

2021 VALUE ADJUSTMENT BOARD
Minutes of the April Monthly VAB Meeting

Thursday, April 14, 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
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 9:00 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 March 10, 2022. **Council Member Becton made a motion to approve the meeting minutes from the 2021 VAB Board meeting held on March 10, 2022. 2nd by Citizen Member Barnes. Board approved 5-0.**
- William Jeter, VAB Attorney, explained the Public Comments procedures.
- Public Comments section:
 - **Tiffany Pinkstaff, Counsel to the Property Appraiser & Jerry Holland, Property Appraiser.** Ms. Pinkstaff and Mr. Holland addressed the Board regarding the issue of a Petitioner's rights to proceed once a property has been sold during the VAB process. For his office's convenience and his greater economic efficiency, the Property Appraiser seeks a revised VAB hearing procedure in such cases. Discussion was held. An expressed concern was whether the Property Appraiser's requests were best "made in Tallahassee", rather than locally. The VAB attorney advised against VAB's granting the request at the local level, citing DOR rules and other legal and logistical obstacles. The Property Appraiser disagreed with the VAB attorney's analysis. **School Board Member Joyce made a motion that the VAB Attorney, seek an opinion from the Florida Attorney General regarding whether or not VAB, if it chose to consider the Property Appraiser's requests, has legal authority to do so. 2nd by Council Member Becton. Board approved 5-0.**
- Deferral requests from Petitioners. There were none.
- Deferral requests from the Property Appraiser's Office. There were none.
- Previously deferred petitions from the March 10, 2022, VAB Board meeting. Mr. Jeter, VAB Attorney, updated the Board regarding VAB #'s 2021-000003 & 2021-000004. Mr. Jeter stated that, as instructed by the Board at the March 10, 2022, meeting, the recommended decisions were sent back to the Special Magistrate with the Board's instructions. The Special Magistrate issued new recommended decisions for VAB #'s 2021-000003 & 2021-000004. Hard copies of these revised Recommendations were provided to the Board and those files were included on the spreadsheet that contained all recommended decisions up for ratification later at this meeting. Also, previously deferred at the March 10, 2022, meeting was VAB # 2021-000185. Mr. Jeter provided a handout to the Board members and all persons present. The handout provided a summary of the recommended decision and arguments from both the Petitioner and the Property Appraiser as well as Mr. Jeter's legal opinion on the recommended decision. **Council Member Becton made a motion to return the recommended decision to the Special Magistrate with instructions to**

submit a revised recommended decision that is compliant with the VAB attorney's recommendations. 2nd by Citizen Member Dasher. Board approved 5–0.

- Dismissal of pending petitions for non-payment of taxes per FL Statute 194.014. VAB Staff reported two pending 2021 VAB petitions for which the owners did not timely pay the tax amount required by FL Statute 194.014. The VAB Attorney advised the Board that the statute required that VAB dismiss those two petitions on or before April 20, 2022. **Council Member Becton made a motion to dismiss the petition for VAB # 2021-000202 for non-payment of taxes. 2nd by Citizen Member Dasher. Board approved 5–0. Council Member Becton made a motion to dismiss the petition for VAB # 2021-000252 for non-payment of taxes. 2nd by Citizen Member Dasher. Board approved 5–0.**
- Consider the recommended decisions listed on the 4 page excel spreadsheet for the 2021 April 14, 2022 VAB. **Council Member Becton made a motion to approve all of the recommended decisions on the excel spreadsheet dated April 14, 2022. 2nd by School Board Member Joyce. Board approved 5–0.**
- Mr. Jeter, VAB Attorney, provided an update to the Board regarding the lawsuit for RCM Acquisitions vs. 2019 VAB. By written stipulation filed with the Circuit Court (a hard copy of which was provided to the Board) VAB has been dropped as a party to the action, ending any VAB responsibility in this case.
- Chair DeFoor stated there was no further business. The meeting was then adjourned.

Announce date and location of next 2021 VAB meeting:

Thursday, May 12, 2022 at 9:00 am
1st Floor, City Hall, Council Chambers

Meeting was adjourned at 9:27 AM.