



Hardee County Value Adjustment Board

Organizational Meeting

~ Agenda ~

PO Drawer 1749
Wauchula, FL 33873
<http://www.hardeeclerk.com/>

Laura Barker
863-773-4174 X7227

Monday, October 2, 2017

9:00 AM

Commission Chambers

BOARD MEMBERS:

Board of County Commissioners:

District II - Sue Birge
District V - Mike Thompson, Chairman
District I - Colon Lambert, Commissioner Alternate
Homestead Owner - Citizen Gordon Norris

School Board:

District II - Garry McWhorter
District I - Paul Samuels, Alternate
Commercial Owner - Citizen Paul Paris
Commercial Owner - Citizen J. Steven Southwell, Alternate

I. INVOCATION BY BOARD MEMBER PARIS, FOLLOWED BY THE PLEDGE OF ALLEGIENCE

II. CALL TO ORDER

III. APPROVAL OF AGENDA

PLEASE TURN OFF CELL PHONES AND PAGERS

IV. MINUTES FOR APPROVAL

1. Value Adjustment Board Organizational Meeting of September 19, 2016 at 9:00 a.m.
2. Value Adjustment Board Hearings of December 5, 2017 at 9:00 a.m.

V. BOARD RATIFICATION OF VALUE ADJUSTMENT BOARD ATTORNEY

1. **Action Recommended:** Motion to ratify Eduardo F. Morrell as the Value Adjustment Board Attorney.

VI. INTRODUCTION OF BOARD MEMBERS, THE EX-OFFICIO CLERK TO THE VALUE ADJUSTMENT BOARD, AND HER DESIGNEES

1. Announcement stating all contact information for the Board can be obtained from the Clerk of the Value Adjustment Board.

VII. VALUE ADJUSTMENT BOARD ATTORNEY MORRELL - VALUE ADJUSTMENT BOARD RULES AND PROCEDURES

Attorney Morrell to explain the rules and procedures of the Value Adjustment Board, including the following:

1. The Value Adjustment Board is independent and does not work for the property appraiser or tax collector
2. The law does not allow the Board to review any evidence, unless it is presented for the record
3. The law requires the Board to evaluate the relevance of the petition
4. The Board shall ask the parties any questions
5. Discussion of general information:
 - a. Florida's property tax system
 - b. Respective roles within this system
 - c. Taxpayer opportunities to participate in the system
 - d. Property tax payers' rights

VIII. VALUE ADJUSTMENT BOARD RESOLUTION 2017-01

1. Adoption or ratification by Resolution any filing fee for Value Adjustment Board petitions for the year, in an amount not to exceed \$15.00.
2. **Action Recommended:** Motion to adopt Resolution 2017-01, setting the Value Adjustment Board Petition Fee at \$15.00.

IX. VALUE ADJUSTMENT BOARD INFORMATION AVAILABLE FOR THE PUBLIC

1. Value Adjustment Board petition copies, Florida Administrative Code (F.A.C.) Rule Chapters 12D-9, 12D-51.001, 12D-51.002, 12D-51.003 and Florida Statute Chapters 192 through 195 are available for viewing, can be obtained from the Clerk to the Value Adjustment Board, or can be accessed at the following web links:
<http://dor.myflorida.com/dor/property/vab/>
<http://floridarevenue.com/dor/property/vab/pdf/vabupppmanual.pdf>
<http://dor.myflorida.com/dor/property/rp/pdf/FLrpg.pdf>
<http://dor.myflorida.com/dor/pdf/paguide.pdf>
<http://www.hardeeclerk.com>
2. The requirements of Florida's Government-in-the-Sunshine/Open Government Laws, including noting the manual is available online, for review in the office of the Clerk to the Value Adjustment Board, and a current manual can be obtained at the following links and address:
<http://www.myflsunshine.com/sun.nsf/sunmanual>
The First Amendment Foundation, 336 E. College Avenue, Suite 101, Tallahassee, FL 32301 (850-224-4555)

X. BOARD APPROVAL OF CHAIRMAN'S SIGNATURE

1. Board approval for Chairman to sign all necessary documents on behalf of the entire Board
2. **Action Recommended:** Motion to approve and authorization for the Chairman to sign all necessary documents on behalf of the entire Board.

XI. TAX ROLL EXTENTION

1. 2017 Tax Roll Extension:
 - A. At the request of the Tax Collector, the Board of County Commissioners by majority vote, pursuant to F.S. Chapter 197, can order the assessment rolls to be extended prior to completion of the Value Adjustment Board Hearings, if completion thereof would otherwise be the only cause for delay in the issuance of the tax notice beyond November 1st
 - B. The 2017 Tax Roll was extended by the Hardee County Board of County Commissioners on August 3, 2017, by Resolution 2017-31
 - C. **Action Recommended:** Motion to approve DR-488P Real Property Initial Certification of the Value Adjustment Board and DR-488P Tangible Personal Property Initial Certification of the

XII. FLORIDA DEPARTMENT OF REVENUE VALUE ADJUSTMENT BOARD TRAINING VIDEO

1. The Florida Department of Revenue's Value Adjustment Board Orientation Video and Value Adjustment Board Training are available by accessing the following links:

Orientation and Training Information - <http://floridarevenue.com/dor/property/vab/training.html>

Orientation Video - http://floridarevenue.com/dor/property/training/vab_orientation/story.html

XIII. TENTATIVE 2017 VALUE ADJUSTMENT BOARD SCHEDULE (REMINDERS)

1. Value Adjustment Board Hearings scheduled for October 16, 2017 and October 17, 2017
2. Number Value Adjustment Board Petitions filed to date
3. Value Adjustment Board must continue in session until all petitions have been heard (Florida Statute Chapter 194.032) - possibility of rescheduled hearings

XIV. ADJOURNMENT