

MARCH 12, 2007

The 2006 Value Adjustment Board, Manatee County, Florida, met in REGULAR SESSION in the Administrative Center, 1112 Manatee Avenue West, Bradenton, Florida, Monday, March 12, 2007, at 10:35 a.m.

Present were:

Ron Getman, Chairman
Harry Kinnan, Vice-Chairman
Gwen Brown
Donna Hayes (entered during the meeting)
Barbara Harvey

Also present were:

Patricia McVoy, Assistant County Attorney
Susan G. Romine, Board Records Manager,
representing R. B. Shore, Clerk of Circuit Court

AGENDA

The agenda of March 12, 2007.

[VA20070312DOC001](#)

MINUTES

Motion was made by Mrs. Harvey, seconded by Ms. Brown, and carried 4 to 0, to approve the minutes of August 7, 2006.

[VA20070312DOC002](#)

APPEALS TO THE RECOMMENDATIONS OF THE SPECIAL MAGISTRATE

Patricia McVoy, Assistant County Attorney, stated the Board should determine if further consideration is needed on the following appeals to the Special Magistrate's recommendations.

(Enter Mrs. Hayes)

Mr. Getman noted several petitioners from the Belmont Court community (5) included new appraisals with their appeal documentation to be considered; however, Ms. McVoy advised that the appeal is based solely upon the written record of the Special Magistrate hearings.

Mrs. Hayes requested **Petition 06-072** be pulled for discussion.

[06-004](#) Edward and Joy Woodward
[06-005](#) Robert Sexton
[06-007](#) Hal Lutz
[06-019](#) Edwin Haye
[06-022](#) Manfred Schoeller
[06-032](#) Paul Phillips
[06-035](#) James and Carol Teiber
[06-041](#) Phillip and Marie Garner
[06-043](#) Sherif Mehanny
[06-075](#) Irene M. Vondrasek
[06-083](#) Adrian and Audrey Krieg
[06-113](#) Wolfgang Wistorf
[06-151](#) Gerald Pankow
[06-157](#) Jose Curbelo
[06-195](#) Martin K. Wahlers
[06-307](#) Renee Preininger
[06-310](#) Ronald Robinson
[06-311](#) Ronald Robinson
[06-312](#) Ronald Robinson
[06-321](#) David Stevens

The Chairman read the Special Magistrate's Conclusions of Law, advising the burden of proof was on the petitioner during the Magistrate hearings, but the petitioners failed to meet this burden of proof. He stated no additional evidence can be considered.

Ms. McVoy summarized the responsibilities of the Special Magistrate to review the facts and law. If the petitioner is not satisfied with the decision of the Value Adjustment Board (VAB) and does not feel a fair decision was made, the petitioner has 60 days to file a lawsuit in circuit court to challenge the Property Appraiser's assessment.

Discussion: Whether the process is understood by petitioners; specific notices and informational material provided to all petitioners; petitioners sign paperwork stating they have read and understand the process; availability of the instructions; advise petitioners what evidence should be provided to the Magistrate; etc.

Motion was made by Mr. Kinnan to accept (uphold) the recommendations of the Special Magistrate on the remaining 20 appeals, with **deletion** of 06-072 for separate consideration. The motion was seconded by Mrs. Harvey and carried 5 to 0.

06-072 Michael C. Backert

Susan Romine, Clerk’s Office, explained that in an abundance of caution, the Belmont Court appraisals were accepted and included with the appeal packages along with a memorandum of explanation.

Following discussion regarding the untimeliness of submission, a motion by Mrs. Hayes to allow public comment died due to lack of a second.

Motion was made by Mr. Kinnan, seconded by Mrs. Harvey, and carried 5 to 0, to approve (uphold) the Special Magistrate’s recommendation on 06-072.

RECOMMENDATIONS OF THE SPECIAL MAGISTRATE – REMAINING PETITIONS

Motion was made by Ms. Brown to accept the recommendations of the Special Magistrate for the remaining petitions. The motion was seconded by Mrs. Harvey and carried 5 to 0. [VA20070312DOC003](#)

CERTIFICATES OF TAXABLE VALUE FOR REAL AND TANGIBLE PERSONAL PROPERTY

Motion was made by Mrs. Harvey to authorize execution of Certificates of Taxable Value for Real and Tangible Personal Property. The motion was seconded by Mr. Kinnan and carried 5 to 0.

Real Property

1.	Taxable value of Real Property Assessment Roll as submitted by Property Appraiser to the Value Adjustment Board.	\$28,130,098,034
2.	Net Change in taxable value due to Action of the Board.	-\$6,722,473
3.	Taxable value of Real Property Assessment Roll incorporating all changes due to action of the Value Assessment Board.	\$28,123,375,561

Tangible Personal Property

1.	Taxable value of Tangible Personal Property Assessment Roll as submitted by Property Appraiser to the Value Adjustment Board.	\$2,541,167,585
2.	Net Change in taxable value due to actions of the Board	\$-0-
3.	Taxable value of Tangible Personal Property Assessment Roll incorporating all changes due to action of the Value Assessment Board.	\$2,541,167,585

[VA20070312DOC004](#)

2007 VALUE ADJUSTMENT BOARD PROCESS

Discussion was held regarding the continuous effort made to assist petitioners; VAB should review the Rules and Procedures and Information to Taxpayers; simplify the process to the public; conduct a one-time, informational session to educate the public about the VAB petition filing process; invite Special Magistrates; make available sample petitions/visuals; emphasize to petitioners it is their responsibility to overcome the presumption of correctness afforded the Property Appraiser; etc.

[VA20070312DOC005](#)

MEETING ADJOURNED

There being no further business, the meeting was adjourned.

Adj: 11:11 a.m.
/rll

Minutes Approved: August 16, 2007