

The 2015 Lee County Value Adjustment Board (VAB) Final Meeting was held on this date with the following members present:

**BOARD OF COUNTY COMMISSIONERS**

Cecil L Pendergrass, Chairman  
Brian Hamman

**LEE COUNTY SCHOOL BOARD**

Jeanne Dozier

**CITIZEN MEMBERS**

Charles Gutekunst, School Board Appointee

BoCC appointed Citizen Member Randal Zavada was absent for the entire meeting.

**CALL TO ORDER,**

The Chairman called the meeting to order at 10:00 a.m.

**VERIFICATION OF QUORUM & FILING OF THE AFFIDAVIT OF PUBLICATION**

VAB Counsel Holly Cosby confirmed that the legal quorum requirements had been met; and approved, as to legal form and sufficiency, the Affidavit of Publication.

**APPOINTMENT OF VICE-CHAIR**

Chairman Pendergrass nominated Commissioner Hamman to serve as Vice-Chairman. Mrs. Dozier so moved, seconded by Mr. Gutekunst, called and carried.

**REQUIRED PRELIMINARY ITEMS** - (VAB Clerk Designee & VAB Counsel)

**A. Introduction of VAB Members, VAB Counsel, and Clerk/Clerk's Designee – Exhibit A**

Lead Minutes Clerk Michele Cooper introduced the members and visitors who were present at the meeting

**B. Documents required to be made available to the public - Exhibit B**

Ms. Cooper indicated that the required documents were available at the meeting and on-line.

**C. Updated Organizational Meeting/Pre-Hearing Checklist/Affidavit - Exhibit C**

Attorney Cosby noted that the Exhibit was included in the agenda packet.

**AGENDA RECAP**

THERE WAS NO AGENDA RECAP SHEET.

**PUBLIC COMMENT ON MANDATORY ITEMS AGENDA AND CONSENT AGENDA**

The Chairman called for public comment; and no one came forward to speak.

**MANDATORY ITEMS AGENDA**

**MI-1 ACTION REQUESTED/PURPOSE**

**Approve revisions to local VAB form(s) as presented**

- a. Form SMS-13 – SM Services Invoice – Exhibit MI-1-a - Update Invoice # and mileage rate information
- b.1. Form VLH - VAB Letterhead – Exhibit MI-1-b - Update for new member information, revise format
- b.2. Authorize VAB Administration to revise Form VLH without further Board approval, as required to reflect periodic changes in Board membership.

Commissioner Hamman moved approval of the Mandatory Agenda items, seconded by Commissioner Pendergrass, called and carried with Mr. Zavada absent.

**MI-2 ACTION REQUESTED/PURPOSE**

**Approve recommendations as provided by VAB Special Magistrates – Exhibit MI-2**

Commissioner Hamman moved approval of the Mandatory Agenda items, seconded by Commissioner Pendergrass, called and carried with Mr. Zavada absent.

**MI-3 ACTION REQUESTED/PURPOSE**

**Authorize the Chair or Vice-Chair to sign Forms DR-488, 2015 Certifications of the Value Adjustment Board**

- a. Real Property - Exhibit MI-3a
- b. Tangible Personal Property - Exhibit MI-3b

Commissioner Hamman moved approval of the Mandatory Agenda items, seconded by Commissioner Pendergrass, called and carried with Mr. Zavada absent.

**MI-4 ACTION REQUESTED/PURPOSE**

**Accept Form DR-529 – 2015 Tax Impact of the Value Adjustment Board – Exhibit MI-4**  
Corrected Exhibit MI-4 – Added 04/07/16

Commissioner Hamman moved approval of the Mandatory Agenda items, seconded by Commissioner Pendergrass, called and carried with Mr. Zavada absent.

**CONSENT AGENDA** (CA – VAB Administration; CC – VAB Counsel)

NO CONSENT AGENDA ITEMS WERE PULLED FOR DISCUSSION.

**VAB Administration**

**CA-1 ACTION REQUESTED/PURPOSE**

**Approve the Minutes of the 2015 VAB Organizational Meeting of June 22, 2015 - Exhibit CA-1**

Commissioner Hamman moved approval, seconded by Mrs. Dozier, called and carried with Mr. Zavada absent.

**CA-2 ACTION REQUESTED/PURPOSE**

**Review and accept 2015-16 Preliminary Final Revenue/Expense Report and Funding Request – Exhibit CA-2**

Commissioner Hamman moved approval, seconded by Mrs. Dozier, called and carried with Mr. Zavada absent.

**CA-3 ACTION REQUESTED/PURPOSE**

**Authorize preparation and submittal of final invoices for 2015 VAB revenue shortfall:**  
**a. To the Board of Lee County Commissioners for final amount due as approved in Item CA-2**  
**b. To the Lee County School Board for final amount due as approved in Item CA-2**

Commissioner Hamman moved approval, seconded by Mrs. Dozier, called and carried with Mr. Zavada absent.

**VAB Counsel**

VAB Counsel Holly Cosby had no Consent Agenda items to present.

**INFORMATION/DISCUSSION AGENDA**

**VAB Members' Information/Discussion Items**

The VAB Members had no Information/Discussion Agenda items to present.

**VAB Administration Information/Discussion Items**

- IA-1 VAB Clerk Report on 2015 VAB Petitions - Exhibit IA-1**
- IA-2 Analysis of Grant/Deny Recommendations by Special Magistrates - Exhibit IA-2**
- IA-3 VAB Clerk Report on 2015 Local/Out-of-County Special Magistrates – Exhibit IA-3**

Ms. Cooper mentioned that these were the usual statistical reports and offered to answer any questions.

**VAB Counsel Information/Discussion Items**

**Legislative Update**

Attorney Cosby noted that the recently approved HB499, which will become effective as of July 1, 2016, had originally included a proposed change in the composition of the VAB, which was not included in the final version. Among the changes in the VAB process: requirement for VAB to complete the annual tax year cycle by June 1 of the following year, potential penalties for agents who file petitions without taxpayer authorization, additional options for taxpayer representation by employees and others, and new requirements regarding opportunities for petitioners and the Property Appraiser to re-schedule hearings.

Commissioner Hamman moved to adjourn, seconded by Mrs. Dozier. The meeting was adjourned at 10:10 a.m.

ATTEST:  
LINDA DOGGETT, CLERK

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Deputy Clerk

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Chair, Lee County Value Adjustment Board