

**2023 VALUE ADJUSTMENT BOARD**  
Minutes of the January Monthly VAB Meeting

Thursday, January 11, 2024  
9:00 AM, Council Chambers  
1<sup>st</sup> Floor, City Hall (St. James)

Council Member Will Lahnen, Chair  
Council Member Rahman Johnson, **Excused**  
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, Value Adjustment Board Clerk  
Heather Pelegrin, Assistant Chief Legislative Services, VAB  
Alexis Zellner, Value Adjustment Board Staff  
Merriane Lahmeur, Chief of Legislative Services  
William H. Jeter, Jr., Value Adjustment Board Attorney  
Jamey Crozier, Executive Council Assistant, Council Member Lahnen  
Tiffany Pinkstaff, Counsel to the Property Appraiser  
Joyce Morgan, Property Appraiser  
Keith Hicks, Chief Appraiser, PAO  
Harry Guetherman, Commercial Division Chief, PAO  
Jim Ogburn, Residential Division Chief, PAO  
Laura Winter, Customer Service Division Chief, PAO  
Sage Sullivan, Tangible Personal Property Division Chief, PAO

Chair Lahnen called the meeting to order at 9:03 AM

1. Introduction of Board and staff.
2. Chair Lahnen stated the next item on the agenda was to approve the meeting minutes from the 2023 VAB Organizational Meeting held on August 2, 2023. **Board Member Dasher made a motion to approve the minutes. The motion was seconded by Board Member Hershey. The Board Approved 4-0.**
3. Public Comments:
  - **VAB # 2023-015065 – Brandon Meadows, Attorney for Petitioner.** Mr. Meadows asked the Board to overturn the denial for filing late. Discussion was held by the Board. William Jeter, VAB Attorney, summarized to the Board the late file rule as well as his decision to deny the late filing. **There was no motion made.**
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 five page excel spreadsheet for the 2023 January 11, 2024, VAB Meeting. **Board Member Dasher made a motion to Approve all of the recommended decisions on the excel spreadsheet. The motion was seconded by Board Member Cummings. The Board Approved 4-0.**
7. Peggy Sidman, VAB Clerk, introduced Alexis Zellner as the newest staff member to Legislative Services and VAB.
8. William Jeter, VAB Attorney, explained to the Board that there are two Special Magistrate

applications and asked that they be hired for the remainder of the 2023 VAB year. There were two applications received shortly after the Organizational Meeting was held in August. One of the candidates, however, withdrew his application prior to this Board meeting due to time constraints with his private sector business. The other applicant, Jonathan McGowan is an Attorney Special Magistrate and has previously worked for the Duval County VAB in prior years. Mr. Jeter advised the Board that he does qualify and meets all requirements to be hired. **Board Member Dasher made a motion to hire Jonathan McGowan for the remainder of the 2023 VAB year. The motion was seconded by Board Member Cummings. The Board Approved 4–0.**

9. Peggy Sidman, VAB Clerk, provided the Board with the current 2023 VAB year petition numbers and related information. To date, the VAB has received 4,371 petitions, including late files (4,167 were assessment petitions and 204 were exemption petitions). There are currently 2,200 petitions that still need to be scheduled for hearings. Of the petitions heard so far, there have been 30 no show recommended decisions and 1,320 petitions have been withdrawn or resolved. Of the 396 that were filed late, 236 of those petitions have been denied for filing late due to failure to show "Good Cause." In comparison, for the 2022 VAB year, the 2022 VAB received 3,373, which included late files.
10. Prior to the January VAB meeting concluding, Mr. Williams, petitioner of VAB petition #'s 2023-000122 and 2023-000123 requested to address the Value Adjustment Board. The Chair recognized Mr. Jeter, VAB Attorney, who advised that the appropriate time for the address would have been during the public comments section of the agenda that took place earlier in the meeting. Furthermore, the VAB Board had already approved the recommended decisions of VAB petition #'s 2023-000122 and 2023-000123 earlier in the meeting during the approval of the Special Magistrate's recommended decisions. Mr. Jeter, at the Chair's request, provided options for the Board to entertain regarding the request by Mr. Williams to address the Board. One option would be to hear from the Petitioner at the February meeting of the Value Adjustment Board. The Chair recognized Board Member Cummings. **Board member Cummings made a motion to vacate approval of the recommended decisions for VAB #'s 2023-000122 & 2023-000123 and defer the recommended decisions to the February 15, 2024, Board meeting. The motion was seconded by Board Member Dasher. The Board Approved 4–0.** The Chair then recognized Board Member Dasher. **Board Member Dasher made a motion to approve the five page excel spreadsheet with the exception of VAB petition #'s 2023-000122 & 2023-000123. The motion was seconded by Board Member Hershey. The Board Approved 4–0.**

Announce date and location of next 2023 VAB meeting: Thursday, February 15, 2024, at 9:00 AM  
1<sup>st</sup> Floor, City Hall, Council Chambers

Meeting was adjourned at 9:42 AM.