

**2022 VALUE ADJUSTMENT BOARD**  
Minutes of the March Monthly VAB Meeting

Thursday, March 9, 2023  
9:00 AM, Council Chambers  
1<sup>st</sup> Floor, City Hall (St. James)

Council Member Randy DeFoor, Chair  
Council Member Danny Becton  
School Board Member Charlotte Joyce, **Excused**  
School Board Member Cindy Pearson, Temporary Appointee  
Council Appointed Citizen Member Shirley Dasher  
School Board Appointed Citizen Member Dominic Cummings, **Excused**

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In Attendance:

Margaret M. "Peggy" Sidman, Value Adjustment Board Clerk  
Heather Pelegrin, Assistant Chief Legislative Services, VAB  
Johnathan Griffis, Value Adjustment Board Staff  
Merriane Lahmeur, Chief of Legislative Services  
William H. Jeter, Jr., Value Adjustment Board Attorney  
Brooks Dame, Executive Council Assistant, Council Member DeFoor  
Tiffany Pinkstaff, Counsel to the Property Appraiser  
Jerry Holland, Property Appraiser  
Keith Hicks, Chief Appraiser, PAO  
Harry Guetherman, Commercial Division Chief, PAO  
Jim Ogburn, Residential Division Chief, PAO  
Justin Gicalone, Customer Service Division Chief, PAO  
Sage Sullivan, Tangible Personal Property Division Chief, PAO

Chairwoman DeFoor called the meeting to order at 9:00 AM

1. Introductions of Board and staff.
2. Chairwoman DeFoor stated the next item on the agenda was to approve the meeting minutes from the 2022 VAB Board meeting held on February 9, 2023. **Board Member Becton made a motion to approve the meeting minutes from the 2022 VAB Board meeting held on February 9, 2023. The motion was seconded by Board Member Dasher. The Board Approved 4-0.**
3. William Jeter, VAB Attorney, explained the Public Comments procedures.
4. Public Comments. There were none.
5. Deferral requests from Petitioners. There were none.
6. Deferral requests from the Property Appraiser's Office. There were none.
7. Consider the recommended decisions listed on the one page excel spreadsheet for the 2022 March 9, 2023, VAB Meeting. **Board Member Becton made a motion to Approve all of the recommended decisions on the excel spreadsheet. The motion was seconded by Board Member Dasher. The Board Approved 4-0.**

8. Mandatory denial (on April 20, 2023) of non-finalized petitions for delinquent taxes per FL Statute 194.014. William Jeter, VAB Attorney, explained to the Board that at their next Board meeting in April, if there were any Petitioners who had not paid all of their non-ad valorem taxes and a minimum of 75 % of their ad valorem taxes by March 31 regardless of where they were in the VAB process, that the Board would be required by FL Statute to dismiss their petition. A copy of the FL Statute was provided to the Board and anyone in attendance at the meeting. Mr. Jeter also stated that Heather Pelegrin, VAB staff, researched all pending petitions and sent a reminder letter to any Petitioners that had unpaid property taxes on March 8, 2023.
9. William Jeter, VAB Attorney, provided an update to the Board regarding late-filed petitions. The Florida Administrative Code ("FAC") provides two criteria for the Value Adjustment Board accepting late filings: (i) Whether the Petitioner has a showing of "Good Cause" for filing late; and (ii) Whether acceptance of the petition would be harmful to the VAB's ability to timely perform its functions. The current 2022 VAB is required by statute to conclude all business on or before June 1, 2023. Once a VAB petition is filed, it triggers statutory and contractual requirements for notice provisions and permissible time for the Special Magistrates to complete Recommended Decisions. Accordingly, as VAB's June 1 statutory completion deadline approaches, late filed petitions may now trigger the FAC provision regarding impairing the Value Adjustment Board's ability to timely perform its functions. The VAB delegated to the VAB Attorney the responsibility to consider late-filed 2022 VAB Petitions in accordance with Florida Statutes and applicable FAC provisions. Mr. Jeter made the Board aware of this timing issue.

Announce date and location of next 2022 VAB meeting:

Thursday, April 13, 2023 at 9:00 am  
1<sup>st</sup> Floor, City Hall, Council Chambers

Meeting was adjourned at 9:15 AM.