

2021 VALUE ADJUSTMENT BOARD
Minutes of the March Monthly VAB Meeting

Thursday, March 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, **excused**
School Board Appointed Citizen Member Kris Barnes

Yvonne Mitchell, Interim VAB Clerk, **excused**
Heather Pelegrin, VAB Operations Manager
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
Robert Lytle, Commercial Division Supervisor, PAO

Chair DeFoor called the meeting to order at 9:01 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 February 10, 2022. **Council Member Becton made a motion to approve the meeting minutes from the 2021 VAB Board meeting held on February 10, 2022. 2nd by Citizen Member Barnes. Board approved 4-0.**
- William Jeter, VAB Attorney, explained the Public Comments procedures.
- Public Comments section:
 - **VAB # 2021-002334 – David Radcliffe, Petitioner, recommended decision on this meeting's list for ratification.** Mr. Radcliffe asserted that he did not receive the January 31, 2022, Clerk's Notice, the Property Appraiser's written remand review, and copies of DOR Rules that notified him of his option to request a continuation hearing. He explained that his internet server changed its delivery address, and difficulties ensued. Mr. Jeter, VAB Attorney, provided the background information pertaining to the petition as well as an explanation on what the Board's options were. Jerry Holland, PAO, stated on the record that his office would not object to a continuation hearing. Mr. Radcliffe, Petitioner, stated on the record that he would waive the notice requirements if a continuation hearing were granted. **Council Member Becton moved to decline the recommended decision and that VAB staff schedule a continuation hearing. 2nd by School Board Member Joyce. Board approved 4-0.**
 - **VAB #'s 2021-002887, 2021-002888, 2021-002889 & 2021-002890 – Walter Fletcher, Petitioner.** Mr. Fletcher requested that "Good Cause" be found to permit his late-filed 2021 VAB petition. A finding of Good Cause had previously been denied by the VAB delegee. Mr. Jeter, VAB Attorney, and the delegee, provided an explanation regarding these petitions. **No motion was made and the prior denial of Good Cause remains in effect. No Special Magistrate hearing will be scheduled.**
 - **VAB # 2021-001520 – Dr. Kakarla Chalam, Petitioner, recommended decision on this meeting's list for ratification.** After a Special Magistrate remand to the Property Appraiser, Dr. Chalam was sent a copy of the property Appraiser's written remand review. Dr. Chalam asserted that he timely mailed (by U.S. Postal Service) a request for continuation hearing. Mr. Jeter, VAB Attorney, provided the background information pertaining to the petition as well as an explanation on what the Board's options were. Jerry Holland, PAO, stated on the record that his office would not object to a continuation hearing. Dr. Chalam, Petitioner, stated on the record that he would waive the notice requirements if a continuation hearing was granted. **Council Member Becton moved to decline the recommended decision and VAB staff to schedule a continuation hearing. 2nd by Citizen Member Barnes. Board approved 4-0.**

- Deferral requests from Petitioners. There were none.
- Deferral requests from the Property Appraiser's Office. Per email from Keith Hicks, Chief Appraiser, Property Appraiser's Office on March 8, 2022, the Property Appraiser's Office requested that the following VAB petition be pulled from the ratification list.
 - **VAB # 2021-000185 – Property Tax Alliance Group, Taxpayer's Agent.** Tiffany Pinkstaff, Counsel to the Property Appraiser, addressed the Board and stated that they believed the recommended decision was inaccurate and did not comply with law. Mr. Jeter, VAB Attorney, also provided some background information to the Board regarding this petition and recommended decision. **Citizen Member Barnes made a motion to defer the recommended decision until the April meeting.** Mr. Jeter, VAB Attorney, stated he would follow the normal deferral procedures and would report back to the Board at the April Board meeting. **2nd by Council Member Becton. Board approved 4-0.**
- Previously deferred petitions from the February 10, 2022, VAB Board meeting were discussed. Mr. Jeter, VAB Attorney, provided a handout to the Board and all persons present regarding VAB #'s 2021-000003 & 2021-000004. The handout contained the petitions, recommended decisions, correspondence and background information regarding why the recommended decisions were deferred at the previous month's meeting. Tiffany Pinkstaff, Counsel to the Property Appraiser, and Jerry Holland, Property Appraiser, addressed the Board with their position on the deferred recommendations. It was asserted that there was insufficient evidence in either record to support the Special Magistrate's recommended findings that the respective properties were being used for good faith agricultural purposes on January 1, 2021. The Petitioners were notified of the February 10 and March 10 VAB meetings and that their respective Recommended Decisions would be considered by VAB at those meetings. None of the Petitioners attended either VAB meeting. After discussion and consideration of the materials and argument. **Citizen Member Barnes made a motion to accept the recommended decisions for VAB #'s 2021-000003 & 2021-000004. There was no 2nd, therefore, the motion failed. School Board Member Joyce made a motion to not accept the recommended decision for VAB # 2021-000003 as presented. 2nd by Council Member Becton. Board approved 3-1 (Barnes). School Board Member Joyce made a motion to not accept the recommended decision for VAB # 2021-000004 as presented. 2nd by Council Member Becton. Board approved 3-1 (Barnes).** Discussion was then held by the Board regarding the disposition of the two recommended decisions. **School Board Member Joyce made a motion to remand both recommended decision back to the Special Magistrate to uphold the Property Appraiser and re-write the recommended decision for VAB # 2021-000003. 2nd by Council Member Becton. Board approved 4-0. School Board Member Joyce made a motion to remand the recommended decision back to the Special Magistrate to uphold the Property Appraiser and re-write the recommended decision for VAB # 2021-000004. 2nd by Council Member Becton. Board approved 4-0.**
- Consider the recommended decisions listed on the 3 page excel spreadsheet for the 2021 March 10, 2022 VAB. **Citizen Member Barnes made a motion to approve all of the recommended decisions on the excel spreadsheet except for VAB #'s 2021-000185, 2021-001520 & 2021-002334. 2nd by Council Member Becton. Board approved 4-0.**
- Mr. Jeter, VAB Attorney, provided a report to the Board regarding procedures followed by other Florida VABs in regard to properties that are the subjects of pending VAB petitions, but which are sold by the Petitioner prior to the Special Magistrate hearing. Other VAB's contacted uniformly allow properly filed VAB petitions to proceed to Special Magistrate hearing, at which time the issue of legal standing may be raised by the Property Appraiser in tandem with any other defenses or issues that may be appropriate.
- Mr. Jeter, VAB Attorney, reminded the Board that the Board is required by law (s. 194.014, FL Statutes) to monitor pending VAB petitions as to payment of taxes. VAB must dismiss any pending petition for which the owner does not timely pay all non-ad valorem assessments and at least a portion (specified by the statute) of ad valorem tax. Specifically: If a Petitioner fails (by March 31, 2022) to pay the specified portion of 2021 taxes on a property that is the subject of a pending 2021 VAB petition, then the Board is required to deny the petition on or before April 20, 2022, no matter where the Petition is in the process.
- Mr. Jeter, VAB Attorney, provided an update to the Board regarding the lawsuit for RCM Acquisitions vs. 2019 VAB.
- Chair DeFoor stated there was no further business. The meeting was then adjourned.

Announce date and location of next 2021 VAB meeting:

Thursday, April 14, 2022 at 9:00 am
1st Floor, City Hall, Council Chambers

Meeting was adjourned at 11:34 AM.