

Minutes
County of Volusia
Value Adjustment Board
Final Board Meeting of 2019

On this 6th day of January, 2020 the Value Adjustment Board held its Final Board Meeting for the 2019 session. The meeting location 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, Billie Wheeler called the meeting to order at 8:30 a.m. The Deputy Clerk performed roll call and noted a quorum with the following members in attendance:

Board Members

Billie Wheeler, Chairperson, Council Member
Ray Pennebaker, Citizen Member
Linda Cuthbert, School Board Member

Board Legal Counsel

Aaron Thalwitzer, Esq.

Deputy Clerk

Terri Pendarvis

The first order of business was Item 1: Consent Agenda for Minutes for the following meetings:

1. Special Session Meeting: held on September 30, 2019

Chairperson, Billie Wheeler asked board members if they had an opportunity to review the minutes; the membership panel confirmed. Vice-Chairperson, Billie Wheeler sought a motion on the minutes. A motion made by Linda Cuthbert, seconded by Ray Pennebaker approved the minutes. The motion passed unanimously.

The next order of business was Item 2: Public Participation. The Value Adjustment Board received three requests for participation. Vice-Chairperson, Billie Wheeler, consulted with the VAB Attorney, Aaron Thalwitzer regarding public participation. The participants were as follows:

1. Item 2-A, Dean Tasman and Ory Tasman
2. Item 2-B, Atul Luthra (will not be in attendance)
3. Item 2-C, Susan Penway (will not be in attendance)

Item 2-A, Petitioner, Dean Tasman for Petitions 2018-0677 and 2018-0678. The petitioner was accompanied by his son, Ory Tasman. Vice-Chairperson, Billie Wheeler recognized Mr. Tasman for comment. Mr. Tasman introduced himself and provided his address for the record. Mr. Tasman explained steps he had taken to file a petition and his concerns of not being afforded a hearing. Mr. Tasman indicated his next step would result in a circuit court filing. Vice-Chairperson, Billie Wheeler consulted with VAB Attorney, Aaron Thalwitzer. Mr. Thalwitzer explained procedural steps needed for an alternate review should the board choose another direction than the previously issued good cause denial. Mr. Thalwitzer introduced himself to the petitioner and explained the good cause denial. Petitioner, Dean Tasman indicated petition

process should be more consumer friendly. Board Member, Ray Pennebaker called Property Appraiser, Larry Bartlett to the podium for discussion. Board Member, Ray Pennebaker asked Mr. Bartlett if he had reviewed the petitioners concerns outside VAB process. Mr. Bartlett established the petitioners concerns were value related and asked Petitioner, Dean Tasman if he had spoken with anyone in the appraisers office regarding those concerns. The petitioner confirmed he had spoken with a representative from the appraisers office regarding condominium assessments. Board Member, Ray Pennebaker confirmed the petitioners response indicating he had previously spoken with the appraisers office and had not received relief in the matter. Petitioner, Dean Tasman confirmed. Board Member, Ray Pennebaker ended the dialogue. Petitioner, Dean Tasman offered appreciations to board members before early meeting departure. No further action was taken on this item.

Item 2-B, Petitioner, Atul Luthra, on behalf of VAA Enterprises for Petition 2018-0645. The petitioner submitted a public participation request dated 12/27/2018, followed by an email dated 01/06/2019 indicating he would not be in attendance during the meeting but asked his concerns to be entered into record. Vice-Chairperson, Billie Wheeler requested VAB Attorney, Aaron Thalwitzer to read the petitioners concerns into record. VAB Attorney, Aaron Thalwitzer read the narrative provided by the petitioner, as listed on the participation form, and reflected upon the magistrates recommendation. No further action was taken; as action would be included with Agenda Item 3.

Item 2-C, Petitioner, Susan Penway on behalf of MTS Consulting for Petition 2018-0629. This petitioner indicated she would not be in attendance during the meeting but asked that her concerns to be read into record. Vice-Chairperson, Billie Wheeler requested VAB Attorney, Aaron Thalwitzer to read the petitioners letter into record. VAB Attorney, Aaron Thalwitzer read the narrative provided by the petitioner and reflected upon the magistrates recommendation. No further action was taken; as action would be included with Agenda Item 3.

The next order of business was Item 3: Magistrates Recommendations. This item included 334 Recommendations. Board Member, Ray Pennebaker made an inquiry with the VAB Attorney, regarding inclusion of the three petitions previously reflected upon during public participation; . Attorney, Aaron Thalwitzer confirmed the three petitions previously discussed were included with this action item. A motion made by Ray Pennebaker and seconded by Linda Cuthbert approved the magistrates recommendations for 2018. The motion passed unanimously.

The next order of business was Item 4: Notice of Tax Impact. A motion made by Linda Cuthbert and seconded by Ray Pennebaker approved Item 4. The motion passed unanimously.

The next order of business was Item 5: Certifications of the Tax Roll pursuant to s.193.122 F.S., The certification values were entered into record as follows: Real Property value was \$30,858,751,805; the motion approving real property value was made by Ray Pennebaker and seconded by Linda Cuthbert. Tangible Personal Property value was \$2,860,289,199, the motion approving tangible value was made by Linda Cuthbert and seconded by Ray Pennebaker. Centrally Assessed Property value was \$66,068,907; the motion approving centrally assessed

value was made by Ray Pennebaker and seconded by Linda Cuthbert. Each motion passed unanimously.

The next order of business was Item 6, Board Expenses. Pursuant to s.194.015 Florida Statute, two fifths of the expenses of the board shall be borne by the district school board and three-fifths shall be borne by the district county commission. The expenses are following:

- Total Amount Due is \$129,186.46
- County of Volusia's share is \$ 77,511.88
- Volusia County School Board's share is \$ 51,674.58

A motion made by Ray Pennebaker and seconded by Linda Cuthbert approved expenses. The motion passed unanimously.

The next order of business was Item 7, Billing the School Board. A motion made by Ray Pennebaker and seconded by Linda Cuthbert approved billing the school board. The motion passed unanimously.

The next order of business was Item 8, Board Meeting Schedule of 2019. A motion made by Ray Pennebaker and seconded by Linda Cuthbert approved the schedule. The motion passed unanimously.

The next order of business was Item 9, Other Business. Board Member, Ray Pennebaker indicated council appointment was needed for memberships. Vice-Chairperson, Billie Wheeler demonstrated the council meeting would be held this week to cover reappointment. School Board Member, Linda Cuthbert specified the School Board had reappointed her for 2019 membership. School Board Member, Linda Cuthbert inquired with Property Appraiser, Larry Bartlett regarding changes in the upcoming season. Property Appraiser, Larry Bartlett indicated he was not aware of any such change.

The Value Adjustment Board Final Board Meeting of the 2018 session adjourned at approximately 8:56 a.m. this 7th day of January, 2019.