

2023 VALUE ADJUSTMENT BOARD
Minutes of the June Monthly VAB Meeting

Thursday, June 13, 2024
9:00 AM, Lynwood Roberts Room
1st 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
Johnathan Griffis, 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 9:00 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 May 16, 2024. **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:
 - William Jeter, VAB Attorney, read Julie M. Schartz’s letter into the record.
4. Deferral requests from Petitioners. There were none.
5. Deferral requests from the Property Appraiser’s Office.
 - VAB # 2023-002667 – FirstPointe Advisors, LLC, Agent for Petitioner

Chair Lahnen noted that this petition would be taken up for action at this meeting, as the concern that had led to the deferral request had been resolved by the Department of Revenue's recommendation.

6. Previously Deferred Recommended Decisions

- VAB # 2023-000268 – Nathan Mandler, Esq., Agent for Petitioner
 - VAB # 2023-000299 – Nathan Mandler, Esq., Agent for Petitioner
 - VAB # 2023-000317 – Nathan Mandler, Esq., Agent for Petitioner
 - VAB # 2023-002517 – FirstPointe Advisors, LLC, Agent for Petitioner
 - VAB # 2023-002519 – FirstPointe Advisors, LLC, Agent for Petitioner
 - VAB # 2023-002535 – FirstPointe Advisors, LLC, Agent for Petitioner
 - VAB # 2023-002597 – FirstPointe Advisors, LLC, Agent for Petitioner
 - VAB # 2023-002603 – FirstPointe Advisors, LLC, Agent for Petitioner
 - VAB # 2023-002614 – FirstPointe Advisors, LLC, Agent for Petitioner
 - VAB # 2023-002742 – FirstPointe Advisors, LLC, Agent for Petitioner
- Other Issues as well as the Millage Rate Issue:**
- VAB # 2023-002512 – FirstPointe Advisors, LLC, Agent for Petitioner
 - VAB # 2023-002707 – FirstPointe Advisors, LLC, Agent for Petitioner

Chair Lahnen read the conclusion of the Advisory Memorandum from the Florida Department of Revenue (“DOR”), dated June 11, 2024, into the record: “Based on the specific facts in Duval County for the 2023 assessment year, we conclude that the special magistrate’s use of the 2023 final millage rate is consistent with the results of applying the statutory standard of ‘professionally accepted appraisal practices.’ Accordingly, we recommend that the VAB find the use of the 2023 final millage rate, in the disputed recommended decisions, to be in compliance with Florida law.”

Chair Lahnen stated that the VAB could move to approve the decisions in light of the DOR’s conclusion. William Jeter, VAB Attorney, stated that the VAB should move to approve the decisions with the exception of the two decisions that presented other issues in addition to the millage rate issue. He stated that the VAB could remand these decisions with the instruction to consider the additional issue in these cases. Chair Lahnen asked whether the VAB could approve only the portion of these two cases pertaining to the millage rate issue. Peggy Sidman, VAB Clerk, stated that the VAB could move to approve the use of the final 2023 millage rate for these cases if it so chose.

Tiffany Pinkstaff, Counsel to the Property Appraiser, explained that the Property Appraiser’s Office (“PAO”) would comply with the decision of the DOR but noted that Joyce Morgan, Property Appraiser, wished to speak on the issue. Joyce Morgan stated that the PAO would comply with the decision but that this decision presented fairness and equity issues, as it would allow petitioners to use the 2023 final millage rate through appeal when other property owners complied with the 2022 final millage. She explained that the standard applied by the PAO was consistently applied, whereas the DOR decision created possibility for inconsistency.

Chair Lahnen entertained a motion to approve the 13 decisions (12 that had previously been deferred and 1 that had been requested for deferral but was not being deferred). Mr. Jeter stated that he believes that the VAB should separate the two previously-deferred petitions with other issues as well as the millage rate issue. **Board Member Cummings moved to accept the Special Magistrate’s calculation using the 2023 millage rate as an acceptable practice for the following Recommended Decisions:**

- VAB # 2023-000268 – Nathan Mandler, Esq., Agent for Petitioner
- VAB # 2023-000299 – Nathan Mandler, Esq., Agent for Petitioner
- VAB # 2023-000317 – Nathan Mandler, Esq., Agent for Petitioner
- VAB # 2023-002517 – FirstPointe Advisors, LLC, Agent for Petitioner

- VAB # 2023-002519 – FirstPointe Advisors, LLC, Agent for Petitioner
- VAB # 2023-002535 – FirstPointe Advisors, LLC, Agent for Petitioner
- VAB # 2023-002597 – FirstPointe Advisors, LLC, Agent for Petitioner
- VAB # 2023-002603 – FirstPointe Advisors, LLC, Agent for Petitioner
- VAB # 2023-002614 – FirstPointe Advisors, LLC, Agent for Petitioner
- VAB # 2023-002667 – FirstPointe Advisors, LLC, Agent for Petitioner
- VAB # 2023-002742 – FirstPointe Advisors, LLC, Agent for Petitioner

Board Member Dasher seconded the motion. The Board approved this motion 4-0.

Board Member Hershey moved to remand the Recommended Decision for 2023-002707 to the Special Magistrate to review for errors and to submit a revised Recommended Decision to the VAB for consideration. Board Member Cummings seconded the motion. The Board approved this motion 4-0.

Board Member Cummings moved to remand the Recommended Decision for 2023-002512 to the Special Magistrate to review the evidence and determine if the tax calculation was accounted for twice. Board Member Hershey seconded the motion. The Board approved this motion 4-0.

7. Consideration of Special Magistrate Recommended Decisions

Chair Lahnen noted that there were 56 total decisions on the spreadsheet of Special Magistrate Recommended Decisions, and 2 were remanded for consideration of further issues. **Board Member Hershey moved to approve the Special Magistrate Recommended Decisions, with the exception of the two that had been remanded for consideration of additional issues (54 total). Board Member Cummings seconded the motion. The Board approved this motion 4-0.**

8. Other Business

Chair Lahnen noted that acquiring goods and services through competitive processes had become a focus of the City Council and explained that he had considered applying this principle to the VAB Attorney position by advertising the position for the 2024 VAB Attorney to the public. He stated that he assumed that Mr. Jeter would apply for the position but that going through a competitive process would be the best practice for the VAB. He explained that if this idea were to move forward, the Chair of the VAB would work together with the VAB Clerk to identify candidates, and the 2024 VAB would have final approval of hiring the VAB Attorney.

Board Member Hershey stated that the School Board had also been attempting to engage in competitive processes wherever possible. **Board Member Hershey moved to advertise the position of VAB Attorney for the 2024 VAB. Chair Lahnen seconded the motion. The motion failed 2-2 (Chair Lahnen and Board Member Hershey in approval; Board Members Dasher and Cummings opposed).**

Mr. Jeter stated that if the VAB were to decide to advertise the position of VAB Attorney in the future, the first action of the VAB would need to be to hire an attorney, as VABs are required by statute to have legal counsel.

Chair Lahnen noted that the next meeting would be held on July 24th, a Wednesday, and that this meeting would likely be the last for the 2023 VAB.

The meeting was adjourned at 9:22 AM.