



# Taxation, Revenue, and Utilization of Expenditures (TRUE) Commission

Dr. Keshan Hargrove, Chair

## TRUE COMMISSION PRELIMINARY MEETING MINUTES

*(Note: these minutes are not official until reviewed and  
Approved by the commission at a future meeting)*

**March 6, 2025**

**4:00 p.m.**

**Lynwood Roberts Room, 1st floor, City Hall**

**Attendance:** Commissioners Keshan Hargrove (Chair), Charles Barr (Vice Chair), Bruce Tyson, Alexander Hoffman, Stephanie Oglesby, Andrea Letizia, Chris McHugh, Daniel Henry, Velma Rounsville, Kim Pryor (arr. 4:13)

**Excused:** Commissioners Tony Zebouni, Ramon Day, Kevin Luhrs

**Absent:**

**Also:** Jeff Clements, Nayeli Jimenez – City Council Research; Tommy Carter – Council Auditor’s Office; David Johnston – Inspector General’s Office

Chair Keshan Hargrove convened the meeting at 4:00 p.m. and the attendees introduced themselves for the record.

### Approval of minutes

The minutes of the February 6, 2025 commission meeting were **approved unanimously as distributed.**

### Lien enforcement policies: Thomas Register - Chief of Municipal Code Compliance; Guy Parola – DIA Director of Operations

Mr. Register said the Code Compliance Division enforces property safety, signs, and zoning codes and their enforcement actions include citations, the Municipal Code Enforcement Board, court injunctions, nuisance abatement work, property condemnations, demolition, and City lien foreclosures. In response to a question from Commissioner Henry, Mr. Register said the Public Nuisance Abatement Board is an activity of the Sheriff’s Office and the CPTED (crime prevention through environmental design) process primarily for commercial properties. Mr. Henry asked how a citizen who makes a complaint knows what’s happening with a case and what progress is being made. Mr. Register said the MyJax complaint tracking system has information about reported issues and complainants who provide contact information (email, phone number) are contacted that way with updates. Chair Hargrove asked if enforcement procedures depend on who owns the property or where it’s located. Mr. Register said they use a graduated system starting with citations, the Municipal Code Enforcement Board (requires 15 days’ notice and a magistrate hearing), City cleanup of the nuisance (requires 15 days’ notice to allow correction), and ultimately go to court for an injunction if necessary. If the owner is cooperative, then things can get worked out amicably, if not then they use all avenues necessary to ultimately achieve compliance. Different owners are motivated by different types of enforcement, and they utilize all available avenues.

If a property changes hands, then the enforcement process starts over with the new owner, or the City can negotiate with the new owner to achieve compliance. Using the example of 3 dilapidated residences on East Duval Street downtown as mentioned in the TRUE Commission minutes of the February meeting, Mr. Register said those 3 properties were long overdue for remediation and had become a danger to the public because of their condition. Mr. Henry asked if properties can change ownership with City liens in place. Mr. Register said they can but the new owner is not getting a clean title. The City sometimes negotiates with a potential owner over remediation and can temporarily withhold enforcement if an agreement is reached to achieve compliance.

Commissioner Pryor asked who decides which liens will be foreclosed and which won't, and whether the City has a future use in mind before making the decision to foreclose the lien and take the property. Mr. Register said foreclosure is a last resort used to protect public safety and other enforcement alternatives are preferable. Code Enforcement starts the enforcement process and someone at the upper levels of City administration makes the decision to enforce a lien when particular circumstances warrant. In the case of the Duval Street properties they were in bad condition and there was a potential buyer, but that sale fell through, the lien was enforced and no one bid on the properties so ownership came to the City. Since they were in such bad condition they were demolished. Mr. Pryor said they could have been saved if they were properly enclosed but they were neglected and left to deteriorate. Mr. Register said the City administration and Office of General Counsel determine when foreclosure is needed to get remedial action to happen. The City doesn't want to own derelict properties and doesn't have a funding source for maintaining or improving them. He said the Historic Preservation Commission's Demolition By Neglect Task Force is looking for funding possibilities to help save historic buildings and may be having legislation drafted to that end.

Guy Parola with Downtown Investment Authority said the DIA didn't want to demolish the Duval Street buildings but the Planning Department report said they weren't salvageable and the Historic Preservation Commission said they were not eligible for historic designation. Mr. Parola said the DIA is very interested in historic preservation. They relocated and saved 3 shotgun houses and the Brewster Hospital building in LaVilla and want to preserve other historic structures. Mr. Register said the Duval Street properties were in very bad shape, the owner didn't do anything to secure them, and they were constantly subject to vandalism, fires, vagrants, etc. to the point where they became a real danger and one finally collapsed, provoking the final enforcement action. Mr. Pryor asked if the City ever tries to save architectural relics from old buildings where demolition is ordered. Mr. Register said that has not been the policy as the City doesn't have storage space to keep such artifacts. They did have the contractor save the concrete columns from the fronts of the Duval Street properties during demolition but they were stolen the next day. Ms. Pryor asked about the cost of the demolition; Mr. Register said between \$97,000 and \$103,000 for the 3 structures. In response to a question from Mr. Pryor about what will happen to those vacant lots, Mr. Parola said the DIA will advertise for parties interested in acquiring and redeveloping them.

Commissioner Oglesby asked about a property on Duval Road on the Northside that has tremendous amounts of debris on the property and asked how long enforcement usually takes. Mr. Register said the City is having a problem with one of its demolition and cleanup contractors. The company changed its LLC name in violation of its contract and that has to be rectified, meanwhile the company is not doing its work. Asbestos investigation also has to be done in some cases before demolition can take place and they have had a problem getting asbestos surveyors to do the work.

#### Public Comment

None

### Council Auditor's Report

Tommy Carter of the Council Auditor's Office reported that four reports have been released since the last commission meeting.

#888: Quarterly Summary for the Three Months Ended December 31, 2024 – JEA projects a surplus and City Council recently approved using that for pay-as-you-go capital projects rather than using debt. JPA projects a surplus of \$3.4M. JAA projects a \$44M surplus to go to retained earnings. JTA projects an overall surplus of \$34,000 but several divisions are projected to exceed budget by a total of \$2.1M and will need a budget amendment to shift funds to cover that. The sales tax and 2 local option gas tax revenues are projected to meet budget but that may be optimistic. General Fund is projected to break even with revenues projected to fall short by \$5.7M primarily due to shortfalls in state shared revenues, offset by a \$6M positive variance in expenses. The collective bargaining raises for non-public safety employees are not yet reflected in the budget. Commissioner Henry asked about the shortfall in state-shared revenues. Mr. Carter said the county and municipal shared taxes are on budget now but the trend bears watching. It's still early in the year and these are projections; the actuals may change as the year goes along.

#889: Council Auditor's Office Annual Report Fiscal Year 2023/24 – the report provides an overview of what the office did during the year in audits, legislative support and special projects.

#769B: Follow-up on State Housing Initiatives Partnership Audit – the original audit identified 14 issues, 11 of which were resolved by first follow-up. The final 3 issues have been resolved and the audit is closed.

#865A: Follow-up on Public Parking - Off-Street Parking Audit – the original audit found 11 issues, all of which have been addressed and the audit closed.

### Legislative Tracking Committee

None

### Audit Committee

None

### Chair's Comments

Chair Hargrove asked if there are any more topics the commission wants to investigate for future meetings. Mr. Clements said General Counsel Michael Fackler is booked for the April meeting as requested by the commission at its last meeting.

Chair Hargrove thanked Jeff Clements for his good work in support of the TRUE Commission as he retires from the City this week. Mr. Clements introduced Nayeli Jimenez, the Research Division's newest employee, who will be staffing the TRUE Commission in the future.

### Old Business

None

### New Business

Chair Hargrove welcomed newly appointed commissioner Chris McHugh. Mr. McHugh introduced himself and described his background. He is a software engineer.

Commissioner Hoffman said he's interested in looking into the amount of parking revenue the City is losing due to official City vehicles parking for free at meters around downtown. Mr. Clements said that

issue was raised several months ago by Council Member Salem at a Finance Committee meeting as an issue possibly for DIA to address. He had received complaints from downtown business owners about the difficulty their customers have finding parking because of the presence of City vehicles occupying meters. Commissioner Henry added context about Council President Randy White's displeasure with Jacksonville Fire and Rescue Department vehicles being ticketed downtown when parked at meters while on official business. Staff was asked to invite the DIA's parking director to the May meeting for discussion.

#### Commissioners' Comments

Commissioner Barr asked who takes what actions when audits or investigations show a possibility of public money being missing. David Johnston of the Office of Inspector General said anything that has the potential to be criminal is referred to law enforcement; things that are more operational or policy-related are dealt with by the City administration. They have found some instances of money being inappropriately spent and those cases have been referred to the State Attorney for investigation.

Commissioner Henry asked about the State Attorney's response to the IG's report on JEA board's actions during the JEA sale proposal. Mr. Johnston said the IG just investigates the facts and makes referrals when they think it's necessary, it's up to the State Attorney or law enforcement to determine if there is an actionable item. Commissioner Tyson asked if recommendations made by the IG are followed up on and action taken. Mr. Johnston said on the investigations side they follow their accreditation agency's guidelines. Commissioner Oglesby asked if there is a minimum dollar threshold under which they won't investigate. Mr. Johnston said there is not a formal threshold and if there is financial malfeasance they are more likely to investigate, particularly if it involves a City employee who might have the potential to do something similar in the future. Commissioner Pryor asked if the IG looks for fraud, waste and abuse proactively outside of a complaint situation and if they coordinate with the Council Auditor's Office. Mr. Johnston said they do coordinate so as not to audit the same things at the same time and the IG does more performance audits and policy compliance than financial audits. Tommy Carter said the Auditor's Office does very limited financial audits (they do a few attestations), and do mostly internal performance audits about control policies, standard operating procedures, etc. using GASB standards. Mr. Johnston said fraud, waste and abuse are referred to proper authorities if seen, but may be beyond the scope of what they're investigating. Mr. Carter said auditors are trained to look for potential problems but need to stay within the scope of the project they're working on (no "scope creep"). If they see something suspicious, they can report it to the IG. Most things are identified by whistleblowers and persons with internal knowledge.

Commissioner Pryor asked if IG is proactive and not just reactive. Mr. Johnston said they are and develop an annual work plan based on a risk assessment analysis and probability of danger, choosing the top few items to schedule for study with the knowledge that something will often come up during the year that needs investigating. Ms. Pryor asked if the IG audited expenditure of federal COVID funding; Mr. Johnston said they had and have referred several cases to enforcement authorities. There is limited value to auditing those funds if they're already spent and won't be a recurring source, so they focus more on internal policies and procedures and ways to improve controls.

Ms. Pryor asked about whether TRUE meetings are live-streamed; Mr. Clements said they are not.

Commissioner Henry thanked Jeff Clements for his outstanding service to the TRUE Commission and other city entities and for being a great source of historical knowledge. Commissioners Hargrove and Barr added their thanks to Mr. Clements for his work on behalf of the commission.

Next meetings

Audit Committee – at the call of the Chair as needed when new audits/reports are released

Legislative Tracking Committee – at the call of the Chair as needed

Full commission – April 6, 2025

The meeting was adjourned at 5:12 p.m.

Jeff Clements, City Council Research Division

[jeffc@coj.net](mailto:jeffc@coj.net) 904-255-5137

Posted 3.7.25 1:00 p.m.