Hardee County
FLORIDA

AGENDA

Value Adjustment Board

ORGANIZATIONAL MEETING

September 9, 2025, at 1:00 PM

COMMISSIONER CHAMBERS, 412 WEST ORANGE STREET, ROOM 102, WAUCHULA, FL 33873

BOARD MEMBERS

District II Commissioner Noey A. Flores, Chair
District III Commissioner Donald Chancey, Jr.
District II School Board Member Andrew N. Smith
Citizen - Homestead Owner - Christy Page
Citizen - Commercial Owner Thomas Trevino

Clerk Victoria L. Rogers
Value Adjustment Board Attorney Rinky Parwani
Deputy Clerk Laura Barker
Deputy Clerk Charlene Albritton
Deputy Clerk Jessica Santibanez

1. INVOCATION, FOLLOWED BY THE PLEDGE OF ALLEGIANCE

2. CALL TO ORDER

Chairman Flores

3. PUBLIC COMMENT

Call for general public comment for non-agenda items.

4. BOARD RATIFICATION OF VALUE ADJUSTMENT BOARD ATTORNEY

Request for Board's adoption or ratification, to approve Attorney Rinky Parwani, to serve as Value Adjustment Board Attorney, by Resolution 2025-01, and any filing fee for
Value Adjustment Board Petition for 2025, (September 2025 through December 2025), in the amount not to exceed $15.00 for the 2026 VAB year, in an amount not to exceed $50.00 for each separate parcel, pursuant to HB 7031, that amends F.S. 194.013, to increase the maximum filing fees.

5. APPROVAL OF AGENDA

Motion to approve the agenda as presented.

6. MINUTES FOR APPROVAL

A. Motion to approve the minutes as presented
A. Value Adjustment Board Petition Hearings Minutes of 03/03/2025, at 10:00 a.m.

7. AFFIDAVIT OF PUBLICATION

A. Affidavit of Publication
Deputy Clerk Laura Barker to announce the Notice of Value Adjustment Board Meeting was advertised in The Herald-Advocate on August 28, 2025, and posted on the Clerk of Courts'

website at www.hardeeclerk.com

8. INTRODUCTION OF THE BOARD MEMBERS AND THE EX-OFFICIO CLERK TO THE VALUE ADJUSTMENT BOARD

Introduction of each of the Value Adjustment Board Members, along with Ex-Officio Clerk Rogers and her staff, and notification all contact information for the Value Adjustment Board can be obtained from the Clerk of the Value Adjustment Board.

9. VALUE ADJUSTMENT BOARD RULES AND PROCEDURES REVIEW BY THE VALUE ADJUSTMENT BOARD ATTORNEY

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

1. The Value Adjustment Board is an independent Board and does not work for the property appraiser or tax collector, and is not influenced by the property appraiser or tax collector
2. The hearing will be conducted in an orderly, fair, and unbiased manner
3. The law does not allow the Board to review and evidence unless it is presented on record at the hearings or presented upon agreement of the parties while the record is open
4. The law requires the Board to evaluate the relevance and credibility of the evidence in deciding the results of the petition
5. Inquire whether any party has any questions regarding the verbal overview of the procedures

10. VALUE ADJUSTMENT BOARD INFORMATION AVAILABLE FOR THE PUBLIC

Announcement of the following information:

1. Value Adjustment Board petition copies, the uniform Policies and Procedure Manual, and the Florida Administrative Code (F.A.C.)
2. Rule Chapters 12D-9 and 12D-10, being available at the following web link:
3. <http://floridarevenue.com/property/pagesN AB.aspx or can be obtained from the Clerk to the Value Adjustment Board
4. The Florida's Government-in-the -Sunshine being obtained through the following web link and mailing address:<http://myfloridalegal.com/webfiles.nsf/WF .MNOS SXJGEU/$file/2018+Govemment+in+the+Sunshine+Manual.pdf> or The First Amendment Foundation, 336 E college Avenue, Suite 101, Tallahassee, Florida 32301 (850-224-4555)
5. The Florida Department of Revenue's Value Adjustment Board Orientation Video being available at the link:<http://floridarevenue.com/property/pagesN AB_ Training.aspx.>

11. BOARD APPROVAL OF THE CHAIR'S SIGNATURE

Request for boards' approval for the Chairman to sign all necessary documents on behalf of the Board.

Motion to approve the Chairman to sign all necessary documents on behalf of the Board.

12. TAX ROLL EXTENSION AND INITIAL CERTIFICATION FOR THE TAX ASSESSMENT ROLL

- **At the request of the Tax Collector the Board of County Commissioners by majority**

vote, pursuant to Florida Statute Chapter 197.323 and 193.122, can order the assessment rolls to be extended prior to completion of the Value Adjustment Board Hearings, if completion thereof would otherwise be the only delay in the issuance of the tax notice beyond November 1st.

- **The 2025 Tax Roll was extended by the Hardee County Board of County Commissioners on August 21, 2025, by Resolution 2025-69.**
- **Request for approval of the initial certification of the tax assessment roll by the Value Adjustment Board**

Motion to approve.

A. Request board approval for Chairman to sign Certification for Real and Tangible Personal Property
Motion to approve as presented

13. TENTATIVE VALUE ADJUSTMENT BOARD SCHEDULE

1. Number Value Adjustment Board Petitions filed to date - Two (2) petitions
2. The Value Adjustment Board must continue in session until all petitions have been heard (Florida Statute Chapter 194.032) - rescheduled hearings are possible.
3. Tentative schedule for Value Adjustment Board Hearings - petition hearings to be held in January 2026

14. RECESSED

AGENDA ITEM NO. 6.A

Hardee County
FLORIDA

Item Cover Page

VALUE ADJUSTMENT BOARD AGENDA ITEM REPORT

DATE:	September 9, 2025
SUBMITTED BY:	Laura Barker, Clerk of Courts
ITEM TYPE:	Action Item
AGENDA SECTION:	**MINUTES FOR APPROVAL**
SUBJECT:	Motion to approve the minutes as presented
SUGGESTED ACTION:	A. Value Adjustment Board Petition Hearings Minutes of 03/03/2025, at 10:00 a.m.

ATTACHMENTS:
2025-03-03 Minutes VAB PH.pdf

Hardee County
FLORIDA

MINUTES

Value Adjustment Board

PETITION HEARINGS

March 3, 2025, at 10:00 AM

COMMISSIONER CHAMBERS
412 WEST ORANGE STREET, ROOM 102,
WAUCHULA, FL 33873

1. INVOCATION, FOLLOWED BY THE PLEDGE OF ALLEGIANCE

2. CALL TO ORDER

Attendee Name	Title	Status	Arrived
Noey A. Flores	Chair (District II)	**Present**	
Donald Chancey, Jr.	Commissioner (District II)	**Present**	
Andrew N. Smith	School Board Member (District II)	**Present**	
Christy Page	Citizen – Homestead Owner	**Present**	
Thomas Trevino	Citizen – Commercial Owner	**Present**	
Tim Wells	Commissioner Alternate (District I)	**Excused**	
Mark Gilliard	School Board Member Alternate (District V)	**Excused**	
Victoria L. Rogers	Clerk of the Circuit Court & Comptroller	**Absent**	
Rinky Parwani	Value Adjustment Board Attorney	**Present**	
Laura Barker	Deputy Clerk	**Present**	
Charlene Albritton	Deputy Clerk	**Present**	

Chair Flores called the meeting to order at 10:00 a.m.

3. PUBLIC COMMENT

Chair Flores called for general public comment. None given.

4. APPROVAL OF AGENDA

Chair Flores called for a motion to approve the agenda.

So, moved by Board Member Trevino and second by Commissioner Chancey.

Motion carried unanimously.
Ayes – Flores, Chancey, Smith, Page, and Trevino

5. APPROVAL OF MINUTES

A. Value Adjustment Board Organizational Meeting Minutes of 10/02/2024, at 3:00 p.m.

Motion by School Board Member Smith and second by Commissioner Chancey to approve the minutes.

Motion carried unanimously.
Ayes – Flores, Chancey, Smith, Page, and Trevino

6. AFFIDAVIT OF PUBLICATION

Deputy Clerk Barker announced the Notice of Value Adjustment Board Meeting was advertised in *The Herald-Advocate on* February 20, 2025, and posted on the Clerk of Courts' website www.hardeeclerk.com.

7. VERIFICATION OF WRITTEN OR ORAL COMMUNICATION

Deputy Clerk Barker questioned whether any Value Adjustment Board Member received any oral or written communication regarding the petition(s) under discussion; requested each Value Adjustment Board Member disclose the substance of the communication and identify the person making the communication.

No Value Adjustment Board Member communication was announced.

8. ANNOUNCEMENT OF APPROVED, WITHDRAWN, OR SETTLE VALUE ADJUSTMENT BOARD PETITION(S)

A. Deputy Clerk Barker announced the following petitions were withdrawn, settled, or approved:

Real Property Value Petition 252024VB002AXMX - Miami Valley Ready Mix of Florida - Represented by Ryan, LLC
Real Property Value Petition 252024VB003AXMX - Miami Valley Ready Mix of Florida - Represented by Ryan, LLC
Tangible Personal Property Value Petition 252024VB005AXMX - Global Tel Link Gores Technology Group - Represented by Ryan Property Tax Services, LLC
Tangible Personal Property Value Petition 252024VB006AXMX - SEG, LLC - Represented by Ryan Property Tax Services, LLC
Tangible Personal Property Value Petition 252024VB007AXMX - Family Dollar Stores of Florida, LLC - Represented by Ryan Property Tax Services, LLC
Real Property Value Petition 252024VB008AXMX - Forest Glade LTD - Represented by Bates Lovett
Real Property Value Petition 252024VB001AXMX - Wauchula Commercial Properties - Represented by FirstPointe Advisors, LLC

9. ADMINISTRATION OF THE OATH OF WITNESS

Deputy Clerk Barker administered the oath of witness to those who wished to testify.

Value Adjustment Board Attorney Parwani requested Deputy Clerk Barker announce the petition scheduled for the hearing. Deputy Clerk Barker announced 252024VB004AXMX Commercial Real Property Value Petition for Wal-Mart, Inc. - Represented by Jerry Aucoin, CMI.

Value Adjustment Board Attorney Parwani advised that neither the petitioner nor the petitioner's representative was present for the hearing; therefore, there was no need for her to review the hearing procedures and the taxpayer overview information, and the Board could move forward with voting on the petition.

10. HEARING PROCEDURES AND TAXPAYER OVERVIEW

Value Adjustment Board Attorney Parwani declined to review the hearing procedures and taxpayer overview information due to the petitioner's absence from the hearing:

A. The rules of procedure and any administrative issues necessary to conduct the hearing
B. Board's Opening Statement:
   1.) The Board is an independent, impartial, and unbiased hearing body
   2.) The Board does not work for the property appraiser or tax collector, is independent of the property appraiser or tax collector, and is not influenced by the property appraiser or tax collector
   3.) The hearing will be conducted in an orderly, fair, and unbiased manner
   4.) The law does not allow the Board to review any evidence unless it is presented on record at the hearing or presented upon agreement of the parties while the record is open
   5.) The law requires the Board to evaluate the relevance and credibility of the evidence in deciding the results of the petition
   6.) Inquire whether any party has any questions regarding the verbal overview of the procedures for the hearing

11. VALUE ADJUSTMENT BOARD ATTORNEY REVIEW THE BOARD PREHEARING CHECKLIST AND VERIFICATION OF FLORIDA STATUTE CHAPTER 194

Value Adjustment Board Attorney Parwani verified the Value Adjustment Board Prehearing Checklist items were met.

12. APPOINTMENTS

A. 252024VB004AXMX:

Commercial Real Property Value Petition for Wal-Mart, Inc. - Represented by Jerry Aucoin, CMI

Value Adjustment Board Attorney Parwani advised the Board would need to vote on approval or denial of the petition based on the petitioner and the petitioner's representative choosing not to appear for the hearing and not offering any good cause justification.

Chair Flores called for a motion and requested clarification from Value Adjustment Board Attorney Parwani on the verbiage of the motion. Value Adjustment Board Attorney Parwani advised the motion was for the denial of the petitioner's right to have their taxes changed.

Motion by Board Member Trevino and second by Commissioner Chancey to deny the request by Wal-Mart.

Commissioner Chancey requested more information concerning the appeal process. Value Adjustment Board Attorney Parwani explained the petitioner could choose to appeal the Board's decision, which would be filed as a circuit court case.

Chair Flores called for public comment. None given.

Motion carried unanimously.
Ayes – Flores, Chancey, Smith, Page, and Trevino

13. BOARD CERTIFICATION OF THE HARDEE COUNTY TAX ROLL

Board certification of the 2024 Tax Roll by Board approval of the real property assessment, tangible property assessment, and Value Adjustment Board procedures, including any net changes in taxable value due to the actions of the Value Adjustment Board during the hearings, and authorizing the Chair's signature on the completed Department of Revenue Certification of the Value Adjustment Board forms.

Motion by Board Member Trevino and second by School Board Member Smith to approve.

Chair Flores called for public comment. None given.

Motion carried unanimously.
Ayes – Flores, Chancey, Smith, Page, and Trevino

14. ADJOURNMENT

With no further business, the meeting was adjourned at 10:10 a.m.

X

Noey A. Flores, Chair
Value Adjustment Board

X

Victoria L. Rogers, Ex-Officio Clerk
Value Adjustment Board

AGENDA ITEM NO. 7.A

Hardee County
FLORIDA

Item Cover Page

VALUE ADJUSTMENT BOARD AGENDA ITEM REPORT

DATE:	September 9, 2025
SUBMITTED BY:	Laura Barker, Clerk of Courts
ITEM TYPE:	Affidavit of Publication
AGENDA SECTION:	**AFFIDAVIT OF PUBLICATION**
SUBJECT:	Affidavit of Publication
SUGGESTED ACTION:	Deputy Clerk Laura Barker to announce the Notice of Value Adjustment Board Meeting was advertised in The Herald-Advocate on August 28, 2025, and posted on the Clerk of Courts' website at www.hardeeclerk.com

ATTACHMENTS:
2025 Proof of Publication 8-28-2025 VAB Organizational Meeting.pdf

AFFIDAVIT OF PUBLICATION

The Herald-Advocate

Published Weekly at Wauchula, Florida

STATE OF FLORIDA,
COUNTY OF HARDEE

Before the undersigned authority personally appeared Kim Dean who on oath says he is the Secretary of The Herald-Advocate, a newspaper published at Wauchula, in Hardee County, Florida; that the attached copy of advertisement, being a Notice - Meeting in the matter of H.C. Value Adjustment Board in the _____ Court, was published in said newspaper in the issues of Aug. 28, 2025

Affiant further says that the said Herald-Advocate is a newspaper published at Wauchula, in said Hardee County, Florida, and that the said newspaper has heretofore been continuously published in said Hardee County, Florida, each week and has been entered as periodicals matter at the post office in Wauchula, in said Hardee County, Florida, for a period of one year next preceding the publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.
Affiant further says the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Kim Dean

Sworn to and subscribed before me this 28 day of August A.D. 2025.

Michael R. Kelly
Notary Public

My Commission Expires Nov. 9, 2025.

MICHAEL R. KELLY
MY COMMISSION # HH 196990
EXPIRES: November 9, 2025
Bonded Thru Notary Public Underwriters

HARDEE CLERK OF COURT
SEP 3 25 PM 1:39

NOTICE
VALUE ADJUSTMENT BOARD
ORGANIZATIONAL MEETING

The Hardee County Value Adjustment Board, consisting of two County Commissioners, one School Board Member, and two citizens members, will hold an organizational meeting on Tuesday, September 09, 2025, beginning at 1:00 p.m.

The organizational meeting will be held in the Hardee County Commission Chambers, 412 W. Orange Street, Room 102, Wauchula, Florida 33873.

The purpose of the meeting is to provide procedural and operational information concerning the function of the Value Adjustment Board and announce the tentative hearing dates for the Value Adjustment Board.

This notice is published in compliance with Florida Statutes 196.194, 286.011, and 286.0105.

Pursuant to Florida Statute 286.0105, if a person decides to appeal any decision made by the Board with respect to any matter considered at such meeting, he or she may need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is based.

For more information, please **call or email** the Value Adjustment Board Clerk at (863)773-4174 ext. 7295 or clerkminutes@hardeeclerk.com.

Victoria L. Rogers, Ex-Officio Clerk,
Hardee County Value Adjustment Board

8:28c

AGENDA ITEM NO. 12.A

Hardee County
FLORIDA

Item Cover Page

VALUE ADJUSTMENT BOARD AGENDA ITEM REPORT

DATE: September 9, 2025

SUBMITTED BY: Laura Barker, Clerk of Courts

ITEM TYPE: Action Item

AGENDA SECTION: **TAX ROLL EXTENSION AND INITIAL CERTIFICATION FOR THE TAX ASSESSMENT ROLL**

- At the request of the Tax Collector the Board of County Commissioners by majority vote, pursuant to Florida Statute Chapter 197.323 and 193.122, can order the assessment rolls to be extended prior to completion of the Value Adjustment Board Hearings, if completion thereof would otherwise be the only delay in the issuance of the tax notice beyond November 1st.
- The 2025 Tax Roll was extended by the Hardee County Board of County Commissioners on August 21, 2025, by Resolution 2025-69.
- Request for approval of the initial certification of the tax assessment roll by the Value Adjustment Board

SUBJECT: Request board approval for Chairman to sign Certification for Real and Tangible Personal Property

SUGGESTED ACTION: Motion to approve as presented

ATTACHMENTS:
DR 488 RP - Certification of Value Adjustment Board.pdf
DR 488 TTP - Certification of Value Adjustment Board.pdf

DR-488P
N. 12/09
Rule 12D-16.002
Florida Administrative Code

INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

Tax Roll Year 2025

The Value Adjustment Board of Hardee 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 — Date

DR-488P
N. 12/09
Rule 12D-16.002
Florida Administrative Code

INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

Tax Roll Year 2025

The Value Adjustment Board of Hardee 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 — Date