

Minutes
County of Volusia
Value Adjustment Board
2017 Final Board Meeting

On this 8th day of January, 2018 the Value Adjustment Board held its Final Board Meeting of the 2017 session. The location of the meeting was 123 W. Indiana Avenue, Suite 204, of Deland, Florida. The meeting was open to the public and noticed pursuant to F.A.C. 12D-9.007. Chairperson, Pat Patterson called the meeting to order at 8:30 a.m. and noted Board Member, Skip Diegel would not be attendance. Deputy Clerk, Terri Pendarvis performed roll call. A quorum was noted with the following members in attendance:

Board Members

Pat Patterson, Chairperson

Joyce Cusack

Ray Pennebaker

Linda Cuthbert, Vice Chairperson

Board Legal Counsel

Aaron Thalwitzer, Esq.

Deputy Clerk

Terri Pendarvis

The first order of business was Item 1: Amendment to the Contract for Legal Services. Chairperson, Pat Patterson asked if the amendment had been reviewed by the county's legal department. The Deputy Clerk indicated the amendment was created by VAB Legal Counsel, Aaron Thalwitzer and had not been reviewed by the county's legal department. A motion made by **Ray Pennebaker** and seconded by **Linda Cuthbert** adopted the amendment. There was no objection. The motion passed unanimously.

The next order of business was Item 2: Consent Agenda for the Special Session Meeting Minutes of October 2, 2017. There was no objection or corrections noted. The minutes were accepted as presented.

The next order of business was Item 3: Public Participation. Petitioner Carlos Lira requested to attend the board meeting and make a presentation on Petitions 2017-0025 and 2017-0026. Chairperson, Pat Patterson recognized Mr. Lira for comment. Petitioner, Carlos Lira presented tax concerns. Member, Linda Cuthbert asked for detailed tax information. Property Appraiser, Laurence Bartlett provided comparable properties. Chairperson, Pat Patterson reminded board members there would be no changes in taxes, the information being presented was for information purposes only. Property Appraiser, Gregory Epps was recognized for comment; he provided the subject property square foot and amenities. Mr. Epps explained the research he completed on the parcels did not define value adjustments. Member, Ray Pennebaker inquired about land value and cost per square foot. Property Appraiser, Greg Epps provided comparable sales in an adjacent fly-in community, which contained a listing for \$2.9 Million. Board Member, Linda Cuthbert, asked Mr. Epps what type of evidence would change the subject value should the petitioner reconsider filing in the future. Mr. Epps provided general information regarding

evidence materials such as sales and appraisal information. Chairperson, Pat Patterson confirmed with VAB Attorney, Aaron Thalwitzer, that individual motion was not needed. VAB Attorney, Aaron Thalwitzer advised the subject recommendation should be considered with the remainder recommendations since there was no individual action taken on this item.

The next order of business was Item 4: Approval of the Magistrates Recommendations. The agenda item included a listing for 164 Recommendations. A motion made by Ray Pennebaker and seconded by Linda Cuthbert approved the recommendations. There was no objection. The motion passed unanimously.

The next order of business was Item 5: Expenses of the Value Adjustment Board. A motion made by Joyce Cusack and seconded by Ray Pennebaker approved the Expenses of the 2017 session. There was no objection. The motion passed unanimously.

The next order of business was Item 6: Billing of the School Board. A motion made by Ray Pennebaker and seconded by Joyce Cusack approved the billing for the 2017 session. There was no objection. The motion passed unanimously.

The next order of business was Item 7: Notice and Publication of the Tax Impact. A motion made by Ray Pennebaker and seconded by Joyce Cusack approved the Tax Impact for the 2017 session. There was no objection. The motion passed unanimously.

The next order of business was Item 8: Approval of the Board Meeting Schedule for the 2018 Session. A motion made by Joyce Cusack and seconded by Linda Cuthbert approved the 2018 board meeting schedule. There was no objection. The motion passed unanimously.

The next order of business was Item 9, Certifications of the Tax Roll pursuant to s.193.122 F.S. A motion made by Joyce Cusack and seconded by Linda Cuthbert approved the following three Certifications of the Tax Roll:

- Real Property: \$28,425,117,139
- Tangible Personal Property: \$2,619,023,092
- Centrally Assessed: \$64,287,425

The next order of business was Agenda Item 10: Other Business: Chairperson, Pat Patterson introduced an informational item into record, being a letter from the VAB Legal Counsel addressed to the Attorney General dated November 28, 2017. This letter was regarding "Substantially Complete" Petitions. Chairperson, Pat Patterson asked Attorney, Aaron Thalwitzer to explain the letter. Attorney, Aaron Thalwitzer summarized "Substantially Complete" Petitions and reasons for the letter. There was no other business brought before the board.

The Final Board Meeting for the 2017 session of Value Adjustment Board adjourned at approximately 8:54 a.m. this 8th day of January, 2018.