

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

Thursday, April 13, 2023  
9:00 AM, Council Chambers  
1<sup>st</sup> Floor, City Hall (St. James)

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

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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  
Justin Gicalone, Customer Service Division Chief, PAO  
Sage Sullivan, Tangible Personal Property Division Chief, PAO

Chairwoman DeFoor called the meeting to order at 9:02 AM

1. Introduction 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 March 9, 2023. **Board Member Dasher made a motion to approve the meeting minutes from the 2022 VAB Board meeting held on March 9, 2023. The motion was seconded by Board Member Joyce. The Board Approved 4-0.**
3. Public Comments. There were none.
4. Deferral requests from Petitioners. There were none.
5. Deferral requests from the Property Appraiser's Office. There were none.
6. Consider the recommended decisions listed on the three page excel spreadsheet for the 2022 April 13, 2023, VAB Meeting. **Board Member Cummings made a motion to Approve all of the recommended decisions on the excel spreadsheet. The motion was seconded by Board Member Joyce. The Board Approved 4-0.**
7. Mandatory denials (on or before April 20, 2023) of non-finalized petitions for delinquent taxes per FL Statute 194.014. William Jeter, VAB Attorney, explained to the Board that there are 4 petitions listed on the agenda who had not paid their property taxes by March 31, 2023, per verification from the Tax Collector. The Board is required by FL Statute to dismiss their petitions. A copy of the FL Statute was provided to the Board and anyone in attendance at the meeting. **Board Member Dasher made a motion to dismiss the 4 petitions due to non-payment of taxes by March 31, 2023. The motion was seconded by Board Member Cummings. The Board Approved 4-0.**

8. Chairwoman DeFoor afforded Jerry Holland, Property Appraiser, the opportunity to speak regarding several pending remands. Jerry Holland explained there are many factors that go into the remands. He suggested that when scheduling commercial hearings, VAB staff should spread them out over a longer period. He also stated that 21 of the pending remand responses would be completed and sent to VAB staff by April 13, 2023, and the other 5 would be sent by the end of the following week. He reiterated better planning would be his recommendation as far as scheduling to prevent remands being an issue this late in the year. Peggy Sidman, VAB Clerk, briefly discussed scheduling and then asked Heather Pelegrin to further explain. Heather Pelegrin, Assistant Chief, explained the scheduling process for petitions filed. She also explained that the Property Appraiser's Office has requested in the past for commercial hearings to be scheduled later in the process or in January or later if possible. Peggy Sidman then explained that all parties' schedules are considered when scheduling hearings. William Jeter, VAB Attorney, explained that there are also other factors when scheduling hearings, including reschedules from either or both parties. One of the main reasons that rescheduling occurs frequently is the Property Appraiser's Office reschedules due to evidence issues, which by law is a mandatory reschedule of the hearing. Chairwoman DeFoor suggested a white paper between the VAB staff and the Property Appraiser's staff to improve the process. Peggy Sidman stated that she would research other Counties processes regarding the remands and the Property Appraiser's response times and would hope to report back to the Board at their next scheduled Board meeting.
9. William Jeter, VAB Attorney, provided an update to the Board regarding the total number of petitions filed for the 2022 VAB year. Initially, Duval County had not received more than 110% of the petitions received in the 2021 VAB year for the 2022 VAB year. However, there have been many late files received to date which has increased the number of petitions received. Mr. Jeter advised the Board that they are now legally required by FL Statute 193.122, to conclude all business and close the 2022 VAB year by December 1, 2023, not June 1, 2023, as the count initially reflected.

Announce date and location of next 2022 VAB meeting:

Thursday, May 11, 2023 at 9:00 am  
1<sup>st</sup> Floor, City Hall, Council Chambers

Meeting was adjourned at 9:27 AM.