

MINUTES  
COUNTY OF VOLUSIA  
VALUE ADJUSTMENT BOARD  
ORGANIZATIONAL MEETING of 2018

The 2018 Organizational Meeting of the Value Adjustment Board was held July 9, 2018 in Council Chambers of the Thomas C. Kelly Administration Building at 123 W. Indiana Avenue, Deland, Florida. Chairperson, Pat Patterson called the meeting to order at 8:30 a.m., the Deputy Clerk performed Roll Call and noted Board Member, Karrie Harman would not be in attendance. A quorum was acknowledged with the following members present:

Board Members

Pat Patterson  
Billie Wheeler  
Ray Pennebaker  
Linda Cuthbert

Board Counsel

Aaron Thalwitzer

Deputy Clerk

Terri Pendarvis

The first order of business was Item 1, Ratification of the VAB Attorney and Adoption of the Contract for Legal Services. **A motion made by Ray Pennebaker and seconded by Linda Cuthbert** ratified the attorney. **A subsequent motion made by Ray Pennebaker and seconded by Billie Wheeler** adopted the contract. Each motion carried unanimous decision.

The next order of business was Item 2: Consent Agenda: Minutes of the 2017 Final Board Meeting held on January 8, 2018. There were no correction or objections made. The minutes were accepted as presented.

The next order of business was Item 3: Public Participation and Adoption of the participation procedures and form. Chairperson, Pat Patterson acknowledged the three minute rule pertaining to presentations. There was no participation. **A motion made by Ray Pennebaker and seconded by Billie Wheeler** approved this item. The motion carried unanimous decision.

The next order of business was Agenda Item 4: Activation of the VAB by Resolution 2018-001. **A motion made by Linda Cuthbert and seconded by Billie Wheeler** adopted the resolution. The motion carried unanimous decision.

The next order of business was Item 5: Elections of the Chairperson, Vice-Chairperson, and Good Cause Designee. **A motion made by Billie Wheeler and seconded by Ray Pennebaker** nominated Pat Patterson to serve as Chairperson. **A subsequent motion made by Ray Pennebaker and seconded by Linda Cuthbert** nominated Billie Wheeler as Vice-Chairperson. **A final motion made by Linda Cuthbert and seconded by Billie Wheeler** nominated VAB Attorney, Aaron Thalwitzer as Good Cause Designee. Each motion carried unanimous decision.

The next order of business was Agenda Item 6: Introductions and General Information. Chairperson, Pat Patterson introduced each Member, VAB Attorney, and Deputy Clerk; and provided VAB contact information, he announced the VAB Reference Guide, provided links to resources on the internet, and printed resources available during each board meeting and in the VAB Office. The resources included Government-in-the-Sunshine Manual, Florida Statutes 192-195; and Florida Administrative Code Chapters 12D-9, 12D-10, 12D-51. VAB Attorney, Aaron Thalwitzer provided general information on Florida's property tax system, role of participants, how taxpayers participate and property taxpayer rights. Board Member, Ray Pennebaker noted reference to the tax collector would be the Department of Finance of the county.

The next order of business was Agenda Item 7: Board Meeting Schedule of 2018. Chairperson, Pat Patterson announced meeting location, schedule, times and the provision that the schedule shall be adjusted in accordance with the number of petitions filed, conclusion of hearings, and rescheduling board activity, to meet requirements outlined in s. 194.032 F.S., continuing in session until all petitions are heard. Attorney, Aaron Thalwitzer demonstrated the Special Session, alternate date was in conflict. Chairperson, Pat Patterson confirmed the reserved alternate date had been removed from the schedule.

The next order of business was Agenda Item 8: Petition Hearing Schedule for 2018. Chairperson, Pat Patterson announced hearing location, schedule, times, and the provision that the schedule shall be adjusted in accordance with the number of petitions filed, conclusion of hearings, and rescheduling board activity, to meet requirements outlined in s. 194.032 F.S., continuing in session until all petitions are heard. Chairperson, Pat Patterson demonstrated action would be required for the telephonic hearing procedures and form. Board Member, Linda Cuthbert made an inquiry with the deputy clerk regarding proper authorization as stated on the request form and asked if the person filing was well aware of the procedures. The Deputy Clerk explained the provisions listed on the petition form regarding licensed individuals or unlicensed representatives, and the Department of Revenue forms associated with each. **A motion made by Ray Pennebaker and seconded by Billie Wheeler** adopted telephonic procedures and form. There was no objection. The motion carried unanimous decision.

The next order of business was Agenda Item 9: Remuneration and Conditions for Magistrate Services. Item 9-A, Chairperson, Pat Patterson, read the compensation rate of \$95.00 per hour, with the following exclusions: travel time, expenses, and mileage reimbursement. Board Member, Ray Pennebaker inquired about an applicant that requested a higher compensation rate. The deputy clerk confirmed the magistrate had provided written confirmation accepting the current rate, but demonstrated the magistrates concern of alternate counties pay higher compensation rates. Attorney, Aaron Thalwitzer demonstrated the current rate was not out of range for the state, for that reason he didn't recommended an increased compensation rate, unless there was a difficulty finding magistrates. There was no discussion regarding Item 9-B. **A motion made Ray Pennebaker and seconded by Linda Cuthbert approved this item in its entirety.** There were no objection. The motion carried unanimous decision.

The next order of business was Agenda Item 10: Selection of Magistrates. Chairperson, Pat Patterson asked the deputy clerk to clarify the number of applicants. The deputy clerk validated the applicants and number of days utilized for each category. Attorney Aaron Thalwitzer announced one of the applicants was running for circuit court judge, as listed in agenda memorandum and the upcoming election in August, it was recommended that applicant be utilized as a secondary selection. **A motion made Ray Pennebaker and seconded by Billie Wheeler** appointed Exemption/Classification Magistrates as follows: Standford Birnholz, Primary; Joseph Haynes Davis, Secondary. **A subsequent motion made Ray Pennebaker and seconded by Billie Wheeler** appointed Tangible Magistrates as follows: Pamela Andrea, Primary, and Robert Sutte, Secondary. **A final motion made by Ray Pennebaker and seconded by Linda Cuthbert** appointed Real Property Valuation Magistrates as follows: Richard Steeves, Cassie Robertson, Robert Sutte, and John Robinson. There were no objections made. Each motion carried unanimous decision.

The next order of business was Agenda Item 11: Other Business. Attorney, Aaron Thalwitzer explained the Attorney General Opinion sought during 2017 and the response received in May of 2018 (Reference 18-02) regarding "Substantially Complete" petitions. Board Member, Ray Pennebaker commented on this issue. Property Appraiser, Laurence Bartlett commented on this issue. Attorney, Aaron Thalwitzer provided legislative update regarding Citrus Impact and Homestead properties damaged during natural disasters in 2017. Board Member, Linda Cuthbert asked how taxpayers would become aware of the topics discussed. Attorney, Aaron Thalwitzer explained the emergency rules published during recent few weeks and the VAB doesn't have legal obligation to publicize new laws, other than new petition forms generated from the Department. It was merely a change in the law. Property Appraiser, Laurence Bartlett provided information regarding new laws and instructions located on the property appraiser's website. Board Member, Billie Wheeler inquired by what means a homestead property owner can prove damage during natural disasters of 2017. Attorney, Aaron Thalwitzer provided examples. Property Appraiser, Laurence Bartlett provided additional examples. Property Appraiser, Laurence Bartlett provided petition counts during 2008 compared to 2017.

The Organizational Meeting of the 2018 session of the Value Adjustment Board adjourned at 8:59 a.m., this 9<sup>th</sup> day of July, 2018.