

2023 VALUE ADJUSTMENT BOARD
Minutes of the February Monthly VAB Meeting

Thursday, February 15, 2024
9:00 AM, Council Chambers
1st Floor, City Hall (St. James)

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, Value Adjustment Board Clerk
Heather Pelegrin, Assistant Chief Legislative Services – VAB
Jonathan Griffis, Value Adjustment Board Staff
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

Chair Lahnen called the meeting to order at 9:02 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 Board Meeting held on January 11, 2024. **Board Member Johnson made a motion to approve the minutes. The motion was seconded by Board Member Cummings. The Board Approved 5–0.**
3. Public Comments:
 - **VAB Petition #'s 2023-000122 & 2023-000123 –Kristie Williams, Petitioner.** Mrs. Williams asked the Board not to approve the Special Magistrate’s recommended decisions for both petitions pertaining to the value of her property and her Homestead exemption.
 - **VAB Petition #'s 2023-000122 & 2023-000123 – Randall Williams, Petitioner.** Mr. Williams asked the Board not to approve the Special Magistrate’s recommended decisions for both petitions pertaining to the value of his property and his Homestead exemption. The Chair recognized OGC Attorney Tiffany Pinkstaff, who noted that petition 2023-000122 was a request for Homestead exemption for the 2022 tax year, over which the 2023 VAB does not have jurisdiction. The Williams purchased the property in 2021 and it was appraised based on the sale price for just value, likewise in 2022, upon the application for Homestead in 2023, the value will be adjusting reflecting that exemption. The Chair recognized Mr. Jeter who concurred with Ms. Pinkstaff and

reminded the VAB that should the VAB find an error in the application of the fact to the law, the VAB could remand the matter to the Special Magistrate. Mr. Jeter would then provide guidance for the Petitioner to explain in writing and then provide like time for the Property Appraiser to respond in writing. Board Member Hershey inquired whether the new value of the property as it was set after the purchase was at the just value, which Mr. Jeter answered in the affirmative. **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 one page excel spreadsheet for the 2023 February 15, 2024, VAB Meeting. **Board Member Dasher made a motion to Approve all the recommended decisions on the excel spreadsheet. The motion was seconded by Board Member Johnson. The Board Approved 5-0.**
7. Chair Lahnen provided an explanation to the Board regarding a memo that was recently sent to the Duval County School Board requesting reimbursement for 2/5 of the costs previously spent for the 2022 VAB year. The total cost for the VAB year was \$474,000 once the revenue was netted out. The total reimbursement amount requested was approximately \$190,000.
8. William Jeter, VAB Attorney, explained to the Board that if a Petitioner disagrees with the Board's decision to ratify a Special Magistrate's recommended decision, they have the right to appeal in Circuit Court. VAB would not be part of that appeal. It would be a *de novo* action and would involve the Petitioner and the Duval County Property Appraiser's Office. Board Member Johnson inquired that should the petitioner pursue action in Circuit Court, would the 2023 VAB have any further role. Mr. Jeter replied in the negative.
9. Peggy Sidman, VAB Clerk, informed the Board that she reached out to the Petitioners for VAB petition #'s 2023-000122 & 2023-000123 and invited them to stay for the remainder of the meeting. She also informed the Board that Mr. Jeter spent some time with the Petitioners after the last Board meeting to explain the VAB process.

Announce date and location of next 2023 VAB meeting: Thursday, March 14, 2024, at 9:00 AM
1st Floor, City Hall, Council Chambers

Meeting was adjourned at 9:36 AM.