

MARCH 23, 2011

The [Final 2010 Value Adjustment Board \(VAB\) Meeting](#) was held on this date with the following members present:

BOARD OF COUNTY COMMISSIONERS

A. Brian Bigelow, Chairman
Ray Judah

LEE COUNTY SCHOOL BOARD

Thomas Scott, Alternate for Dr. Jane Kuckel

CITIZEN MEMBERS

Fred Kobie, School Board Appointee
Alan Garges, Board of County Commissioners Appointee

CALL TO ORDER

The Chairman called the meeting to order at 10:00 a.m.

FILING OF THE AFFIDAVIT OF PUBLICATION

Attorney Holly Cosby, VAB Counsel, approved as to legal form and sufficiency, the [Affidavit of Publication](#); and entered it into the record.

ANNOUNCEMENTS

Chairman Bigelow distributed copies of a [letter he had received from Attorney K'Shana Haynie](#), of the law firm of Roetzel and Andress, requesting that speakers representing Steeve Squared LLC be allowed to speak for thirty minutes during public comment. After the Chairman indicated that the request would be addressed during consideration of Special Item S-1, Commissioner Judah stated that he would not support the request for extra time.

SPECIAL ITEM**S-1 ACTION REQUESTED/PURPOSE**

Review and approve proposed Revised Public Comment Guidelines
Addendum 1 to VAB Local Policies and Procedures - [Exhibit S-1](#)

Attorney Cosby advised that the proposed revisions were products of the Board's request at the last meeting to expand the individual speaker time and remove some constraints on subject matter and responded to Board questions. Following a brief discussion, Commissioner Judah moved to approve the guidelines with amended language to retain the word "must". Additional Board discussion ensued regarding the changes, and Commissioner Judah's motion failed for lack of a second. Mr. Kobie moved to approve the item as presented, seconded by Mr. Garges, called and carried with Commissioner Judah dissenting.

PUBLIC COMMENT ON AGENDA ITEMS

Attorney Cosby read into the record an [announcement](#) concerning the policy and procedures for public comment, incorporating the revisions approved in Special Item S-1. The Chairman called for public comment, and the following individuals came forward to offer comments on Administrative Agenda Item A-4:

Sanibel resident [Judith Zimomra](#), representing Barry A. Roth, Trustee, submitted a [handout](#).

Cape Coral resident [Victor J. Rardin](#)

[Attorney K'Shana Haynie](#), of the law firm of Roetzel and Andress, representing Steeve Squared LLC, submitted a [handout](#)

[Attorney Richard D. Pritt](#), of the law firm of Roetzel and Andress, representing Steeve Squared LLC, submitted a [report](#) and a [handout](#)

Fort Myers resident [Jon K. Finstrom](#), representing Steeve Squared LLC

Bonita Springs resident [Robert Snider](#)

Fort Myers resident [Ed Sevcik](#)

DURING CONSIDERATION OF ADMINISTRATIVE AGENDA ITEM A-4:

Cape Coral resident Gerald Salemi was given the opportunity to ask whether the values shown on the Recommended Decision for his Petition 2010-00077 could be changed again.

CONSENT AGENDA ITEMS TO BE PULLED FOR DISCUSSION:

No Consent Agenda items were pulled for discussion by individual Members.

CONSENT AGENDA**VAB Administration****C-1 ACTION REQUESTED/PURPOSE**

Approve the Minutes of the VAB Meeting of January 12, 2011 - [Exhibit C-1](#)

Mr. Kobie moved approval, seconded by Commissioner Judah, called and carried.

ADMINISTRATIVE AGENDA**VAB Counsel****A-1 ACTION REQUESTED/PURPOSE**

Review and approve proposed Complaint Policy/Guidelines
Addendum 2 to VAB Local Administrative Procedures - [Exhibit A-1](#)

VAB Attorney Holly Cosby commented that the guidelines reflected Board discussion at the January VAB meeting. Commissioner Judah moved to approve the item, seconded by Mr. Kobie for discussion. Following Board discussion, Attorney Cosby suggested additional language as a possible Item 3.5 in the proposed guidelines, similar to the following: VAB Counsel shall have the right to promptly address any matter that is administrative or legal in nature with regards to VAB procedures. Commissioner Judah amended his original motion to include the additional language, and the seconder agreed. Following brief discussion, the amended motion was called and carried.

A-2 ACTION REQUESTED/PURPOSE

Review/Accept Reports on Public Comment Issues from January meeting:
a. Petition 2010-00477 - [Exhibit A-2a](#) with additional information from Property Appraiser
b. Petition 2010-00496 - [Exhibit A-2b](#) with additional information from Property Appraiser

Attorney Cosby briefly reviewed Exhibit A-2a, and Exhibit A-2b. Commissioner Judah moved to accept the reports, seconded by Mr. Kobie. After Attorney Cosby noted that both petitions were included in Exhibit A-4 for VAB approval, the motion was called and carried.

Property Appraiser**A-3 ACTION REQUESTED/PURPOSE**

Accept Reports of Property Appraiser Subtractions from/Additions to Tax Roll
[Exhibit A-3a](#) - Real Property and [Exhibit A-3b](#) - Tangible Personal Property

The reports were provided at the meeting by Property Appraiser Assessment Administrator Julianne Dalton. Minutes Lead VAB Clerk Michele Cooper briefly explained that these reports listed Property Appraiser changes to the initial tax roll, and clarified that these were distinct from changes due to Special Magistrate/VAB action. Commissioner Judah moved acceptance, seconded by Mr. Garges, called and carried.

VAB Administration**A-4 ACTION REQUESTED/PURPOSE**

Approve recommendations as provided by VAB Special Magistrates - [Exhibit A-4](#)

Each of the issues brought up by the speakers were briefly reviewed, and Attorney Cosby emphasized that circuit court was the appropriate venue for the requests presented by all of the speakers. Following further discussion Commissioner Judah moved approval, seconded by Mr. Kobie, called and carried.

A-5 ACTION REQUESTED/PURPOSE

Approve Corrected Special Magistrate Recommendations - [Exhibit A-5](#)

After Ms. Cooper briefly explained the reason for the requested corrections, Commissioner Judah moved approval, seconded by Mr. Kobie, called and carried.

A-6 ACTION REQUESTED/PURPOSE

Approve [Forms DR-488](#) - 2010 Certifications of the Value Adjustment Board
[Exhibit A-6a](#) - Real Property and [Exhibit A-6b](#) - Tangible Personal Property

Ms. Cooper described the purpose of the forms. Commissioner Judah moved approval, seconded by Mr. Garges. The motion was called and carried.

A-7 ACTION REQUESTED/PURPOSE

Approve Form DR-529 - 2010 Tax Impact of the Value Adjustment Board - [Exhibit A-7](#)

Commissioner Judah moved approval, seconded by Mr. Scott. Following clarification of Mr. Scott's presence at the meeting although Dr. Kuckel's name was on the DR-529, the motion was called and carried.

A-8 ACTION REQUESTED/PURPOSE

Approve Payments in Amounts over \$15,000.00 to Specific Individual Special Magistrates - [Exhibit A-8](#)

Commissioner Judah moved approval, seconded by Mr. Garges, called and carried.

A-9 ACTION REQUESTED/PURPOSE

Accept VAB Final Revenue/Expense Report - [Exhibit A-9](#)

Commissioner Judah moved approval, seconded by Mr. Kobie, called and carried.

VAB MEMBERS' INFORMATION/DISCUSSION ITEMS

No items were presented for consideration by the individual Board members.

VAB ADMINISTRATION INFORMATION/DISCUSSION ITEMS

I-1 Comparative VAB Statistics Summary for 2000-2010 - [Exhibit I-1](#)

Ms. Cooper explained that the Summary was an annual report that was prepared each year to show the differences from previous years.

I-2 Analysis of Grant/Deny Recommendations by Special Magistrate - [Exhibit I-2](#)

Ms. Cooper mentioned that this report was requested last year by the Board, and that the information was not used to make any determinations regarding future appointment of Special Magistrates.

VAB COUNSEL INFORMATION/DISCUSSION ITEMS

I-3 Update on Bevan lawsuit - Dismissal of Appeal - [Exhibit I-3](#)

Attorney Cosby reported that the District Court of Appeals (DCA) had earlier denied the appeal from Circuit Court, and had recently dismissed the Bevans' appeal of that denial.

I-4 Update on Department of Revenue activities - Challenge of DOR rules and training

Attorney Cosby explained that the Hillsborough County Property Appraiser had initiated a lawsuit challenging certain portions of the Department of Revenue (DOR) rules and a portion of the DOR magistrate training regarding rules of evidence and evidence exchange. She added that several other Florida property appraisers have joined in the lawsuit; that, every time another property appraiser joins in the DOR sends an email to be distributed to all special magistrates and VAB members; and that the Lee County Property Appraiser had not yet joined in the lawsuit.

ADJOURNMENT

Mr. Kobie moved to adjourn, seconded by Mr. Garges, called and carried.

The Chairman adjourned the meeting at 11:33 a.m.

ATTEST:

CHARLIE GREEN, CLERK

Deputy Clerk

Chairman, Lee County Value Adjustment Board