

MINUTES
COUNTY OF VOLUSIA
VALUE ADJUSTMENT BOARD
2014 SPECIAL SESSION

DATE: October 6, 2014

TIME: 8:30 a.m.

The Special Session Meeting of the 2014 Session of the Value Adjustment Board was held October 6, 2014 in the Council Chambers of the Thomas C. Kelly Administration Building located at 123 W. Indiana Avenue, Deland, Florida. Honorable Chairperson, Pat Patterson called the meeting to order at 8:33 a.m.; Deputy Clerk, Terri Pendarvis performed roll call and acknowledged a quorum with the following persons in attendance:

Board Members

Pat Patterson, Chair
Deborah Denys
Ray Pennebaker
Diane Smith, Vice Chair

Board Counsel

Laurence Bartlett

Board Clerk

Terri Pendarvis

Agenda Item 3, Approval of the 2014 Organizational Meeting Minutes was the next order of business. Diane Smith requested a correction of the scheduled dates listed on page 2. With the projected amendment, a motion was made by Diane Smith and seconded by Deborah Denys. Motion carries.

The next order of business was Item 4, Certification of the Tax Roll pursuant to Section 193.122, Florida Statutes. Honorable Chairperson, Pat Patterson seeks legal advisement of Board Counsel, Mr. Bartlett as to submitting single motions for each of the certifications listed below. Advisement follows to use a single motion for each of the certifications. Honorable Chairperson, Pat Patterson then sought comment from the property appraiser, Mr. Gilreath who provided brief comment on the market. Following such comment each of the three certifications was translated to the record by honorable Chairperson, Pat Patterson as follows:

- The 2014 Real Property Tax Roll as presented by the Property Appraiser to the Value Adjustment Board was \$23,223,605,725. A motion was made by Deborah Denys and seconded by Ray Pennebaker approving the 2014 Real Property Certification.
- The 2014 Tangible Personal Property Tax Roll as presented by the Property Appraiser to the Value Adjustment Board was \$2,368,996,011. A motion was made by Ray Pennebaker and seconded by Diane Smith approving the 2014 Tangible Personal Property Certification.
- The 2014 Centrally Assessed Property Tax Roll as presented by the Property Appraiser to the Value Adjustment Board was \$49,444,902. A motion was made by Ray Pennebaker and seconded by Diane Smith approving the 2014 Centrally Assessed Certification.

Respective board members seek definition from the Property Appraiser, Mr. Gilreath, for centrally assessed properties. Mr. Gilreath provided clarification. There was no further discussion made. There were no objections presented of the motions and all three motions carry unanimously.

Agenda Item 5 offered acknowledgement for the upcoming board schedule previously approved during the 2014 Organizational Meeting. Honorable Chair, Pat Patterson clarifies a motion was not needed.

Item 6 of the Agenda offered other business brought before the board. Vice-Chairperson Diane Smith provided verbal resignation as member of the Value Adjustment Board. The school board will address her replacement during their next Organizational meeting tentatively on the schedule for November 18, 2014. Written notification will be provided to VAB deputy clerk following the associated board meeting. There were no public participants present and no further discussion. This concludes Item 6.

The 2013 Special Session Meeting of the Value Adjustment Board was adjourned by Honorable Chair, Pat Patterson at approx 8:40 a.m. this 6th day of October, 2014.