

**Gadsden County Value Adjustment Board
October 6, 2011 at 1:00 p.m. Organizational Meeting
County Commission Chambers, 5 East Jefferson St., Quincy, FL 32351**

Present: Sherrie Taylor, BOCC Chair, District 5
Judge Helms, School Board Member, District 2
Bill McMillan, Commercial Business Representative for School Board
Emily Rowan, Homestead Property Representative for BOCC
Bradley Munroe, VAB Attorney
Muriel Straughn, VAB Clerk

Absent: Gene Morgan, BOCC

1. **Call to Order**

The meeting was called to order by Sherrie Taylor.

2. **Ratification of Appointment of Bradley Munroe as VAB Attorney**

UPON MOTION BY JUDGE HELMS AND SECOND BY BILL MCMILLAN, THE BOARD VOTED 4 – 0, BY VOICE VOTE TO RATIFY THE APPOINTMENT OF BRADLEY MUNROE AS THE VAB ATTORNEY.

Mr. Munroe then gave a number of instructions to the board which included the following:

- Review of Function of VAB Board - Among other things to determine if the Property Appraiser has followed the law in arriving at the just valuation based on the criteria that are set out by the Florida Statutes and the DOR Rules of Procedure.
- The Property Appraiser would present his evidence in testimony first.
- The VAB may ask questions of the Property Appraiser or anyone that is a party to the petition being reviewed.
- The taxpayer would make their presentation following the Property Appraiser through testimony and evidence.
- The VAB must decide which party proves their case best by a preponderance of the evidence (by the greater weight of the evidence.) He cautioned them that they must only consider the evidence and testimony that is presented during the hearing and they should not rely on any knowledge they have of the property in question. They must evaluate and

see to it that the process of the law has been followed and that a just valuation has been reached.

- It was noted for the record that the VAB had provided all members a copy of the uniform rules of procedure and administrative rules. He then read portions of it for the record.
- He reviewed how they would go about making finding of facts and thus conclusions of law that supports the final decision – whether it is to uphold the Property Appraiser’s values or overturn them.
- FS193.011 – the factors they must consider in arriving at just values. He explained the eight factors they must consider as set forth in the FS.
- He then explained how the exchange of evidence between the property owner and the Property Appraiser was to take place.

Question by Judge Helms – **Is there anything prohibiting a petitioner from meeting with the property appraiser up until the time of hearing?** No. It is encourage

3. **Ratification of Clerk’s Designee as the VAB Clerk**

UPON MOTION BY BILL MCMILLAN AND SECOND BY JUDGE HELMS, THE BOARD VOTED 4 – 0, BY VOICE VOTE, TO RATIFY MURIEL STRAUGHN AS THE CLERK’S DESIGNEE AS THE VAB CLERK.

4. **Introduction of Board Members**

Each board member introduced themselves and stated the role they fill on the Board. (The clerk already had contact information for each of them.)

5. **Property Appraiser Clay VanLandingham**

Clay VanLandingham addressed the board. He explained how he approached each petition when it was filed, which began with a phone call and/or an email requesting a conference to discuss their issues. He reported that agreement was reached with many of them.

He also reported that a few petitions were received late with a request for a “Show Cause” hearing before the VAB. **He asked the board to authorize the clerk and the VAB attorney to use their discretion in determining whether a late-filed petition meets the criteria to warrant a “Show Cause Hearing” before the VAB.** He then explained that t historically, “Show Cause” hearings were held just prior to the hearing on the Petition itself. He said that it puts him at a disadvantage because he has to prepare as if it will proceed to a full VAB hearing. If the VAB

happened to reach a decision to not hear the petition, then he would have spent a lot of unproductive time. **For purposes of the future, he asked that the Board convene "Show Cause Hearings" quickly on a date separate to the VAB hearing date to consider the late filed petitions. If the board's decision is to hear the petition, then the clerk could advance the petition and schedule it well enough in advance that it would give him ample time to prepare.**

He also explained that a petitioner has a right to reschedule a hearing one time without having to show "Good Cause." They can actually reschedule multiple times, but must prove good cause. In such an event, it could cause a delay in the mailing of the tax bills, which would cause a delay in the tax collector receiving tax payments. However, he said there is a provision that would allow the tax collector to extend the tax roll, but that process must be initiated by the tax collector to the Board of County Commissioners. An Ordinance allowing the extension of the tax roll would be required. In view of the fact that the VAB clerk received several requests to reschedule, it could prove very beneficial to anticipate and prepare for it in the future.

Questions by Judge Helms to Property Appraiser:

Do you have the authority to deny a late filed petition or does it have to come to the VAB for approval? She (the clerk) can accept it, but she doesn't schedule it if it is late. That is when it goes to the "Good Cause Process..." If you all decide to hear the petition for whatever reason, I need time to get it worked up.

What is the recourse if a person requesting the hearing does not agree with our decision?

They have the right to appeal to Circuit Court and sue the Property Appraiser. The court battle would be over whether or not I followed the procedures that are set out by the Florida Statutes and the Florida Administrative Code.

6. Nomination and Election of Chairman to the VAB

JUDGE HELMS MADE A MOTION TO NOMINATE SHERRIE TAYLOR AS CHAIRMAN OF THE VAB; EMILY ROWAN SECONDED THE MOTION. THERE BEING NO OTHER NOMINATIONS, THE BOARD VOTED 4 – 0 IN FAVOR OF MAKING COMMISSIONER SHERRIE TAYLOR THE VAB CHAIRMAN.

7. Rule Chapter 12-D-9; FAC -The board was provided this material in the agenda packet. Mr. Munroe reviewed much of the material at the beginning of the meeting.

8. Florida's Government in the Sunshine

It was noted for the record that a copy of the Florida's Government in the Sunshine manual is located on the clerk's desk as well as being available at the Clerk's, County Administrator's office and the county libraries.

A copy of the advertised public notice was made a part of the record.

Mr. Munroe cautioned the board not to speak to petitioners who may call them regarding their hearing. In the event they do receive telephone calls, they must report it on the record.

9. Discussion of Local Administrative Issues

There are no local administrative procedures apart from the guidelines as stated in the Florida Statutes and the Administrative Code. Should local policy be warranted, it would have to be approved by DOR. There was discussion regarding implementing some additional administrative policy during the year.

Mr. Munroe advised that he would have to review any local policy from a legal point of view to insure that it would be lawful.

10. Adoption of Resolution VAB 2011-001 ratifying the filing fee of \$15.00

UPON MOTION BY BILL MCMILLAN AND SECOND BY JUDGE HELMS, THE BOARD VOTED 4 – 0, BY VOICE VOTE, TO APPROVE THE RESOLUTION NAMED ABOVE TO RATIFY THE FILING FEE OF \$15.00.

11. Announce the Tentative schedule for hearings

VAB Clerk Muriel Straughn stated that a total of 44 petitions were received, but all of them have been resolved but two (2), which were scheduled for 1:00 p.m. and 2:30 p.m.

12. VAB Hearing Dates Set for October 7, 2011 at 12:30 p.m.

Mr. VanLandingham reported that he has received verbal confirmation that the 1:00 p.m. hearing will not go forward, but the formal withdrawal has not been received by the VAB Clerk. Until receipt of that formal withdrawal, the VAB should be prepared to go forward with it.

There was some discussion regarding what seems to be a push by DOR to use Special Magistrates in the future. The Special Magistrate would only make recommendations to the VAB concerning the petitions, but ultimately the decisions would have to be reached by the VAB.

13. Adjournment

There being no other business before the board and upon motion by Emily Rowan, the chair declared the meeting adjourned at 1:58 p.m.

Sherrie Taylor, VAB Chairman

ATTEST:

Muriel Straughn, VAB Clerk