

MINUTES
COUNTY OF VOLUSIA
VALUE ADJUSTMENT BOARD
ORGANIZATIONAL MEETING of 2016

The 2016 Organizational Meeting of the Value Adjustment Board was held September 26, 2016 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. Full attendance was acknowledged with the following members present:

Board Members

Pat Patterson
Deborah Denys
Ray Pennebaker
Linda Cuthbert
Skip Diegel

Board Counsel

Aaron Thalwitzer

Deputy Clerk

Terri Pendarvis

Agenda Item 3, Appointment of the VAB Attorney and Agreement for Legal Services was the next order of business. Chairperson, Pat Patterson announced alternate counties allow for mileage reimbursement, the contract for legal services was amended to incorporate such reimbursement in compliance with the IRS rate at discretion of the board. **A motion made by Ray Pennebaker and seconded by Deborah Denys** appointed Attorney, Aaron Thalwitzer and approved the revised contract. The motion carried 4:1 vote; School Board Member, Linda Cuthbert opposed. Mrs. Cuthbert stated the attorney agreed not to seek mileage reimbursement during the interview process, as documented in previous minutes.

The next order of business was Item 4: Consent to Adopt Minutes. **A motion made by Deborah Denys and seconded by Ray Pennebaker** adopted the following minutes: 2015 Final Board Meeting, and 2016 Special Session Meetings 1 and 2.

The next order of business was Item 5: Chairperson and Vice-Chairperson Elections. **A motion made by Ray Pennebaker and seconded by Deborah Denys** nominated Pat Patterson to serve as Chairperson. **A subsequent motion made by Deborah Denys and seconded by Linda Cuthbert** appointed Ray Pennebaker to serve as Vice-Chairperson. Each motion carried unanimous decision.

The next order of business was Agenda Item 6: Good Cause Designation. Chairperson, Pat Patterson introduced F.A.C. Rule 12D-9.015 and asked Deputy Clerk, Terri Pendarvis if this position included the clerk in its role. The Deputy Clerk stated this type of designation

required an attorney or a special magistrate in accordance with the rules. Chairperson, Pat Patterson verified Florida Administrative Code rules with Attorney, Aaron Thalwitzer. **A motion made by Ray Pennebaker and seconded by Deborah Denys** appointed Attorney, Aaron Thalwitzer as designee. The motion carried unanimous decision. Chairperson, Pat Patterson recognized Board Member, Deborah Denys for comment. Mrs. Denys inquired about designation procedures. Chairperson, Pat Patterson confirmed.

Agenda Item 7: Public Participation was the next order of business. One citizen member was present for comment. There was not a public participation request form filed. Chairperson, Pat Patterson recognized Petitioner, Harry Stewart of 419 Quay Assisi, of New Smyrna Beach for comment. Mr. Stewart inquired about policy and asked for time-limits to present evidence and opportunities to address the board in an instance of a denied recommendation. Chairperson, Pat Patterson demonstrated the position of the board was not to answer legal questions and redirected the concerns to Attorney, Aaron Thalwitzer. Petitioner, Harry Stewart demonstrated policy questions should be made by members of the board. Attorney, Aaron Thalwitzer confirmed time limits to present evidence during a petition hearing is at the discretion of the magistrate, there was no local policy addressing the issue. Attorney, Aaron Thalwitzer asked the petitioner to restate the second question. Petitioner, Harry Stewart restated his concern of opportunities to address the board when an adverse recommendation existed. Attorney, Aaron Thalwitzer demonstrated the board accepts recommendations from appointed magistrates, although public participation is allowed during board meetings, new information would not allowed for presentation. Chairperson, Pat Patterson recognized Board Member, Ray Pennebaker which acknowledged Petitioner, Harry Stewart as a life-long friend, then provided historical board proceedings for adverse rulings. Board Member, Deborah Denys commented on historical adverse ruling process and position of the board.

Agenda Item 8: Board Participation was the next order of business. Chairperson, Pat Patterson introduced Value Adjustment Board Members, Legal Counsel, and Deputy Clerk, in addition to the VAB address, phone number, and website information. Attorney, Aaron Thalwitzer provided an overview of Florida's Property Tax system. Deputy Clerk, Terri Pendarvis included the website contained links to online resources and mentioned printed copies were available at each board meeting and in the VAB office. These resources included the Government in the Sunshine Manual, Florida Statute Chapters 192, 193, 194, 195, and Florida Administrative Code Chapters 12D-9, 12D-10, 12D-51.

Agenda Item 9: Activation of the Value Adjustment Board was the next order of business. Chairperson, Pat Patterson introduced Resolution 2016-001 into record. **A motion made by Deborah Denys and seconded by Ray Pennebaker** adopted Resolution 2016-001. The motion carried unanimous decision.

Agenda Item 10: Schedule Implementation was the next order of business. **A motion made by Ray Pennebaker and seconded by Skip Diegel** approved the schedule. The motion carried unanimous decision.

Agenda Item 11: Remuneration and Conditions for Magistrates Services was the next order of business. **A motion made by Deborah Denys and seconded by Linda Cuthbert** approved the conditions. The motion carried unanimous decision.

Agenda Item 12: Review and Appointment of Special Magistrates was the next order of business. Attorney, Aaron Thalwitzer provided the recommendation sheet previously emailed to board members. Attorney, Aaron Thalwitzer commented on magistrate training certificates and qualifications. Board Member, Ray Pennebaker noted the required writing sample. Attorney, Aaron Thalwitzer subsequently commented on the writing sample being a requirement of the application verses the law. Board Member, Deborah Denys commented on quasi-judicial requirements. All board members discussed the intended selection of magistrates. Deputy Clerk, Terri Pendarvis demonstrated limited TPP selection would be present if the intended magistrates were appointed. Board Member, Deborah Denys commented on attention to detail necessary for selection. Chairperson, Pat Patterson inquired with Deputy Clerk, Terri Pendarvis regarding limited selection and process of re-advertising for tangible magistrates. Attorney, Aaron Thalwitzer included an alternate organizational meeting would be required if the agenda selection were voided with regards to the tangible magistrates. Board Member, Ray Pennebaker stated alternate counties selected one of the tangible magistrates as listed on the agenda. Deputy Clerk, Terri Pendarvis confirmed. Board Member, Deborah Denys commented on written correspondence to applicants regarding incomplete applications. Board Member, Ray Pennebaker confirmed verbal communication with the applicants had been made by Deputy Clerk, Terri Pendarvis. Board Member, Deborah Denys expressed frustration with current position of the board. School Board Member, Linda Cuthbert commented on established policy and suggested documentation be in order for future process if such policy did not exist. Board Member, Deborah Denys stated the magistrates could complete the application. Chairperson, Pat Patterson confirmed specific tangible magistrates could submit the required writing sample in order for the applications to be considered, otherwise the VAB could re-advertise and hold an alternate organizational meeting as needed. Chairperson, Pat Patterson restated the **motion made Deborah Denys and seconded by Linda Cuthbert** which appointed the following magistrates for the 2016 session. Exemption Magistrates: Rinky Parwani and Joseph Haynes Davis. Real Property Magistrates: Richard Steeves and Cassandra Robertson. The motion carried unanimous decision.

Agenda Item 13: Petition Hearings was the next order of business. **A motion made by Linda Cuthbert and seconded by Deborah Denys** approved the hearing schedule. The motion carried unanimous decision.

Agenda Item 14: Other Business was the next topic. Board Member, Deborah Denys requested agenda packets be delivered a week prior to each meeting as she intended to review the documents going forward. Vice-Chairperson, Ray Pennebaker asked Deborah Denys to clarify if she was seeking a printed copy of the agenda packet. Board Member, Deborah Denys demonstrated either printed or email versions were acceptable. Vice-Chairperson, Ray Pennebaker explained the agenda and exhibits were received via email previous to the board meeting. Board Member, Deborah Denys asked the Deputy Clerk to confirm. Deputy Clerk, Terri Pendarvis confirmed the requested information was emailed to board members in advance of the meeting.

The next order of business revisited Agenda Item 12, Appointment of Magistrates. Vice Chairperson, Ray Pennebaker confirmed tangible magistrate applicants could provide the written requirement to be considered. Attorney, Aaron Thalwitzer confirmed those applicants that have previously served as a magistrate were required to submit a previous recommendation as the written requirement. Chairperson, Pat Patterson asked each board member their position regarding the written requirement. Chairperson, Pat Patterson stated since there was no objection noted, a previous recommendation should be submitted. Board Member, Ray Pennebaker asked the Deputy Clerk if the direction was understandable, Deputy Clerk, Terri Pendarvis confirmed. **A motion made by Ray Pennebaker and seconded by Linda Cuthbert** approved the following tangible magistrates: Robert Sutte and Pamela Andrea. This selection is contingent upon the provisional opportunity to allow the magistrates to submit the required recommendation. School Board Member, Linda Cuthbert provided additional guidance on incorporating a three day deadline. Deputy Clerk, Terri Pendarvis acknowledged.

The Organizational Meeting of the Value Adjustment Board adjourned at approximately 9:12 a.m., the 26th day of September, 2016.