

Agenda
2021 Value Adjustment Board Organizational Meeting

Friday, August 13, 2021
9:00 AM

City Hall at St. James, 1st Floor, Lynwood Roberts Room

Council Member Randy DeFoor, Chair
Council Member Danny Becton
Council Member Rory Diamond, Alternate
School Board Member Charlotte Joyce
Council Appointed Citizen Member, Shirley Dasher
School Board Appointed Citizen Member, Kristanna Barnes

Convene

Roll Call: Establish Quorum

Order of Business

- (a) Introduce the members of the board and provide contact information; poll Board members in re: Requirements of Rule 12D-9.014(1)(d), F.A.C;
- (b) Introduce the board clerk or any designee of the board clerk and provide the board clerk's contact information;
- (c) Appoint or ratify the private board legal counsel;
- (d) Appoint or ratify special magistrates;
- (e) Appoint or ratify board designee to approve/deny late filed petitions, good cause reschedule requests, etc.
- (f) Make available to the public, special magistrates and board members, Rule Chapter 12D-9, F.A.C., containing the uniform rules of procedure for hearings before value adjustment boards and special magistrates, and the associated forms that have been adopted by the department;
- (g) Make available to the public, special magistrates and board members, Rule Chapter 12D-10, F.A.C., containing the rules applicable to the requirements for hearings and decisions;
- (h) Make available to the public, special magistrates and board members 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;
- (i) Discuss, take testimony on and adopt or ratify with any required revision or amendment local administrative procedures and forms of the board. Such procedures must be ministerial in nature and not be inconsistent with governing statutes, case law, attorney general opinions or rules of the department. All local administrative procedures and forms of the board or special magistrates shall be made available to the public and shall be accessible on the board clerk's website, if any;
- (j) 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;

(k) Make available to the public, special magistrates and board members: The Uniform Policies and Procedures Manual for Value Adjustment Boards, Rules 12D-51.001, 51.002, 51.003, F.A.C., and Chapters 192 through 195, F.S., as reference information containing the guidelines and statutes applicable to assessments and assessment administration;

(l) Adopt or ratify by resolution any filing fee for petitions for 2021, in an amount not to exceed \$15;

(m) Announce the tentative schedule for the 2021 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.

(n) Discuss/Schedule monthly VAB meetings for 2021 year.

Adjourn

OTHER ITEMS MAY BE ADDED TO THIS AGENDA AT THE DISCRETION OF THE CHAIR

Notes from VAB Staff:

(a) VAB Chair

(b) VAB Clerk

(c) William H. Jeter, Jr., has been the Attorney for the Board for the years 1988 through 1989, and 1992 thru 2020.

Staff Recommendation – Discussion by the Board. Staff recommends fee remain \$110,000.00.

(Note: The VAB Attorney will be paid an annual fee of \$110,000.00 payable in monthly installments of \$9,166.66)

“The Engagement is budgeted at (and is not expected to exceed) the total sum of \$110,000.00. Commencing October 1, 2021 and continuing on the last day of each succeeding month, through and including September 30, 2022, you will bill the VAB the sum of \$9,166.66 for your services rendered during the preceding month.” **(Statement taken from 2020 VAB Attorney Contract)**

(d) VAB Staff will answer any questions or concerns about the procedures followed to acquire Special Magistrates.

On June 9, 2021, potential Special Magistrates were notified inquiring of their interest to serve VAB for the year 2021. The breakdown of special magistrates is 5 Residential, 4 General; 2 Tangible Personal Property and 2 Attorney Magistrates.

All Special Magistrates have (or, prior to being permitted to preside at hearings, will have) provided proof of appropriate licensure and proof of compliance with the Department of Revenue Special Magistrate training requirements. All Special Magistrates will be required to execute the VAB approved form of contract.

Past Special Magistrate compensation history is listed as follows:

Hourly Fee paid in 1988 was \$65.00
Hourly Fee paid in 1989 and 1990 was \$70.00
Hourly Fee paid 1991 through 1996 was \$75.00
Hourly Fee paid in 1997 and 1998 was \$80.00
Hourly Fee paid in 1999 and 2000 was \$85.00
Hourly Fee paid in 2001 was \$90.00.
Hourly Fee paid in 2002 was \$ 95.00
Hourly Fee paid in 2003 was \$100.00
Hourly Fee paid from 2004 thru 2018 has been \$105.00
Hourly Fee paid in 2019 & 2020 was \$110.00

Staff Recommendation - \$110.00 – Remain the same, no change.

Note: Orientation for Special Magistrates will be held on Wednesday, September 22, 2021. Materials will be distributed. Facilitators for the Board will be the VAB Attorney, William Jeter and VAB Staff, Heather Pelegrin, Grace English and Paige Hicks.

(e) VAB Chair

(f) VAB Attorney

(g) VAB Attorney

(h) VAB Chair/VAB Attorney

(i) VAB Attorney/VAB Staff

(j) VAB Attorney

(k) VAB Attorney

(l) On the matter of petition filing fees – history indicates that the charging of a filing fee did not appear to decrease the number of petitions filed. The maximum amount (according to Section 194.013, F.S.) that may be charged is \$15.00. The time and detail needed to accomplish the VAB administrative and paperwork is extensive. Beginning in 2004, the Board began to charge a non-refundable petition filing fee, of up to \$15.00 per petition. The VAB has continued this process through 2020.

Staff Recommendation – Charge a filing fee.

(m) The VAB will hold Special Magistrate hearings on the following dates:

- October 4, 18 thru 21, 25 thru 28
- November 1 thru 4, 15 thru 18, 29 & 30
- December 1 & 2, 6 thru 9
- January 10 thru 13, 18 thru 20, 24 thru 27 & 31
- February 1 thru 3, 7 thru 10, 14 thru 17, 22 thru 24 & 28
- March 1 thru 3, 7 thru 10, 14 thru 17, 21 thru 24 & 28 thru 31

Hearings will take place in accordance with published 2021 VAB Special Magistrate hearing options beginning in October 2021 and will run approximately until March 2022 with 4 – 6 Special Magistrates on hand daily to conduct hearings in Suite 305 at City Hall. Hearings are typically scheduled every 30 minutes beginning at 9:00 AM (with the exception of day 1 when the 1st hearing will begin at 1:00 pm), with the last hearing scheduled to begin at 3:45 PM. Lunch breaks will be for one hour, beginning at 12:00 PM, if time allows. (Subject to changes to conform with official COVID-19 Directives received from time to time).

Informational Note re: Statutory Deadlines:

FS 194.032(1)(a) – The VAB shall meet not earlier than 30 days and no later than 60 days after the mailing of the proposed tax notice.

FS 193.122(1) – The value adjustment board shall certify each assessment roll upon order of the board of county commissioners pursuant to s. [197.323](#), if applicable, and again after all hearings required by s. [194.032](#) have been held. These certificates shall be attached to each roll as required by the Department of Revenue. Notwithstanding an extension of the roll by the board of county commissioners pursuant to s. [197.323](#), the value adjustment board must complete all hearings required by s. [194.032](#) and certify the assessment roll to the property appraiser by June 1 following the assessment year. The June 1 requirement shall be extended until December 1 in each year in which the number of petitions filed increased by more than 10 percent over the previous year.

FS 194.032(2)(a) – The clerk of the governing body of the county shall prepare a schedule of appearances before the board based on petitions timely filed with him or her. The clerk shall notify each petitioner of the scheduled time of his or her appearance at least 25 calendar days before the day of the scheduled appearance. The notice must indicate whether the petition has been scheduled to be heard at a particular time or during a block of time. If the petition has been scheduled to be heard within a block of time, the beginning and ending of that block of time must be

indicated on the notice; however, as provided in paragraph (b), a petitioner may not be required to wait for more than a reasonable time, not to exceed 2 hours, after the beginning of the block of time. The property appraiser must provide a copy of the property record card containing information relevant to the computation of the current assessment, with confidential information redacted, to the petitioner upon receipt of the petition from the clerk regardless of whether the petitioner initiates evidence exchange, unless the property record card is available online from the property appraiser, in which case the property appraiser must notify the petitioner that the property record card is available online. The petitioner and the property appraiser may each reschedule the hearing a single time for good cause. As used in this paragraph, the term “good cause” means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing. If the hearing is rescheduled by the petitioner or the property appraiser, the clerk shall notify the petitioner of the rescheduled time of his or her appearance at least 15 calendar days before the day of the rescheduled appearance, unless this notice is waived by both parties.

FS 194.034(2) – In each case, except if the complaint is withdrawn by the petitioner, or if the complaint is acknowledged as correct by the property appraiser, the value adjustment board shall render a written decision. All such decisions shall be issued within 20 calendar days after the last day the board is in session under s. 194.032. The decision of the board must contain findings of fact and conclusions of law and must include reasons for upholding or overturning the determination of the property appraiser. Findings of fact must be based on admitted evidence or a lack thereof. If a special magistrate has been appointed, the recommendations of the special magistrate shall be considered by the board. The clerk, upon issuance of a decision, shall, on a form provided by the Department of Revenue, notify each taxpayer and the property appraiser of the decision of the board. This notification shall be by first-class mail or by electronic means if selected by the taxpayer on the originally filed petition. If requested by the Department of Revenue, the clerk shall provide to the department a copy of the decision or information relating to the tax impact of the findings and results of the board as described in s. 194.037 in the manner and form requested.

Staff Recommendation – Schedule the VAB Hearings at City Hall at St. James, 117 West Duval Street, Suite 305, Jacksonville, Florida, 32202. Due to COVID-19, hearings will continue to be offered telephonically for all parties as well as “will not appears.”

- (n) Monthly meetings were scheduled and held at 9:00 AM on the 2nd Thursday of each month beginning in January during the 2020 VAB year. It would also be useful to schedule such meetings in advance so attendance could be facilitated.

Staff Recommendation – VAB staff should schedule monthly meetings for the 2021 tax year. Date and time of scheduled meetings should be discussed by the Board. VAB Staff recommends that the Board meet one time each month beginning in January. Tentative dates per staff’s recommendation and review of the calendar are January 13, 2022; February 10, 2022; March 10, 2022; April 14, 2022 & May 12, 2022.



2021 Value Adjustment Board
and Contact Information:

Honorable Randy DeFoor, City Council, Chair
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Honorable Danny Becton, City Council
Dbecton@coj.net

Honorable Rory Diamond, City Council, Alternate
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Honorable Charlotte Joyce, School Board
Joycec@duvalschools.org

Shirley Dasher, City Council Appointed Citizen Member
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Kristanna Barnes, School Board Appointed Citizen Member
Kristannabb@gmail.com

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www.coj.net/duval-vab



2021 VAB Staff Contact Information:

Cheryl L. Brown, Clerk

Heather R. Pelegrin, VAB Operations Manager

Grace English, VAB Staff

Paige Hicks, VAB Staff

You may use the following email to contact the VAB Staff:

VAB@coj.net

William H. Jeter, Jr., VAB Attorney
(904) 610-7600 or williamh.jeter@comcast.net

2021 Value Adjustment Board Contact and Link Information:

Our website (Duval County Value Adjustment Board):

www.coj.net/duval-vab

Link to Florida Department of Revenue (DOR)
Value Adjustment Board (VAB) Page:

<http://dor.myflorida.com/dor/property/vab>

Link to Florida Government in the Sunshine Law Information:

<http://myfloridalegal.com/pages.nsf/Main/DC0B20B7DC22B7418525791B006A54E>

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