



Value Adjustment Board

July 8, 2024

Call to Order: 8:30 a.m.

MINUTES

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

BOARD MEMBERS:

Matt Reinhart
David Santiago
Anne Patterson
Carl Persis
Linda Cuthbert

STAFF:

Aaron Thalwitzer, Attorney
Terri Pendarvis, Deputy Clerk
Carrie Tayman, Assistant Deputy Clerk

CALL TO ORDER - 8:30 A.M.

Matt Reinhart called the July 8, 2024, Value Adjustment Board Organizational 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, Volusia County, Florida.

ROLL CALL

All Board Members were present with the exception of David Santiago.

Item 01

RATIFY VAB LEGAL COUNSEL

Chair Reinhart confirmed with Aaron Thalwitzer, Value Adjustment Board (VAB) Attorney, if he met the requirement for Florida Statute (F.S) 194-015 to serve as legal counsel for the Value Adjustment Board (VAB), Mr. Thalwitzer confirmed he meets the requirements.

Linda Cuthbert MOTION for Aaron Thalwitzer to be the Value Adjustment Board Attorney. Carl Persis seconded the motion. The motion CARRIED 4-0.

Chair Reinhart confirmed with other board members they had the chance to review the attorney's contract.

Carl Persis MOTION to ADOPT the contract for legal services. Ann Patterson seconded the motion. The motion CARRIED 4-0.



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Item 02 ELECTIONS

Chair Reinhart spoke on the vote from Volusia County Council for Matt Reinhart as the Chairperson for the VAB and David Santiago as Vice-Chairperson, and confirmed with Aaron Thalwitzer, VAB Attorney, if a ratification is needed based on the County Council vote, Mr. Thalwitzer confirmed it does not.

Mr. Thalwitzer and Chair Reinhart discussed a vote was needed for the Good Cause Designee and who historically is the Good Cause Designee.

Carl Persis MOTION to designate the board counsel as the Good Cause Designee. Ann Patterson seconded the motion. The motion CARRIED 4-0.

Item 03 CONSENT AGENDA: MINUTES

Chair Reinhart asked the board members during the review of the minutes, were there any changes that needed to be made.

With no changes needing to be made, Linda Cuthbert MOTIONED to APPROVE. Ann Patterson seconded the motion. The motion CARRIED 4-0.

Item 04 PUBLIC PARTICIPATION

Chair Reinhart provided the time limit for public participants to speak, and asked Terri Pendarvis, Deputy Clerk, if there were any participants.

Ms. Pendarvis announced Larry Bartlett, Property Appraiser, would like to present.

Larry Bartlett, Property Appraiser, spoke on audio file that was present to the board regarding an incident that occurred during a petition hearing back in 2023, the recommendation for additional qualifications for the Special Magistrates, and scheduling hearing dates earlier. He provided a transcript of the audio, which is attached at the end.

Chair Reinhart and Aaron Thalwitzer, VAB Attorney, spoke on if the recommendations presented during Mr. Bartlett's public participation can be brought back at a future meeting or if these recommendations could be discussed today, the hearing dates being done earlier, and to see a



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comparison in the recommendation on what the qualifications are currently for Special Magistrates.

Terri Pendarvis, Deputy Clerk, spoke on all the recommendations being a part of the agenda and can be discussed a later during that item and the memorandum Mr. Thalwitzer provided in the agenda regarding the qualifications.

Linda Cuthbert thanked Mr. Bartlett for the recommendations provided today and bringing forward the incident that occurred.

Carl Persis thanked Mr. Bartlett for the recommendations, and they discussed the time frame Mr. Bartlett had in mind when he mentioned having earlier hearing dates.

Ms. Cuthbert, Ms. Pendarvis, and Mr. Thalwitzer discussed the procedures and forms being the same every year and if they need to be updated.

Linda Cuthbert MOTION to APPROVE the Public Participation Form and Procedures. Carl Persis seconded the motion. The motion CARRIED 4-0.

Item 05

ACTIVATION OF THE VALUE ADJUSTMENT BOARD

Chair Reinhart provided details of the Resolution 2024-001 and what it does.

Linda Cuthbert MOTION to ADOPT Resolution 2024-001. Ann Patterson seconded the motion. The motion CARRIED 4-0. Resolution 2024-001 is hereby adopted and activates the Value Adjustment Board for the 2024 session.

Item 06

INTRODUCTIONS AND GENERAL INFORMATION (F.A.C. RULE 12D-9.013)

Chair Reinhart provided the information and introduces the VAB attorney, the board members, and the deputy clerk. He provided the location of the VAB, the phone number and the website. He addressed the reference guide and what it contains.

Aaron Thalwitzer, VAB Attorney, provides information on the Florida's Property Tax System, role of participants, how to participate, and property taxpayer rights.

Chair Reinhart and Mr. Thalwitzer discuss the history of if there has ever been any petitions heard by the board that have gone to court.



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Larry Bartlett, Property Appraiser, provided more information if petitions have gone to court.

Chair Reinhart commented on complaints he has received from constituents regarding their taxes and who he refers that constituents to for answers.

Item 07

BOARD MEETING SCHEDULE

Chair Reinhart provided details on the locations of the board meetings, the time, and went over the dates, along with the reserved alternate dates of the upcoming meetings for the 2024 session. Mr. Reinhart provided the information on F.S. 194.032 regarding the schedule for meetings.

Carl Persis MOTION to ADOPT the Board meeting schedule for 2024. Linda Cuthbert seconded the motion. The motion CARRIED 4-0.

Item 08

PETITION HEARING SCHEDULE

Chair Reinhart went over where the petition hearings will be held, the dates, the time, F.S. 194.032, and telephonic hearings.

Carl Persis MOTION to ADOPT the schedule for telephonic hearing and the 2024 petition hearing schedule.

Linda Cuthbert and Larry Bartlett, Property Appraiser spoke on getting the petition hearings scheduled sooner rather than later.

Linda Cuthbert seconded the motion. The motion CARRIED 4-0.

Item 09

REMUNERATION AND CONDITIONS FOR MAGISTRATE SERVICES

Chair Reinhart provided information on the types of contracts presented for the Special Magistrates.

Linda Cuthbert, Chair Reinhart and Larry Bartlett, Property Appraiser, spoke on if this is where the changes would like to be made regarding the qualifications mentioned earlier.



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Carl Persis and Aaron Thalwitzer, VAB Attorney, discussed the review of the special magistrates' applications.

Linda Cuthbert MOTION to ADOPT all three contracts. Carl Persis seconded the motion. The motion CARRIED 4-0.

Item 10

APPOINT SPECIAL MAGISTRATES FOR 2024 (Section 194.035 F.S.)

Chair Reinhart provided details on what a Special Magistrate does and reiterated the three types of Special Magistrates.

Aaron Thalwitzer, VAB Attorney, provided additional information on his memorandum regarding the qualifications for each magistrate that applied and whether they met the qualifications. He spoke on the incident that was brought to the board from Larry Bartlett, Property Appraiser, during public participation and that the special magistrate that was heard on the recording does meet the minimum qualifications. He spoke on the response from the special magistrate that was heard in the audio recording. Mr. Thalwitzer went over the options the board has when accepting the applications for the Special Magistrates and added information on adding a requirement for Senior Residential Appraiser (SRA) or Member of the Appraiser Institute (MAI) designation.

Discussion ensued regarding adding SRA and MAI to recommendations or qualifications for Special Magistrates application and notifying the board of the Special Magistrate attendance.

Carl Persis MOTION to APPROVE all six of the Special Magistrates for Real Property Special Magistrates as a slate. Ann Patterson seconded the motion. The motion CARRIED 4-0.

Ann Patterson MOTION to APPROVE the Special Magistrates for Attorney Magistrates as a slate. Carl Persis seconded the motion. The motion CARRIED 4-0.

Linda Cuthbert MOTION to ACCEPT the Tangible Personal Property Magistrates as a slate. Carl Persis seconded the motion. The motion CARRIED 4-0.

Item 11

DISCUSSION MEMORANDUM: 2024 LEGISLATIVE UPDATES

Chair Reinhart requested an update from Aaron Thalwitzer, Attorney, of any 2024 legislative updates.



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Aaron Thalwitzer, VAB Attorney, spoke on summarized memorandum provided to the board regarding the updates on statutes, amendments to the rules and case law that came out since last year.

Carl Persis and Mr. Thalwitzer spoke on affordable housing aspect that passed and live local act.

Item 11

OTHER BUSINESS

Chair Reinhart asked if there was any other business.

Terri Pendarvis, Deputy Clerk, confirmed there was no other business that was brought forward.

ADJOURNMENT

There being no further business, Chair Reinhart adjourned the meeting at 9:23 a.m.