



2023 VALUE ADJUSTMENT BOARD

MEETING MINUTES

AUGUST 14, 2024

9:00 A.M.

CITY COUNCIL CHAMBER

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

Also in attendance:

Margaret M. "Peggy" Sidman – Value Adjustment Board Clerk
Heather Pelegrin, Assistant Chief of Legislative Services – VAB
Jonathan Griffis – VAB staff
Andrew Cable – Legislative Services Division
William H. Jeter, Jr. – VAB attorney
Tiffany Pinkstaff – Counsel to Property Appraiser Joyce Morgan
Keith Hicks – Chief Appraiser, Property Appraiser's Office
Harry Guetherman – Commercial Division Chief, Property Appraiser's Office
Jim Ogburn – Residential Division Chief, Property Appraiser's Office
Laura Winter – Customer Service Division, Property Appraiser's Office

Meeting convened 9:00 a.m.

Chair Lahnen convened the meeting and the attendees introduced themselves.

Approval of Minutes

The minutes of the July 24, 2024 meeting of the Value Adjustment Board were **approved unanimously as distributed via voice vote.**

Public Comments

None

Deferral Requests From Petitioners

None

Deferral Requests From Property Appraiser

None

Consideration of Special Magistrate Recommended Decisions

Motion (Lahnen/2nd Hershey): approve all of the special magistrate recommendations – **approved unanimously via a voice vote.**

Other Business

Attorney General E-mail

VAB attorney Bill Jeter recounted the lawsuit filed by Fennell LLC against the VAB board, the Property Appraiser and the Florida Department of Revenue. Last week he got an email from an attorney representing the FDOR asking if VAB would agree to sign the affidavit distributed to the members today. Mr. Jeter recommended that VAB remain neutral and not get involved in a lawsuit between the petitioner and the Property Appraiser, but said thinks signing this affidavit saying that VAB is the custodian of the listed documents and that they are true copies would be acceptable. He urged taking no position on what the documents say, but let them speak for themselves. Therefore, he recommends signing all but paragraph 5 of the affidavit which would require taking a position on meaning. Peggy Sidman said this request is similar to other requests she gets as the Clerk of the City Council asking for attestations to the Ordinance Code or ordinances being what was requested. She recommended using her form to certify that the listed documents are true and correct copies.

Motion: Direct Ms. Sidman to provide her standard true copy certification of the VAB documents requested by the Department of Revenue.

Council Member Johnson asked about VAB's role in offering opinions. Mr. Jeter said the case has become very complicated about the entities and representatives involved in the case and who does or does not have standing to participate in the suit. He recommended a simple attestation about VAB's custody of documents and nothing more.

A public comment card was received from Alex Harden, who was invited to address the board. Mr. Harden, representing the petitioner in the lawsuit, said several items in the affidavit are in contention and he recommended that VAB not sign it at all, or at least not sign on to paragraphs #5 and #6. Mr. Jeter said Ms. Sidman's certification form will not mirror language in the affidavit so will not touch on Mr. Harden's concerns.

The motion was approved unanimously via a voice.

Close-out of 2023 VAB Tax Year

Form DR-488, Certification of Value Adjustment Board

Mr. Jeter said this certifies the net changes to the tax roll due to VAB actions and will be filled in by staff after consultation with Property Appraiser. The outcome of all hearings and the net results need to be signed by the Chair after all members have read them. The VAB year will be closed out when the form listed below is approved by the board for publication in the newspaper.

Form DR-529, Notice of Tax Impact of Value Adjustment Board

Motion (Hershey/2nd Johnson): close out the 2023 VAB year by approval of the DR-488 and DR-529 forms – **approved unanimously via a voice vote.**

Council Member Johnson thanked School Board Member Lori Hershey for her service both to VAB and to the School Board and wished her the best in the future. He also thanked Property Appraiser Joyce Morgan for her great work and said he would be supportive of her budget request for the next fiscal year. Mr. Jeter praised the work of the VAB staff during the last year.

Meeting adjourned at 9:22 a.m.

Jeff Clements – Council Research Division

jeffc@coj.net 904-255-5137

Posted 8.16.24 3:00 p.m.