

2021 VALUE ADJUSTMENT BOARD
Minutes of the February Monthly VAB Meeting

Thursday, February 10, 2022
9:00 AM, Council Chambers
1st Floor, City Hall (St. James)

Council Member Randy DeFoor, Chair
Council Member Danny Becton
School Board Member Charlotte Joyce
Council Appointed Citizen Member Shirley Dasher
School Board Appointed Citizen Member Kris Barnes

Yvonne Mitchell, Interim VAB Clerk, **excused**
Heather Pelegrin, VAB Operations Manager, **excused**
Grace English, VAB Staff
Johnathan Griffis, VAB Staff

In Attendance:

William H. Jeter, Jr., VAB Attorney
Brooks Dame, ECA to Council Member DeFoor
Jerry Holland, Property Appraiser
Tiffany Pinkstaff, Counsel to the Property Appraiser
Keith Hicks, Chief Appraiser
Harry Guetherman, Commercial Division Chief, PAO
Jim Ogburn, Residential Division Chief, PAO
Dana Clark, Customer Service Division Chief, PAO

Chair DeFoor called the meeting to order at 9:12 AM

- Introductions of Board and staff.
- Chair DeFoor stated the next item on the agenda was to approve the meeting minutes from the 2021 VAB Board meeting held on January 13, 2022. **Council Member Becton made a motion to approve the meeting minutes from the 2021 VAB Board meeting held on January 13, 2022. 2nd by Citizen Member Dasher. Board approved 5-0.**
- William Jeter, VAB Attorney, explained the Public Comments procedures.
- Public Comments section:
 - **Tiffany Pinkstaff, Counsel to the Property Appraiser.** Ms. Pinkstaff spoke to the Board regarding the disposition of pending VAB petitions when a property owner no longer owns the property. The Property Appraiser contends that a property owner loses legal standing to pursue a VAB Petition if the property owner sells or otherwise conveys the subject property during the tax year. She proposes that the VAB consider some sort of alternate means to dispose of such petitions, especially if the fact of the taxpayer's conveyance is undisputed.
 - **Jerry Holland, Property Appraiser.** Mr. Holland also spoke to the Board regarding legal standing once a property has been sold. Mr. Holland suggested that it is not a productive use of his staff's efforts to have to prepare value or other evidence for a Special Magistrate hearing in a situation where the Taxpayer's loss of legal standing may be summarily determined
 - Board discussion followed, and Board members expressed support for the concept of saving taxpayer money and streamlining the VAB process where appropriate. VAB 's attorney also supported those ideals but expressed concerns about preserving Due Process of Law considerations for VAB participants. The discussion concluded with the VAB Chair directing the VAB attorney to inquire of other Value Adjustment Boards as to their practices and procedures and to report his findings at the March VAB meeting.
 - **Public Comments was closed with no further speakers.**
- Deferral requests from Petitioners. There were none.
- Deferral requests from the Property Appraiser's Office. Per email received from Keith Hicks, Chief Appraiser, Property Appraiser's Office on February 8, 2022, the Property Appraiser's Office requested that the following VAB petition #'s be pulled from the ratification list.

1. **VAB # 2021-000003 – David J. Varner**
2. **VAB # 2021-000004 – Richard C. & Karen J. Clifford**

After discussion, **Citizen Member Barnes made a motion to defer VAB #'s 2021-000003 & 2021-000004 until the March 10, 2022, VAB Board Meeting. 2nd by School Board Member Joyce. Board approved 4–1 (DeFoor).**

- Consider the recommended decisions listed on the 2 page excel spreadsheet for the February 10, 2022, meeting of the 2021 VAB. **Citizen Member Barnes moved to accept all tendered Special Magistrate Recommended Decisions (except VAB #'s 2021-000003 & 2021-000004). 2nd by Council Member Becton. Board approved 5–0.**
- The Chair announced the retirement of VAB Clerk, Dr. Cheryl L. Brown. Yvonne Mitchell has been appointed as the Chief of Administrative Services and will serve as the Interim VAB Clerk until a new Council Secretary/Director is appointed.
- Mr. Jeter provided an update to the Board regarding late-filed petitions. Taking into account the statutory requirement that VAB conclude its 2021 business on or before June 1, 2022, the VAB attorney (as the Board's delegated representative to consider late-filed 2021 VAB Petitions) will begin considering - in addition to whether the Petitioner showed "Good Cause" for filing late - whether or not acceptance of the petition would be harmful to VAB's ability to timely perform its functions.
- Mr. Jeter provided an update to the Board regarding the lawsuit for RCM Acquisitions vs. 2019 VAB.
- Chair DeFoor stated there was no other business. The meeting was then adjourned.

Date and location of next 2021 VAB meeting: Thursday, March 10, 2022 at 9:00 am
1st Floor, City Hall, Council Chambers

Meeting was adjourned at 10:44 AM.