

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

Thursday, May 25, 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**  
Council Member Rory Diamond, Alternate, **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  
Jim Ogburn, Residential Division Chief, PAO  
Justin Gicalone, Customer Service 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 May 11, 2023. **Board Member Joyce made a motion to approve the meeting minutes from the 2022 VAB Board meeting held on May 11, 2023. The motion was seconded by Board Member Dasher. The Board Approved 4-0.**
3. Public Comments. William Jeter, VAB Attorney, read into the record a letter from the Petitioner pertaining to VAB petition #'s 2022-301, 302, 303 & 332. The four Special Magistrate Recommended Decisions being presented to the Board for approval at the meeting were revised Recommended Decisions that replaced the versions originally prepared and submitted to VAB by the Special Magistrate. The Petitioner asked the Board to approve the original Recommended Decisions submitted by the Special Magistrate rather than the revised versions now before the Board. Heather Pelegrin, Assistant Chief VAB, was asked by the Chair to provide an explanation. Ms. Pelegrin

explained that after the Special Magistrate submitted the four original Recommended Decisions from the Special Magistrate, the Property Appraiser's Office contacted VAB Staff with copies to the Petitioner stating that there was a mathematical error in the original Recommended Decisions from the Special Magistrate. VAB Staff referred the Property Appraiser's correspondence to the VAB Attorney who reviewed the Recommended Decisions with the Special Magistrate. Upon review, the Special Magistrate agreed that he did make a mathematical error. The Special Magistrate corrected the errors on the four recommended decisions and resent them to VAB Staff to be sent out to all parties. The Petitioner was provided an opportunity to comment. The Petitioner disagreed with the revised Recommended Decisions and contended the Property Appraiser's proposed changes were not mathematical errors but were matters subject to judgment. The Chair then asked Mr. Jeter, VAB Attorney, if the revised Recommended Decisions complied with law. Mr. Jeter confirmed that the four revised Recommended Decisions did comply with the law. Margaret M. "Peggy" Sidman, VAB Clerk, provided the Board with options with regards to the four recommended decisions. The Chair asked if there was any discussion by the Board and there was none. There was no motion made. Accordingly, the revised Recommended Decisions remained as the versions to be approved or disapproved by the Board later in the meeting.

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 two page excel spreadsheet for the 2022 May 25, 2023, VAB Meeting. **Board Member Joyce 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.**
7. Ms. Pelegrin, Assistant Chief VAB, updated the Board regarding recent issues and discussions pertaining to remands and scheduling issues. Ms. Pelegrin reported that VAB Staff and members of the Property Appraiser's Staff met on May 22, 2023 (as requested by the Chair and the Board) to discuss the above-mentioned issues. After considering the Property Appraiser's input VAB Staff proposes to schedule Commercial hearings earlier in the VAB season than in prior VAB years. In the past, Commercial hearings were scheduled later in the VAB season, usually beginning in January. It is planned that the first Commercial hearings will be scheduled and held in October and will run through the end of the VAB season, which is usually in March. VAB Staff will also attempt to schedule 65 Commercial hearings each week beginning in October. VAB Staff will consider any dates that the Petitioner or the Property Appraiser is not available and will try to avoid those dates when scheduling hearings.
8. Mr. Jeter, VAB Attorney, noted for clarification purposes and for the record that any local VAB policies and procedures should not be referred to as a "local rule" as the DOR (rule 12D-9.005, F.A.C.) does not allow VAB rule-making authority. The VAB may adopt annually during their Organizational Meeting with the acquiescence of the Property Appraiser's Office procedures, and practices such as time frames for written remand

responses. VAB Staff and the Property Appraiser's Office proposed and the 2022 VAB Board adopted such procedure during the 2022 VAB year at their May 11, 2023, Board meeting specifically that the Property Appraiser's Office would have 15 days by which to respond to the Special Magistrate's written remand.

9. Ms. Pelegrin, Assistant Chief VAB, provided an explanation to the Board regarding two forms (the DR-488 and the DR-529 Tax Impact Notice forms) that will be circulated to the Board Members for their review in the coming weeks. These forms report VAB data and results to the DOR and Public respectively; and they typically close out the VAB year.
10. Jerry Holland, Property Appraiser, addressed the Chair and the Board Members and expressed his thanks and gratitude to them and others for their hard work and dedication during his tenure as the Duval County Property Appraiser.
11. Mr. Jeter, VAB Attorney, also thanked the Chair and the Board Members for their hard work and dedication as well as the VAB Staff. He also provided to the Board that there were 3383 total filed petitions for the 2022 VAB year and of those there were 185 total late-filed petitions.
12. Ms. Sidman, VAB Clerk, spoke and thanked the Chair, Board Members, VAB Staff and others for all their hard work throughout the VAB year and their tenures.
13. Seeing no more business, Chair DeFoor adjourned the 2022 VAB year and the meeting.

Meeting was adjourned at 9:25 AM.