VALUE ADJUSTMENT BOARD

ORGANIZATIONAL MEETING

AUGUST 12, 2026

HENDRY COUNTY VALUE ADJUSTMENT BOARD
ORGANIZATIONAL MEETING
AUGUST 12, 2026 at 10:00 AM
COUNTY COMMISSION CHAMBERS
LABELLE, FLORIDA

AGENDA

1. Call to Order, verification of quorum (F.S. 194.015)

2. Review Advertisement for Organizational Meeting/Affidavit of Publication – Exhibit

3. Introduction of Value Adjustment Board Members and Clerk

    a. Discussion regarding Chair being appointed by Board of County Commissioners, and appointment of Vice-Chair
    b. Contact information for each member, Clerk, and VAB Attorney - Exhibit

4. Ratify the private board legal counsel – continue with existing contract, VAB Counsel has completed the DOR VAB Training and passed the corresponding exam – Exhibits

    a. Certificate of Insurance
    b. Agreement/Contract
    c. DOR Training Pending – Proof of Previous Years' Completions

5. Approval of the agenda for this Organizational Meeting

6. Clerk's report on filed petitions. Review potential hearing schedule. Hearings are scheduled to be held on _____. Hearings with potential for reschedule will be in December.

7. Approval of minutes from the February 5, 2026 Final Meeting.

8. Establish a fee for filing petitions: Resolution – Exhibit

9. Special Magistrates

    a. Discussion of outside influence of VAB process and appointments – Exhibit
    b. Discussion on appointment of Special Magistrates
    c. Review of Special Magistrate submissions and VAB Counsel confirmation of qualification – Exhibits
    d. Selection of Special Magistrates, if appointed
    e. Special Magistrate contract: ratifying existing contract, Special Magistrates to sign Human Trafficking Affidavit – Exhibit

10. Discuss general information on Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayers' rights – Exhibit

11. Adopt all portions of the Florida Statutes and Florida Administrative Code which govern Value Adjustment Boards in Florida, and make available to the public and VAB, to include:

    a. F.A.C. Chapters 12D-9, 12D-10, 12D-16
    b. F.A.C. Sections 12D-51.001, 12D-51.002, and 12D-51.003
    c. Current Government in the Sunshine manual
    d. Florida Statute Chapters 119, 192, 193, 194, 195, 196, 197, and 286
    e. DOR VAB forms – adoption of forms. All forms and information are available on the Clerk's website and are also available at this meeting.

12. Authorize the Chairman to sign Forms DR-488p; 2026 Preliminary Certifications of the Value Adjustment Board (Real Property and Tangible Personal Property) – Exhibit

13. Designate VAB Counsel to review and grant or deny late filed petitions for good cause, reschedule 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.

14. Department of Revenue Uniform Value Adjustment Board Procedures – the website for DOR VAB can be reached through a link on the Clerk's website: www.hendryclerk.org

15. Discuss, take testimony on, and adopt or ratify with any required revision or amendment any local administrative procedures and forms of the board.

16. Discuss opting out of providing hearings using electronic or other communication equipment: Resolution – Exhibit

17. Clerk's VAB website – Board approval is needed for VAB Counsel to update, if necessary.

18. Legislative update – VAB Counsel

19. VAB to permit Chair to sign DR-488 forms and not hold a final meeting if all petitions have been resolved and no recommendations will need VAB consideration or approval.

20. Additional items for discussion and Board Counsel review of Statutory and Rule Requirements for Organizational Meeting to ensure Board compliance – Exhibit

21. Public comment

1. **Verification of quorum – Florida Statute Section 194.015**

   The VAB is comprised of two (2) County Commissioners, one (1) School Board Member, one (1) Citizen Member appointed by the BOCC who must own homestead property, and one (1) Citizen Member appointed by the School Board who must own a business occupying commercial space located within the Hendry County School District.

   Quorum must include at least one member of said governing board, at least one member of the School Board, and at least one citizen member, and no meeting of the board shall take place unless a quorum is present.

   - **VAB Attorney confirmation of quorum is needed**

2. AFFIDAVITS of PUBLICATION

- **VAB Attorney review is needed**

Arizona · Delaware · Florida · Maryland
Delaware Printing Company · Valley Newspapers
INDEPENDENT NEWSMEDIA
Celebrating & Connecting Our Communities

Proof of Publication

7/15/2026

STATE OF FLORIDA:
COUNTY OF HENDRY:

Before the undersigned authority personally appeared **Katrina Elsken Muros**, who on oath says that she is **Editor in Chief** of the **Lake Okeechobee News**, a weekly newspaper published in **Hendry County**, **Florida**; that the attached copy of advertisement, being a **Public Notice** in the matter of

Public Notice

in the **20th Judicial District of the Circuit Court of Hendry County, Florida**, was published in said newspaper in the issues of or by publication on the newspaper's website, if authorized, on
LON: 7/15/2026

Affiant further says that the newspaper complies with all legal requirements for publication in Chapter 50, Florida Statutes.

Katrina Elsken Muros

Sworn to and subscribed before me by means of
Physical Presence **X Online Notarization**
physical presence or online notarization, this
7/15/2026

Nancy A Wills
Notary Public
State of Florida
My Commission Expires 02/18/2030
Commission No. HH 768572

Name	HENDRY COUNTY BOARD OF COMMISSIONERS
Order Number	45646
Ordered By	
Order Date	7/7/2026
Description	2026 Hendry County Value Adjustment Board
Number Issues	1
Pub Count	1
First Issue	7/15/2026
Last Issue	7/15/2026
Publications	Lake Okeechobee News

NOTICE OF MEETING
2026 HENDRY COUNTY VALUE ADJUSTMENT BOARD

PLEASE BE ADVISED that pursuant to Chapter 194, Florida Statutes, the HENDRY COUNTY VALUE ADJUSTMENT BOARD (VAB) will convene its Organizational Meeting on, Wednesday, August 12, 2026 at 10:00 a.m. in the Commission Chambers at the Hendry County Courthouse, 25 East Hickpochee Avenue, LaBelle, Florida, for the purpose of considering matters pursuant to the requirements of Florida Statutes, Chapter 194 and other items as may be appropriate or timely. The VAB may discuss other related issues at the suggestion or request of the Chairman, members, or staff prior to or during the meeting. Petitions, complaints, and appeals filed with the VAB will be referred to hearings conducted by Special Magistrates at the Hendry County Courthouse; or at other designated locations as needed.

This meeting is open to the public, and interested citizens are invited to attend. The Board will not be considering Special Magistrate recommendations at this meeting.

Anyone who appeals a decision made by the VAB will need a record of the proceedings and for such purpose may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is based. If you have a disability that will require assistance or accommodations for your attendance at this meeting, please contact the VAB Clerk at (863) 675-5216.

Kimberley Barrineau, Clerk of Circuit Court

Hendry County Value Adjustment Board

45646 LON/Hendry 07/15/2026

3. Introduction of Value Adjustment Board Members and Clerk

A. Discussion regarding Chair being appointed by Board of County Commissioners, and appointment of Vice-Chair

B. Contact information for each member, Clerk, and VAB Attorney is on the next page

VALUE ADJUSTMENT BOARD 2026
CONTACT LIST

VAB Member:
Commissioner Emory Howard
P. O. Box 2340
LaBelle, FL 33975
bocc2@hendryfla.net
863-517-8006 (cell)

VAB Member:
Commissioner Emma Byrd
PO Box 2340
LaBelle, FL 33975
bocc1@hendryfla.net
863-206-9651 (cell)

VAB Member, School Board:
Paul Samerdyke
653 Caloosa Estates Drive
LaBelle, FL 33935
District2@hendry-schools.net
863-517-0004 (cell)

Citizen Member appointed by the County Commission:
James Vee Lofton, Jr.
468 Old County Rd. 78
LaBelle, FL 33935
veemoework@embarqmail.com
239-633-0419 (cell)

Citizen Member appointed by the School Board:
Ayman Kaki
149 W. Hickpochee Ave.
LaBelle, FL 33935
aymankaki@gmail.com
561-301-6686 (cell)
863-675-0004

VAB Attorney:
Holly E. Cosby
Law Office of Holly E. Cosby, P.A.
602 Center Road
Fort Myers, FL 33907
VABLawyer@Outlook.com
239-931-0006

Clerk of Circuit Court:
Kimberley Barrineau
PO Box 1760
LaBelle, FL 33975
kbarrineau@hendryclerk.org
863-675-5217
863-675-5238 (fax)

VAB Clerk:
Sharon Congleton
PO Box 1760
LaBelle, FL 33975
scongleton@hendryclerk.org
863-675-5216
863-675-5238 (fax)

Alternate School Board Member:
Dwayne Brown
PO Box 684
Clewiston, FL 33440
District1@hendry-schools.net
863-228-4955 (cell)

4. Ratify Board Legal Counsel

A. VAB Counsel has completed the DOR VAB Training and passed the corresponding exam – Exhibit

B. Contract for Legal Counsel – continue with existing contract – Exhibit

C. DOR Training Pending - Proof of Previous Years' Completions

- **VAB approval is needed**

Florida Lawyers Mutual®
INSURANCE COMPANY
LAWYERS PROFESSIONAL LIABILITY INSURANCE CREATED BY THE FLORIDA BAR

CERTIFICATE OF INSURANCE

This Certificate does not amend, extend, or alter the coverage afforded by the policy.

This is to certify that the policy of insurance shown below has been issued and is in force at this time.

NAMED INSURED AND ADDRESS:	Law Office of Holly E. Cosby, P.A. 602 Center Road Fort Myers, FL 33907
COVERED LAWYERS:	Law Office of Holly E. Cosby, P.A.
POLICY NUMBER:	015872P2025-01
POLICY TERM:	10/13/2025 to 10/13/2026
TYPE OF INSURANCE:	LAWYERS PROFESSIONAL LIABILITY
LIMITS OF LIABILITY:	$500,000 Per Claim / $1,000,000 Total Limit
Cyber Liability Endorsement:	$50,000 Each Claim / $50,000 Aggregate Limit

CANCELLATION: Should the above-described policy be canceled before the expiration date thereof, the issuing Company will endeavor to mail 30 days written notice to the below named Certificate Holder, but failure to mail such notice shall impose NO obligation or liability of any kind upon the Company, its agents, or representatives.

NAME AND ADDRESS OF CERTIFICATE HOLDER:

Hendry County Value Adjustment Board c/o Sharon Congleton
Post Office Box 1760
LaBelle, Florida 33975

This Certificate is issued as a matter of information only and confers no rights upon the Certificate Holder.

Kimberly Cooper

AUTHORIZED SIGNATURE

August 18, 2025

DATE OF ISSUE

AGREEMENT BETWEEN THE
HENDRY COUNTY VALUE ADJUSTMENT BOARD
AND
LAW OFFICE OF HOLLY E. COSBY, P.A.

This AGREEMENT is entered into by and between the Hendry County Value Adjustment Board (the BOARD), P.O. Box 1760, LaBelle, Florida 33975, and the Law Office of Holly E. Cosby, P.A. (the FIRM), 602 Center Road, Fort Myers, Florida 33907. This AGREEMENT shall be effective as of June 1, 2023.

WHEREAS, the BOARD needs the services of the FIRM as provided by Section 194.015, Florida Statutes, for the purpose of advising the Board and the Special Magistrates on issues concerning exemptions, real and personal property valuations, Florida law governing assessments, procedural issues concerning the conduct of hearings or meetings, the statutory and common law governing the Value Adjustment Board process, Sunshine Law, due process issues and such other legal issues as the BOARD shall confront; and

WHEREAS, the FIRM desires, through Holly E. Cosby, Esq., to provide such services to the BOARD as an independent contractor; and

WHEREAS, Ms. Cosby confirms she meets the qualifications of Section 194.015, Florida Statutes (2022), and that she does not represent the property appraiser, the tax collector, any taxing authority, or any property owner in any administrative or judicial review of property taxes.

NOW THEREFORE, the parties agree as follows:

ARTICLE 1. ENGAGEMENT OF THE FIRM

The BOARD agrees to engage the FIRM and the FIRM agrees to perform the legal services set forth below. The FIRM understands and agrees that all services contracted for are to be performed solely by Ms. Cosby and may not be subcontracted for or assigned without the prior written consent of the BOARD.

ARTICLE 2. SCOPE OF SERVICES

The FIRM shall perform professional services to the BOARD that shall include, but not be limited to advising the Board and Special Magistrates on issues concerning exemptions, real and personal property valuations, Florida law governing assessments, procedural issues concerning the conduct of hearings or meetings, the statutory and common law governing the Value Adjustment Board process, Sunshine Law, due process issues and such other legal issues as the BOARD shall confront.

ARTICLE 3. TIME OF PERFORMANCE

This AGREEMENT shall be effective on July 1, 2023, and continue until terminated by either party.

ARTICLE 4. CONSIDERATION

(1) Fees and costs shall be paid in accordance with the provisions of ATTACHMENT "A" FOR PRIVATE ATTORNEY SERVICES, including Exhibit 1 attached thereto. The fees and costs specified in ATTACHMENT "A" and Exhibit 1 shall be subject to annual appropriation, pursuant to Florida Law.

(2) Justified and reasonable travel expenses which are directly and exclusively related to the professional services rendered under this contract will be reimbursed in accordance with Section 112.061, Florida Statutes (F.S.), and BOARD travel policy. For the purpose of computing travel expenses, the FIRM'S place of business shall be that listed in the Preamble to this AGREEMENT, and all travel expenses shall be computed on that basis.

(3) The BOARD is exempted from payment of Florida state sales and use taxes and Federal Excise tax. The FIRM, however, shall not use the BOARD'S tax exemption number to secure any materials or services. The FIRM shall be responsible and liable for the payment of all its FICA/Social Security and other taxes resulting from this AGREEMENT.

(4) The FIRM shall not pledge the BOARD'S credit or make the BOARD a guarantor of payment or surety for any contract, debt, obligation, judgment, lien, or any form of indebtedness.

ARTICLE 5. DOCUMENTATION

(1) The FIRM shall submit monthly written invoices, in accordance with the requirements of ATTACHMENT "A", Paragraph D, Format for Invoices, for all fees or other compensation for services or expenses in detail sufficient for a proper pre-audit and post-audit. All invoices shall be submitted to Hendry County Clerk of the Circuit Court, Post Office Box 1760, LaBelle, Florida 33975.

(2) The FIRM shall, from the inception of the contractual relationship until at least four (4) years after the contract expires or terminates, maintain detailed current records, including documentation of all expenses, disbursements, charges, credits, underlying receipts and invoices, and other financial transactions that concern the provision of such attorney services, or may provide such documentation to the BOARD.

(3) All documents prepared pursuant to this AGREEMENT are subject to applicable provisions of Florida's Public Records Law. FIRM agrees that all documents,

other than documents retained under paragraph (2) above, shall be promptly returned at the termination of the FIRM'S involvement in the case or matter at hand.

ARTICLE 6. TERMINATION OF AGREEMENT

(1) The BOARD may terminate the AGREEMENT for its convenience or cause by giving five (5) days written notice by certified mail to the FIRM, specifying the effective date of termination. If this AGREEMENT is terminated, the FIRM shall be reimbursed for services satisfactorily performed subject to any damages sustained by the BOARD. The FIRM may terminate the AGREEMENT for its convenience or cause by giving thirty (30) days written notice by certified mail to the BOARD, specifying the effective date of termination; provided, however, the FIRM shall continue to serve the BOARD, with compensation, until such time as the BOARD is able to secure replacement counsel or ninety (90) days from the notice of termination, whichever comes first.

(2) If this AGREEMENT is terminated, all finished or unfinished documents, data, studies, correspondence, reports and other products prepared by or for the FIRM under this AGREEMENT shall be made available to and for the exclusive use of the BOARD.

(3) Notwithstanding the above, the FIRM shall not be relieved of liability to the BOARD for damages sustained by the BOARD by virtue of any termination or breach of this AGREEMENT by the FIRM.

ARTICLE 7. AMENDMENTS

Any changes must be mutually agreed upon and incorporated in written amendments to this AGREEMENT.

ARTICLE 8. INDEPENDENT CONTRACTOR

The FIRM, and any of its employees, agents, or assigns are independent contractors and not employees or agents of the BOARD.

ARTICLE 9. LIABILITY

(1) The FIRM agrees to indemnify and hold harmless the BOARD and all BOARD agents, employees and officers from and against all liabilities, claims, damages, expenses or actions, either at law or in equity, including attorney fees and costs and attorney fees and costs on appeal, caused or incurred, in whole or in part, as a result of any act or omission by the FIRM, its agents, employees, subcontractors, assigns, heirs or anyone for whose acts or omissions any of these persons or entities may be liable during the FIRM'S performance under this AGREEMENT.

(2) The FIRM shall maintain, during the period of this AGREEMENT, a professional liability insurance policy for the professional services to be rendered with limits of at least $1 million.

ARTICLE 10. NONDISCRIMINATION AND COMPLIANCE

The FIRM shall comply with all federal, state and local laws and ordinances applicable to the work and shall not discriminate on the grounds of race, color, religion, sex, or national origin in the performance of work.

ARTICLE 11. PUBLIC ENTITY CRIME

A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, Florida Statutes, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list. Any contract in violation of this provision is null and void.

ARTICLE 12. CONFLICTS OF INTEREST

The FIRM believes that it presently represents no other clients which present or will present a conflict of interest with the BOARD. If the FIRM becomes aware of a conflict between the interests of any of the FIRM'S other present or future clients and the BOARD, the FIRM shall notify the BOARD promptly. However, this Agreement shall not limit or restrict the FIRM in representing other clients except to the extent that such other representations are limited or restricted by applicable rules of professional conduct.

ARTICLE 13. AGREEMENT AS INCLUDING ENTIRE AGREEMENT

This instrument, including any attachments, embodies the entire agreement of the parties. There are no other provisions, terms, conditions, or obligations. This AGREEMENT supersedes all previous oral or written communications, representations or agreements on this subject.

ARTICLE 14. GOVERNING LAW

This contract shall be governed by and construed under the laws of the State of Florida and venue for any litigation hereunder shall be Hendry County, Florida.

ARTICLE 15. SPECIAL CONDITIONS

(1) The FIRM agrees to permanently refrain from using or mentioning its association with the BOARD in advertisements, letterhead, business cards, etc. The FIRM'S services to the BOARD may be generally described in the FIRM'S professional resume. The FIRM may not give the impression in any manner that the BOARD recommends or endorses the FIRM.

(2) All contacts with the news media pertaining to the subject of this AGREEMENT shall be referred to the BOARD'S contract administrator.

(3) Anything that is produced by or developed in connection with this contract shall remain the exclusive property of the BOARD and may not be copyrighted, patented, or otherwise restricted as provided by law. Neither the FIRM nor any other individual employed under this AGREEMENT shall have any proprietary interest in any product(s) developed or produced under this AGREEMENT.

IN WITNESS WHEREOF, the HENDRY COUNTY VALUE ADJUSTMENT BOARD and the LAW OFFICE OF HOLLY E. COSBY, P.A. have executed this AGREEMENT.

HENDRY COUNTY VALUE ADJUSTMENT BOARD

ATTEST:

By: _____
Emory Roady Hancock, Chair

Kimberley Barrineau, Clerk

Date: August 24, 2023

LAW OFFICE OF HOLLY E. COSBY, P.A.

Witness

By: _____
Name Printed: Holly E. Cosby

Witness

Date: August 24, 2023

ATTACHMENT "A" FOR PRIVATE ATTORNEY SERVICES OF LAW OFFICE OF HOLLY E. COSBY, P.A.

A. SCOPE OF SERVICES

The FIRM shall perform the services outlined in Article 2. Additionally, Ms. Cosby shall attend all meetings of the BOARD.

B. COMPENSATION-FEES

1. The BOARD shall be billed in accordance with Exhibit 1.

2. Billable hours shall be measured in six-minute increments. Compensation of attorney hours will be for actual time spent providing attorney services to the BOARD.

3. Premium rates will not be paid for overtime work.

4. Travel for trips will be billed at the current mileage rate set by the Internal Revenue Service.

C. COMPENSATION-COSTS

1. Reimbursement of costs for such items as exhibits, transcripts and witness fees requires prior written authorization by the BOARD and shall be reimbursed based upon documented third party vendor charges. The BOARD shall not pay for firm surcharges added to third party vendor charges.

2. Routine expenses such as local phone calls, local facsimile transmissions, routine postage, routine photocopying, local travel expenses, printed library materials, local courier, word processing, clerical or secretarial services are overhead and will not be separately compensated.

3. Non-routine office overhead expenses such as long distance phone calls, long distance facsimile transmissions, long distance courier services, non-routine postage, non-routine photocopying, blueprints, photographs and computer-assisted legal research services must be justified to the BOARD and documented. If these charges exceed $100 monthly, prior written approval from the BOARD must be obtained. Non-routine postage and non-routine photocopying shall be deemed to be charges in either category in excess of $20 per month (with copying

calculated at the rate of $0.15 per page). Firm surcharges on third party invoices are not reimbursable.

4. The FIRM shall only bill the BOARD for a proportionate share of the cost of legal research, attending hearings or engaging in client representation of any type, which is applicable to other clients.

D. FORMAT FOR INVOICES

Within 30 days of service provision, each statement for fees and costs shall be submitted in a format that includes, at a minimum, the following information:

a. Case name and number, if applicable, or other legal matter reference

b. Invoice number for the particular bill

c. FIRM taxpayer identification number

d. FIRM contract administrator's name

e. Inclusive dates of the month covered by the invoice

f. Itemization of the date; hours billed; a concise, meaningful description of the services rendered, with sufficient detail to enable the BOARD to evaluate the services rendered and costs; the person(s) who performed the services for each day during which the FIRM performed work; their hourly rate as specified in Exhibit 1, and any billing rate that is for some reason different from the one furnished in Exhibit 1, such as travel at a reduced hourly rate.

g. A listing of all invoiced costs to be accompanied by copies of actual receipts.

h. The total of only the current bill. Prior balances or payment history should be shown separately, if at all.

i. A certification statement, signed by the FIRM'S contract administrator that reads, "I certify that all costs and fees claimed for payment are accurate and were performed in furtherance of the AGREEMENT between the HENDRY COUNTY VALUE ADJUSTMENT BOARD and the LAW OFFICE OF HOLLY E. COSBY, P.A.

j. Any other information that may be requested by the COUNTY'S contract administrator.

E. ADMINISTRATION OF AGREEMENT

1. The BOARD'S contract administrator is Mark F. Lapp, Hendry County Attorney.

2. The FIRM'S contract administrator is Holly E. Cosby.

3. All written and oral approvals must be obtained from the parties' contract administrators or their designees.

4. All notices must be given to the parties' contract administrators.

F. OTHER AVAILABLE SERVICES

Upon receiving approval from the BOARD, the FIRM shall use existing BOARD agreements, when available and cost-effective, to acquire the assistance of professionals (e.g., court reporters, expert witnesses) at reduced rates.

G. SPECIAL CONDITIONS

1. The FIRM will make affirmative efforts to achieve cost effectiveness by consolidating meetings or hearings, limiting travel, streamlining case processing, using printed forms, using the appropriate level of attorney or staff experience required by task, and taking other actions to improve efficiency.

2. Multiple staffing at meetings or hearings by the FIRM will not be compensated without prior written approval from the BOARD.

3. The FIRM shall provide the BOARD immediate notice of any representation undertaken by the FIRM in matters where the client is suing or being sued by the BOARD in any civil or adversarial administrative action.

EXHIBIT 1 - FEE SCHEDULE

I. HOURLY BILLING SCHEDULE:

A. FIRM'S staff to be used under this contract include the following individuals at the hourly rates indicated:

NAME	HOURLY RATE
Holly E. Cosby	$250.00

The above rates may be adjusted if both parties agree, and shall be documented in writing by amendment to this AGREEMENT.

HUMAN TRAFFICKING AFFIDAVIT

In compliance with § 787.06(14), Florida Statutes, this affidavit must be completed by an officer or representative of a nongovernmental entity that is executing, renewing, or extending a contract with the Hendry County Value Adjustment Board (hereinafter referred to as the "Governmental Entity").

The undersigned, on behalf of the entity listed below (hereinafter referred to as the "Nongovernmental Entity"), hereby attests under penalty of perjury as follows:

1. I am over the age of 18 and I have personal knowledge of the matters set forth herein.

2. I am an officer or representative of Law Office of Holly E. Cosby, P.A., a non-governmental entity and I am authorized to provide this affidavit on behalf of Nongovernmental Entity.

3. Nongovernmental Entity, and any of its subsidiaries or affiliates, does not use coercion for labor or services, as those terms are defined in § 787.06, Florida Statutes, as may be amended from time to time.

4. If, at any time in the future, Nongovernmental Entity does use coercion for labor or services, Nongovernmental Entity will immediately notify Governmental Entity and no contracts may be executed, renewed, or extended between the parties.

5. I have read the foregoing affidavit and confirm that the facts stated in it are true, and are made for the benefit of, and reliance by, Governmental Entity.

Nongovernmental Entity: Law Office of Holly E. Cosby, P.A.

Authorized Signature: _____

Printed Name: Holly E. Cosby

Title: President/Attorney Date: June 23, 2026

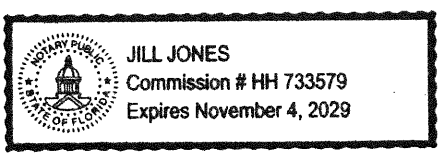
STATE OF FLORIDA

COUNTY OF LEE

The foregoing instrument was acknowledged before me by means of [X] physical presence or [ ] online notarization, this 23rd day of June, 2026, by Holly E. Cosby as President on behalf of the Nongovernmental Entity. They are [X] personally known to me or [ ] produced _____ as identification.

_____
Notary Public Signature
My commission expires: 11/4/29

(Seal)



Florida DEPARTMENT OF REVENUE

Welcome, Holly E Cosby

Sign Out

Content My Account

My Account - My Certificate History

User Information
Name Holly E Cosby
Email VABLawyer@Outlook.com

Available Certificates
The following is a detailed list of your certificates. If you have permission to review the detail of any content taken, the test (content) name will appear below as a link you can click on to open.

If a certificate is available, note an icon in the certificate column below. Certificates are generated in an Adobe PDF format. Clicking on an icon will open the PDF certificate in a popup window. You may need to disable any popup blockers to view. Once opened, you can save the certificate on your computer or print.

History	Type	Score	Max	Pass	Date (end time)	Reqd.	Open	Cert.
2025 Value Adjustment Board Members and Board Attorneys VAB Exam	Exam	100	100	✓	August 22, 2025 5:15:57 PM EDT			
2025 Value Adjustment Board Members and Board Attorneys VAB Training	Course	Successful			August 22, 2025 11:47:32 AM EDT			
2025 Value Adjustment Board Members and Board Attorneys VAB Training	Course	Successful			August 22, 2025 11:44:36 AM EDT			
2024 Value Adjustment Board Members and Board Attorneys VAB Exam	Exam	99	100	✓	July 28, 2024 11:06:42 AM EDT			
2024 Value Adjustment Board Members and Board Attorneys VAB Training	Course	Successful			July 27, 2024 5:04:30 PM EDT			
2023 Value Adjustment Board Members and Board Attorneys VAB Exam	Exam	100	100	✓	September 16, 2023 9:05:12			

					PM EDT		
2023 Value Adjustment Board Members and Board Attorneys VAB Training	Course	Successful			September 16, 2023 7:53:25 PM EDT		
2022 Value Adjustment Board Members and Board Attorneys VAB Exam	Exam	98	100	✓	September 02, 2022 4:51:07 PM EDT		
2022 Value Adjustment Board Members and Board Attorneys VAB Training	Course	Successful			September 02, 2022 11:27:21 AM EDT		
2021 Value Adjustment Board Members and Board Attorneys VAB Exam	Exam	97	100	✓	August 27, 2021 10:21:16 AM EDT		

Cancel

5. Approval of the agenda for this Organizational meeting

- **VAB approval is needed**

6. Clerk's report on filed petitions and report of scheduled hearings

A. There are _____ petitions filed as of today, August 12, 2026. The deadline for filing is September _____, 2026.

B. Hearings are scheduled for November ___, 2026 with a potential date in December, 2026 for rescheduled hearings.

PUBLIC NOTICE – 2026 HENDRY COUNTY VALUE ADJUSTMENT BOARD
TO ALL PROPERTY OWNERS AND TAXPAYERS OF HENDRY COUNTY

Please be advised that hearings before special magistrates of the 2026 Hendry County Value Adjustment Board (VAB) will be held to consider petitions appealing the denial of exemptions/classifications, appealing the denial of applications for catastrophic event tax refund, appealing portability issues, appealing determinations regarding changes of ownership or control and qualifying improvements, appealing the denial of tax abatements, appealing the assessment of real and tangible property values, and appealing ad valorem tax deferrals in Hendry County as provided under Florida Statutes. Said hearings shall commence at **9:00 a.m./10:00 a.m**. on _____, 2026 and shall continue thereafter until all petitioners are heard, in the Hendry County Commissioner's Board Room on the First Floor of the Hendry County Courthouse Administration Building, 25 East Hickpochee Avenue, LaBelle, Florida.

The Hendry County Property Appraiser maintains a list of all applicants for exemption who have had their applications for exemption wholly or partially approved or who have had their exemption denied. Said list(s) are available to the public, in Room A329 of the Hendry County Courthouse Administration Building, 25 East Hickpochee Avenue, LaBelle, Florida, Monday through Friday, 8:00 a.m. to 5:00 p.m. The types of exemptions which are included in the aforementioned list(s) are: homestead—all categories; disability—all categories; widow's and widower's exemptions; tangible personal property; institutional—charitable, religious, scientific, literary, educational; servicemembers, first responders, and veterans – surviving spouses; deployed military; government property; parcels granted economic development; renewable energy sources; labor organizations; historic property; agricultural; not-for-profit sewer and water companies; licensed child care facility in Enterprise Zones; nonprofit homes for the aged; affordable housing; charter schools; community centers; and land dedicated in perpetuity for conservation purposes.

All hearings are recorded and open to the public. Interested citizens are invited to attend. If a person decides to appeal a decision made by the Hendry County VAB with respect to any matter considered at the aforementioned hearing(s), a record of any such proceeding will be needed for such purpose, and such person will need to ensure that a verbatim record of the proceeding is made, to include the testimony and evidence upon which any such appeal is to be based. If you have a disability that will require assistance or accommodations for your attendance at this meeting, please contact the VAB Clerk at (863) 675-5216.

Kimberley Barrineau, Clerk of Court
Hendry County Value Adjustment Board
Hendry County, Florida

7. **Approval of minutes from the February 5, 2026 Final Meeting – Exhibit**

- **VAB approval is needed**

2025 HENDRY COUNTY VALUE ADJUSTMENT BOARD
FINAL MEETING FEBRUARY 5, 2026 - 10:00 a.m.

The final meeting of the 2025 Hendry County Value Adjustment Board was held Thursday, February 5, 2026, at 10:40 a.m. in the County Commission Chambers in LaBelle, Florida. In attendance were:

Chairperson Emory Howard
Commissioner Emma Byrd
School Board Member Paul Samerdyke
Citizen Member James Vee Lofton, Jr.
Attorney Holly E. Cosby
Deputy Clerk Sharon Congleton

A. CALL TO ORDER

The meeting was called to order by Chairperson Howard, followed by the Pledge of Allegiance and introductions. Accuracy of the contact information for each party was also confirmed.

B. REVIEW AFFIDAVIT OF PUBLICATION AND VERIFICATION OF QUORUM

Ms. Cosby said she reviewed the affidavit of publication and finds it sufficient to proceed and pursuant to Florida Statute 194.015 we do have quorum for this meeting.

C. APPROVAL OF AGENDA FOR THIS MEETING

Motion made by Commissioner Byrd, seconded by Mr. Samerdyke, called and unanimously carried to approve the meeting agenda.

D. APPROVAL OF MINUTES

Motion made by Mr. Samerdyke, seconded by Commissioner Byrd, called and unanimously carried to approve the minutes from the VAB Organizational Meeting of August 06, 2025.

E. LIST OF WITHDRAWN AND SETTLED PETITIONS

This was informational list to show the petitions that were withdrawn or settled for the 2025 VAB Cycle.

F. NOTIFICATION OF GOOD CAUSE PETITIONS DENIED

There was no exhibit, as there were no late filed petitions this year and none denied for not having good cause.

G. PUBLIC COMMENT

Ms. Cosby said Value Adjustment Board Policy provides the opportunity at this point in the meeting to address the Board concerning any matter on this agenda or concerning the Hendry County Value Adjustment Board process. The Board will not consider subject matter of any public comment which is provided with the intention of appealing any portion of any Special Magistrate recommendation or Value Adjustment Board final decision as pursuant to Florida Statute, section 194.036. The appropriate relief at this time would be through the Circuit Court. The maximum allotted time per speaker is three minutes. There are guidelines for public comment portion of any and all Value Adjustment Board meetings available for review and are attached to the public comment cards. She instructed the public to review the guidelines prior to approaching the Board for comment and read the guidelines out loud.

Brian Collins, Hendry County Property Appraiser's Office, spoke on behalf of Dena Pittman, Hendry County Property Appraiser, she wanted to express while the Magistrates are hired by the Board Members, because they are not appraisers, she believes it is important that the Board Members are aware of the processes and any questionable non supported decisions as well as any lack of knowledge with specific magistrates. She wants to share a couple of examples, at Ag hearings, Magistrate Chadwell is very unfamiliar with ag classifications and didn't know the requirements for classified use, did not know what a cattle squeeze was but made decisions on what pastureland is even when the pasture was completely fenced off. An example was in 2023 on a vacant piece of property that had been vacant for three years with no citrus on the property. The owner was getting citrus trees and planting on other groves instead of planting them on this property. The ag should not have been granted due to lack of use. Ag was also granted on a mobile petting zoo. Both decisions grossly conflict with what legislation requires for an agricultural classified business. Nystrom granted all but one petitioner relief claiming mass appraisal values are not allowed in the VAB hearing room. The appraisals were conducted by the property appraiser, however Nystrom said the adjustments used were not verified with supporting data and reading of these facts findings Nystrom clearly did the exact same thing making adjustments that were not documented and supported with data. The property appraiser wants on record that these granted petitions are opposed to and recommends the Board rethink who is chosen be magistrates in the future. The property appraiser will be available for further information or any questions on her return and is very sorry she was unable to attend the meeting today.

Chairperson Howard asked if Ms. Cosby would like to speak to any of this. Ms. Cosby said that Magistrate Nystrom is the best she has ever seen. He is very knowledgeable and she is surprised that is the sentiment. The same for Special Magistrate Chadwell, she works with both of them in several different counties. She recommends them and finds them to be very knowledgeable.

She doesn't expect that there would be any sentiment one way or the other,

depending on how the recommended decision goes. She is sure if the recommended decision was denied, the property appraiser might not have so much to say, since she would have prevailed in those situations. Since there is a lack of prevailing maybe that's why these comments are possibly coming up. Her experience with both of those magistrates has been more than qualified.

Chairperson Howard asked if the material in the recommendations is covered in the magistrate training. Ms. Cosby said absolutely, and both of the magistrates complete the training every year and she has verified that they did. Aside from that, the petition heard in 2023 is not relevant to this year's VAB cycle. Magistrates not only depend on their training and experience. They also depend on the testimony and evidence provided during those hearings.

Ms. Cosby asked if the Board would like to pull the petitions for further discussion. The response was No.

H. APPROVAL OF SPECIAL MAGISTRATE RECOMMENDED DECISIONS

Ms. Cosby advised that she has reviewed all of the recommended decisions and finds them sufficient and compliant with law.

Motion made by Mr. Samerdyke, seconded by Commissioner Byrd, called and unanimously carried to approve the recommended decisions of the Special Magistrate.

I. RATIFICATION OF SPECIAL MAGISTRATE INVOICE PAYMENTS

A copy of the invoices are provided and Ms. Cosby finds them to be reasonable.

Motion made by Mr. Samerdyke, seconded by Commissioner Byrd, called and unanimously carried to approve the ratification of the Special Magistrate invoice payments.

J. RATIFICATION OF VAB COUNSEL INVOICE PAYMENTS –

Motion made by Commissioner Byrd, seconded by Mr. Samerdyke, called and unanimously carried to approve the ratification of the VAB counsel invoice payments.

K. CERTIFICATIONS OF VALUE ADJUSTMENT BOARD / FORMS DR-488

Ms. Cosby said these forms are for real and tangible personal property. These forms do need to be provided to the Property Appraiser and the Department of Revenue.

Motion made by Commissioner Byrd, seconded by Mr. Samerdyke, called and

unanimously carried to approve forms DR-488 Certifications of the Value Adjustment Board.

L. APPROVAL OF NOTICE OF TAX IMPACT OF VAB FOR 2025

Ms. Cosby said this notice will be published in the paper and is a synopsis of our entire VAB session. It has how many parcels were petitioned, how many were withdrawn and settled, and then a shift in value and taxes.

Motion made by Mr. Samerdyke, seconded by Commissioner Byrd, called and unanimously carried to approve notice DR-529 Tax Impact of the Value Adjustment Board.

M. RATIFICATION OF ATTORNEY RENEWAL / RETURN FOR 2026

Ms. Cosby advised the Board that there has been an issue in Lee County. She filed a few VAB petitions in Lee County. As the VAB attorney she shouldn't do that, except that they were her own properties. She owns property in Lee County and filed three petitions. She has been representing Lee County since 2008 and never had a VAB issue until this year.

One on her homestead to increase the value, she felt it was under assessed and two income properties; one was over assessed and one she wasn't quite sure. If she had the opportunity to informally meet with the Property Appraiser, those would have been withdrawn or settled, and she would not even gone to that hearing. She had been asking the Property Appraiser for informal conferences. But she was not receiving any response other than we will give you an informal conference when your matter is set for hearing.

From that, what happened was the Property Appraiser hired an attorney that represents a lot of Property Appraisers in the state. That attorney is Loren Levy and Mr. Levy issued a very long letter stating that he believed that her filing of VAB petitions were a conflict of interest. She said she can see how it could get there if it had gone to hearing and those petitions received a recommended decision and if she had reviewed that recommended decision. That would have caused a conflict of interest. But we weren't there yet.

She was asking for an informal conference with the Property Appraiser. When she received a letter from Loren Levy's office advising that they believe there is a conflict of interest, it was clear she wasn't going to receive an informal conference with the Property Appraiser to settle those matters outside the VAB. She immediately withdrew the petitions. She irradicated any needed appearance at that point, of any conflict of interest. Then all of that information was sent to all her other VAB clients. So, the Clerk of Court here received that information, the clerk in Hernando, Collier

and Nassau counties and possibly Glades received it, accusing her of having a conflict of interest for representing herself. The reality is she filed petitions for her own properties, she withdrew when it was clear to her that she was not going to receive an informal conference. Moving forward, it is probably best to take the stance of not filing VAB petitions anymore in Lee County.

She does not own property in Hendry County. She would never file a petition on behalf of any property owner here. She would not do anything on behalf of the Property Appraiser or Tax Collector here, nor any other county. This is limited to Lee County only because she lives and resides there and owns property there. This would never lean into Hendry County on a like issue, we will never have this appearance of potential conflict here or in any other county. On a transparency level, she wanted to make sure the Board was aware because they have not received this information from anybody in Lee County. She wanted the Board to know what happened from her and the intention of it. Also, to have the opportunity to ask any questions. If her petitions in Lee County had actually gone to hearing, her contract specifically spells out what to do if she has a conflict of interest and she was ready to do that. At all times she was prepared to keep her Board or client out of trouble and herself out of conflicts way. But, that is not how it's being treated and that is why she decided to step back and withdrew all her petitions. Any appearance of conflict is gone but there has been some dissemination of the information and she wants to make sure to provide that to the Board.

James Lofton asked from a citizen point, if you live in Lee County, what would you have done different? You were following the process. Ms. Cosby said there is nothing else she could do and to be honest, some of her rights have been taken. It is fine, she will keep her job, the small amount of money if she would have prevailed with one of those VAB hearings, because obviously she was not going to get an informal conference, but if she would have prevailed in the VAB hearing, the amount of taxes she would have saved is so much less than her livelihood. Mr. Lofton said it seems like you are being penalized because you are an attorney representing a property owner in Lee County. Ms. Cosby said she will be fair and say she is being limited, because she is the VAB attorney. The availability of the process was not provided to her. Mr. Lofton asked if there are other mechanisms out there to correct that for others who may run into that. Ms. Cosby said unfortunately, she decided it wasn't the hill she wanted to die on.

Chairperson Howard asked just for clarification, there is no direct or indirect impact to Hendry County regarding this. Ms. Cosby said absolutely not and there never will be.

Motion made by Commissioner Byrd, seconded by Mr. Samerdyke, called and unanimously carried to approve the ratification of attorney renewal for 2026.

N. ADDITIONAL DISCUSSION ITEMS FROM VAB, VAB LEGAL COUNSEL OR VAB ADMINISTRATION AS NECESSARY

1. Information on Reschedule Request for Petition 2025-017

Ms. Cosby said originally petition 2025-17 was scheduled before the wrong magistrate in November. There was a new scheduled hearing set for December 9 in front of the correct magistrate. The petitioner failed to appear. On December 10, the petitioner wrote to Administration that his vehicle broke down in the Everglades. He wanted a new hearing. That is good cause and Ms. Cosby reviewed it. She asked for proof that the vehicle was towed and proof of any repairs by noon. We waited and did not receive it. The next day we received a handwritten note saying his vehicle was towed from Clewiston, not the Everglades, to his home. We needed proof that there was work done on the vehicle. That did not happen and we did not receive anything else, at that point, there was not enough evidence that what he was alleging happened. The request to reschedule due to good cause was denied.

2. Legislative Updates (Advise Board of Remote Hearing Requirement)

Ms. Cosby said there have been some legislative updates. At one point the Department of Revenue asked questions with regards to what technology we are considering? Zoom, Web-Ex, Teams or telephone? Has our county offered telephonic hearings previously? If our county is considering audio visual? She reached out to Administration for input and answered the questions on behalf of the Board and on behalf of the Clerk of Court. Her responses were approved and she provided it to the Department of Revenue as far as what Hendry County feels about having Zoom or telephonic hearings. She is very much championing allowing both. The Department of Revenue is pushing for Zoom hearings. She has to consider what Hendry County and Hendry County property owners are able to do. Some property owners do not have Zoom, they may just have a land line, We have to accommodate them. She attended the Department of Revenue Webinar and spoke up for the smaller counties, where taxpayers just might not have the same access. She wanted to make sure the Board is aware of the changes and the biggest change is January 1, we must allow electronic hearings. We have not had telephonic hearings for years, but at some point, we may need to slide into the Zoom age just a little. We are going to need to come up with remote hearing policies and procedures starting in 2026. She will have that for our organizational meeting.

3. Additional Compliance Items

Ms. Cosby said we closed the organizational meeting with the three

items that had not been addressed, because they could not be addressed at that time. She advised that post organization meeting, she did take the Department of Revenue training and passed the exam. All magistrates did the same, they are not required to take the exam. Notices to any Chief Executive Officer for any municipality were also provided. The VAB is in full compliance.

The VAB Counsel Organizational Meeting Checklist was provided for information.

4. **Board Comments and/or Concerns Regarding 2025 VAB Session**

Chairperson Howard thanked Mr. Lofton and Mr. Kaki for giving up their time for these important meetings. They are appreciated.

ADJOURNMENT

Chairperson Howard adjourned the Final Meeting of the 2025 VAB session at 11:07 a.m.

_____

Emory "Rowdy" Howard, Chairperson

Attest:

_____

Sharon Congleton, VAB Clerk

8. **Establish a fee for filing petitions – Resolution – Exhibit**

- **VAB approval is needed**

RESOLUTION NO. 1
RESOLUTION OF 2026 HENDRY COUNTY VALUE ADJUSTMENT BOARD

WHEREAS, F.S. Section 194.013 allows the Value Adjustment Board (hereinafter referred to as "V.A.B."), to adopt a Resolution imposing a filing fee on each separate parcel of property covered by a V.A.B. Petition; and,

WHEREAS, previous Value Adjustment Boards have determined it is in the public's best interest and welfare to impose a filing fee in order to defray the costs of administration and operation of the Value Adjustment process and that said fees continue in effect until repealed; and,

WHEREAS, Florida law requires that the V.A.B. adopt and make available to the public Uniform Rules of Procedure and all other laws and rules that govern the operation of Value Adjustment Boards in Florida.

NOW, THEREFORE, BE IT RESOLVED BY THE 2026 HENDRY COUNTY VALUE ADJUSTMENT BOARD THAT:

1. There is hereby authorized, established, imposed, confirmed, and continued, a filing fee upon each separate parcel of property covered by Petitions filed pursuant to F.S. Section 194.011. Said filing fee as provided herein shall be imposed by the Clerk of the V.A.B. on future year Petitions unless specifically repealed or modified by the VAB.

2. Pursuant to F.S. Section 194.013, the amount of such filing fee is hereby established in an amount of $50.00 per each separate, non-contiguous parcel of property, real or personal, covered by a Petition filed pursuant to F.S. 194.011 and subject to appeal. An owner of contiguous, undeveloped parcels may file with the V.A.B. a single joint petition if the property appraiser determines such parcels are substantially similar in nature. An owner of multiple tangible personal property accounts may file with the Value Adjustment Board a single joint petition if the property appraiser determines that the tangible personal property accounts are substantially similar in nature. A condominium association, cooperative association, or any homeowners' association as defined in s. 723.075, with approval of its board of administration or directors, may file with the V.A.B. a single joint petition on behalf of any association members who own parcels of property which the property appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition. An owner of multiple tangible personal property accounts may file with the value adjustment board a single joint petition if the property appraiser determines that the tangible personal property accounts are substantially similar in nature. For joint petitions, a filing fee in the amount of $50.00 for the petition, plus a fee of $5.00 for each parcel included in the petition will be imposed. The amount of such filing fee is hereby established in an amount of $50.00 per each separate, non-contiguous parcel of property, real or personal, covered by a Petition filed pursuant to F.S. Section 194.011 and subject to appeal. Notwithstanding F.S. Section 194.013, the taxpayer must pay a non-refundable fee of $15 when filing a petition for the following types of VAB petitions: 1) Section 193.155(8)(j), F.S., relating to late filed applications for portability; 2) Section 193.461(3)(a), F.S., relating to denials of late filed applications for the agricultural classification; 3) Section 193.501(8), F.S., relating to late filed applications for assessment of lands with conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes; 4) Section 196.011(9), F.S., relating to late filed

applications for exemption; and 5) Section 196.082(3) and (4), F.S., relating to late filed applications for the discount for disabled veterans and surviving spouse carryover under the procedure in section 196.011(9), F.S. No such filing fee will be required by a taxpayer who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Family Services and submitted with the petition, that they are receiving assistance under Chapter 414, Florida Statutes or with respect to an appeal from any of the following:

(A) Disapproval of homestead exemption under F.S. Section 196.151 or;
(B) Disapproval of homestead tax deferral under F.S. Section 197.253.

3. Said filing fee instituted and imposed hereby shall be paid to the Clerk of the V.A.B. at the time of filing.

4. Failure to pay said fee will result in the petition being incomplete.

5. The collection, failure to pay, allocation, refund, and waiver of the filing fee shall be as governed by F.S. Section 194.013 and F.A.C. Rule 12D-9.

6. It is the intent of this Resolution to adopt and incorporate the provisions of F.S. Section 194.013, and such provisions are controlling as to any inconsistent provisions hereof.

7. Any Petition filed after the statutory deadline for petition filing, as set forth by F.S. Section 194.011(3), shall be considered by the V.A.B. Attorney as good cause designee, for determination as to whether there is good cause justifying the late filing.

8. It is the intent of this Resolution to adopt and incorporate the provisions of Chapters 192 through 197, F.S., F.A.C. Rule 12D-9, F.A.C. Rule 12D-10, F.A.C. Rule 12D-16, F.A.C. Rule 12D-51.001 through 12D-51.003, Florida's Government-in-the-Sunshine Laws and Florida's Public Records Laws, and such provisions are controlling as to any inconsistent provisions hereof.

DULY ADOPTED and signed on this 12th day of August, 2026, by the 2026 Hendry County Value Adjustment Board.

ATTEST: KIMBERLEY BARRINEAU,
CLERK OF CIRCUIT COURT
2026 HENDRY COUNTY
VALUE ADJUSTMENT BOARD

BY: _____
Deputy Clerk

2026 HENDRY COUNTY VALUE
ADJUSTMENT BOARD

BY: _____
Chair

APPROVED AS TO FORM

BY: _____
V.A.B. ATTORNEY

9. Special Magistrates

A. Discussion of outside influence of VAB process and appointments – Exhibit

B. Discussion on appointment of Special Magistrates

C. Review of Special Magistrate submissions and VAB Counsel confirmation of qualifications

1. Ellen T. Chadwell, Attorney Special Magistrate
2. Steven Nystrom, Special Magistrate: Real Property (all) and Tangible Personal Property
3. Joseph Haynes Davis, Attorney Special Magistrate
4. Maxim Antonov, Special Magistrate: Real Property (all)
5. Robert Busler, Special Magistrate: Real Property (residential only)

D. Selection of Special Magistrates if appointed

E. Special Magistrate contract – ratify existing contract, Special Magistrates to sign Human Trafficking Affidavit - Exhibit

- **VAB approval is needed**

MEMORANDUM

FROM: HOLLY E. COSBY
LAW OFFICE OF HOLLY E. COSBY, P.A.

SUBJECT: VALUE ADJUSTMENT BOARD – AVOIDING OUTSIDE INFLUENCE

DATE: 7/8/2026

During the 2025 Final Meeting, a deputy from the Hendry County Property Appraiser's Office spoke on behalf of the Property Appraiser and advised that the Property Appraiser would like to see different VAB Special Magistrates appointed to the Value Adjustment Board (VAB). This office must advise that any such action pursuant to a VAB party's request regarding the appointment of VAB Special Magistrates, or any other portion of the VAB process is against the laws and rules that govern Florida VABs.

Florida Statute Section 194.035(1) states specifically: "The value adjustment board shall ensure that the selection of special magistrates is based solely upon the experience and qualifications of the special magistrate and is not influenced by the property appraiser."

Florida Administrative Code Section 12D-9.010(5)(b) states specifically: "The selection of a special magistrate must be based solely on the experience and qualification of such magistrate, and must not be influenced by any party, or prospective party, to a board proceeding or by any such party with an interest in the outcome of such proceeding."

As the VAB Attorney, this office must certify that, pursuant to Florida Administrative Code Section 12D-9.010(1)(j): "The selection of special magistrates was based solely on proper experience and qualifications and neither the property appraiser nor any petitioners influenced the selection of special magistrates."

Florida Statute Section 194.023(1) states specifically: "The board clerk shall not use the resources of the property appraiser's or tax collector's office and shall not allow the property appraiser or tax collector to control or influence any part of the value adjustment board process."

The Board must certify, pursuant to Florida Administrative Code Section 12D-9.037(2)(c): "The selection of special magistrates was based solely on proper qualifications and the property appraiser and parties did not influence the selection of special magistrates."

This office has no stake in appointing any specific VAB Special Magistrate, other than to ensure that the VAB Special Magistrates that are appointed are knowledgeable, competent, and have the experience needed to serve the VAB. Please know that Attorney Chadwell and Steven Nystrom fit those descriptions, and the continuation of their services year after year only extends their experience and strengthens their ability to competently serve.

The purpose for the promulgation of Florida Administrative Code Chapters 12D-9 and 12D-10 was to "even the playing field" between the taxpayer and the Property Appraiser. Allowing either party to influence any portion of the VAB process, which is meant to be impartial and unbiased, erodes the fairness of the process.

In the event that any party has attempted to influence the appointment of any VAB Special Magistrate, please feel free to utilize the information in this memorandum to reject any such attempt.

Respectfully Submitted.

HENDRY COUNTY VALUE ADJUSTMENT BOARD
VERIFICATION OF SPECIAL MAGISTRATE APPLICANT QUALIFICATIONS

Name of Applicant: Ellen T. Chadwell, Esq.

Position of Interest: Attorney Special Magistrate

New Applicant: N Returning Applicant: Y

Resume Received: Y 9/14/15 Resume Reviewed: Y 9/14/15

F.S. §194.035 and F.A.C.§12D-9.010 Verification (performed on 6/25/26 by HEC):

Y/N	Criteria	Y/N	Criteria
N	Elected or appointed official of the county?	N	Employee of the county?
N	Elected or appointed official of a taxing jurisdiction or of the state?	N	Employee of a taxing jurisdiction or of the state?
N	Represent a person before the value adjustment board in current tax year?	N	Provide copy of license?
Y	Position: applying to hear exemption and classification appeals		
Y	Member of The Florida Bar?	Y	at least 5 years' experience in the area of ad valorem taxation, or
Y	Florida Bar Number: 983860		at least 3 years' experience in the area of ad valorem taxation and has completed DOR training and passed exam for current VAB session
	Position: applying to hear valuation of real estate appeals		
	State certified real estate appraiser?		at least 5 years' experience in real property valuation, or
	License No.: Expires: Type of License –		at least 3 years' experience in real property valuation and has completed DOR training and passed exam for current VAB session
	Position: applying to hear valuation of tangible personal property appeals		
	Designated member of a nationally recognized appraiser's organization?		at least 5 years' experience in tangible personal property valuation, or
	Name of Organization:		at least 3 years' experience in tangible personal property valuation and has completed DOR training and passed exam for current VAB session

** Applicant has not completed DOR training for current VAB session, as the same was not available at the time of submission, but Applicant has done so for the previous VAB session and the Hendry County VAB will be requiring this of the Applicant for the 2025 VAB session, when available.*

Prior Service Comments/Concerns: Per VAB Counsel, Applicant has provided exceptional work product to the VAB during previous years, has provided services with professionalism and courtesy and will continue to be a wonderful addition to the VAB. Per prior VAB Admin (A. Bischel), Applicant was responsive, professional, and addressed all issues in a timely manner.

Concerns/Potential Conflicts: None noted by VAB Counsel or VAB Administration

I, Holly E. Cosby, Esq., Hendry County Value Adjustment Board Attorney, hereby verify the following:

1) that the above information has been verified, reviewed, and considered on July 10, 2025,
2) that the Applicant is qualified to serve as an Attorney Special Magistrate for the review of exemption denial appeals, classification denial appeals, transfer of homestead differential (portability) and other VAB legal matters,
3) that the approval of the Applicant as special magistrate is based solely upon the experience and qualifications of the Applicant,
4) that pursuant to Section 287.05701, Florida Statutes, the Value Adjustment Board has not requested documentation of and has not considered Applicant's social, political, or ideological interests when determining if the Applicant is a responsible vendor,
5) that the Applicant completed the DOR training for the current VAB session on September 5 , 2025,
6) that the approval of the Applicant as special magistrate is not influenced by the property appraiser, and
7) that the approval of the Applicant as special magistrate is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

Holly E. Cosby, Esq.

Digitally signed by Holly E. Cosby, Esq.
DN: cn=Holly E. Cosby, Esq., o=Law Office of Holly E. Cosby, PA, ou=VAB Counsel, email=vablawyer@outlook.com, c=US
Date: 2025.07.10 12:34:56 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Holly E. Cosby, Esq.

Digitally signed by Holly E. Cosby, Esq.
DN: cn=Holly E. Cosby, Esq., o=Law Office of Holly E. Cosby, PA, ou=VAB Counsel, email=vablawyer@outlook.com, c=US
Date: 2025.10.27 14:40:43 -04'00'

Supplements Attached: Certificate of Completion of DOR Training for 2024 for attorneys [2025 pending], Applicant's resume submitted to Lee County VAB for 2025, Applicant's Florida Bar card, Applicant's current Florida Bar profile, Email from Applicant confirming desire to return to Hendry County., 2025 DOR Training Certificate

Applicant provided initial resume and experience information in 2015 and remains qualified to serve.

Holly E. Cosby, Esq.

Digitally signed by Holly E. Cosby, Esq.
DN: cn=Holly E. Cosby, Esq., o=Law Office of Holly E. Cosby, PA, ou=VAB Counsel, email=vablawyer@outlook.com, c=US
Date: 2026.06.25 13:08:43 -04'00'

Certification of Training Completion

The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2024 Value Adjustment Board Training, including the exam, for Attorney Special Magistrate.

I certify that I,

Ellen T. Chadwell

Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 5 and Modules 9 through 11 of the Department of Revenue's 2024 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.

This certification becomes valid only when signed and dated below by the person who completed the training including exam as described above. By my dated signature below, I further attest to my preceding statements.

Ellen T Chadwell — 9/16/24

Signature and Certification of — **DATE**

FLORIDA DEPARTMENT OF REVENUE

Ellen T. Chadwell
5675 Strand Court
Naples, Florida 34110
Ph:(239) 249-3560, Fax:(239) 593-3331
ellrn@chadwellLaw.com

SUMMARY OF QUALIFICATIONS

Eight years experience representing Collier County VAB. Over sixteen years' experience serving as a VAB Attorney Special Magistrate. Knowledgeable in local government law, public records and ethics law and ad valorem taxation. Extensive knowledge of real estate transactions, appraisal practices and valuation issues. Experienced litigator with proficiency in Florida rules of evidence and courtroom practice. Effective communicator with good writing and research skills and a demonstrated ability to deliver recommendations in a timely manner.

PROFESSIONAL EXPERIENCE

COLLIER COUNTY VAB — September 2013---present
Attorney Special Magistrate

CHARLOTTE COUNTY VAB — September 2011---present
Attorney Special Magistrate

HENDRY COUNTY VAB — September 2009---2023
Attorney Special Magistrate

HIGHLANDS COUNTY VAB — April, 2024
Attorney Special Magistrate

LEE COUNTY VAB — September 2009---present
Attorney Special Magistrate

THE LAW OFFICE OF ELLEN T. CHADWELL — April 2009---present
Owner/Manager

Own and operate a law practice with an emphasis on real estate and civil litigation, eminent domain, family law, and local government law.

COLLIER COUNTY, OFFICE OF COUNTY ATTORNEY — June 2000–September 2008
Assistant County Attorney

Provided legal representation to the Board of County Commissioners of Collier County and to various departments of Collier County Government. Primary responsibilities were eminent domain and real estate litigation, property acquisitions, real property disputes, takings claims and foreclosures.

- Filed condemnation actions on 350 parcels, successfully defending the County against all property owners' challenges to the takings and obtaining Orders of Taking for all parcels

on schedule.

- Represented the Collier County Value Adjustment Board ("VAB") from 2000 to 2008. Created and implemented a Special Magistrate program in 2003 on behalf of the VAB as mandated by legislative changes, including drafting of Requests for Proposals and contracts for Special Magistrates, rules of procedure and VAB forms. Oversaw the VAB process, working closely with the Clerk of Courts, the Collier County Property Appraiser and special magistrates. Advised the VAB on all matters, including substantive law regarding ad valorem taxation, exemptions, valuation and classification. Addressed taxpayers' complaints. Reviewed all recommendations and final decisions. Participated in Special Magistrate hearings, advising on procedural and substantive issues, as needed. Monitored all legislative actions and implemented statutory and administrative rule changes.

- Responsible for an estimated 200 real estate closings, which included site selection, title examination, contract drafting, negotiation and administration, due diligence review, document preparation and review, resolution of title objections, and post-closing matters. A number of these transactions were complex, involving issues such as bankruptcy, pending litigation concerning the property, existing leases, hazardous materials, subsurface monitoring, third-party rights, code violations and PUD compliance. All contracts were successfully closed, with no post-closing threatened or actual impairment of the County's ownership and use of the property.

- Supervised and closed dozens of land acquisitions by the Conservation Collier Program ("CCP") for conservation purposes. Participated in subcommittee meetings on acquisition procedures and assisted staff in the adoption and ranking of acquisition lists by the Conservation Collier Land Acquisition Advisory Committee and Board of County Commissioners. Assisted in the joint purchase of a 40-acre tract by the CCP and the Corkscrew Regional Ecosystem Watershed (CREW) Land & Water Trust.

- Lead attorney on the $46 million purchase of the Naples Zoo property. This acquisition was an extremely high profile purchase authorized by voter referendum. It involved multiple parcels, a complex leaseback to the zoo operator, a contingency agreement with The Trust for Public Lands and the subsequent sale and deed restriction of adjoining parcels to the Conservancy of Southwest Florida and Conservation Collier. Successfully closed this transaction after several months.

- Successfully prosecuted code lien foreclosures on behalf of County to judgment and purchase at the clerk's sale. Reported monthly to Code Enforcement Board on collection efforts. Worked closely with the Director of Code Enforcement and the Clerk of Courts to prepare a new procedure delegating the Director authority for the settlement of outstanding code liens and enabling the County's use of a collection agency. This procedure was adopted by Resolution by the Board and remains in place today.

- Advised staff and individual Commissioners on a variety of legal issues, ranging from litigation matters to Commissioner-generated special interest projects such as the procurement of State submerged land leases and State assistance for the creation of Aquaculture in Goodland. Made frequent and effective written and oral presentations to

the Board of County Commissioners.

- Drafted transactional documents such as inter-agency agreements, easements of a varied nature and complexity, restrictive covenants, options, first rights of refusal, and contracts for property acquisition and construction.

PRICE, SIKET & SOLIS, LLP August 1998–June 2000
(formerly Kelly, Price, Passidomo, Siket & Solis, LLP)

Associate Attorney

Represented clients in commercial, family law and eminent domain litigation in Lee and Collier Counties, including but not limited to contract disputes, commercial and residential lease disputes, property casualty claims, foreclosures, post-judgment collections, construction claims, custody disputes, marriage dissolution and pre-nuptial agreements.

BECK & BARRIOS, P.A. October 1993–August 1998
(formerly Beck, Spalla & Barrios, P.A.)

Associate Attorney

Represented clients in general civil and administrative litigation, including eminent domain/takings litigation, construction claims, contract disputes, marital dissolution, non-compete clauses, Chapter 120 proceedings against the FDOT involving bid protests, outdoor advertising and access connection permitting appeals, contractor pre-qualification and debarment, and administrative rule challenges.

EDUCATION

Florida State University, College of Law Tallahassee, Florida 1980--1984
Juris Doctor, with Honors (Admitted to Florida Bar in 1993)

Florida State University Tallahassee, Florida 1990-1993
Bachelor of Arts, German

Friedrich Wilhelms Rheinische Universitaet, Bonn, Germany 1980--1982
Study Abroad Program and independently

Brandeis University Waltham, Massachusetts 1979—1980

PROFESSIONAL ASSOCIATIONS & MEMBERSHIPS

United States District Courts of the Northern District and Middle District

Collier County Bar Association, 1999-2025
Family Law Section

Collier County Women's Bar Association, 2000-2006

Florida Bar Association, 1993-2025
Real Property, Probate & Trust Law Section
Family Law Section

Florida Association of County Attorneys, 2001-2008

American Bar Association, 1993-2003, 2013, 2018-2019

Association of Eminent Domain Professionals, 2003-2007

Florida Association of Women Lawyers, 1998–2001

SPECIAL TRAINING AND SKILLS

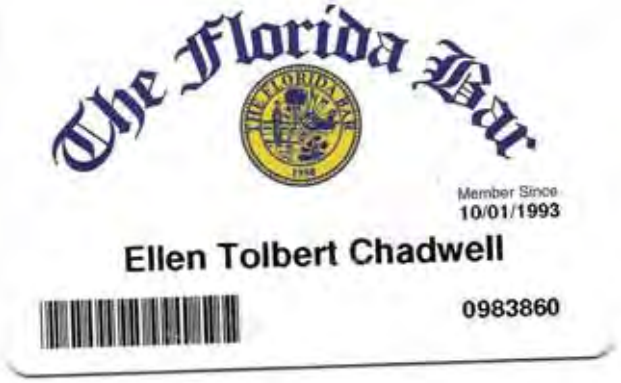
Supreme Court Certified Arbitration Training Program (2000)

IRWA, The Appraisal of Partial Acquisitions, Course 401 (40 hours)

Conversant in German

Experienced in AXIA, Microsoft Office 365, Microsoft Word

Proficient in LexisNexis


The Florida Bar
Member Since
10/01/1993
Ellen Tolbert Chadwell
0983860

MEMBER PROFILE

Ellen Tolbert Chadwell

Member in Good Standing

Eligible to Practice Law in Florida

Bar Number:

983860

Mail Address:

The Law Office of Ellen T. Chadwell, PL
The Law Ofc of Ellen T Chadwell
5675 Strand Ct
Naples, FL 34110-3343

Office: **239-249-3560**

Cell: **239-249-3560**

Fax: 239-593-3331

Email:

ellen@chadwelllaw.com

Personal Bar URL:

https://www.floridabar.org/mybarprofile/983860

vCard:

County:

Collier

Circuit:

20

Admitted:

10/01/1993

10-Year Discipline History:

None

Law School:

Florida State University College of Law, 1993

Sections:

Family Law

Real Property, Probate & Trust

Practice Areas:

City/County/Local Government

Civil Litigation

Contracts

Eminent Domain

Family

Real Estate/Land Development

Languages:

German

Federal Courts:

U.S. District Court, Middle District of Florida

U.S. District Court, Northern District of Florida

U.S. District Court, Southern District of Florida

State Courts:

Florida

Firm:

The Law Office of Ellen T. Chadwell, PL

Firm Size:

1

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From:	Sharon Congleton
To:	Holly Cosby
Subject:	FW: VALUE ADJUSTMENT HEARINGS
Date:	Thursday, July 10, 2025 12:19:33 PM

From: ellen@chadwelllaw.com <ellen@chadwelllaw.com>
Sent: Tuesday, July 8, 2025 2:23 PM
To: Sharon Congleton <scongleton@hendryclerk.org>
Subject: RE: VALUE ADJUSTMENT HEARINGS

Yes, I am available for next year and would like to be considered for appointment by the Hendry County VAB for 2025/2026. Thank you.

From: Sharon Congleton <scongleton@hendryclerk.org>
Sent: Tuesday, July 08, 2025 8:54 AM
To: ellen@chadwelllaw.com
Subject: VALUE ADJUSTMENT HEARINGS

Good morning,

Hendry County would like for you to return for the 2025 VAB season. Please let me know if you will be available.

Thank you and have a great day,

Sharon Congleton, Chief Deputy Clerk
Hendry County Clerk of Court
25 E. Hickpochee Avenue
LaBelle, Florida 33935
(863)675-5216

Please Note: *Florida has a very broad Public Records Law. Most written communications to or from State and Local Officials regarding State or Local business are public records available to the public and media upon request. Your email communications, including your email address, may therefore be subject to public disclosure.*
Confidentiality Notice: *This message and any attachments are for the sole use of the intended recipient(s) and may contain confidential and privileged information that is exempt from public disclosure. Any unauthorized review, use, disclosure, or distribution is prohibited. If you have received this message in error please contact the sender (by phone or reply by electronic mail) and then destroy all copies of the original message*

Certification of Training Completion

The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2025 Value Adjustment Board Training, including the exam, for Attorney Special Magistrate.

I certify that I,

Ellen T. Chadwell

Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 5 and Modules 9 through 11 of the Department of Revenue's 2025 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.

This certification becomes valid only when signed and dated below by the person who completed the training including exam as described above. By my dated signature below, I further attest to my preceding statements.

Ellen T Chadwell — 9/5/25

Signature and Certification of — **DATE**

FLORIDA DEPARTMENT OF REVENUE

From: Holly Cosby
To: Sharon Congleton
Subject: Re: Good morning -
Date: Thursday, June 25, 2026 9:04:37 AM

Yes, please forward those emails to me and I will use them in my compliance packet.

Sent from my iPhone

> On Jun 25, 2026, at 8:47 AM, Sharon Congleton <scongleton@hendryclerk.org> wrote:
>
> I just have emails from Ms. Chadwell and Mr. Nystrom saying they wish to return. Can we use the documents we have on file from last year?
>
> Thank you,
>
> <!--[if !vml]-->
> <image001.jpg>
> <!--[endif]-->**Sharon Congleton, Chief Deputy Clerk**
>
> **Hendry County Clerk of Court**
> **25 E. Hickpochee Avenue**
> **LaBelle, Florida 33935**
> **(863)675-5216**
>
> ***Please Note:*** *Florida has a very broad Public Records Law. Most written communications to or from State and Local Officials regarding State or Local business are public records available to the public and media upon request. Your email communications, including your email address, may therefore be subject to public disclosure.*
> ***Confidentiality Notice:*** *This message and any attachments are for the sole use of the intended recipient(s) and may contain confidential and privileged information that is exempt from public disclosure. Any unauthorized review, use, disclosure, or distribution is prohibited. If you have received this message in error please contact the sender (by phone or reply by electronic mail) and then destroy all copies of the original message*

From: Sharon Congleton
To: Holly Cosby
Subject: FW: 2026 VAB Season
Date: Thursday, June 25, 2026 9:05:32 AM

Sharon Congleton, Chief Deputy Clerk
Hendry County Clerk of Court
25 E. Hickpochee Avenue
LaBelle, Florida 33935
(863)675-5216

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From: ellen@chadwellLaw.com <ellen@chadwellLaw.com>
Sent: Tuesday, June 23, 2026 3:04 PM
To: Sharon Congleton <scongleton@hendryclerk.org>
Subject: Re: 2026 VAB Season

Yes, Sharon. I am happy to serve in Hendry County, if desired by your VAB. Let me know if you need anything further from me.

As usual, I will take the VAB training and exam this summer and provide you with the Certificate, when completed.

Hope your summer is going well—-in spite of the HEAT!

Ellen T. Chadwell

Law Office of Ellen T. Chadwell, PL

The Strand Professional Park

5675 Strand Court

Naples, Florida 34110

239.249.3560

NOTICE OF PRIVILEGED COMMUNICATION:

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From: Sharon Congleton <scongleton@hendryclerk.org>
Sent: Tuesday, June 23, 2026 9:13 AM
To: ellen@chadwelllaw.com <ellen@chadwelllaw.com>
Subject: FW: 2026 VAB Season

Good morning,

I just want to make you are still interested in returning for Hendry County VAB. Please let me know.

Thank you,

Sharon Congleton, Chief Deputy Clerk
Hendry County Clerk of Court
25 E. Hickpochee Avenue
LaBelle, Florida 33935
(863)675-5216

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From: Sharon Congleton
Sent: Thursday, May 7, 2026 8:48 AM
To: ellen@chadwellLaw.com
Subject: 2026 VAB Season

Good morning,

Hendry County would like for you to return for the 2026 VAB season.

Thank you and have a great day,

Sharon Congleton, Chief Deputy Clerk
Hendry County Clerk of Court
25 E. Hickpochee Avenue
LaBelle, Florida 33935
(863)675-5216

Please Note: *Florida has a very broad Public Records Law. Most written communications to or from State and Local Officials regarding State or Local business are public records available to the public and media upon request. Your email communications, including your email address, may therefore be subject to public disclosure.*
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HENDRY COUNTY VALUE ADJUSTMENT BOARD
VERIFICATION OF SPECIAL MAGISTRATE APPLICANT QUALIFICATIONS

Name of Applicant: Steven Nystrom

Position of Interest: Appraiser Value Special Magistrate – Real Property (all) and Tangible Property

New Applicant: N Returning Applicant: Y

Resume Received: Y 9/4/15 Resume Reviewed: Y 9/14/15

F.S. §194.035 and F.A.C.§12D-9.010 Verification (performed on 6/25/26 by HEC):

Y/N	Criteria	Y/N	Criteria
N	Elected or appointed official of the county?	N	Employee of the county?
N	Elected or appointed official of a taxing jurisdiction or of the state?	N	Employee of a taxing jurisdiction or of the state?
N	Represent a person before the value adjustment board in current tax year?	Y	Provide copy of license?
	Position: applying to hear exemption and classification appeals		
	Member of The Florida Bar?		at least 5 years' experience in the area of ad valorem taxation, or
	Florida Bar Number:		at least 3 years' experience in the area of ad valorem taxation and has completed DOR training and passed exam for current VAB session
Y	Position: applying to hear valuation of real estate appeals		
Y	State certified real estate appraiser?	Y	at least 5 years' experience in real property valuation, or
Y	License No.: RZ2169 Expires: 11/30/26 Type of License – General		at least 3 years' experience in real property valuation and has completed DOR training and passed exam for current VAB session
Y	Position: applying to hear valuation of tangible personal property appeals		
Y	Designated member of a nationally recognized appraiser's organization?	Y	at least 5 years' experience in tangible personal property valuation, or
Y	Name of Organization: The Appraisal Institute		at least 3 years' experience in tangible personal property valuation and has completed DOR training and passed exam for current VAB session

** Applicant has not completed DOR training for current VAB session, as the same was not available at the time of submission, but Applicant has done so for the previous VAB session and the Hendry County VAB will be requiring this of the Applicant for the 2025 VAB session, when available.*

Prior Service Comments/Concerns: Per VAB Counsel, Applicant has provided exceptional work product to the VAB during previous years, has provided services with professionalism and courtesy and is a wonderful addition to the VAB. Per prior VAB Admin (A. Bischel), Applicant was responsive, professional, and addressed any issues in a timely manner.

Concerns/Potential Conflicts: None noted by VAB Counsel or VAB Administration.

I, Holly E. Cosby, Esq., Hendry County Value Adjustment Board Attorney, hereby verify the following:

1) that the above information has been verified, reviewed, and considered on July 10, 2025,
2) that the Applicant is qualified to serve as an Appraiser Special Magistrate for commercial real property, residential real property, condominiums, vacant land, and special purpose property,
3) that the Applicant is qualified to serve as an Appraiser Special Magistrate for the valuation of tangible personal property,
4) that pursuant to Section 287.05701, Florida Statutes, the Value Adjustment Board has not requested documentation of and has not considered Applicant's social, political, or ideological interests when determining if the Applicant is a responsible vendor,
5) that the approval of the Applicant as special magistrate is based solely upon the experience and qualifications of the Applicant,
6) that the Applicant completed the DOR training and passed the corresponding exams for the current VAB session on September 12 , 2025,
7) that the approval of the Applicant as special magistrate is not influenced by the property appraiser, and
8) that the approval of the Applicant as special magistrate is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

Holly E. Cosby, Esq.

Digitally signed by Holly E. Cosby, Esq.
DN: cn=Holly E. Cosby, Esq., o=Law Office of Holly E. Cosby, PA, ou=VAB Counsel, email=vablawyer@outlook.com, c=US
Date: 2025.07.10 12:43:32 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Applicant's resumé, Applicant's VAB service log, Applicant's AI standing/profile, a copy of Applicant's General Appraiser's License, Certificates of Completion of DOR Training for 2024 for general appraisers and for TPP appraisers (2025 pending), Email from Applicant confirming desire to return to Hendry County, 2025 DOR Training Certificates

Applicant provided initial resume and experience information in 2015 and remains qualified to serve.

Holly E. Cosby, Esq.

Digitally signed by Holly E. Cosby, Esq.
DN: cn=Holly E. Cosby, Esq., o=Law Office of Holly E. Cosby, PA, ou=VAB Counsel, email=vablawyer@outlook.com, c=US
Date: 2026.06.25 13:11:12 -04'00'

Holly E. Cosby, Esq.

Digitally signed by Holly E. Cosby, Esq.
DN: cn=Holly E. Cosby, Esq., o=Law Office of Holly E. Cosby, PA, ou=VAB Counsel, email=vablawyer@outlook.com, c=US
Date: 2025.10.27 14:46:06 -04'00'

Steven L. Nystrom, MAI – Senior Real Estate & Land Policy Consultant

EXECUTIVE PROFILE

Over 30 years of complex real estate consulting experience with specialties in real estate valuation, real estate taxation, international real estate consulting, litigation support, international relations, land policy economics and global macroeconomics.

- Current President of NewStream Companies, an international real estate consulting firm based in Tampa, Florida, USA. NewStream Companies performs a wide variety of real estate consulting such as the valuation of commercial facilities, risk analysis of multi-billion-dollar asset portfolios securing commercial mortgage-backed securities and land policy consulting on an international scale.

- International relations for professional organizations and global macro-economic consulting on real estate and land policy related issues. This is directly focused on problem solving for complex land policy, land tenure, valuation, real estate taxation, informality, pandemic & disaster resilience/recovery, real estate taxation, and structural factors underpinning engines of economic growth in emerging and established economies. This consultancy has assisted many groups including the World Bank, United Nations (UNECE WPLA & GLTN), World Citizen Consulting (NGO), the ECE, and the International Federation of Surveyors NGO (FIG), for the Appraisal Institute 2005 to 2011 & 2023, and the National Society of Professional Surveyors (NSPS).

- Steven L. Nystrom MAI also serves as a Special Magistrate in many of Florida's Counties. This is a quasi-judicial position, hired by the Clerk of the Court, where he makes recommendations on hundreds of real estate taxation related hearings each year, and thousands of hearings since 2003.

EXECUTIVE PERFORMANCE OVERVIEW

- *Strategic Control***;** Complete operational control of NewStream Companies.
- *Complex Project Management* often involving world scale topics.
- *Creative Problem Solving and Teamwork;* Positive contribution on the world's most complicated real estate related economic professional forums.

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- *International Land Policy:* Understanding and flexibly adapting the worlds' tool kit of methodologies to greatly varying situations, economies, and cultures. Research papers were written and presented on the World Financial Crisis, Land Lease Economies, Industrial Efficiency, Diagnostic Tools for the Valuation Profession, Land Tenure Alternatives. (Available at NewStream Companies.com), and expert assistance was provided in writing, reviewing and editing the *GLTN Guidebook on the Valuation of Unregistered Lands, FIG Real Estate Task Force project, the Appraisal Institute Real Estate Valuation in Global Markets textbook, the CIPE Scorecard Project, and authored the Informal Market analysis of Greece & Albania, the UNECE's Guidelines for the Formalization of Informal Constructions (2019) publication(s), the COVID 19 Recovery Action Plan for Informal Settlements in the ECE (2021), as well as two lecture series, at the University of Geneva related to these publications, as well as related podcasts & taped workshops.*

PROFESSIONAL EXPERIENCE

- *Appraisal and consulting experience* consists of a wide variety of complex valuation and consulting assignments. These include both large and small income producing commercial properties, special use properties, international facilities, vacant land, litigation assignments, condemnation or eminent domain appraisals, environmentally sensitive wetlands, lease analysis and many large unique industrial, office and retail facilities.
- *Land policy speaking, writing and research* experience related to land tenure, valuation, real estate taxation, global real estate related macroeconomics, creative land policy, informal markets, and other structural land market topics on most of the world's continents.
- *Asset management* experience consists of appraisal summary reviews, broker interviews, site inspections, and market analysis reports for the purchase and sale of huge multi-billion dollar commercial mortgage and conduit portfolios.
- *International relations* representing professional organizations to the International Federation of Surveyors (FIG), the World Bank, the United Nations, and other NGO's, governments, and institutions.
- *Cash flow analysis* experience consists of modeling in Pro-Ject+, Argus, Dyna Lease, and Center for a wide variety of commercial properties.
- *Real Estate Taxation, Quasi-judicial and Litigation* experience through litigation support related to appropriate, accurate, and ethical real estate practices. Thousands of quasi-judicial hearings were presided upon with recommendations made relating to all types of real estate assets in many Florida Counties where I serve as a Special Magistrate.

Steven L. Nystrom, MAI – Senior Real Estate & Land Policy Consultant

PROFESSIONAL CAREER CHRONOLOGY

- August 1998 - Current **Principal – NewStream Companies**
  A Florida based international real estate appraisal, and consulting firm which provides a wide range of specialized real estate services across the globe.

- Sept. 1995 – Aug. 1998 **Senior Appraiser - General Motors Acceptance Corporation**
  An international real estate appraisal and consulting firm.

- May 1993- June 1995 **Senior Associate - Ratcliffe, Cali, Duffy & Hughes**
  A dominant metropolitan Washington D.C. based real estate appraisal and consulting firm.

- May – August 1992 **Internship - Attaway, Thompson, Jeffers & Associates**
  A highly respected real estate appraisal and consulting firm serving the southeastern United States.

- 1989-1990 **Associate - Appraisal Company of Key West** (Key West, Florida)

- 1988-1989 **Real Estate Sales Associate - Coldwell Banker** (Key West, Florida)

CERTIFICATIONS, LICENSING, HISTORY AND OTHER

- Member of the Appraisal Institute, MAI Designation, No. 11132
- Certified General Appraiser, State of Florida, RZ2169
- Chairman of the FIG Federation of International Surveyors, Comm. 9 (2005-2018)
- Past Delegate to FIG for the Appraisal Institute
- Current Delegate to FIG Commission 9 for NSPS
- Working Representative to the United Nations & World Bank for Peace by Prosperity
- Appraisal Institute, International Relations Committee (2006-2011 & 2023-2024)
- Past Appraisal Institute Instructor

ACADEMIC BACKGROUND

- Bachelor of Arts - Major - Economics (Liberal Arts & Sciences) - University of Florida
- Masters of Arts - Real Estate Appraisal Program - University of Florida

5044 Cypress Trace Drive • Tampa, FL 33624 • Phone: 813-963-3510 • Fax: 813-963-3510

Steven Nystrom MAI has served as a Special Magistrate in the following counties for the noted years:

Pinellas 2003, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24

Pasco 2005, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24

Polk 2016, 17, 18, 19, 20, 21, 22, 23, 24

Manatee 2016, 17, 18:

Sumter 2017, 18, 19, 20, 21, 22, 23, 24

Lee 2007, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24

Hillsborough 2008, 09, 10, 11, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24

Hendry 2008, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24

Monroe 2018, 19, 20, 21, 22, 23, 24

Charlotte 2013, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24

Hernando 2018, 19, 20, 21, 22, 23, 24

Osceola 2022, 23, 24

Collier 2023, 24

Citrus 2022, 24

Alachua 2024

TPP: Charlotte 2013, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24

TPP Lee 2014, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24

TPP Pinellas 2014, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24

TPP Hillsborough 2017, 18, 19, 20, 21, 22, 23, 24

TPP Manatee 2016, 17, 18

TPP Hendry 2019, 20, 21, 22, 23, 24

TPP Hernando 2018, 19, 20, 21, 22, 23, 24

TPP Monroe 2018, 19, 20, 21, 22, 23, 24

TPP Polk 2019, 20, 21, 22, 23, 24

TPP Pasco 2019, 20, 21, 22, 23, 24

TPP Sumter 2019, 20, 21, 22, 23, 24

TPP Osceola 2022, 23, 24

TPP Citrus 2022, 24

TPP Alachua 2024

<u>TPP Experience Include the following;</u>

Steven L. Nystrom MAI 05/9/2025

TPP Length of Experience

I have been in the appraisal industry since 1989. As such, I have 35 years of experience.

A: TPP is a component of the value for hotels, bars, restaurants, day care facilities, some special purpose properties and single-family residential valuation for VAB cases. Additionally, cost analysis (the primary approach for TPP) is the core of insurance valuation. Over this entire period I have had a fair number of each these assignments and estimating the value of the TPP, deducting for TPP, appropriately considering TPP, and/or utilizing cost analysis is an significant (if secondary) portion all of these analyses.

B: I also have <u>12 years of experience doing TPP VAB Special Magistrate</u> work including the counties previously noted and have extensively studied the DOR guidelines regarding TPP, and the ASA TPP text

book (Valuing Machinery and Equipment 3rd edition). I have taken (and passed) the DOR test each year from 2013-2024.

C: Considering TPP (valuing and deducting for it) has also been part of the scope of work of my single family residential VAB work. I have performed single family VAB magistrate work for about the last 19 to 20 years.

I currently consider my weighted experience to be 15 years overall as it relates to TPP.

Steven L. Nystrom, MAI

GO BACK

VIEW RESUME(UPLOAD/RESUME_47758.PDF)

Email
Nystrom@NewStreamCcompanies.com (mailto:Nystrom@NewStreamCompanies.com)

Phone

- Business: (813)928-9119 (tel:(813)928-9119)

Address
Steven L. Nystrom, MAI
NewStream Companies
5044 Cyperss Trace Dr.
Tampa, FL 33624

VIEW MAP(HTTPS://MAPS.GOOGLE.COM/?Q=5044 CYPERSS TRACE DR.,, TAMPA, FL, UNITED STATES)

Accepts Fee Assignments
Yes

Continuing Education Program Completed

Primary Market Area
Florida, United States. The physical office location is in central Florida (Tampa).

Secondary Market Area
Massachutsetts, Maryland, Virgina, & Georgia. Assignments are taken anywhere throughout the United States, as well as consulting assignments Internationally.

Primary Focus
NewStream Companies focuses on retail, industrial, office, and vacant land consulting and appriasal assignments. International consulting is our expanding arena, with the bulk of our current work still within the United States.

Languages

- Spanish
- Swahili

Ron DeSantis, Governor

Melanie S. Griffin, Secretary

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

FLORIDA REAL ESTATE APPRAISAL BD

THE CERTIFIED GENERAL APPRAISER HEREIN IS CERTIFIED UNDER THE PROVISIONS OF CHAPTER 475, FLORIDA STATUTES

NYSTROM, STEVEN L

5044 CYPRESS TRACE DR
TAMPA FL 33624

LICENSE NUMBER: RZ2169

EXPIRATION DATE: NOVEMBER 30, 2026

Always verify licenses online at MyFloridaLicense.com

ISSUED: 10/26/2024

Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.

Certification of Training Completion

The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2024 Value Adjustment Board Training, including the exam, for Real Property Appraiser Special Magistrate.

I certify that I,

Steven Lawrence Nystrom

Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 7 and Module 11 of the Department of Revenue's 2024 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.

This certification becomes valid only when signed and dated below by the person who completed the training including exam as described above. By my dated signature below, I further attest to my preceding statements.

9/6/24

Signature and Certification of **DATE**

FLORIDA DEPARTMENT OF REVENUE

Certification of Training Completion

The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2024 Value Adjustment Board Training, including the exam, for Tangible Personal Property Appraiser Special Magistrate.

I certify that I,

Steven Lawrence Nystrom

Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 5, Module 7 (part 1 only), 8, and 11 of the Department of Revenue's 2024 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.

This certification becomes valid only when signed and dated below by the person who completed the training including exam as described above. By my dated signature below, I further attest to my preceding statements.

9/6/24

Signature and Certification of **DATE**

FLORIDA

From:	Sharon Congleton
To:	Holly Cosby
Subject:	FW: VAB applications for the 2025-2026 season
Date:	Thursday, July 10, 2025 12:20:23 PM

From: Steven Nystrom <newstreamcompanies@gmail.com>
Sent: Thursday, May 29, 2025 11:12 AM
To: Sharon Congleton <scongleton@hendryclerk.org>
Subject: Re: VAB applications for the 2025-2026 season

Yes, I will return for the season and nothing has changed from my past paperwork.

All the best,

Virus-free.www.avg.com

On Thu, May 29, 2025 at 11:06 AM Sharon Congleton <scongleton@hendryclerk.org> wrote:

> Good morning,
>
> Hendry County would like for you to return for the 2025 VAB season. There are no application requirements.
>
> Thank you and have a great day,
>
> **Sharon Congleton, Chief Deputy Clerk**
> **Hendry County Clerk of Court**
> **25 E. Hickpochee Avenue**
> **LaBelle, Florida 33935**
> **(863)675-5216**
>
> ***Please Note:*** *Florida has a very broad Public Records Law. Most written communications to or from State and Local Officials regarding State or Local business are public records available to the public and media upon request. Your email communications, including your email address, may therefore be subject to public disclosure.*
> ***Confidentiality Notice:*** *This message and any attachments are for the sole use of the intended recipient(s) and may contain confidential and privileged information that is exempt from public disclosure. Any unauthorized review, use, disclosure, or distribution is prohibited. If you have received this message in error please contact the sender (by phone or reply by electronic mail) and*

then destroy all copies of the original message

From: Steven Nystrom <newstreamcompanies@gmail.com>
Sent: Thursday, May 29, 2025 10:08 AM
To: Michelle DiBerardino <Michelle.DiBerardino@charlotteclerk.com>; Gamez, Pamela <pgamez@hcclerk.org>; Sharon Congleton <scongleton@hendryclerk.org>; Marty G. Rustin <marty.rustin@collierclerk.com>; InfoVAB <InfoVAB@leeclerk.org>; VAB <vab@hillsclerk.com>; Guerrero, Agustin <agustin.guerrero@hillsclerk.com>
Subject: VAB applications for the 2025-2026 season

Fond regards,

I hope the 2024 VAB season went well. I am sending out VAB applications for Real Property and TPP to many counties now and am reaching out to those in my network of counties that have yet to send application requests.

Please let me know when you will send out requests for applications for the coming season (or if you already sent it to me). If applications have already been sent, please send me one so I can apply for the coming season and serve your county once again.

Respectfully, all the best,

--

Steven L Nystrom, MAI

Principal- NewStream Companies
President of Peace By Prosperity NGO

Website: www.NewStreamCompanies.com

Website: www.peacebyprosperity.org/
5044 Cypress Trace Drive
Tampa, Florida 33624
Phone (813) 928-9119 Email: newstreamcompanies@gmail.com

Appraisal Institute - International Relations Committee

200 W. Madison St, Suite 1500, Chicago IL - USA

Chairman, Commission 9 2015-2018, FIG

International Federation of Surveyors

Certification of Training Completion

The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2025 Value Adjustment Board Training, including the exam, for Real Property Appraiser Special Magistrate.

I certify that I,

Steven Lawrence Nystrom

Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 7 and Module 11 of the Department of Revenue's 2025 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.

This certification becomes valid only when signed and dated below by the person who completed the training including exam as described above. By my dated signature below, I further attest to my preceding statements.

Signature and Certification of

9/12/25

DATE

FLORIDA

Certification of Training Completion

The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2025 Value Adjustment Board Training, including the exam, for Tangible Personal Property Appraiser Special Magistrate.

I certify that I,

Steven Lawrence Nystrom

Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 5, Module 7 (part 1 only), 8, and 11 of the Department of Revenue's 2025 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.

This certification becomes valid only when signed and dated below by the person who completed the training including exam as described above. By my dated signature below, I further attest to my preceding statements.



Signature and Certification of

9/12/25

DATE

FLORIDA

From: Holly Cosby
To: Sharon Congleton
Subject: Re: Good morning -
Date: Thursday, June 25, 2026 9:04:37 AM

Yes, please forward those emails to me and I will use them in my compliance packet.

Sent from my iPhone

> On Jun 25, 2026, at 8:47 AM, Sharon Congleton <scongleton@hendryclerk.org> wrote:
>
> I just have emails from Ms. Chadwell and Mr. Nystrom saying they wish to return. Can we use the documents we have on file from last year?
>
> Thank you,
>
> <!--[if !vml]-->
> <image001.jpg>
> <!--[endif]-->**Sharon Congleton, Chief Deputy Clerk**
>
> **Hendry County Clerk of Court**
> **25 E. Hickpochee Avenue**
> **LaBelle, Florida 33935**
> **(863)675-5216**
>
> ***Please Note:*** *Florida has a very broad Public Records Law. Most written communications to or from State and Local Officials regarding State or Local business are public records available to the public and media upon request. Your email communications, including your email address, may therefore be subject to public disclosure.*
> ***Confidentiality Notice:*** *This message and any attachments are for the sole use of the intended recipient(s) and may contain confidential and privileged information that is exempt from public disclosure. Any unauthorized review, use, disclosure, or distribution is prohibited. If you have received this message in error please contact the sender (by phone or reply by electronic mail) and then destroy all copies of the original message*

From: Sharon Congleton
To: Holly Cosby
Subject: FW: 2026 VAB SEASON
Date: Thursday, June 25, 2026 9:05:59 AM

Sharon Congleton, Chief Deputy Clerk
Hendry County Clerk of Court
25 E. Hickpochee Avenue
LaBelle, Florida 33935
(863)675-5216

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From: Steven Nystrom <newstreamcompanies@gmail.com>
Sent: Friday, May 8, 2026 8:57 AM
To: Sharon Congleton <scongleton@hendryclerk.org>
Subject: Re: 2026 VAB SEASON

Fond regards,

It would be my honor to serve in Hendry County again for the 2026 VAB Season.

I will send out my standard package of information soon.

Please let me know if you need anything else.

All the best,

On Thu, May 7, 2026 at 8:47 AM Sharon Congleton <scongleton@hendryclerk.org> wrote:

> Good morning,
>
> Hendry County would like for you to return for the 2026 VAB season.

Thank you and have a great day,

Sharon Congleton, Chief Deputy Clerk
Hendry County Clerk of Court
25 E. Hickpochee Avenue
LaBelle, Florida 33935
(863)675-5216

Please Note: *Florida has a very broad Public Records Law. Most written communications to or from State and Local Officials regarding State or Local business are public records available to the public and media upon request. Your email communications, including your email address, may therefore be subject to public disclosure.*
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--

Steven L Nystrom, MAI

Principal- NewStream Companies
President of Peace By Prosperity NGO

Website: www.NewStreamCompanies.com

Website: www.peacebyprosperity.org/
5044 Cypress Trace Drive
Tampa, Florida 33624
Phone (813) 928-9119 Email: newstreamcompanies@gmail.com

Appraisal Institute - International Relations Committee

200 W. Madison St, Suite 1500, Chicago IL - USA

Chairman, Commission 9 2015-2018, FIG

International Federation of Surveyors
Fédération Internationale des Géomètres
Internationale Vereiningung der Vermessungsingenieure

Kalvebod Brygge 31-33

DK-1780 Copenhagen V

http://www.fig.net/organisation/comm/9/2015-2018/officers_15-18.asp
www.fig.net

National Society of Professional Surveyors

Delegate to Commission 9 - FIG

USA NSPS -Website: www.nsps.us.com

HENDRY COUNTY VALUE ADJUSTMENT BOARD
VERIFICATION OF SPECIAL MAGISTRATE APPLICANT QUALIFICATIONS

Name of Applicant: Joseph Haynes Davis

Position of Interest: Attorney Special Magistrate

New Applicant: Y Returning Applicant: N

Application Dated: 6/23/26 Application Reviewed: 6/25/26

F.S. §194.035 and F.A.C.§12D-9.010 Verification (performed on 6/25/26 by HEC):

Y/N	Criteria	Y/N	Criteria
N	Elected or appointed official of the county?	N	Employee of the county?
N	Elected or appointed official of a taxing jurisdiction or of the state?	N	Employee of a taxing jurisdiction or of the state?
N	Represent a person before the value adjustment board in current tax year?	N	Provide copy of license? VAB Counsel pulled from FLBAR website
Y	Position: applying to hear exemption and classification appeals – legal matters		
Y	Member of The Florida Bar?	Y	at least 5 years' experience in the area of ad valorem taxation, or
Y	Florida Bar Number: 0458058		at least 3 years' experience in the area of ad valorem taxation and has completed DOR training and passed exam for current VAB session
	Position: applying to hear valuation of real estate appeals		
	State certified real estate appraiser?		at least 5 years' experience in real property valuation, or
	License No.: Expires: Type of License – General/Residential		at least 3 years' experience in real property valuation and has completed DOR training and passed exam for current VAB session
	Position: applying to hear valuation of tangible personal property appeals		
	Designated member of a nationally recognized appraiser's organization?		at least 5 years' experience in tangible personal property valuation, or
	Name of Organization:		at least 3 years' experience in tangible personal property valuation and has completed DOR training and passed exam for current VAB session

** Applicant has not completed DOR training for current VAB session, as the same was not available at the time of submission; the Hendry County VAB will be requiring this of the Applicant for the 2026 VAB session, when available.*

Prior Service Comments/Concerns: Per VAB Counsel, Applicant has provided exceptional work product to several Florida VABs for many years, has provided services with professionalism and courtesy. VAB Counsel has had the pleasure of working with Applicant in Lee, Hernando, Collier, and Nassau Counties. Applicant requested a four-hour minimum payment, even for dates where all hearings have been cancelled, as well as reimbursement for lodging and travel.

Concerns/Potential Conflicts: None noted by VAB Counsel or VAB Administration. Applicant did not provide any dates of unavailability. VAB Counsel will also note that Applicant intends to serve several other VABs during the 2026 VAB Cycle.

I, Holly E. Cosby, Esq., Hendry County Value Adjustment Board Attorney, hereby verify the following:

1) that the above information has been verified, reviewed, and considered on the 25th day of June, 2026,
2) that the Applicant is qualified to serve as an attorney Special Magistrate for legal matters,
3) that the approval of the Applicant as Special Magistrate is based solely upon the experience and qualifications of the Applicant,
4) that pursuant to Section 287.05701, Florida Statutes, the Value Adjustment Board has not requested documentation of and has not considered Applicant's social, political, or ideological interests when determining if the Applicant is a responsible vendor,
5) that the approval of the Applicant as Special Magistrate is not influenced by the property appraiser, and
6) that the approval of the Applicant as Special Magistrate is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

Holly E. Cosby, Esq.

Digitally signed by Holly E. Cosby, Esq.
DN: cn=Holly E. Cosby, Esq., o=Law Office of Holly E. Cosby, PA, ou=VAB Counsel, email=vablawyer@outlook.com, c=US
Date: 2026.06.25 15:49:54 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Letter of Interest, List of References, Resumé including supplement re: history of counties served and computer experience, Copy of professional license, Copy of professional licensing status from Florida Bar, Writing Sample – Escambia County VAB 2025

Post application and approval - Applicant Special Magistrate competent to hear VAB petitions:

	Date Applicant Special Magistrate completed DOR training for current VAB session

Holly E. Cosby, Esq. - VAB Counsel

THE LAW OFFICES OF JOSEPH HAYNES DAVIS, P.A.
JOSEPH HAYNES DAVIS, ESQUIRE
2750 TAYLOR AVENUE #B207
ORLANDO, FLORIDA 32806
(407) 839-3725 OFFICE
(407) 839-4708 FACSIMILE
Joseph.Davis@jhdlaw.com
www.jhdlaw.com
FLORIDA BAR: 0458058

June 23, 2026

Sharon Congleton, Chief Deputy Clerk
Hendry County Clerk of Court
25 E. Hickpochee Avenue
LaBelle, Florida 33935
(863)675-5216

RE: VAB Attorney Special Magistrate Application 2026

Dear Sharon Congleton, Chief Deputy Clerk:

Please accept this package as my formal letter of interest and formal application to serve as a Special Magistrate for the Value Adjustment Board (VAB) for Hendry County, Florida. I have included in this correspondence my resume for consideration, a supplemental page, and writing samples. As a member of the Florida Bar since January 23, 2001, I have had the specific prior experience as a Value Adjustment Board Special Magistrate for Orange County Florida, Manatee County Florida, Flagler County Florida, and Hillsborough County Florida among my Special Magistrate appointments. See the attached supplement for all counties served. I have done real property closings since 2001 as an attorney and closing agent throughout the Central Florida area and the Southwestern Florida area.

I have found that a reasonable hourly rate has been $150.00 per hour with a four (4) hour minimum and travel expenses on days scheduled to serve as Magistrate even if all originally scheduled petitions have been withdrawn or re-scheduled for that day and I am physically present along with the travel time from the location of the Special Magistrate's hotel, and the physical hearing location, at a rate of ONE HUNDRED FIFTY AND 00/100THS DOLLARS ($150.00) per hour. Reimbursement for travel related expenses shall be at the IRS optional standard mileage rates rate of ($0.72.5) per mile or at the Business Use: 72.5 cents per mile (up 2.5 cents from 2025) used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes which beginning on beginning Jan. 1, 2026. Reimbursement for travel (airfare and car rental), lodging and food per diem shall be limited to reimbursement rates established by the General Services Administration (the standard rate of $166 ($107 lodging, $59 M&IE).

Should you need any additional information, please do not hesitate to make the request at either (407) 839-3725 or my cell at (407) 616-6961. Finally, I, Joseph Haynes Davis, Esquire will serve, if accepted by the VAB as the special magistrate.

Should you need any additional information, please do not hesitate to make the request.

Respectfully Submitted,

/S/ Joseph Haynes Davis, Esquire

Joseph Haynes Davis, Esquire

HENDRY COUNTY VALUE ADJUSTMENT BOARD ATTORNEY SPECIAL MAGISTRATE APPLICATION 2026:

NAME AND CONTACT OF INDIVIDUALS WHO CAN ATTEST TO THE YEARS OF EXPERIENCE IN AD VALOREM TAXATION

JOSEPH HAYNES DAVIS, ESQ.

1. Karen Wonsetler, Esq. The Law Office of Karen Wonsetler, P.A. 860 North Orange Avenue, Suite 135 Orlando, FL 32801 Telephone (407)770-0846 Fax (407)770-0843 karenwonsetler@yahoo.com.
2. Holly E. Cosby Law Office of Holly E. Cosby, P.A. 602 Center Road Fort Myers, Florida 33907 (239) 931-0006 Office. (239) 418-0006 (fax) holly@cosbylaw.com
3. Aaron Thalwitzer, Esq. 257 N. Orlando Ave. Cocoa Beach, FL 32931; (321) 799-4777; Aaron@BrevardLegal.com
4. Cassie McDonald Reed Attorney Cotton & Gates 3 Plew Avenue Shalimar, FL 32579 Telephone: (850) 651-9900 Facsimile: (850) 651-2522 E-Mail: cassie@cottongates.com
5. Jon Moyle jmoyle@moylelaw.com Moyle Law Firm, P.A. The Perkins House 118 N. Gadsden St. Tallahassee, FL 32301 850-681-3828 (Voice) 850-217-2783 (Cell) 850-681-8788 (Fax)
6. Suzanne N. Whibbs WHIBBS STONE BARNETT TURNER, P.A. 801 W. Romana Street, Unit C Pensacola, FL 32502 P: 850.432.4357 F: 850.469.0043 whibbsandstone.com

Joseph Haynes Davis, Esq.

Law Offices of Joseph Haynes Davis, P.A. 2750 Taylor Avenue Suite B207• Orlando, FL 32806 Phone (407) 839-3725 • **Cell (407) 616-6961**• Email joseph.davis@jhdlaw.com
• **Website www.jhdlaw.com**

Summary of Qualifications

- Diligent and hard-working attorney in small firm handling all facets of **Real Estate Law and Commercial and Residential Real Property Closings, Mortgage Law, Title Insurance, Probate and Guardianship, Business Formation and Consulting, Creditor Collections, Bankruptcy** and all phases of **Civil and Criminal Litigation.**
- Highly organized, with demonstrated strengths in successfully managing diverse caseload.
- Excellent interpersonal skills with demonstrated ability to motivate lead and interact effectively with diverse groups of people.
- Experienced and skillful negotiator with consistent ability to resolve cases favorably through alternative dispute resolution.
- Results-oriented with strong work ethic, high level of integrity, reliability and commitment to excellence in all matters undertaken.
- **Court appointed in the area of Criminal, Probate, Guardianship and Mental Health for Orange County and the 9th Judicial Circuit since March, 2002, and for Guardianship in Osceola County in 2012.**
- **Court appointed in the area of Criminal, Probate, Guardianship and Mental Health for Sarasota County and the 12th Judicial Circuit March, 2008 and May, 2013.**
- **In 2008, 2009, 2011, 2016 and 2017 appointed to serve as an exemption/classification Value Adjustment Board special magistrate by Orange County, Florida.**

  In 2010, and 2011 appointed to serve as an exemption/classification Value Adjustment Board special magistrate by Manatee County, Florida.
- **In 2011, 2012, 2013, 2014, 2015, 2016 and 2017 and 2019 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Hillsborough County, Florida.**
- **In 2011, 2012, 2013, 2014 and 2015 appointed to serve as an exemption/classification Value Adjustment Board special magistrate by Flagler County, Florida.**
- **In 2012, 2013, 2014, 2015, 2016, 2017, 2018 and 2019 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Sumter County, Florida**
- **In 2012, and 2016 appointed to serve as an exemption/classification Value Adjustment Board special magistrate by Seminole County, Florida.**
- **In 2013, 2014, 2015, 2016, 2017, 2018, and 2019 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Brevard County, Florida**
- **In 2013 appointed to serve as an exemption/classification Value Adjustment Board special magistrate by Indian River County, Florida.**
- **In 2013, 2014, 2015, 2016, 2017, 2018 and 2019 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Volusia County, Florida.**
- **In 2013 and 2019 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Citrus County, Florida**
- **In 2013, 2015, 2017, 2018, 2019 appointed to serve as an exemption/classification Value Adjustment Board special magistrate by Marion County, Florida.**
- **In 2014 and 2015 appointed to serve as an exemption/classification Value Adjustment Board special magistrate by Bay County, Florida.**

- **In 2014, 2015, 2016, 2018, and 2019 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Lee County, Florida.**
- **In 2014 appointed to serve as an exemption/classification Value Adjustment Board special magistrate by Nassau County, Florida.**
- **In 2014, 2015, 2016 and 2017 appointed to serve as an exemption/classification Value Adjustment Board special magistrate by Leon County, Florida.**
- **In 2014, 2015, 2016, 2017, 2018 and 2019 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Leon County, Florida.**
- **In 2016, 2017, 2018, and 2019 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Polk County, Florida.**
- **In 2017, 2018 and 2019 appointed to serve as an exemption/classification Value Adjustment Board special magistrate by Osceola County, Florida.**
- **In 2018 and 2019 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Pinellas County, Florida.**
- **In 2018 and 2019 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Alachua County, Florida.**
- **Local counsel to Shapiro and Fishman, LLP Tampa, Florida for foreclosure appearances in Orange County Florida and Seminole County Florida, August 2008 to the present.**
- **Florida counsel to Bass Law Group, LLC Woodstock, Georgia for civil debt collection matters January 2009 to 2010.**
- **Appointed as the Sumter County Florida Value Adjustment Board legal counsel on April 11, 2023.**

Areas of Expertise

Business Transactions	Civil & Criminal	Personal Injury	Real Estate	Estate Planning	Sports & Entertainment	Family Law

Legal Experience

Law Offices of Joseph Haynes Davis, P.A., Orlando, FL **2001 to Present**

Small Law Firm, representing wide range of clients in **Commercial and Residential Real Property Closings, Mortgage Law, Title Insurance, Probate and Guardianship, Business Formation and Consulting, Civil and Criminal Litigation, Real Estate, Personal Injury, Estate Planning, Probate, Bankruptcy, Family and Sports & Entertainment Law.**

- **Business Formation, Transactions and Consulting:** Advise and assist business and corporate clients on wide range of matters including business formation and incorporation. Draft and review articles of incorporation, bylaws, shareholder agreements, buy/sell agreements, compensation agreements, various contracts and represent and advise clients in all phases of business transactions.
- **Civil & Criminal Litigation**: Handle all phases of Civil and Criminal litigation from pre-trial practice through trial. Responsibilities include conducting extensive legal research, drafting pleadings, motions, discovery, trial briefs, taking and defending depositions, witness preparation, conducting voir dire and representing clients at hearings, trials and mediation.
- **Personal Injury**: Routinely handle all aspects of wide range of plaintiff's personal injury cases from client interview through settlement or trial.
- **Family**: Represent clients in all aspects of family law including divorce, paternity, annulment, custody, support, modifications as well as mediation and informal settlement conferences. Regularly negotiate and draft property settlement agreements.

- **Estate Planning**: Routinely analyze and draft wills and living trusts, and handle all aspects of **Probate** and **Guardianship** proceedings.
- **Real Estate**: Review residential real estate contracts and closing documents for buyers, issue title insurance for residential and commercial closings and counsel clients on various matters including actions for ejectment, actions for partition and foreclosures.
- **Sports & Entertainment Law:** Negotiate a variety of contract deals for vocal singer-performers, professional basketball athletes and radio broadcast air talents.
- **Title Insurance Agent:** Former title insurance agent for **Attorney's Title Fund (2005-2009) and Land America (2006-2009). Issued title insurance through the Law Offices of Joseph Haynes Davis, PA and owner of Sivad Title Services, Incorporated.**

PREVIOUS EXPERIENCE includes highly successful 30-year career as radio broadcaster and broadcast manager for a variety of stations in Florida, Texas, Pennsylvania, Illinois, Missouri, Louisiana and Georgia. Nominated in 1999 and 2000 by the Billboard R&B Monitor radio trade publication as *Assistant Program Director / Music Director of the Year (winner 2000).* Youngest brother to the late trumpeter and music icon, Miles Davis.

Education and Professional Development

J.D. Rutgers Law School, Camden, NJ, 1996
Dean's List, Spring 1996

M.S.W. University of Pennsylvania, School of Social Work, Philadelphia, PA, 1992

B.S. **(Communications/Journalism)** Illinois State University, Normal, IL, 1981
Recipient, Outstanding Graduate in Communications, 1998

Regularly attend continuing education (CLE) courses and professional seminars.

Bar Admissions

- **State of Florida, 2001; U.S. Middle District of Florida 2001; U.S. Southern District of Florida 2012**

Professional Affiliations

- Orange County Bar Association
- Central Florida Real Estate Investors
- Business Opportunities Group Incorporated (BOGI)
- Rutgers Law School Alumni Association
- Sanford Housing Authority, Board Chairman (04/01 to 02/02)

Computer Skills

- Westlaw
- Lexis-Nexis
- WordPerfect

- Microsoft Word
- Internet
- E-mail
- Axia (Value Adjustment Board, Florida program)

ATTORNEY-SPECIAL MAGISTRATE HEARING OFFICER FOR VALUE ADJUSTMENT BOARDS, AROUND THE STATE OF FLORIDA

2026 APPLICATION

JOSEPH HAYNES DAVIS, ESQUIRE

- In 2008, 2009, 2011, 2016 and 2017 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Orange County, Florida
- In 2010, 2011, 2022, 2023, 2024 and 2025 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Manatee County, Florida
- In 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2019, 2021, 2022, 2023, 2024 and 2025 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Hillsborough County, Florida
- In 2011, 2012, 2013, 2014, 2015 and 2023 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Flagler County, Florida
- In 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021 and 2022 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Sumter County, Florida
- In 2012 and 2016 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Seminole County, Florida
- In 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024 and 2025 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Brevard County, Florida
- In 2013, 2021, 2022, 2023, 2024 and 2025 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Indian River County, Florida
- In 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024 and 2025 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Volusia County, Florida

- In 2013, 2019, 2020, 2021, 2022, 2023, 2024 and 2025 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Citrus County, Florida

- In 2013, 2015, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024 and 2025 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Marion County, Florida

- In 2014, 2015, 2020, 2021, 2022 , 2023, 2024 and 2025 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Bay County, Florida

- In 2014, 2015, 2016, 2018, 2019, 2020, 2021, 2023, 2024 and 2025 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Lee County, Florida

- In 2014, 2023, 2024 and 2025 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Nassau County, Florida

- In 2014, 2015, 2016, 2017, 2018, 2019, 2021, 2022, 2023, 2024 and 2025 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Leon County, Florida

- In 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024 and 2025 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Pasco County, Florida

- In 2016, 2017, 2018, 2019, 2020, 2022, 2023, 2024 and 2025 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Polk County, Florida

- In 2018, 2019, 2020, 2021, 2022, 2023, 2024 and 2025 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Pinellas County, Florida

- In 2018, 2019, 2020, 2021, 2022, 2023, 2024 and 2025 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Alachua County, Florida.

- In 2019, 2020, 2021, 2022, 2023, 2024 and 2025 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by St. Johns County, Florida

- In 2017, 2018, 2019, 2021, 2022, 2023, 2024 and 2025 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Osceola County, Florida

- In 2020, 2021, 2022, 2023, 2024 and 2025 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Santa Rosa County, Florida

- In 2019, 2020, 2021, 2022, 2023, 2024 and 2025 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Sarasota County, Florida

- In 2021, 2022, 2023, 2024 and 2025 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Okaloosa County, Florida

- In 2021, 2022, 2023, 2024 and 2025 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Walton County, Florida

- In 2021, 2022, 2023, 2024 and 2025 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Escambia County, Florida
- In 2022, 2023, 2024 and 2025 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Palm Beach County, Florida
- In 2022, 2023, 2024 and 2025 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Collier County, Florida
- In 2024, and 2025 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by St. Lucie County, Florida
- In 2022, 2023, 2024 and 2025 appointed to serve as an exemption/classification Value Adjustment Board Special Magistrate by Duval County, Florida

Computer Experience

VAB 2026

JOSEPH HAYNES DAVIS, ESQUIRE

- Westlaw 30 years
- Lexis-Nexis 30 years
- WordPerfect 32 years
- Microsoft Word 32 plus years
- Internet 32 plus years
- E-mail 27 plus years
- Axia 20 plus years
- FindLaw 20 plus years


The Florida Bar
Member Since
2001
Joseph Haynes Davis
0458058

The Florida Bar

651 East Jefferson Street
Tallahassee, FL 32399-2300

Joshua E. Doyle
Executive Director

850/561-5600
www.FLORIDABAR.org

State of Florida)

County of Leon)

In Re: 0458058
Joseph Haynes Davis
Law Offices of Joseph Haynes Davis, P.A.
2750 Taylor Ave Ste B207
Orlando, FL 32806-4474

I CERTIFY THE FOLLOWING:

I am the custodian of membership records of The Florida Bar.

Membership records of The Florida Bar indicate that The Florida Bar member listed above was admitted to practice law in the state of Florida on **January 23, 2001**.

The Florida Bar member above is an active member in good standing of The Florida Bar who is eligible to practice law in the state of Florida.

Dated this 26th day of **May, 2026**.

Cynthia B. Jackson, CFO
Administration Division
The Florida Bar

PG:R10
CTM-413464

DECISION OF THE VALUE ADJUSTMENT BOARD

EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE TRANSFER, CHANGE OF OWNERSHIP OR CONTROL, OR QUALIFYING IMPROVEMENT PETITION

DR-485XC
R. 11/23
Rule 12D-16.002
F.A.C.
Eff. 11/23

The actions below were taken on your petition in Escambia County.

☑ These actions are a recommendation only, not final. ☐ These actions are a final decision of the VAB.

If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # 2025-00007	Parcel ID 032400000
Petitioner name COLLEGE TRACE APARTMENTS LP The petitioner is: ☑ taxpayer of record ☐ representative ☐ other, explain: entity.PetOtherExplain	Property address 813 BLOODWORTH LN , FL

Decision Summary ☐ Denied your petition ☑ Granted your petition ☐ Granted your petition in part

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Value after Board Action
1. Just value, required	8,413,956.00	8,413,956.00	8,413,956.00
2. Assessed or classified use value,* if applicable	8,413,956.00	8,413,956.00	8,413,956.00
3. Exempt value,* enter "0" if none	0.00	0.00	8,339,071.00
4. Taxable value,* required	8,413,956.00	8,413,956.00	74,885.00

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reason for Petition

☐ Homestead ☐ Widow/er ☐ Blind ☐ Totally and permanently disabled veteran
☐ Low-income senior ☐ Disabled ☐ Disabled veteran ☐ Use classification, specify
☐ Parent/grandparent assessment reduction ☐ Deployed military ☐ Use exemption, specify
☐ Transfer of homestead assessment difference ☐ Qualifying improvement
☐ Change of ownership or control ☑ Other, specify Statute 196.1978 (2) (a) AFFORDABLE

Reasons for Decision Fill-in fields will expand, or add pages as needed.

Findings of Fact

(See Attached)

Conclusions of Law

(See Attached)

☑ **Recommended Decision of Special Magistrate** The finding and conclusions above are recommendations

Joseph.Davis	Joseph.Davis	12/09/2025
Signature, special magistrate	Print name	Date
Pam Childers	Pam Childers	
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on _____ at _____ ☑ AM ☐ PM.
Address _____
If the line above is blank, please call (850) 595-3920 or visit our website at https://dory.escambiaclerk.com/AxiaLive

☐ **Final Decision of the Value Adjustment Board**

Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

Findings of Fact:
PETITION 2025-00007
PETITIONER: College Trace Apartments. Attorney Matthew Bryant, Esq.
ATTORNEY SPECIAL MAGISTRATE: Joseph Haynes Davis, Esq.
ESCAMBIA COUNTY VAB BOARD COUNSEL WAS PRESENT: Suzanne Whibbs, Esq.
ESCAMBIA COUNTY PROPERTY APPRAISER: Sydney Elizabeth Rodkey, Esq., Bubba Peters, Renee Brown

All parties were sworn.
All county property values were read into the record by the property appraiser's office:
Property Appraiser's evidence packet was admitted with no objection. Petitioners' evidence #2 was admitted with no objection.

196.1978 Affordable housing property exemption.—
1(1)(a) Property used to provide affordable housing to eligible persons as defined by s. 159.603 and natural persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004, which is owned entirely by a nonprofit entity that is a corporation not for profit, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code and in compliance with Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned by an exempt entity and used for a charitable purpose, and those portions of the affordable housing property that provide housing to natural persons or families classified as extremely low income, very low income, low income, or moderate income under s. 420.0004 are exempt from ad valorem taxation to the extent authorized under s. 196.196. All property identified in this subsection must comply with the criteria provided under s. 196.195 for determining exempt status and applied by property appraisers on an annual basis. The Legislature intends that any property owned by a limited liability company which is disregarded as an entity for federal income tax purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated as owned by its sole member. If the sole member of the limited liability company that owns the property is also a limited liability company that is disregarded as an entity for federal income tax purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii), the Legislature intends that the property be treated as owned by the sole member of the limited liability company that owns the limited liability company that owns the property. Units that are vacant and units that are occupied by natural persons or families whose income no longer meets the income limits of this subsection, but whose income met those income limits at the time they became tenants, shall be treated as portions of the affordable housing property exempt under this subsection if a recorded land use restriction agreement in favor of the Florida Housing Finance Corporation or any other governmental or quasi-governmental jurisdiction requires that all residential units within the property be used in a manner that qualifies for the exemption under this subsection and if the units are being offered for rent.
(b) Land that is owned entirely by a nonprofit entity that is a corporation not for profit, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code and in compliance with Rev. Proc. 96-32, 1996-1 C.B. 717, and is leased for a minimum of 99 years for the purpose of, and is predominantly used for, providing housing to natural persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004 is exempt from ad valorem taxation. For purposes of this paragraph, land is predominantly used for qualifying purposes if the square footage of the improvements on the land used to provide qualifying housing is greater than 50 percent of the square footage of all improvements on the land. This paragraph first applies to the 2024 tax roll and is repealed December 31, 2059.
(2)(a) Notwithstanding ss. 196.195 and 196.196, property in a multifamily project that meets the requirements of this subsection is considered property used for a charitable purpose and is exempt from ad valorem tax beginning with the January 1 assessment after the 15th completed year from the earliest of:
1. The effective date of the recorded agreement on those portions of the affordable housing property that provide housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004;
2. The first day of the first taxable year in which the property was placed in service as an affordable housing property that provides housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004; or
3. The date the property received a certificate of occupancy or a certificate of substantial completion, as applicable, allowing the property to be used as an affordable housing property that provides housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004.
(b) The multifamily project must:
1. Contain more than 70 units that are used to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004; and
2. Be subject to an agreement with the Florida Housing Finance Corporation recorded in the official records of the county in which the property is located to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004.

FINDINGS OF FACT:
THE PROPERTY APPRAISER PRESENTED
The Escambia County Property Appraiser presented by and through the testimony of Escambia County Property Appraiser legal counsel Sydney Elizabeth Rodkey, Esq. Testified that the Petitioner in the instant matter has not provided evidence that the property has been in service and providing affordable housing as required by the Florida Statue 196.1978 (2) (a) for the required 15-year time period where affordable housing must be provided. Testified that the Petitioner was also missing a recorded agreement with the Florida Housing Finance Agency having been in effect the full amount of time as per the statute. Testified that the agreement that the Petitioner has is from 1983 with the Florida Housing Finance Agency and lasted for 20 years, from 1983 to 2003 and then there was a lapse in time, thereafter. Testified that there was no other agreement until 2022 which was with the Escambia County Housing Authority Finance Authority. Testified that the problem for the Property Appraiser Office is the 19-year lapse. Testified that additionally, there is a problem with the placed in-service date which is the date that the property was place into service for providing the affordable housing service to the public. Testified that the Petitioner has not provided a sufficient date that the property was placed into service to provide affordable housing. Testified that the Petitioner purchased the property in 2021 and did not have a recorded agreement with the Florida Housing Finance Agency and did not enter into that agreement until 2022. Testified that there was not affordable housing statute until 1999. Testified that the legislative intent should be considered and once should look past the plain language of the statute.
FOR THE PROPERTY APPRAISER: Renee Brown testified that the Application for the exemption relief that the Petitioner seeks in the instant matter was filed on 1/15/2025 and was timely because of the grace period from 1/1/2025 to 3/1/2025 as set forth from Florida Statute

196.011. Testified that the 1983 agreement with the Florida Housing Finance Agency filed by the Petitioner was from a previous owner and that agreement expired in 2003 with the new agreement executed in 2022 which was with the Escambia County Housing Authority Finance Authority.

The Property Appraiser's evidence is relevant, credible and admissible.

PETITIONER: College Trace Apartments. Attorney Matthew Bryant, Esq. Testified that the Petitioner disagrees with the Property Appraiser's interpretation of the plain language of Florida Statute 196.1978 (2) (a). Testified that "placed in service" does not require a written agreement. Florida Statute 196.1978 (2) (a) (2) only says that there must be evidence that the property was placed in service as affordable housing for a 15-year period. Testified that there is no requirement for a recorded document. Testified that subsection (2) (a) 1 of Florida Statute 196.1978 says that the effective date of the recorded agreement or evidence being placed in service. Testified that there is not a requirement to have a recorded agreement placed in service. Testified that the Petitioner had records going back to 1983 that show 1983 had a contract to provide affordable housing under subsection (a) and that the Petitioner has done so continuously. Testified that there were HUD inspections recently because the property was eligible and as a result, the Petitioner has shown that the Petitioner has provided affordable housing since 1983. Testified that the Petitioner is not required to have a recorded agreement to that effect under section 2 (a) under Florida Statute 196.1978. Testified to the subsection 2 (b) requirements: that Petitioner has the 70 units required and has an agreement with the Florida Housing Finance Corporation. Testified that you only have to have an agreement in place with the Florida Housing Finance Corporation when you make your application which the Petitioner has and that the Petitioner did so when making the application. Testified that both standards have been met and that the lapse that the Property Appraiser makes not of is irrelevant as per the statute.

Testified that the services provided by the Petitioner were continuous whether there was a written agreement or not. Testified that the Petitioner has been providing affordable housing for the whole length of time and doing so when the exemption relief that the Petitioner seeks was not available. Testified that in the instant matter the requirement to have a 15-year written agreement in place is no longer the case. Testified that the Petitioner assumed the property a couple of years ago and that the written agreement is now not needed to show 15 years of service. Testified that the plain language of the statute says what it says and is clear.

The Petitioner's evidence is relevant, credible and admissible.

Conclusions of Law:
CONCLUSIONS OF LAW
As to PETITION: 2025-00007 said petition is recommended to be GRANTED.

The undersigned Special Magistrate finds that the following below is controlling and or persuasive in the recommendation:
196.1978 Affordable housing property exemption.—
1(1)(a) Property used to provide affordable housing to eligible persons as defined by s. 159.603 and natural persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004, which is owned entirely by a nonprofit entity that is a corporation not for profit, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code and in compliance with Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned by an exempt entity and used for a charitable purpose, and those portions of the affordable housing property that provide housing to natural persons or families classified as extremely low income, very low income, low income, or moderate income under s. 420.0004 are exempt from ad valorem taxation to the extent authorized under s. 196.196. All property identified in this subsection must comply with the criteria provided under s. 196.195 for determining exempt status and applied by property appraisers on an annual basis. The Legislature intends that any property owned by a limited liability company which is disregarded as an entity for federal income tax purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated as owned by its sole member. If the sole member of the limited liability company that owns the property is also a limited liability company that is disregarded as an entity for federal income tax purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii), the Legislature intends that the property be treated as owned by the sole member of the limited liability company that owns the limited liability company that owns the property. Units that are vacant and units that are occupied by natural persons or families whose income no longer meets the income limits of this subsection, but whose income met those income limits at the time they became tenants, shall be treated as portions of the affordable housing property exempt under this subsection if a recorded land use restriction agreement in favor of the Florida Housing Finance Corporation or any other governmental or quasi-governmental jurisdiction requires that all residential units within the property be used in a manner that qualifies for the exemption under this subsection and if the units are being offered for rent.
(b) Land that is owned entirely by a nonprofit entity that is a corporation not for profit, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code and in compliance with Rev. Proc. 96-32, 1996-1 C.B. 717, and is leased for a minimum of 99 years for the purpose of, and is predominantly used for, providing housing to natural persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004 is exempt from ad valorem taxation. For purposes of this paragraph, land is predominantly used for qualifying purposes if the square footage of the improvements on the land used to provide qualifying housing is greater than 50 percent of the square footage of all improvements on the land. This paragraph first applies to the 2024 tax roll and is repealed December 31, 2059.
(2)(a) Notwithstanding ss. 196.195 and 196.196, property in a multifamily project that meets the requirements of this subsection is considered property used for a charitable purpose and is exempt from ad valorem tax beginning with the January 1 assessment after the 15th completed year from the earliest of:
1. The effective date of the recorded agreement on those portions of the affordable housing property that provide housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004;
2. The first day of the first taxable year in which the property was placed in service as an affordable housing property that provides housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004; or
3. The date the property received a certificate of occupancy or a certificate of substantial completion, as applicable, allowing the property to be used as an affordable housing property that provides housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004.
(b) The multifamily project must:
1. Contain more than 70 units that are used to provide affordable housing to natural persons or families meeting the extremely-low-income,

very-low-income, or low-income limits specified in s. 420.0004; and
2. Be subject to an agreement with the Florida Housing Finance Corporation recorded in the official records of the county in which the property is located to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004.A preponderance of the evidence shows that has NOT demonstrated that the instant exemption and relief that the Petitioner seeks should be granted.
A preponderance of the evidence shows that:
The property qualifies for the exemption under Florida Statutes Section 196.1978(2).
Florida Statute 196.1978(2) provides that (a) Property in a multifamily project that meets the requirements of this subsection is considered property used for a charitable purpose and is exempt from ad valorem tax beginning with the January 1 assessment after the 15th completed year from the earliest of:
1. The effective date of the recorded agreement on those portions of the affordable housing property that provide housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004;
2. The first day of the first taxable year in which the property was placed in service as an affordable housing property that provides housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004; or
3. The date the property received a certificate of occupancy or a certificate of substantial completion, as applicable, allowing the property to be used as an affordable housing property that provides housing to natural persons or families meeting the extremely-low-income, very-low income, or low-income limits specified in s. 420.0004.
(b) The multifamily project must:
1. Contain more than 70 units that are used to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004; and
2. Be subject to an agreement with the Florida Housing Finance Corporation recorded in the official records of the county in which the property is located to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004. This exemption terminates if the property no longer serves extremely-low-income, very-low-income, or low-income persons pursuant to the recorded agreement.
A preponderance of the evidence shows that the Petitioner in the instant matter has provided sufficient evidence to show that the property has the requisite number of units and is subject to a recorded agreement with the Florida Housing Finance Corporation, and that requirement is not in dispute in the instant matter. However, testimony by the Property Appraiser Office by and through their counsel, testified that the Petitioner lacks sufficient proof to satisfy the "15-year requirement" found in (2)(a). A preponderance of the evidence, however, shows that this recorded agreement allows the Petitioner to qualify for an exemption under 196.1978(2) and is a basis for the exemption relief being granted in the instant matter. A preponderance of the evidence shows that the 15-year requirement is met in the instant matter because the property was "placed in service" as an affordable housing property in 1983 thus satisfying the requirement that the property must have been affordable for at least 15 years as set forth by the plain language in Section 196.1978(2)(a)(2).

A preponderance of the evidence shows that Property Placed in Service as Affordable Housing Under the HUD Contract Starts the 15-Year Clock and a preponderance of the evidence shows that "placed-in-service" is defined as the date the property is ready for occupancy, and in the instant matter, as per 196.1978(2)(a)(2), as affordable housing.

A preponderance of the evidence shows that the Florida Housing Finance Agency (which the evidence shows was a precursor to Florida Housing Finance Corporation) and the Petitioner's prior owner, entered into a Housing Assistance Payments Contract (the "Original HAP Contract") with an effective date of February 10, 1983 and that a preponderance of the evidence shows that "placed in service" does not require a writer agreement. Florida Statute 196.1978 (2) (a) (2) only says that there must be evidence that the property was placed in service as affordable housing for a 15-year period. A preponderance of the evidence shows that is no requirement for a recorded document.

A preponderance of the evidence shows that Petitioner in PETITION: 2025-00007 has demonstrated that the instant exemption and relief that the Petitioner seeks should be granted. This Special Magistrate recommends the instant petition should be granted and the relief sought by Petitioner should be granted. As to PETITION: 2025-00007 said petition is recommended to be GRANTED.

HENDRY COUNTY VALUE ADJUSTMENT BOARD
VERIFICATION OF SPECIAL MAGISTRATE APPLICANT QUALIFICATIONS

Name of Applicant: Maxim Antonov

Position of Interest: Appraiser Special Magistrate (Commercial and Residential)

New Applicant: Y Returning Applicant: N

Application Dated: 6/23/26 Application Reviewed: 6/25/26

F.S. §194.035 and F.A.C.§12D-9.010 Verification (performed on 6/25/26 by HEC):

Y/N	Criteria	Y/N	Criteria
N	Elected or appointed official of the county?	N	Employee of the county?
N	Elected or appointed official of a taxing jurisdiction or of the state?	N	Employee of a taxing jurisdiction or of the state?
N	Represent a person before the value adjustment board in current tax year?	Y	Provide copy of license?
	Position: applying to hear exemption and classification appeals		
	Member of The Florida Bar?		at least 5 years' experience in the area of ad valorem taxation, or
	Florida Bar Number:		at least 3 years' experience in the area of ad valorem taxation and has completed DOR training and passed exam for current VAB session
Y	Position: applying to hear valuation of real estate appeals		
Y	State certified real estate appraiser?	Y	at least 5 years' experience in real property valuation, or
Y	License No.: RZ4608 Expires: 11/30/26 Type of License – General		at least 3 years' experience in real property valuation and has completed DOR training and passed exam for current VAB session
	Position: applying to hear valuation of tangible personal property appeals		
	Designated member of a nationally recognized appraiser's organization?		at least 5 years' experience in tangible personal property valuation, or
	Name of Organization:		at least 3 years' experience in tangible personal property valuation and has completed DOR training and passed exam for current VAB session

** Applicant has not completed DOR training for current VAB session, as the same was not available at the time of submission; the Hendry County VAB will be requiring this of the Applicant for the 2026 VAB session, when available.*

Prior Service Comments/Concerns: Per VAB Counsel, VAB Counsel has experience with Applicant in Lee and Collier Counties, but there has been a delay in work product turn around and many issues with compliance and consistency. Applicant has always provided services with professionalism and courtesy. Applicant serves many VABs throughout Florida and appears to be overextended, the delay in work product turnaround and several recs needing corrections during previous VAB sessions are cause for concern. **While Applicant is competent to serve, if Applicant were to be appointed, due to the appearance of over extension, VAB Counsel would recommend utilizing Applicant on an emergency basis only**.

Concerns/Potential Conflicts: None noted by VAB Administration. VAB Counsel will note that Applicant has not provided any dates of unavailability. Additionally, Applicant advised that Applicant intends to serve several Florida VABs for the 2026 VAB Cycle. **Additionally, Applicant stated in his letter of interest that he conducted hearings and served in Hernando County, which is inaccurate**.

I, Holly E. Cosby, Esq., Hendry County Value Adjustment Board Attorney, hereby verify the following:

1) that the above information has been verified, reviewed, and considered on the 25th day of June, 2026,
2) that the Applicant is qualified to serve as a Special Magistrate for residential property valuation and commercial property valuation matters,
3) that the approval of the Applicant as Special Magistrate is based solely upon the experience and qualifications of the Applicant,
4) that pursuant to Section 287.05701, Florida Statutes, the Value Adjustment Board has not requested documentation of and has not considered Applicant's social, political, or ideological interests when determining if the Applicant is a responsible vendor,
5) that the approval of the Applicant as Special Magistrate is not influenced by the property appraiser, and
6) that the approval of the Applicant as Special Magistrate is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

Holly E. Cosby, Esq.

Digitally signed by Holly E. Cosby, Esq.
DN: cn=Holly E. Cosby, Esq., o=Law Office of Holly E. Cosby, PA, ou=VAB Counsel, email=vablawyer@outlook.com, c=US
Date: 2026.06.25 16:06:24 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Letter of Interest, Resumé, Copy of Professional License (General Appraiser)

Post application and approval - Applicant Special Magistrate competent to hear VAB petitions:

	Date Applicant Special Magistrate completed DOR training for current VAB session

Holly E. Cosby, Esq. - VAB Counsel

From:	Sharon Congleton
To:	Holly Cosby
Subject:	FW: 2026 Value Adjustment Season
Date:	Thursday, June 25, 2026 8:45:54 AM
Attachments:	Maxim_Antonov_Special_Magistrate_Resume.pdf Florida Gen 25.pdf W-9 IMA 2025.pdf

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Sharon Congleton, Chief Deputy Clerk
Hendry County Clerk of Court
25 E. Hickpochee Avenue
LaBelle, Florida 33935
(863)675-5216

Please Note: *Florida has a very broad Public Records Law. Most written communications to or from State and Local Officials regarding State or Local business are public records available to the public and media upon request. Your email communications, including your email address, may therefore be subject to public disclosure.*
Confidentiality Notice: *This message and any attachments are for the sole use of the intended recipient(s) and may contain confidential and privileged information that is exempt from public disclosure. Any unauthorized review, use, disclosure, or distribution is prohibited. If you have received this message in error please contact the sender (by phone or reply by electronic mail) and then destroy all copies of the original message*

From: Max Appraiser <maxappraiser@gmail.com>
Sent: Tuesday, June 23, 2026 2:14 PM
To: Sharon Congleton <scongleton@hendryclerk.org>
Subject: Re: 2026 Value Adjustment Season

Good morning Ms. Congleton,

Thank you for reaching out regarding the 2026 Value Adjustment Board season. I am very interested in serving Hendry County as an Appraiser Special Magistrate and appreciate the opportunity to be considered.

Brief Background
I am a Florida State-Certified General Real Estate Appraiser (License #RZ4608, valid through 11/30/2026) with over eight years of professional experience in residential, commercial, and income-producing real property valuation, expert witness testimony, and ad-valorem tax-appeal consulting. I am a member in good standing of the American Guild of Appraisers (AGA) since May 2019, and I have completed the Florida Department of Revenue's VAB Special Magistrate training and examination annually from 2021 through 2025 (2026 training scheduled, with the certificate to

follow upon issuance).

I currently serve as an Appraiser Special Magistrate for the following Florida counties:

- Broward (2021 – Present)
- Collier, Miami-Dade, Lee, Martin, Osceola, and Pinellas (2023 – Present)
- St. Lucie (2024 – Present)
- Alachua, Citrus, Hernando, Hillsborough, and Pasco (2025 – Present)

I am fully proficient in the AXIA VAB hearing platform, Florida VAB online evidence portals, GIS, MLS, and the systems commonly used in VAB administration. I am committed to conducting hearings in accordance with §194.035, Fla. Stat., Chapter 12D-9, F.A.C., and Hendry County's local procedures, and to issuing well-reasoned recommended decisions within the timeframes set by Board procedure.

Proposed Rates

- Attending hearings: **$125.00 per hour**
- Research and petition review: **$125.00 per hour**
- Minimum hour requirement: **2 hours per scheduled hearing day**

I am of course willing to discuss Hendry County's established fee schedule should one be in place — please let me know if the Board uses a different rate structure or a daily/flat-fee arrangement, and I will accommodate accordingly.

Information Packet (attached)

1. Resume / curriculum vitae
2. Copy of active Florida State-Certified General Real Estate Appraiser license (RZ4608)
3. Current W-9 (IMA Real Estate Corp.)

I certify that I am not an elected or appointed official or employee of Hendry County, any other taxing jurisdiction, or the State of Florida, and I will not represent any party before the Hendry County VAB during any tax year in which I serve as a Special Magistrate.

Thank you again for the invitation. Please let me know what additional documentation or next steps you need, and I am happy to make myself available for a phone interview at the Board's convenience.

Respectfully,

Maxim Antonov
State-Certified General Real Estate Appraiser, FL #RZ4608
IMA Real Estate Corp

On 6/23/2026 09:16, Sharon Congleton wrote:

--
Max Antonov
State Certified General Real Estate Appraiser
State Certified Home Inspector
State Certified Broker Associate
State Certified Special Court Hearing Magistrate

MAXIM ANTONOV

State-Certified General Real Estate Appraiser | Florida VAB Special Magistrate
8975 Sonoma Lake Blvd, Boca Raton, FL 33434 • (646) 330-2637 • Maxappraiser@gmail.com

PROFESSIONAL SUMMARY

State-certified General Real Estate Appraiser and court-appointed Florida Value Adjustment Board (VAB) Special Magistrate with 10+ years of real property valuation experience and 5+ years presiding over ad valorem tax appeal hearings. Extensive expertise conducting impartial quasi-judicial hearings, evaluating taxpayer and property appraiser evidence under the "competent substantial evidence" and statutory "presumption of correctness" standards (F.S. 194.301), and issuing well-reasoned written Findings of Fact and Conclusions of Law in accordance with F.S. Chapter 194, Florida Administrative Code Chapter 12D-9, and Florida Department of Revenue Uniform Policies and Procedures. Re-qualified annually through DOR VAB training since 2021. Experienced with residential, commercial, condominium, cooperative, and high-value unique properties across Broward, Miami-Dade, Palm Beach, and Lee counties.

STATUTORY QUALIFICATIONS (F.S. 194.035)

- **State-Certified General Real Estate Appraiser (FL, NY, NJ)** — exceeds 5-year real property valuation experience requirement under F.S. 194.035(1)
- **Florida Department of Revenue VAB Special Magistrate Training** — completed and re-qualified annually since 2021
- **Independent and impartial** — not an elected or appointed official or employee of any Florida taxing jurisdiction or the State
- **USPAP-compliant** valuation practice; no representation of any party before the Board during service year

CORE COMPETENCIES

- Impartial Quasi-Judicial Hearings
- Findings of Fact & Conclusions of Law (FOF/COL)
- Presumption of Correctness (F.S. 194.301)
- Competent Substantial Evidence Standard
- Ad Valorem Taxation (F.S. Ch. 193, 194, 196)
- Just / Assessed / Taxable Value Analysis
- Three Approaches to Value (Sales, Cost, Income)
- Highest and Best Use Analysis
- AXIA Worksheets & DR-485 Recommended Decisions
- DR-486 Petition Review (Real Property, Portability, Exemptions, Classifications)
- Save Our Homes & Portability Calculations
- TRIM Notice / Assessment Roll Cross-Verification
- Florida Sunshine Law & Public Records Compliance
- Expert Witness Testimony
- USPAP / IAAO Standards / FHA / HUD
- Argus, CoStar, MLS, County GIS, Income Modeling

PROFESSIONAL EXPERIENCE

Appraiser Special Magistrate — Value Adjustment Board April 2021 – Present

Broward, Miami-Dade, Lee, and Palm Beach Counties — State of Florida

- Preside over 300+ ad valorem tax appeal hearings involving residential, commercial, condominium, cooperative, vacant-land, and high-value unique properties; individual petition values range from $1M to $13M.
- Conduct impartial quasi-judicial hearings in strict accordance with F.S. Chapter 194, Florida Administrative Code Chapter 12D-9, and the Department of Revenue Uniform Policies and Procedures Manual.
- Review and weigh evidence submitted by petitioners, tax agents, and the Property Appraiser's Office; apply the F.S. 194.301 presumption of correctness and the competent-substantial-evidence standard.
- Author detailed written Findings of Fact and Conclusions of Law for each petition; complete AXIA worksheets and DR-485 recommended decisions for timely delivery to VAB counsel and the Board.
- Cross-verify evidence using MLS, CoStar, county GIS, TRIM notices, certified assessment rolls, deed records, and DR-486 petition exhibits to establish credible just value.
- Handle complex valuation issues including highest and best use, income-producing multifamily, waterfront and historic homes, portability, Save Our Homes, homestead, agricultural classification, and change-of-ownership determinations.
- Maintain strict neutrality and full compliance with Florida Sunshine Law, public-records requirements, and disclosure obligations; no representation of any party before the Board during service year.
- Re-qualified annually through Florida Department of Revenue VAB Special Magistrate training (2021, 2022, 2023, 2024, 2025).

Certified General Real Estate Appraiser / Certified Home Inspector **August 2015 – Present**

Cordoba Global Corp — New York, NY / Boca Raton, FL

- Appraise residential and commercial real estate for asset valuation, litigation support, estate planning, tax appeals, and acquisition due diligence.
- Deliver narrative and Fannie Mae-compliant form reports for institutional clients including JP Morgan Chase, Wells Fargo, and Citibank, as well as attorneys, CPAs, estate planners, and private investors.
- Appraise high-value and unique properties (over $5M) in Manhattan, rural New Jersey, and South Florida markets.
- Produce approximately 55 reports per month representing ~$19M in aggregate value; reduced report error rate 11% quarter-over-quarter through quality-control process improvements.
- Inspect properties for USPAP, FHA, and NY/NJ building department compliance.

Senior Review Appraiser **September 2021 – July 2023**

Homepoint Financial Corporation — formerly 3rd largest wholesale lender in America

- Managed the Collateral Risk Review team covering complex, historic, and commercial valuation reviews.
- Authored Fannie Mae repurchase-challenge response memos and provided collateral support to the risk team.
- Supported underwriting by analyzing government guidelines and identifying scope-of-work issues across mortgage financing, insurance replacement cost, estate valuation, tax appeals, equitable distribution, and relocation assignments.

EDUCATION & CONTINUING EDUCATION

Georgetown University — Online Master of Professional Studies in Real Estate — GPA 3.92024 – Present
Yale University — Financial Markets Certified Program2025
Cornell University — Commercial Real Estate Certificate Program2020 – 2021
Moscow State University — Master's Degree, International Relations and Economics2011
Florida Department of Revenue — VAB Special Magistrate Training (annual re-qualification)2021 – Present
International Association of Certified Home Inspectors — Residential Standards2018
UC Irvine — Merage School of Business — Initiating and Planning Real Estate Projects2017
Columbia University — Construction Project Management2017
University of Virginia — Fundamentals of Project Planning and Management2017

LICENSES & CERTIFICATIONS

- State-Certified General Real Estate Appraiser — Florida, New York, New Jersey
- Licensed Real Estate Broker — Florida
- Licensed Real Estate Salesperson — New York
- Certified Home Inspector

PROFESSIONAL AFFILIATIONS

- American Guild of Appraisers (AGA)
- Columbia Society of Real Estate Appraisers, New York — Member since September 2016
- Home Inspector Association of South Florida — Member since 2021
- McKissock Learning Center

LANGUAGES

English (fluent), Russian (native)

Ron DeSantis, Governor

Melanie S. Griffin, Secretary

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

FLORIDA REAL ESTATE APPRAISAL BD

THE CERTIFIED GENERAL APPRAISER HEREIN IS CERTIFIED UNDER THE PROVISIONS OF CHAPTER 475, FLORIDA STATUTES

ANTONOV, MAXIM

8975 SONOMA LAKE BLVD
BOCA RATON FL 33434

LICENSE NUMBER: RZ4608

EXPIRATION DATE: NOVEMBER 30, 2026

Always verify licenses online at MyFloridaLicense.com

ISSUED: 02/06/2025

Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.

From: Sharon Congleton
To: Holly Cosby
Subject: RE: 2026 Value Adjustment Season
Date: Thursday, June 25, 2026 11:57:52 AM

Yes. Thanks

Sharon Congleton, Chief Deputy Clerk
Hendry County Clerk of Court
25 E. Hickpochee Avenue
LaBelle, Florida 33935
(863)675-5216

Please Note: *Florida has a very broad Public Records Law. Most written communications to or from State and Local Officials regarding State or Local business are public records available to the public and media upon request. Your email communications, including your email address, may therefore be subject to public disclosure.*
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From: Holly Cosby <vablawyer@outlook.com>
Sent: Thursday, June 25, 2026 11:55 AM
To: Sharon Congleton <scongleton@hendryclerk.org>
Subject: RE: 2026 Value Adjustment Season

So you're good with that?

Very truly,
Holly

Holly E. Cosby
Law Office of Holly E. Cosby, P.A.
602 Center Road
Fort Myers, Florida 33907
(239) 931-0006

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records available to the public and media upon request. Your email communications may therefore be subject to public disclosure. Thank you.

From: Sharon Congleton <scongleton@hendryclerk.org>
Sent: Thursday, June 25, 2026 11:49 AM
To: Holly Cosby <vablawyer@outlook.com>
Subject: RE: 2026 Value Adjustment Season

Okay.

Sharon Congleton, Chief Deputy Clerk
Hendry County Clerk of Court
25 E. Hickpochee Avenue
LaBelle, Florida 33935
(863)675-5216

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From: Holly Cosby <vablawyer@outlook.com>
Sent: Thursday, June 25, 2026 11:46 AM
To: Sharon Congleton <scongleton@hendryclerk.org>
Subject: RE: 2026 Value Adjustment Season

Good morning,

I just checked with Lee County, and they will NOT be paying their magistrates $200.00 per hour for 2026. Additionally, Mr. Busler can only hear residential matters, so I would not recommend appointing him for the 2026 VAB Cycle.

If it is okay with you, I would like to elect not billing the VAB for a compliance packet for Mr. Busler, this will be a simple “elect not to recommend” on my part. Please let me know what you think.

Very truly,
Holly

HOLLY E. COSBY

LAW OFFICE OF HOLLY E. COSBY, P.A.
602 CENTER ROAD
FORT MYERS, FLORIDA 33907
(239) 931-0006

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From: Sharon Congleton <scongleton@hendryclerk.org>
Sent: Thursday, June 25, 2026 8:40 AM
To: Holly Cosby <vablawyer@outlook.com>
Subject: FW: 2026 Value Adjustment Season

Sharon Congleton, Chief Deputy Clerk
Hendry County Clerk of Court
25 E. Hickpochee Avenue
LaBelle, Florida 33935
(863)675-5216

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From: Rob Busler <rabuscorp@gmail.com>
Sent: Wednesday, June 24, 2026 1:23 PM
To: Sharon Congleton <scongleton@hendryclerk.org>
Subject: Re: 2026 Value Adjustment Season

Hi Sharon,

Thank you for contacting me. Attached is my qualifications package. I would charge $200 per hour which would be in line with what Lee Co VAB will be paying for the 2026 tax year.

Best regards,

On Tue, Jun 23, 2026 at 9:18 AM Sharon Congleton <scongleton@hendryclerk.org> wrote:

> Good morning,
>
> Hendry County is seeking additional Special Magistrates for this Value Adjustment season. Please respond to this message with your information packet and rates if you are interested in serving Hendry County for Value Adjustment hearings.
>
> Thank you,
>
> **Sharon Congleton, Chief Deputy Clerk**
> **Hendry County Clerk of Court**
> **25 E. Hickpochee Avenue**
> **LaBelle, Florida 33935**
> **(863)675-5216**
>
> ***Please Note:*** *Florida has a very broad Public Records Law. Most written communications to or from State and Local Officials regarding State or Local business are public records available to the public and media upon request. Your email communications, including your email address, may therefore be subject to public disclosure.*
> ***Confidentiality Notice:*** *This message and any attachments are for the sole use of the intended recipient(s) and may contain confidential and privileged information that is exempt from public disclosure. Any unauthorized review, use, disclosure, or distribution is prohibited. If you have received this message in error please contact the sender (by phone or reply by electronic mail) and then destroy all copies of the original message*

--
Rob Busler | Appraiser

- Appraisals by Rob Busler

561-310-2449

2711 Old Donald Ross Rd.
Palm Beach Gardens, FL 33410
State-Certified Residential Real Estate Appraiser-RD7712

AGREEMENT BETWEEN THE HENDRY COUNTY 2026 VALUE ADJUSTMENT BOARD AND _____ FOR SPECIAL MAGISTRATE SERVICES

This Agreement is made and entered into by and between the Hendry County Value Adjustment Board, P. O. Box 1760, LaBelle, Florida 33975 (hereinafter referred to as "BOARD") and _____ (hereinafter referred to as "SPECIAL MAGISTRATE") on this _____ day of _____, 20____.

WITNESSETH:

WHEREAS, the BOARD requests the services of SPECIAL MAGISTRATE pursuant to Chapter 194, Florida Statutes, for the purpose of taking testimony at hearings, and making recommended findings of fact and conclusions of law to the BOARD; and

WHEREAS, the SPECIAL MAGISTRATE desires to provide such services to the BOARD as an independent contractor; and

WHEREAS, the SPECIAL MAGISTRATE confirms he/she meets the qualifications of Section 194.035, Florida Statutes in that he/she is not an elected or appointed official or an employee of Hendry County; and he/she shall not represent a person before the BOARD in any tax year during the time he/she shall serve as SPECIAL MAGISTRATE.

NOW THEREFORE, in consideration of the mutual terms and conditions, promises, covenants and payment hereinafter set forth, the BOARD and SPECIAL MAGISTRATE agree as follows:

SECTION ONE: SERVICES

1.1 SPECIAL MAGISTRATE shall perform professional services to the BOARD as a Special Magistrate pursuant to Chapter 194, Florida Statutes and Florida Administrative Code Sections 12D-9 and 12D-10. SPECIAL MAGISTRATE'S services

shall include, but not be limited to the following:

a. Taking testimony at hearings provided pursuant to Chapter 194, Florida Statutes and Florida Administrative Code Sections 12D-9 and 12D-10.

b. Making recommendations, which include findings of fact and conclusions of law, to the BOARD within twenty (20) calendar days of each hearing date assigned to that SPECIAL MAGISTRATE. Failure of any SPECIAL MAGISTRATE to substantially comply with this requirement shall be considered detrimental to the VAB process, and cause for termination of this Agreement. Notwithstanding the foregoing, SPECIAL MAGISTRATE'S invoicing shall be reduced by One Hundred Fifty Dollars ($150.00) per day (hereinafter referred to as "PENALTY") for each day that SPECIAL MAGISTRATE fails to complete recommendations pursuant to the time requirements set forth in this Section 1.1(b). The PENALTY shall not apply to instances where SPECIAL MAGISTRATE provides the VAB Clerk with a written explanation of good cause for any delay beyond the expiration of the time requirements set forth in this Section 1.1(b), which shall be accompanied by supporting evidence, if necessary. The notice period set forth in Section 3.2 herein shall not apply to the BOARD'S right to assess any PENALTY pursuant to this Section 1.1(b).

c. Comply with the hearing procedures provided pursuant to Chapter 194, Florida Statutes and Florida Administrative Code Sections 12D-9 and 12D-10.

d. Special Magistrates shall complete the required Department of Revenue training pursuant to Section 194.035, Florida statutes. Newly selected Special Magistrates without previous VAB Special Magistrate experience will also observe two (2) hours of hearings and taking of testimony conducted by an experienced VAB Special Magistrate. SPECIAL MAGISTRATE shall be responsible for all costs associated with the required observation and the required training pursuant to Section 194.035, Florida Statutes and Florida Administrative Code Sections 12D-9.

e. Additionally, SPECIAL MAGISTRATE shall:

i. Avoid impropriety and the appearance of impropriety during all Special Magistrate activities,

ii. Promptly review all lists of property owners/petitioners provided by the VAB Clerk, and recuse himself/herself from any hearing in which SPECIAL

MAGISTRATE has a family, social, business or other relationship with a Petitioner, which may pose a conflict of interest, and immediately request the VAB Clerk to assign the case to an alternate Special Magistrate

iii. Promote public confidence in the integrity and impartiality of the VAB process

iv. Limit all discussions to the merits of each petition, and only have such discussions during properly scheduled hearing times in the presence of all parties,

v. Avoid any and all ex parte communications, and report any and all ex parte communications to the VAB Attorney, in writing, immediately,

vi. Perform all Special Magistrate duties impartially and diligently,

vii. Be patient and courteous to the Petitioner, Property Appraiser, and their witnesses, and

viii. Adhere to the rules and statutes regarding admission of evidence

ix. Notify the Clerk to the Board of any scheduling conflicts so that such conflicts may be resolved in a timely manner,

x. Refrain from appearing as a witness or expert witness in any VAB proceeding in Hendry County, Florida and

xi. Refrain from performing any appraisals for which SPECIAL MAGISTRATE has knowledge will be utilized as evidence or testimonial support for any VAB proceeding in Hendry County, Florida.

1.2 SPECIAL MAGISTRATE shall be responsible for complying with all federal, state and local rules, regulations, statutes, laws or ordinances, regarding payment for his/her services under this Agreement, and any reporting requirements thereunder.

1.3 SPECIAL MAGISTRATE agrees that he/she will not display or distribute business cards at any VAB hearing or meeting, or otherwise advertise his/her business at any VAB hearing or meeting, while serving as Special Magistrate for the BOARD.

1.4 During any hours SPECIAL MAGISTRATE provides services to BOARD, SPECIAL MAGISTRATE shall devote his/her full time and effort to the services being performed for the BOARD. SPECIAL MAGISTRATE shall truthfully and accurately maintain all records and make such reports as the BOARD may require. SPECIAL MAGISTRATE may complete work on files in his/her office and transmit the results to the BOARD. SPECIAL MAGISTRATE shall comply with all requirements of Chapter 119, Florida Statutes, Chapters 192 through 197, Florida Statutes and Chapter 286, Florida Statutes.

SECTION TWO: FEES

2.1 The BOARD shall pay the SPECIAL MAGISTRATE the rate of One Hundred Fifty Dollars ($150.00) per hour for his/her services as a VAB Special Magistrate, plus mileage (as set forth in Hendry County travel policy), for travel to and from SPECIAL MAGISTRATE'S business office or residence ("Beginning Point") and assigned hearings held at the Hendry County Courthouse, 25 East Hickpochee Avenue, LaBelle, Florida 33935 or other alternative hearing site, capped at two-hundred fifty (250) miles per round trip, unless SPECIAL MAGISTRATE'S Beginning Point is located in Hendry County. SPECIAL MAGISTRATE shall be paid a minimum of one (1) hour for each day he/she is scheduled to serve as Special Magistrate and is physically present in Hendry County. Minimum payment will not be applicable, if all originally scheduled petitions have been withdrawn or re-scheduled prior to 5:00 p.m. on the previous day.

2.2 The maximum compensation allowable under this Agreement is $5,000.00. Any compensation amount over $5,000.00 must be approved by the Value Adjustment Board Chair, upon recommendation by the Clerk to the Value Adjustment Board, prior to

any such payment being made to SPECIAL MAGISTRATE.

Any time required for research and preparation beyond the hours required to conduct hearings shall not exceed twice the number of hours required for the respective hearing(s) without documentation of the need for such additional hours.

2.3 Expenses such as meals and lodging shall not be paid to SPECIAL MAGISTRATE. Other than mileage permitted pursuant to Section 2.1 herein, travel time will not be paid to SPECIAL MAGISTRATE for travel between his/her office and Hendry County for matters related to this Agreement. Additionally, the cost of ordinary office supplies utilized or consumed pursuant to this Agreement will not be reimbursable.

2.4 This agreement is neither a guarantee that SPECIAL MAGISTRATE will be scheduled to conduct hearings, nor a guarantee that SPECIAL MAGISTRATE will be available to provide services to the BOARD on all potential hearing dates.

SECTION THREE: TERM OF SERVICE

3.1 The term of this Agreement shall begin on the date of this Agreement and shall continue until formally terminated by either SPECIAL MAGISTRATE or BOARD. Although this Agreement shall continue until formally terminated by either SPECIAL MAGISTRATE or BOARD, this Agreement may be supplemented by an addendum at the sole discretion of the BOARD, or replaced by a revised Agreement at the sole discretion of the BOARD, at any time. SPECIAL MAGISTRATE shall notify the Clerk to the BOARD of any scheduling conflicts so that such conflicts may be resolved in a timely manner. The Clerk to the BOARD shall work with SPECIAL MAGISTRATE to coordinate scheduling of hearings.

3.2 This Agreement may be terminated by either party, with or without cause,

by written notice to the other party of the intent to terminate. Such termination shall be effective immediately upon receipt of such written notice of intent to terminate. However, no termination for cause will be effective unless the defaulting party is first given ten (10) calendar days after receipt of notice of intent to terminate in which to cure the cause for termination.

3.3 In the event of termination, SPECIAL MAGISTRATE shall be entitled to compensation for services rendered and reimbursable travel costs incurred through the effective date of termination. All finished or unfinished documents prepared by SPECIAL MAGISTRATE shall become the property of the BOARD and shall be delivered by SPECIAL MAGISTRATE to the Clerk of the BOARD immediately upon the effective date of termination.

SECTION FOUR: METHOD OF BILLING AND PAYMENT

4.1 SPECIAL MAGISTRATE will maintain a detailed record of time for his/her work under this Agreement, to include hearing date, time spent hearing each petition on said date and time spent providing services after each hearing date in order to complete recommendations for each petition on said hearing date. SPECIAL MAGISTRATE shall submit an invoice to the BOARD for each assigned hearing date, in the format specified or accepted by the BOARD, immediately upon completion of recommendations to the BOARD for petitions heard on each hearing date. Invoices will not be paid unless and until all recommendations for the corresponding hearing dates are completed correctly, excluding any remands for the same. All invoices shall be signed and certified by SPECIAL MAGISTRATE as being accurate. In no event shall SPECIAL MAGISTRATE submit any invoice later than thirty (30) calendar days after the corresponding hearing

date.

4.2 SPECIAL MAGISTRATE acknowledges that each invoice must be reviewed and approved by the BOARD or its designee. Should the BOARD or its designee determine that the invoice is not commensurate with services performed, work accomplished, hours allotted pursuant to this Agreement or hours extended, the Clerk to the BOARD will contact SPECIAL MAGISTRATE in order to resolve any issues or concerns. SPECIAL MAGISTRATE shall be entitled to payment of any portion of an invoice not in dispute and/or which is approved pursuant to Section 2.2 herein, if applicable.

4.3 The BOARD shall pay SPECIAL MAGISTRATE'S invoices in accordance with Section 218.70 through 218.80, Florida Statutes, also known as "The Florida Prompt Payment Act".

SECTION FIVE: STANDARDS AND CORRECTIONS

5.1 SPECIAL MAGISTRATE shall perform or furnish to the BOARD his/her professional services in accordance with the generally accepted standards of SPECIAL MAGISTRATE'S profession and in accordance with any laws, statutes, ordinances, codes, policies, rules and regulations governing SPECIAL MAGISTRATE'S services hereunder.

5.2 SPECIAL MAGISTRATE shall, without additional compensation, correct and revise any errors, omissions, or other deficiencies in his/her work product, services, or materials arising from the negligent act, error or omission of SPECIAL MAGISTRATE. The foregoing shall be construed as an independent duty to correct rather than waiver of the BOARD'S rights under any applicable statute of limitations. The review of, approval

of, or payment for any of SPECIAL MAGISTRATE'S work product, services, or materials shall not be construed to operate as a waiver of any of the BOARD'S rights under this Agreement, or cause of action the BOARD may have arising out of the performance of this Agreement.

SECTION SIX: NO ASSIGNMENT

6.1 This Agreement, or any interest herein, shall not be assigned, transferred or otherwise encumbered, under any circumstances by SPECIAL MAGISTRATE without the prior written consent of the BOARD. Further, no portion of this Agreement may be performed by subcontractors or sub-consultants without prior written notice to the BOARD and prior written approval of such action by the BOARD.

SECTION SEVEN: SEVERABILITY AND WAIVER

7.1 In the event any provision of this Agreement shall be held invalid and unenforceable, the remaining provisions shall be valid and binding upon the parties. One or more waivers by either party of any breach of any provision, term, condition or covenant shall not be construed by the other party as a waiver of any subsequent breach.

SECTION EIGHT: GOVERNING AND LAW VENUE

8.1 This Agreement shall be governed and construed in accordance with Florida law. In the event litigation arises involving the parties in connection with this Agreement, venue for such litigation shall be in Hendry County, Florida.

SECTION NINE: INDEPENDENT CONTRACTOR STATUS

9.1 SPECIAL MAGISTRATE is an independent contractor and is not an employee, servant, agent, partner or joint venturer of the BOARD.

SECTION TEN: PUBLIC RECORDS

10.1 IF SPECIAL MAGISTRATE HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE SPECIAL MAGISTRATE'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THE AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (239) 533-2328, InfoVAB@LeeClerk.org and/or LEE COUNTY VALUE ADJUSTMENT BOARD, P. O. BOX 2469, FORT MYERS, FLORIDA 33902-2469.

10.2 SPECIAL MAGISTRATE must comply with all public record laws, including, but not limited to:

a. Keep and maintain public records required by the BOARD to perform the service.
b. Upon request from the BOARD'S custodian of public records, provide the BOARD with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes or as otherwise provided by law.
c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement if SPECIAL MAGISTRATE does not transfer the records to the BOARD.
d. Upon completion of the Agreement, transfer, at no cost, to the BOARD all public records in possession of SPECIAL MAGISTRATE or keep and maintain public records required by the BOARD to perform the contracted services. If SPECIAL MAGISTRATE transfers all public records to the BOARD upon completion of the Agreement, SPECIAL MAGISTRATE shall destroy any duplicate public records

that are exempt or confidential and exempt from public records disclosure requirements. If SPECIAL MAGISTRATE keeps and maintains public records upon completion of the Agreement, SPECIAL MAGISTRATE shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the BOARD, upon request from the BOARD'S custodian of public records, in a format that is compatible with the information technology systems of the BOARD.

10.3 A request to inspect or copy public records relating to BOARD'S contract for services must be made directly to the BOARD. If the BOARD does not possess the requested records, the BOARD shall immediately notify SPECIAL MAGISTRATE of the request, and SPECIAL MAGISTRATE must provide the records to the BOARD or allow the records to be inspected or copied within a reasonable time.

10.4 If SPECIAL MAGISTRATE does not comply with the BOARD'S request for records, the BOARD shall enforce the Agreement provisions in accordance with the Agreement, and in the event that SPECIAL MAGISTRATE fails to provide public records to the BOARD within a reasonable time may be subject to penalties under §119.10, Florida Statutes and further civil action, including any attorney fees associated therewith.

IN WITNESS WHEREOF the BOARD and SPECIAL MAGISTRATE have caused these presents to be executed in their names, the day and year first above written.

2026 VALUE ADJUSTMENT BOARD OF
HENDRY COUNTY, FLORIDA

By:_____
_____, Chair

ATTEST:

_____
Kimberley Barrineau, Clerk

_____
_____, Special Magistrate

_____
Witness:

Name printed:_____

HUMAN TRAFFICKING AFFIDAVIT

In compliance with § 787.06(14), Florida Statutes, this affidavit must be completed by an officer or representative of a nongovernmental entity that is executing, renewing, or extending a contract with the Hendry County Value Adjustment Board (hereinafter referred to as the "Governmental Entity").

The undersigned, on behalf of the entity listed below (hereinafter referred to as the "Nongovernmental Entity"), hereby attests under penalty of perjury as follows:

1. I am over the age of 18 and I have personal knowledge of the matters set forth herein.

2. I am an officer or representative of _____, a non-governmental entity and I am authorized to provide this affidavit on behalf of Nongovernmental Entity.

3. Nongovernmental Entity, and any of its subsidiaries or affiliates, does not use coercion for labor or services, as those terms are defined in § 787.06, Florida Statutes, as may be amended from time to time.

4. If, at any time in the future, Nongovernmental Entity does use coercion for labor or services, Nongovernmental Entity will immediately notify Governmental Entity and no contracts may be executed, renewed, or extended between the parties.

5. I have read the foregoing affidavit and confirm that the facts stated in it are true, and are made for the benefit of, and reliance by, Governmental Entity.

Nongovernmental Entity: _____

Authorized Signature: _____

Printed Name: _____

Title: _____ Date: _____

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of [ ] physical presence or [ ] online notarization, this _____ day of _____ 20____ _____, by _____, as _____ on behalf of the Nongovernmental Entity. They are [ ] personally known to me or [ ] produced _____ _____ as identification.

_____
Notary Public Signature
My commission expires: _____

(Seal)

10. Discuss general information on Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights – Exhibit

HENDRY COUNTY VALUE ADJUSTMENT BOARD
GENERAL INFORMATION
FLORIDA'S PROPERTY TAX SYSTEM
RESPECTIVE ROLES WITHIN THIS SYSTEM,
TAXPAYER OPPORTUNITIES TO PARTICIPATE IN THE SYSTEM,
AND PROPERTY TAXPAYER RIGHTS

The following items include general information on Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights:

1) The following illustrates Florida's Property Tax System, which provides a general idea of the respective roles within Florida's Property Tax System:
    a. **Property Tax Base**
        i. **Property Appraisers** - Florida's Constitution requires property appraisers to establish the property tax base for their county annually. In doing so, property appraisers determine the just, or market, value of each parcel of property as of January 1 of each year. Then, they apply all valid exemptions, classifications and assessment limitations to determine each property's taxable value, or relative tax burden. The property appraiser does not determine the property tax rate or the amount of property taxes levied.
        ii. **Department of Revenue** - The Department reviews the property tax rolls of each county in July and August of every year. These reviews are conducted to ensure the tax base established by the property appraiser is equitable, uniform, and in compliance with Florida law. The Department also reviews and approves each property appraiser's annual budget.
    b. **Property Tax Rates**
        i. **Locally Elected Officials** - Florida has more than 640 local governments that levy a property tax. These include cities, counties, school boards, and special districts. Each year, usually in August and September, locally elected officials in each jurisdiction set a millage, or tax, rate for the upcoming fiscal year, usually beginning on October 1. Millage rates for each jurisdiction are uniform across all property types.
        ii. **Department of Revenue** - The Department ensures that local government millage rates do not exceed state-mandated caps. In addition, the Department confirms that local governments properly and timely send notices and advertise public hearings to adopt millage rates and annual budgets.
    c. **Annual Truth-in-Millage (TRIM) Notice**
        i. **Property Appraisers and Locally Elected Officials** - In August, the property appraiser sends each property owner a Notice of Proposed Property Taxes, or TRIM notice. This notice contains the property's value on January 1, the millage rates proposed by each local government, and an estimate of the amount of property taxes owed based on the proposed millage rates. The date, time, and location of each local government's budget hearing are also provided on the notice. This provides property owners the opportunity to attend the hearings and comment on the millage rates before approval.
        ii. **Department of Revenue** - The Department verifies that the information supplied to property owners is accurate and in compliance with Florida Truth-in-Millage requirements.
    d. **Appeals Process**
        i. **Value Adjustment Boards** - Each county has a five-member value adjustment board, which hears and rules on challenges to a property's assessment, classification, or exemptions. The value adjustment board is independent from the property appraiser and tax collector. Value adjustment boards cannot change the millage, or property tax, rates adopted by local governments.
        ii. **Department of Revenue** - The Department provides annual training to value adjustment boards. The Department also issues mandatory procedures and forms in order to promote fair, impartial, and uniform hearings for all taxpayers.
    e. **Billing and Payment**

i. **Tax Collectors** - Following the adoption of millage rates by local governments, county tax collectors send annual property tax bills, usually in late October or early November. Full payment is due by the following March 31. Discounts of up to four percent are given for early payment.
ii. **Department of Revenue** - The Department provides training and certification to tax collectors and their staff in order to promote uniform and cost-effective tax collection practices. The Department also reviews and approves the annual budgets of most tax collectors.

f. **Collections and Refunds**
i. **Tax Collectors** - If a property tax bill is not paid by the following March 31, the tax collector sells a tax certificate on that property in order to collect the unpaid taxes. A tax deed may be sold if the property owner has not paid all back taxes, interest, and fees within two years. Tax collectors also process and issue refunds for overpayment of property taxes.
ii. **Department of Revenue** - The Department assists those who have questions about the local property tax process. The Department also reviews property tax refunds of $2,500 or more to verify they were issued in accordance with Florida law.

g. **Funding of Public Education and Local Services -** The tax collector distributes property taxes to the local governments and taxing authorities. Roughly, 50 percent of Florida's public education funding and 30 percent of its local government revenues come from property taxes.

2) Florida Taxpayer Rights concerning value adjustment board procedures are enumerated in Florida Administrative Code Section 12D-9.001, and include:

a. The right to be notified of the assessment of each taxable item of property in accordance with the notice provisions set out in Florida Statutes for notices of proposed property taxes;
b. The right to request an informal conference with the property appraiser regarding the correctness of the assessment or to petition for administrative or judicial review of property assessments. An informal conference with the property appraiser is not a prerequisite to filing a petition for administrative review or an action for judicial review;
c. The right to file a petition on a form provided by the county that is substantially the same as the form prescribed by the department or to file a petition on the form provided by the department for this purpose;
d. The right to state on the petition the approximate time anticipated by the taxpayer to present and argue his or her petition before the board;
e. The right to authorize another person to file a board petition on the taxpayer's property assessment;
f. The right to receive from the property appraiser a copy of the current property record card containing information relevant to the computation of the current assessment, with confidential information redacted. This includes the right to receive such property record card when the property appraiser receives the petition from the board clerk, at which time the property appraiser will either send the property record card to the petitioner or notify the petitioner how to obtain it online;
g. The right to be sent prior notice of the date for the hearing of the taxpayer's petition by the value adjustment board ("VAB") and the right to the hearing within a reasonable time of the scheduled hearing;
h. The right to reschedule a hearing a single time for good cause, as described in Chapter 194, F.S. and F.A.C. 12D-9;
i. The right to be notified of the date of certification of the county's tax rolls;
j. The right to represent himself or herself or to be represented by another person who is authorized by the taxpayer to represent the taxpayer before the board;
k. The right, in counties that use special magistrates, to a hearing conducted by a qualified special magistrate appointed and scheduled for hearings in a manner in which the board, board attorney, and board clerk do not consider any assessment reductions recommended by any special magistrate in the current year or in any previous year;

l. The right to have evidence presented and considered at a public hearing or at a time when the petitioner has been given reasonable notice;
m. The right to have witnesses sworn and to cross-examine the witnesses;
n. The right to be issued a timely written decision within 20 calendar days of the last day the board is in session pursuant to Section 194.032, F.S., by the value adjustment board containing findings of fact and conclusions of law and reasons for upholding or overturning the determination of the property appraiser or tax collector;
o. The right to advertised notice of all board actions, including appropriate narrative and column descriptions, in brief and nontechnical language;
p. The right to bring an action in circuit court to appeal a value adjustment board valuation decision or decision to disapprove a classification, exemption, portability assessment difference transfer, or to deny a tax deferral or to impose a tax penalty;
q. The right to have federal tax information, ad valorem tax returns, social security numbers, all financial records produced by the taxpayer and other confidential taxpayer information, kept confidential; and
r. The right to limiting the property appraiser's access to a taxpayer's records to only those instances in which it is determined that such records are necessary to determine either the classification or the value of taxable non-homestead property.
s. The right to appear at a hearing using electronic or other communication equipment upon written request at least 10 calendar days before the date of the hearing, in any county having a population of 75,000 or more, and in any county having a population of less than 75,000 that has not opted out as provided by law, and the right to be notified of this right on the notice of hearing

3) As a property owner:
   a. You have the right to appeal:
      i. The property appraiser's assessment of your property's value
      ii. A denial of your application for an exemption such as homestead, veterans, or senior citizen.
      iii. A denial of your application for property classification such as agricultural or historic.
      iv. A denial of your application for tax deferral.
      v. A determination that a change of ownership under s. 193.155(3), F.S., a change of ownership or control under s. 193.1554(5), F.S. or s. 193.1555(5), F.S., or a qualifying improvement under s. 193.1555(5), F.S. has occurred.
   b. You may do any or all of the following:
      i. File a petition with your local value adjustment board (VAB).
      ii. File a lawsuit in circuit court.
      iii. Ask for an informal conference with your county property appraiser** to discuss your value or application for a property exemption or classification. By having an informal conference, you may be able to settle the issue without going to a hearing or going to court. At this informal conference, you may:
         1. Bring any documentation you have that may support a change in your assessment or eligibility for an exemption or property classification.
         2. Ask the property appraiser to present facts that support his or her assessment of your property or the denial of an application for an exemption or classification.

      **Having an informal conference with the property appraiser does not extend your deadline to file a petition with the value adjustment board.

4) The VAB is charged with the duty of hearing all petitions filed with the VAB; in Hendry County, Special Magistrates are appointed to hold hearings and issue recommendations to the VAB on all petitions not withdrawn or settled.

5) The VAB Clerk handles the administrative functions of the VAB.

6) The VAB Attorney is hired to represent and counsel the VAB with regards to VAB functions and responsibilities.

7) The VAB is comprised of two county commissioners, one school board member, one citizen member appointed by the Board of County Commissioners who owns homestead property in Hendry County, and one citizen member appointed by the school board who owns a business occupying commercial space located within the Hendry County school district.

8) Other than filing a petition, a taxpayer also has the opportunity to participate in the system by:

    a. Appearing at a hearing or witnessing hearings (all are public).
    b. Appearing at VAB meetings (all are public and public comment is permitted during all meetings).
    c. Participating in rule development and training development handled by the Department of Revenue.

This information is provided for general informational purposes only and does not contain all information necessary to fully understand the VAB process. More information may be found online by choosing "VAB FAQ" under the Clerk Tab on the Hendry County Clerk's website: www.hendryclerk.org

11. Adopt all portions of the Florida Statutes and Florida Administrative Code which govern Value Adjustment Boards in Florida, and make available to the public and VAB, to include:

A. F.A.C. Chapters 12D-9, 12D-10, 12D-16

B. F.A.C. Sections 12D-51.001, 12D-51.002 and 12D-51.003

C. Current Government in the Sunshine manual

D. Florida Statute Chapters 119, 192 193, 194, 195, 196, 197, and 286

E. DOR VAB forms – adoption of forms.

- All of the information is available through the Clerk's website and also at this meeting

- **VAB approval is needed**

12. Authorize the Chairman to sign Forms DR-488p; 2026 Preliminary Certifications of the Value Adjustment Board (Real Property and Tangible Personal Property) – Exhibits

A. DR-488p for Real Property

B. DR-488p for Tangible Personal Property

- **VAB approval is needed**

INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488P
N. 12/09

Rule 12D-16.002
Florida Administrative Code

Section 193.122(1), Florida Statutes

Tax Roll Year | 2 | 0 | 2 | 6 |

The Value Adjustment Board of Hendry County has not completed its hearings and certifies on order of the Board of County Commissioners according to sections 197.323 and 193.122(1), F.S., that the

Check one. ☑ Real Property ☐ Tangible Personal Property

assessment roll for our county has been presented by the property appraiser to include all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. We will issue a Certification of the Value Adjustment Board (Form DR-488) under section 193.122(1) and (3), F.S., when the hearings are completed. The property appraiser will make all extensions to show the tax attributable to all taxable property under the law.

Signature, Chair of the Value Adjustment Board

08/12/2026
Date

INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488P
N. 12/09

Rule 12D-16.002
Florida Administrative Code

Section 193.122(1), Florida Statutes

Tax Roll Year | 2 | 0 | 2 | 6 |

The Value Adjustment Board of Hendry County has not completed its hearings and certifies on order of the Board of County Commissioners according to sections 197.323 and 193.122(1), F.S., that the

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On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. We will issue a Certification of the Value Adjustment Board (Form DR-488) under section 193.122(1) and (3), F.S., when the hearings are completed. The property appraiser will make all extensions to show the tax attributable to all taxable property under the law.

_____

_____ 08/12/2026

Signature, Chair of the Value Adjustment Board — Date

13. **Designate VAB Counsel to review and grant or deny late filed petitions for good cause, reschedule 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.**

    - **VAB approval is needed**

14. Department of Revenue Uniform Value Adjustment Board Procedures

A. The website for DOR VAB can be reached through a link on the Clerk's website: www.hendryclerk.org.

B. The Uniform Policies and Procedures Manual for the Value Adjustment Board is available on the following website: https://floridarevenue.com/property/Documents/vabuppmanual.pdf

15. **Discuss, take testimony on, and adopt or ratify with any required revision or amendment any local administrative procedures and forms of the board.**

    - **VAB discussion**
    - **VAB action if necessary**

16. Discuss opting out of providing hearings using electronic or other communication equipment: Resolution – Exhibit

- **VAB approval is needed**

RESOLUTION NO. 2
RESOLUTION OF 2026 HENDRY COUNTY VALUE ADJUSTMENT BOARD

WHEREAS, F.S. Section 194.032(2)(b) requires the Value Adjustment Board (hereinafter referred to as "V.A.B."), to allow a petitioner to appear at a VAB hearing using electronic or other communication equipment if a petitioner submits a written request to appear in such manner at least ten (10) calendar days before the date of the hearing; and,

WHEREAS, F.S. Section 194.032(2)(b)(4) permits counties having a population of less than 75,000 to opt out of providing a hearing using electronic or other communication equipment; and,

WHEREAS, Hendry County has a population of less than 75,000; and,

WHEREAS, F.A.C. Section 12D-9.013(1)(k)(2) requires that any county having a population of less than 75,000 electing to opt out adopt a resolution to opt out of providing hearings using electronic or other communication equipment, as provided by law.

NOW, THEREFORE, BE IT RESOLVED BY THE 2026 HENDRY COUNTY VALUE ADJUSTMENT BOARD THAT:

1. The Hendry County VAB has elected to opt out of providing VAB hearings using electronic or other communication equipment.

2. In accordance with law, the VAB Clerk will promptly notify any petitioner requesting a hearing using electronic or other communication equipment of the election to opt out of providing hearings using electronic or other communication equipment as set forth in this Resolution.

DULY ADOPTED and signed on this 12th day of August, 2026, by the 2026 Hendry County Value Adjustment Board.

ATTEST: KIMBERLEY BARRINEAU,
CLERK OF CIRCUIT COURT
2026 HENDRY COUNTY
VALUE ADJUSTMENT BOARD

2026 HENDRY COUNTY VALUE
ADJUSTMENT BOARD

BY: _____
Deputy Clerk

BY: _____
Chair

APPROVED AS TO FORM

BY: _____
V.A.B. ATTORNEY

17. Clerk's VAB website – VAB Counsel to update, if necessary

- **VAB approval is needed**

Use Website In a Screen-Reader Mode
Skip to Content
↵ENTER
Simplify Text



KIMBERLEY BARRINEAU, CFCC
CLERK OF THE CIRCUIT COURT & COMPTROLLER
HENDRY COUNTY, FL

Value Adjustment Board

Purpose of the Value Adjustment Board (VAB)

The purpose of the value adjustment board (VAB) is to hear appeals regarding property value assessments, denied exemptions or classifications, ad valorem tax deferrals, portability decisions, and change of ownership or control. Taxpayers or their representatives file petitions with the VAB clerk in the county where the property is located. See the taxpayer guide on Petitions to the Value Adjustment Board for more information.

Clerk & the VAB

The Clerk of the County and Circuit Courts is the Clerk to the VAB. The VAB, as a panel, considers and renders a decision on all appeal petitions relating to property assessments, classifications, and exemptions. The VAB has no jurisdiction or control over taxes or tax rates established by taxing authorities.

The VAB's one and only function is to hear evidence as to whether or not properties, petitioned for their consideration, are appraised at their fair market value and determine if an agricultural classification or exemption should be approved. The VAB cannot change an

appraised value for any other reason, such as inability to pay.

Disclaimer

It is the property owner's responsibility to be fully informed of all the Florida laws and regulations of their local county's rules governing the Value Adjustment Board (VAB) process. As laws, rules, and procedures may change from time to time, it is recommended that you thoroughly review all websites, statutes, and rules to verify their current status and for more complete information pertinent to this process.

Submitting a Petition

Beginning with the 2025 VAB Session, the filing fee for petitions is $50.00 per parcel. Please make checks payable to: Hendry County Clerk of Court.

Submission Methods

By Mail

By Fax or Email

Resources & Forms

FLORIDA ADMINISTRATIVE CODES 12D-9, 12D-10, 12D-16

FLORIDA ADMINISTRATIVE CODE 12D-51

FLORIDA DEPARTMENT OF REVENUE (VAB) WEBSITE

FLORIDA GOVERNMENT IN THE SUNSHINE MANUAL

FLORIDA STATUTES CHAPTER 119

FLORIDA STATUTES CHAPTER 192

FLORIDA STATUTES CHAPTER 193

FLORIDA STATUTES CHAPTER 194

FLORIDA STATUTES CHAPTER 195

FLORIDA STATUTES CHAPTER 196

FLORIDA STATUTES CHAPTER 286

HENDRY VAB 2025 NOTICE OF FINAL MEETING

HENDRY VAB 2025 ORGANIZATIONAL MEETING AGENDA PACKET

UNIFORM POLICIES & PROCEDURES MANUAL

Explore This Section

Clerk to the Board
Finance Department
Marriage Licenses
Passports
Property Sales
Tax Deeds
Value Adjustment Board

18. Legislative update – VAB Counsel

2026 PTO Bulletins - VAB Attorney Review and Synopsis

26-01 Value Adjustment Board Petition Filing Fees
Lists certain types of petitions that a VAB may only charge $15 for filing fees

26-02 Truth in Millage (TRIM) - Maximum Millage Rate Calculation
Addresses millage rate calculations

26-03 Exemption for Deployed Servicemembers
Updates the qualifying active-duty military operations listed in the homestead exemption for deployed servicemembers

26-04 Method of Fixing Millage
Clarifies voting threshold for adoption of millage rate for first year ad valorem taxes levied - special districts

26-05 Redevelopment Trust Fund: Special District Exemption
Provide that a certain special district is exempt from having to contribute to the community redevelopment trust fund

26-06 Commissions of Tax Collectors: School Millages
Commissions on the amount of taxes collected from school millages are required to be paid by the BoCC/tax collector may waive

24-07 Homestead Assessments: Previous Homesteads
Removes requirement that prior homestead must be "immediate" prior homestead as of January 1 of any of the 3 immediately preceding years

26-08 Agricultural Lands; Classification and Assessment
Amends the definition of agricultural purpose to include the term "compost,"

26-09 Agricultural Lands Used for Packaging of Fruits and Vegetables
Allows certain fruit and vegetable packinghouses to be classified as Ag/to be assessed using income methodology approach for Ag purposes

26-10 Assessment of Mobile Home Parks
Annual assessment for certain mobile home parks is limited to a three percent increase

26-11 VAB Hearing Purposes: Appeals of Timely Filed Returns
Allows the value adjustment board to hear appeals relating to timely filing of tax returns for TPP

26-12 Property Appraisers and Tax Collectors Final Approved Budgets & Supporting Schedules
Requires each property appraiser/tax collector include all supporting schedules when posting final approved budgets to their official website

26-13 Notice of Exemption Denials After July 1
If add'l info obtained by property appraiser after July 1/notice of disapproval must be served upon applicant on or before mailing of TRIM notice

26-14 Proof of Permanent Residency– Rental of Homestead
Deployed military retains permanent residence/rental of said home does not constitute abandonment

26-15 Disclosure of Estimated Ad Valorem Taxes
Online property listing platforms required to display estimated ad valorem taxes for residential real property visible on their platform, etc.

26-16 Non-Ad Valorem Assessments Levied on Parking Spaces or Campsites in Recreational Vehicle Parks
Restrictions on levying non-ad valorum special assessments on certain RV space/campsite

26-17 Acceptance of Electronic Payments Required by Units of Local Governments and Constitutional Officers
Requires local government units to accept electronic payments/provide online payment options

26-18 Definition of Multifamily Project; Findings of Availability of Affordable Housing; Time to Apply for Exemption
Self Explanatory

26-19 Leasehold Homestead Exemption: Death of a Lessee
98 year+ lease for house/condo with leasehold terminating upon death of lessee does not prohibit the qualification of a homestead exemption

Property Tax Oversight Informational Bulletin

Value Adjustment Board Petition Filing Fees

May 13, 2026
PTO 26-01

This bulletin serves to alert interested parties of further details concerning changes made to value adjustment board petition filing fees by the 2025 Florida Legislature. This bulletin is a continuation of Bulletin PTO BUL 25-01 entitled Increased Filing Fee for Petitions Filed with the Value Adjustment Board, which includes a more thorough and detailed explanation of these law changes and their effective date.

Effective July 1, 2025, section 8 of Chapter 2025-208, Laws of Florida (HB 7031), amended section 194.013, F.S., to increase the maximum filing fee that a value adjustment board may, by resolution, impose to file a petition with the value adjustment board from $15 to $50 per parcel.

Petition Filing Fee Provisions Applicable After the Amendment

By resolution of the value adjustment board, under Section 194.013(1), F.S., a petition must be accompanied by a filing fee to be paid to the board clerk in an amount determined by the board not to exceed $50 for each separate parcel of property, real or personal, covered by the petition and subject to appeal. The resolution may include arrangements for petitioners to pay filing fees by credit card.

Filing fees for certain categories of petitions were not amended by this legislation. The legislation did not affect fees required for late filed applications under the statutes listed below. Other than these statutorily required fees only a single filing fee may be charged to any particular parcel of real property or tangible personal property account, despite the existence of multiple issues or hearings pertaining to such units, parcels, or accounts. Any fee adopted or ratified by the board may not supersede any applicable fee set by statute in:

1. Section 193.155(8)(j), F.S., relating to late filed applications for portability;
2. Section 193.461(3)(a), F.S., relating to denials of late filed applications for the agricultural classification;
3. Section 193.501(8), F.S., relating to late filed applications for assessment of lands with conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes;
4. Section 196.011(9), F.S., relating to late filed applications for exemption; and
5. Section 196.082(3) and (4), F.S., relating to late filed applications for the discount for disabled veterans and surviving spouse carryover under the procedure in section 196.011(9), F.S.

As provided in Section 194.013(1), F.S., the value adjustment board may not require a filing fee with respect to an appeal from the disapproval of a timely filed application for homestead exemption or from the denial of a tax deferral.

Single joint petitions may be filed pursuant to Section 194.011(3)(e), (f), or (g), F.S. Section 194.013(1), F.S., provides a single filing fee is to be charged. Such fee must be calculated as the cost of the time required for the special magistrate to hear the joint petition and may not exceed $5 per unit, parcel, or account. This fee is in addition to any filing fee required by resolution of the value adjustment board under Section 194.013(1), F.S., for the petition.

Section 194.013(2), F.S., provides for the value adjustment board or its designee to waive the filing fee with respect to a petition filed by a taxpayer who demonstrates at the time of the filing by submitting documentation issued by the Department of Children and Families with the petition, that the petitioner is currently an eligible recipient of temporary assistance under Chapter 414, F.S.

Section 194.013(3), F.S., provides "All filing fees imposed under this section shall be paid to the clerk of the value adjustment board at the time of filing. If such fees are not paid at that time, the petition shall be deemed invalid and shall be rejected."

Questions

This bulletin is provided by the Department of Revenue for your general information. Send any questions by email to **VAB@floridarevenue.com**.

Reference

The full text of the implementing law (chapter 2025-208, Laws of Florida), which amends section 194.031, F.S., is available at https://laws.flrules.org/2025/208.

Property Tax Oversight Informational Bulletin

Truth in Millage (TRIM)

Maximum Millage Rate Calculation

June 26, 2026
PTO 26-02

Effective June 24, 2026, Senate Bill 4-F revises the calculation for determining the maximum millage rate that a county, municipality, special district, or municipal service taxing unit may levy.

Section 2 of SB 4-F, amends subsection 200.065(5), Florida Statutes, to remove a calculation of the current year's maximum millage rate based on the prior year's taxes and maximum millage rate and removes the option to levy the adopted rate from the prior year, if higher. The amendment provides that the maximum millage rate that may be levied is the rolled-back rate computed under 200.065(1), F.S. A taxing authority may adopt a millage rate up to 110 percent of the rolled-back rate by a two-thirds vote of the membership of the governing body. A taxing authority may adopt a millage rate exceeding 110 percent of the rolled-back rate by a unanimous vote of the membership of the governing body or three-fourths vote of the membership of a governing body with nine or more members.

Sections 1 and 3 of SB 4-F, update references in sections 200.001 and 200.068, Florida Statutes.

Section 4 of SB 4-F, reenacts sections 218.12, 218.125, and 218.136, Florida Statutes, to offset losses in fiscally constrained counties through state expenditures.

Affected Forms
The following forms will be affected based on the law change. Provisional versions are currently available at https://floridarevenue.com/property/Pages/Forms.aspx and have been updated in the OASYS eTRIM application.

- Form DR-420MM-P, *Maximum Millage Levy Calculation Preliminary Disclosure*
- Form DR-420MM, *Maximum Millage Levy Calculation Final Disclosure*

Rulemaking
Rules 12D-17.002, *Definitions*, 12D-17.004, *Taxing Authority's Certification of Compliance; Notification by Department*, and 12D-16.002, F.A.C., *Index to Forms*, will be addressed through rulemaking to reflect the law change.

Information about the status of the Department's rulemaking is available at **https://floridarevenue.com/rules.**

Questions
This bulletin is provided by the Department of Revenue for your general information. Send any questions by email **DORPTO@floridarevenue.com**.

Reference
The full text of the bill is available at https://www.flsenate.gov/Session/Bill/2026F/4F.

Implementing Date
This law is effective on June 24, 2026, and first applies to the 2026 tax roll.

Property Tax Oversight Informational Bulletin

Exemption for Deployed Servicemembers

July 1, 2026
PTO 26-03

Effective June 29, 2026, Section 18 of HB 7031E (Taxation), first applies to the 2026 tax roll and updates the qualifying active-duty military operations listed in the homestead exemption for deployed servicemembers in section 196.173, Florida Statutes.

The amendment adds the following military operations to the list of qualifying deployments:

- Operation Atlantic Sentry, which began in April 2014 (formerly known as Atlantic Resolve)
- Operation European Assure, Deter and Reinforce, which began in 2014
- Operations in Israel and Gaza Strip's Mediterranean Territorial Seas and Air Spaces, which began in March 2023
- Operations in support of Pacific Deterrence Initiative, which began in 2021
- Operation Southern Spear, which began in 2025
- Operation Sharp Sentry, which began in 2010
- Operations by the Multinational Force and Observers, which began in 1981

The amendment removes the following military operation from the list:

- Operation Resolute Support, which began in January 2015

Section 20 of HB 7031E extends the 2026 exemption application filing deadline under s. 196.173, F.S., until **August 1, 2026**.

The amendment provides that for the 2026 exemption calculation for the operations added by this act, a servicemember may include the days he or she was on a qualifying deployment during 2023, 2024, and 2025.

A property appraiser may, under certain extenuating conditions, grant a late filed exemption application for a qualifying applicant who fails to meet the August 1, 2026, filing deadline. If the property appraiser denies the exemption, the law provides an opportunity for review by the value adjustment board (VAB), and the filing fee is waived.

Additionally, the law provides refund eligibility for taxes paid for the 2024 or 2025 tax year, or both, if the servicemember was on a qualifying deployment for military operations added by this act for a total of more than 365 days during 2023, 2024, and 2025. The amendment provides a formula for the calculation of any refunds.

For 2026 only, applicants may use provisional Form DR-501M26, *Deployed Military Exemption Application for 2026*, to apply for the exemption.

Questions
This bulletin is provided by the Department of Revenue for your general information. Send any questions by email DORPTO@floridarevenue.com.

Implementing Date
The implementing law is effective June 29, 2026, and first applies to the 2026 tax roll.

Property Tax Oversight Informational Bulletin

Method of Fixing Millage

July 01, 2026
PTO 26-04

Effective July 1, 2026, section 23 of House Bill 7031-E, creates subsection 200.065(5)(a)3., F.S. to clarify the voting threshold for adoption of a millage rate for the first year ad valorem taxes are levied for a municipal service taxing unit or for dependent special districts. If a special district dependent to a county or municipality or municipal service taxing unit has not levied any millage rate in the prior year, they must adopt a rate either by a unanimous vote of the membership of the governing body, or by a three-fourths vote of the membership of the governing body if the governing body has nine or more members, or if the rate is approved by a referendum.

Questions
This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

Reference
The full text of the bill is available at https://www.flsenate.gov/Session/Bill/2026E/7031E.

Implementing Date
The implementing law is effective July 1, 2026.

Property Tax Oversight Informational Bulletin

Redevelopment Trust Fund:

Special District Exemption

July 13, 2026
PTO 26-05

Effective July 1, 2026, section 1 of Chapter 2026-239, Laws of Florida (HB 7031) first applies to the 2027 tax roll and creates sub subsection 163.387(2)(c)8, Florida Statutes, to provide that a special district created pursuant to s. 125.901, F.S., is exempt from from having to contribute to the community redevelopment trust fund.

Questions
This bulletin is provided by the Department of Revenue for your general information. Send any questions by email **DORPTO@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2026-239, Laws of Florida), which amends section 163.387(2)(c), F.S., is available at https://laws.flrules.org/2026/239.

Implementing Date
This law is effective on July 1, 2026, and first applies to the 2027 tax roll.

Property Tax Oversight Informational Bulletin

Commissions of Tax Collectors:

School Millages

July 13, 2026
PTO 26-06

Effective July 1, 2026, Section 2 of Chapter 2026-239, Laws of Florida (HB 7031-E), amends section 192.091(2)(c), Florida Statutes. Commissions on the amount of taxes collected from school millages (as defined in s. 200.001(3), F.S.) are required to be paid by the board of county commissioners.

New subparagraph 192.091(2)(c)2., F.S., is created, allowing the tax collector to waive the commission provided in s. 192.091(2)(b), F.S., for voted school millages described in s. 200.001(3)(c) and (e), F.S.

The tax collector must notify the board of county commissioners of any waiver no later than March 1 preceding the fiscal year beginning October 1 of the calendar year in which the waiver takes effect. A waiver remains in effect until rescinded in writing by the tax collector. Any rescindment must be made by the tax collector in writing to the board of county commissioners no later than March 1 of the fiscal year beginning October 1 of the calendar year the rescindment takes effect.

For calendar year 2026 only, the deadline for providing notice of a waiver under sub-subparagraph 192.091(2)(c)2.b., F.S., is September 1, 2026.

Questions
This bulletin is provided by the Department of Revenue for your general information. Send any questions by email **DORPTO@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2026-239, Laws of Florida), which amends section 192.091(2)(c), F.S., is available at https://laws.flrules.org/2026/239.

Implementing Date
This law is effective on July 1, 2026.

Property Tax Oversight Informational Bulletin

Homestead Assessments:

Previous Homesteads

July 13, 2026
PTO 26-07

Effective July 1, 2026, section 3 of Chapter 2026-239, Laws of Florida (HB 7031-E), first applies to the 2027 tax roll and amends section 193.155(8)(a) and (b), Florida Statutes, to remove the requirement that the prior homestead must be the "immediate" prior homestead as of January 1 of any of the 3 immediately preceding years. This amendment aligns the statutory language with Article VII, Section 4 of the Florida Constitution.

Questions
This bulletin is provided by the Department of Revenue for your general information. Send any questions by email **DORPTO@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2026-239, Laws of Florida), which amends section 193.155(8)(a) and (b), F.S., is available at https://laws.flrules.org/2026/239.

Implementing Date
This law is effective on July 1, 2026, and first applies to the 2027 tax roll.

Property Tax Oversight Informational Bulletin

Agricultural Lands; Classification and Assessment

July 13, 2026
PTO 26-08

Effective July 1, 2026, Section 5 of Chapter 2026-239, Laws of Florida (HB 7031-E), first applies to the 2027 tax roll and amends the definition of agricultural purpose in subsection 193.461(5), F.S., to include the term "compost," as defined in section 576.011, F.S., derived entirely from agricultural activity and regulated by the Department of Environmental Protection.

Questions
This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2026-239, Laws of Florida) is available at https://laws.flrules.org/2026/239.

Implementing Date
The implementing law is effective July 1, 2026, and first applies to the 2027 property tax roll.

Property Tax Oversight Informational Bulletin

Agricultural Lands Used for Packaging of Fruits and Vegetables

July 13, 2026
PTO 26-09

Effective July 1, 2026, section 7 of Chapter 2026-239, Laws of Florida (HB 7031-E), first applies to the 2027 tax roll and creates section 193.4616, F.S., to allow certain packinghouses and the land on which they are located to be classified as agricultural and to be assessed using the income methodology approach to assessment of property used for agricultural purposes. The law defines "packinghouse" and requires certain fruit and vegetable packinghouses located on, or contiguous with, land with an agricultural classification to be considered a part of the average yield per acre and not subject to separate assessment. To qualify for assessment under section 193.4616, F.S., the land on which the packinghouse is located and the land from which the agricultural products are harvested must be under common ownership.

If proper application for agricultural assessment is not made, the property shall be assessed under s. 193.011, F.S.

Affected Rules and Forms:
The following rules and forms will be affected based on the law change:

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-482, *Application and Return for Agricultural Classification of Land*

Information about the status of the Department's rulemaking is available at **https://floridarevenue.com/rules.**

Questions
This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2026-239, Laws of Florida) is available at https://laws.flrules.org/2026/239.

Implementing Date
The implementing law is effective July 1, 2026, and first applies to the 2027 property tax roll.

Property Tax Oversight Informational Bulletin

Assessment of Mobile Home Parks

July 13, 2026
PTO 26-10

Effective July 1, 2026, sections 9 of Chapter 2026-239, Laws of Florida (HB 7031-E), first applies to the 2027 tax roll and creates section 193.626, Florida Statutes. Beginning January 1, 2027, the annual assessment for certain mobile home parks is limited to a three percent increase when more than seventy-five percent of the park lots are rented to residents subject to a minimum 12-month lease agreement which requires the mobile home owners to pay a proportionate share of ad valorem taxes on their lot.

The mobile home park owner must apply to the property appraiser by March 1 of each year using a form provided by the Department. The form must include a sworn statement and be accompanied by documentation proving the mobile home park met the requirements of section 193.626, F.S., on January 1.

The Department of Revenue is authorized to adopt emergency rules pursuant to section 120.54(4), F.S., for the purpose of implementing section 193.626, F.S.

Affected Rules and Forms:
The following rules and forms will be affected based on the law change:

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-403V, *The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll Value Data*
- Form DR-489V, *The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll Value Data*
- Form DR-482MH, *Application for Assessment of Mobile Home Parks (New Form)*

Information about the status of the Department's rulemaking is available at **https://floridarevenue.com/rules.**

Questions
This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2026-239, Laws of Florida) is available at https://laws.flrules.org/2026/239.

Implementing Date
The implementing law is effective July 1, 2026, and first applies to the 2027 property tax roll.

Property Tax Oversight Informational Bulletin

VAB Hearing Purposes:

Appeals of Timely Filed Returns

July 13, 2026
PTO 26-11

Effective January 1, 2027, section 11 of Chapter 2026-239, Laws of Florida (HB 7031-E), adds sub subparagraph 194.032(1)(a)6., F.S., to allow the value adjustment board to hear appeals relating to timely filing of tax returns as required in s.194.034(1)(j), F.S.

Affected Rules and Forms:
The following rules and forms will be affected based on the law change:

- Rule 12D-9.005, F.A.C., *Duties of the Board*
- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-486, *Petition to Value Adjustment Board – Request for Hearing*

Information about the status of the Department's rulemaking is available at **https://floridarevenue.com/rules.**

Questions
This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2026-239, Laws of Florida) is available at https://laws.flrules.org/2026/239.

Implementing Date
The implementing law is effective January 1, 2027, and first applies to the 2027 property tax roll.

Property Tax Oversight Informational Bulletin

Property Appraisers and Tax Collectors Final Approved Budgets & Supporting Schedules

July 13, 2026
PTO 26-12

Effective July 1, 2026, section 12 of Chapter 2026-239, Laws of Florida (HB 7031-E), amends section 195.087(6), Florida Statutes, to require that each property appraiser and tax collector include all supporting schedules when posting their final approved budget to their official website.

Questions
This bulletin is provided by the Department of Revenue for your general information. Send any questions by email **DORPTO@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2026-239, Laws of Florida), which amends section 195.087(6), F.S., is available at https://laws.flrules.org/2026/239.

Implementing Date
This law is effective on July 1, 2026.

Property Tax Oversight Informational Bulletin

Notice of Exemption Denials After July 1

July 13, 2026
PTO 26-13

Effective July 1, 2026, Sections 13, 17, and 20 of Chapter 2026-239, Laws of Florida (HB 7031-E), amend sections 196.011, 196.151, and 196.193, F.S. respectively, to provide that if additional information is obtained by the property appraiser after July 1, any notice of disapproval must be served upon the applicant on or before the mailing of the notice of proposed property taxes, as provided in section 200.069, F.S.

Questions
This bulletin is provided by the Department of Revenue for your general information. Send any questions by email **DORPTO@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2026-239, Laws of Florida), which amends sections 196.011, 196.151, and 196.193, F.S., is available at https://laws.flrules.org/2026/239.

Implementing Date
This law is effective on July 1, 2026, and first applies to the 2026 tax roll.

Property Tax Oversight Informational Bulletin

Proof of Permanent Residency– Rental of Homestead

July 13, 2026
PTO 26-14

Section 14 of Chapter 2026-239, Laws of Florida (HB 7031-E), operates retroactively to January 1, 2026, and creates subsection 196.015(2), F.S. The amendments provide that valid military orders transferring a member of the Armed Forces are sufficient to maintain permanent residence for the member and his or her spouse and documentation from the US government that provides terms of appointment or employment including the direction or requirement for a person to reside, be stationed, or be deployed, outside the state is sufficient to maintain the permanent residence for such individual and his or her spouse.

Section 15 of Chapter 2026-239, Laws of Florida (HB 7031-E), operates retroactively to January 1, 2026 and creates paragraph 196.061(2)(b), F.S., to provide that the rental of a homestead does not constitute abandonment when a person who is appointed or employed on a full-time basis by the US government as a diplomatic, intelligence, consular, or foreign service officer and who, as a result, is directed to reside or required to be stationed or deployed outside of Florida.

Questions
This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2026-239, Laws of Florida) is available at https://laws.flrules.org/2026/239.

Implementing Date
The implementing law operates retroactively to January 1, 2026, and first applies to the 2026 property tax roll.

Property Tax Oversight Informational Bulletin

Disclosure of Estimated Ad Valorem Taxes

July 13, 2026
PTO 26-15

Section 39 of Chapter 2026-239, Laws of Florida (HB 7031-E), creates subsection 689.261(3), F.S. Beginning February 1, 2027, online property listing platforms are required to display estimated ad valorem taxes for any residential real property visible on their platform.

Subparagraph 689.261(3)(b)2., F.S. requires the Department to maintain a table of links to each property appraiser's homepage and tax estimators, if available, on its website.

Subparagraph 689.261(3)(d)1., F.S. requires the Department to create a formula that may be used by a listing platform to calculate estimated ad valorem taxes. Each property appraiser shall provide the Department with any information needed to develop the formula. This information includes, at a minimum, the county name, tax district code, school district millage rate, and summary millage rate for all other applicable taxing authorities. Beginning December 15, 2026, and annually thereafter, the Department shall publish on its website the formula and the information collected from each property appraiser.

Subparagraph 689.261(3)(d)2., F.S., requires the Department to annually develop a countywide aggregate average millage rate for each county which may be used by a listing platform as an alternative method of meeting the requirements of subsection 689.261(3), F.S. Each county property appraiser shall provide the Department with any information needed to develop the countywide aggregate average millage rate. Beginning December 15, 2026, and annually thereafter, the Department shall publish on its website the countywide aggregate average millage rate and the information collected from each property appraiser.

The Department of Revenue may adopt rules to implement paragraph 689.261(3)(d), F.S.

Questions
This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2026-239, Laws of Florida) is available at https://laws.flrules.org/2026/239.

Implementing Date
The implementing law is effective July 1, 2026.

Property Tax Oversight Informational Bulletin

Non-Ad Valorem Assessments Levied on Parking Spaces or Campsites in Recreational Vehicle Parks

July 13, 2026
PTO 26-16

Effective April 21, 2026, Chapter 2026-37, Laws of Florida (SB 118), amends sections 125.0168, 166.223, and 189.052, Florida Statutes. The legislation provides that counties, municipalities, and special districts may not levy certain non-ad valorem special assessments on the portion of a recreational vehicle (RV) parking space or campsite that exceeds the maximum square footage of an RV-type unit pursuant to s. 320.01(1)(b), F.S. It also requires these entities to consider an RV park's occupancy rates to ensure fair and reasonable apportionment of assessments among the RV parks receiving the special benefit.

Questions
This bulletin is provided by the Department of Revenue for your general information. Send any questions by email to **DORPTO@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2026-37 Laws of Florida) is available at https://laws.flrules.org/2026/37.

Implementing Date
This law is effective on April 21, 2026, and first applies to the 2026 property tax roll.

Property Tax Oversight Informational Bulletin

Acceptance of Electronic Payments Required by Units of Local Governments and Constitutional Officers

July 13, 2026
PTO 26-17

Effective January 1, 2027, Chapter 2026-169, Laws of Florida (HB 967), requires units of local governments to accept electronic payments and to provide online payment options. The amendments to section 215.322, F.S., provide that municipalities, counties, , special districts, and local constitutional officers, including the clerk of the circuit court, property appraiser, and tax collector must accept credit cards, debit cards, charge cards, and electronic funds transfers for payments, unless another form of payment is specifically required by law, and are authorized to surcharge amounts sufficient to pay the service fees charged by the financial institution, vending service company or credit card company

Units of local government are also required to have a method to accept such payments online.

Affected Form
The following form will be affected based on the law change.

- Form DR-528, *Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments*

Rulemaking
Rule 12D-16.002, F.A.C., *Index to Forms*, will be addressed through rulemaking to reflect the law change.

Information about the status of the Department's rulemaking is available at **https://floridarevenue.com/rules.**

Questions
This bulletin is provided by the Department of Revenue for your general information. Send any questions by email **DORPTO@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2026-169, Laws of Florida), which amends section 215.322, F.S., is available at https://laws.flrules.org/2026/169.

Implementing Date
This law is effective on January 1, 2027.

Property Tax Oversight Informational Bulletin

Definition of Multifamily Project; Findings of Availability of Affordable Housing; Time to Apply for Exemption

July 13, 2026
PTO 26-18

Effective July 1, 2026, and first applying to the 2027 tax roll, Chapter 2026-179, Laws of Florida, (HB 1389), created subparagraph 196.1978(3)(a)2, F.S., to define "multifamily project" as a development authorized under subsection 196.1978(3) that is held under common ownership or control, approved and that is built in compliance with the same site plan approval, development agreement, or order. The term excludes detached single-family homes and parcels separated by more than 200 feet of land.

Subparagraph 196.1978(3)(o)2., F.S., is renumbered as 196.1978(4)(o)2, F.S. and amended to require that a taxing authority which has elected not to exempt property tax levies for certain multifamily projects, must make a finding in its ordinance or resolution based on Shimberg Center for Housing Studies annual housing reports, regarding the availability of affordable housing within the taxing authority's jurisdiction for each of the previous three years.

Subparagraph 196.1978(3)(o)8., F.S., is created to provide that despite any ordinance, resolution, or renewal, the owner of a property in a multifamily project that received a building permit on or after July 1, 2026, for the development of the multifamily project within 4 years before the ordinance or resolution took effect, may apply for and receive the exemption under sub-subparagraph 196.1978(3)(d)1.a. after meeting the requirements of subsection 196.1978(3). The exemption may continue each subsequent and consecutive year if the current or each successive owner(s) apply for and are granted the exemption.

Questions
This bulletin is provided by the Department of Revenue for your general information. Send any questions by email **DORPTO@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2026-179 Laws of Florida) is available at https://laws.flrules.org/2026/179.

Implementing Date
This law is effective on July 1, 2026, and first applies to the 2027 property tax roll.

Property Tax Oversight Informational Bulletin

Leasehold Homestead Exemption: Death of a Lessee

July 13, 2026
PTO 26-19

Effective June 25, 2026, Chapter 2026-162, Laws of Florida (SB 110), applies beginning with the 2026 property tax roll and amends sections 196.041, Florida Statutes. The legislation provides clarification for scenarios where a 98 year + lease on a residential or condominium parcel contains a provision terminating the leasehold interest upon of the death of the lessee, it does not defeat a finding of legal or beneficial or equitable title in order to qualify for the homestead exemption. The amendment is remedial and clarifying in nature..

Questions
This bulletin is provided by the Department of Revenue for your general information. Send any questions by email **DORPTO@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2026-162, Laws of Florida), which amends section 196.041, F.S., is available at https://laws.flrules.org/2026/162.

Implementing Date
This law is effective on June 25, 2026, and first applies to the 2026 property tax roll.

STATE OF FLORIDA

DEPARTMENT OF REVENUE

PROPERTY TAX OVERSIGHT PROGRAM

CHAPTER 12D-9, FLORIDA ADMINISTRATIVE CODE

REQUIREMENTS FOR VALUE ADJUSTMENT BOARDS IN ADMINISTRATIVE REVIEWS; UNIFORM RULES OF PROCEDURE FOR HEARINGS BEFORE VALUE ADJUSTMENT BOARDS

AMENDING RULES 12D-9.001, 12D-9.014, 12D-9.019, 12D-9.020, 12D-9.025, AND 12D-9.026

12D-9.001 Taxpayer Rights in Value Adjustment Board Proceedings.

(1) No change.

(2) These rights include:

(a) through (h) No change.

(i) The right to appear at a hearing using electronic or other communication equipment upon written request at least 10 calendar days before the date of the hearing, in any county having a population of 75,000 or more, and in any county having a population of less than 75,000 that has not opted out as provided by law, and the right to be notified of this right on the notice of hearing;

(i) through (r) Renumbered as (j) through (s) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1)~~, 213.06(1)~~ FS. Law Implemented 192.0105, 193.074, 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 194.301,

195.002, 195.027, 195.084, 196.151, 196.193, 196.194 FS. History–New 3-30-10, Amended 9-19-17,_____.

12D-9.014 Prehearing Checklist.

(1) The board clerk shall not allow the holding of scheduled hearings until the board legal counsel has verified that all requirements in Chapter 194, F.S., and department rules, were met as follows:

(a) through (n) No change.

(o)1. The board has ascertained that the board has ~~provided~~ electronic or other communication equipment, to allow petitioners to appear at hearings, that is adequate and functional for clear communication among participants and for creating hearing records required by law, and that petitioners can submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived; or

2. Alternatively, the county has a population of less than 75,000, and the board adopted a resolution or motion to opt out of providing hearings using electronic or other communication equipment, as provided by law.

(2) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1)~~, 213.06(1)~~ FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035 FS. History–New 3-30-10, Amended 9-19-17,_____.

12D-9.019 Scheduling and Notice of a Hearing.

(1) through (2) No change.

(3)(a) The notice of hearing before the value adjustment board shall be in writing, and shall be delivered by regular or certified U.S. mail or personal delivery, or in the manner requested by

the petitioner on Form DR-486, so that the notice shall be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance. The Form DR-486 series is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. The notice of hearing form shall meet the requirements of this section and shall be subject to approval by the department. The department provides Form DR-481 as a format for the form of such notice. The ~~Form DR-481,~~ Value Adjustment Board – Notice of Hearing, (Form DR-481) is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. This form is for use in noticing in person hearings as well as hearings using electronic or other communication equipment. If a notice is sent under this rule for a hearing using electronic or other communication equipment, it is unnecessary to send a Form DR-481REM under Rule 12D-9.026, F.A.C., with the same hearing information.

(b) The notice shall include these elements:

1. through 10. No change

11. Any information necessary to comply with federal or state disability or accessibility acts; ~~and,~~

12. Information regarding where the petitioner may obtain a copy of the uniform rules of procedure;~~.~~

13. A checkbox that the clerk will check and that when checked signifies, when it is known at the time of sending the notice, that the hearing will be conducted using electronic or other communication equipment and states

"Your hearing will be conducted using electronic or other communication equipment."

"You will be attending the hearing using electronic or other communication equipment."

14. A space in which, if the checkbox is checked, the clerk will identify the specific form of communication technology to be used and include the following:

a. A statement that sets forth all necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details,

OR

b. The statement as follows: “The necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details are attached”,

OR

c. The statement as follows: “The clerk will email you the information needed to attend the hearing using electronic or other communication equipment. The email message may be generated by computer software related to the communication equipment. If you do not receive this information, please contact this office at (_____)”

AND

d. A statement that the petitioner must upload evidence or email evidence to the designated address of the value adjustment board no later than 9:00 a.m. at least two non-holiday workdays before the hearing date;

AND

e. The designated evidence upload email address or upload weblink to the software system;

15. A checkbox which when checked signifies this county has opted out of participating in hearings conducted using electronic or other communication equipment;

16. Information on how to make a written request that the hearing be held using electronic or other communication equipment;

17. Information on requirements for written requests for such hearings;

18. Information on where to send a written request that the hearing be held using electronic or other communication equipment.

19. The notice shall also contain the following statements:

"If this notice indicates that the hearing will be conducted by ~~sets forth a communication mode using~~ video conference, ~~audio visual technology~~, you may request an in person hearing."

"If this notice indicates that the hearing will be conducted by ~~is for a~~ telephone ~~hearing~~, you may request an in person hearing. You may also request to appear by video conference if such technology is available and practicable ~~a hearing using audio visual technology or an in person hearing~~."

(c) If the petitioner requests an in person hearing the clerk shall accommodate the petitioner for the date, time, hearing address, and room. If the notice indicates the hearing will be conducted by ~~is for a~~ telephone ~~hearing~~ and the petitioner requests to appear by video conference, the clerk shall accommodate the request if such technology is available and practicable~~. The clerk shall accommodate a petitioner's request for a hearing using ausio visual technology, if the prearranged default mode is in person or telephone.~~ The board may maintain information about the availability of video conference hearings on its website. Requests for hearing using electronic or other communication equipment must be made as provided in Rule 12D-9.026, F.A.C.

(4) through (8) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1)~~, 213.06(1)~~ FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 195.022 FS. History–New 3-30-10, Amended 9-26-11, 6-14-16, 7-1-16, 3-13-17, 9-19-17, _____.

12D-9.020 Exchange of Evidence.

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner in writing by the property appraiser.

2. At least 15 days before a petition hearing, the property appraiser shall provide to the petitioner a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. The property appraiser's evidence list must contain the current property record card. This provision does not preclude use of rebuttal evidence by the property appraiser. If the property appraiser does not provide the information to the petitioner within the time required, the hearing shall be rescheduled to allow the petitioner additional time to review the property appraiser's evidence. The petitioner may waive rescheduling.

(b)~~2.~~ To calculate the fifteen (15) days, the petitioner and property appraiser shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing, using the calendar day before the hearing as day 1. The last day of the fifteen (15) day period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs ~~shall run~~ until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

~~(b) A petitioner's noncompliance with paragraph (1)(a), does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in Section 194.032(2)(a), F.S.~~

(c) No petitioner may present for consideration, nor may a board or special magistrate accept

for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. If the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Such evidentiary materials shall be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in this section. A petitioner's ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph. ~~A petitioner's noncompliance with paragraph (1)(a), does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under Section 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8), of this rule, and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.~~

~~(2)(a) If the property appraiser receives the petitioner's documentation as described in paragraph (1)(a), and if requested in writing by the petitioner, the property appraiser shall, no later than seven (7) days before the hearing, provide to the petitioner a list of evidence to be~~

~~presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented by the property appraiser at the hearing. The evidence list must contain the current property record card. There is no specific form or format required for the petitioner's written request.~~

~~(b) To calculate the seven (7) days, the property appraiser shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period so computed shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day which is neither a Saturday, Sunday, or legal holiday.~~

~~(3)(a) If the petitioner does not provide the information to the property appraiser described in paragraph (1)(a), the property appraiser need not provide the information to the petitioner as described in subsection (2).~~

~~(b) If the property appraiser does not provide the information to the petitioner within the time required by paragraph (2)(b), the hearing shall be rescheduled to allow the petitioner additional time to review the property appraiser's evidence.~~

(4) through (6) Renumbered as (2) through (4) No change.

~~(7) A property appraiser shall not use at a hearing evidence that was not supplied to the petitioner as required. The remedy for such noncompliance shall be a rescheduling of the hearing to allow the petitioner an opportunity to review the information of the property appraiser.~~

~~(8) No petitioner may present for consideration, nor may a board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. Such evidentiary materials shall~~

~~be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in this section. If provided to the property appraiser less than fifteen (15) days before the hearing, such materials shall be considered timely if the board or special magistrate determines they were provided a reasonable time before the hearing, as described in paragraph 12D-9.025(4)(f), F.A.C. A petitioner's ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner by the property appraiser.~~

(5)~~(9)~~ No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1)~~, 213.06(1)~~ FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035, 195.022 FS. History–New 3-30-10, Amended 6-14-16, 4-10-18, _____.

12D-9.025 Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses.

(1) through (3) No change.

(4)(a) No evidence shall be considered by the board or special magistrate except when presented and admitted during the time scheduled for the petitioner's hearing, or at a time when the petitioner has been given reasonable notice. ~~The petitioner may still present evidence if he or she does not participate in the evidence exchange. However, if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and refuses to provide it to the property appraiser, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special~~

~~magistrate. These requirements are more specifically described in paragraph (f), below.~~

(b) No change.

(c) In a hearing other than a remote hearing under Rule 12D-9.026, F.A.C., in order to be reviewed by the board or special magistrate, copies of any evidence filed with the board clerk shall be brought to the hearing by the party. This requirement shall not apply where:

1. through 2. No change.

(d) through (e) No change.

(f)1. No petitioner shall present for consideration, nor shall the board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. If the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and refuses to provide it to the property appraiser, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate.

2. Such evidentiary materials shall be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in Rule 12D-9.020, F.A.C.~~, and, if provided to the property appraiser less than fifteen (15) days before the hearing, shall be considered timely if the board or special magistrate determines they were provided a reasonable time before the hearing.~~

3. A petitioner’s ability to introduce the evidence requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph.

4. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner by the property appraiser. ~~For purposes of this rule and Rule 12D-9.020, F.A.C., reasonableness shall be assumed if the property appraiser does not object. Otherwise, reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. If a petitioner has acted in good faith and not denied evidence to the property appraiser prior to the hearing, as provided by Section 194.034(1)(h), F.S., but wishes to submit evidence at the hearing which is of a nature that would require investigation or verification by the property appraiser, then the special magistrate may allow the hearing to be recessed and, if necessary, rescheduled so that the property appraiser may review such evidence.~~

5.~~2.~~ No change.

(g) No change.

(5) No change.

(6)(a) By agreement of the parties entered in the record, the board or special magistrate may leave the record open and postpone completion of the hearing to a date certain to allow a party to collect and provide additional relevant and credible evidence. Such postponements shall be limited to instances where, after completing original presentations of evidence, the parties agree to the collection and submittal of additional, specific factual evidence for consideration by the board or special magistrate. In lieu of completing the hearing, upon agreement of the parties the board or special magistrate is authorized to consider such evidence without further hearing.

(b) No change.

(c) In a petition to decrease the just value, the board or special magistrate may not revise the value above the property appraiser's presented value. In a petition to decrease the just value, the

following limitations shall apply if the property appraiser seeks to present additional evidence that was unexpectedly discovered and that would increase the assessment.

1. through 6. No change.

(d) In a petition to increase the just value, the property appraiser may provide an increased just value to the petitioner before the hearing or at the hearing. In such case, if the petitioner agrees with the property appraiser's increased just value, the petitioner may settle or withdraw the petition. If the petitioner does not agree with the property appraiser's increased just value, the hearing shall not be canceled on that ground. This provision applies only in petitions to increase the just value. In a petition to increase the just value, the board or special magistrate may not revise the value below the property appraiser's presented value.

(7) through (10) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.092, 194.011, 194.032, 194.034, 194.035 FS. History–New 3-30-10, Amended 6-14-16, 9-19-17, 8-17-21, 11-26-23, _____.

12D-9.026 Procedures for Requesting and Conducting a Hearing by Electronic Media.

(1) This rule sets forth criteria for hearings in addition to those found in Rules 12D-9.024 and 12D-9.025, F.A.C. Hearings conducted by electronic media shall occur ~~only~~ under the conditions set forth in this rule section. The board must reasonably accommodate parties that have hardship or lack necessary equipment or ability to access equipment.

~~(a) The board must approve and have available the necessary equipment and procedures.~~

~~(b) The special magistrate, if one is used, must agree in each case to the electronic hearing.~~

~~(c) The board must reasonably accommodate parties that have hardship or lack necessary equipment or ability to access equipment. The board must provide a physical location at which a~~

~~party may appear, if requested.~~

(2) A petitioner may request to appear at a hearing using electronic or other communication equipment by submitting a written request at least 10 calendar days before the date of the hearing. ~~For any hearing conducted by electronic media, the board shall ensure that all equipment is adequate and functional for allowing clear communication among the participants and for creating the hearing records required by law. The board procedures shall specify the time period within which a party must request to appear at a hearing by electronic media.~~

(a) Unless the request is made on the petition by checking the appropriate box, the ~~The~~ written request must:

1. Contain the petition number and parcel number.

2. Contain petitioner's name.

3. Be sent to the value adjustment board email address listed on Form DR-481 that notices this hearing.

4. Contain an email address for response and follow up by the clerk.

(b) To calculate the ten (10) days, the petitioner must use calendar days and not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the ten (10) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(c) The clerk must ensure that all parties are notified of such written request.

(d) If a request is received in any county in which the board has opted out of providing hearings using electronic communication equipment, the clerk shall promptly notify any petitioner requesting a hearing using electronic or other communication equipment of such opt

out, in accordance with Section 194.032(2)(b)4., F.S.

(3) A hearing must be noticed by the clerk sending a Value Adjustment Board - Notice of Remote Hearing (form DR-481REM, incorporated by reference in Rule 12D-16.002, F.A.C.), unless the hearing was noticed using Form DR-481 as described in Rule 12D-9.019(3)(b)13. through 14. If the clerk has sent a Form DR-481 providing for the hearing to be conducted using electronic or other communication equipment, it is not necessary to send a Form DR-481REM. However, Form DR-481REM must not be used in lieu of Form DR-481. ~~Consistent with board equipment and procedures:~~

(a) The notice must read: ~~Any party may request to appear at a hearing before a board or special magistrate, using telephonic or other electronic media. If the board or special magistrate allows a party to appear by telephone, all members of the board in the hearing or the special magistrate must be physically present in the hearing room. Unless required by other provisions of state or federal law, the board clerk need not comply with such a request if such telephonic or electronic media are not reasonably available.~~

"Your hearing will be conducted using electronic or other communication equipment."

"You will be attending the hearing using electronic or other communication equipment."

(b) The notice must: ~~The parties must also all agree on the methods for swearing witnesses, presenting evidence, and placing testimony on the record. Such methods must comply with the provisions of this rule chapter. The agreement of the parties must include which parties must appear by telephonic or other electronic media, and which parties will be present in the hearing room.~~

1. Contain the petition number;

2. Contain the petitioner's name;

3. Contain the hearing date and time;

4. Identify the specific form of communication technology to be used and include the following:

a. A statement that sets forth all necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details,

OR

b. The statement as follows: “The necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details are attached”,

OR

c. The statement as follows: “The clerk will email you the information needed to attend the hearing using electronic or other communication equipment. The email message may be generated by computer software related to the communication equipment. If you do not receive this information, please contact this office at (_____)”

AND

d. A statement that the petitioner must upload evidence or email evidence to the designated address of the value adjustment board no later than 9:00 a.m. at least two non-holiday workdays before the hearing date;

AND

e. The designated evidence upload email address or upload weblink to the software system;

5. Contain the clerk’s telephone number;

6. Contain the clerk’s email;

7. Contain the clerk’s or deputy’s name and signature;

8. Any information necessary to comply with federal or state disability or accessibility acts.

(4) ~~The board must have available the necessary equipment and procedures for using the equipment in hearings.~~

(a) ~~"Electronic of other communication equipment: means:~~

~~1. Technology in compliance with applicable law which enables real time, two-way communication using electronic means in which participants are able to see, hear, and communicate with one another; or~~

~~2. telephone; or~~

~~3. a combination thereof.~~

~~(b)~~ The board must maintain ~~provide~~ electronic or other communication equipment and procedures to conduct hearings and allow petitioners to appear using the petitioner's selected hearing format ~~electronic or other communication equipment at hearings that is.~~ The equipment must be adequate and functional to ensure ~~for~~ clear communication among all participants and create the ~~for creating~~ hearing records required by law. The board must also ensure ~~and~~ that petitioners are able to ~~can~~ submit and transmit evidence ~~to the board~~ in a format that can be received, processed, viewed, printed, and archived.

(b)~~(c)~~ Petitioners requesting a telephone or video conference hearing ~~remote hearings must ensure~~ are responsible for ensuring they have the necessary connectivity and equipment to appear and participate remotely.

(5)(a) Hearing procedures must include applicable procedures in Rules 12D-9.024 and12D-9.025, F.A.C.

(b) If the board or special magistrate allows a party to appear using electronic or other communication equipment, all members of the board in the hearing or the special magistrate must be physically present in the hearing room.

(6)(a) Evidence, including rebuttal evidence must be uploaded or emailed to the designated address of the value adjustment board, and received no later than 9:00 a.m. at least two non-holiday workdays before the hearing date. If a hearing is on Monday, then evidence must be uploaded by 9:00 a.m. on the previous Thursday.

(b) The petitioner must submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived. The documents must be in portable document format (".pdf").

(c) The documents must have a cover page which includes:

1. Petition number;

2. Parcel or folio number(s);

3. Petitioner name;

4. Which party is submitting the documents;

5. Telephone number; and

6. Witnesses' names and telephone numbers if they are not at petitioner's telephone number.

(d) Pages of the documents must be sequentially numbered if the clerk does not utilize any software in operating the value adjustment board and/or if the clerk's software does not number pages automatically.

(e) The process of uploading the documents into the value adjustment board's computer system, or emailing the documents to the designated address of the value adjustment board, described in this subsection is a separate process from the evidence exchange between a petitioner and the property appraiser described in Rule 12D-9.020, F.A.C. The evidence exchange process happens outside of the purview of the value adjustment board. Petitioners must participate in both of these processes, separately.

(7) Witnesses must be available.

(a) The petitioner is responsible for ensuring all witnesses called by the petitioner are available, have the necessary electronic or other communication equipment, and have copies of documents necessary to their testimony.

(b) Witness information for witnesses that will not be at the petitioner's location must be included on the cover page to the documents as specified in paragraph (6)(c).

(8)(a)~~(4)~~ The board must provide a physical location at which a party may appear, if requested. Such hearings must be open to the public ~~either~~ by providing the ability for interested members of the public to choose either to join the hearing using electronic or other communication equipment to the extent practicable ~~electronically~~ or to monitor the hearing at the location of the board or special magistrate. If the board or special magistrate allows a party to appear using electronic or other communication equipment, all members of the board in the hearing or the special magistrate must be physically present in the hearing room.

(b) To be open to the public using electronic or other communication equipment, proper notice must be given and interactive access by members of the public provided to the extent practicable.

1. A list of hearings must be posted on the board's website, or the clerk must provide hearing information upon request.

2. For hearings using video conference ~~audio visual~~ technology, the login information, links and passwords must be posted on the board's website to allow public access via the Internet or the clerk must provide this hearing information on request.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1)~~, 213.06(1)~~ FS. Law Implemented 194.011, 194.032, 194.034, 195.035, 195.022, 195.084 FS. History–New 3-30-10, Amended _____.

Draft language to be filed for rule development

12D-9.015 Petition; Form and Filing Fee.

(1)(a) For the purpose of requesting a hearing before the value adjustment board, the department prescribes Form DR-486. The Form DR-486 series is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. For the purpose of providing a petitioner an additional opportunity to request a hearing using electronic or other communication equipment before the value adjustment board, the department prescribes Form DR-486RMT. The Form DR-486RMT is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. Form DR-486RMT shall be an attachment to forms in the Form DR-486 series in those counties that have not opted out of providing a hearing using electronic or other communication equipment. In counties that have opted out of providing a hearing using electronic or other communication equipment, the Form DR 486REM will not be included as part of the petition form.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.155, 194.011, 194.013, 194.032, 194.034, 194.036, 195.022, 196.151, 197.2425 FS. History–New 3-30-10, Amended 11-1-12, 6-14-16, 3-13-17, 9-19-17, 6-13-22, Technical Change 9-15-25, Amended_____.

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VALUE ADJUSTMENT BOARD
NOTICE OF HEARING
Section 194.032, Florida Statutes

County	Petition #	Petition type
Petitioner name		VAB contact
Address		Address
Parcel number, account number, or legal address		Phone
		Email

☐ A hearing has been scheduled for

- ☐ your petition
- ☐ the continuation of your hearing after remand
- ☐ other _____

YOUR HEARING INFORMATION

Hearing date		Hearing address and room
Time (if block of time, beginning and end times)		
Time reserved		

Bring _____ copies of your evidence if you are attending your hearing in person, in addition to what you have provided to the property appraiser. Evidence becomes part of the record and will not be returned.

Please arrive 15 minutes before the scheduled hearing time or start of block of time with any witnesses. If you or your witnesses are unable to attend, or you need help finding the hearing room, contact the VAB clerk as soon as possible.

You have the right to reschedule your hearing one time for good cause as defined in section 194.032(2)(a), F.S. As defined in that section, "good cause" means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing.

YOU MUST EXCHANGE EVIDENCE WITH THE PROPERTY APPRAISER AT LEAST 15 DAYS BEFORE THE HEARING. ~~You have the right to exchange evidence with the property appraiser. To initiate the exchange, you~~ You must submit your evidence directly to the property appraiser. ~~at least 15 days before the hearing and make a written request for the property appraiser's evidence. If you want to participate in the evidence exchange, your~~ Your evidence is due by _____ at _____. At the hearing, you have the right to have witnesses sworn.

_____ _____
Signature, deputy clerk Date

For a list of potential magistrates	Phone	Web
For a copy of the value adjustment board uniform rules of procedure	Phone	Web

See page 2 for hearings using electronic or other communication equipment.

If you ~~are disabled and~~ need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. ~~If you are hearing or voice impaired, call _____~~. Pursuant to the Americans with Disabilities Act, any person requiring special accommodations is asked to advise the value adjustment board by contacting: _____. If you are hearing or speech impaired, please contact the board using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

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County Opt Out Status

☐ A checkmark in this box signifies this county has opted out of participating in hearings conducted using electronic or other communication equipment.

Hearings Using Electronic or Other Communication Equipment

☐ A checkmark in this box signifies your hearing will be conducted using electronic or other communication equipment. You will be attending the hearing using electronic or other communication equipment.

Remote Hearing information for the Petitioner:

Instructions to Petitioner

[The clerk will identify the specific form of communication technology to be used and include one of the following:

a. A statement that sets forth all necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details,

OR

b. The statement as follows: "The necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details are attached",

OR

c. The statement as follows: "The clerk will email you the information needed to attend the hearing using electronic or other communication equipment. The email message may be generated by computer software related to the communication equipment. If you do not receive this information, please contact this office at (xxx) xxx-xxxx".]

Instructions for Petitioner to Submit Evidence to the VAB:

If your hearing will be held using electronic or other communication equipment upload evidence no later than 9:00 am at least two non-holiday workdays before the hearing date.

Designated email address or weblink to upload evidence:	_____

Other Options for Hearings

- If this notice indicates that the hearing will be conducted by video conference, ~~sets forth a communication mode using audio visual technology~~ you may request an in person hearing.
- If this notice indicates that the hearing will be conducted by ~~is for a~~ telephone, ~~hearing~~ you may request an in person hearing. You may also request to appear by video conference if such technology is available and practicable ~~a hearing using audio visual technology or an in person hearing~~.

Requests for Hearings Conducted Using Electronic or Other Communication Equipment

Rule 12D-9.026(2)(a), Florida Administrative Code provides:

The written request must:

1. Contain the petition number and parcel number.
2. Contain petitioner's name.
3. Be sent to the value adjustment board email address listed on Form DR-481 that notices this hearing.
4. Contain an email address for response and follow up by the clerk.

Where to Send Request for Remote Hearing

If this is a participating county, send your request to this email address: _____

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Hearings Using Electronic or Other Communication Equipment

Rule 12D-9.001(2)(i), Florida Administrative Code provides "You have the right to appear at the hearing using electronic or other communication equipment upon written request at least 10 calendar days before the date of the hearing, in any county having a population of 75,000 or more, and in any county having a population of less than 75,000 that has not opted out as provided by law…"

To calculate the ten (10) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the ten (10) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

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FLORIDA

Attachment Page to Form DR-486 Series

Request for Hearing Using Electronic or Other Communication Equipment

DR-486RMT
N. 07/26
Provisional

You have a right to a hearing conducted using electronic or other communication equipment instead of an in person hearing.

You may request a hearing conducted using electronic or other communication equipment by checking this box:

☐ Yes, I request a hearing conducted using electronic or other communication equipment

☐ I am not requesting a hearing conducted using electronic or other communication equipment at this time. I understand I may submit a written request later, provided the request is received at least 10 days before the scheduled hearing.

If you are requesting a hearing conducted using electronic or other communication equipment, you will be sent a notice of hearing and information on how to connect telephonically or log on to the hearing electronically together with information on how to upload your evidence to the value adjustment board (VAB). You are responsible for having adequate equipment from which to participate electronically.

You do not have to make this election at this time. Requests for hearings conducted using electronic or other communication equipment are timely if made at least 10 days before your scheduled hearing.

If you make such a request, you are still responsible for exchanging your evidence with the property appraiser at least 15 days before the hearing and you are responsible for uploading your evidence to the VAB by 9:00 AM at least two non-holiday work days before the hearing. Petitioners are encouraged to upload their evidence to the VAB as early as possible.

Written Requests for Hearings Conducted Using Electronic or Other Communication Equipment

Unless the request is made on the petition by checking the appropriate box, the written request must:

1. Contain the petition number and parcel number.
2. Contain the petitioner's name.
3. Send the request to the value adjustment board email address listed on Form DR-481 that notices this hearing.
4. Contain an email address for response and follow up by the clerk.

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PETITION TO THE VALUE ADJUSTMENT BOARD
REQUEST FOR HEARING

Section 194.011, Florida Statutes

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	County	Tax year 20__	Date received

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name	Representative
Mailing address for notices	Parcel ID and physical address or TPP account #
Phone	Email

The standard way to receive information is by US mail. If possible, I prefer to receive information by ☐ email ☐ fax.

☐ I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

☐ I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)

Type of Property
☐ Res. 1-4 units ☐ Industrial and miscellaneous ☐ High-water recharge ☐ Historic, commercial or nonprofit
☐ Commercial ☐ Res. 5+ units ☐ Agricultural or classified use ☐ Vacant lots and acreage ☐ Business machinery, equipment

PART 2. Reason for Petition Check one. If more than one, file a separate petition.

☐ Real property value (check one): ☐ decrease ☐ increase
☐ Denial of classification
☐ Parent/grandparent reduction
☐ Property was not substantially complete on January 1
☐ Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))
☐ Refund of taxes for catastrophic event
☐ Denial of exemption Select or enter type:
Choose an item._____
☐ Denial for late filing of exemption or classification (Include a date-stamped copy of application.)
☐ Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)

☐ Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)

☐ Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple units, parcels, or accounts, provide the time needed for the entire group.

☐ My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.

IMPORTANT PROCEDURES FOR EVIDENCE EXCHANGE are effective September 1, 2025. See page 3 part 2 below, Petition Information and Hearing. You have the right to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

DRAFT

PART 3. Taxpayer Signature

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form.
Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

☐ I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.
Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

Signature, taxpayer	Print name	Date

PART 4. Employee, Attorney, or Licensed Professional Signature

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

☐ An employee of _____ (taxpayer or an affiliated entity).

☐ A Florida Bar licensed attorney (Florida Bar number _____).

☐ A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number _____).

☐ A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number _____).

☐ A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number _____).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative	Print name	Date

PART 5. Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

☐ I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)

☐ Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR ☐ the taxpayer's authorized signature is in part 3 of this form.

☐ I am an uncompensated representative filing this petition AND (check one)

☐ the taxpayer's authorization is attached OR ☐ the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative	Print name	Date

DRAFT

Informal Conference with Property Appraiser

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the assessment. To request a conference, contact your county property appraiser.

PART 1. Taxpayer Information

If you will not attend the hearing but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

PART 2. Petition Information and Hearing

Provide the time you think you will need on page 1. The VAB is not bound by the requested time.

The petitioner has the right to receive a copy of the current property record card from the property appraiser as described in s. 194.032(2)(a), F.S.

At the hearing, you have the right to have witnesses sworn.

Exchange of Evidence REQUIREMENTS EFFECTIVE September 1, 2025

Legislation **effective September 1, 2025** makes it mandatory for the property appraiser to provide the property appraiser's evidence to the petitioner at least 15 days before the hearing. Florida Statutes now require both the petitioner and the property appraiser to provide their evidence to each other, without any preconditions.

Petitioners MUST submit, to the property appraiser, the petitioner's list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. This includes documents to be used as evidence that the property appraiser specifically requested in writing from the petitioner. Due to the new statutory provisions effective September 1, 2025, any inconsistent provisions in Rules 12D-9.020 and 12D-9.025, Florida Administrative Code, will NOT be effective on September 1, 2025, and thereafter.

To calculate the fifteen (15) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the fifteen (15) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

ADDITIONAL INFORMATION

Required Partial Payment of Taxes (Section 194.014, F.S.)

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

Value Appeals:

For petitions on the value of property and portability, the payment must include:

* All of the non-ad valorem assessments, and
* A partial payment of at least 75 percent of the ad valorem taxes,
* Less applicable discounts under s. 197.162, F.S.

Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.

Hearings Using Electronic or Other Communication Equipment. If this is a county that participates in offering hearings using electronic or other communication equipment, please see information in the **Attachment Page** to this form, **DR-486RMT**.

FLORIDA

VALUE ADJUSTMENT BOARD
NOTICE OF REMOTE HEARING
Section 194.032, Florida Statutes

DR-481REM
N. 01/26
Rule 12D-16.002
F.A.C.
Eff. _____

County	Petition #	VAB Contact
VAB Clerk Phone:	VAB Clerk Email:	

Your hearing will be conducted using electronic or other communication equipment.
You will be attending the hearing using electronic or other communication equipment.

Remote Hearing Information for the Petitioner:

Petitioner name	Petition number
Hearing date and time	_____
Instructions to Petitioner	[The clerk will identify the specific form of communication technology to be used and include one of the following: a. A statement that sets forth all necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details, OR b. The statement as follows: "The necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details are attached", OR c. The statement as follows: "The clerk will email you the information needed to attend the hearing using electronic or other communication equipment. The email message may be generated by computer software related to the communication equipment. If you do not receive this information, please contact this office at (_____)".]

Instructions for Petitioner to Submit Evidence to the VAB: Upload evidence no later than 9:00 am at least two non-holiday workdays before the hearing date.

Designated email address or weblink to upload evidence:	_____
Clerk or Deputy name	_____
_____ Signature, clerk or deputy clerk	_____ Date

If you need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. Pursuant to the Americans with Disabilities Act, any person requiring special accommodations is asked to advise the value adjustment board by contacting: _____. If you are hearing or speech impaired, please contact the board using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

DRAFT

DR-486PORT
R. 01/26 ~~04/18~~
Rule 12D-16.002
F.A.C.
Effective 05/26
~~Eff. 04/18~~

PETITION TO THE VALUE ADJUSTMENT BOARD
TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE
REQUEST FOR HEARING

This petition does not authorize the consideration or adjustment of the just, assessed, or taxable value of the previous homestead.

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

COMPLETED BY THE CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition #	County	Tax year 20__	Date received

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name	Representative
Mailing address for notices	Email
	Phone

The standard way to receive information is by US mail. If possible, I prefer to receive information by ☐ email ☐ fax.

☐ I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

☐ I will not attend the hearing but would like my evidence considered. In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.

	PREVIOUS HOMESTEAD	NEW HOMESTEAD
Parcel ID		
Physical address		
County		

PART 2. Reason for Petition

Check all that apply.

☐ I was denied the transfer of the assessment difference from my previous homestead to my new homestead.

☐ I disagree with the assessment difference calculated by the property appraiser for transfer to my new homestead. I believe the amount that should be transferred is: $ _____

☐ I filed late with the property appraiser for the transfer of my homestead assessment difference. Late-filed homestead assessment difference petitions must include a copy of the application filed with, and date-stamped by, the property appraiser.

☐ My previous homestead is in a different county. I am appealing action of the property appraiser in that county.

☐ Enter the time (in minutes) you will need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time.

☐ There are specific dates my witnesses or I will not be available to attend. I have attached a list of dates.

IMPORTANT PROCEDURES FOR EVIDENCE EXCHANGE are effective September 1, 2025. See page 3 part 2 below, Petition Information and Hearing. ~~You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.~~

You have the right~~, regardless of whether you initiate the evidence exchange,~~ to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

DRAFT

PART 3. Taxpayer Signature

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form.

Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

☐ I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.

Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

Signature, taxpayer	Print name	Date

PART 4. Employee, Attorney, or Licensed Professional Signature

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

☐ An employee of _____ (taxpayer or an affiliated entity).

☐ A Florida Bar licensed attorney (Florida Bar number _____).

☐ A Florida real estate appraiser licensed under chapter 475, Florida Statutes (license number _____).

☐ A Florida real estate broker licensed under chapter 475, Florida Statutes (license number _____).

☐ A Florida certified public accountant licensed under chapter 473, Florida Statutes (license number _____).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative	Print name	Date

PART 5. Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

☐ I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)

☐ Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR ☐ the taxpayer's authorized signature is in part 3 of this form.

☐ I am an uncompensated representative filing this petition AND (check one)

☐ the taxpayer's authorization is attached OR ☐ the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative	Print name	Date

DRAFT

Informal Conference with Property Appraiser

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the assessment. To request a conference, contact your county property appraiser.

PART 1. Taxpayer Information

If you will not attend the hearing but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

PART 2. Petition Information and Hearing

Provide the time you think you will need on page 1. The VAB is not bound by the requested time.

The petitioner has the right to receive a copy of the current property record card from the property appraiser as described in s. 194.032(2)(a), F.S.

At the hearing, you have the right to have witnesses sworn.

Exchange of Evidence REQUIREMENTS EFFECTIVE September 1, 2025

Legislation **effective September 1, 2025** makes it mandatory for the property appraiser to provide the property appraiser's evidence to the petitioner at least 15 days before the hearing. Florida Statutes now require both the petitioner and the property appraiser to provide their evidence to each other, without any preconditions.

Petitioners MUST submit, to the property appraiser, the petitioner's list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. This includes documents to be used as evidence that the property appraiser specifically requested in writing from the petitioner. Due to the new statutory provisions effective September 1, 2025, any inconsistent provisions in Rules 12D-9.020 and 12D-9.025, Florida Administrative Code, will NOT be effective on September 1, 2025, and thereafter.

To calculate the fifteen (15) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the fifteen (15) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

~~**Exchange of Evidence** Rule 12D-9.020(1)(a)-(c), F.A.C.:~~

~~(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing.~~

~~2. To calculate the fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.~~

~~(b) A petitioner's noncompliance with paragraph (1)(a) does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in s. 194.032(2)(a), F.S.~~

~~(c) A petitioner's noncompliance with paragraph (1)(a) does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under s. 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.~~

~~**If you provide this** evidence and make a written request for the property appraiser's evidence, the property appraiser must give you his or her evidence at least seven days before the hearing.~~

~~**At the hearing**, you have the right to have witnesses sworn.~~

ADDITIONAL INFORMATION

Required Partial Payment of Taxes (Section 194.014, F.S.)

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following

the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

Value Appeals:

For petitions on the value of property and portability, the payment must include:

* All of the non-ad valorem assessments, and
* A partial payment of at least 75 percent of the ad valorem taxes,
* Less applicable discounts under s. 197.162, F.S.

Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.

FLORIDA DEPARTMENT OF REVENUE

DEPLOYED MILITARY EXEMPTION APPLICATION FOR 2026

Section 20 of House Bill 7031E
Section 196.173, Florida Statute

Due to the county property appraiser by **August 1, 2026.**

Florida Law provides an additional ad valorem exemption on the homestead of servicemembers who were deployed outside the continental United States, Alaska, or Hawaii in support of main or subordinate military operations designated by the Florida Legislature.

If more than one owner of the homestead was deployed, each deployed servicemember should complete a separate application.

COMPLETED BY APPLICANT			
Servicemember's name		Spouse's name	
*Social security #		*Spouse's social security #	
Parcel ID, if known		County	
Phone			
Homestead address		Mailing address, if different	

*Disclosure of your social security number is mandatory. It is required by s. 196.011(1)(b), F.S. The social security number will be used to verify taxpayer identity and exemption information submitted to the property appraiser.

For the 2026 exemption calculation, servicemembers may include the days he or she was on a qualifying deployment during 2023, 2024, and 2025.

Military operations added by Section 20 of House Bill 7031E. If you were deployed in military operations listed below, enter the dates deployed for those years and the designated operation served:

- Operation Atlantic Sentry, which began in April 2014 [Formerly named Atlantic Resolve].
- Operation European Assure, Deter and Reinforce, formerly known as European Reassurance Initiative/European Deterrence Initiative, which began in 2014.
- Operations in Israel and Gaza Strip's Mediterranean Territorial Seas and Air Spaces, which began in March 2023.
- Operations in support of Pacific Deterrence Initiative, which began in 2021.
- Operation Southern Spear, which began in 2025.
- Operation Sharp Sentry, which began in 2010.
- Operations by the Multinational Force and Observers, which began in 1981.

For an exemption in 2026, list the dates you were deployed for the calendar year **2025**:

From _____/ _____/ 2025 to _____/ _____/ 2025, for a total of _____ days.

Name of designated operation you were deployed to in 2025: _____

For an exemption in 2026, list the dates you were deployed for the calendar year **2024**:

From _____/ _____/ 2024 to _____/ _____/ 2024, for a total of _____ days

Name of operation served in 2024: _____

For an exemption in 2026, list the dates you were deployed for the calendar year **2023**:

From _____/ _____/ 2023 to _____/ _____/ 2023, for a total of _____ days

Name of operation served in 2023: _____

☐ I have attached proof of qualifying deployment. (Information must include dates of the qualifying deployment)

☐ I am applying after the deadline because: (Add documentation, if needed.)

_____

_____	_____	_____
Signature	**Print name**	**Date**

Signature is by ☐ Servicemember ☐ Spouse ☐ Designee under Chapter 709, F.S. ☐ Personal representative

ADDITIONAL INFORMATION

Subsection (4) of Section 20 of HB 7031E, provides for a refund of property taxes paid for the 2024 or 2025 tax year, or both, if a servicemember was on qualifying deployments for military operations added by this act for a total of more than 365 days during the 2023, 2024, and 2025 calendar years. If applicable, the county tax collector will issue a refund to the applicant.

If this application was filed on time and is denied, the property appraiser will send you a notice of disapproval, (*Notice of Disapproval of Application for Property Tax Exemption or Classification by the County Property Appraiser, Form DR-490*). You have the right to appeal the decision by filing a request for hearing (use Form DR-486, *Petition to Value Adjustment Board - Request for Hearing*) with the Value Adjustment Board in your county. (Forms incorporated by reference in Rule 12D-16.002, F.A.C.).

Such petition must be filed on or before the 25th day after the property appraiser mails the notice required under s. 194.011(1), Florida Statutes. Notwithstanding s. 194.013, Florida Statutes, the servicemember is not required to pay a filing fee for such petition. Upon reviewing the petition, the value adjustment board may grant the exemption if the applicant is qualified for the exemption and demonstrates extenuating circumstances, as determined by the board, which warrant granting the exemption.

COMPLETED BY THE COUNTY PROPERTY APPRAISER:
If the applicant is eligible for the exemption and the application was timely filed, review, sign, and date the application. If a refund is owed, forward a copy of the application to the tax collector to verify the taxes and process the refund.

Provide a copy of this application, containing the property appraiser's determination, to the applicant.

FOR USE BY PROPERTY APPRAISER'S OFFICE ONLY

☐ Approved for _____ days, proof of qualifying deployment and dates of deployment met the requirements.
☐ Denied or Explain:_____
☐ Denied in part.

☐ Late application. The reason for filing late was ☐accepted or ☐rejected.

_____ _____
Signature, property appraiser or deputy Date

Calculation: Days deployed that exceed 365 days during the 2023, 2024, and 2025 tax years _____ /
730 Days in period X 100 = _____ % exempted (% of exemption cannot exceed 100%)

19. VAB to permit Chair to sign DR-488 forms and not hold a final meeting if all petitions have been resolved and no recommendations will need VAB consideration or approval.

- **VAB approval is needed**

20. Additional items for discussion and Board Counsel review of Statutory and Rule requirements for Organizational Meeting to ensure Board compliance – Exhibit

- **VAB Counsel will review and submit Prehearing Checklist**

HENDRY COUNTY 2026 VALUE ADJUSTMENT BOARD
VERIFICATION OF VAB COMPLIANCE – PREHEARING CHECKLIST
(to supplement Forms DR-488p)

Information to be verified prior to or during the Organizational Meeting, and pursuant to F.S. §194.011(5), F.A.C.§12D-9.013 and F.A.C.§12D-9.014 Verification:

Date	Criteria
HEC 7/3/26	VAB comprised of two (2) County Commissioners, one (1) School Board Member, one (1) Citizen Member appointed by the BOCC and one (1) Citizen Member appointed by the School Board - **Organizational Meeting Agenda Items 1 and 3; Verbatim; Ex. 1**
HEC 7/8/26	VAB Attorney verified that Citizen Members met all criteria pursuant to F.S. §194.015 and F.A.C. §12D-9.004 - **Organizational Meeting Agenda Item 20; Ex. 2; Ex. 3; Verbatim**
HEC 7/3/26	VAB Attorney meeting the requirements of F.S. §194.015 has been appointed or ratified - **Organizational Meeting Agenda Item 4; Verbatim**
HEC 7/3/26	VAB Attorney verified that no VAB members represent other governmental entities or taxpayers in any administrative or judicial review of property taxes - **Organizational Meeting Agenda Item 20; Verbatim**
HEC 7/3/26	VAB Attorney verified that citizen members are not members or employees of a taxing authority for the current VAB session - **Organizational Meeting Agenda Item 20; Verbatim**
	VAB Attorney has received DOR training and has passed the corresponding exam - **Organizational Meeting Agenda Item 4; Verbatim; Ex. 5**
HEC 7/3/26	The organizational meeting, as well as any other board meetings, will be or were noticed in accordance with F.S. §286.011, and will be held in accordance with law - **Organizational Meeting Agenda Item 2; Verbatim; VAB Attorney oversees throughout VAB session**
HEC 7/3/26	The organizational meeting notice includes the date, time, location, purpose of the meeting, and information required by F.S. §286.0105 - **Organizational Meeting Agenda Item 2; Verbatim**
HEC 7/3/26	The DOR's uniform value adjustment board procedures, were made available at the organizational meeting and copies were provided to special magistrates and board members - **Organizational Meeting Agenda Item 14; Verbatim**
HEC 7/3/26	The DOR's uniform policies and procedures manual is available on the existing website of the board clerk - **Organizational Meeting Agenda Items 14; Ex. 4; Verbatim**
HEC 7/3/26	The qualifications of special magistrates were verified - **Organizational Meeting Agenda Item 9; Verbatim**
	All appointed special magistrates have received the DOR training and have completed the same and passed any corresponding exam, and special magistrates with less than five years of required experience successfully completed the DOR's training including any updated modules and an examination, and were certified - **Organizational Meeting Agenda Item 9; Verbatim; Ex. 6**
HEC 7/3/26	The selection of special magistrates was based solely on proper experience and qualifications and neither the property appraiser nor any petitioners influenced the selection of special magistrates - **Organizational Meeting Agenda Item 9; Verbatim**
HEC 7/3/26	The VAB is willing to consider any written complaint filed with respect to a special magistrate by any party or citizen - **Organizational Meeting Agenda Item 20; Verbatim**
HEC 7/3/26	All procedures and forms of the board or special magistrate are in compliance with F.S. §194 and F.A.C. §12D-9 - **Organizational Meeting Agenda Item 20; Verbatim**
	Notice has been given to the chief executive officer of each municipality as provided in F.S. §193.116 – **Ex. 7**
HEC 7/3/26	The VAB is in compliance with F.S. §194 and F.A.C. 12D-9 - **Organizational Meeting Agenda Item 20, Verbatim; VAB Attorney oversees throughout VAB session**

	Organizational Meeting: August 12, 2026
	The VAB held organizational meeting prior to the holding of value adjustment board hearings **Organizational Meeting Agenda Items 2 and 6; Verbatim**
	The VAB introduced the members of the board and provided contact information - **Organizational Meeting Agenda Item 3; Verbatim**
	The VAB introduced the board clerk and any designee of the board clerk and provided the board clerk's contact information - **Organizational Meeting Agenda Items 3 and 13; Verbatim**
	The VAB appointed and/or ratified special magistrates - **Organizational Meeting Agenda Item 9; Verbatim**
	The VAB made F.A.C. 12D-9 available to the public, special magistrates and board members, containing the uniform rules of procedure for hearings before value adjustment boards and special magistrates – available at organizational meeting and on the website of the board clerk - **Organizational Meeting Agenda Item 11(a); Ex. 4; Verbatim**
	The VAB made F.A.C. 12D-10 available to the public, special magistrates and board members, containing the rules applicable to the requirements for hearings and decisions – available at organizational meeting and on the website of the board clerk - **Organizational Meeting Agenda Item 11(a); Ex. 4; Verbatim**
	The VAB made the requirements of Florida's Government in the Sunshine / open government laws including information on where to obtain the current Government-In-The-Sunshine manual available to the public, special magistrates and board members – available at organizational meeting and on the website of the board clerk - **Organizational Meeting Agenda Item 11(c); Ex. 4; Verbatim**
	The VAB made F.A.C. 12D-51.001, 12D-51.002 and 12D-51.003 available to the public, special magistrates and board members – available at organizational meeting and on the website of the board clerk - **Organizational Meeting Agenda Item 11(b); Ex. 4; Verbatim**
	The VAB made the associated forms that have been adopted by the DOR available to the public, special magistrates and board members – available at organizational meeting and on the website of the board clerk - **Organizational Meeting Agenda Item 11(e); Ex. 4; Verbatim**
	The VAB made all local administrative procedures and forms of the board or special magistrates available to the public, special magistrates and board members – available at organizational meeting and on the website of the board clerk - **Organizational Meeting Agenda 15; Ex. 4; Verbatim**
	The VAB made F.S. Chapters 192-195 available to the public, special magistrates and board members as reference information containing the guidelines and statutes applicable to assessments and assessment administration – available at organizational meeting and on the website of the board clerk - **Organizational Meeting Agenda Item 11(d); Ex. 4; Verbatim**
	The VAB discussed, took testimony on and adopted or ratified with any required revision or amendment any local administrative procedures and forms of the board, as necessary - **Organizational Meeting Agenda Item 15; Verbatim**
	The VAB local procedures are ministerial in nature and are not inconsistent with governing statutes, case law, attorney general opinions or rules of the department - **Organizational Meeting Agenda Item 20; Verbatim**
	The VAB discussed general information on Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights – this issue has a separate agenda item, supplemented with additional local informational handouts; this discussion will be reflected in the verbatim record and minutes - **Organizational Meeting Agenda Item 10; Verbatim**
	The VAB adopted/ratified, by resolution, any filing fee for petitions for the current VAB session, in an amount not to exceed $15.00 or $50.00, as appropriate - **Organizational Meeting Agenda Item 8; Verbatim**

	The VAB announced the tentative schedule for the value adjustment board, taking into consideration the number of petitions filed, the possibility of the need to reschedule and the requirement that the board stay in session until all petitions have been heard - **Organizational Meeting Agenda Item 6; Verbatim**
	The VAB has adopted a resolution or motion to opt out of providing hearings using electronic or other communication equipment, as provided by law - **Organizational Meeting Agenda Item 16; Verbatim**

I, Holly E. Cosby, Esq., Hendry County Value Adjustment Board Attorney, hereby verify the following on July 3, 2026, July 8, 2026, and August 12, 2026:

1) that the above information regarding pre-hearing and pre-organizational requirements were verified, reviewed, and considered on July 3, 2026, July 8, 2026, and August 12, 2026,
2) that the Organizational Meeting for the Hendry County 2026 VAB Session was held on August 12, 2026, and the above information regarding organizational meeting requirements was verified, reviewed, and considered at said meeting, and
3) that hearings for the Hendry County 2026 VAB Session will commence on or after October/November _____, 2026.

Holly E. Cosby, Esq.

Digitally signed by Holly E. Cosby, Esq.
DN: cn=Holly E. Cosby, Esq., o=Law Office of Holly E. Cosby, PA, ou=VAB Counsel, email=vablawyer@outlook.com, c=US
Date: 2026.07.08 15:32:14 -04'00'

Holly E. Cosby, Esq.

I, Holly E. Cosby, Esq., Hendry County Value Adjustment Board Attorney, hereby verify the following on August 12, 2026:

1) There are three (3) items above, which could not be verified before or during the organizational meeting, which are:
   a. VAB Attorney has received DOR training and has passed the corresponding exam,
   b. All appointed special magistrates have received the DOR training and have completed the same, and special magistrates with less than five years of required experience successfully completed the DOR's training including any updated modules and an examination, and were certified, and
   c. Notice has been given to the chief executive officer of each municipality as provided in F.S. §193.116.
2) Items 1(a) and 1(b) could not be verified because the current DOR training was released on _____, 2026, and VAB Attorney was not able to reasonably complete said training prior to the instant meeting; further, it is only reasonable to expect that all special magistrates complete the DOR training in a timely manner, which would be defined as completing the DOR training prior to holding VAB hearings in Hendry County,
3) Item 1(a) will be completed as soon as reasonably practicable, and VAB Attorney will provide proof of the same.
4) Item 1(b) will be verified prior to special magistrates holding VAB hearings in Hendry County,
5) Item 1(c) could not be verified because no VAB hearings had been scheduled prior to the organizational meeting, for such notices to be required.
6) Once the above referenced, unverified items are able to be verified, I will provide the VAB with documentation and verification for the same.

Holly E. Cosby, Esq.

HENDRY COUNTY BOARD OF COUNTY COMMISSIONERS
TUESDAY, DECEMBER 9, 2025, 6:00 PM
CD 2025-25

A regular meeting of the Hendry County Board of County Commissioners was held on Tuesday, December 9, 2025 at 6:00 p.m. in the County Commission Chambers in LaBelle, Florida. Prayer and Pledge of Allegiance were followed by roll call. In attendance were:

Chairperson Emma Byrd
Vice-Chair Mitchell Wills
Commissioner Emory Howard
Commissioner Michael Atkinson
Commissioner Ramon Iglesias
County Administrator Jennifer Davis
County Attorney Matt Raulerson
Deputy Clerk Sharon Congleton

I. BOARD OF COMMISSIONERS APPOINTMENTS FOR 2026

A. Board Appointments 2026

Commissioner Howard thanked Chairperson Byrd for mentoring him, and without it, he would not be where he is today. He also mentioned how her Godly character shows through when dealing with unique circumstances. He, once again, thanked her for the knowledge and the opportunity to serve beside her.

Commissioner Howard nominated Commissioner Iglesias to be the Board Chairperson. He feels it is his time and he has put in the detailed work on Board matters, establishing and maintaining vital relationships outside of this Board, whether at federal, state or local levels. He has worked very diligent and hard for Hendry county.

Commissioner Wills said Chairperson Byrd has done an amazing job and he has been happy to sit right beside her. He is just as content with her, as anything in the world.

Chairperson Byrd said she would like this to be the will of the Board.

Commissioner Atkinson said he is fine either way, she has done a great job.

Chairperson Byrd said she doesn't have a problem with staying, and she doesn't have a problem with moving. Whatever the will of the Board is, is what she will do.

Motion made by Commissioner Howard, seconded by Commissioner Atkinson, called and unanimously carried to approve the nomination of Commissioner Iglesias to be Chairperson.

Southwest Florida Regional Planning Council - Atkinson & Byrd

Tourism Development Council Board - Iglesias

Transportation Disadvantaged Board - Byrd & Wills

Value Adjustment Board - Byrd & Howard (chair)

Heartland Regional Resiliency Coalition - Byrd

Access 67 County Champion (Broadband) - Iglesias

Area Housing Commission of Clewiston, LaBelle, and Hendry - Emily Hunter

II. BOARD OF COMMISSIONERS 2026 CALENDAR

A. BOCC Calendar for 2026

Motion made by Commissioner Wills, seconded by Commissioner Atkinson, called and unanimously carried to approve the BOCC calendar for 2026.

III. BIDS

A. Exotic Invasive and Nuisance Plant Eradication Services for the Airglades Airport Industrial Park

Shane Parker, Public Works Director, said he is seeking approval to award the low quote to the Lake Doctors, Inc.

Motion made by Commissioner Wills, seconded by Commissioner Atkinson, called and unanimously carried to approve: Option 1 (a) Award the low quote to The Lake Doctors, Inc. in the amount of $23,915; (b) Authorize staff to prepare a contract, subject to County Attorney Approval; and (c) Authorize the Chair, or in their absence the Vice-Chair, to execute the contract subject to County Attorney approval.

IV. CONSENT AGENDA

Motion made by Commissioner Howard, seconded by Commissioner Byrd, called and unanimously carried to approve the following items on the consent agenda:

A. Clerk of Circuit Court

1. Payment of Bills

Pool Cash	173125	- 173540	$6,280,120.55
Section 8 Housing	160543	- 160608	$82,228.00
Local Affordable Housing	5743	- 5750	$47,978.09
Building Projects	4392	- 4393	$386.40
Port LaBelle Lighting	1155	- 1158	$11,274.73
Port LaBelle Utilities	23406	- 23502	$209,241.38

Motion made by Commissioner Atkinson, seconded by Commissioner Byrd, called and unanimously carried to approve the letter from the Board to FDOT with language discussed.

Commissioner Atkinson said he was approached by some veterans in the community about a veteran's park. He said the location could be as you come in to Clewiston by the cemetery. He said he spoke with Congressman Franklin's office and they have put him in contact with the State of Florida to try and get a piece of military equipment. There is a process, he has talked with Mr. Parker about a flag, some statues, no funding from the county, it will be all private funding. He spoke to the Seminole Tribe, they are willing to help fund it. The veterans want to do this and he is requesting the approval to move forward with this site. Before they put too much work into it, he wanted to know if the Board was agreeable to this.

Chairperson Iglesias said absolutely. Commissioner Atkinson said it would also help liven up that end of town.

Ms. Davis asked if it was platted. Mr. Parker said it is platted in the subdivision of Ridgelawn, but it is not where any of the lots are. It's on the outside. Commissioner Atkinson said his thought with this location is it will dress things up and you don't have to actually go up into the cemetery to view it. He talked with Congressman Franklin's office about maybe getting a helicopter or a tank. Okeechobee has several. Ms. Davis said if it pleases the Board and the location is good. They will bring something back for approval.

Chairperson Iglesias adjourned the meeting at 7:40 p.m.

Ramon Iglesias, Chairperson

Kimberley Barrineau, Clerk of Court

2026 HENDRY COUNTY VALUE ADJUSTMENT BOARD
VERIFICATION OF BOCC CITIZEN MEMBER QUALIFICATIONS

Name of Applicant: James Vee Lofton, Jr.

Position of Interest: Citizen Board Member Appointed by Board of County Commissioners (BoCC)

New Applicant: N Information Reviewed: 7/8/2026

F.S. §194.015 and F.A.C. §12D-9.004 Verification (performed by HEC on 7/8/2026):

Y/N	Criteria
Y	Own homestead property in Hendry County?
Y	Verified Address of Homestead: (from HendryPA.com) 450 Old Country Road 78 LaBelle, Florida 33935
N	Member of a taxing authority in Florida?
N	Employee of a taxing authority in Florida?
N	Represents property owners, property appraisers, tax collectors, or taxing authorities in any administrative or judicial review of property taxes?

Prior Service Comments/Concerns: None.

Concerns/Potential Conflicts/Additional Comments: None.

Supplements Attached: HendryPA Proof of Homestead record.

Date Applicant appointed by BoCC: 2021

I, Holly E. Cosby, Esq., Hendry County Value Adjustment Board Attorney, hereby verify the following:

1) that the above information has been verified, reviewed, and considered on July 8, 2026,
2) that the Applicant qualifies to serve as Citizen Board Member Appointed by BoCC,
3) that this review has been based solely upon the experience and qualifications of the Applicant,
4) that the approval of the Applicant is not influenced by the property appraiser,
5) that pursuant to Section 287.05701, Florida Statutes, the Value Adjustment Board has not requested documentation of and has not considered Applicant's social, political, or ideological interests when determining if the Applicant is a responsible appointee, and
6) that the approval of the Applicant is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

Holly E. Cosby, Esq.

Digitally signed by Holly E. Cosby, Esq.
DN: cn=Holly E. Cosby, Esq., o=Law Office of Holly E. Cosby, PA, ou=VAB Counsel, email=vablawyer@outlook.com, c=US
Date: 2026.07.08 15:13:07 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Parcel Summary

Parcel ID	1 29 42 32 A00 0076.0200
Prop ID	14262
Location Address	450 OLD CR 78 LABELLE, FL 33935
Neighborhood/Area	NLB-S OF COWBOY WAY (101800.00)
Subdivision	
Brief Legal Description*	N 273 FT OF SLY 159.725 FT OF ELY 479.175 FT OF W 1/2 OF W 1/2 GL 1 LYING N OF CR 78 (Note: *The Description above is not to be used on legal documents.)
Property Use Code	SINGLE FAMILY (0100)
Sec/Twp/Rng	32-42-29
Tax District	County (District 1)
Millage Rate	15.8461
Acreage	1.000
Homestead	Y

View Map



Owner Information

LOFTON MARTHA JO LE
LOFTON JAMES VEE JR, LOFTON LAURA SUZANNE,
PO BOX 823
LABELLE, FL 33975

Valuation

	2026 Preliminary Values	2025 Certified Values	2024 Certified Values
Just Market Value	$195,489	$215,782	$193,006
Land Value	$29,760	$24,180	$23,560
Agricultural (Market) Value	$0	$0	$0
Agricultural Classified Value	$0	$0	$0
Improvement Value	$165,729	$191,602	$169,446
Non School Assessed Value	$80,496	$78,380	$76,171
School Assessed Value	$80,496	$78,380	$76,171
Exempt Value	$56,411	$55,722	$55,000
Non School Taxable Value	$24,085	$22,658	$21,171
School Taxable Value	$50,496	$48,380	$46,171
Save Our Homes Deferred	$114,993	$137,402	$116,835
Non Save Our Homes Deferred	$0	$0	$0

2026 Current Exemptions on this parcel:
HEX-A - Additional 25,000 Homestead Exemption
HEX - Exemption of Homesteads Reporting requirement on tax roll according to s. 196.002(1)
WDF - Property of widows

"Just (Market) Value" description - This is the value established by the Property Appraiser for ad valorem purposes. This value does not represent anticipated selling price.

Trim Notices

2025 TRIM Notice (PDF)

Property Record Cards

2025 Property Record Card (PDF)

Tax Collector

Link to Tax Collector

Land Information

Land Use	Land Use Desc	Acres	Square Feet	Eff. Frontage	Depth	Zoning
0100	SFR	1.00	43560	0	0	

2026 HENDRY COUNTY VALUE ADJUSTMENT BOARD4
VERIFICATION OF SCHOOL BOARD CITIZEN MEMBER QUALIFICATIONS

Name of Applicant: Ayman Kaki

Position of Interest: Citizen Board Member Appointed by School Board

New Applicant: N Information Compiled: 7/8/2026

F.S. §194.015 and F.A.C. §12D-9.004 Verification (performed by HEC on 7/8/2026):

Y/N	Criteria
Y	Own a business/commercial enterprise, occupation, profession, or trade occupying and conducted from commercial space located within the school district of Hendry County?
Y	Verified Name and Address of Business: (sunbiz.org) K&M Drugs 149 W. Hickpochee Avenue LaBelle, Florida 33935
Y	Verify ownership of business: (sunbiz.org)
N	Member of a taxing authority in Florida?
N	Employee of a taxing authority in Florida?
N	Represents property owners, property appraisers, tax collectors, or taxing authorities in any administrative or judicial review of property taxes?

Prior Service Comments/Concerns: Applicant has been a wonderful part of the Hendry VAB for several years and his service is greatly appreciated.

Concerns/Potential Conflicts/Additional Comments: None.

Supplements attached: Company Verification – Sunbiz.org, 2026 Company Annual Report – Sunbiz.org, Verification of Commercial Space – HendryPA.com

Date appointed/ratified by School Board: TBA

I, Holly E. Cosby, Esq., Hendry County Value Adjustment Board Attorney, hereby verify the following:

1) that the above information has been verified, reviewed, and considered on 7/8/2026,
2) that the Applicant is qualified to serve as Citizen Board Member Appointed by School Board,
3) that this review has been based solely upon the experience and qualifications of the Applicant,
4) that the approval of the Applicant is not influenced by the property appraiser,
5) that pursuant to Section 287.05701, Florida Statutes, the Value Adjustment Board has not requested documentation of and has not considered Applicant's social, political, or ideological interests when determining if the Applicant is a responsible appointee, and
6) that the approval of the Applicant is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

Holly E. Cosby, Esq.

Digitally signed by Holly E. Cosby, Esq.
DN: cn=Holly E. Cosby, Esq., o=Law Office of Holly E. Cosby, PA, ou=VAB Counsel, email=vablawyer@outlook.com, c=US
Date: 2026.07.08 15:19:35 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Detail by Entity Name

Florida Limited Liability Company
K & M DRUGS FORT MYERS, LLC

Filing Information

Document Number	L15000112374
FEI/EIN Number	47-4445195
Date Filed	06/29/2015
Effective Date	06/29/2015
State	FL
Status	ACTIVE

Principal Address

14651 PALM BEACH BLVD
102
FT. MYERS, FL 33905

Mailing Address

149 W HICKPOCHEE AVENUE
LABELLE, FL 33935

Registered Agent Name & Address

KAKI, AYMAN
340 E SUGARLAND HWY
CLEWISTON, FL 33440

Authorized Person(s) Detail

Name & Address

Title MGR

KAKI, AYMAN
340 E SUGARLAND HWY
CLEWISTON, FL 33440

Title MGR

KAKI, HAITHAM
340 E SUGARLAND HWY
CLEWISTON, FL 33440

Annual Reports

Report Year	Filed Date
2024	04/24/2024
2025	05/01/2025
2026	03/19/2026

03/19/2026 -- ANNUAL REPORT	View image in PDF format
05/01/2025 -- ANNUAL REPORT	View image in PDF format
04/24/2024 -- ANNUAL REPORT	View image in PDF format
01/13/2023 -- ANNUAL REPORT	View image in PDF format
01/25/2022 -- ANNUAL REPORT	View image in PDF format
01/06/2021 -- ANNUAL REPORT	View image in PDF format
01/08/2020 -- ANNUAL REPORT	View image in PDF format
01/04/2019 -- ANNUAL REPORT	View image in PDF format
01/08/2018 -- ANNUAL REPORT	View image in PDF format
01/18/2017 -- ANNUAL REPORT	View image in PDF format
02/05/2016 -- ANNUAL REPORT	View image in PDF format
06/29/2015 -- Florida Limited Liability	View image in PDF format

Florida Department of State, Division of Corporations

2026 FLORIDA LIMITED LIABILITY COMPANY ANNUAL REPORT

FILED
Mar 19, 2026
Secretary of State

DOCUMENT# L15000112374

2370155054CC

Entity Name: K & M DRUGS FORT MYERS, LLC

Current Principal Place of Business:

14651 PALM BEACH BLVD
102
FT. MYERS, FL 33905

Current Mailing Address:

149 W HICKPOCHEE AVENUE
LABELLE, FL 33935 US

FEI Number: 47-4445195

Certificate of Status Desired: No

Name and Address of Current Registered Agent:

KAKI, AYMAN
340 E SUGARLAND HWY
CLEWISTON, FL 33440 US

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE:

Electronic Signature of Registered Agent — Date

Authorized Person(s) Detail :

Title	MGR	Title	MGR
Name	KAKI, AYMAN	Name	KAKI, HAITHAM
Address	340 E SUGARLAND HWY	Address	340 E SUGARLAND HWY
City-State-Zip:	CLEWISTON FL 33440	City-State-Zip:	CLEWISTON FL 33440

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am a managing member or manager of the limited liability company or the receiver or trustee empowered to execute this report as required by Chapter 605, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: AYMAN KAKI OWNER 03/19/2026

Electronic Signature of Signing Authorized Person(s) Detail — Date

Parcel Summary

Parcel ID	2 29 43 02 100 0000-011.0
Prop ID	31373
Location Address	149 W HICKPOCHEE AVE LABELLE, FL 33935
Neighborhood/Area	COMMERCIAL LA BELLE (201000.00)
Subdivision	IMPROVED: COMMERCIAL LABELLE
Brief Legal Description*	LABELLE AVALON PLACE S/D LOTS 18 + 19 + 20 + VACATED PKWY (Note: *The Description above is not to be used on legal documents.)
Property Use Code	STORES ONE STORY (1100)
Sec/Twp/Rng	02-43-29
Tax District	City of LaBelle (District 2)
Millage Rate	20.8461
Acreage	0.319
Homestead	N

View Map



Owner Information

AK & SONS RE HOLDINGS LLC
340 E SUGARLAND HWY
CLEWISTON, FL 33440

Valuation

	2026 Preliminary Values	2025 Certified Values	2024 Certified Values
Just Market Value	$311,087	$320,616	$301,844
Land Value	$131,119	$131,119	$131,119
Agricultural (Market) Value	$0	$0	$0
Agricultural Classified Value	$0	$0	$0
Improvement Value	$179,968	$189,497	$170,725
Non School Assessed Value	$311,087	$290,858	$264,416
School Assessed Value	$311,087	$320,616	$301,844
Exempt Value	$0	$0	$0
Non School Taxable Value	$311,087	$290,858	$264,416
School Taxable Value	$311,087	$320,616	$301,844
Save Our Homes Deferred	$0	$0	$0
Non Save Our Homes Deferred	$0	$29,758	$37,428

"Just (Market) Value" description - This is the value established by the Property Appraiser for ad valorem purposes. This value does not represent anticipated selling price.

Trim Notices

2025 TRIM Notice (PDF)

Property Record Cards

2025 Property Record Card (PDF)

Tax Collector

Link to Tax Collector

Land Information

Land Use	Land Use Desc	Acres	Square Feet	Eff. Frontage	Depth	Zoning
1300	STORE DEPARTMT	0.32	13875	75	185	

Building Information

Type	Store-Retail	**Heat Index**	None -- None
Heated Area	3,900	**Air Conditioning**	None
Exterior Walls	CBS,Slump/Fluted,IC Form; Wood Siding or Log	**Bathrooms**	
Roof Cover	Prefinished Metal	**Bedrooms**	
Interior Walls	Drywall	**Stories**	1.0
Floor Cover	Carpet; Wood Laminant	**Effective Year Built**	1985
Actual Year Built	1985		

Sub Area

Type	Description	Sq. Footage	Act Year	Eff Year	Quality	Imprv Use	Imprv Use Descr
BAS	BAS Segment	615	1985	1985	05	CS 1 STORY	COM STR 1 STORY
CARSTOP	Car Stops	18	1985	1990	05	*	ALL
CAT	Cathedral ceiling	2,160	1985	1985	05	*	ALL
FOP	Open Porch, Finished	256	1985	1985	05	*	ALL
LFT	Loft	615	1985	1985	05	*	ALL
PAV ASP	Paving Asphalt	8,890	1985	1990	05	*	ALL
POF	Poor Office in Comm Bldg	510	1985	1985	05	*	ALL
SHED TST	Shed Ted Shed Type	340	2001	2001	05	*	ALL
SLAB C	Slab Concrete	69	1985	1990	05	*	ALL
UOP	Open Porch, Unfinished	120	1985	1985	05	*	ALL

Sales

Sales Date	Sale Price	Instrument	Book/Page	Qualification	Vacant/Improved	Grantor	Grantee
3/27/2013	$228,000	WD	0860/0859	Unqualified (U)	Improved	JUAN + JOHN DRUGS INC	**None**
11/30/1995	$300,000	WD	0530/1009	Qualified (Q)	Improved	HOWARD W R JR DONNA M	**None**
6/11/1993	$100	WD	0496/1844	Qualified (Q)	Improved	STOCKMAN DAVID W JUDY H	**None**
9/1/1989	$350,000	WD	0438/0003	Qualified (Q)	Improved	KOON DAVID M CHARLES	**None**
10/15/1984	$50,000	WD	0345/0549	Qualified (Q)	Vacant	SMITH DONALD J LOIS M	**None**
3/1/1984	$40,000	WD	0335/0291	Qualified (Q)	Vacant	STANNARD HEMAN W +	**None**
3/1/1984	$100	QC	0334/0143	Qualified (Q)	Vacant	STANNARD CHARLES E EST	**None**
9/30/1980	$0	QC	0287/0705	Qualified (Q)	Vacant	STANNARD CHARLES E EST	**None**
1/1/1969	$0		0103/0412	Qualified (Q)	Vacant	**None**	AK & SONS RE HOLDINGS LLC
12/1/1948	$0	MS	0280/0567	Qualified (Q)	Vacant	STANNARD ALICE EST	**None**
1/1/1926	$150	WD	0204/0024	Qualified (Q)	Vacant	**None**	**None**

Permits

Permit Number	Type	Primary	Active	Issue Date	Value
23L00274	PLUMBING	Yes	No	12/28/2023	$800
18L0044	ROOF	Yes	No	3/21/2018	$32,000
17L0017	COMMERICAL ADDITION	Yes	No	7/21/2017	$8,000
010304	UTILITY BUILDING	Yes	No	2/23/2001	$5,861
96LAB.	REVIEW	No	No	11/27/1995	$0
940047	SIGN	Yes	No	10/18/1994	$0
980037	SIGN	Yes	No		$4,000

Our permitting information is pulled from the Hendry County Permitting Offices. Permitting information shown here is all the Property Appraiser has on file for this property. Any detailed questions about permits should be directed to the Permitting Offices. Their website is: https://bsaonline.com/Home/MunicipalityHome?uid=3193/

Photos



Use Website In a Screen-Reader Mode
Skip to Content
↵ENTER
Simplify Text



KIMBERLEY BARRINEAU, CFCC

Value Adjustment Board

Purpose of the Value Adjustment Board (VAB)

The purpose of the value adjustment board (VAB) is to hear appeals regarding property value assessments, denied exemptions or classifications, ad valorem tax deferrals, portability decisions, and change of ownership or control. Taxpayers or their representatives file petitions with the VAB clerk in the county where the property is located. See the taxpayer guide on Petitions to the Value Adjustment Board for more information.

Clerk & the VAB

The Clerk of the County and Circuit Courts is the Clerk to the VAB. The VAB, as a panel, considers and renders a decision on all appeal petitions relating to property assessments, classifications, and exemptions. The VAB has no jurisdiction or control over taxes or tax rates established by taxing authorities.

The VAB's one and only function is to hear evidence as to whether or not properties, petitioned for their consideration, are appraised at their fair market value and determine if an agricultural classification or exemption should be approved. The VAB cannot change an

appraised value for any other reason, such as inability to pay.

Disclaimer

It is the property owner's responsibility to be fully informed of all the Florida laws and regulations of their local county's rules governing the Value Adjustment Board (VAB) process. As laws, rules, and procedures may change from time to time, it is recommended that you thoroughly review all websites, statutes, and rules to verify their current status and for more complete information pertinent to this process.

Submitting a Petition

Beginning with the 2025 VAB Session, the filing fee for petitions is $50.00 per parcel. Please make checks payable to: Hendry County Clerk of Court.

Submission Methods

By Mail

By Fax or Email

Resources & Forms

FLORIDA ADMINISTRATIVE CODES 12D-9, 12D-10, 12D-16

FLORIDA ADMINISTRATIVE CODE 12D-51

FLORIDA DEPARTMENT OF REVENUE (VAB) WEBSITE

FLORIDA GOVERNMENT IN THE SUNSHINE MANUAL

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UNIFORM POLICIES & PROCEDURES MANUAL

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Finance Department
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Tax Deeds
Value Adjustment Board

21. Public Comment