



VALUE ADJUSTMENT BOARD

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June 12, 2018

TO: Dr. Cheryl L. Brown, Director/Council Secretary/VAB Clerk
Jacksonville City Council

FROM: Heather R. Pelegrin, VAB Supervisor
Duval County Value Adjustment Board

SUBJECT: 2017 Value Adjustment Board Annual Report

Per your request, below is a summary of the Value Adjustment Board activities for the 2017 tax year for the reporting period of March 1, 2017 through May 10, 2018.

The Value Adjustment Board (VAB) reviews appeals from decisions made by the Duval County Property Appraiser. VAB jurisdiction includes appeals of property value assessments, exemption denials, agricultural (greenbelt) classification denials, and portability appeals, among others.

In the 2017 VAB year, there were 3,086 total petitions filed. These petitions were filed to protest exemption denials, value assessment challenges, as well as other issues regarding various types of properties in Duval County.

The Value Adjustment Board meets one time in July/August of the tax year in question to discuss the upcoming year. The Board adopts any local procedures and forms and sets the filing fee for the tax year at that Organizational Meeting. The Board also hires the VAB Attorney and Special Magistrates for the tax year at that meeting.

The Value Adjustment Board continues to meet on a monthly basis beginning in January following the tax year in which properties in Duval County are assessed. The monthly meetings were held on the following dates: January 11, 2018, February 8, 2018, March 8, 2018, April 12, 2018 and May 10, 2018. At these meetings, the Board considers and adopts the recommended decisions of the Special Magistrates who presided over the hearings to make those recommendations final actions of the Board. The Board also allows petitioners or their representatives to speak during Public Comments for any reason. Meeting minutes, as well as video from the meetings, are published on the Value Adjustment Board website.

<http://www.coj.net/departments/regulatory-boards-and-commissions/value-adjustment-board.aspx>

There were no vacancies for the 2017 tax year.

2017 Value Adjustment Board Members

Danny Becton, Jacksonville City Council District 11, Chair

Scott Wilson, Jacksonville City Council District 4

Cheryl Grymes, Duval County School Board District 1

Denise Wallace, Citizen Appointed Member Duval County School Board

Kristanna Barnes, Citizen Appointed Member Jacksonville City Council

Shirley Dasher, Citizen Appointed Member Jacksonville City Council (replaced Kristanna Barnes as of April 12, 2018)