Hardee County
FLORIDA

AGENDA

Value Adjustment Board

PETITION HEARINGS

March 3, 2025, at 10:00 AM

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

1. INVOCATION, FOLLOWED BY THE PLEDGE OF ALLEGIANCE

2. CALL TO ORDER

3. PUBLIC COMMENT

Chair to call for public comment.

4. APPROVAL OF AGENDA

5. APPROVAL OF MINUTES

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

- Motion to approve the Value Adjustment Board Organizational Meeting Minutes as presented.

6. AFFIDAVIT OF PUBLICATION

A. Deputy Clerk:

To announce 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:

Has any Value Adjustment Board Member received any oral or written communication regarding the petition(s) under discussion? If so, please disclose the substance of the communication and identify the person making the communication.

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 ANNOUNCEMENT OF APPROVED, WITHDRAWN, OR SETTLE VALUE ADUSTMENT BOARD PETITION(S)

A. Deputy Clerk to announce the following petitions were withdrawn, settled, or approved: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 to administer the oath of witness to those wishing to testify.

10. HEARING PROCEDURES AND TAXPAYER OVERVIEW

Value Adjustment Board Attorney Parwani to review the following:
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 the 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

A. Value Adjustment Board Attorney Parwani:

Review the Value Adjustment Board Prehearing Checklist and verify the requirements of Florida Statue Chapter 194 were met.

12. APPOINTMENTS

A. **252024VB004AXMX:**

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

1. Hardee County Property Appraiser Presentation
2. Petitioner's Representative Presentation

- Motion to approve property owner's Petition 252024VB004AXMX or deny property owner's Petition 252024VB004AXMX by upholding the Property Appraiser's established value.

Call for public comment.

13. BOARD CERTIFICATION OF THE HARDEE COUNTY TAX ROLL

A. Board Certification of the 2024 Tax Roll:

- Motion to approve the certification 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 authorization for the Chair's signature on the completed Department of Revenue Certification of the Value Adjustment Board forms.

Call for public comment.

14. ADJOURNMENT

AGENDA ITEM NO. 5.A

Hardee County
FLORIDA

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VALUE ADJUSTMENT BOARD AGENDA ITEM REPORT

DATE: March 3, 2025

SUBMITTED BY: Charlene Albritton, Clerk of Courts

ITEM TYPE: Minutes for Approval

AGENDA SECTION: **APPROVAL OF MINUTES**

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

SUGGESTED ACTION:

- Motion to approve the Value Adjustment Board Organizational Meeting Minutes as presented.

ATTACHMENTS:
2024-10-02 VAB Minutes.pdf

Hardee County
FLORIDA

MINUTES

Value Adjustment Board

ORGANIZATIONAL MEETING

October 2, 2024, at 3:00 PM

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**	
Renee Wyatt	Vice-Chairwoman (District III)	**Present**	
Mildred Smith	School Board Member (District II)	**Present**	
J. Steven Southwell	Citizen – Homestead Owner	**Absent**	
Thomas Trevino	Citizen – Commercial Owner	**Present**	
Sandra Meeks	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**	
Jessica Santibanez	Deputy Clerk	**Present**	
Charlene Albritton	Deputy Clerk	**Present**	

Chair Flores called the meeting to order at 3:02 p.m.

3. PUBLIC COMMENT

Chair Flores called for general public comment. None given.

4. BOARD RATIFICATION OF VALUE ADJUSTMENT BOARD ATTORNEY

Chair Flores called for a motion for Board ratification of Attorney Rinky S. Parwani to serve as the Value Adjustment Board Attorney for 2024-2025.

So, moved by Board Member Trevino and second by Board Member Smith.

Chair Flores called for public comment. None given.

Motion carried 4 to 0.
Ayes – Flores, Wyatt, Smith, and Trevino
Absent - Southwell

5. APPROVAL OF AGENDA

Chair Flores called for a motion to approve today's agenda.

Motion by Commissioner Wyatt and second by School Board Member Smith to approve the agenda as presented.

Motion carried 4 to 0.
Ayes – Flores, Wyatt, Smith, and Trevino
Absent - Southwell

6. MINUTES FOR APPROVAL

A. Value Adjustment Board Petition Hearing Minutes of 11/03/2023, at 9:00 a.m.

Chair Flores called for a motion to approve the Value Adjustment Board Petition Hearing Minutes of 11/03/2023, at 9:00 a.m.

Motion by Commissioner Wyatt and second by School Board Member Smith to approve the minutes as presented.

Chair Flores called for public comment. None given.

Motion carried 4 to 0.
Ayes – Flores, Wyatt, Smith, and Trevino
Absent – Southwell

7. AFFIDAVIT OF PUBLICATION

Deputy Clerk Barker announced the October 2, 2024, VAB Organizational Meeting advertisement was published in *The Herald-Advocate* on September 26, 2024, and published on the Clerk of Courts website www.hardeeclerk.com.

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

Each of the Value Adjustment Board Members and Attorney Parwani, along with Ex-Officio Clerk Rogers' staff introduced themselves for the record.

Chair Flores announced the Citizen – Homestead Owner member position was still vacant, and one application had been submitted for appointment to the board.

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

Attorney Parwani noted the Value Adjustment Board's contact information could be obtained from the Clerk of Courts Office and reviewed the following:

1. The Value Adjustment Board was established to create an informal process for the taxpayers to contest property values, classifications, and exemptions
2. The Value Adjustment Board being comprised of two commissioners, one school board member, and two citizen members to hear petitions filed by taxpayers
3. Discussion of general information - Florida's property tax system, respective roles within the tax system, taxpayer opportunities to participate in the tax system, and property taxpayers' rights

Chair Flores called for questions.

Chair Flores requested the final date for filing petitions. Attorney Parwani explained there were different deadlines based on the type of petition filed, i.e., value, classification, exemption, and storm damage.

Hardee County Property Appraiser, Kathy Crawford, noted September 10th was the final date to file a petition.

10. BOARD APPROVAL OF THE VALUE ADJUSTMENT BOARD RESOLUTION

Request for the Board's adoption or ratification, by resolution, any filing fee for Value Adjustment Board Petitions for the year, in an amount not to exceed $15.00, and to adopt and incorporate the provisions of Florida Statute Chapter 194, and F.A.C Rule 12D-9 and 12D-10.

Chair Flores called for a motion for adoption or ratification, by resolution, any filing fee for Value Adjustment Board Petitions for the year, in an amount not to exceed $15.00, and to adopt and incorporate the provisions of Florida Statute Chapter 194, and F.A.C Rule 12D-9 and 12D-10.

So, moved by School Board Member Smith and second by Commissioner Wyatt.

Chair Flores called for public comment. None given.

Motion carried 4 to 0.
Ayes – Flores, Wyatt, Smith, and Trevino
Absent – Southwell

11. VALUE ADJUSTMENT BOARD INFORMATION AVAILABLE FOR THE PUBLIC

Deputy Clerk Barker announced the following:

1. Value Adjustment Board petition copies, the Uniform Policies and Procedure Manual (updated September 2024), and the Florida Administrative Code (F.A.C.) Rule Chapters 12D-9 and 12D-10, are available at the following web link: http://floridarevenue.com/property/Pages/VAB.aspx or can be obtained from the Clerk to the Value Adjustment Board
2. The Florida's Government-in-the-Sunshine can be obtained through the following:

   Web link: https://www.myfloridalegal.com/sites/default/files/2024-government-in-the-sunshinemanual.pdf

   Mailing address: The First Amendment Foundation, 336 E. College Avenue, Suite 101, Tallahassee, FL 32301 (850-224-4555)

3. The Florida Department of Revenue's Value Adjustment Board Orientation Video is available at the following link: http://floridarevenue.com/property/Pages/VAB_Training.aspx

12. BOARD APPROVAL OF THE CHAIR'S SIGNATURE

A. Request for Board approval for the Chair to sign all necessary documents on behalf of the entire Board.

Chair Flores called for a motion.

Motion by Commissioner Wyatt and second by Board Member Trevino to approve the Chair to sign all necessary documents on behalf of the entire Board.

Chair Flores called for public comment. None given.

Motion carried 4 to 0.
Ayes – Flores, Wyatt, Smith, and Trevino
Absent - Southwell

13. 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:

1. The 2024 Tax Roll was extended by the Hardee County Board of County Commissioners on August 15, 2024, by Resolution 2024-76
2. Request for the Board's approval of the initial certification of the tax assessment roll by the Value Adjustment Board

Chair Flores called for a motion.

Motion by Commissioner Wyatt and second by School Board Member Smith to approve the Value Adjustment Board initial certification of the 2024 Tax Assessment Roll.

Chair Flores called for public comment. None given.

Motion carried 4 to 0.
Ayes – Flores, Wyatt, Smith, and Trevino
Absent – Southwell

14. TENTATIVE VALUE ADJUSTMENT BOARD SCHEDULE

Deputy Clerk Barker reviewed the following:

1. Number of Value Adjustment Board Petitions filed to date - eight petitions
2. The Value Adjustment Board must continue in session until all petitions have been heard (Florida Statute Chapter 194.032); therefore, rescheduled hearings are possible
3. Tentative VAB hearing schedule - January 2025 - all hearings will be held by block schedule, with the first hearing block beginning at 11:00 a.m., and the second hearing block being at 2:00 p.m.

Chair Flores called for Board questions or comments.

Commissioner Wyatt noted this was her last Value Adjustment Board meeting and expressed her appreciation for the Clerk of Courts' staff, Property Appraiser Crawford, and Attorney Parwani.

School Board Member Smith noted this was her last Value Adjustment Board Meeting as well due to her loss of the recent election.

Chair Flores thanked School Board Member Smith and Commissioner Wyatt for their service to the community.

15. ADJOURNMENT

With no further business, the meeting was adjourned at 3:20 p.m.

X

Noey A. Flores, Chair
Value Adjustment Board

X

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

AGENDA ITEM NO. 6.A

Hardee County
FLORIDA

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VALUE ADJUSTMENT BOARD AGENDA ITEM REPORT

DATE: March 3, 2025

SUBMITTED BY: Charlene Albritton, Clerk of Courts

ITEM TYPE: Affidavit of Publication

AGENDA SECTION: **AFFIDAVIT OF PUBLICATION**

SUBJECT: Deputy Clerk:

To announce 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.

SUGGESTED ACTION:

ATTACHMENTS:
Value Adjustment Board Hearing Advertisement 03-03-2025.pdf

AFFIDAVIT OF PUBLICATION

The Herald-Advocate

Published Weekly at Wauchula, Florida

STATE OF FLORIDA,
COUNTY OF HARDEE

Before the undersigned authority personally appeared T. Lee 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 in the matter of Value Adjustment Board Meeting in the _____ Court, was published in said newspaper in the issues of February 20, 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.

T. Lee

Sworn to and subscribed before me this 20 day of February A.D. 20 25.

Michael R. Kelly
Notary Public

My Commission Expires Nov. 9, 20 25.

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

HARDEE CLERK OF COURT
FEB 25 '25 PM 12:15

NOTICE
VALUE ADJUSTMENT BOARD MEETING

The Hardee County Value Adjustment Board will meet on Monday, March 3, 2025, beginning at 10:00 a.m. The meeting will be held in the Hardee County Board of County Commissioners' Chambers located at 412 W. Orange Street, Room 102, Wauchula, FL 33873.

The Value Adjustment Board will meet to conduct public hearings for Value Adjustment Board Petitions.

A list of all applicants for exemption and classifications, who have had their applications for exemption or classification wholly or partially approved, and a list of all applicants for exemption and classifications who have had their applications for exemption or classification denied, are available for public inspection between the hours of 8:00 a.m. and 4:00 p.m., at the Hardee County Property Appraiser's Office, 110 W. Oak Street, Room 103, Wauchula, Florida 33873.

The types of exemptions and classifications included in the above referenced list are as follows: Homestead, "Senior" Homestead, Widows, Widowers, Disability, Non-Profit Religious, Literary, Scientific, Charitable, Agriculture, and Value.

This is a Disabled-Accessible facility. Any disabled person needing to make special arrangements should contact the County Manager's Office at least forty-eight (48) hours prior to the public hearing.

This notice is published in compliance with Florida Statute Chapters 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.

Interested parties may appear at the public hearing and be heard.

For more information, please call the Hardee County Clerk of Courts' Office, Value Adjustment Board Clerk at 863-773-4174 ext. 7295.

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

2:20c

AGENDA ITEM NO. 8.A

Hardee County
FLORIDA

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VALUE ADJUSTMENT BOARD AGENDA ITEM REPORT

DATE: March 3, 2025

SUBMITTED BY: Charlene Albritton, Clerk of Courts

ITEM TYPE: Action Item

AGENDA SECTION: **ANNOUNCEMENT OF APPROVED, WITHDRAWN, OR SETTLE VALUE ADUSTMENT BOARD PETITION(S)**

SUBJECT: Deputy Clerk to announce 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

SUGGESTED ACTION:

AGENDA ITEM NO. 11.A

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VALUE ADJUSTMENT BOARD AGENDA ITEM REPORT

DATE:	March 3, 2025
SUBMITTED BY:	Charlene Albritton, Clerk of Courts
ITEM TYPE:	Action Item
AGENDA SECTION:	**VALUE ADJUSTMENT BOARD ATTORNEY REVIEW THE BOARD PREHEARING CHECKLIST AND VERIFICATION OF FLORIDA STATUTE CHAPTER 194**
SUBJECT:	Value Adjustment Board Attorney Parwani: Review the Value Adjustment Board Prehearing Checklist and verify the requirements of Florida Statue Chapter 194 were met.

SUGGESTED ACTION:

ATTACHMENTS:
2024 VAB Prehearing Checklist.pdf

Hardee County Value Adjustment Board

Value Adjustment Board (VAB) Checklist
Prehearing

(Rule 12D-9.014, F.A.C.)

06/01/2015

Prehearing Actions That VAB Legal Counsel Must Verify
(see Rule 12D-9.014(1)(a) – (m), F.A.C.)

VAB Structure and Requirements

- ☑ The VAB complied with s. 194.015, F.S., in that:
  - ☑ The composition of the VAB met the law's requirements.
  - ☑ No member represented other government entities or taxpayers in any administrative or judicial review of property taxes.
  - ☑ No citizen member was a member or employee of a taxing authority during his or her service on the VAB.
- ☑ The VAB appointed legal counsel as provided in and according to the requirements of s. 194.015, F.S.
- ☑ The VAB reviewed all VAB and special magistrate procedures and forms to make sure they complied with Chapter 194, F.S., and Rule Chapter 12D-9, F.A.C.

For All VAB Meetings, the VAB

- ☑ Provided reasonable notice as s. 286.011, F.S., requires.
- ☑ Made sure that it held every meeting as provided by law.

For Any Organizational Meeting, the VAB

- ☑ Provided the Florida Department of Revenue's uniform VAB procedures, as adopted in Rule Chapter 12D-9, F.A.C., at the organizational meeting.
- ☑ Gave copies of these procedures to VAB members and special magistrates.
- ☑ Provided these procedures on the VAB clerk's website, if the clerk had one.

Value Adjustment Board Attorney
Rinky Parwani 03/03/2025

Preparing Special Magistrates or the VAB Members to Hear Petitions

- ☐ If the VAB will use special magistrates to hear petitions, the VAB:
  - ☐ Verified the qualifications of every special magistrate.
  - ☐ Selected every special magistrate:
    - ☐ Based solely on proper experience and qualifications.
    - ☐ Without influence from the property appraiser or any petitioner.
  - ☐ Verified that every special magistrate received the Florida Department of Revenue (DOR) training and provided a certificate.
  - ☐ Verified that every special magistrate with less than five years of required experience:
    - ☐ Successfully completed DOR's training, including updates.
    - ☐ Passed the training exam.
    - ☐ Received certification.
- ☑ If the county does not use special magistrates:
  - ☐ Every VAB member received DOR's training.
  - ☑ Or the VAB's legal counsel received DOR's training.

Notification to All Municipalities Affected by Filed VAB Petitions

- ☑ The VAB has given notice to the chief executive of every municipality in the county whenever it has taken an appeal about any property in the municipality, as required by s. 193.116, F.S.

General Compliance

- ☑ The VAB complied with all other requirements of Chapter 194, F.S., and Rule Chapter 12D-9, F.A.C.

Prehearing Requirements for the VAB Clerk
(see Rule 12D-9.014(1) and (2), F.A.C.)

- ☑ I did not allow the holding of any scheduled hearings on petitions until the VAB legal counsel had verified that the VAB had met all requirements of Chapter 194, F.S., and Rule Chapter 12D-9, F.A.C.
- ☑ I notified the VAB's legal counsel and the VAB's chair of any actions which the VAB needs to comply with subsection (1) of Rule 12D-9.014, F.A.C.

Value Adjustment Board Clerk
Deputy Clerk 03/03/2025

AGENDA ITEM NO. 12.A

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VALUE ADJUSTMENT BOARD AGENDA ITEM REPORT

DATE: March 3, 2025

SUBMITTED BY: Charlene Albritton, Clerk of Courts

ITEM TYPE: Appointment

AGENDA SECTION: **APPOINTMENTS**

SUBJECT: **252024VB004AXMX:**

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

1. Hardee County Property Appraiser Presentation
2. Petitioner's Representative Presentation

SUGGESTED ACTION:

- Motion to approve property owner's Petition 252024VB004AXMX or deny property owner's Petition 252024VB004AXMX by upholding the Property Appraiser's established value.

Call for public comment.

ATTACHMENTS:

Commercial Real Property Petition - Wal-Mart Inc.pdf
2024007331 VAB Filing Fee Payment Receipt.pdf
Notice of Hearing - Wal-Mart Inc.pdf
VAB Return of Service.pdf

FLORIDA

PETITION TO THE VALUE ADJUSTMENT BOARD
REQUEST FOR HEARING

Section 194.011, Florida Statutes

DR-486
R. 11/23
Rule 12D-16.002
F.A.C.
Eff. 11/23

HARDEE CLERK OF COURT
SEP 9'24 PM10:53

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 Hardee	Tax year 2024	Date received

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name	WALMART INC	Representative	JERRY AUCOIN, CMI
Mailing address for notices	PO BOX 8050 MS 0555 BENTONVILLE AR 72716	Parcel ID and physical address or TPP account #	5847 1480 U S HWY 17 N
Phone	323.702.1379	Email	JERRY.AUCOIN@WALMART.COM

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
☑ Commercial ☐ Res. 1-4 units ☐ Res. 5+ units ☐ Industrial and miscellaneous ☐ Agricultural or classified use ☐ High-water recharge ☐ Vacant lots and acreage ☐ Historic, commercial or nonprofit ☐ 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: _____
☐ 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.)

15 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.

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.**

252024VB004AXMX FILED 09/09/2024 1:26 PM
HARDEE COUNTY CLERK OF COURTS
Jessica Santibanez, D.C.

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 WALMART INC (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
Jerry Aucoin, CMI	JERRY AUCOIN, CMI	9/6/2024

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

WALMART, INC.
PROPERTY TAX DEPARTMENT
PO BOX 8050 MS 0555
BENTONVILLE AR 72716
PHONE (323) 702-1379

Walmart

JERRY AUCOIN, CMI..... *PROPERTY TAX SENIOR MANAGER*

HARDEE CLERK OF COURT
SEP 9 '24 AM 10:59

6 September 2024

To the Value Adjustment Board:

In this mailing, please find the 2024 VAB petitions for properties owned by Walmart Inc. I will be ***unavailable*** on the following dates, and would like to kindly ask that my hearings are scheduled outside this window:

- October 7 – October 11
- October 24 – October 25
- October 28
- November 4 – November 6
- November 11 – November 15
- November 18
- November 22
- November 25 – 27
- December 2 – December 3
- December 6 – December 9
- December 23 – December 31
- January 1 – January 10
- February 13 – February 24

Please do not hesitate to contact me below with any questions you may have.

Respectfully,

Jerry Aucoin, CMI

Jerry Aucoin, CMI
Walmart Property Tax Senior Manager
(m) 323-702-1379
Jerry.aucoin@walmart.com

Victoria L. Rogers
Clerk of the Circuit and County Courts
HARDEE County, Florida
*** DUPLICATE ***

Receipt #:	MX 2024007331	Case #:	24000004VBAXMX		
Posting Date:	09/09/2024	Citation #:		Fine Bal:	$ 0.00
Validn Date:	09/09/202401:31 PM	Workstation:	ORI		
Validn Time:	01:31 PM	Clerk:	Jessica		

Paid By: Walmart Inc
Case Number/Party Name: 24000004VBAXMX WALMART INC

	Account Description	Detail Amount
VB Fee	Value Adjustment Board Filing Fee	$15.00

CHECK: $ 15.00 1. Ref#: 0427661

TOTAL TENDERED:	$	15.00
CASH REFUND:	$	0.00
SERVICE FEE:	$	0.00
AMOUNT PAID:	$	15.00

CASE ASSESSMENT TOTAL:	$	15.00
CURRENT CASE BALANCE:	$	0.00

Remarks:

FLORIDA DEPARTMENT OF REVENUE

VALUE ADJUSTMENT BOARD
NOTICE OF HEARING

DR-481
R. 01/17
Rule 12D-16.002
F.A.C.
Eff. 01/17

Section 194.032, Florida Statutes

County Hardee	Petition # 252024VB004AXMX	Petition type VALUE

Petitioner name Wal-Mart Inc		VAB contact Laura Barker	
Address	P.O. Box 8050, MS 0555 Bentonville, AR 72716	Address	417 West Main Street Suite 214 Wauchula, Florida 33873
Parcel number, account number, or legal address	5847 1480 U S Hwy 17 North	Phone 863-773-4174, EXT 7226	
		Email clerkminutes@hardeeclerk.com	

WAL-MART INC
P.O. BOX 8050
MS 0555
BENTONVLLE, AR 72716

252024VB004AXMX FILED 01/24/2025 10:40 AM
HARDEE COUNTY CLERK OF COURTS
L. BARKER, D.C.
Certified Mail # 9414-8098-9864-3067-3423-31

☒ A hearing has been scheduled for

- ☒ your petition
- ☐ the continuation of your hearing after remand
- ☐ other _____

YOUR HEARING INFORMATION

Hearing date	March 3, 2025	Hearing address and room Hardee County Board of County Commissioners Chambers 412 West Orange Street, Room 102 Wauchula, Florida 33873
Time (if block of time, beginning and end times)	10:00 AM	
Time reserved	15 MINUTES	

Bring 3 copies of your evidence, 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 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. If you want to participate in the evidence exchange, your evidence is due by 2/17/25 at 4:00PM. At the hearing, you have the right to have witnesses sworn.

Laura L Barker
Signature, deputy clerk

JANUARY 24, 2025
Date

HARDEE COUNTY SEAL CURIAE CLERK OF THE CIRCUIT COURT

For a list of potential magistrates	Phone N/A	Web N/A
For a copy of the value adjustment board uniform rules of procedure	Phone 863-773-4174, EXT 7226	Web www.hardeeclerk.com

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 863-534-4686.

CERTIFIED MAIL™

VICTORIA L ROGERS
HARDEE COUNTY CLERK OF COURTS
417 W MAIN ST, STE 214
WAUCHULA FL 33873-2818

USPS CERTIFIED MAIL

9414 8098 9864 3067 3423 31

PITNEY BOWES
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2000408358
ZIP 33873
JAN 24 2025

WAL-MART INC
PO BOX 8050, MSC 0555
BENTONVILLE AR 72712-8055

252024VB004AXMX FILED 01/24/2025 1:29 PM
HARDEE COUNTY CLERK OF COURTS
L. BARKER, D.C.
Certified Mail # 9414-8098-9864-3067-3423-31

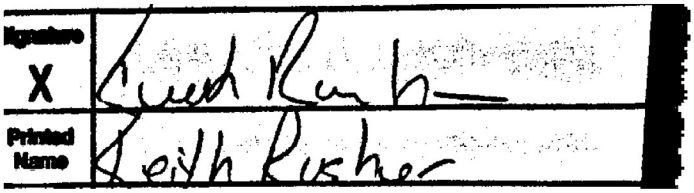
UNITED STATES POSTAL SERVICE

Date Produced: 01/29/2025

Pitney Bowes:

The following is the delivery information for Certified Mail™/RRE item number 9414 8098 9864 3067 3423 31. Our records indicate that this item was delivered on 01/28/2025 at 09:50 a.m. in BENTONVILLE, AR 72712. The scanned image of the recipient information is provided below.

Signature of Recipient :



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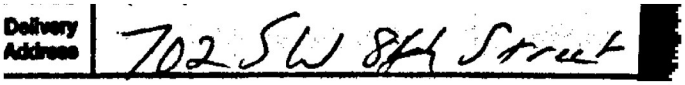

Thank you for selecting the Postal Service for your mailing needs. If you require additional assistance, please contact your local post office or Postal Service representative.

Sincerely,
United States Postal Service

The customer reference number shown below is not validated or endorsed by the United States Postal Service. It is solely for customer use.

252024VB004AXMX Filed 2/26/2025 1:59 PM
Hardee County Clerk of Courts
Laura L Barker, Deputy Clerk

Customer Reference Number: 252024VB4AXMX

AGENDA ITEM NO. 13.A

Hardee County
FLORIDA

Item Cover Page

VALUE ADJUSTMENT BOARD AGENDA ITEM REPORT

DATE: March 3, 2025

SUBMITTED BY: Charlene Albritton, Clerk of Courts

ITEM TYPE: Action Item

AGENDA SECTION: **BOARD CERTIFICATION OF THE HARDEE COUNTY TAX ROLL**

SUBJECT: Board Certification of the 2024 Tax Roll:

SUGGESTED ACTION:

- Motion to approve the certification 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 authorization for the Chair's signature on the completed Department of Revenue Certification of the Value Adjustment Board forms.

Call for public comment.

ATTACHMENTS:
VAB DR488 Certification of the Value Adjustment Board RP.pdf
VAB DR488 Certification of the Value Adjustment Board TPP.pdf

CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

DR-488
R. 12/09
Page 1 of 2
Rule 12D-16.002
Florida Administrative Code

Tax Roll Year | 2 | 0 | 2 | 4 |

The Value Adjustment Board of Hardee County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the

Check one. ☑ Real Property ☐ Tangible Personal Property

assessment for our county includes 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. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures* are correct to the best of our knowledge:

1. Taxable value of ☑ real property ☐ tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	*Enter whole numbers only. Do not include commas. Example: for $1,222,333 enter "1222333"* $
2. Net change in taxable value due to actions of the Board	$
3. Taxable value of ☑ real property ☐ tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	$

*All values entered should be county taxable values. School and other taxing authority values may differ.

Signature, Chair of the Value Adjustment Board

Date

Continued on page 2

Certification of the Value Adjustment Board

PROCEDURES

Tax Roll Year | 2 | 0 | 2 | 4 |

The value adjustment board has met the requirements below. Check all that apply.

The board:

☑ 1.	Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
☐ 2.	Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
☐ 3.	Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
☑ 4.	Considered only petitions filed by the deadline or found to have good cause for filing late.
☑ 5.	Noticed all meetings as required by section 286.011, F.S.
☑ 6.	Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
☑ 7.	Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
☑ 8.	Ensured that all decisions contained the required findings of fact and conclusions of law.
☑ 9.	Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
☑ 10.	Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.

Signature, chair of the value adjustment board

Date

Print Form

CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

DR-488
R. 12/09
Page 1 of 2
Rule 12D-16.002
Florida Administrative Code

Tax Roll Year | 2 | 0 | 2 | 4 |

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Signature, Chair of the Value Adjustment Board

Date

Continued on page 2

Certification of the Value Adjustment Board

PROCEDURES

Tax Roll Year | 2 | 0 | 2 | 4 |

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Signature, chair of the value adjustment board

Date

Print Form