

VALUE ADJUSTMENT BOARD
Minutes of the Organizational Meeting

Friday, August 17, 2007
9:00 A.M., Conference Room A
4TH Floor, Ste. 425, City Hall (St. James)

Council Member Glorious Johnson, Chairman
Council Member Johnny Gaffney
Council Member Ray Holt, Arrived 9:15 AM
School Board Member Nancy Broner
School Board Member Brenda Priestly Jackson
School Board Member Martha Barrett (Alternate)

Cheryl L. Brown
Clerk to the Board

Carol Owens, Assistant Clerk

Heather Pelegrin and Erica Estinvil, VAB Team

In Attendance:

William H. Jeter, Jr., VAB Attorney
Jim Overton, Property Appraiser
Loree French, Property Appraiser Attorney
Mike Wedner, Property Appraiser Attorney
Lane M. Helms, Chief Appraiser
Fran Beach, Property Appraiser's Office
Jason Craft, Property Appraiser's Office
Keith Gibson, Property Appraiser's Office
Mamie Fisher, Property Appraiser's Office

Chairman Johnson called the meeting to order at 9:00 A.M.

Item #1 - Council Member Glorious Johnson spoke regarding staff's recommendation to charge a filing fee for 2007 protest assessments, and how past history had shown that the charging of a filing fee did not in any way significantly decrease the petitions filed. The maximum amount (according to Section 194.013, F.S.) that may be charged is \$15.00. The time and detail needed to accomplish the paper work is extensive. In 2004, the Board moved to charge a non-refundable filing fee, of up to \$15.00 per petition, and continued this process in 2006. Mr. Jeter elaborated on the issue by stating that the \$15.00 was only for valuation issues and that there are exceptions for petitioners on Aid for Dependent Children.

Final Action

School Board Member Nancy Broner **MOVED** that the Board approve the recommendation of the staff. Council Member Johnny Gaffney **SECONDED** the motion. The **MOTION CARRIED** 3-0.

Item #2 - Council Member Glorious Johnson extended the Privilege of the Floor to Carol Owens, Asst. VAB Clerk, who informed the Board that all notified Special Magistrates applicants had responded to the invitation given to serve the Value Adjustment Board for the calendar year 2007 and that we have 3 new Special Magistrates that have applied and their qualifications have been verified by Mr. Jeter, VAB Attorney.

Final Action

School Board Member Nancy Broner **MOVED** to approve the recommendations of the staff in acquiring Special Magistrates, which included hiring three additional Special Magistrates, and approved the Special Magistrate's training date tentatively set for Monday, September 17, 2007. Council Member Gaffney **SECONDED** the motion. The **MOTION CARRIED** 3-0.

- Item #3 - Council Member Glorious Johnson spoke regarding staff's recommendation to not increase the salary of the 2007 Special Magistrates, but have it remain at \$105.00 per hour.

Final Action

School Board Member Nancy Broner **MOVED** to approve the recommendation of the staff. Council Member Gaffney **SECONDED** the motion. The **MOTION CARRIED** 4-0.

- Item #4 - Council Member Glorious Johnson spoke concerning staff's recommendation to retain Mr. William H. Jeter as the VAB Attorney. She announced that the attorney fee would remain \$150.00 per hour. Council Member Johnson and staff praised Mr. Jeter for the work done in the 2006 VAB Year.

Final Action

Council Member Johnny Gaffney **MOVED** to approve the recommendation of staff to retain Mr. William H. Jeter and announced that his salary be set at \$150.00. School Board Member Nancy Broner **SECONDED** the motion. The **MOTION CARRIED** 4-0.

- Item #5 - Council Member Glorious Johnson spoke regarding staff's recommendation to hold the VAB Meetings at the Prime Osborn Convention Center on October 15, 16, 17, 18, 22, 23, 24, 25, 29, 30, 31, & Nov 1, 2007, in compliance with the State and Local laws governing the VAB process.

Final Action

School Board Member Nancy Broner **MOVED** to approve the recommendation of the staff. Council Member Johnny Gaffney **SECONDED** the motion. The **MOTION CARRIED** 4-0.

- Item #6 - Council Member Glorious Johnson spoke regarding staff's recommendation for the Attorney Special Magistrate hearings to be held at the Prime Osborn Convention Center on October 15, 16, 17, 18, 22, 23, 24, 25, 29, 30, 31, & Nov 1, 2007, to hear matters pertaining to Exemptions and Classification Denials. Council Member Johnson asked William Jeter, VAB Attorney to explain the term, Greenbelt Classification, to the new Board Members. Both Mr. Jeter and Mr. Overton, Property Appraiser gave a brief explanation of Greenbelt Classification.

Final Action

School Board Member Nancy Broner **MOVED** to approve the recommendation of the staff. Council Member Johnny Gaffney **SECONDED** the motion. The **MOTION CARRIED** 4-0.

Item #7 - Council Member Glorious Johnson opened up the discussion regarding the date Special Magistrates would submit their reports to the VAB Attorney, and the date the Special Magistrates would report their recommendations to the VAB.

Discussion

Mr. William H. Jeter, VAB Attorney, recommended November 19, 2007, as the date he would receive the Special Magistrate's report, and November 30, 2007 as the date the VAB would conduct their hearing to receive the recommendation of the Special Magistrate. Mr. Jeter, VAB Attorney explained the timeline leading up to the date the reports are to be filed starts with the date the TRIM notices are issued.

Final Action

School Board Member Nancy Broner **MOVED** to accept the recommendation of Mr. Williams H. Jeter, VAB Attorney. Council Member Johnny Gaffney **SECONDED** the motion. The **MOTION CARRIED** 4-0.

Item #8 Council Member Johnson spoke regarding staff's recommendation to notify taxpayers that his/her petition was filed past the State's deadline, and that their petition would be considered "Not Timely Filed"; therefore, not considered by the Board, but in appropriate cases the petitioner may seek a Show Cause Hearing. The deadline to file for a Show Cause Hearing will be November 9, 2007 and Show Cause Hearings will be held on December 7th & 10th.

Discussion

Mr. William H. Jeter, VAB Attorney, suggested that the Board accept staff's recommendation, but also include the option for late filers to request a "Show Cause Hearing." He reminded staff that several "Show Cause Hearings" were held in 2006 due to extenuating circumstances

Final Action

Council Member Johnny Gaffney **MOVED** to approve the recommendation of the staff and Mr. Jeter. School Board Member Nancy Broner **SECONDED** the motion. The **MOTION CARRIED** 4-0.

Item #9 - Counsel proposed Guideline changes to be provided at the VAB Meeting.

Discussion

Mr. William H. Jeter, VAB Attorney, updated the members on minor changes made within the VAB Guidelines. He asked the Board for permission to view and correct any other minor changes which may have been omitted or not included in the booklet placed before the staff at the time of the meeting. Discussion was held by VAB Attorney, Property Appraiser and Property Appraiser Attorney on Chapter 194, F.S. Board Member Nancy Broner questioned where the Burden of Proof lies during the hearings. Mr. Jeter, VAB Attorney and Council Woman Johnson both answered this question.

Final Action

School Board Member Nancy Broner **MOVED** to accept the recommendations of Mr. William H. Jeter, VAB Attorney. Council Member Johnny Gaffney **SECONDED** the motion. The **MOTION CARRIED** 4-0.

Item #10 Council Member Glorious Johnson opened up the discussion concerning the law suit filed by CVS Pharmacy, against the Duval County Value Adjustment Board.

Mr. William H. Jeter, VAB Attorney, spoke regarding the issues and stated that the Property Appraiser reached a settlement with CVS (valuation protest for various stores) and the VAB finally reached an agreement to dismiss lawsuit and conceded the board never admitted to any wrong doing, in May 2006 VAB agreed to enter into the stipulation. Final Judgment has been entered into and the lawsuit is no longer pending.

Additional Business: Mr. Jeter, VAB Attorney suggested that a workshop be held for new VAB Members. Council Member Johnson agreed that would be a great idea. Jim Overton, Property Appraiser asked if he could be involved and the Board thought it was a great idea. VAB Team will set up date, time and location and contact all parties concerned.

ADJOURN – 9:55 A.M.