

AUGUST 12, 2011

The Organizational Meeting of the 2011 Value Adjustment Board (VAB) was held on this date in the East Room of the Old Courthouse with the following members present:

**BOARD OF COUNTY COMMISSIONERS**

A. Brian Bigelow  
John Manning

**LEE COUNTY SCHOOL BOARD**

Dr. Jane Kuckel

**CITIZEN MEMBERS**

Richard Ripp, School Board Appointee  
Alan Garges, Board of County Commissioners Appointee

The meeting was called to order at 10:00 a.m. by Attorney to the Value Adjustment Board Holly Cosby. Attorney Cosby approved, as to the legal form and sufficiency, the Affidavit of Publication for this meeting.

**PUBLIC COMMENT**

Attorney Cosby read the Public Comment Policy into the record.

Attorney Mike Hagen expressed his support for continued representation by Attorney Cosby, and indicated that he wished to comment on Administrative Agenda Item A-2a. See that portion of the meeting.

**RATIFY CONTINUED REPRESENTATION BY LAW OFFICE OF HOLLY E. COSBY, P.A., PURSUANT TO THAT AGREEMENT FOR LEGAL SERVICES DATED JUNE 10, 2010 - [Exhibit i](#)**

Commissioner Manning moved approval, seconded by Mr. Ripp, called and carried.

**ELECTION OF CHAIR AND APPOINTMENT OF VICE-CHAIR**

Dr. Kuckel nominated Commissioner Manning to serve as Chair. Commissioner Manning declined the nomination, and Dr. Kuckel withdrew the motion. Mr. Ripp moved to elect Commissioner Bigelow to serve as Chair, seconded by Mr. Garges. Following brief discussion, the motion was called and carried. Dr. Kuckel moved to appoint Mr. Ripp as Vice-Chair, seconded by Commissioner Manning, called and carried.

Chairman Bigelow suggested that public comment be taken immediately before consideration of each Consent Agenda item that might be pulled for discussion.

The following are the Consent Agenda items that each Board member wished to have discussed:

Mr. Ripp - C-2  
Mr. Garges - None  
Dr. Kuckel - None  
Commissioner Manning - None  
Commissioner Bigelow - None

**CONSENT AGENDA:****VAB Administration****C-1 Approve the Minutes of March 23, 2011 - [Exhibit C-1](#)**

Commissioner Manning moved approval, seconded by Mr. Ripp, called and carried.

**C-2 Adopt a Resolution on Filing Fees, Late Filed Petitions, and Public Notice of DOR Documents - [Exhibit C-2](#)****PULLED FOR DISCUSSION:**

The Chairman called for public comment on this item, but no speakers came forward. Attorney Cosby responded to Mr. Ripp's questions regarding petition filing fees. Mr. Ripp moved approval, seconded by Commissioner Manning, called and carried.

**RESOLUTION NO. 1****C-3 Adopt the Tentative VAB Special Magistrate Hearing Schedule - [Exhibit C-3](#).**

Commissioner Manning moved approval, seconded by Mr. Ripp, called and carried.

- C-4 Authorize the Chair to sign Forms DR-488P, 2010 Preliminary Certifications of the Value Adjustment Board, at the appropriate time - [Exhibit C-4a - Real Property](#) and [Exhibit C-4b - Tangible Personal Property](#)**

Commissioner Manning moved approval, seconded by Mr. Ripp, called and carried.

### **VAB Counsel**

- C-5 Designate VAB Counsel to review and grant/deny late filed petitions for Good Cause, rescheduled hearing requests requiring good cause statements, and good cause statements for failure to appear at scheduled hearings pursuant to F.A.C. 12D-9.015, F.A.C. 12D-9.019 and F.A.C. 12D-9.021; and authorize VAB Counsel to request more definite information from petitioners during any good cause review.**

Commissioner Manning moved approval, seconded by Mr. Ripp, called and carried.

### **ADMINISTRATIVE AGENDA**

Chairman Bigelow suggested that public comment be taken immediately before consideration of each Administrative Agenda item. Brief Board discussion ensued, resulting in consensus that public comment should be taken at one time for the Administrative Agenda as a whole.

### **PUBLIC COMMENT ON ADMINISTRATIVE AGENDA ITEMS**

A-2a - [Attorney Mike Hagen](#), TaxCuts1, distributed a [handout](#)

### **VAB Administration**

- A-1 Approve Special Magistrate Agreement Form and Establish Hourly Rate for the 2011 VAB cycle**
- Approve as to form and content - Special Magistrate Agreement - [Exhibit A-1](#)
  - Continue with previously established rate of \$125.00 per hour, not to exceed \$15,000.00 total for any individual without approval of the VAB Chair.
  - Authorize VAB Chair to review and approve requests for exceptions to the \$15,000.00 limit as prepared by VAB Administration.

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

### **A-2 Special Magistrate Program**

- Appoint Special Magistrates for 2011 VAB hearings - Exhibits [A-2a1](#), [A-2a2](#) and [A-2a3](#)
- Authorize VAB Chair to execute [Special Magistrate Agreements](#) with approved Special Magistrates
- Authorize VAB Administration/VAB Counsel to Conduct Special Magistrate Orientation - [Exhibit A-2c](#)

Attorney Cosby responded to Attorney Hagen's suggestions regarding utilization of local special magistrates. General discussion ensued, during which Attorneys Cosby, Attorney Hagen and Minutes Lead VAB Clerk Michele Cooper provided additional information to the Board. Commissioner Manning moved approval with the stipulation that local magistrates be used whenever possible, seconded by Dr. Kuckel, called and carried following additional discussion.

### **A-3 Set tentative dates for 2011 VAB Meetings in November 2011 and in January 2012 to review recommendations as received from Special Magistrates and to conduct other business as needed**

- One date during the week of November 7 thru November 10, 2011, or as determined by the Board
- One date during the week of January 9 thru January 13, 2012, or as determined by the Board

Commissioner Manning moved approval, seconded by Dr. Kuckel, called and carried.

### **A-4 Review and accept the 2011 Estimate of VAB Revenue and Expenses - [Exhibit A-4](#)**

Dr. Kuckel moved approval, seconded by Commissioner Manning, called and carried.

### **A-5 Authorize preparation and submittal of invoices for 2011 VAB revenue shortfall:**

- To the Board of Lee County Commissioners in amounts as approved in Administrative Item A-4 Initial August 2011 invoice for 50% in the amount of \$55,311.78 - remaining 50%, amended as necessary, to be billed December 2011

- b. To the Lee County School Board in the total amount as approved in Administrative Item A-4 Initial August 2011 invoice for 50% in the amount of \$43,671.98 - remaining 50%, amended as necessary, to be billed December 2011

Commissioner Manning moved approval, seconded by Dr. Kuckel, called and carried.

**VAB Counsel**

**A-6 Review and approve changes to VAB Local Administrative Procedures (including revision of Complaint Policy) - [Exhibit A-6](#)**

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

**A-7 Approve/ratify local forms currently used in the administration of the VAB; and authorize VAB Administration/Counsel to alter the format of approved forms, with no alteration of form content, to be utilized pending Board review at the next scheduled meeting of the VAB.**

As listed on [Exhibit A-7](#)

- a. VAB Forms not previously approved by Board
- b. VAB Forms with revisions for 2011
- c. VAB Forms to be discontinued in 2011

Commissioner Manning moved approval, seconded by Mr. Ripp, called and carried.

**INFORMATION/DISCUSSION ITEMS**

**VAB Administration**

**I-1 VAB Clerk Report on 2011 VAB Petitions Received to date - [Exhibit I-1](#)**

Ms. Cooper reported that a total of 46 petitions had been filed to date; that only one had been filed online due to a delay in availability of the system; and that 36 petitions have been scheduled for hearing.

**I-2 VAB Contact Information - [Exhibit I-2](#)**

Ms. Cooper pointed out that copies were available to the public.

**VAB Counsel**

**I-3 Letter to petitioner regarding evidence - [Exhibit I-3](#)**

Attorney Cosby explained that a taxpayer representative had submitted inordinate amounts of largely irrelevant and inadmissible information, resulting in additional special magistrate time and VAB expense.

**I-4 Update status of Lee County Property Appraiser involvement in Department of Revenue (DOR) rule challenge - [Exhibit I-4](#)**

At Attorney Cosby's request, Property Appraiser Counsel John Renner provided details about the challenge instituted by the Hillsborough County Property Appraiser. He reported on the ruling by an Administrative Judge that the rule regarding optional evidence exchange was invalid, and that the bulletins and training materials were not illegally promulgated rules. He added that, although the Lee County Property Appraiser was not directly involved, there was indirect involvement because of membership in the Florida Association of Property Appraisers.

**VAB MEMBERS' DISCUSSION ITEMS**

No items were presented for discussion by the members.

The Chairman adjourned the meeting at 10:43 a.m.

ATTEST:

CHARLIE GREEN, CLERK

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Deputy Clerk

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[Chairman](#)