

Minutes
County of Volusia
Value Adjustment Board
Organizational Meeting of 2020

On this 13th day of July, 2020 the Value Adjustment Board held its Organizational Meeting for the 2020 session. The meeting location was 123 W. Indiana Avenue, Council Chambers Suite 204, in Deland, Florida and it was also virtual. The meeting was open to the public and noticed pursuant to F.A.C. 12D-9.007. Council Member, Barbara Girtman, called the meeting to order at 8:30 a.m. The Deputy Clerk performed roll call, a quorum was present with the following members in attendance:

Board Members

Barbara Girtman, Council Member

Cory Moore, Citizen Member

Linda Cuthbert, School Board Member

Ross Janke, School Board Citizen Member

Board Legal Counsel

Aaron Thalwitzer, Esq.

Deputy Clerk

Wanda Bailey

The first order of business is Item 1: Ratify Attorney and Adopt Contract for Legal Services
Council Member, Barbara Girtman, addressed Attorney Thalwitzer to discuss. She mentioned he has been legal counsel for a while and asked him if just a motion to approve will suffice. He stated yes. Linda Cuthbert moved to except Attorney Thalwitzer as legal counsel. It was seconded by Ross Janke. The motion carried.

Next, Item 2: Consent Agenda for Minutes for the following meeting:

1. Final Board Meeting of 2019

Council Member, Barbara Girtman, asked if everyone had an opportunity to review, if there are any questions or comments and if not are we ready for the motion. Linda Cuthbert moved to approve minutes as written. Ross Janke, seconded. Motion carried.

Next, Item 3: Public Participation

There were no public participations.

Next, Item 4: Membership Elections:

Council Member, Barbara Girtman, stated Chair needed to be a Council Member, Vice-Chair could be any member and Good Cause Designee needed to be attorney or special magistrate. Council Member, Barbara Girtman, asked Attorney Thalwitzer how we handle the elections process. He stated there should be a motion for Chair and Vice-Chair, followed by votes. Linda

Cuthbert asked who the two council members are for this year. Council Member, Barbara Girtman, stated herself and Ben Johnson, who is not currently in attendance. Linda Cuthbert moved to nominate Ben Johnson as Chair of the VAB. Ross Janke motioned to nominate Barbara Girtman. Council Member, Barbara Girtman, asked Cory for his choice. He voted for Barbara Girtman. Barbara Girtman accepted the nomination. Linda Cuthbert rescinded her motion since there was no second. The motion carried with Ross Janke who moved to elect Barbara Girtman and seconded by Cory Moore.

Chair, Barbara Girtman, opened the floor for Vice-Chair. She asked counsel if she could make a nomination. He stated any member can make a nomination. Chair Girtman nominated Ben Johnson. It was seconded by Linda Cuthbert. The motion carried.

Council Member, Barbara Girtman, opened the floor for Good Cause Designee. Linda Cuthbert nominated Attorney Aaron Thalwitzer and seconded by Ross Janke. The motion carried.

Next, Item 5: Activation of the VAB by Resolution 2020-001:

Council Member, Barbara Girtman, asked for a motion to adopt the Resolution 2020-001 of the VAB. Linda Cuthbert moved to adopt the Resolution and seconded by Ross Janke. The motion carried.

Next, Item 6: Introductions and General Information:

The introductions included the VAB Attorney, Board Members and Deputy Clerk. Attorney Thalwitzer stated this was informational and okay to move on. Chair, Barbara Girtman, stated we need to discuss the Florida Property tax System, role of participants, how to participate and property taxpayer rights. Board Counsel provided a summary on Florida Property Tax System, role of participants, how taxpayers participate and property taxpayer rights. He stated he would be happy to go into details with anyone who may have questions. This information is provided and required each year with updates from the legislatures. The Chair noted that the information was not in the packet and since we have new member, it would be good for them to have. Board Counsel stated he will send to the clerk for her to distribute.

Next, Item 7: Board Meeting Schedule:

Chair stated the board meetings will take place in Chambers assuming we are passed the COVID pandemic. The Special Session Meeting will be September 28, 2020, with an alternate date of October 5, 2020. The Final Board Meeting will be January 4, 2021, with alternate date of January 11, 2021. Each board meeting starting at 8:30 A.M.

Next, Item 8: Petition Hearing Schedule:

Chair stated petition hearings scheduled for October 12, 2020 through November 30, 2020. Petition hearings begin at 8:30 A.M and continue through 2:30 P.M. daily.

Next, Item 9: Remuneration and Conditions for Magistrate Services:

Chair, Barbara Girtman stated last year's contracts reflect a rate of \$100 per hour, excluding travel time, expenses and mileage reimbursement. Also, a recommendation to adopt the contracts

for the special magistrates and there are three contracts. She asked Board Counsel if we vote on the contracts individually or collectively. Board Counsel stated they could make one vote if all are approved. Chair started with a recommendation for approval of compensation. There was discussion regarding if an increase had been made. Board Counsel stated there was discussion about it and at some point it may be an issue. We had adequate applicants this year and in order to attract qualified magistrates it may be necessary to increase maybe in two to three years. Chair Girtman ask for a motion to approve the three contracts. The floor was open for discussion. Hearing none, Linda Cuthbert moved to approve the three contracts and seconded by Ross Janke. Motion carried.

Next, Item 10: Appoint Special Magistrates for 2020:

Chair, Barbara Girtman, stated there are three magistrates: Attorney, Appraiser and Tangible Personal Property. She asked Attorney Thalwitzer to discuss his memorandum regarding magistrates qualifications. He review all applications and noted all are experienced appraisers and attorneys. He was not sure if all had served in Volusia County, all but Tukdarian. Tukdarian has worked in Orange County where he has served as counsel. He has worked well over there. Board Counsel recommend we hire all of them. Ross Janke made the motion and Cory Moore, seconded. Motion carried.

Chair Girtman mentioned she received an email regarding training for the magistrates. She wanted to know if it was required for the Board to take or only for the magistrates. Board Counsel stated it was not required of the Board but it does have good information and worthwhile to take. They are very educational.

Next, Item 11: Discussion Memorandum: 2020 Legislative Updates

Chair, Barbara Girtman, asked Board Counsel to review the 2020 Legislative Updates. Board Counsel stated there are minimal changes this year. He highlighted some of the statutes from the memorandum he submitted. F.S. 194.035 states to prohibit an appraisal from being submitted as evidence to the VAB in the same year that the person who performed the appraisal served as special magistrate to that VAB. In other words a magistrate is not an expert and would have probably been prohibited because of conflict of interest but it is now in the statutes. In a case law, Baldwin v. Henriquez, it is a homestead case and the courts say a taxpayer must move into the home immediately, with no delays and treat it as a homestead. The courts view it as a continuation of the law. It is not a change but a renewed focus on the requirements of a taxpayer to immediately make the home their homestead. Previously, the focus was if a taxpayer leaves the home, they must intend to return and always make it their homestead. Board Counsel stated there are a few other technical changes but if anyone has questions, he would address them.

Chairwoman Girtman ask counsel to discuss 5 and 6 of the memorandum. If a business is seeking affordable housing property exemption, there will always be an agreement recorded between the taxpayer and FHFC. All of the units have to be used in a qualified manner. You cannot have some that are affordable housing and some that are not. They all must be used as affordable housing to qualify for the exemption. 6, is a little more technical. It states if a sole

member of the LLC that owns property is also a LLC that is a disregarded entity for federal income tax purposes, that property shall be treated as owned by the sole member. It is more of a corporate decision than a tax decision or a federal tax rather than an ad valorem tax. In other words, the LLC owned by one person and the LLC is disregarded as a pass through for tax purposes, then basically, the sole member is treated as the owner.

Next, Item 12: Other Business:

No other business. Larry Bartlett, property appraiser came up and introduced himself along with his staff. He looks forward to working with the board.

Next, Item 13: Adjournment

Chair, Barbara Girtman adjourned the Organizational Meeting of the 2020 session of the Value Adjustment Board at 9:01 A.M., this 13^h day of July, 2020.