

2023 Value Adjustment Board Organizational Meeting Minutes

Wednesday, August 2, 2023

9:00 AM

Council Member Will Lahnen, Chair
Council Member Rahman Johnson
Council Member Joe Carlucci, Alternate, **Excused**
School Board Member Lori Hershey
Council Appointed Citizen Member Shirley Dasher
School Board Appointed Citizen Member Dominic Cummings

In Attendance:

Margaret M. “Peggy” Sidman, VAB Clerk
Heather Pelegrin, Assistant Chief Legislative Services – VAB
Johnathan Griffis, Legislative Assistant – VAB
Merriane Lahmeur, Chief, Legislative Services
William Jeter, VAB Attorney
Jamey Crozier, ECA, Council Member Lahnen
Willie Coleman IV, ECA, Council Member Johnson

Chair Lahnen called the meeting to order at 9:04 AM.

1. Introductions of Board Members and Staff. William Jeter, VAB Attorney, polled the Board members in re: Requirements of Rule 12D-9.014(1)(d), F.A.C; Mr. Jeter explained the legal requirements for the various categories of VAB membership and polled the Board members as to their compliance. **All members in attendance stated on the record that they do meet the qualifications to serve on the 2023 Board.**
2. Introduction of the Board Clerk and provide the Board Clerk’s contact information: **The VAB Clerk, Peggy Sidman introduced herself. Ms. Sidman explained the VAB process, the TRIM mail out and petitioning process and provided VAB statistics from the prior VAB year as an overview to the Board Members on what to expect.**
3. The Department of Revenue video, “Value Adjustment Board Orientation,” was played for the Board. The video explains the VAB process, Role of the Board, Role of the VAB Clerk, Role of the VAB Attorney, etc.
4. Appoint or ratify the private Board Legal Counsel; Ms. Sidman explained Mr. Jeter’s background with the Duval County VAB and recommended to the Board that they hire William Jeter as the VAB Board Attorney for the 2023 VAB year with an annual salary of \$110,000. **Board Member Johnson made a motion to hire William Jeter for the 2023 VAB year with an annual salary of \$110,000. 2nd by Board Member Cummings. Board approved 5–0.** Chair Lahnen explained his background with regards to the procurement process. Ms. Sidman explained to the Board that she is requesting permission from the Board to explore the procurement process with regards to an RFQ for the VAB Attorney hiring process. Discussion was held by the Board, Ms. Sidman and Mr. Jeter. **Board Member Johnson made a motion for the VAB Clerk to explore the procurement process with regards to the hiring of the VAB Attorney. There was no 2nd. The motion**

died for a lack of second. The Board requested Ms. Sidman to send them a list of petitions filed over the past years as well as a list of Mr. Jeter's duties as the VAB Attorney.

5. Appoint or ratify Special Magistrates; Heather Pelegrin, Assistant Chief – VAB provided an explanation to the Board regarding the Special Magistrates as well as their hourly rate. Ms. Pelegrin explained to the Board that all Special Magistrates who applied for the 2023 VAB year were qualified to serve and recommended that the Board hire the Special Magistrates on the provided list and pay them \$120/hourly. Mr. Jeter explained to the Board the duties of the Special Magistrates and the DOR required qualifications to become a Special Magistrate. **Board Member Johnson made a motion to hire all Special Magistrates on the list provided by staff for the 2023 VAB year and to increase the hourly rate to \$125/hour. 2nd by Board Member Dasher. Board approved 4–1 (Hershey).** Board Member Hershey asked about discussion on the prior motion. **Board Member Dasher made a motion to reconsider. 2nd by Board Member Johnson. Board approved 5–0.** Board Member Hershey asked Ms. Sidman about the prior motion of giving the Special Magistrate a pay increase for the upcoming VAB year regarding the Budget. Ms. Sidman stated that it was in the Budget to increase the Special Magistrate pay if the Board chooses to do so. **Board Member Johnson made a motion to hire all Special Magistrates on the list provided by staff for the 2023 VAB year if they complete the required DOR training and to increase the hourly rate to \$125/hour. 2nd by Board Member Dasher. Board approved 5–0.**
6. Appoint or ratify Board Designee to approve/deny late filed petitions, Good Cause reschedule requests, etc.: Ms. Pelegrin provided an explanation to the Board that historically the VAB Attorney is the designee responsible for reviewing all late filed petitions with regards to Good Cause. **Board Member Dasher made a motion that the VAB Attorney be designated to approve/deny late filed petitions for Good Cause. 2nd by Board Member Cummings. Board approved 5–0.** Ms. Pelegrin then explained to the Board that historically she has been the one to review all Good Cause reschedule requests. **Board Member Cummings made a motion to appoint Ms. Pelegrin as the designee to approve/deny all Good Cause reschedule requests. 2nd by Board Member Dasher. Board approved 5–0.**
7. Discuss, take testimony on and adopt or ratify with any required revision or amendment local administrative procedures and forms of the Board. Ms. Pelegrin provided an explanation regarding all local forms that were provided in hard copy format to the Board and requested approval for use. **Board Member Johnson made a motion to approve all local forms included in the agenda packet. 2nd by Board Member Cummings. Board approved 5–0.** Ms. Sidman provided an explanation to the Board about the 15-day Remand Response mutual agreement. Ms. Sidman explained that in the prior VAB year there was an issue with receiving timely responses from the Property Appraiser's Office for remands. She stated that staff is asking for a deadline of 15 days to receive a response from the Property Appraiser's Office and that she would verify that the new Property Appraiser would support that agreement. **Board Member Dasher made a motion to implement a 15-day deadline for the Property Appraiser's Office to respond to remands from the Special Magistrates. 2nd by Citizen Member Cummings. Board approved 5–0.**
8. Mr. Jeter provided an explanation to the Board regarding General Information on Florida's property tax system.

9. Adopt any filing fee for petitions for 2023, in an amount not to exceed \$15. Ms. Pelegrin explained to the Board that historically for the past several years the Board has charged a filing fee of \$15 and requested the Board to continue to do so. **Board Member Johnson made a motion to set the filing fee at \$15 for single petitions. 2nd by Board Member Dasher. Board Approved 5-0.**
10. Announce the tentative schedule for the 2023 Value Adjustment Board taking into consideration the number of petitions filed, the possibility of the need to reschedule and the requirement that the Board stay in session until all petitions have been heard. Ms. Pelegrin stated that hearings would begin in early October and would be scheduled until all petitions were heard, but the estimated date of completion would be March 2024.
11. Discuss/Schedule monthly VAB meetings for 2023 year. Ms. Pelegrin explained that historically the Board has met the 2nd Thursday of each month beginning in January. Discussion was held by the Board, subject to any scheduling exceptions that may arise, monthly meetings will be held every 2nd Thursday of the month at 9:00 AM beginning in January 2024. A meeting notice for the year will be sent out by staff and a copy will be posted on the VAB website.
12. Make available to the public, special magistrates and board members, Rule Chapter 12D-9, F.A.C., containing the uniform rules of procedure for hearings before value adjustment boards and special magistrates, and the associated forms that have been adopted by the department: **Rule 12D-9, F.A.C. was presented by the VAB attorney in hard copy form, discussed and explained at the meeting, and a link to the rule and all DOR forms are available on the VAB website. Discussion and explanation provided by VAB Attorney, William Jeter.** Make available to the public, special magistrates and board members, Rule Chapter 12D-10, F.A.C., containing the rules applicable to the requirements for hearings and recommended and final decisions: **Rule 12D-10, F.A.C., was presented by the VAB attorney in hard copy form, discussed and explained at the meeting, and a link to the rule is available on the VAB website. Discussion and explanation provided by VAB Attorney, William Jeter.** Make available to the public, special magistrates and board members the requirements of Florida's Government in the Sunshine/open government laws including information on where to obtain the current Government-In-The-Sunshine Manual; The 2023 Edition of the Government-In-The-Sunshine Manual was presented by the VAB attorney in hard copy format, discussed at the meeting and a link to the 2023 Manual will be available on the VAB website. **Discussion and explanation provided by VAB Attorney, William Jeter.** Make available to the public, special magistrates and board members: The Uniform Policies and Procedures Manual for Value Adjustment Boards, Rules 12D-51.001, 51.002, 51.003, F.A.C., and Chapters 192 through 195, F.S., as reference information containing the guidelines and statutes applicable to assessments and assessment administration; **The foregoing manual, rules and statutes were discussed at the meeting and links to the manual, rules, statutes and all DOR forms are available on the VAB website. Discussion and explanation provided by VAB Attorney, William Jeter.**

The meeting was adjourned at 11:06 AM.