

BOARD MINUTES FOR 08/27/08

AUGUST 27, 2008

THE VALUE ADJUSTMENT BOARD FOR WASHINGTON COUNTY MET ON THE ABOVE DATE AT 9:00 A.M. WITH SCHOOL BOARD CITIZEN APPOINTEE, JERRY WATKINS, COUNTY COMMISSIONERS EDDY HOLMAN, JOEL PATE AND COUNTY COMMISSION CITIZEN JIM TOWN PRESENT.

CHAIRMAN JOEL PATE CALLED THE ORGANIZATIONAL MEETING OF THE VAB TO ORDER.

DEPUTY CLERK GLASGOW PROVIDED THE BOARD WITH A HANDOUT ON THE INFORMATION ABOUT THE VALUE ADJUSTMENT BOARD PROCESS AND EXPLAINED THE AREAS HIGHLIGHTED IN YELLOW WERE THE CHANGES MADE BY THE DEPARTMENT OF REVENUE THIS YEAR. THE CHANGES BASICALLY INCLUDE:

1. THE WAY THE VALUE ADJUSTMENT BOARD IS COMPRISED: IT IS NOW COMPRISED OF TWO COUNTY COMMISSIONERS, ONE SCHOOL BOARD MEMBER AND TWO CITIZEN MEMBERS; ONE OF WHOM SHOULD BE APPOINTED BY THE BOARD OF COUNTY COMMISSIONERS THAT MUST OWN HOMESTEAD PROPERTY IN THE COUNTY AND ONE OF WHOM SHOULD BE APPOINTED BY THE SCHOOL BOARD AND MUST OWN A BUSINESS OCCUPYING COMMERCIAL SPACE LOCATED WITHIN THE SCHOOL DISTRICT. THE COUNTY COMMISSION APPOINTED JIM TOWN AS THEIR CITIZEN APPOINTEE AND THE SCHOOL BOARD APPOINTED JERRY WATKINS AS THEIR CITIZEN APPOINTEE.

2. BASICALLY HAS THE SAME WORDING UNDER DEFINITIONS

3. PAGE 9-THE PETITIONER MAY THEN REQUEST AN INFORMAL CONFERENCE WITH THE PROPERTY APPRAISER'S OFFICE AND MAY REQUEST PUBLIC RECORDS FROM THE PROPERTY APPRAISER'S OFFICE AT ANY TIME.

DEPUTY CLERK GLASGOW BRIEFED THE BOARD ON THE CONTENTS OF THE INFORMATION PROVIDED:

1. GENERAL INFORMATION ON VAB
2. PETITION FILING-SHE NOTIFIES THE PETITIONER OF THE DATE, TIME AND PLACE OF THE VAB HEARING. SHE ALSO PROVIDES THEM WITH A COPY OF THE HANDOUT PROVIDED TO THE VAB MEMBERS ON THE VAB PROCESS SO THE PETITIONER WILL KNOW WHAT THEY HAVE TO DO TO COMPLY WITH THE DEPARTMENT OF REVENUE REQUIREMENTS.
3. REQUEST FOR EXTENSION TO THE PETITION FILING DEADLINE
4. ROLE OF PARTIES TO VAB HEARINGS
5. APPEAL PROCESS
6. HEARINGS
7. ATTENDING THE HEARING
8. VALUE
 - A. PROCESS
 - B. EVIDENCE
 - C. SUBMISSION OF EVIDENCE
 - D. EXAMPLES OF PETITIONER'S EVIDENCE
9. PUBLIC INFORMATION
10. PETITIONER ACKNOWLEDGEMENT FORM
11. GOOD CAUSE FORM TO REQUEST EXTENSION; MUST MEET CRITERIA LISTED IN VAB POLICY
12. AUTHORIZATION OF TAX AGENT-IF CAN'T BE PRESENT, PETITIONER HAS TO PRESENT THIS FORM PRIOR TO THE VAB HEARING AS STATED IN THE VAB POLICY

BOARD MEMBER HOLMAN OFFERED A MOTION, SECONDED BY BOARD MEMBER TOWN AND CARRIED TO ADOPT THE POLICY MANUAL ON THE VALUE ADJUSTMENT BOARD PROCESS.

VAB ATTORNEY BIDS:

1. BRYANT, MILLER AND OLIVE-TALLAHASSEE, FLORIDA
2. CRAPPS LAW FIRM-TALLAHASSEE, FLORIDA
3. LEVINE & STIVERS, LLC-TALLAHASSEE, FLORIDA

ATTORNEY HOLLEY STATED THE BRYANT, MILLER & OLIVE LAW FIRM APPEARS TO BE THE MOST QUALIFIED EXPERTISE IN THIS AREA; THE OTHER TWO BIDS DON'T SAY WHAT THEIR EXPERTISE IS. HE SEEN NOTHING IN CRAPPS LAW FIRM OR LEVINE & STIVERS BID THAT TALKED ABOUT THEIR EXPERTISE IN THE VAB LAW.

DISCUSSION WAS HELD ON THE BIDS RECEIVED. DEPUTY CLERK GLASGOW ADDRESSED THE IMPORTANCE OF MAKING SURE THE LAW FIRMS WHO SUBMITTED BIDS WOULD BE AVAILABLE ON OCTOBER 15TH OR 16TH AS THE VAB HEARINGS WOULD HAVE TO BE HELD ON ONE OF THOSE DATES. THE BOARD'S CONSENSUS WAS TO RANK THE FIRMS AND START WITH THE #1 RANKED FIRM; IF THEY AREN'T AVAILABLE, THEN GO TO THE #2 RANKED FIRM, ETC.

BOARD MEMBER TOWN OFFERED A MOTION, SECONDED BY BOARD MEMBER HOLMAN AND CARRIED TO APPROVE OF THE FOLLOWING RANKINGS ON THE BIDS RECEIVED:

1. BRYANT, MILLER & OLIVE
2. CRAPPS LAW FIRM
3. LEVINE AND STIVERS

BOARD MEMBER HOLMAN OFFERED A MOTION, SECONDED BY BOARD MEMBER TOWN AND CARRIED TO SET THE VAB HEARING FOR OCTOBER 15, 2008 AT 9 A.M.

BOARD MEMBER HOLMAN OFFERED A MOTION, SECONDED BY BOARD MEMBER TOWN AND CARRIED TO SET THE RESCHEDULING VAB HEARING DATE FOR OCTOBER 20TH AT 9 A.M.

DEPUTY CLERK GLASGOW UPDATED THE VAB ON HAVING SENT EACH OF THE VAB MEMBERS A COPY OF THE REQUIREMENTS FOR THEM TO TAKE A TEST TO BE A VAB MEMBER. SHE ADDRESSED EACH OF THEM ARE REQUIRED TO TAKE THE TEST PRIOR TO SEPTEMBER 1ST, EVEN THE VAB ATTORNEY.

PROPERTY APPRAISER, GIL CARTER, ADDRESSED JANUARY 1 BEING MENTIONED SEVERAL TIMES IN THE INFORMATION READ BY DEPUTY CLERK GLASGOW AND POINTED OUT JANUARY 1 IS THE ASSESSMENT DATE.

HE UPDATED THE BOARD ON HIM THINKING THE WHOLE PURPOSE OF THE LAW CHANGING ON THE COMPRISING OF THE VAB WAS TO GIVE INDIVIDUALS AS A CITIZEN AND A TAXPAYER THE OPPORTUNITY TO LOOK AT THE VAB PROCESS.

GIL ADDRESSED THE NEW LAW REQUIRING ALL VAB MEMBERS TO GO THROUGH THE VAB TRAINING. HE WENT ON LINE AND TOLD THE VAB MEMBERS IF THEY WOULD GO THROUGH THE 160 PAGE TRAINING AND ANSWER THE QUESTIONS, THEY WILL KNOW JUST ABOUT EVERYTHING THEY NEED TO KNOW.

GIL ADDRESSED THE VAB CAN'T DISCUSS A PETITION PRIOR TO THE VAB HEARING WITH A PETITIONER NOR WITH HIM. EXCHANGE OF EVIDENCE HAS BEEN AN ISSUE PREVIOUSLY. THE PETITIONER IS NOT ALLOWED TO PROVIDE INFORMATION TO THE VAB UNLESS THEY PRESENT IT IN A TIMELY MANNER. THE HOMESTEAD EXEMPTION ISSUES AND THE AG ISSUES ARE A COUPLE OF ISSUES THE VAB SEEMS TO HAVE A LOT OF. HE REQUESTED THE VAB LOOK OVER THE INFORMATION THAT HAS BEEN PROVIDED AND OFFERED TO GO OVER THE PROPERTY APPRAISER'S PROCEDURES WITH THEM. HE OFFERED HIS ASSISTANCE AT ANY TIME.

COMMISSIONER PATE REFERRED TO THE VAB RULING IN FAVOR OF THE PROPERTY OWNER A COUPLE OF YEARS AGO AND TOLD THE VAB THEY NEEDED TO STATE THEIR JUSTIFICATION IN THEIR MOTION. GIL STATED THE VAB CERTAINLY HAS THE AUTHORITY TO OVER RULE THE PROPERTY APPRAISER; HOWEVER, THEY HAVE TO STATE REASONS AND STATE FACTS ACCORDING TO LAW. HE MADE THE BOARD AWARE THEY COULD ALL WIND UP IN CIRCUIT COURT; IF THE PETITIONER IS NOT SATISFIED, THE NEXT STEP IS BY LAW AGAINST THE PROPERTY APPRAISER AND THE VAB.

ATTORNEY HOLLEY QUESTIONED IF THE QUORUM RULES FOR THE VAB HAS CHANGED. DEPUTY CLERK GLASGOW EXPLAINED ONE OF THE CITIZENS APPOINTED BY THE SCHOOL AND THE COUNTY COMMISSION HAS TO BE PRESENT; HOWEVER, JOHN HAWKINS IS ABSENT AND HE IS THE SCHOOL BOARD MEMBER REPRESENTATIVE. ATTORNEY HOLLEY RECOMMENDED DEPUTY CLERK GLASGOW CONTACT HAWKINS ON THE NEED FOR HIM TO BE PRESENT AT THE VAB MEETING ON OCTOBER 15TH.

DEPUTY CLERK GLASGOW EXPLAINED SUSAN LAWSON HAD ADVISED HER AFTER THE VAB MEETING BEGAN THAT HAWKINS HAD TO ATTEND A FUNERAL AND WOULD NOT BE PRESENT.

JIM TOWN ASKED THE ROLE OF THE THIRD PARTY ATTORNEY. ATTORNEY HOLLEY ADVISED THE COUNTY ATTORNEY CAN'T BE THE VAB ATTORNEY; THE NEWLY APPOINTED ATTORNEY WILL BE THE VAB'S LEGAL ADVISOR.

DEPUTY CLERK GLASGOW ADDRESSED THE FORMS THAT HAVE TO BE FILLED OUT ON THE RECORD OF DECISION OF THE VAB; THE VAB HAS TO STATE THEIR DECISION OF FACTS AND THE STATUTES ON THEIR DENIAL OR APPROVAL OF PETITIONS. SHE REQUESTED THE BOARD LOOK AT THESE FORMS AND AT THE VAB HEARINGS, STATE THE MOTION WHERE IT WILL INCLUDE THE EVIDENCE OF FACTS AND STATUTE.

BOARD MEMBER TOWN REFERRED TO THERE BEING AN EXCHANGE OF INFORMATION BETWEEN THE PETITIONER AND THE PROPERTY APPRAISER'S OFFICE. HE QUESTIONED IF THE VAB WOULD SEE THESE PACKETS BEFORE THE ACTUAL HEARING TO BRIEF THEMSELVES.

DEPUTY CLERK GLASGOW ADVISED USUALLY THE PACKETS ARE HANDED OUT THE DAY OF THE VAB HEARING DUE TO THE PETITIONER NOT BEING ABLE TO DISCUSS THEIR PETITION WITH ANY VAB MEMBER. SHE AGREED TO CHECK WITH THE VAB ATTORNEY TO SEE IF SHE CAN GIVE THE VAB THE INFORMATION PRIOR TO THE VAB HEARING; IF SO, SHE WILL PROVIDE THE VAB MEMBERS WITH COPIES OF ALL THE INFORMATION SUBMITTED WITH EACH PETITION.

THE VAB ORGANIZATIONAL MEETING ADJOURNED.
ATTEST:

RECORDING CLERK

CHAIRMAN

END OF MINUTES FOR 08/27/08