk of Circuit Court

The meeting was called to order by Chairman Bruce.

#### 1996 MEETING ADJOURNED

The 1996 meeting of the Value Adjustment Board (VAB) was adjourned.

#### VICE-CHAIRMAN

Mrs. Stein nominated Joe McClash to serve as Vice-Chairman of the Value Adjustment Board. There were no other nominations and Mr. McClash was elected Vice-Chairman by consensus.

#### MINUTES

Upon motion by Mr. Simmons and second by Mrs. Stein, the minutes of July 19, 1996, and October 14, 1996, were approved 4 to 0.

#### FILING FEES

Motion was made by Mrs. Stein, seconded by Mr. Simmons and carried 4 to 0, to confirm the filing fee for petitions of \$15 per parcel, unless amended by legislation, for the 1998 VAB session.

#### LATE FILINGS; INAPPROPRIATE FORMS; EXTENUATING CIRCUMSTANCES

Motion was made by Mr. McClash, seconded by Ms. Stein and carried 4 to 0, to confirm the policy to disallow late filings or petitions on inappropriate forms, and to utilize the same definition of extenuating circumstances as adopted last year, "Extenuating circumstances that will be considered by the Value Adjustment Board when authorized by law shall mean documented circumstances that make performance practically impossible, such as serious illness or a major life catastrophe."

#### SPECIAL MASTER - SELECTION

Motion was made by Mrs. Stein, seconded by Mr. Simmons and carried 4 to 0, to appoint Janice Matson as Special Master.

Recess/Reconvene. All members present except Mr. Wilhoite.

#### SPECIAL MASTER - COMPENSATION/CONTRACT

Motion was made by Mr. McClash, seconded by Mrs. Stein and carried 4 to 0, to authorize Patricia McVoy, Assistant County Attorney, to negotiate the Special Master's compensation up to last year's amount (\$100 per hour up to 20 hours, and \$75 per hour thereafter) and bring back appropriate contract (for execution by Chairman). RECORD VAB.10

#### EX PARTE DISCUSSION OF PETITIONS

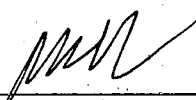
Memorandum (8/13/96) from Patricia McVoy addressing ex parte communications was provided to each Board member, i.e., members should not discuss individual petitions with property owners or others outside VAB hearings.

#### MEETING ADJOURNED

There being no further business, the meeting was adjourned.

Attest:

APPROVED:

  
\_\_\_\_\_  
Clerk

  
\_\_\_\_\_  
Chairman 8/13/98

Adj: 1:47 p.m./eml

AGREEMENT

**THIS AGREEMENT** is made and entered into this 22nd day of July, 1997  
by and between the Manatee County Value Adjustment Board (hereinafter referred to as the  
"VAB"), and JANICE M. MATSON, ESQUIRE (hereinafter referred to as "Special Master").

**WITNESSETH**

**WHEREAS**, the VAB is desirous of obtaining an assessment expert to conduct hearings  
and make recommendations to the VAB concerning petitions filed by property owners pursuant  
to Part 1 of Chapter 194, Florida Statutes, and

**WHEREAS**, the Special Master is fully qualified to serve as Special Master as required  
by Section 194.035, Florida Statutes.

**NOW, THEREFORE**, for and in consideration of the premises and the mutual covenants  
herein contained, the parties hereto agree as follows:

**I. RESPONSIBILITIES OF THE SPECIAL MASTER**

The Special Master shall conduct hearings in accordance with Florida law and the rules  
and procedures of the VAB attached hereto as Attachment 1 with such property owners who filed  
petitions pursuant to Chapter 194, Florida Statutes, as may be assigned to the Special Master.

In accordance with Florida Administrative Code (FAC) Rule 12D-10.02, the Special  
Master shall take testimony and make recommendations to the VAB. The recommendations of  
the Special Master shall be in writing and contain the findings of fact and conclusions of law upon  
which the recommendation is based and shall conform to the provisions of FAC Rule 12D-  
10.03(5)(a) and (b). Proceedings before the Special Master shall meet all basic requirements of  
a proceeding before the VAB. The Special Master's records and decisions shall be developed,  
preserved and maintained as described in FAC Rule 12D-10.03(4).

**II. RESPONSIBILITIES OF THE VAB**

The VAB, as represented by the Clerk, shall furnish to the Special Master the names of  
property owners who have filed petitions pertaining to the 1997 Preliminary Assessment Roll, a  
proposed schedule for hearings, a dictaphone and clerical and secretarial assistance required to  
produce the Special Master's findings of fact, conclusions of law and recommendations and  
preserve and maintain the records as required by FAC Rule 12D-10.03(4).

VAB.10

### **III. TERMS OF PAYMENTS**

The VAB shall pay the Special Master for service rendered at the rate of ONE HUNDRED AND 00/100 DOLLARS (\$100.00) per hour for the first twenty (20) hours, and SEVENTY FIVE AND 00/100 DOLLARS (\$75.00) per hour thereafter. The maximum compensation available under this contract shall not exceed \$5,000.00 unless authorized by the School Board of Manatee County and the Board of County Commissioners of Manatee County. The VAB does not warrant that the Special Master will be scheduled to serve any particular number of days or hear any number of cases. The VAB reserves the right, in its absolute discretion, to refrain from scheduling or entirely discontinue the service of the Special Master. The Special Master shall maintain a record of time devoted to fulfilling the duties required under this Agreement. The time required for research and preparation beyond the hours required to conduct hearings shall be approved in writing in advance by the County Attorney and shall not exceed two times the number of hours required for hearings without documentation of the need for such additional hours.

Special Master shall provide the County Attorney with a detailed invoice no more frequently than once a week detailing the time and services rendered in a form acceptable to the Clerk and County Attorney. Payment shall be made on or before thirty days thereafter.

### **IV. COOPERATION WITH RESPECT TO LITIGATION**

The Special Master shall cooperate with the VAB in any litigation or related matter which may arise out of the performance of this Agreement, and appear and testify in any hearing should the Special Master be requested to do so by the VAB, provided the Special Master shall be compensated at the rate established herein.

### **V. PROFESSIONAL INDEPENDENCE OF THE SPECIAL MASTER**

It is understood and agreed that the Special Master is not an employee of the VAB.

The Special Master is, and shall remain, an independent professional with respect to all services performed under this Agreement. No partnership relationship between the VAB and the Special Master is created or intended by this Agreement.

### **VI. ASSIGNMENT**

This is an Agreement for unique personal services and the Special Master's obligation hereunder is not assignable. The Special Master shall not assign, transfer, pledge, hypothecate,

surrender or otherwise encumber or dispose of any of its rights under this Agreement, or any interest in any portion of same without the prior written consent of the VAB.

#### **VII. RECORDS; ACCESS**

The Special Master shall maintain records of all accounts, invoices for reimbursable expenses and supporting documentation for any research or reports, for a period of (5) years from completing performance of this Agreement. Such records shall be sufficient to permit a proper pre- and post-audit in accordance with generally accepted accounting methods. The Special Master shall permit the VAB or its designated agent to inspect such records at the location where they are kept upon reasonable prior notice.

The Special Master shall allow public access to all documents and materials in accordance with the provisions of Chapter 119, Florida Statutes.

#### **VIII. NO DISCRIMINATION**

The Special Master shall assure that no person shall, on the grounds of race, color, creed, national origin, handicap, or sex, be excluded from participation in, denied the benefits of, or otherwise subjected to discrimination in any activity under this Agreement. The Special Master shall take all measures necessary to effectuate these assurances.

#### **IX. COMPLIANCE WITH LAWS**

The Special Master, its employees, subcontractors or assigns, shall comply with all applicable federal, state and local laws and regulations relating to the performance of this Agreement.

#### **X. AMENDMENT**

This Agreement may be amended only with the written approval of the parties.

#### **XI. WAIVERS**

Failures to enforce or waive of any covenant, condition, or provision of this Agreement by the parties, their successors and assigns shall not operate as a discharge, or invalidate, such covenant, condition or provision, or impair the enforcement rights of the parties, their successors and assigns.

#### **XII. COMPLETE AGREEMENT**

This Agreement states the entire understanding between the parties and supersedes any written or oral representations, statements, negotiations, or agreements to the contrary. The

Special Master recognizes that any representations, statements or negotiations made by the VAB staff do not suffice to legally bind the VAB in a contractual relationship unless they have been reduced in writing, authorized and signed by the Chairman of the VAB. This Agreement shall bind the parties, their assigns and successors in interest.

### **XIII. NOTICE**

All notices required in this Agreement shall be sent by certified mail, return receipt requested, and if sent to the VAB shall be mailed to:

R.B. Shore, Clerk  
Manatee County Value Adjustment Board  
P.O. Box 1000  
1115 Manatee Avenue West, Room 184  
Bradenton, Florida 34206

with a copy to:

Manatee County Attorney  
P.O. Box 1000  
1112 Manatee Avenue West, Suite 969  
Bradenton, Florida 34206

and if sent to the Special Master shall be mailed to:

Janice M. Matson, Esquire  
Greene, Donnelly, Schermer,  
Tipton & Moseley  
1301 Sixth Avenue West, Suite 505  
Bradenton, Florida 34205

### **XIV. CONFLICT OF INTEREST**

The Special Master represents that he/she presently has no interest and shall acquire no interest, either direct or indirect, which would conflict in any manner with the performance of services required hereunder, as provided for in Sections 194.035 and 112.311, Florida Statutes. The Special Master further represents that no person having any interest shall be employed for said performance.

The Special Master shall promptly notify the VAB in writing by hand delivery or certified mail of all potential conflicts of interest prohibited by the existing state law or professional regulation for any prospective business association, interest or circumstance that the Special Master may undertake. The Special Master may request an opinion of the VAB as to whether the association, interest or circumstance would, in the opinion of the VAB, constitute a conflict of interest if entered into by the Special Master. The VAB agrees to notify the Special Master of its

opinion by hand delivery or certified mail as promptly as reasonably possible. If, in the opinion of the VAB, the prospective business association, interest or circumstance would not constitute a conflict of interest by the Special Master, the VAB shall so state, and the Special Master may, at his/her option, enter into said association, interest or circumstance and it shall be deemed not in conflict with respect to services provided to the VAB by the Special Master under the terms of this Agreement. Nothing herein is intended to relieve the Special Master of the obligations under the code of conduct applicable to the Special Master's profession.

**XV. SITUS; VENUE**

This Agreement shall be governed by the laws of the State of Florida. In the event it is necessary for either party to initiate legal action regarding this Agreement, venue shall be in Manatee County for claims under state law and the Middle District of Florida for any claims which are justiciable in federal court.

**XVI.** The School Board of Manatee County shall promptly remit to the Manatee County Board of County Commissioners two-fifths of the costs incurred under this Agreement in accordance with the provisions of Section 194.035, Florida Statutes. It is estimated that the costs will not exceed \$5,000.00. If it becomes apparent that the costs may exceed the estimate of costs for Special Master, members of the School Board of Manatee County and the Board of County Commissioners of Manatee County shall determine whether to approve additional compensation or complete the hearings before the VAB. Manatee County shall be responsible for timely payments to Special Master.

ATTEST:

WITNESSES:

Janet McConnell  
William Carter Tolson


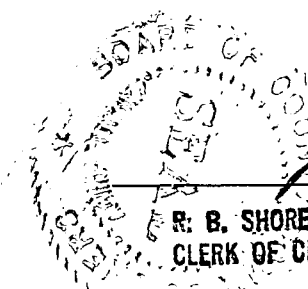
MANATEE COUNTY  
VALUE ADJUSTMENT BOARD

By

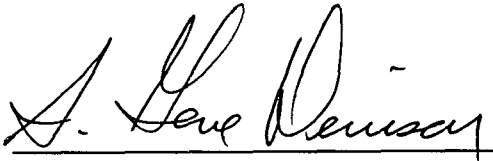
Scott H. Bruce  
Chairman 8/20/97  
(approved by VAB 7/10/97)

Janice M. Matson  
Janice M. Matson  
Special Master


ATTEST:

  
  
R. B. SHORE  
CLERK OF CIRCUIT COURT

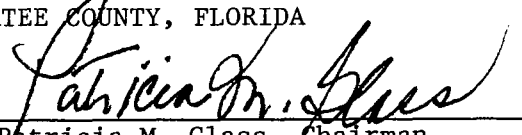
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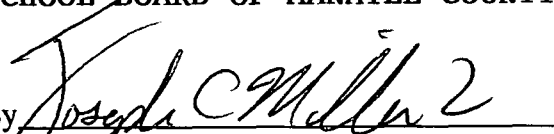
GAVIN W. O'BRIEN  
Approved as to  
legal form  
and sufficiency

  
8-5-97

APPROVED AND RATIFIED BY  
~~SCHOOL BOARD OF MANATEE COUNTY~~  
BOARD OF COUNTY COMMISSIONERS OF  
MANATEE COUNTY, FLORIDA

By   
Patricia M. Glass, Chairman

APPROVED AND RATIFIED BY  
~~BOARD OF COUNTY COMMISSIONERS~~  
~~MANATEE COUNTY, FLORIDA~~  
SCHOOL BOARD OF MANATEE COUNTY

By   
Chairman

## **INFORMATION FOR TAXPAYERS IN CONNECTION WITH PETITIONS AND PROCEDURES OF THE VALUE ADJUSTMENT BOARD**

The Value Adjustment Board (VAB), consisting of three members of the Board of County Commissioners and two members of the School Board, is empowered to appoint Special Masters to hear petitions filed by any taxpayer. It is anticipated that all hearings will be before a Special Master.

The Special Master will conduct hearings in the same manner as hearings before the VAB and make recommendations to the VAB. Any further consideration by the Value Adjustment Board will be based upon the record of the hearing.

The petitioner may wish to consult with or be represented by an attorney, but is not required to do so. However, the following information is provided to assist you:

1. There is a legal presumption that the Property Appraiser's determination is correct. You, the taxpayer, have the burden to prove that the Property Appraiser is incorrect and establish the value of your property.
2. **NO** testimony or evidence will be presented or considered if the petitioner was requested in writing to furnish such evidence to the Property Appraiser and failed to do so at least five working days before the hearing.
3. Extenuating circumstances that will be considered by the Value Adjustment Board when authorized by law shall mean documented circumstances that make performance practically impossible, such as serious illness or a major life catastrophe.
4. All petitioners and witnesses (including the Property Appraiser and his witnesses) will be required to testify under oath and may be cross-examined.
5. Only relevant evidence and testimony may be presented. For example, if you are contesting the value assigned by the Property Appraiser, information pertinent to the value of your property, such as a recent appraisal, should be presented.
6. Neither the VAB nor the Special Master can adjust the value of a property or grant an exemption on the basis of hardship or by considering the ultimate amount of taxes required.
7. Documents provided to the VAB or Special Master will be retained by the Clerk for the VAB.
8. The Property Appraiser may present his basis for the assessment after the petitioner presents his testimony and evidence.

In the event you may be unable to attend the hearing, your petition will be reviewed in your absence, relying on the content of your petition and evidence presented by the Property Appraiser.

All petitioners will be notified in writing of the decision by the VAB.

### **APPEALS TO THE VALUE ADJUSTMENT BOARD**

The VAB will convene to consider the recommendations of the Special Master and to act upon all petitions. Review of the Special Master's recommendations will be granted only by motion adopted by a majority of the VAB and will be based on the record. **SUBMISSION OF ADDITIONAL TESTIMONY AND DOCUMENTARY EVIDENCE WILL NOT BE ALLOWED.**

The Special Master's recommended orders will be available for review in the Office of Board Records, Room 184, Manatee County Courthouse. If you believe the Special Master's recommended order is incorrect and wish to ask the VAB to give additional consideration to your petition, you must submit in writing an alternative final order, available in the Board Records Department.



2 Orig's Pat McVoy (one for Janice Matson  
one for School Board)

1 Orig - BCC file  
1 Orig - VAB file

JL  
8/28/97