

2021 VALUE ADJUSTMENT BOARD
Minutes of the May Monthly VAB Meeting

Thursday, May 12, 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

Margaret M. "Peggy" Sidman, VAB Clerk
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
Justin Gicalone, Field Operations Division Chief, PAO

Chair DeFoor called the meeting to order at 9:05 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 April 14, 2022. **Council Member Becton made a motion to approve the meeting minutes from the 2021 VAB Board meeting held on April 14, 2022. 2nd by School Board Member Joyce. Board approved 5-0.**
- William Jeter, VAB Attorney, explained the Public Comments procedures.
- Public Comments section:
 - There were none.
- Deferral requests from Petitioners.
 - There were none.
- Deferral requests from the Property Appraiser's Office.
 - There were none.
- Previously deferred petitions from the April 14, 2022, VAB Board meeting. Mr. Jeter, VAB Attorney, updated the Board regarding VAB #'s 2021-000185. The Special Magistrate's original Recommended Decision was submitted to VAB at VAB's March 10, 2022, meeting. The Property Appraiser asserted that the Recommended Decision did not comply with applicable law. The Board instructed the VAB Attorney to obtain each party's arguments and citations of authority in support of their respective positions concerning the Recommendation. At VAB's April 14, 2022, meeting, the VAB Attorney reported on the parties' respective arguments; and he recommended that the Recommended Decision be remanded to the Special Magistrate for reconsideration and revision. The Special Magistrate subsequently revised his Recommended Decision, and the revised Recommendation was on the VAB's agenda spreadsheet for consideration at this May meeting. The principal changes in the revised Recommendation addressed the "office component" (the lack thereof) for the subject property and omitted consideration of matters not part of the subject hearing record. Due to the revised Recommendation's inclusion on the general spreadsheet, no Board action was necessary at this point in the meeting.
- Consider the recommended decisions listed on the 1 page excel spreadsheet for the 2021 May 12, 2022 VAB Board meeting. **Council Member Becton made a motion to approve all of the recommended decisions on the excel spreadsheet dated May 12, 2022. 2nd by School Board Member Joyce. Board approved 5-0.**

- Attorney General Opinion: At the April 14, 2022, VAB meeting (following Board discussion and an oral opinion provided to VAB by the VAB Attorney) the Board instructed the VAB Attorney to seek an Attorney General's Opinion ("AGO") concerning whether the VAB has authority to create a local rule requested by the Property Appraiser. The local rule would establish a second tier of hearings and procedures for VAB cases involving the sale or conveyance of properties that are the subject of pending VAB petitions. The VAB Attorney reported that he consulted the Attorney General ("AG") website, and the website specifies that no AGO will be provided unless VAB obtains from its Attorney a written opinion on the subject of the AGO request and unless VAB includes its Attorney's written opinion with its request for AGO. Therefore, the Board's prior (April) instruction that the VAB Attorney seek an AGO had to be re-visited. VAB's Attorney prepared and submitted to VAB a written opinion (in two parts) and the Property Appraiser's request was re-visited and discussed. The VAB Attorney's written opinion (and verbal remarks) reiterated and documented authorities in support of his opinion that the Property Appraiser's request for local rule may or may not be good policy; but, either way, the Property Appraiser's concept should be pursued at the State level – not as a "local rule". After discussion, the motion to seek an AGO was not renewed.
- Chair DeFoor asked for a motion to close the 2021 VAB year since there was no more business. **Council Member Becton made a motion to close out the 2021 VAB year. 2nd by School Board Member Joyce. Board approved 5–0.**

Meeting was adjourned at 9:53 AM.