

Minutes
County of Volusia
Value Adjustment Board
2015 Final Board Meeting

On this 25th day of January, 2016 the Value Adjustment Board held its Final Board Meeting for the 2015 session. This meeting was held in the Volusia County Historic Courthouse located at 125 W. New York Avenue, Deland, Florida. This meeting was open to the public and properly noticed pursuant to Florida Administrative Code 12D-9.007. Chairperson, Pat Patterson called the meeting to order at approximately 8:30 a.m. Roll call was performed by Deputy Clerk, Terri Pendarvis. Full attendance was acknowledged with the following members present:

Board Members

Pat Patterson, Chairperson

Deborah Denys

Ray Pennebaker

Dr. John Hill, Vice-Chairperson

Nick Conte

Board Legal Counsel

Laurence Bartlett, Esq.

Deputy Clerk

Terri Pendarvis

The next order of business was Agenda Item 3, Adoption of Minutes for the 2015 Special Session Meeting heard October 5, 2015. Chairperson, Pat Patterson presented the minutes; there were no corrections or additions noted. Chairperson, Pat Patterson declared the minutes approved as read.

Agenda Item 4, Public Participation was the next order of business. Citizens that submitted a timely request to be recognized by the board during open session had an opportunity to communicate their concerns to the board. The following participants requested to be recognized by the board during open session of the meeting and were in attendance:

Petition Number	Participant Name
2015-0012	Gaylord Woods, Property Appraiser Attorney
2015-0018	Christopher Cathcart for Yolo Equities LLC
2015-0445	Tanner Andrews for Alicia M. Gonzales

The first public speaker was Property Appraiser Attorney, Gaylord Woods with regards to Petition 2015-0012, the petitioner was not present. Property Appraiser, Morgan Gilreath introduced Attorney Woods. Chairperson, Pat Patterson recognized Attorney Woods for comment. Member, Ray Pennebaker made inquiry with Attorney Woods. Member, Deborah Denys directed inquiry towards VAB Attorney, Laurence Bartlett. Chairperson, Pat Patterson sought a motion. A motion was made by Deborah Denys and seconded by Dr. John Hill to uphold the Recommendation for Petition 2015-0012. There was no objection; the motion carried unanimous decision.

The second public speaker was Attorney, Christopher Cathcart on behalf of Yolo Equities LLC, for Petition 2015-0018. The property owners Derek and Anna Sakala were also present. Mr. Cathcart presented information packets to the board for review. Legal guidance was received from VAB Attorney, Laurence Bartlett with regards to documentation presented. Deputy Clerk, Terri Pendarvis noted the packets presented during open session were not presented during the petition hearing. Chairperson, Pat Patterson requested further direction from the Value Adjustment Board Attorney, Laurence Bartlett. Attorney Laurence Bartlett directed inquiry towards Attorney Cathcart. Chairperson, Pat Patterson recognized Property Appraiser Attorney, Gaylord Woods for comment. Member, Deborah Denys provided comment. Member, Nick Conte made inquiry with property owner Mrs. Anna Sakala. Following Mrs. Sakala's comment Chairperson, Pat Patterson advised of evidence rules. Member, Ray Pennebaker sought clarification from Attorney Woods. Vice Chairperson, Dr. John Hill provided comment. Member, Deborah Denys sought direction from Attorney, Laurence Bartlett. Chairperson, Pat Patterson recognized Property Appraiser, Morgan Gilreath for comment. Chairperson, Pat Patterson sought a motion. A motion made by Deborah Denys and seconded by Dr. John Hill overturned the magistrates decision for Petition 2015-0018. The motion carried unanimous decision.

The third public speaker was Attorney, Tanner Andrews on behalf of Petition 2015-0445. The property owner, Alicia Gonzales was also present. Chairperson, Pat Patterson recognized Property Appraiser Attorney, Gaylord Woods for comment. Chairperson, Pat Patterson recognized Attorney, Andrews for comment. Chairperson, Pat Patterson recognized Attorney Woods for subsequent comment. Chairperson, Pat Patterson recognized Attorney Andrews for subsequent comment. Member, Nick Conte directed inquiry towards Attorney Woods. Member, Ray Pennebaker provided comment. Chairperson, Pat Patterson sought a motion. A motion approving the Recommendation for Petition 2015-0445 was made by Ray Pennebaker and seconded by Nick Conte. There was no objection; the motion carried unanimous decision.

The final speaker was Alan Burton. Chairperson, Pat Patterson recognized Mr. Burton for comment. The following petitioners submitted requests to be recognized during the meeting but were not in attendance: Frank Lipinski for Petition 2015-0023, Colleen O'Donnell for Petition 2015-0047, and Jerry Cauble for Petition 2015-0428. Deputy Clerk, Terri Pendarvis confirmed the absence. Chairperson, Pat Patterson recognized Property Appraiser Attorney, Gaylord Woods for comment on each petition. Separate motions were made supporting the magistrates findings. There was no objections; each of the following motions carried unanimous decision:

1. Petition 2015-0023, a motion was made by Ray Pennebaker, seconded by Dr. John Hill
2. Petition 2015-0047, a motion was made by Ray Pennebaker, seconded by Nick Conte
3. Petition 2015-0428, a motion was made by Ray Pennebaker, seconded by Nick Conte

The next order of business was Item 5; Approval of the 2015 Recommendations. Chairperson, Pat Patterson recognized Property Appraiser Attorney, Gaylord Woods for comment. Chairperson, Pat Patterson made inquiry with Value Adjustment Board Attorney, Laurence Bartlett. Chairperson, Pat Patterson sought a motion. A motion made by Vice-Chairperson, Dr. John Hill and seconded by Ray Pennebaker which approved the 2015 Recommendations. There was no objection; the motion carried unanimous decision.

The next order of business was Item 6, Certifications of the Tax Roll pursuant to s193.122 F.S. Chairperson, Pat Patterson recognized Property Appraiser Attorney, Gaylord Woods for comment. Members, Deborah Denys and Ray Pennebaker made procedural inquiry. Tammy Bong, Budget and Administrative Services Director addressed the board. Under Agenda Item 6, three certifications were presented by the property appraisal office. Each certification received the following motions:

1. As a result of board action the Certification of the Value Adjustment Board for the Real Property Tax Roll changed in comparison to that presented by the Property Appraiser to the Value Adjustment Board for the 2015 session. A motion was made by Deborah Denys and seconded by Dr. John Hill to accept the Real Property assessment roll incorporating all changes due to action of the value adjustment board. There was no objection; the motion carried unanimous decision. The amended Real Property Tax Roll Certification presented by the Property Appraiser for the 2015 session was \$24,670,602,759.
2. The Tangible Personal Property Tax Roll as presented by the Property Appraiser to the Value Adjustment Board for the 2015 session was \$2,381,138,135. A motion made by Nick Conte and seconded by Dr. John Hill approved the Tangible Certification. There was no objection; the motion carried unanimous decision.
3. The Centrally Assessed Property Tax Roll as presented by the Property Appraiser to the Value Adjustment Board for the 2015 session was \$55,340,478. A motion made by Dr. John Hill and seconded by Nick Conte approved the Centrally Assessed Certification. There was no objection; the motion carried unanimous decision.

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

- Item 7A: Approval of Notice of Tax Impact of Value Adjustment Board. As a result of board action the Notice of Tax Impact changed in comparison to that presented by the Property Appraiser to the Value Adjustment Board for the 2015 session. A motion made by Nick Conte and seconded by Deborah Denys approved item 7A, incorporating all changes due to action of the board. There was no objection; the motion carried unanimous decision.

- Item 7B: Approval of Board Expenses. A motion made by Dr. John Hill and seconded by Nick Conte approved Item 7B. There was no objection; the motion carried unanimous decision.
- Item 7C: Approval of Billing of School Board by VAB for 2/5ths of total expenses. A motion made by Deborah Denys and seconded by Dr. John Hill approved Item 7C, subject to adjustment. There was no objection; the motion carried unanimous decision.
- Item 7D: Annual Public Meeting Dates for the 2016 Session. A motion made by Deborah Denys and seconded by Dr. John Hill approved Item 7D. There was no objection; the motion carried unanimous decision. The 2016 schedule is following:
 1. Organizational Meeting: July 18, 2016 (reserved alternate: July 25, 2016)
 2. Special Session Meeting: October 3, 2016 (reserved alternate: October 7, 2016)
 3. Final Board Meeting: January 9, 2017 (reserved alternate: January 16, 2017)

The next order of business was Agenda Item 8, Other Business. Value Adjustment Board Attorney, Laurence Bartlett confirmed resignation. Chairperson, Pat Patterson, recognized Tammy Bong, Director of Budget Administrative Services, whom provided comment on attorney selection process. Member Deborah Denys provided comment. Chairperson, Pat Patterson recognized a tentative special session meeting in June of 2016, for attorney selection. Property Appraiser Attorney, Gaylord Woods introduced Property Appraiser, Morgan Gilreath for TPP discussion. Chairperson, Pat Patterson recognized Mr. Gilreath for comment. Member, Deborah Denys' made inquiry with Mr. Gilreath. Member, Nick Conte provided comment. Chairperson, Pat Patterson provided comment. Member, Ray Pennebaker provided comment.

The Final Board Meeting for the 2015 session of Value Adjustment Board adjourned at approximately 9:34 a.m. this 25th day of January, 2016.