



Value Adjustment Board
Special Session Meeting of 2023
September 25, 2023

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
Anne Patterson
Carl Persis
Linda Cuthbert

Staff

Attorney Aaron Thalwitzer, Esq.
Wanda Bailey, Deputy Clerk

CALL TO ORDER

Matt Reinhart called the September 25, 2023, Value Adjustment Board Special Session Meeting to order at 8:30 a.m., in the County Council Chambers, Room 204, of the Thomas C. Kelly Administration Center, 123 West Indiana Avenue, DeLand, Volusia County, Florida.

ROLL CALL

All Board Members were present except for David Santiago. A quorum was present.

ITEM 1

Consent Agenda: 2023 Organizational Meeting Minutes

Chair, Matt Reinhart asked the Board if they reviewed the minutes and if there were any corrections or objections to approve the minutes; hearing none, the minutes were approved.

ITEM 2

Public Participation: None

ITEM 3

Certification of Tax Roll Pursuant to Section 193.122, F.S.

- **Real Property**



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The First Certification of the VAB for Real Property as presented by the Property Appraiser is \$50,993,589,847. A motion was made by Linda Cuthbert and seconded by Carl Persis to approve the real property certification. The motion carried.

- **Tangible Personal Property**

The First Certification of the VAB for Tangible Personal Property as presented by the Property Appraiser is \$3,991,703,940. A motion was made by Carl Persis and seconded by Linda Cuthbert to approve the tangible personal property certification. The motion carried.

- **Centrally Assessed Property**

The First Certification of the VAB for Centrally Assessed Property as presented by the Property Appraiser is \$76,229,546. A motion was made by Linda Cuthbert and seconded by Anne Patterson to approve the centrally assessed property certification. The motion carried.

ITEM 4

Meeting Reminder

A reminder of the Final Board Meeting for January 22, 2024, with a reserved alternate date of January 29, 2024. Hearing no objection, the schedule was approved.

ITEM 5

Other Business: Prehearing Checklist – Rule 12D-9.014, F.A.C.

Attorney Thalwitzer prepared a memorandum summarizing the board is in compliance to move forward with hearings. He explained what the VAB is and its role. The Value Adjustment Board (VAB) was created by state law to provide citizens a forum to address complaints regarding the Property Appraiser's assessment of property, the Property Appraiser's denial of an exemption or classification and any ad valorem issues. The Board is made up of county council members, school board member and citizens.

Adjournment

Chair, Matt Reinhart adjourned the Special Session meeting at 8:38 A.M.