

March 14, 2019

The 2018 Lee County Value Adjustment Board (VAB) Final Meeting was held on this date with the following members present:

BOARD OF COUNTY COMMISSIONERS

John Manning, Chair
Cecil L Pendergrass, Vice-Chair

LEE COUNTY SCHOOL BOARD

Debbie Jordan

CITIZEN MEMBERS

Charles Gutekunst, School Board Appointee
Randal Zavada, BoCC Appointee

Lee County School Board Member Melisa W Giovannelli was absent for the entire meeting.

CALL TO ORDER,

VAB Counsel, Holly Cosby, called the meeting to order at 11:08 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](#). VAB Counsel Holly Cosby also confirmed the Affidavit of Publication for the start of the hearings for 2018 VAB session was sufficient and was advertised as to legal form.

VOTE FOR CHAIR AND APPOINTMENT OF VICE-CHAIR

VAB Counsel Holly Cosby confirmed to the Board that it is not required to vote for Chair and appoint a Vice-Chair since Commissioner Pendergrass will remain as Chairman and Commissioner Manning would continue serving as the Vice-Chairman to the VAB. There was a mistake on whom the VAB Chair is and whom the VAB Vice-Chair is. Commissioner Manning was appointed as VAB Chairman during the 2017 VAB Final Meeting, and will remain serving as the Chair without a vote. Commissioner Pendergrass was appointed as the Vice-Chairman during the 2017 VAB Final Meeting, and will remain serving as the Vice-Chair without a vote. The meeting was conducted by Commissioner Pendergrass as Vice-Chair with Commissioner Manning present as Chairman.

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

- A. **Introduction of VAB Members, VAB Counsel, and Clerk/Clerk's Designee** – [Exhibit RPI-A](#)
VAB Counsel Holly Cosby requested each member of the Board and Clerk's designees to introduce themselves.
- B. **Documents required to be made available to the public** - [Exhibit RPI-B](#)
VAB Counsel Holly Cosby indicated that the required documents were present in the room during the meeting.
- C. **Approval of the Agenda for this Final Meeting**
Commissioner Manning moved approval of the Agenda for the Final Meeting, seconded by Mr. Zavada, called and carried with Melisa W Giovannelli absent.
- D. **Updated Organizational Meeting/Pre-Hearing Checklist/Affidavit** - [Exhibit RPI-D](#)
VAB Counsel Holly Cosby explained that this exhibit provided documentation certifying the VAB has complied with all legal requirements throughout the VAB process.

AGENDA RECAP

There was no Agenda Recap.

PUBLIC COMMENT ON MANDATORY ITEMS AGENDA AND CONSENT AGENDA

Vice-Chairman, Commissioner Pendergrass called for public comment; and no one came forward to speak.

MANDATORY ITEMS AGENDA

MI-1 ACTION REQUESTED/PURPOSE [F A C 12D-9.013(1)(h)]

Motion to approve revisions to local VAB form(s) as presented

- a. Email Final Decision – EFD - [Exhibit MI-1a](#)

Commissioner Manning moved approval, seconded by Mr. Gutekunst, called and carried with Melisa W Giovannelli absent.

MI-2 ACTION REQUESTED/PURPOSE [FAC12D-9.031(2)]

Motion to approve recommendations as provided by VAB Special Magistrates and as reviewed and approved by VAB Counsel– [Exhibit MI-2](#)

Commissioner Manning moved approval, seconded by Mr. Gutekunst, called and carried with Melisa W Giovannelli absent.

MI-3 ACTION REQUESTED/PURPOSE [FAC12D-9.037]

Motion to authorize the Chair or Vice-Chair to sign Forms DR-488, 2017 Certifications of the Value Adjustment Board

- a. Real Property - [Exhibit MI-3a](#)
b. Tangible Personal Property - [Exhibit MI-3b](#)

Commissioner Manning moved approval, seconded by Mr. Gutekunst, called and carried with Melisa W Giovannelli absent.

MI-4 ACTION REQUESTED/PURPOSE [FAC12D-9.038]

Motion to accept Form DR-529 – 2017 Tax Impact of the Value Adjustment Board - [Exhibit MI-4](#)

Commissioner Manning moved approval, seconded by Mr. Gutekunst, called and carried with Melisa W Giovannelli absent.

CONSENT AGENDA

(CA – VAB Administration; CC – VAB Counsel)

VAB Members' Information/Discussion Items

No Consent Agenda Items were pulled for discussion by the Board.

VAB Administration Consent Items

CA-1 ACTION REQUESTED/PURPOSE

Approve the Minutes of the 2018 VAB Organizational Meeting of June 18, 2018 - [Exhibit CA-1](#)

Commissioner Manning moved approval, seconded by Mr. Zavada, called and carried with Melisa W Giovannelli absent.

CA-2 ACTION REQUESTED/PURPOSE

Review and accept 2018-19 Preliminary Final Income/Expense Report - [Exhibit CA-2](#)

Commissioner Manning moved approval, seconded by Mr. Zavada, called and carried with Melisa W Giovannelli 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 discuss.

VAB Administration Information/Discussion Items

- IA-1** VAB Clerk Report on 2018 VAB Petitions - [Exhibit IA-1](#)
IA-2 Analysis of Grant/Deny Recommendations by Special Magistrates - [Exhibit IA-2](#)
IA-3 VAB Clerk Report on 2018 Local/Out-of-County Special Magistrates – [Exhibit IA-3](#)
IA-4 Advise VAB of Special Magistrate Solicitation Advertisement – [Exhibit IA-4](#)

No questions or comments were brought forward by the Board on any of the VAB Administration Information/Discussion Items. VAB Counsel Holly Cosby did advise that, unless the Board objects, Exhibit IA-2, which is the Analysis of Grant/Deny Recommendations by Special Magistrate report, will not be presented in the future and will be eliminated. This report was requested by a former VAB Member several years ago. However, the VAB is not allowed to appoint Special Magistrates based on their Grant/Deny statistics. Therefore, this report is not relevant, and VAB Counsel advises it is inappropriate to provide this information and advises to discontinue the report. There were no objections, questions nor discussions regarding the discontinuation of this report. No vote for motion was needed; this is just an Information/Discussion Item.

VAB Counsel Information/Discussion Items

D(1) VAB Counsel Holly Cosby explained to the Board that Special Magistrate Lee Norris was appointed as a Special Magistrate during the 2018-2019 Organizational Meeting. However, due to his inability to complete the Special Magistrate Orientation, as required by the Special Magistrate Agreement, Mr. Norris was not assigned petitions for him to hear during 2018-2019 VAB session. VAB Counsel Holly Cosby clarified that even though Special Magistrate Lee Norris was not assigned petitions during the 2018-2019 VAB session, our relationship with Mr. Norris was not terminated and he is invited to return for 2019-2020 VAB session.

D(2) VAB Counsel Holly Cosby explained to the Board that Special Magistrate Thomas Tippet was appointed as a Special Magistrate during the 2018-2019 Organizational Meeting. However, Special Magistrate Tippet informed VAB Administration he accepted a job offer out of state and was unavailable to serve for Lee County. Mr. Tippet was not assigned petitions for him to hear during 2018-2019 VAB session. VAB Counsel Holly Cosby clarified that even though Special Magistrate Thomas Tippet was not assigned petitions during the 2018-2019 VAB session, if the opportunity does arise for Mr. Tippet to serve for Lee County VAB, he will be welcomed with open arms.

D(3) VAB Counsel Holly Cosby explained to the Board that VAB Administration received a letter from a petitioner for petition #2018-00203 requesting for the Value Adjustment Board to review and reconsider the recommendation written by the Special Magistrate that presided over her hearing on October 17, 2018. Lee County's VAB designee reviewed her request and had the VAB Clerk respond with the provided email and memo regarding the reconsideration of a Special Magistrate's recommendation after the recommendation had been written. The petitioner was advised the VAB does not reconsider evidence and testimony and the relief she is seeking is most appropriate in the Circuit Court now. Because this was a VAB complaint, VAB Counsel Holly Cosby explained to the Board she must advise the Board the nature of the complaint and how she, as the VAB Designee, handled the complaint. VAB Counsel Holly Cosby confirmed the Recommendation was compliant with the law and was passed without the need of further action by the Board. VAB Counsel Holly Cosby asked if there were any questions and there were none [correspondence attached hereto as - [Exhibit D\(3\)](#)].

D(4) VAB Counsel Holly Cosby explained Special Magistrate Applicant Jack E. West applied for a special magistrate position – this item was omitted as a recommendation to “not appoint” during the 2018 organizational meeting. After the 2018 organizational meeting, a follow up email was forwarded to the Board, explaining the matter, with formal discussion to be had during the 2018 Final Meeting. VAB Counsel Holly Cosby recommended to not appoint applicant Jack E. West because in the prior years, after he was appointed, Special Magistrate Jack E. West felt it was not worth his time to take the Special Magistrate training exam and refused to take it. Because of these actions, VAB Administration was scrambling to find a Tangible Special Magistrate to replace Jack E. West. Because he already left the VAB before, VAB Counsel Holly Cosby did not feel he was a good candidate and recommended to not appoint him for 2018-2019 VAB session. Post 2018 VAB Organizational Meeting, all Board members received the email correspondence and three Board members responded to the information provided in a positive manner. Two members did not respond [email provided to Board attached hereto as - [Exhibit D\(4\)](#)]. To keep total transparency, VAB Counsel Holly Cosby put on record for the Board what was omitted and how the matter was rectified between scheduled public meetings. VAB Counsel Holly Cosby asked if there were any questions, and there were none.

D(5) VAB Counsel Holly Cosby discussed the inquiry received from the Department of Revenue with regards to an alleged extension of the VAB session. It was clarified with the DOR that the word “extend” was taken out of context and it was never advised to extend the Value Adjustment Board session. VAB Counsel Holly Cosby referred the Board to the proof of what she said to the DOR and advised the DOR was satisfied with her explanation. The proof of the phone call received from Steve Keller with the DOR along with the explanation of the conversation with Steve Keller was handled. In conclusion, Steve Keller was satisfied with VAB Counsel Holly Cosby's statements and he closed the complaint matter in his office. [email string between Department and VAB Counsel attached hereto as – [Exhibit D\(5\)](#)]. VAB Counsel Holly Cosby left the floor open for any questions or comments, and there were none.

There were no motions needed for the VAB Counsel Information/Discussion Items. However, Commissioner Pendergrass thanked VAB Counsel Holly Cosby for the updates and mentioned he understands why she

handled the petitioner’s complaint on the Special Magistrate Recommendation in the manner she did and told her “Congratulations”. Commissioner Pendergrass then asked if there were any other questions or comments, and there were none.

At 11:24AM, Commissioner Pendergrass asked for a Motion to Adjourn which was moved by Commissioner Manning. VAB Clerk Missy Flint spoke, prior to the second for the motion, reminding the VAB that the Legislative Update had not been discussed. Commissioner Pendergrass confirmed the meeting was not adjourned and the meeting continued into the next Agenda Item – Legislative Update.

Legislative Update

VAB Counsel Holly Cosby explained the Abatement of Taxes is for those Homesteaded properties affected by Hurricane Hermine (2016), Hurricane Matthew (2017) and Hurricane Irma (2017). VAB Counsel Holly Cosby explained the Abatement of Taxes process, emphasizing the VAB’s role in the Abatement of Taxes during the 2019 VAB session after the VAB organizes. These petitions will be heard as soon as we are legally compliant to hold those hearings. VAB Counsel Holly Cosby and Commissioner Pendergrass asked if there were any questions or comments, and there were none.

Prior to the Legislative Update, Commissioner Manning Motioned to Adjourn, and it was seconded by Mr. Gutekunst after the Legislative Update discussion, which was confirmed after the Legislative Update.

Commissioner Pendergrass adjourned the meeting at 11:25 a.m.

ATTEST:
LINDA DOGGETT, CLERK

Deputy Clerk

Chair, Lee County Value Adjustment Board