

ITEM 2

Minutes County of Volusia Value Adjustment Board Organizational Meeting of 2022

On this 18th day of July, 2022, the Value Adjustment Board held its Organizational Meeting for the 2021 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, Ben Johnson, 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

Ben Johnson

Pat Patterson

Linda Cuthbert

Board Legal Counsel

Aaron Thalwitzer, Esq.

Deputy Clerk

Wanda Bailey

The first order of business is Item 1: Ratify VAB Legal Counsel and Adoption of Contract for Legal Services

Chair Johnson asked Attorney Thalwitzer if he meets the qualifications to serve as our attorney. He replied he does. He then asked for a motion to ratify. Pat Patterson made a motion to accept Attorney Aaron Thalwitzer, PA as the attorney for the Value Adjustment Board. Linda Cuthbert seconded the motion. No objections and the motion carried. Chair asked for the contract for legal services and then asked for a motion. Pat Patterson made the motion to adopt the contract for legal services for Attorney Aaron Thalwitzer. Linda Cuthbert seconded the motion. No objections and the motion carried.

The second order of business is Item 2: Consent Agenda for Minutes for the following meeting:
Final Board Meeting of 2021

Chair Johnson asked the board if they had a chance to review the notices from the last meeting and they stated yes. Chair asked if there were any changes and the board said no. Chair asked if any objections. No objections, minutes approved.

Item 3: Public Participation

The Chair asked the clerk if there are any request for public participation. There were none.

Item 4: Membership Elections

There are three elections: Chair, Vice-Chair and Good Cause Designee. The Chair election must be county council member.

ITEM 2

Chair Johnson went to Item 4, membership elections, there are three elections. Attorney Thalwitzer interjected to the Chair that there were procedures under Item 3 that needed to be approved. Chair asked for a motion to approve the form. Pat Patterson made the motion to adopt the Public Participation Form. Linda Cuthbert seconded. No objections, motion passed.

Chair went back to Item 4, to elect a chair. He asked for nominations. Pat Patterson made a motion to nominate Ben Johnson as chair. Linda Cuthbert seconded the motion. No objections, motion passed. Chair asked for a nomination for vice-chair. Linda Cuthbert made the motion to select Pat Patterson. Chair Johnson was going to second but Pat Patterson stated a second was not required. No objections, motion passed. Last was the election for a good cause designee and it could be the VAB attorney or a special magistrate. Linda Cuthbert asked in the pass was a special magistrate used or was it the board attorney. Chair Johnson stated it has always been the board attorney. Linda Cuthbert made a motion to elect Mr. Thalwitzer as the good cause designee. No objections, motion passed.

Item 5: Activation of the Value Adjustment Board – Adoption of Resolution 2022-001

Chair Johnson stated the Resolution 2022-001 activates the Value Adjustment Board for the 2022 session. He asked the board if they had an opportunity to review the resolution. Linda Cuthbert had a question. She will not be running for re-election of the school board. Whoever takes her place would be on the board or the school board will elect someone new. The Chair stated he was in the same position. He asked for a motion to adopt the resolution. Pat Patterson made the motion to adopt the 2022 Resolution. Linda Cuthbert seconded the motion. No objections, motion passed.

Item 6: Introductions and General Information

Chair introduced the VAB attorney, Aaron Thalwitzer, board members: Billie Wheeler, Ben Johnson, Pat Patterson, Linda Cuthbert and Ross Janke and the deputy clerk, Wanda Bailey. Also, in attendance was the Honorable Larry Bartlett of the Property Appraiser. The VAB contact information is VAB office is located at 123 W. Indiana Ave., Ste 302, Deland, FL 32720, phone number 386-740-5164 and website www.volusia.org/vab. The VAB reference guide is a resource book that contains the Government-In-The-Sunshine Manual, Florida Statute Chapters 192, 193, 194, and 195; Florida Administrative Code Chapters 12D-9, 12D-10, 12D-51 and links to website resources and printed resources available during each board meeting and in the VAB Office, as needed.

He asked Attorney Thalwitzer to advise on Florida's Property Tax System, role of participants, how to participate, and property taxpayer rights. Attorney Thalwitzer states there is a memorandum under this item number in the packet which has all the information to understand the Florida's Property Tax System. The VAB is an alternative to dispute resolution system that provides another mechanism between the property appraiser and the circuit court to resolve property tax disputes, not just value but also exemptions, classifications and other ad valorem tax issues. He also included a memorandum of the updated changes of the law throughout the past

ITEM 2

year. There were not a lot of rule changes but a few interesting appellate cases. He would be happy to go over if anyone had any questions. Linda Cuthbert had a comment. She stated all the municipalities, including the County Council can levy their own taxes, correct? She wanted the public to know that the school board does not do that. They can't. Any time they want to raise a tax, it comes before the voter. The state legislator regulates the school board 1.5 millage rate. Their rollback, relief effort (ROE) is determined by the state legislator, and they have no opportunity to collect rents, help with their budgets; they are completely dependent upon taxes and grants. That's federal, state and local taxes. And a lot of times our property taxes, our local taxes, are not just equals but sometimes greater than the taxes they receive from the state. Plus, Volusia County is penalized in what we call the district cost differential and so we lose about 3 1/2 cents for every dollar that we send in taxes to the state, we lose 3 1/2 cents, 2/3 of the counties in the state of Florida public school systems lose money. 1/3 of the counties like Lee, Sarasota, Broward, Palm Beach County, Indian River, Orange, Seminole, well, not quite Seminole; Duval and Highlands. They all gain money. She thinks Miami-Dade gets six cents more on the dollar and of course then it's almost nine and a half cents more on the dollar than Volusia County receives.

So when you hear that Volusia County can't keep up with pay, it's because they are completely dependent on the established income and they have not gone to the public for a 1 mill or 1/2 mill raise. The only extra tax we have on the rolls is the half cent sales tax and that's the half cent after six cents on sales tax. They use that totally for renovation and rebuilding of schools. It's totally, and of course they have impact fees, but for example, when they rebuilt Turie T Smalls Elementary, they're expanding it from an original 750 students to about 850 students that extra student station, extra building they have to use. They're using impact fees because of the growth of the 32114 zip code. She just wanted to make sure the public understood that they do not levy taxes unless they have to go to the voter. She thanked the board for letting her comment.

Item 7: Board Meeting Schedule

Board Meetings will be held in Council Chambers, 123 W. Indiana Ave., Ste. 204, Deland, Florida and begins at 8:30 a.m., unless otherwise noticed.

A. The Special Session Meeting is scheduled for October 3, 2022; Reserving an alternate of October 10, 2022

B. The Final Board Meeting is scheduled for January 23 2023; Reserving an alternate of January 30, 2023.

Pursuant to 194.032, F.S., the schedule shall be adjusted in accordance with the number of petitions filed and conclusion of hearings, which allows board activity to be rescheduled, and continuing in session until all petitions are heard. He asked for a motion to approve the board meeting schedules for 2022. Pat Patterson made a motion to approve the board meetings schedules for 2022. Linda Cuthbert seconded. No objections; the motion carried.

Item 8: Petition Hearing Schedule

Petition Hearings are held here at 123 W. Indiana Avenue, Ste. 302, Deland. Hearing dates range from October 4, 2022 thru November 30, 2022, beginning at 8:30 a.m. and continue thru 3:30 p.m., daily. Pursuant to 194.032, F.S., the hearing schedule shall be adjusted in accordance

ITEM 2

with the number of petitions filed and conclusion of hearings; which allows board activity to be rescheduled, continuing in session until all petitions are heard.

Telephonic procedures are permitted for those petitioners that demonstrate good cause. The petitioner shall complete the telephonic hearing request form and submit supporting documentation to determine if good cause exists. He asked for a motion to adopt the hearing schedule and the telephonic procedures for 2022. Linda Cuthbert agreed to the chair's statement in Item 8 and made a motion to approve them. Pat Patterson seconded. No objections; the motion carried.

Item 10: Appoint Special Magistrates for 2022

Pursuant to Florida Statute 194, the purpose of a special magistrate is to preside at hearings, review petition files, and make recommendations to the board. There are (3) magistrate types:

Appraiser, Attorney, and Tangible Personal Property. Chair asked Attorney Thalwitzer to discuss the Memorandum regarding magistrate qualifications. Attorney Thalwitzer stated he reviewed all the applications of the different types of magistrates and found that they all meet the minimum qualifications. Most of the special magistrates have served before and he recommends hiring all of them. The Chair asked if each type of magistrate requires a separate vote. Attorney Thalwitzer stated if they are hiring all of them, then no, a separate vote is not required. Chair Johnson continued with the magistrate applicants; the Appraiser Magistrates are Philicia Lloyd, John Robinson, Richard Steeves, Robert Sutte and Mel G Ward. The Attorney Magistrates are Joseph Haynes Davis, Asima M Azam and Thomas Tukdarian. The Tangible Personal Property Magistrates are Pamela Andrea, John Robinson, Alex Ruden and Robert Sutte. He asked for a motion to approve the slate. Pat Patterson made the motion to approve the Appraiser Magistrates, the Attorney Magistrates and the Tangible Personal Property Magistrates for 2022. Linda Cuthbert seconded for all twelve. No objections; the motion carried.

Item 11: Discussion Memorandum – 2022 Legislative Updates

Chair Johnson asked the board attorney to discuss his memorandum. Attorney Thalwitzer stated that the memorandum in the packet is for informational purposes only; no board action needed. He would be happy to discuss anything on there or take questions, but the memorandum just updates the board on new rules, changing rules, statutes and case laws. Mrs. Cuthbert stated that basically the memorandum states the rule changes are eliminating language that is redundant or no longer used. Attorney Thalwitzer agreed with that and stated there was some new notice provisions that were allowed we could use like the online classifieds instead of the regular paper newspaper. This was mostly just a smoothing out sort of here, not really much substantive. Mostly eliminating duplication, obsolete rules, as well as redundancy.

Item 12 Other Business

ITEM 2

Chair asked if there was any other business to discuss. Chair recognized Property Appraiser Mr. Bartlett. He asked were the contracts approved for the special magistrates under Item 9. Attorney Thalwitzer thought they were but asked to vote on the remuneration and conditions for the magistrates' services. Chair Johnson asked for a motion. Pat Patterson made the motion to approve the three special magistrates' contracts. Linda Cuthbert seconded. No objections: the motion carried.

Adjournment

Hearing no other business, Chair Johnson adjourned the meeting at 8:52 AM.