



VALUE ADJUSTMENT BOARD ORGANIZATIONAL MEETING MINUTES

October 3, 2024

3:00 PM

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

I. Call to Order

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

Absent: Richard Klinzman

Staff Present: Clerk of the Circuit Court and Comptroller, Tara S. Green
Chief Administrative Officer, Rick Dingle
Clerk to the Board/VAB Specialist, Christine M. Blanchett

Chairman James Renninger called the meeting to order at 3:27 pm.

II. Consideration of appointment of Attorney to represent the Value Adjustment Board

Value Adjustment Board Attorney - Letter of Interest

Appointment of the VAB Attorney can be seen at www.claycountygov.com/government/clay-county-tv-and-video-archive/committees/Value Adjustment Board/October 3, 2024, beginning at 00:33 and ending at 5:25. Below is a summary of the discussion and vote.

Tara S. Green, Clerk of Court and Comptroller, addressed the Board to provide information regarding the letter of interest submitted by Aaron Thalwitzer to serve as the VAB Attorney.

Chairman James Renninger recapped Mr. Thalwitzer's credentials and experience.

Aaron Thalwitzer, Esquire, was in attendance and available for questions from the Board.

Michele Hanson made a motion or approval to appoint Mr. Thalwitzer as the VAB Attorney, seconded by Joseph Wiggins—there questions and discussions regarding the rate of pay.

Michele Hanson amended her motion to include the hourly rate of \$225 per hour, plus mileage reimbursement, seconded by Joseph Wiggins, which carried 4-0.

III. Introduction of the Value Adjustment Board Members and Board Clerk

2024 Value Adjustment Board Members and Clerk Contact Information

Introduction of the Members and Board Clerk can be seen at www.claycountygov.com/government/clay-county-tv-and-video-archive/committees/Value-Adjustment-Board/October 3, 2024, beginning at 5:42 and ending at 7:47. Below is a summary of the discussion.

Tara S. Green, Clerk of Court and Comptroller, addressed the Board to provide information regarding the process and procedures for the VAB and to introduce the Value Adjustment Board Members and Board Clerk as required and recognized Clay County Property Appraiser Tracy Drake.

Value Adjustment Board Members and Clerk:

- Chairman - Commissioner James Renninger
- Vice-Chairman - Commissioner Mike Cella
- BCC Citizens Member - Richard Klinzman - Absent
- School Board Member - Michele Hanson
- School Board Citizen Member - Joe Wiggins
- VAB Attorney - Aaron Thalwitzer
- Clerk to the VAB - Clerk of Court and Comptroller - Tara S. Green
- Clerk Board Records Department Manager - Rick Dingle
- Deputy Clerk to the VAB - Christine M. Blanchett

IV. Selection of Special Magistrates for the Value Adjustment Board.

Contracts:

James Toro - Real Property

Alexander Ruden - TPP

Paul Sanders - Exemptions

Magistrate Selection can be seen at www.claycountygov.com/government/clay-county-tv-and-video-archive/committees/Value-Adjustment-Board/October 3, 2024, beginning at 7:56 and ending at 9:32. Below is a summary of the discussion and vote.

Tara S. Green, Clerk of Court and Comptroller, addressed the Board to provide details and information regarding the Special Magistrates for the VAB as listed above.

There were comments, questions, and discussions regarding the reappointment of all three SM and clarification for representation by each magistrate, as mentioned above.

Joseph Wiggins made a motion for approval to reappoint all three Special Magistrates, seconded by Vice-Chairman Mike Cella, which carried 4-0.

V. Statutory Requirement: Role of VAB and Discussion regarding Florida's property tax system, the roles of the Property Appraiser, Tax Collection, Clerk and Petitioner, opportunities for taxpayers to participate in the system, property tax rights.

- Compliance with statutory requirement special magistrates and board members, Rule 12D-9, F.A.C., containing uniform rules and procedures for hearings before value adjustment boards and special magistrates (if applicable), and the associated form that have been adopted by the department. Materials located online at: www.clayclerk.com/value-adjustment-board/links.
- Compliance with statutory requirement special magistrates and board members, Rule Chapter 12D-10, F.A.C., containing the rules have been adopted by the department. Materials located online at: www.clayclerk.com/valueadjustmentboard/links.
- Compliance with statutory requirement special magistrates and board members the requirements of Florida's Government in the Sunshine/Open Government laws including information on where to obtain the Government-In-The-Sunshine manual; Materials located online at: www.clayclerk.com/value-adjustment-board/links.
- Compliance with statutory requirements special magistrates and board members, Rules 12D-51.001, 12D-51.002 and 12D-51.003, F.A.C., and chapter 192 through 195, F.S., as reference information containing the guidelines and statues applicable to assessments and assessment administration; Materials located online at: www.clayclerk.com/value-adjustment-board/links.

Statutory Requirements can be seen at [www.claycountygov.com/government/clay-county-tv-and-video-archive/committees/Value-Adjustment-Board/October 3, 2024](http://www.claycountygov.com/government/clay-county-tv-and-video-archive/committees/Value-Adjustment-Board/October_3,_2024), beginning at 9:33 and ending at 14:30. Below is a summary of the discussion.

Tara S. Green, Clerk of Court and Comptroller, addressed the Board to provide details and information regarding the statutory requirements that the VAB makes available to the public, such as certain materials mentioned above. The materials can be found at www.clayclerk.com/value-adjustment-board/links.

Tracy Drake, Clay County Property Appraiser, and Aaron Thalwitzer, VAB Attorney, addressed the Board to provide information and details regarding the role of all parties involved in the process.

- CCPAO
- CCTC
- VAB

- Petitioner/Tax Payer

There were questions and discussions regarding petitions filed, late-filed petitions, and increase in filings since 2023.

- VI. Statutory Requirement: Discussion regarding the tentative schedule for the Value Adjustment Board taking into consideration the number of petitions filed, the possibility of the need to reschedule, and the requirement that the Board stay in session until all petitions have been heard.

Tentative Hearing discussion can be seen at www.claycountygov.com/government/clay-county-tv-and-video-archive/committees/Value-Adjustment-Board/October 3, 2024, beginning at 14:38 and ending at 20:32. Below is a summary of the discussion and vote.

Tara S. Green, Clerk of Court and Comptroller, addressed the Board to provide details and information regarding the tentative schedule for the Value Adjustment Board, taking into consideration the number of petitions filed. The Board must stay in session until all petitions have been heard/resolved. There must be a proposal of at least two weeks for potential hearings. One for a primary week and one for back-up/rescheduled hearings.

There were questions and discussions regarding the number of petitions withdrawn (24).

Tracy Drake, CCPAO, addressed the Board to provide information for the number of types of petitions filed and offer a recommendation for setting the dates to hear petitions.

- Personal Property - 27
- Exemptions - 7
- Real Property - 1,873

Dates for Hearings:

- Two Weeks for Initial Hearings - January 28 - 30 and February 4 - 6, 2024
- One Week for Back-up/Rescheduled - February 11 - 13, 2024

Following all discussions, Vice-Chairman Mike Cella made a motion for approval of the schedule as suggested, seconded by Michele Hanson, which carried 4-0.

- VII. Acknowledgment and Approval of the Resolution Directing the Property Appraiser to Extend and Certify the 2024 Real Property and Tangible Personal Property Ad Valorem Tax Rolls.

Extension of the 2024 Tax Roll can be seen at www.claycountygov.com/government/clay-county-tv-and-video-archive/committees/VAB/October 3, 2024, beginning at 20:35 and ending at 21:45.

Below is a summary of the discussion and vote.

Tara S. Green, Clerk of Court and Comptroller, addressed the Board to provide details regarding the need to acknowledge and approve the Resolution extending the 2024 Real Property and Tangible Personal Property Ad Valorem Tax Roll.

Joseph Wiggins made a motion for approval, seconded by Vice-Chairman Mike Cella, which carried 4-0.

VIII. Approval of Initial Certifications of the Value Adjustment Board for the 2024 Real Property and Tangible Personal Property Ad Valorem Tax Rolls.

Initial Certifications can be seen at [www.claycountygov.com/government/clay-county-tv-and-video-archive/committees/Value-Adjustment-Board/October 3, 2024](http://www.claycountygov.com/government/clay-county-tv-and-video-archive/committees/Value-Adjustment-Board/October%203,%202024), beginning at 21:46 and ending at 22:55. Below is a summary of the discussion.

Tara S. Green, Clerk of Court and Comptroller, addressed the Board to provide details and information for the request of approval of the initial certifications of the VAB for 2024 RP and TPP Ad Valorem Tax Roll.

Michele Hanson made a motion for approval, seconded by Vice-Chairman Mike Cella, which carried 4-0.

IX. Adoption of the Resolution for the Filing Fee for Petitions - \$15.00

Filing Fee can be seen at [www.claycountygov.com/government/clay-county-tv-and-video-archive/committees/Value-Adjustment-Board/October 3, 2024](http://www.claycountygov.com/government/clay-county-tv-and-video-archive/committees/Value-Adjustment-Board/October%203,%202024), beginning at 22:55 and ending at 26:57. Below is a summary of the discussion and vote.

Tara S. Green, Clerk of Court and Comptroller, addressed the Board to provide details and information for the request to adopt the maximum fee allowed of \$15.00 for the VAB filling fee, which has been in place since 1984.

Joseph Wiggins made a motion for approval, seconded by Vice-Chairman Mike Cella. Comments and discussion was had presenting the issue to legislators and submitting a letter to the delegation asking for an amendment to increase the fee as done by Duval County and Volusia County. The motion carried 4-0.

Following all discussion regarding submitting a letter to the delegation for an increase in the filling fee, Michele Hanson made a motion for approval of the letter, seconded by Joseph Wiggins, which carried 4-0.

X. Adoption of Clay County Value Adjustment Board Local Administrative Procedures.

Local VAB Procedures can be seen at [www.claycountygov.com/government/clay-county-tv-and-video-archive/committees/Value-Adjustment-Board/October 3, 2024](http://www.claycountygov.com/government/clay-county-tv-and-video-archive/committees/Value-Adjustment-Board/October%203,%202024),

beginning at 26:58 and ending at 31:51. Below is a summary of the discussion and vote.

Tara S. Green, Clerk of Court and Comptroller, addressed the Board to provide details and information regarding the request to adopt the local VAB administrative procedures. These procedures have not been updated or changed since 2012.

There were questions and discussions regarding updates to the procedures, timeframe, and review of the procedures by the VAB Attorney.

Following all discussions, Vice-Chairman Mike Cella made a motion for approval to have the VAB Attorney review the local administrative procedures, seconded by Joseph Wiggins, which carried 4-0.

XI. Discussion Regarding the Process for Filing Petitions and Making Payments Electronically.

Electronic filing for petitions and payments can be seen at www.claycountygov.com/government/clay-county-tv-and-video-archive/committees/Value-Adjustment-Board/October 3, 2024, beginning at 31:55 and ending at 34:37. Below is a summary of the discussion.

Tara S. Green, Clerk of Court and Comptroller, addressed the Board to provide details and information regarding the process for filing petitions. In 2021, there was an implementation of submitting petitions and payments electronically.

There were questions and discussions regarding requiring petitions to be filed electronically and payment issued for the 1,561 paper petitions submitted.

XII. Discussion for Holding Hearings Utilizing Telephonic or Electronic Means.

Telephonic/Electronic hearings can be seen at www.claycountygov.com/government/clay-county-tv-and-video-archive/committees/Value-Adjustment-Board/October 3, 2024, beginning at 34:40 and ending at 36:19. Below is a summary of the discussion and vote.

Tara S. Green, Clerk of Court and Comptroller, addressed the Board to provide information regarding the procedure/process for holding hearings by telephone or electronic means. In previous years, it has been at the discretion of the Special Magistrate.

Following a brief discussion regarding holding hearings using electronic or telephone, Michele Hanson made a motion for approval to leave the decision at the SM discretion, seconded by Vice-Chairman Mike Cella, which carried 4-0.

XIII. Adjournment

Hearing no further business, Chairman James Renninger adjourned the meeting at 4:04 pm.

Attest:

Tara S. Green
Clay County Clerk of Court and Comptroller
Ex Officio Clerk of the Board

Chairman or Vice-Chairman