

MINUTES
COUNTY OF VOLUSIA
VALUE ADJUSTMENT BOARD
2013 FINAL BOARD MEETING

DATE: December 9, 2013

TIME: 8:30 a.m.

The Final Board Meeting of the 2013 Session of the Value Adjustment Board was held Monday, December 9, 2013 in Council Chambers of the Thomas C. Kelly Administration Building located at 123 W. Indiana Avenue, Deland, Florida. Chairperson Pat Patterson called the meeting to order at 8:30 a.m. Deputy Clerk, Terri Pendarvis performed roll call acknowledging full board attendance as follows:

<u>Board Members</u>	<u>Board Counsel</u>
Pat Patterson, Chairperson	Laurence Bartlett
Deborah Denys	
Jeff Brock, Vice Chair	
Diane Smith	<u>Board Clerk</u>
Nick Conte	Terri Pendarvis, Deputy Clerk

The next order of business was Item 3, Approval of Minutes for the 2013 Special Session Meeting, held October 11, 2013. A motion approving the minutes was offered by Nick Conte, seconded by Deborah Denys; motion carries.

Item 4, Public Participation was the next order of business. The following two participants requested to be recognized by the board during this final board meeting: 1) Representative Mark Watts appeared on behalf of Petition 2013-0016 to provide summary of concerns of the associated Special Magistrates Recommendation. Following Mr. Watts testimony, 2) Mr. Gilreath presented rebuttal testimony and concerns regarding same. Discussion took place by and between respective Board Members, Tammy Bong, Management & Budget Director, Mr. Laurence Bartlett, VAB Legal Counsel, Mr. Mark Watts, and Mr. Morgan Gilreath. A motion was made Jeff Brock and seconded by Deborah Denys denying the magistrates recommendation as presented. Following the original motion a subsequent motion approving the corresponding agricultural exemption was presented by Jeff Brock and seconded by Nick Conte. By a vote of 4 to1; Respective Chairperson, Pat Patterson in opposition, motion carries. This concluded the public participation section of the agenda.

The next order of business was Item 5, Approval of 2013 Magistrate Recommendations. A motion approving 2013 recommendations was made by Deborah Denys, seconded by Diane Smith. A subsequent motion was made by Jeff Brock and seconded by Deborah Denys to approve Item 5 with the exclusion of Petition 2013-0016 which was overturned by the board; Motion carries unanimously.

The next order of business was Item 6, Certification of the Tax Roll pursuant to Section 193.122, Florida Statutes; a motion was made by Deborah Denys approving the Real Property Certification with the aforementioned adjustment to be made Mr. Morgan Gilreath, Jr., the Property Appraiser; motion carries unanimously.

- The Real Property Tax Roll as presented by the Property Appraiser to the Value Adjustment Board for 2013 is \$21,824,635,414.

Additionally, a single motion was made by Diane Smith approving the Tangible Personal Property and the Centrally Assessed Certifications as follows:

- The Tangible Personal Property Tax Roll as presented by the Property Appraiser to the Value Adjustment Board for 2013 is \$2,318,937,744.
- The Centrally Assessed Property Tax Roll as presented by the Property Appraiser to the Value Adjustment Board for 2013 is \$43,662,241.

MINUTES
COUNTY OF VOLUSIA
VALUE ADJUSTMENT BOARD
2013 FINAL BOARD MEETING

The next order of business on the Agenda was Item 7, Board Participation.

Item 7a, Approval of Payment of Board Expenses, as follows:

- Total 2013 VAB Expense: \$94,762.57.
- Less 2012 Petition Filing Fees: \$10,445.00.
- Final Expense: \$84,317.57.

Item 7b, Billing of the School Board by VAB, pursuant to Section 194.015, Florida Statutes is two-fifths share of the Final Expense as follows:

- Final Expense: \$84,317.57.
- Volusia County School Board share (2/5): \$33,727.03.
- The County of Volusia share (3/5): \$50,590.54.

A single motion approving Agenda Items 7a and 7b was made by Diane Smith, seconded by Nick Conte. Motion carries.

Item 7c, Schedule Confirmation, was the next order of business. A motion was made by Jeff Brock, seconded by Deborah Denys approving the following 2013 Organizational Meeting schedule of Monday, July 21, 2013; at 9:00 a.m. Motion unanimously carries.

Item 7d, 2014 Legal Services was presented by the Management and Budget Director, Tammy Bong. Such presentation offered bid introduction for VAB legal services. The board recognized such introduction. A motion was made by Diane Smith, seconded by Deborah Denys to keep the current legal counsel process in place; no changes being made. This concludes item 7 of the agenda.

Agenda Item 8, Other Business, was the next order of business. There was no other business brought before the board. The 2013 Final Board Meeting of the Value Adjustment Board was adjourned at 9:20 a.m. this 9th day of December, 2013.