

ITEM 2

Minutes County of Volusia Value Adjustment Board Final Board Meeting of 2022

On this 23rd day of January 2023, the Value Adjustment Board held its Final Board Meeting for the 2022 session. The meeting location, 123 W. Indiana Avenue, Council Chambers Suite 204, in Deland, Florida. The meeting is open to the public and notice pursuant to F.A.C. 12D-9.007. Chair, Matt Reinhart, called the meeting to order at 8:43 A.M. The Deputy Clerk performed roll call, a quorum was present with the following members in attendance:

Board Members

Matt Reinhart, Council Member - Chair

Jake Johansson, Council Member

Pat Patterson, County Member - Vice Chair

Carl Persis, School Board Member

Board Legal Counsel

Aaron Thalwitzer, Esq.

Deputy Clerk

Wanda Bailey

The first order of business was Item 1: Consent Agenda for Minutes for the following meeting:

1. Special Session Meeting of 2022

The Chair asked if there were any corrections to the minutes. He asked if there were any objections to approving the minutes; hearing none, the minutes were approved.

Next, Item 2: Public Participation

There were five public participations submitted by petitioners. Items 2C and 2D emailed deputy clerk that he was ill and will not attend the meeting.

Item 2A, 2022-00003 Christopher Diaz, 4629 Kola Rd, New Smyrna Beach 32168 came to speak to Council about approving his Ag Classification. He discussed what he does on the property and what he can and cannot do on the property. Mr. Bartlett pointed out that Mr. Diaz is not a bona fide agricultural operation. In essence, he does not sell enough pigs. The board attorney stated the reason he agreed with the special magistrate was because of the future plans he intends to do. Mr. Diaz stated what obstacles he is facing to get his business profitable and agriculturally compliant. The Chair called for a motion to approve special magistrate recommendation. Mr. Johansson made the motion to approve, Mr. Persis seconded. The Chair called for the vote, all in favor say I, opposers same sign. No objections, motion carried.

Item 2B, 2022-00083 Ruth Ann Gardner, 1 Oceans West Blvd Unit 06A4, Daytona Beach Shores, FL 32118. She discussed her reasoning for being approved in the reduction of her property. Mr. Bartlett explained their reasoning and determination of the value. Mr. Johansson made a motion to approve the special magistrate's recommendation, Mr. Persis seconded. The Chair called for the vote, all in favor say I, opposers same sign. No objections, motion carried.

ITEM 2

Item 2E, 2022-00713 Russell C Down stated he is rebutting all adhesion contracts with this county at this time in and any possible or fraudulent. He has a statement that he surrenders voluntarily or otherwise his rights to own private property. He feels his rights have been violated under the constitution. Mr. Johansson made a motion to approve the special magistrate's recommendation, Mr. Persis seconded. The Chair called for the vote, all in favor say I, opposers same sign. No objections, motion carried.

Item 3: Recommend Approval of Magistrates Recommendations

The approval of all recommendations by the special magistrates. Jake Johansson made a motion to approve the Value Adjustment Board Special Magistrates recommendations, seconded by Pat Patterson. Chair asked if there were any objections, hearing none the motion carried.

Item 4: Recommend Approval of the Notice of Tax Impact

The Chair asked if there were any questions on the Notice of Tax Impact to the VAB. He asked for a motion and a second to approve the Notice of Tax Impact. Carl Persis made the motion to approve the Notice of Tax Impact and Pat Patterson seconded. No objections, the motion carried.

Item 5: Recommend Approval of the Certifications of the Taxroll

The Chair stated the Certification of the VAB for Real Property as presented by the property appraiser is \$44,933,314,728. He asked for a motion and a second to approve the real property certification. Jake Johansson made the motion to approve the real property certification and Carl Persis seconded. He asked all in favor say I, oppose same sign. The motion carried.

The Chair stated the Certification of the VAB for Tangible Personal Property as presented by the property appraiser is \$3,751,443,184. He asked for a motion and a second to approve the tangible personal property certification. Jake Johansson made the motion to approve the tangible personal property certification and Pat Patterson seconded. He asked all in favor say I, oppose same sign. The motion carried.

The Chair stated the Certification of the VAB for Centrally Assessed Property as presented by the property appraiser is \$72,596,599. He asked for a motion and a second to approve the centrally assessed property certification. Jake Johansson made the motion to approve the centrally assessed certification. Carl Persis had a question: What is Centrally Assessed Property? Mr. Bartlett, Property Appraiser, answers it as railroad tracks. Carl Persis seconded. He asked all in favor say I, oppose same sign. The motion carried.

Item 6: Recommend Approval of Annual Board Expenses

The annual board expenses for the 2022 session are presented for your review and approval in accordance with Florida Statute 194.015, three-fifths of the expenses of the VAB shall be borne by the County of Volusia and two-fifths of the expenses of the VAB shall be borne by the Volusia County School Board. Pat Patterson made the motion to approve the Value Adjustment

ITEM 2

Board expenses. Carl Persis seconded. Discussion: Mr. Johansson wanted it on record that it is important to him that the VAB and the property appraiser look at their expenses and make every effort to keep cost down. Some say a dollar here a dollar there doesn't mean anything but every penny counts. We should make every effort to help keep costs down. The Chair asked all in favor say I, oppose same sign. The motion carried.

Item 7: Recommend Approval of Billing of the School Board

The billing of the school board is presented for your review and approval. Chair asked if there were any questions. Carl Persis had a question. He wanted to know if the two-fifths was established in every county. The board attorney answered it is statutory. Pat Patterson made the motion to approve the billing of the school board of \$53,791.94 and seconded by Carl Persis. He asked if there were any questions or objections, hearing none, the motion passed.

Item 8: Recommend Approval of the 2023 Board Meeting Schedule

You have reviewed the board meeting schedule. Organizational Meeting of 2023: July 10, 2023, Reserved Alternate: July 17, 2023, Special Session Meeting of 2023: September 25, 2023, Reserved Alternate: October 2, 2023, Final Board Meeting of 2023: January 22, 2024, Reserved Alternate: January 29, 2024. Chair asked for a motion and a second to approve the board meeting schedule. Jake Johansson made a motion to approve, Carl Persis seconded. The Chair asked all in favor say I, oppose same sign. The motion carried.

Item 10: Other Business

Chair asked if there was any other business, hearing none, the Final Board meeting of 2022 was adjourned.

Adjournment

The meeting was adjourned at 9:20 AM.