

Agenda
2024 Value Adjustment Board Organizational Meeting

Wednesday, August 14, 2024
9:30 AM

City Hall at St. James, 1st Floor, Council Chambers

Council Member Will Lahnen, Chair
Council Member Joe Carlucci
Council Member Rahman Johnson, Alternate
School Board Member Darryl Willie
Council Citizen Member, Shirley Dasher
School Board Citizen Member, Dominic Cummings

CONVENE

ROLL CALL

ORDER OF BUSINESS

1. Introduction of Board Members.

- Introduction of Members of the Board and Contact information (see attached).
- Poll Board Members regarding requirements of Rule 12D-9.014(1)(d), F.A.C.

2. Introduction of the Board Clerk or any designee of the Board Clerk and the Board Clerk's contact information.

3. Department of Revenue Informational Video.

4. Fiscal Year 2024/2025 VAB Budget Update

5. Appoint or ratify the private Board Legal Counsel.

- William H. Jeter, Jr., has been the Attorney for the Board for the years 1988 through 1989, and 1992 thru 2023.

Staff Recommendation – Based on the representations to the City Council Finance Committee in requesting an increase to cover the shortfall in VAB professional services, and the Finance Committees initial action, the VAB Clerk recommends no change to the flat fee of \$110,000, annually, and to include in the legal services, legal actions to have VAB dismissed as an improper party. The VAB Attorney will be paid an annual fee payable in monthly installments of \$9,166.66.

- Clarification to Contract(s) for Legal Services
- Professional Procurement for Legal Counsel

6. Appoint or ratify Special Magistrates: On May 29, 2024, potential Special Magistrates were notified inquiring of their interest to serve VAB for the year 2024.

- Breakdown of Special Magistrates: 6 Residential, 3 General, 3 Tangible Personal Property and 3 Attorney Magistrates.
- All Special Magistrates have (or, prior to being permitted to preside at hearings, will have) provided proof of appropriate licensure and proof of compliance with the Department of Revenue Special Magistrate training requirements.

Staff Recommendation - Based on the representations to the City Council Finance Committee in requesting an increase to cover the shortfall in VAB professional services, and the Finance Committee's initial action, the VAB Clerk recommends the hourly rate remain the same at \$125/hour with no change.

7. Appoint or ratify Board designee to approve/deny late filed petitions, Good Cause reschedule requests, etc.

- The VAB Attorney has served as the Board designee for late filed petitions (Good Cause) matters since 2009.
- The Assistant Chief of Legislative Services – VAB, has served as the Board designee for Good Cause reschedule request matters since 2013.

8. Local Administrative Procedures & Forms: Discuss and adopt local administrative procedures and forms of the Board.

- Such procedures must be ministerial in nature and not be inconsistent with governing statutes, case law, Attorney General opinions, or rules of the Department of Revenue. All local administrative procedures and forms of the Board or Special Magistrates shall be made available to the public and shall be accessible on the Board Clerk's website, if any.
- Remands and Property Appraiser response time. In 2022, the VAB and the Property Appraiser's Office agreed upon a 15-day response time for remands, and the 2022 Value Adjustment Board Approved the deadline as a local goal. Staff recommends we continue the same practice.

9. General information on Florida's property tax system.

- Respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights.

10. 2024 Filing Fee: Adopt filing fee for petitions for 2024, in an amount not to exceed \$15.

Staff Recommendation – Charge a filing fee of \$15.00.

11. Tentative schedule for the 2024 VAB Special Magistrate hearings.

- Takes into consideration the possible 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.

Staff Recommendation – Hearings will begin in October 2024 and will run until all petitions have been heard, approximately April 2025.

12. Monthly VAB Board meetings for 2024 tax year.

Staff Recommendation – The Board meets one time each month beginning in January 2025, at 9:00 AM in the Council Chamber.

- Thursday, January 16, 2025
- Thursday, February 13, 2025
- Thursday, March 13, 2025
- Thursday, April 11, 2025
- Thursday, May 15, 2025

13. Documents available to the public 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 of Revenue.
- Rule Chapter 12D-10, F.A.C., containing the rules applicable to the requirements for hearings and decisions.
- Government-In-The-Sunshine Manual, containing 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 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.

ADJOURN

OTHER ITEMS MAY BE ADDED TO THE AGENDA AT THE DISCRETION OF THE CHAIR



**2024 Value Adjustment Board
and Contact Information:**

Honorable Will Lahnen, City Council, Chair
WLahnen@coj.net

Honorable Joe Carlucci, City Council
JoeCarlucci@coj.net

Honorable Rahman Johnson, City Council, Alternate
Rahman@coj.net

Honorable Darryl Willie, School Board
Willied@duvalschools.org

Shirley Dasher, City Council Appointed Citizen Member
Dasher_one@comcast.net

Dominic Cummings, School Board Appointed Citizen Member
Dominicrc88@yahoo.com

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www.coj.net/duval-vab



2024 VAB Staff Contact Information:

Margaret M. “Peggy” Sidman, VAB Clerk

Heather R. Pelegrin, Assistant Chief Leg Svcs – VAB

Johnathan Griffis, Legislative Assistant – VAB

Andrew Cable, Legislative Assistant – VAB

You may use the following email to contact the VAB Staff:

VAB@coj.net

William H. Jeter, Jr., VAB Attorney

(904) 610-7600 or williamh.jeter@comcast.net

2024 Value Adjustment Board Contact and Link Information:

Our website (Duval County Value Adjustment Board):

www.coj.net/duval-vab

Link to Florida Department of Revenue (DOR)

Value Adjustment Board (VAB) Page:

<http://dor.myflorida.com/dor/property/vab>

Link to Florida Government in the Sunshine Law Information:

<http://myfloridalegal.com/pages.nsf/Main/DC0B20B7DC22B7418525791B006A54E4>

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