



Value Adjustment Board
Final Board Meeting of 2023
January 22, 2024

MINUTES

The Frank T. Bruno, Jr., County Council Chambers, Room 204
Thomas C. Kelly Administration Center
123 West Indiana Avenue, DeLand, FL 32720

VALUE ADJUSTMENT BOARD MEMBERS

Matt Reinhart
David Santiago
Anne Patterson
Carl Persis
Linda Cuthbert

Staff

Attorney Aaron Thalwitzer, Esq.
Wanda Bailey, VAB Deputy Clerk

CALL TO ORDER - 8:30 A.M.

Matt Reinhart called the January 22, 2024, Value Adjustment Board Final Board Meeting to order at 8:30 a.m., in the County Council Chambers of the Thomas C. Kelly Administration Center, 123 West Indiana Avenue, DeLand, Florida.

ROLL CALL

Board Members present were Matt Reinhart, Anne Patterson, Carl Persis and Linda Cuthbert. There was a quorum present.

Item 1

Consent Agenda: Special Session Meeting Minutes of 2023

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.

Item 2: Public Participation

There were three public participations submitted by petitioners.

Item 2A, 2023-00040 Mark A Miller stated his neighbors are assessed at \$17 per square foot and he is being assessed at \$29 per square foot. He was asking the Board to reconsider and change his per square foot assessment equal to his neighbors. Some Board members had questions for



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clarity. Carl Persis made a motion to approve the special magistrate recommendation. Anne Patterson seconded the motion. Linda Cuthbert opposed the motion. Three approved and one opposed the motion. The motion carried.

Item 2B, 2023-00492 Jeffrey Davis was not present. Linda Cuthbert made a motion to approve the special magistrate recommendation. Carl Persis seconded the motion. No objections. Motion carried.

Item 2C, 2023-00306 Josh Pyles stated he filed a petition because of the increase in his taxes. The property appraiser could not explain why the assessed value increased from the previous year. Larry Bartlett, Property Appraiser, stated the petition was granted by the special magistrate and he does not object to the decision. Mr. Persis made a motion to approve the special magistrate's recommendation, Mrs. Cuthbert seconded. No objections, motion carried.

Item 3: Recommend Approval of Magistrates Recommendations

The approval of all recommendations by the special magistrates. Linda Cuthbert made a motion to approve all the special magistrates' recommendations, seconded by Carl Persis. 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 Linda Cuthbert 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 \$50,989,924,105. He asked for a motion and a second to approve the real property certification. Linda Cuthbert made the motion to approve the real property certification and Anne Patterson seconded. No objections. The motion carried.

The Chair stated the Certification of the VAB for Tangible Personal Property as presented by the property appraiser is \$3,991,703,940. He asked for a motion and a second to approve the tangible personal property certification. Carl Persis made the motion to approve the tangible personal property certification and Linda Cuthbert seconded. No objections. The motion carried.



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The Chair stated the Certification of the VAB for Centrally Assessed Property as presented by the property appraiser is \$76,229,546. He asked for a motion and a second to approve the centrally assessed property certification. Linda Cuthbert made the motion to approve the centrally assessed certification. Carl Persis seconded. No objections. The motion carried.

Item 6: Recommend Approval of Annual Board Expenses

The annual board expenses for the 2023 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. The total expenses for the 2023 tax session are \$155,868.50. The County of Volusia share is \$93,521.10 and the School Board share is \$62,347.40. Carl Persis made the motion to approve the annual Value Adjustment Board expenses. Anne Patterson seconded. No objections. 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 Reinhart asked if there were any questions. Linda Cuthbert made the motion to approve the billing of the school board of \$62,347.40 and seconded by Carl Persis. No objections, the motion passed.

Item 8: Recommend Approval of the 2024 Board Meeting Schedule

You have reviewed the board meeting schedule. Organizational Meeting of 2024: July 8, 2024, Reserved Alternate: July 15, 2024, Special Session Meeting of 2024: September 30, 2024, Reserved Alternate: October 7, 2024, Final Board Meeting of 2024: January 27, 2025, Reserved Alternate: February 3, 2025. Chair Reinhart asked for a motion and a second to approve the board meeting schedule. Linda Cuthbert made a motion to approve the 2024 board meeting schedule, Carl Persis seconded. No objections. The motion carried.

Item 10: Other Business

The chair asked if there was any other business, hearing none, the Final Board meeting of 2023 was adjourned.

Adjournment

The meeting was adjourned at 9:10 AM.