

MINUTES
COUNTY OF VOLUSIA
VALUE ADJUSTMENT BOARD
2014 FINAL BOARD MEETING

On this 20th day of January, 2015 the Value Adjustment Board Final Board Meeting for the 2014 session was held 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 approximately 8:30 a.m., Deputy Clerk; Terri Pendarvis performed the roll call. A quorum was acknowledged with the following members in attendance:

Board Members

Pat Patterson, Chairperson
Deborah Denys , Vice-Chairperson
Ray Pennebaker
Dr. John Hill

Board Legal Counsel

Laurence Bartlett, Esq.

Board Deputy Clerk

Terri Pendarvis

Board Member, Nick Conte was not in attendance. Chairperson, Pat Patterson recognized Mr. Conte's absence signifying good cause. Chairperson, Pat Patterson calls for nomination of the 2014 Vice-Chairperson as needed due to membership resignation during the previous board meeting; this item was not listed on the agenda. A motion was made by Dr. John Hill and seconded by Ray Pennebaker nominating County Council Member, Deborah Denys as the 2014 Vice-Chairperson. There was no objection; the motion carries with unanimous decision.

Item 3, Approval of Minutes for the 2014 Special Session Meeting, held October 6, 2014. A motion approving the minutes was offered by Deborah Denys, seconded by Dr. John Hill. There were no objections or amendments. The motion carries with unanimous decision. Chairperson, Pat Patterson recognized comment from the Property Appraiser, Mr. Morgan Gilreath who provided explanation of the Addendum to the Notice of Tax Impact, as provided on page 68 of the Agenda. Chairperson, Pat Patterson seeks verification from VAB Legal Counsel, Mr. Laurence Bartlett, who confirmed the review and approval process was fulfilled on the 2014 recommendations submitted by the magistrates to allow final decision voting procedures to occur.

Agenda Item 4, Public Participation was the next order of business. Public participants that submitted a timely request to be recognized by the board and those in attendance were provided an opportunity to discuss areas of concern to the board. The following participants timely requested to be recognized by the board during the final board meeting:

<i>Petition Number</i>	<i>Participant Name</i>
2014-0043	Brenda Soper
2014-0012	Gaylord Wood, Property Appraiser Attorney Petitioner: Lillian Mauk <u>was not</u> present.
2014-0111	Gaylord Wood, Property Appraiser Attorney Petitioner: Jeffrey Brock for HIR Daytona Holdings, LLC
2014-0111	Jeffrey Brock for HIR Daytona Holdings, LLC
2014-0241 and 0242	Peter D'Antonio
2014-0018	Petitioner's Bruce & Olga Grunsten <u>was not</u> present

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The first speaker was Petitioner, Brenda Soper for Petition 2014-0043. Chairperson, Pat Patterson recognized comment from Mrs. Soper as she presented a packet to the deputy clerk. The clerk seeks confirmation demonstrating the packet is required to be identical to that submitted on record during the original petition hearing. Confirmation was provided as the information was acknowledged received and forwarded to the VAB Attorney, Mr. Laurence Bartlett. Chairperson, Pat Patterson recognized Board Member, Ray Pennebaker who sought additional clarification from the petitioner. Brenda Soper provided clarification. Chairperson, Pat Patterson recognized Tammy Bong, Director of Management & Budget and Gaylord Woods, Property Appraisers Attorney for comments. Petitioner, Brenda Soper offers additional rebuttal when Chairperson, Pat Patterson objected. Chairperson, Pat Patterson recognized comment from Vice-Chairperson, Deborah Denys who sought explanation from Mr. Woods who responds. A motion approving the magistrate's recommendation for Petition 2014-0043 was made by Ray Pennebaker and seconded by Deborah Denys. There was no objection; the motion carries with unanimous decision.

The second and third speaker was Property Appraiser's Attorney, Gaylord Woods for Petition 2014-0012. Chairperson, Pat Patterson recognized Mr. Woods for comment. Chairperson, Pat Patterson seeks feedback from the Petitioner, Lillian Mauk, who was not in attendance. Chairperson, Pat Patterson recognized comment from Vice-Chairperson, Deborah Denys and Board Member, Ray Pennybaker; which requested additional information from the Property Appraiser's Attorney, Mr. Woods. Chairperson, Pat Patterson seeks direction from the VAB Attorney, Mr. Laurence Bartlett who confirmed the review and approval process was completed on the recommendation. Following legal advisement a motion approving the Recommendation for Petition 2014-0012 was made by Deborah Denys and seconded by Dr. John Hill. The motion carries with unanimous decision. Following the motion Mr. Patterson made inquiry with the Management & Budget Director, Tammy Bong. Subsequent, Mr. Woods presented comment on Petition 2014-0111. Chairperson, Pat Patterson requested information from Petitioner, Jeffrey Brock for HIR Daytona Holdings, LLC. Mr. Brock responds. Chairperson, Pat Patterson recognized Vice-Chairperson, Deborah Denys comment towards Mr. Woods who provided a response. The petitioner, Mr. Brock demonstrated opposition. Chairperson, Pat Patterson reminds presentation of new evidence is prohibited during board meetings and sought additional information from Mr. Brock. Chairperson, Pat Patterson recognizes comments from Mr. Woods. Vice-Chairperson Deborah Denys seeks direction from the VAB Attorney, Mr. Laurence Bartlett who confirmed the review and approval process was completed on the recommendation. Following legal advisement a motion approving the Recommendation for Petition 2014-0111 was made by Vice-Chairperson, Deborah Denys and seconded by Dr. John Hill. There was no objection and no further discussion; the motion carries with unanimous decision.

The fourth speaker was Petitioner, Peter D'Antonio for Petition 2014-0241. Mr. D'Antonio provided comments. A motion was made by Vice-Chairperson, Deborah Denys and seconded by Ray Pennebaker to uphold the recommendation. There was no objection and no further discussion; the motion carries with unanimous decision. Subsequently, Petitioner, Peter D'Antonio offered presentation on Petition 2014-0242. Mr. Morgan Gilreath, Property Appraiser provided comment. The property appraiser attorney, Gaylord Woods presented case law. Chairperson, Pat Patterson seeks direction from the VAB Attorney, Mr. Laurence Bartlett who confirmed the review and approval process was completed on the recommendation. Following legal advisement a motion approving Petition 2014-0242 was made by Ray Pennebaker and seconded by Deborah Denys. There was no objection and no further discussion; the motion carries with unanimous decision.

There was public participation request made for petition 2014-0018. The petitioner's Bruce & Olga Grunsten submitted the request to appear but were not present during the board meeting. Chairperson Pat Patterson seeks direction from the VAB Attorney, Mr. Laurence Bartlett who confirmed

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the review and approval process was completed on the recommendation. Following legal advisement a motion approving Petition 2014-0018 was made by Dr. John Hill and seconded by Deborah Denys. There was no objection; the motion carries unanimously. Following the motion, Tammy Bong, Director of Management & Budget was recognized for comment. This concluded the public participation section of the agenda.

The next order of business was Item 5; Approval of the 2014 Magistrate Recommendations; this excludes the petition items voted upon during the public participation section of the agenda. A motion approving the recommendations was made by Deborah Denys and seconded by Dr. John Hill. There was no objection and no further discussion; the motion carries a unanimous decision.

The next order of business was Item 6, Certifications of the Tax Roll pursuant to Section 193.122, Florida Statutes. There were three certifications offered from the property appraiser's office. Each of the three certifications received separate motions as follows:

1. The Certification of the Value Adjustment Board for the Real Property Tax Roll as presented by the Property Appraiser to the Value Adjustment Board for 2014 session was \$23,219,197,090. A motion was made by Deborah Denys and seconded by Ray Pennebaker approving this certification. There was no objection; the motion carries with unanimous decision.
2. The Tangible Personal Property Tax Roll as presented by the Property Appraiser to the Value Adjustment Board for 2014 session was \$2,366,370,447. A motion was made by Ray Pennebaker and seconded by Deborah Denys approving this certification. There was no objection; the motion carries with unanimous decision.
3. The Centrally Assessed Property Tax Roll as presented by the Property Appraiser to the Value Adjustment Board for 2014 session was \$49,444,902. A motion was made by Dr. John Hill and seconded by Ray Pennebaker approving this certification. There was no objection; the motion carries with unanimous decision.

The next order of business was Agenda Item 7, Board Participation; which offered the following:

- Item 7A: Approval of Notice of Tax Impact of Value Adjustment Board. A motion approving this item was made by Deborah Denys and was seconded by Dr. John Hill. There was no objection; the motion carries with unanimous decision.
- Item 7B: Approval of Annual Board Expenses; based on actual. A motion approving this item was made by Ray Pennebaker and seconded by Deborah Denys. There was no objection; the motion carries with unanimous decision.
- Item 7C: Approval of Billing of School Board by VAB for 2/5ths of Total Expenses. A motion approving this item was made by Ray Pennebaker and seconded by Dr. John Hill. There was no objection; the motion carries with unanimous decision.
- Item 7D: Annual Public Meeting Dates for the 2015 Session (meetings begin at 8:30 a.m.)
 1. Organizational Meeting: July 20, 2015 (alternate date of August 3, 2015)
 2. Special Session Meeting: October 5, 2015 (alternate date of October 13, 2015)
 3. Final Board Meeting: January 11, 2016 (alternate date of January 25, 2016)

A motion approving the calendar items was made by Dr. John Hill and seconded by Ray Pennebaker. There was no objection; the motion carries with unanimous decision.

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Agenda Item 8, Other Business, was the next order of business. There was no other business brought before the board. The 2014 Final Board Meeting of the Value Adjustment Board was adjourned at 9:41 a.m. this 20th day of January, 2015.