

MINUTES
COUNTY OF VOLUSIA
VALUE ADJUSTMENT BOARD
ORGANIZATIONAL MEETING of 2019

The Organizational Meeting of the Value Adjustment Board was held July 8, 2019 in Council Chambers of the Thomas C. Kelly Administration Building located at 123 W. Indiana Avenue, Deland, Florida. Vice-Chairperson, Billie Wheeler called the meeting to order at 8:30 a.m. Roll Call was completed by the Deputy Clerk; a quorum was noted with the following attendance:

Board Members

Billie Wheeler
Barbara Girtman
Ray Pennebaker
Linda Cuthbert

Board Counsel

Aaron Thalwitzer

Deputy Clerk

Terri Pendarvis

The first order of business was Item 1, Ratification of the VAB Attorney and Adoption of the Contract for Legal Services. A motion made by Ray Pennebaker and seconded by Linda Cuthbert ratified the attorney and adopted the contract. The motion carried unanimous decision.

The next order of business was Item 2, Consent Agenda: Final Board Meeting Minutes of 2018, held on January 7, 2019. There were no objections noted. A motion made by Linda Cuthbert and seconded by Ray Pennebaker adopted the minutes. The motion carried unanimous decision.

The next order of business was Item 3, Public Participation. Vice-Chairperson, Billie Wheeler confirmed the Value Adjustment Board had not received any requests for Public Participation.

The next order of business was Discussion Item 4, Board Member Qualifications. VAB Attorney, Aaron Thalwitzer established membership criteria had been met.

The next order of business was Item 5, Activation of the Value Adjustment Board by Resolution 2019-001. Vice-Chairperson, Billie Wheeler confirmed opportunity to review the Resolution existed. A motion made by Ray Pennebaker and seconded by Barbara Girtman adopted the resolution. The motion carried unanimous decision.

The next order of business was Item 6, Introductions of the Value Adjustment Board. Vice-Chairperson, Billie Wheeler completed the introductions.

The next order of business was Item 7: Elections of Chairperson, Vice-Chairperson, and Good Cause Designee.

- Item 7a: Election of Chairperson: A motion made by Ray Pennebaker nominated Billie Wheeler as Chairperson. The motion was seconded by Barbara Girtman.
- Item 7b: Election of Vice-Chairperson: A motion made by Linda Cuthbert nominated Ray Pennebaker to serve as Vice-Chairperson. The membership panel discussed designation requirements for Vice-Chairperson. VAB Attorney, Aaron Thalwitzer recommended an Attorney General Opinion (AGO) be sought; as current guidelines were not clear. Thalwitzer explained the process of such an opinion. The membership panel requested the attorney proceed with AGO advisement. Board Colleagues determined pending appointment should reflect the alternate council member until determination of the AGO was received. Board Member, Linda Cuthbert rescinded her previous nomination and created a new motion nominating Barbara Girtman as Vice-Chairperson. The motion was seconded by Ray Pennebaker.
- Item 7c: Election of Good Cause Designee: A motion made by Ray Pennebaker and seconded by Linda Cuthbert nominated VAB Attorney, Aaron Thalwitzer as Good Cause Designee. Each motion carried unanimous decision.

The next order of business was Item 8: Board Meeting Schedule of 2019. Chairperson, Billie Wheeler confirmed opportunity to review the meeting schedule existed. A motion made by Barbara Girtman and seconded by Ray Pennebaker approved the schedule. The motion carried unanimous decision.

The next order of business was Item 9: Petition Hearing Schedule of 2019. Chairperson, Billie Wheeler confirmed opportunity to review the hearing schedule existed. A motion made by Ray Pennebaker and seconded by Barbara Girtman approved the schedule. The motion carried unanimous decision.

The next order of business was Item 10: Selection of Magistrates. Board Member, Ray Pennebaker asked if the listed applicants had previously served. Chairperson, Billie Wheeler sought a motion for each magistrate category. Board Member, Ray Pennebaker asked if the magistrate decisions from the previous session had been overturned by circuit court. The Deputy Clerk and VAB Attorney established there were not any known recommendations appealed with circuit court. A motion made by Ray Pennebaker and seconded by Barbara Girtman selected Joseph Haynes Davis and Stanford Birnholz, as Attorney Special Magistrates. A motion made by Ray Pennebaker and seconded by Linda Cuthbert selected Pamela Andrea, Robert Sutte, and John Robinson, as Tangible Personal Property Magistrates. A motion made by Linda Cuthbert and seconded by Ray Pennebaker selected Cassie Robertson, Richard Steeves, Robert Sutte, and John Robinson, as Appraiser Special Magistrates. Each motion carried unanimous decision.

The next order of business was Item 11: Remuneration and Conditions for Magistrate Services.

- Item 11a) Remuneration was discussed first. Board Member, Ray Pennebaker inquired if there had been an objection to the current rate of remuneration. The Deputy Clerk confirmed no objection had been made, and noted concerns with the rate of remuneration compared to alternate counties. A motion made by Ray Pennebaker and seconded by Linda Cuthbert adopted the current rate of \$95.00 per hour. Following the motion, Board Member, Linda Cuthbert inquired about the average rate offered for the same services amongst alternate counties, and if magistrates served alternate counties. The Deputy Clerk confirmed amongst reporting counties, the average rate was \$125.00 per hour, and magistrates serve multiple counties. Board Member, Ray Pennebaker discussed the current rate being low; he inquired about Central Florida counties and ranking status. The Deputy Clerk confirmed Volusia offered a lower rate based on reporting counties. Attorney, Aaron Thalwitzer indicated his representation of alternate Value Adjustment Boards and confirmed Volusia ranked low and felt there could be a deficiency with future fulfillment if the rate remained flat. Board Member, Linda Cuthbert inquired with the Deputy Clerk regarding magistrate cost exceeding the budget. Board Members noted the rate of remuneration had remained flat since 2008, in order to meet the demand, was to increase the rate of remuneration; which reflected one-hundred dollars per hour. Board Member, Linda Cuthbert suggested an in-depth review of the budget with future affairs. Board Member, Barbara Girtman asked if additional utility hours had been experienced compared to previous sessions. The Deputy Clerk provided an overview for the number of hearings days related to valuation hearings in 2018 compared to 2017; which reflected an increase. Board Member, Ray Pennebaker rescinded the original motion and offered a new motion to increase the rate of remuneration to reflect one-hundred dollars per hour. The motion was seconded by Linda Cuthbert. Mrs. Cuthbert requested future review of magistrate hours and hearing days to ensure the new rate continued within budget. The motion passed unanimously.

Item 11b) Adoption of the Agreements for Magistrate Services. A motion made by Linda Cuthbert and seconded by Ray Pennebaker adopted the magistrate service agreements. The motion passed unanimously.

The next order of business was Discussion Item 12, Florida's Property Tax System. Chairperson, Billie Wheeler requested VAB Attorney, Aaron Thalwitzer to lead the discussion. The following topics were discussed: Taxpayers Bill of Rights, Due Process, Opportunities for taxpayers to be heard and to contest to items under current legislative rules. Board Member, Linda Cuthbert asked the VAB Attorney if the State of Florida offered any additional fairness opportunities for taxpayers. Attorney, Thalwitzer noted Value Adjustment Board restrictions and current rules.

The next order of business was Discussion Item 13, Available Resources. The Deputy Clerk noted the following Resources were available during each meeting, in the VAB Office, and on the Value

Adjustment Board website at www.volusia.org. The resources included Department of Revenue Resources, Florida Statutes, and Florida Administrative Code Rules.

The next order of business was Discussion Item 14, 2019 Legislative updates. Attorney, Aaron Thalwitzer observed changes for charitable organizations, qualified improvements as of January 1, and Attorney General Opinion process. Board Member, Linda Cuthbert inquired about pending legislative actions. Attorney, Aaron Thalwitzer indicated pending action, if approved would assign a deadline for Good Cause filing following the Notice of Proposed Property Tax. Board Member, Ray Pennebaker asked if the pending action would change the number of days a petitioner could file a petition. Attorney, Aaron Thalwitzer confirmed this action would include a deadline for good cause filing and provisions of filing. Chairperson, Billie Wheeler confirmed the advancement of the Attorney General Opinion regarding Vice-Chairperson Appointment.

The next order of business was Item 15: Other Business. Chairperson, Billie Wheeler asked Property Appraiser, Larry Bartlett he would like to make a presentation. Mr. Bartlett provided transitory welcome to 2019. There was no other business brought before the board.

Chairperson, Billie Wheeler asked for a motion to adjourn the meeting. A motion made by Ray Pennebaker and seconded by Linda Cuthbert brought the 2019 Organizational Meeting to end. The Organizational Meeting of the 2019 session of the Value Adjustment Board adjourned at approximately 8:55 a.m., this 8th day of July, 2019.