

VALUE
ADJUSTMENT
BOARD

ORGANIZATIONAL MEETING
AUGUST 6, 2025

**HENDRY COUNTY VALUE ADJUSTMENT BOARD
ORGANIZATIONAL MEETING
AUGUST 6, 2025 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 December 18, 2024 Final Meeting.
8. Establish a fee for filing petitions: Resolution – Exhibit

9. Special Magistrates

- a. Discussion on appointment of Special Magistrates
 - b. Review of Special Magistrate submissions and VAB Counsel confirmation of qualification – Exhibits
 - c. Selection of Special Magistrates, if appointed
 - d. Special Magistrate contract: ratifying existing contract -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; 2025 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. Clerk's VAB website – Board approval is needed for VAB Counsel to update, if necessary.
17. Legislative update – VAB Counsel
18. 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.
19. Additional items for discussion and Board Counsel review of Statutory and Rule Requirements for Organizational Meeting to ensure Board compliance – Exhibit
20. 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**

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 Lake Okeechobee News: 7/16/2025

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
7/17/2025

| | |
|---------------|---|
| Name | HENDRY COUNTY BOARD OF COM- MISSIONERS |
| Order Number | 26093 |
| Ordered By | Sharon Congleton |
| Order Date | 7/7/2025 |
| Description | VAB 2025 |
| Number Issues | 1 |
| Pub Count | 1 |
| First Issue | 7/16/2025 |
| Last Issue | 7/16/2025 |
| Order Cost | \$113.50 |
| Publications | Lake Okeechobee News |
| Pub Dates | Lake Okeechobee News: 7/16/2025 |

NOTICE OF MEETING
2025 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 6, 2025** 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

26093 LON/Hendry 07/16/2025

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 2025
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

- **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

TYPE OF INSURANCE: LAWYERS PROFESSIONAL LIABILITY

POLICY NUMBER: 110942

POLICY TERM: 10/13/2024 to 10/13/2025

LIMITS OF LIABILITY: \$500,000 Per Claim/\$1,000,000 Total Limit

DEDUCTIBLE: \$2,500

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 21, 2024

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.

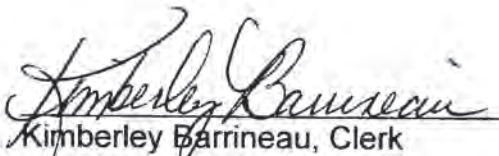
(2) All contacts with the news media pertaining to the subject of this AGREEMENT shall be referred to the BOARD'S contract administrator.


(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

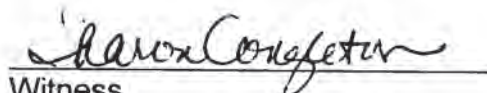
ATTEST:

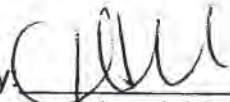

Kimberley Barrineau, Clerk

By: 
Emory Ready Howard, Chair

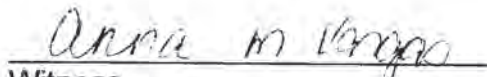
Date: August 24, 2023

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


Witness

By: 
Name Printed: Holly E. Cosby

Date: August 24, 2023


Witness

**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.



Welcome, Holly E Cosby

[Sign Out](#)

[Home](#) [Content](#) [My Account](#)

My Account - My Certificate History

User Information

Name Holly E Cosby
 Email holly@cosbylaw.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. |
|--|--------|------------|-----|------|------------------------------------|-----------|-------|
| 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 6, 2025. The deadline for filing is September _____, 2025.

- B. Hearings are scheduled for November ____, 2025 with a potential date in December, 2025 for rescheduled hearings.

**PUBLIC NOTICE – 2025 HENDRY COUNTY VALUE ADJUSTMENT BOARD
TO ALL PROPERTY OWNERS AND TAXPAYERS OF HENDRY COUNTY**

Please be advised that hearings before special magistrates of the 2025 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 _____, 2025 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; service members and veterans; government property; parcels granted economic development; historic property; 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 December 18, 2024 Final Meeting – Exhibit

- **VAB approval is needed**

2024 HENDRY COUNTY VALUE ADJUSTMENT BOARD FINAL MEETING DECEMBER 18, 2024 - 10:00 AM

The final meeting of the 2024 Hendry County Value Adjustment Board was held Wednesday, December 18, 2024 at 10:00 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 also verified quorum in the room.

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 Commissioner Byrd, seconded by Mr. Samerdyke, called and unanimously carried to approve the minutes from the VAB Organizational Meeting of August 29, 2024.

E. LIST OF WITHDRAWN AND SETTLED PETITIONS

This was informational to show there were 19 petitions filed, 3 went to hearing and 16 were withdrawn or settled.

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 3 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.

Elton David McCall Jr. approached the podium. He stated he guesses he is wasting the Board's time and his time. He was hoping to show that he has always owned his property. He said when he first went in to see the Property Appraiser, he said the only comment made to him was that when he dies his children will have to pay more taxes. Everything he has searched and researched says there has to be a title change to re-assess his property values.

He said he stays up at night trying to navigate through the tax code stuff. He said he doesn't read that well and stays up every night reading, trying to figure it out. He doesn't sleep anymore, because he feels 30 years of his life has been stolen from him. He wanted to let the Board know that no one has ever owned his property but him, except for his dad for two years and gave it right back to him. He said he thinks he is going to have to sell. He asked if there is any thing he can do to remedy the situation. He explained having every document related to the property.

Commissioner Byrd asked for his address so she can follow through. Chairperson Howard also told Mr. McCall to find an attorney to help him through this. Mr. McCall asked for recommendations.

Ms. Cosby stated that, for the record, a memorandum was provided to Mr. McCall, the Property Appraiser and the Value Adjustment Board that does advise that the Board today can accept the recommendation as provided by the Special Magistrate. But, the law does say that once those recommendations are final, you have 60 days to file in Circuit Court if you disagree with the outcome of your Value Adjustment proceeding. It is inappropriate for her to refer Mr. McCall to anyone specific because she represents the Board. She has to remain unbiased. She does not have anyone to recommend to Mr. McCall to seek

counsel. The best decision for Mr. McCall, if he wants to understand the law better, is to seek his own attorney.

Dena Pittman, Property Appraiser, requested to speak in response to Mr. McCall. She believes the confusion for Mr. McCall is having is market value versus assessed values.

She said you get benefits when you have homestead exemption. The only thing that went away was the reset of the deferred that was built up from his dad. When Mr. McCall moved his homestead from his house to his dad's house all that went away. It's called a reset of assessed value, the assessed market value is completed every year. It's required by the Department of Revenue annually to value property every year. The assessed are your homestead exemptions. When the exemptions were moved from one property to the other it is called a reset. That is why his taxes increased and we went over all of this. She wanted to address that.

Ms. Cosby asked if there were any other members of the public who wish to speak at this time. There was no response. The public comment portion of the meeting was closed.

H. APPROVAL OF SPECIAL MAGISTRATE RECOMMENDED DECISIONS

Ms. Cosby advised there were 3 petitions, 2024-11, 2024-12, and 2024-13. She advised that she has reviewed all of the recommended decisions and finds them sufficient.

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

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 Mr. Samerdyke, seconded by Commissioner Byrd, called and unanimously carried to approve the ratification of the VAB counsel invoice payments. Ms. Cosby advised for the record that there will be one more invoice coming for December.

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

Ms. Cosby said these forms are for real and tangible personal property and there is no shift in value per VAB action. 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 2024

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. There was no shift this year.

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

M. RATIFICATION OF ATTORNEY RENEWAL / RETURN FOR 2025

Motion made by Commissioner Byrd, seconded by Mr. Samerdyke, called and unanimously carried to approve the ratification of attorney renewal for 2025.

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

1. Legislative Updates

Ms. Cosby provided a PTO Bulletin which had to do with the annual inflation adjustment to homestead exemption value. Amendment 5 was approved, so there will be an adjustment to homestead exemption.

2. Additional Compliance Items

Ms. Cosby shared her checklist for verification of VAB compliance. She said when we had the organizational meeting there were items which were not complete. Post organizational meeting all of the items have been completed. All magistrates have received the training, administration did provide notices to the municipalities for any hearings scheduled in Hendry County. The compliance checklist is complete and we are in full compliance.

3. Board Comments and/or Concerns Regarding 2024 VAB Session

There were no comments and/or concerns.

O. ADJOURNMENT

Motion made by Mr. Lofton, seconded by Commissioner Byrd, called and unanimously carried to adjourn the Final Meeting of the 2024 VAB session at 10:28 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 2025 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 2025 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. Pursuant to F.A.C. Rule 12D-8.0065, notwithstanding F.S. Section 194.013, the taxpayer must pay a non-refundable fee of \$15 when filing the petition, as required by paragraph (j), of F.S. Section 193.155(8). 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 6th day of August, 2025, by the 2025 Hendry County Value Adjustment Board.

ATTEST: KIMBERLEY BARRINEAU,
 CLERK OF CIRCUIT COURT
 2025 HENDRY COUNTY
 VALUE ADJUSTMENT BOARD

2025 HENDRY COUNTY VALUE
 ADJUSTMENT BOARD

BY: _____
 Deputy Clerk

BY: _____
 Chair

APPROVED AS TO FORM

BY: _____
 V.A.B. ATTORNEY

9. Special Magistrates

- A. Discussion on appointment of Special Magistrates
- B. 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 and Tangible Personal Property
 - 3. Michael McGinley, Special Magistrate: Real Property
- C. Selection of Special Magistrates if appointed
- D. Special Magistrate contract – ratify existing contract - Exhibit
 - **VAB approval is needed**

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 _____, 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

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.

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

Certification of Training Completion

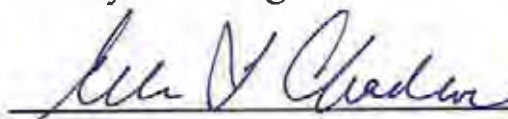
The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2024 Value Adjustment Board Training, including the exam, for Attorney Special Magistrate.

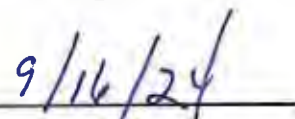
I certify that I,

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.


Signature and Certification of


DATE



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
Attorney Special Magistrate September 2013---present

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

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

HIGHLANDS COUNTY VAB
Attorney Special Magistrate April, 2024

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

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

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
Assistant County Attorney June 2000–September 2008

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

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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 _____, 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.

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



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.



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

- *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

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

TPP Experience Include the following:

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 12 years of experience doing TPP VAB Special Magistrate 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.

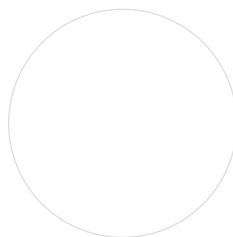
C: Considering TPP (valuing and deducting for it) has also been part of the scope of work of my single family residential VAB work. I have performed single family VAB magistrate work for about the last 19 to 20 years.

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@NewStreamCompanies.com \(mailto:Nystrom@NewStreamCompanies.com\)](mailto:Nystrom@NewStreamCompanies.com)

Phone

- Business: [\(813\)928-9119 \(tel:\(813\)928-9119\)](tel:(813)928-9119)

Address

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

[VIEW MAP\(HTTPS://MAPS.GOOGLE.COM/?Q=5044 CYPERSS TRACE DR.,, TAMPA, FL, UNITED STATES\)](https://maps.google.com/?q=5044%20CYPERS%20TRACE%20DR.,%20TAMPA,%20FL,%20UNITED%20STATES)

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

Massachusetts, Maryland, Virginia, & 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 appraisal 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

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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.



Signature and Certification of

9/6/24

DATE



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.



Signature and Certification of

9/6/24

DATE




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

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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](tel:8139289119) 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

Prior Service Comments/Concerns: Per VAB Counsel, Applicant has provided services with professionalism and courtesy and is a wonderful addition to the Hendry County VAB.

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 21, 2025,
- 2) that the Applicant is qualified to serve as an Appraiser Special Magistrate for commercial real property, residential real property, condominiums, and vacant land,
- 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 _____, 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: 2025.07.21 15:04:04 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Supplements Attached: Applicant's 2023 resumé submission to Lee County VAB, Certificate of Completion of DOR Training for 2024 for appraisers [2025 pending], copy of Applicant's General Appraiser's License, Email from Applicant confirming desire to return to Hendry County.

Applicant provided initial resume and experience information in 2019 and remains qualified to serve.

Qualifications

Michael E. McGinley, SRA
State-Certified General
Real Estate Appraiser
RZ 771

Michael E. McGinley & Company
8359 Beacon Blvd, Suite 490
Fort Myers, Florida 33907
239-278-0033
appraisals@mcginleycompany.net

The appraiser holds the "SRA" designation in the Appraisal Institute and is a "State-Certified General Real Estate Appraiser" in the State of Florida. The appraiser participates full-time in the appraisal of real estate and is geography competent in Collier, Lee, Charlotte, and Hendry Counties.

Professional:

SRA – Member of the Appraisal Institute
State-Certified General Real Estate Appraiser – State of Florida – RZ 771
Special Magistrate – Lee County Value Adjustment Board
Expert Witness – The Circuit Court of the 20th Judicial Circuit in and for Lee County, Florida
Department of Veterans Affairs (VA) #3170325
Realtor – Fort Myers Association of Realtors
Real Estate Broker – State of Florida – License #406450

Seminars: (most recent years)

| | | |
|------|-----------------------|---|
| 2023 | Appraisal Institute | Residential and Commercial Valuation of Solar |
| 2023 | Appraisal Institute | Introduction to Green Buildings: Principles & Concepts |
| 2022 | Appraisal Institute | The 50-Percent FEMA Rule Appraisal |
| 2022 | Appraisal Institute | Capital Reserve Studies: A Business Opportunity for Appraisers |
| 2022 | Appraisal Institute | The Paperless Real Estate Appraisal Office |
| 2022 | Appraisal Institute | 7-Hour What's Up in Technology for Appraisers? |
| 2022 | Appraisal Institute | Six Recent Lawsuits Involving Appraisers and Lessons from Each |
| 2022 | Appraisal Institute | 7-Hour National USPAP Update Course 2022-2023 |
| 2022 | Appraisal Institute | Florida Appraisal Laws and Rules |
| 2020 | Appraisal Institute | Business Practices and Ethics |
| 2020 | Appraisal Institute | 3-Hour Florida Law Update |
| 2020 | Appraisal Institute | 7-Hour National USPAP Update |
| 2020 | Appraisal Institute | Client Requested Evaluations: Appraisal Assignment |
| 2020 | Appraisal Institute | Developing a Supportable Workfile |
| 2019 | Appraisal Institute | Artificial Intelligence, AVMs, and Blockchain: Implications for Valuation |
| 2019 | Appraisal Institute | Trial Components: A Recipe for Success or Disaster |
| 2018 | Realtor's Association | Code of Ethics |
| 2018 | Appraisal Institute | Raise Your Appraiser IQ |
| 2018 | Appraisal Institute | What's New in Residential Construction |
| 2018 | Appraisal Institute | Managing Unusual Appraisal & Litigation |
| 2018 | Appraisal Institute | Solving Land Valuation Puzzles |
| 2018 | Appraisal Institute | 7-Hour National USPAP Update Course |
| 2018 | Appraisal Institute | 2018 Florida Appraisal Law |

Education:

| | |
|---|-------------------------|
| Standards of Professional Practice, Part C | Appraisal Institute |
| Standards of Professional Practice, Part B | Appraisal Institute |
| Standards of Professional Practice, Part A | Appraisal Institute |
| Capitalization Theory and Techniques, Part A | Appraisal Institute |
| Advanced Commercial Appraisal | Lincoln Graduate Center |
| Commercial Investment Appraisal | Lincoln Graduate Center |
| Farm and Land Appraisal | Lincoln Graduate Center |
| Florida Appraisal Practice, CA-II | Lincoln Graduate Center |
| Florida Residential Appraisal Principles, CA-I | Lincoln Graduate Center |
| Single Family Residential Appraisal | Appraisal Institute |
| Delaware County Board of Realtors Accredited Indoctrination Course | |
| Philadelphia Board of Realtors, Courses: Liens & Estates, Mortgage Financing, Real Estate Practice, Analysis of Residential Construction, Law of Sales, Residential Management, Basic Real Estate Appraising. | |
| Delaware County Community College, Pennsylvania, Liberal Arts Major | |
| St. James Catholic High School, Chester, Pennsylvania | |

Work Experience:

Self - Michael E. McGinley & Company
Commercial Appraiser, G.M. Phillips & Company, Venice, Florida
Appraiser Manager, Citizens Mortgage Corporation: Houston, Orlando, Fort Myers
Staff Appraiser, American Saving and Loan Association of Florida, Miami, Florida
Broker/Appraiser, Michael E. McGinley Real Estate, Linwood, Pennsylvania
Associate Broker, Russell E. Miller & Company, Clifton Heights, Pennsylvania
Real Estate Salesman, Spano Real Estate Company, Drexel Hill, Pennsylvania

Florida Department of Revenue

Certificate of Training

Michael E Mcginley

has received

**2024 Real Property Appraiser Special Magistrates
VAB Training**

on

10/30/24





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

MC GINLEY, MICHAEL E

4181 WOODBRIER DR
FORT MYERS FL 33905

LICENSE NUMBER: RZ771

EXPIRATION DATE: NOVEMBER 30, 2026

Always verify licenses online at MyFloridaLicense.com

ISSUED: 10/29/2024

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From: [Sharon Congleton](#)
To: [Holly Cosby](#)
Subject: FW: VALUE ADJUSTMENT 2025
Date: Monday, July 21, 2025 12:37:23 PM

Good morning,

Mr. McGinley confirmed he would like to serve for 2025 VAB season.

From: Michael McGinley <mike@mcginleycompany.net>
Sent: Monday, July 21, 2025 9:19 AM
To: Sharon Congleton <scongleton@hendryclerk.org>
Subject: RE: VALUE ADJUSTMENT 2025

Good Morning Sharon,

To reconfirm I would be more than happy to serve as Special Magistrate for the 2025 VAB season. Thank you for the opportunity.

Best Regards,

Michael McGinley
239-222-3900

From: Sharon Congleton <scongleton@hendryclerk.org>
Sent: Friday, July 18, 2025 12:46 PM
To: Michael McGinley <mike@mcginleycompany.net>
Subject: FW: VALUE ADJUSTMENT 2025

Here you are....

From: Sharon Congleton
Sent: Tuesday, July 8, 2025 8:55 AM
To: Michael McGinley <mike@mcginleycompany.net>
Subject: VALUE ADJUSTMENT 2025

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

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AGREEMENT BETWEEN THE HENDRY COUNTY 2025 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.

2025 VALUE ADJUSTMENT BOARD OF
HENDRY COUNTY, FLORIDA

By: _____
_____, Chair

ATTEST:

Kimberley Barrineau, Clerk

_____, Special Magistrate

Witness:

Name printed: _____

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.

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; 2025 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 | 5 |
|---|---|---|---|

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

08/06/25

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

| | | | |
|---|---|---|---|
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|---|---|---|---|

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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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

08/06/25

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

- **VAB approval is needed**



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

☰ Menu

Value Adjustment Board

Note: 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 web sites, statutes and rules to verify their current status and for more complete information pertinent to this process.

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.

Florida Statutes

- Chapter 119**
- Chapter 192**
- Chapter 193**
- Chapter 194**
- Chapter 195**
- Chapter 196**
- Chapter 286**

[Florida Department of Revenue – Value Adjustment Board Website –](#)
Please [CLICK HERE] for Access to the Following:

- [FloridaAdministrative Code 12D-9](#)
- [FloridaAdministrative Code 12D-10](#)
- [FloridaAdministrative Code 12D-16](#)

Value Adjustment Board Forms

[Uniform Policies and Procedures Manual](#)

Additional VAB Resources:

- [Florida Administrative Code 12D-51](#)
- [Florida Government in the Sunshine Manual](#)

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.

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
Petitions may be mailed to either of the following addresses:

By U.S. Post Office:

By Fed-Ex or UPS:

Clerk of Circuit Court
Value Adjustment Board
PO Box 1760
LaBelle, FL 33975

Clerk of Circuit Court
Value Adjustment Board
25 E. Hickpochee Ave.
LaBelle, FL 33935

You may fax or email your petitions by sending to:

Fax: 863-612-4730

Email: scongleton@hendryclerk.org

You will need to call: 863-675-5216 to pay the filing fee by credit card.

17. Legislative update – VAB Counsel



Property Tax Oversight Informational Bulletin
**Increased Filing Fee for Petitions Filed with the
Value Adjustment Board**

**July 2, 2025
PTO 25-01**

Effective July 1, 2025, section 8 of HB 7031, first applies to the 2025 property tax roll and amends section 194.013, F.S., to increase the maximum filing fee that a value adjustment board (VAB) may impose to file a petition with the VAB from \$15 to \$50 per parcel. The filing fee cannot exceed \$50 for each separate parcel of property covered in the VAB petition.

Affected Rules

The following rules will be affected based on the law change.

- Rule 12D-9.013, F.A.C., *Organizational Meeting of the Value Adjustment Board*
- Rule 12D-9.015, F.A.C., *Petition; Form and Filing Fee*

The following rule, which implements subsection 193.155(8)(j), F.S., which has the non refundable \$15 fee and is “notwithstanding s. 194.013” will not be affected based on the law change.

- Rule 12D-8.0065, F.A.C., *Transfer of Homestead Assessment Difference; “Portability”; Sworn Statement Required; Denials; Late Applications*

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 House Bill 7031 is available at <https://www.flsenate.gov/Session/Bill/2025/7031>.

Implementing Date

This law is effective on July 1, 2025, and first applies to the 2025 tax roll.



Property Tax Oversight Informational Bulletin

**New Provisions Regarding Exchange of Evidence
In Value Adjustment Board Proceedings,
Effective September 1, 2025.**

**July 2, 2025
PTO 25-02**

The Florida Legislature has passed section 7 of House Bill 7031, that sets out new provisions regarding exchange of evidence in value adjustment board (VAB) proceedings, **effective September 1, 2025.**

Important information: The new provisions regarding exchange of evidence have an effective date of September 1, 2025. After amendment by the bill, sections 194.011(4) and (5)(a), F.S. will read:

(4)(a) At least 15 days before the hearing the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses.

(b) ~~At least 15~~ ~~No later than 7~~ days before the hearing, ~~if the petitioner has provided the information required under paragraph (a), and if requested in writing by the petitioner,~~ the property appraiser shall provide to the petitioner a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses. The evidence list must contain the property appraiser's property record card. Failure of the property appraiser to timely comply with the requirements of this paragraph shall result in a rescheduling of the hearing.

(5)(a) The department shall by rule prescribe uniform procedures for hearings before the value adjustment board which include requiring:

1. Procedures for the exchange of information and evidence by the property appraiser and the petitioner consistent with subsection (4) and s. 194.032.
2. That the value adjustment board hold an organizational meeting for the purpose of making these procedures available to petitioners.

The amendments will affect several existing forms. The Department will be preparing updates to existing forms and developing additional forms for use to implement the legislative changes beginning September 1, 2025. Forms affected include the Form DR-486 series relating to filing petitions, and Form DR-481 relating to Notice of Hearing.

As this is a very short time frame to implement these law changes, the Department is providing this communication so VAB personnel can review information for petitioners and be ready to begin updates as necessary to implement the effective September 1 law changes.

Bulletin PTO 25-02

July 2, 2025

Page 2 of 2

The Department will contact VAB clerks and VAB attorneys in advance of September 1 to both gather and provide additional information as the implementation proceeds, so that required procedures will be in place by September 1.

The legislation, HB 7031, can be accessed here:

<https://www.flsenate.gov/Session/Bill/2025/7031/BillText/er/PDF>

All questions, comments and requests for information should be sent to:

VAB@floridarevenue.com.



Property Tax Oversight Informational Bulletin

Assessment of Citrus Packinghouse and Processor Equipment Rendered Unused Due to Citrus Greening

July 9, 2025
PTO 25-03

The 2025 Florida Legislative Session enacted Chapter 2025-208, Laws of Florida, effective June 30, 2025. Section 3 of the law amends section 193.4516, Florida Statutes, to provide that for the 2025 tax roll only, tangible personal property (“TPP”) owned and operated by a citrus packinghouse or processor is deemed to have a market value no greater than its salvage value if the TPP is no longer used in the operation of the facility due to citrus greening.

The Department has prepared a suggested form that taxpayers may use as the 2025 application for the salvage value assessment pursuant to s. 193.4516, F.S. The filing deadline with the property appraiser is **August 1, 2025**. The suggested form is available on the Department’s [forms page](#).

The Department has prepared a second suggested form that property appraisers may use as a notice of denial of the application to send to the applicant. The suggested form is available on the Department’s [forms page](#).

If the property appraiser denies the assessment pursuant to s. 193.4516, F.S., the taxpayer can petition the value adjustment board pursuant to ss. 193.4516(4) and 194.011(3), F.S., to request the TPP be assessed at salvage value according to the statute. Taxpayers must complete and file *Petition to The Value Adjustment Board - Request for Hearing* ([Form DR-486](#)) with the value adjustment board clerk. The statute provides that such petition must be filed on or before the 25th day after the mailing by the property appraiser during the 2025 calendar year of the notice required under s. 194.011(1), F.S.

Suggested Forms

- [Suggested Form] Application for Assessment of Citrus Packinghouse and Processor Equipment Unused Due to Citrus Greening
- [Suggested Form] Notice of Disapproval of Application for Assessment of Citrus Packinghouse and Processor Equipment Unused Due to Citrus Greening

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 2025-208, Laws of Florida), which amends section 193.4516, F.S., is available at <http://laws.flrules.org/2025/208>.

Implementing Date

The implementing law is effective June 30, 2025, and applies retroactively to January 1, 2025.

18. VAB to permit Chair to sign DR-488 forms and not hold a final meeting if all petitions have been withdrawn or settled and no recommend decisions will need VAB consideration or approval

- **VAB approval is needed**

19. 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 2025 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 7/7/25 | 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 7/7/25 | 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 19; Ex. 2; Ex. 3; Verbatim |
| HEC 7/7/25 | VAB Attorney meeting the requirements of F.S. §194.015 has been appointed or ratified - Organizational Meeting Agenda Item 4; Verbatim |
| HEC 7/7/25 | 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 19; Verbatim |
| HEC 7/7/25 | VAB Attorney verified that citizen members are not members or employees of a taxing authority for the current VAB session - Organizational Meeting Agenda Item 19; Verbatim |
| | VAB Attorney has received DOR training and has passed the corresponding exam - Organizational Meeting Agenda Item 4; Verbatim; Ex. 5 |
| HEC 7/7/25 | 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 7/7/25 | 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 7/7/25 | 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 7/7/25 | 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 7/7/25 | 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 7/7/25 | 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 7/7/25 | 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 19; Verbatim |
| HEC 7/7/25 | 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 19; Verbatim |
| | Notice has been given to the chief executive officer of each municipality as provided in F.S. §193.116 – Ex. 7 |
| HEC 7/7/25 | The VAB is in compliance with F.S. §194 and F.A.C. 12D-9 - Organizational Meeting Agenda Item 19, Verbatim; VAB Attorney oversees throughout VAB session |

| | |
|--|--|
| | Organizational Meeting: August 6, 2025 |
| | 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 19; 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 \$50.00 - 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 |
|--|

I, Holly E. Cosby, Esq., Hendry County Value Adjustment Board Attorney, hereby verify the following on July 7, 2025, July 10, 2025, and _____:

- 1) that the above information regarding pre-hearing and pre-organizational requirements were verified, reviewed, and considered on July 7, 2025, July 10, 2025, and _____,
- 2) that the Organizational Meeting for the Hendry County 2025 VAB Session was held on August 6, 2025, and the above information regarding organizational meeting requirements was verified, reviewed, and considered at said meeting, and
- 3) that hearings for the Hendry County 2025 VAB Session will commence on or after October/November _____, 2025.

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 12:18:38 -04'00'

Holly E. Cosby, Esq.

I, Holly E. Cosby, Esq., Hendry County Value Adjustment Board Attorney, hereby verify the following on August 6, 2025:

- 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 _____, 2025, 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 10, 2024, 6:00 PM
CD 2024-23**

A regular meeting of the Hendry County Board of County Commissioners was held on Tuesday, December 10, 2024 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. HENDRY COUNTY 2024-2025 CALENDAR

A. Hendry County Calendar 2024 2025

Motion made by Commissioner Wills, seconded by Commissioner Howard, called and unanimously carried to approve Option 1: Approve the 2025 Master Business Calendar as written.

II. HENDRY COUNTY BOARD OF COUNTY COMMISSIONERS 2025 COUNTY APPOINTMENTS

A. 2025 Hendry County Board Appointments

Chairperson - Motion made by Commissioner Wills, seconded by Commissioner Howard, called and unanimously carried to have Commissioner Byrd remain as Chairperson.

Vice-Chairperson - Motion made by Commissioner Howard, seconded by Commissioner Iglesias, called and unanimously carried to have Commissioner Wills remain as Vice-Chairperson.

Coastal and Heartland National Estuary Partnership - Howard & Wills

Agriculture and Labor (ALPI) Board of Directors - Byrd

Department of Juvenile Justice Advisory Board - Byrd

Elections Canvassing Committee - Byrd & Atkinson

Hendry County Economic Development Council - Iglesias

Florida Heartland Rural Economic Development Initiative - Iglesias

Heartland Transportation Planning Organization - Wills

Hendry-Glades Counties Community Alliance - Atkinson

Hendry-LaBelle West Recreation - Wills & Howard

Lake Okeechobee Water Coalition Board - Motion made by Commissioner Wills, seconded by Commissioner Howard, called and unanimously carried to appoint Commissioner Iglesias to this seat.

National Association of Counties (NACo) - Howard

National Organization of Black County Officials - Byrd

Public Risk Management Liability - Iglesias & Proverbs

Public Risk Management (Insurance) Health - Bustamante & Iglesias

Public Safety Coordinating Council (Board Chairperson) - Howard

Small County Coalition - Iglesias

Career Source SWFL (BOCC Chair) - Byrd

Southwest Florida Regional Planning Council - Motion made by Commissioner Wills, seconded by Commissioner Iglesias, called and unanimously carried to have Commissioner Atkinson appointed to this seat along with Commissioner Byrd.

Tourism Development Council Board - Iglesias

Transportation Disadvantaged Board - Byrd & Wills

Value Adjustment Board Byrd & Howard

Value Adjustment Board Chairperson - Howard

Access 67 County Champion (Broadband) - Iglesias

Heartland Regional Resiliency Coalition - Byrd

Motion made by Commissioner Iglesias, seconded by Commissioner Howard, called and unanimously carried to have Commissioner Atkinson assume the appointments of former Commissioner Turner, with the exception of the two voted on previously tonight.

Motion made by Commissioner Iglesias, seconded by Commissioner Wills, called and unanimously carried to approve the reappointment of Commissioner Howard as Chairperson to the Value Adjustment Board.

All other appointments remain the same.

Boards with Terms

FAC: Board of Directors Commissioner: (Elected by FAC)

FAC: Florida Counties Foundation Commissioner: (Elected by FAC)

III. BIDS

A. Bid No. 2024-23, Construction of Speed Humps on Various Roads

Motion made by Commissioner Wills, seconded by Commissioner Iglesias, called and unanimously carried to approve: Option 1 Reject all bids received and authorize staff to rebid the project.

Commissioner Howard opened for discussion. He said the bids came back extremely high and he asked the Board to consider waiving the bid process and allowing staff to get quotes. He said the reason is because this has been waiting to be done for quite some time. Two days ago, there was a school bus on Case Road, with lights on, arm out, kids getting on or off the bus and a speeding vehicle flies past the bus. Nothing happened, but it's another instance of drivers speeding on these roads.

County Attorney Matt Raulerson said the Board can waive the procurement process but limits may be necessary.

Motion made by Commissioner Howard, seconded by Commissioner Wills, called and unanimously carried to waive the procurement process with a limit of \$90,000.

Commissioner Atkinson asked if parts of this can be done by staff. Shane Parker said that has been looked at in the past and if it will cut the cost, staff can do it and they can deduct it. If it comes in too high they may have the humps put in and do a change order to an existing contract with another contractor.

**2025 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: 7/7/2025

F.S. §194.015 and F.A.C. §12D-9.004 Verification (performed by HEC on 7/7/2025):

| 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 7, 2025,
- 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: 2025.07.07 12:54:19 -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 15.8193
 Acreage 1.000
 Homestead Y

[View Map](#)



Internal Info

Market Area 10

Owner Information

LOFTON MARTHA JO LE
[LOFTON JAMES VEE JR](#), [LOFTON LAURA SUZANNE](#),
 PO BOX 823
 LABELLE, FL 33975

Valuation

| | 2024 Certified Values | 2023 Certified Values | 2022 Certified Values |
|-------------------------------|-----------------------|-----------------------|-----------------------|
| Just Market Value | \$193,006 | \$186,826 | \$156,060 |
| Land Value | \$23,560 | \$23,560 | \$19,220 |
| Agricultural (Market) Value | \$0 | \$0 | \$0 |
| Agricultural Classified Value | \$0 | \$0 | \$0 |
| Improvement Value | \$169,446 | \$163,266 | \$136,840 |
| Non School Assessed Value | \$76,171 | \$73,952 | \$71,798 |
| School Assessed Value | \$76,171 | \$73,952 | \$71,798 |
| Exempt Value | \$55,000 | \$53,952 | \$47,298 |
| Non School Taxable Value | \$21,171 | \$20,000 | \$24,500 |
| School Taxable Value | \$46,171 | \$43,952 | \$46,298 |
| Save Our Homes Deferred | \$116,835 | \$112,874 | \$84,262 |
| Non Save Our Homes Deferred | \$0 | \$0 | \$0 |

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

TR M N F

Property Record Cards

R F

Tax Collector

L T

Land Information

| Land Use | Land Use Desc | Acres | Square Feet | Eff. Frontage | Depth | Zoning |
|----------|---------------|-------|-------------|---------------|-------|--------|
| 0100 | SFR | 1.00 | 43560 | 0 | 0 | |

**2025 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: 7/7/2025

F.S. §194.015 and F.A.C. §12D-9.004 Verification (performed by HEC on 7/7/2025):

| 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, 2025 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 7/7/2025,
- 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=vablwyer@outlook.com, c=US
Date: 2025.07.07 13:01:50 -04'00'

Holly E. Cosby, Esq. - VAB Counsel



[Department of State](#) / [Division of Corporations](#) / [Search Records](#) / [Search by Entity Name](#) /

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 |
|--------------------|-------------------|
| 2023 | 01/13/2023 |
| 2024 | 04/24/2024 |
| 2025 | 05/01/2025 |

Document Images

| | |
|---|--|
| 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 |

2025 FLORIDA LIMITED LIABILITY COMPANY ANNUAL REPORT

DOCUMENT# L15000112374

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

05/01/2025

Electronic Signature of Signing Authorized Person(s) Detail

Date

2025 Hendry VAB
FILED
Checklist Exhibit "3"
May 01, 2025
Secretary of State
9178856167CC

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 20.9607
 Acreage 0.319
 Homestead N

[View Map](#)



Internal Info

Market Area 20

Owner Information

[A SONSRE OL N SLL](#)
 340 E SUGARLAND HWY
 CLEWISTON, FL 33440

Valuation

| | 2024 Certified Values | 2023 Certified Values | 2022 Certified Values |
|-------------------------------|-----------------------|-----------------------|-----------------------|
| Just Market Value | \$301,844 | \$336,257 | \$238,125 |
| Land Value | \$131,119 | \$131,119 | \$131,119 |
| Agricultural (Market) Value | \$0 | \$0 | \$0 |
| Agricultural Classified Value | \$0 | \$0 | \$0 |
| Improvement Value | \$170,725 | \$205,138 | \$107,006 |
| Non School Assessed Value | \$264,416 | \$240,378 | \$218,525 |
| School Assessed Value | \$301,844 | \$336,257 | \$238,125 |
| Exempt Value | \$0 | \$0 | \$0 |
| Non School Taxable Value | \$264,416 | \$240,378 | \$218,525 |
| School Taxable Value | \$301,844 | \$336,257 | \$238,125 |
| Save Our Homes Deferred | \$0 | \$0 | \$0 |
| Non Save Our Homes Deferred | \$37,428 | \$95,879 | \$19,600 |

"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

TR M N F

Property Record Cards

R F

Tax Collector

L T

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 | | |

Structure

| 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 | _____ | Unqualified (U) | Improved | JUAN + JOHN DRUGS INC | **None** |
| 11/30/1995 | \$300,000 | WD | _____ | Qualified (Q) | Improved | HOWARD W R JR DONNA M | **None** |
| 6/11/1993 | \$100 | WD | _____ | Qualified (Q) | Improved | STOCKMAN DAVID W JUDY H | **None** |
| 9/1/1989 | \$350,000 | WD | _____ | Qualified (Q) | Improved | KOON DAVID M CHARLES | **None** |
| 10/15/1984 | \$50,000 | WD | _____ | Qualified (Q) | Vacant | SMITH DONALD J LOIS M | **None** |
| 3/1/1984 | \$40,000 | WD | _____ | Qualified (Q) | Vacant | STANNARD HEMAN W + | **None** |
| 3/1/1984 | \$100 | QC | _____ | Qualified (Q) | Vacant | STANNARD CHARLES E EST | **None** |
| 9/30/1980 | \$0 | QC | _____ | Qualified (Q) | Vacant | STANNARD CHARLES E EST | **None** |
| 1/1/1969 | \$0 | | _____ | Qualified (Q) | Vacant | **None** | AK & SONS RE HOLDINGS LLC |
| 12/1/1948 | \$0 | MS | _____ | Qualified (Q) | Vacant | STANNARD ALICE EST | **None** |
| 1/1/1926 | \$150 | WD | _____ | 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: [papei](http://papei.com)

Photos





KIMBERLEY BARRINEAU, CFCC
**CLERK OF THE CIRCUIT COURT
AND COMPTROLLER**
HENDRY COUNTY

☰ Menu

Value Adjustment Board

Note: 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 web sites, statutes and rules to verify their current status and for more complete information pertinent to this process.

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.

Florida Statutes

- Chapter 119**
- Chapter 192**
- Chapter 193**
- Chapter 194**
- Chapter 195**
- Chapter 196**
- Chapter 286**

[Florida Department of Revenue – Value Adjustment Board Website –](#)
Please [CLICK HERE] for Access to the Following:
[FloridaAdministrative Code 12D-9](#)
[FloridaAdministrative Code 12D-10](#)
[FloridaAdministrative Code 12D-16](#)

Value Adjustment Board Forms

[Uniform Policies and Procedures Manual](#)

Additional VAB Resources:

[Florida Administrative Code 12D-51](#)
[Florida Government in the Sunshine Manual](#)

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.

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
Petitions may be mailed to either of the following addresses:

By U.S. Post Office:

By Fed-Ex or UPS:

Clerk of Circuit Court
Value Adjustment Board
PO Box 1760
LaBelle, FL 33975

Clerk of Circuit Court
Value Adjustment Board
25 E. Hickpochee Ave.
LaBelle, FL 33935

You may fax or email your petitions by sending to:

Fax: 863-612-4730

Email: scongleton@hendryclerk.org

You will need to call: 863-675-5216 to pay the filing fee by credit card.



Quick Links

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- [Traffic](#)

LaBelle Courthouse Complex

Kimberley Barrineau, CFCC
Clerk of the Circuit Court & Comptroller
Hendry County, Florida
25 E. Hickpochee Ave.
SR 80 Corner SR 29
Phone (863)-675-5217
Office Hours 8:30 to 4:45

Clewiston Sub-Office

1100 S. Olympia Street, Suite 502
Phone (863)-983-1464
Office Hours: 8:30-1:00 & 2:00-4:45

Our Partners



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Website by MuniCreative

20. Public Comment