

AUGUST 3, 2011

The 2011 Value Adjustment Board, Manatee County, Florida, met in REGULAR SESSION in the Administrative Center, 1112 Manatee Avenue West, Bradenton, Florida, at 1:30 p.m.

Present were:

John Chappie, Chairman
Robin DiSabatino
Karen Carpenter
Wade Thompson
Joshua Conn

Also present were:

Robert Hoonhout, Value Adjustment Board Attorney
Susan G. Romine, Board Records Director,
representing R. B. Shore, Clerk of Circuit Court

AGENDA

The agenda of August 3, 2011.

[VA20110803DOC001](#)

VALUE ADJUSTMENT BOARD

Following introductions of the Value Adjustment Board (VAB) members and attorney, Susan Romine, Board Records Director, stated that pursuant to the *Florida Administrative Code (F.A.C.)*, contact information for the Board members is vab@manateeclerk.com. [VA20110803DOC002](#)

2011 VAB ATTORNEY

Motion was made by Mr. Thompson, seconded by Mrs. DiSabatino, and carried 5 to 0, to appoint **Robert A. Hoonhout, Esq.**, as the 2011 VAB Attorney, and authorize execution of a contract with Mr. Hoonhout, in substantial conformance with the 2010 contract. [VA20110803DOC003](#)

CHAIRMAN

Motion was made by Ms. Carpenter, seconded by Mr. Thompson, and carried 5 to 0, to confirm **John Chappie** as Chairman of the 2011 VAB. [VA20110803DOC002](#)

VICE-CHAIRMAN

The floor was opened for nominations for Vice-Chairman:

Nomination: Joshua Conn – by Mrs. DiSabatino

Motion was made by Mrs. DiSabatino, seconded by Ms. Carpenter, and carried 5 to 0, to cast a unanimous ballot for **Joshua Conn** as Vice-Chairman. [VA20110803DOC002](#)

CLERK DESIGNEES

Mrs. Romine announced that she and Diane Vollmer, Board Records Supervisor, have been designated as 2011 VAB Clerks by R. B. Shore, Clerk of the Circuit Court and Comptroller. [VA20110803DOC002](#)

2011 SPECIAL MAGISTRATES

The Chairman reviewed the 2011 Special Magistrate Applicants and recommended:

Attorneys

Joseph Haynes Davis
C. Michael Polk, III
Rinky S. Parwani

Real Estate Appraisers

Reginald Bonanno
Richard A. Davis
Raymond Krasinski
David Lemonde
Patricia McGrath

C. Michael Polk, III
Rick Rape
Patricia E. Staebler
Shawn Wilson

Tangible Personal
Property Appraisers

Tammy Blackburn
Gerald A. Lagace
Rick Rape

Discussion: Michael Polk is qualified to serve as both Attorney and Real Estate Appraiser Magistrate, and is reimbursed at different rates when he serves in dual capacity; use all Real Estate Appraisers on a rotation basis; contract with all three Tangible Personal Property Appraisers, but there may not be enough work for three Magistrates in this category; etc.

Motion was made by Mr. Thompson, seconded by Mrs. DiSabatino, and carried 5 to 0, to appoint the Special Magistrate applicants as recommended.

Compensation and Contracts

Motion was made by Mrs. DiSabatino, and seconded by Ms. Carpenter, to approve and authorize execution of the 2011 Special Magistrate contracts, in substantial conformance with the contracts utilized last year (exemption, tangible and value), to be presented by the VAB attorney to the Magistrates within two weeks.

Discussion: Situation where Tangible Personal Property Magistrates block off time to serve, but the petitions are withdrawn, resulting in hearings that are cancelled with less than two business days notice to Magistrate; reimburse Magistrates a minimum of four hours for each hearing day; etc.

The Board concurred with the recommendation to reimburse Magistrates a minimum of four hours for each hearing day, and this recommendation was included in the motion, which carried 5 to 0.

Designation of Attorney Special Magistrates to Rule on Good Cause

Mrs. Romine explained under Department of Revenue (DOR) Rules, when petitions are received after the deadline date, the petitions must be reviewed for a Good Cause determination.

Motion was made by Mrs. DiSabatino, seconded by Mr. Thompson, and carried 5 to 0, to designate the Attorney Special Magistrates to rule on Good Cause determinations relating to untimely or incomplete petitions pursuant to *Chapter 12D-9.015(11)(d), F.A.C.* [VA20110803DOC004](#)

INTERNAL PROCEDURES

Motion was made by Mrs. DiSabatino, seconded by Ms. Carpenter, and carried 5 to 0, to adopt

R-11-169 A RESOLUTION PROVIDING VALUE ADJUSTMENT BOARD LOCAL INTERNAL PROCEDURES

(establishing the filing fees, not to exceed \$15 per parcel, pursuant to *Florida Statute §194.013*, and *Chapter 12D9-015(7), F.A.C.*) [VA20110803DOC005](#)

DOR UNIFORM RULES OF PROCEDURE AND FLORIDA'S PROPERTY TAX SYSTEM

Robert Hoonhout, VAB Attorney, stated that pursuant to new *Section 194.014, Florida Statutes* (Partial Payment of Taxes Required), effective for petitions filed after July 1, 2011, the following rules shall apply:

- A Petitioner who challenges the assessed value of property must pay all of the non-ad valorem taxes, and at least seventy-five percent (75%) of the ad valorem taxes due, less the applicable discount, before the taxes become delinquent on April 1, 2012.
- A petitioner who challenges the denial of a classification or exemption or the assessment based on an argument that the property was not substantially complete as of January 1, must pay all of the non-ad valorem assessments, and the amount of the tax, which the taxpayer admits in good faith to be owing, less the applicable discount, before the taxes become delinquent on April 1, 2012.
- If the VAB determines that the amount of the tax that the taxpayer has admitted to be owing is grossly disproportionate to the amount of the tax found to be due, and that the

taxpayer's admission was not made in good faith, the Tax Collector must collect a penalty at the rate of 10 percent of the deficiency per year from the date the taxes became delinquent.

- The VAB must deny the petition by written decision by April 20, 2012, if the petitioner fails to make the required payments as described above.
- If the VAB determines that the petitioner owes ad valorem taxes in excess of the amount paid, the unpaid amount shall accrue interest at the rate of 12 percent per year from the date the taxes became delinquent until the unpaid amount is paid.
- If the VAB determines that a refund is due, the overpaid amount shall accrue interest at the rate of 12 percent per year from the date the taxes become delinquent until a refund is paid. Interest shall not accrue on amounts paid in excess of 100 percent of the current taxes due as provided on the tax notice.

The above rules shall not apply to petitions for ad valorem tax deferrals pursuant to *Chapter 197*.

He explained the rules of ex parte communications, prohibiting a Board member from discussing a petition with a petitioner. He also explained the VAB petition process, and the right to appeal to circuit court.

Inasmuch as DOR rules require the public to have access to all information regulating the VAB process, Mr. Hoonhout referred to *Florida Statutes, Chapters 192-195, Chapters 12D-9, 12D-10, and 12D-51 F.A.C.*, and the *Government-In-The-Sunshine Manual* outlining the purpose of each document. Links to these websites are listed on the agenda. [VA20110803DOC001](#)

PRE-NOTICE OF TAX FORMS FOR REAL PROPERTY AND TANGIBLE PERSONAL PROPERTY

Motion was made by Ms. Carpenter, seconded by Mrs. DiSabatino, and carried 5 to 0, to authorize the Chairman to execute Form DR-488P for Real Property and Tangible Personal Property, upon notification that the Board of County Commissioners has approved the extension of the tax roll prior to the completion of the Value Adjustment Board hearings. [VA20110803DOC006](#)

MINUTES

Motion was made by Mr. Conn, seconded by Mrs. DiSabatino, and carried 5 to 0, to approve the minutes of May 2 and May 13, 2011, from the 2010 VAB session. [VA20110803DOC007](#)

TENTATIVE HEARING SCHEDULE

Mrs. Romine stated the 2011 Special Magistrate hearings will begin in October 2011, and will continue until finished. [VA20110803DOC002](#)

ATTORNEY GENERAL OPINION - CONFLICT OF INTEREST

Mr. Hoonhout distributed an Attorney General's Opinion (AGO) on the subject of Abstention from Voting. The VAB serves as a quasi-judicial governing body, and the only reason to abstain from voting would be when there is, or appears to be, a direct conflict of interest of the provisions of *F.S. 112.311, 112.313, or 112.3143* pertaining to special, private gain. [VA20110803DOC008](#)

COMMENTS

Mrs. Romine introduced those Special Magistrates present: **Reginald Bonanno**, **Patricia Staebler**, and **Joseph Haynes Davis**. [VA20110803DOC002](#)

MEETING ADJOURNED

There being no further business, the meeting was adjourned.

Adj: 2:10 p.m.
/rll

Minutes Approved: March 22, 2012