



Value Adjustment Board Meeting Minutes

March 25, 2024

2:30 PM

Administration Building,
4th Floor, BCC Meeting Room,
477 Houston Street,
Green Cove Springs, FL 32043

I. Welcome

Present: Commissioner District 3 James Renninger, Chairman
Commissioner District 1 Mike Cella, Vice-Chairman
School Board Representative, Michele Hanson
Richard Klinzman

Absent: Joseph Wiggins
Clerk of the Circuit Court and Comptroller, Tara S. Green

Staff Present: Clerk to the Board/VAB Specialist, Christine M. Blanchett
Value Adjustment Board Attorney, William Davie II

Chairman James Renninger called the meeting to order at 2:30 pm and welcomed all in attendance.

II. Public Comment

Public Comment can be seen at www.claycountygov.com/government/clay-county-tv-and-video-archive/Value Adjustment Board/March 25, 2024, beginning at 00:15 and ending at 4:48. Below is a summary of the discussion.

Chairman James Renninger opened the floor for public comment at 2:30 pm.

Steven Conner, 6022 Sweet Moody Road, addressed the Board to express his concerns with the recommendation made by the Special Magistrate regarding petition 2023-0006.

Chairman James Renninger closed the public comment at 2:35 pm.

- III. For Information Only: Decisions by the Attorney for the Value Adjustment Board, William H. Davie, II, regarding whether good cause was shown by petitioners for late filing. The Value Adjustment Board voted at its organizational meeting to authorize the magistrates to make these determinations without a hearing as allowed by law. The decisions are not attached to this agenda, but are available for review in the Finance Department of the Board of County Commissioners. No action required on this agenda item.

Information Discussion can be seen at www.claycountygov.com/government/clay-county-tv-and-video-archive/Value Adjustment Board/March 25, 2024, beginning at 4:55 and ending at 6:25. Below is a summary of the discussion.

Chairman James Renninger read into the record the above information regarding the decision made by the Value Adjustment Board for the VAB Attorney and Special Magistrates.

Chairman James Renninger acknowledged the number of petitions filed and the disposition of all petitions for the 2023 Value Adjustment Board session.

IV. Consideration of Exemption and Real Property, the Special Magistrate recommended a Findings of Fact, and Conclusions of Law for timely filed petitions and those for which good cause for late filing was shown. All Tangible Personal Property petitions which were timely filed were withdrawn prior to hearing.

A. Acknowledgment of all petitions:

- 2023 VAB Petitions - Disposition - Revenue:

- 732 petitions were filed - 728 were withdrawn.
- 4 Petitions were heard by Special Magistrates:
 - 2 - Real Property Value
 - 2 - Exemption
- Total revenue received for all petitions filed: \$11,440.00.

B. Consideration of the Special Magistrate(s) Recommendations:

- Real Property Value - Petitions:
 - 2023-0009
 - 2023-0044
- Exemption - Petitions:
 - 2023-0006 and Request by the Petitioner
 - 2023-0043

Consideration of the Special Magistrates recommendations can be seen at www.claycountygov.com/government/clay-county-tv-and-video-archive/Value-Adjustment-Board/March 25, 2024, beginning at 6:26 and ending at 22:29. Below is a summary of the discussion and vote for all items.

Chairman James Renninger opened the floor to discuss and consider the recommendations for the Value Adjustment petitions that Special Magistrates heard.

- 2023-0009
- 2023-0044

William Davie II, VAB Attorney, addressed the Board with an explanation of the recommendation and why he recommends that the Board accept the recommendation given by the Special Magistrate for each petition.

Following the discussion, Vice-Chairman Mike Cella made a motion for approval of the Special Magistrates recommendation for petitions - 2023-0009 and 2023-0044, seconded by Richard Klinzman, which carried 4-0.

Chairman James Renninger opened the floor to discuss and consider the recommendations for the Value Adjustment petitions that Special Magistrates heard.

- 2023-0006
- 2023-0043

William Davie II, VAB Attorney, addressed the Board with an explanation of the recommendation and why he recommends that the Board accept the recommendation given by the Special Magistrate for each petition.

Vice-Chairman Mike Cella made a motion for approval of the Special Magistrates recommendation for petitions - 2023-0006 and 2023-0043, seconded by Michele Hanson. There was discussion regarding the complexity of petition 2023-0006 and clarification made by the Special Magistrate. The motion carried 4-0.

- V. Certification of the 2023 Personal Property and Real Property Ad Valorem Assessment Rolls - Clay County Property Appraiser will provide the documents at the meeting.

Certification discussion can be seen at [www.claycountygov.com/government/clay-county-tv-and-video-archive/Value-Adjustment-Board/March 25, 2024](http://www.claycountygov.com/government/clay-county-tv-and-video-archive/Value-Adjustment-Board/March%2025,%202024), beginning at 22:30 and ending at 26:02. Below is a summary of the discussion and vote.

Chairman James Renninger opened the floor to discuss the 2023 Personal Property and Real Property Ad Valorem Assessment Rolls certification.

Tracy Drake, Clay County Property Appraiser, addressed the Board to provide the final taxable values figures.

- Real Property - \$15,646,316,983.00
- TPP - \$1,322,996,841.00

There were questions and discussions regarding the DR-488 form.

Vice-Chairman Mike Cella made a motion for approval of the Certification of the VAB for

Real Property and TPP, seconded by Richard Klinzman, which carried 4-0.

VI. Adjournment

Hearing no further business, Chairman James Renninger adjourned the meeting at 2:56 pm.

Attest:

Tara S. Green

Clay County Clerk of Court and Comptroller

Ex Officio Clerk of the Board

Chairman or Vice-Chairman