

**PINELLAS COUNTY
CLERK OF CIRCUIT COURT
FINANCE DIVISION
VALUE ADJUSTMENT BOARD INTERNAL OPERATING PROCEDURES**

I. SCOPE

This policy applies to the annual Value Adjustment Board (VAB) process.

II. PURPOSE

The purpose is to provide internal procedures for conducting administrative review of property assessments in compliance with the Department of Revenue's Requirements for Value Adjustment Boards in Administrative Reviews and Uniform Rules of Procedure for Hearings (Chapter 12D-9, Florida Administrative Code).

III. OBJECTIVES

- A. Supporting documentation (petitions, correspondence, minutes, recordings, etc.) is complete, timely processed and appropriately retained.
- B. Temporary staff (Special Magistrates and clerks) are identified, selected and trained.
- C. Hearings and meetings are appropriately advertised, scheduled and sufficient temporary staff provided.
- D. Advertise the "Tax Impact of Value Adjustment Board."

IV. LEGISLATIVE AUTHORITY

F.S. Chapter 194, Parts I and III, Administrative and Judicial Review of Property Taxes, and F.S. Chapter 196, Exemption.
Florida Administrative Code, Chapters 12D-9 and 12D-16
Retention – General Records Schedule for Clerks of Court GS11, Items #91 and #16; General Records Schedule for State and Local Government Agencies GS1-SL, Item #32.

V. DEFINITION

Value Adjustment Board (VAB) – a board consisting of two members of the governing body of the county, one member of the school board and two citizen members, one of whom is appointed by the Board of County Commissioners and one by the School Board. This board meets as needed to: 1.) hear petitions relating to assessments filed pursuant to F.S. 194.011(3); 2.) hear complaints relating to homestead exemptions as provided for under F.S. 196.151; 3.) hear appeals from exemptions denied or disputes arising from exemptions or filing of exemption applications under F.S. 196.011; and 4.) hear appeals concerning ad valorem tax deferrals and classifications.

VI. SUMMARY OF VALUE ADJUSTMENT PROCESS

February	Property Appraiser sends timeline calendar. Update VAB internal operating procedures manual.
March	E-mail request to print announcements in the next issues of trade publications

and journals and request confirmation.

April Advertisement for Special Magistrates published in trade publications.

 Email applications to appraisers and attorneys who have previously served as Special Magistrates in Pinellas County.

 Evaluate supplies and recording devices; order whatever is necessary.

 Manager books assembly room for any available dates during applicable time period.

 Reserve other conference rooms for tentative hearing dates.

May Reserve board conference room for organizational meeting.

June Meet with the VAB Chairperson to get dates for organizational and final VAB meetings, notify of any changes in the law, and answer any questions.

 Notify VAB members and counsel of date for organizational meeting.

 Ensure front counter is adequately prepared and supplied with required VAB materials.

 Review all pertinent VAB procedures with staff.

 Test and update Axia program with the summer release.

 Prepare for organizational meeting.

 Email Lease Management to arrange reserved parking for VAB members (School Board and citizens) and counsel for organizational meeting.

 Advertisement of Organizational meeting to be published at least 15 days prior to Meeting. Forward notice of meeting to Communications for placement on County Calendar.

July Email agenda packets to VAB members and outside counsel at least ten days prior to the organizational meeting.

 Organizational meeting held.

 Notify Special Magistrates selected of date, time and location of orientation meeting. Notify individuals of non-selection, if applicable.

 Arrange for temporary staff for tentative hearing dates.

 Last business day of July is last day for filing institutional and agriculture classification petitions and denied exemption petitions.

August	Trim Notices mailed.
September	<p>Final day for filing all petitions for the 2010 tax cycle is September 17, 2010.</p> <p>Prepare orientation meeting packets.</p> <p>Orientation meeting held.</p> <p>Summarize Special Magistrate information sheets; assign Special Magistrates.</p> <p>Email Lease Management to arrange reserved parking for Special Magistrates.</p> <p>Advertisement of first final VAB meeting to be published at least 15 days prior to the meeting date. Forward information to Communications for County Calendar.</p> <p>Review Prehearing Checklist with VAB counsel prior to First Final VAB meeting and start of hearings.</p>
October	<p>Train temporary employees.</p> <p>Prepare digital recording devices for hearings.</p> <p>Hearing materials are organized day before hearing.</p> <p>Hearings begin.</p> <p>Email conference room contacts of the cancellation of hearing dates as they are known.</p> <p>Email agenda packets at least ten days prior to the first final VAB meeting date.</p> <p>First Final VAB meeting - first Certification of the Tax Roll.</p> <p>First Certification of the Tax Roll must be advertised in the <i>St. Petersburg Times</i> (ad received from Property Appraiser). Send original certification forms (DR-488) to Property Appraiser; mail copies of certifications to DOR.</p>
November	<p>Hearings continue.</p> <p>Property tax bills mailed.</p> <p>Special Magistrate recommendations are returned to Board Records and copies are immediately forwarded to the petitioners.</p> <p>Advertise final VAB meeting in <i>St. Petersburg Times</i> at least 15 days prior to the meeting. Forward information to Communications for County Calendar.</p> <p>Email agenda packets at least ten days before the final VAB meeting date.</p>
December	Hearings continue.

January Hearings continue.

Final VAB meeting – Second Certification of the Tax Roll.

Petitioners are notified of the final decisions of the VAB within 20 days of final VAB meeting.

Advertise Notice of Certification of the Tax Roll (ad received from Property Appraiser) and Tax Impact of Value Adjustment Board (numbers received from Property Appraiser).

Send original certifications (DR-488 forms) to Property Appraiser and forward copies to DOR.

Send copies of Tax Impact ad and original affidavit of publication to Office of Management and Budget.

Forward final VAB expenses to Accounting Manager, Finance.

Verify completeness of all petition folders and recordings.

Inventory and arrange for pickup of VAB material (petitions, schedules, etc.) by Clerk's BCC Records Management.

Meet with staff to discuss opportunities for improving next year's VAB process.

VII. CHARGES

A filing fee to be paid to the Clerk of the Value Adjustment Board in an amount not to exceed \$15.00 for each separate parcel of property, real or personal, covered by the petition and subject to appeal. However, no filing fee is required with respect to an appeal from the disapproval of homestead exemption under s. 196.151 or from the denial of tax deferral under s. 197.253. Only a single filing fee shall be charged under this section as to any particular parcel of property despite the existence of multiple hearings pertaining to such parcel.

For joint petitions filed pursuant to s. 194.011(3)(e) or (f), a single filing fee shall be charged. Such fee shall be calculated as the cost of the Special Magistrate for the time involved in hearing the joint petition and shall not exceed \$5.00 per parcel. Said fee is to be proportionately paid by the affected parcel owners.

A filing fee shall be waived with respect to a petition taxpayer who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Families and submitted with the petition, that the petitioner is an eligible recipient of temporary assistance under Chapter 414.

VIII. RETENTION

Files are retained for four (4) years after final decision provided no appeal is filed in circuit court. If appeal is filed, the retention period is five (5) years from final action. Minutes from all meetings of the Value Adjustment Board are retained permanently.

IX. PROCEDURES

1. Receive timeline calendar from Property Appraiser.
2. Manager reserves Board Assembly Room for all available time during VAB period; updates work calendar.
3. Update VAB procedures manual.
 - a. Identify opportunities for improvement
 - i. Changes in Florida Statutes
 - ii. Staff comments
 - b. Manager prepares revised VAB internal operating procedures manual and submits for final review to Director and Chief Deputy Director.
 - c. Discuss changes with staff.
4. E-mail request to print announcements in April trade publications and request confirmation.
5. Email applications to property appraisers and attorneys who have previously served as Special Magistrates in Pinellas County.
 - a. Email message and application to previous Special Magistrates; require Special Magistrates provide statement acknowledging receipt of Department of Revenue (DOR) training.
 - b. If email is returned as “undeliverable”, mail application to last known physical address.
 - c. Acknowledge receipt.
 - d. Review Special Magistrate qualifications by comparing information on applications with statutory requirements.
 - e. Verify qualifications and licensing information for Special Magistrates via state and organization databases.
6. Evaluate and order necessary supplies.
 - a. Required Supplies
 - i. Expanding file folders (legal size)
 - ii. Mailing labels (white)
 - iii. Manila file folders (legal)
 - iv. Large paperclips
 - v. Pens and pencils
 - vi. Paper
 - vii. Rubber bands
 - viii. Self-stick notes
 - ix. CDs
 - x. Storage boxes
 - xi. Recording devices and necessary accessories
 - xii. Writing pads (letter size)
 - b. Order Supplies
 - i. Check inventory for supplies that are usable from last year.
 - ii. Complete supply order form.
 - iii. Submit supply order form to Manager for approval and signature.

- iv. Make copy of supply order form and place in designated area of the supply book that is kept at the Record Specialist Supervisor's desk.
 - v. Forward the original supply order form to Finance Administration for ordering.
 - c. Check in Supplies
 - i. Verify all items ordered were received; report any discrepancies to Finance Administration.
 - ii. Make copy of packing slip and give to Manager.
 - iii. Forward original packing slip to Finance Administration.
 - iv. Store supplies in designated area.
- 7. Meet with the VAB Chair to select organizational and final VAB meeting dates and answer any questions.
 - a. Contact Chair's assistant for convenient date and time to meet.
 - b. Bring timeline and any new statutes or procedures for discussion.
 - c. Chairman may want to select a specific date and time for organizational meeting or choose several dates for a poll of VAB members.
- 8. Notify VAB members of organizational meeting.
 - a. Email meeting date and time to VAB members.
 - b. Email meeting date and time to VAB counsel.
 - c. Email Chairman's assistant to reserve board's conference room; request confirmation.
 - d. Email Lease Management to reserve parking for School Board member, citizen members and VAB counsel; request confirmation.
 - e. Email Communications to place organizational meeting information on County Calendar.
- 9. Reserve hearing rooms for tentative dates.
 - a. Manager reserves the following rooms via email for the time available during VAB hearing period and request confirmation:
 - i. BCC Assembly Room.
 - 1. Contact: Board Records Manager.
 - 2. Hearing type: All
 - ii. North County conference room.
 - 1. Contact: Manager.
 - 2. Hearing type: Residential.
 - iii. Tyrone Branch conference room.
 - 1. Contact: Manager.
 - 2. Hearing type: Residential.
 - iv. Clerk's large, 4th floor conference room
 - 1. Contact: Receptionist
 - 2. Hearing type: All
- 10. Arrange reserved parking for Special Magistrates for tentative hearing dates at Clearwater campus.
 - a. Email Lease Management with tentative hearing dates and request two parking spaces for those days; request confirmation.
- 11. Contact on-site temporary service with tentative hearing dates and request four temporary clerks for those dates; request confirmation.

- a. One temporary clerk will remain for approximately one week following the end of hearings to assist with paperwork.
 - b. Select date for temporary staff orientation and notify service.
12. Ensure front counter is adequately supplied with all required VAB materials.
- a. Intake windows should have access to the VAB database, to include:
 - i. VAB petition forms.
 - ii. Withdrawal Forms.
 - iii. Extenuating Circumstances forms.
 - iv. Blue and black ballpoint pens and red felt-tip pens
13. Prepare Organizational Meeting agenda packets.
- a. Advertisement for Organizational Meeting to be published in the *St. Petersburg Times* at least 15 days prior to the day of the meeting.
 - b. ***Note: Agenda packet should be submitted to Chief Deputy Clerk and Director of Finance for review three weeks prior to the Organizational Meeting.***
 - c. Packets will be emailed to the following:
 - i. VAB members
 - ii. VAB Counsel
 - iii. Clerk
 - iv. Chief Deputy Clerk, Finance
 - v. Director, Finance
 - d. Provide hard copies to Manager, Records Specialist Supervisor and Senior Board Reporter, Board Records
 - e. Prepare agenda for organizational meeting packet.
 - f. Update organizational meeting packet.
 - g. Have previous meeting minutes ready for signature.
 - h. Have VAB counsel contract ready for signature.
 - i. Submit proposed agenda packet for Manager's review.
 - j. Prepare Chair's script.
14. Scan Organizational Meeting agenda packets
- a. Packets should be emailed to VAB and other recipients no later than 10 days prior to the meeting.
 - b. Scan Special Magistrate applications and forward to VAB Counsel, along with meeting packet.
15. Begin accepting exemption petitions
- a. If petition is being filed claiming "extenuating circumstances", the appropriate form must be filed with the petition.
 - b. Review petition for completeness (parcel or account number, signature, notarization).
 - c. Unless the petition is for denial of homestead, if petitioner advises exemption from filing fee, have petitioner provide necessary documentation from Department of Children and Families (DCF). Otherwise, collect \$15.00 **non-refundable** filing fee.
 - d. Input information into the Axia database, place petition number and date petition received in designated areas on petition.
 - e. The hearing will be scheduled at a later date.
 - f. Give or mail copy of petition and receipt to petitioner.
 - g. Scan petition and any supporting documentation.

- h. Clip all original documentation together and place in appropriate file boxes by petition number.
- Note:** *All petitions will be scheduled for hearing by Board Records after all petitions have been received in our office. Staff will be happy to speak with petitioners who drop off their petitions at a branch office but scheduling will not take place at the time of the conversation with the petitioner.*
- k. If a petition is received incomplete early in the VAB process, a DR-485 notice will be prepared indicating the deficiency and mailed to the petitioner giving them the opportunity to correct within 10 calendar days. If petition is received incomplete late in the VAB process, staff will attempt to contact petitioner by phone.
 - l. The petition (if it did not need to be returned to the petitioner; otherwise a copy of the petition) and copy of the letter will be given to the Records Specialist Supervisor for a “hold” file.
 - m. If corrected petition and/or fee is received back from the petitioner within 10 calendar days, the petition will be processed as above and scheduled for hearing.
 - n. If not received prior to the final acceptance date, the petition will not be scheduled for hearing.
 - o. If completed but received after the final acceptance date, the petition will be designated as a good cause petition, and following scanning, forwarded to the VAB counsel for review.
16. Organizational Meeting held. **Note:** in order to have a quorum, the members present must include a County Commissioner, a School Board member, and one of the citizen members.
- a. VAB counsel’s contract approved by board and signed by Chair.
 - b. Minutes of previous meeting approved by board and signed by Chair.
 - c. Special Magistrates are selected and orientation meeting approved.
 - d. Procedures approved.
 - e. Hiring of temporary help approved.
 - f. Calendar approved.
17. Notify Special Magistrates of selection and date of Orientation Meeting.
- a. Email notification of selection or non-selection to all applicants.
 - b. Provide information regarding Orientation Meeting to Communications Department for placement on County Calendar.
18. Meet with managers and supervisors at branches to discuss VAB petitions and filing procedures if necessary.
19. July 30 is last day for filing institutional and agriculture classification petitions and denied exemption petitions.
20. Begin accepting value petitions.
- a. The majority of value petitions will begin arriving in Board Records following the mailing of the TRIM Notices in August.
 - b. Process for acceptance of value petitions.
21. September 17th will be the last day to accept all 2010 petitions.
- a. Any petitions received after this date will be designated as “good cause” petitions which are forwarded to the VAB counsel for review.

- b. If the VAB counsel finds that the petitioner had good cause to file the petition(s) late, the petition(s) will be set for hearing and notice of the hearing will be sent.
 - c. If the VAB counsel finds that there was not good cause for the late filing, then the petitioner will be sent notice that their petition(s) will not be set for hearing.)
22. Manager to Prepare Orientation Meeting training packets.
- a. Update summary for orientation.
 - b. Include DOR forms.
 - c. Special Magistrate Information sheet.
23. Orientation Meeting held.
- a. Sign-in sheet, packets, copies of the DOR rules, copies of the Sunshine Law, and informational material supplied by VAB counsel are placed on table close to entrance for pick up by Special Magistrates.
 - b. Manager reviews summary which includes administrative information, contact information, tentative hearing dates and locations, parking arrangements, payment and billing information, Special Magistrate information sheets, etc.
 - c. VAB counsel reviews legal requirements.
24. Review Special Magistrate Information Sheets.
- a. Using information sheets provided, list Special Magistrates, their phone numbers, email addresses, areas of expertise, dates during VAB period unable to serve.
 - b. Use information when assigning Special Magistrates.
25. Manager assigns Special Magistrates.
- a. Try to assign veteran Special Magistrates an equal number of days.
 - b. If possible, give new Special Magistrates only one or two days of hearings.
 - c. If possible, schedule assignments to allow time in between hearings for Special Magistrates to complete one set of recommendations.
 - d. **For rescheduled hearings only**, Special Magistrates certified to hear both commercial and residential properties will have both types of petitions on their schedules.
26. Training of Temporary Employees
- a. Schedule day and time of training; notify temporary service.
 - b. Temporary employees are trained to use recording devices; process petitions and accompanying paperwork.
 - c. Supplies contained in the temps' boxes will be reviewed; withdrawal forms will be reviewed.
 - d. Temporary employees assigned to North County and Tyrone branch offices for initial hearings only (all rescheduled hearings are held at Clearwater Campus) will be informed of their assignment.
27. Recording devices are prepared.
- a. Two recording devices for all hearings.
28. Needed materials are put together the afternoon before the hearing date.
- a. Hearing schedules
 - b. Withdrawal forms
 - c. Pencils

- d. large paper clips
 - e. rubber bands
 - f. pad of paper
 - g. 2 recording devices and accessories
29. Exemption Hearings Begin
- a. Record meeting
 - i. Hearing Schedule
 - 1. Give copies to Special Magistrate and Property Appraiser
 - 2. Note recommendations and withdrawals on schedule
 - ii. Petitions
 - 1. Prior to start of hearings, turn on and log in to laptop so that Special Magistrate can log into the Axia program.
 - 2. Special Magistrate will give any paperwork received at hearing to temporary employee to bring back to office.
 - iii. Recordings
 - 1. Ensure recording devices are reasonably spaced to pick up each voice.
 - iv. Procedures for Holding Telephonic Hearings
 - 1. Petitioners should request telephone hearing at least 7 days prior to originally scheduled hearing date unless there is an extenuating circumstance.
 - 2. Petitioner's evidence must be filed with the Clerk at least 7 days prior to the hearing date.
 - 3. Telephonic hearings will be conducted in the Clerk's Conference Room and at the North County and Tyrone Branch Offices. Speaker phones are available in those three rooms.
 - 4. Telephonic hearings are conducted by the Special Magistrate exactly like other hearings and are open to the public.
 - b. Return hearing materials received from temporary staff
 - i. All materials to be returned to Senior Board Reporter
 - ii. All recording devices will be returned to the Records Specialist Supervisor.
 - iii. Any evidence received at hearings will be scanned into the Axia database.
 - c. Review and store recordings
 - i. Support staff checks quality of recordings.
 - ii. Best recording will be retained on server. CD will be retained of recordings.
30. Advertisement for first final VAB meeting to be published in the *St. Petersburg Times* at least 15 days prior to the day of the meeting.
- a. Update advertisement.
 - b. Email approved ad and instructional information to the *St. Petersburg Times*.
 - c. Original Affidavit of Publication with attached ad is retained for our records.
31. Value Hearings Begin
- a. See #29 recording meeting and handling meeting materials.
32. Email first final VAB meeting agenda packets at least 10 days before the meeting date. (Follow packet distribution information as indicated in #14 [omit 14f] and 15a.).
33. First final VAB meeting - First certification of the tax roll.
- a. This is the meeting at which the organizational meeting minutes and first certification of the tax roll are approved.

- b. Ad prepared by Property Appraiser regarding certification of tax roll received in Board Records.
 - c. Ad emailed to *St. Petersburg Times* with instructions.
 - d. Affidavit of Publication and original ad retained in file.
 - e. Certificates of Value Adjustment Board prepared with estimated figures for real and tangible properties.
 - f. Certificates signed by VAB Chair and originals are forwarded to Property Appraiser's Office; copies are sent to Department of Revenue (see distribution in #40b[iv])
34. Property tax bills mailed.
35. All Special Magistrate recommendations are to be completed within 10 business days of the hearing.
- a. If a Special Magistrate has concluded that the Property appraiser did not establish a presumption of correctness or that the presumption of correctness has been overcome, the Special Magistrate may either reschedule the hearing or remand the petition to the Property Appraiser's Office. If the Special Magistrate remands the petition, use the following procedures:
 - i. Special Magistrate must produce written findings of fact and conclusions of law on the DOR form DR-485 with directions to the Property Appraiser.
 - ii. Copies of the written remand decision are forwarded to the petitioner and the Property Appraiser's Office.
 - iii. The Property Appraiser must follow the Special Magistrate's directions and produce a written remand review.
 - iv. Copies of the remand review are sent to the petitioner and the Special Magistrate.
 - v. If notification is received from the petitioner within 25 days of mailing the remand review that the remand review is unacceptable, a continuation hearing is scheduled before the same Special Magistrate originally heard the petition to consider any additional relevant and credible evidence. Notice of the continuation hearing must be received by the petitioner at least 25 days in advance of the hearing date. Following the continuation hearing, the Special Magistrate will prepare a recommendation.
 - vi. If the petitioner does not request or waives the continuation hearing, the Special Magistrate will prepare a recommendation.
 - b. Each recommendation, including attachments, is to be reviewed for accuracy and completeness.
 - c. Any omissions or inconsistencies are to be brought to the attention of the Special Magistrate immediately for attention.
 - d. Any unresolved issues are to be brought to the attention of the Manager immediately.
 - e. Following review and approval a copy of the recommendation is mailed to the petitioner.
36. Invoices
- a. During the time of hearings, invoices will be received from Special Magistrates and the temporary service.
 - b. The invoices are checked for accuracy.
 - c. Invoices for Special Magistrates are approved for payment to account number 0101/5499000/1104000, signed by Manager, dated, forwarded to Budget

- Manager, Office of Management and Budget, with instructions to then forward to Accounting Manager, Finance.
- d. Invoices for temporary employees are approved for payment to account number 0101/5340000/1104000, signed by Manager, dated, forwarded to Budget Manager, Office of Management and Budget, with instructions to then forward to Accounting Manager, Finance.
 - e. Retain copies of all invoices.
37. ***Note: Petitions are withdrawn using the DOR-approved withdrawal form. Petitioners who have been granted a rescheduled hearing will be sent a new hearing notice within 25 days of the hearing date in compliance with DOR rules.***
38. Advertisement for final VAB meeting to be published at least 15 days before the day of the meeting.
39. Email agenda packets at least ten days before the final VAB meeting date.
40. Final VAB meeting – Second certification of the tax roll.
- a. Prior to the meeting, the Property Appraiser provides Board Records with the final numbers for the Certification of Value Adjustment Board Tax Roll forms for real and tangible property.
 - b. Complete certification forms if tax figures received before the meeting.
 - i. Type in figures provided to the Real Property form.
 - ii. Type in figures provided to the Tangible Property form.
 - iii. VAB signs
 - iv. Letter and copies of completed forms mailed to Department of Revenue; copy of letter and original forms forwarded to Property Appraiser; copies to file.
 - c. If figures are not received prior to the meeting, all VAB members except the Chair will sign the blank forms.
 - d. When figures are received, they are typed onto forms, reviewed and signed by Chair and distributed.
41. Final VAB decision forms are sent to petitioners within 20 days of final VAB meeting.
42. Advertise Notice of Certification of the Tax Roll.
43. Advertise Tax Impact of Value Adjustment Board
- a. Blank form is stored on computer.
 - b. Figures are received from Property Appraiser.
 - c. Ad is composed; reviewed for accuracy; emailed to *St. Petersburg Times*.
 - d. Two Affidavits of Publication requested.
 - e. One Affidavit of Publication delivered to Office of Management and Budget for forwarding to Department of Revenue.
 - f. Second Affidavit of Publication and original ad retained in file.
44. Forward final VAB expenses to Accounting Manager, Finance.
- a. Compile staff hours; invoices for VAB counsel, Special Magistrate trainer, Special Magistrate hours, temporary employee services; mailing costs; telephone call expenses; advertising; supplies and equipment
 - b. Tally all expenses and send to Accounting Manager, Finance.

- c. Finance sends bill for two-fifths of the total cost of VAB to Pinellas County School Board for reimbursement to the County. Copy provided for filing.
45. Verify completeness of all petition folders and recordings.
- a. Do final check to ensure all petitions are properly accounted for.
 - i. Verify that original documents are properly scanned into Axia.
46. Request that VAB material be picked up by Clerk's BCC Records Management.
- a. Input contents of each box for offsite storage into Records Management system.
 - i. A separate inventory list for each box shall be prepared and placed on top of the material inside each appropriate box.
 - b. Enter number of boxes and storage information in Records Management database to initiate storage process.
47. Meet with staff to discuss opportunities for improving next year's VAB process.