

**OFFICIAL MINUTES OF THE
VALUE ADJUSTMENT BOARD (VAB)
PALM BEACH COUNTY, FLORIDA**

FINAL CERTIFICATION MEETING

MARCH 28, 2024

**TUESDAY
9:00 A.M.**

**COMMISSION CHAMBERS
WEISMAN GOVERNMENTAL CENTER**

MEMBERS:

Citizen Member Elizabeth Accomando
Commissioner Michael Barnett, Chair
Commissioner Sara Baxter, Vice Chair
School Board Member Edwin Ferguson
Citizen Member Inella Odom-Williams

1. CALL TO ORDER

The chair called the meeting to order at 9:00 a.m.

A. Roll Call

All members were present.

STAFF PRESENT:

Danielle Freeman, Deputy Clerk, Clerk of the Circuit Court & Comptroller
Liana Figueroa, Manager of Board Services, Clerk of the Circuit Court & Comptroller
Felicia Landerman, Treasurer, Investments, Clerk of the Circuit Court & Comptroller
Aaron Thalwitzer, Esq., VAB Legal Counsel
Jillian Zalewska, Deputy Clerk, Clerk of the Circuit Court & Comptroller

B. Pledge of Allegiance

The Pledge of Allegiance was recited.

2. RECEIVE & FILE Proof of Publication No. 9873439 for Notice of VAB meeting in the Palm Beach Post

MOTION to receive and file Proof of Publication No. 9873439. Motion by Elizabeth Accomando, seconded by Commissioner Baxter, and carried 5-0.

3. Special Magistrates' Recommendations Consideration

3.A. ADOPT the Special Magistrates' recommended decisions for Petitions 2023-00021, 2023-00022, 2023-00031, 2023-00040, 2023-00044, 2023-00064, 2023-00174,

2023-00196, 2023-00396, 2023-03113, and 2023-04953, which were heard pursuant to Board motion at the March 14, 2024, meeting.

MOTION to adopt the special magistrates' recommended decisions. Motion by Commissioner Baxter, seconded by Elizabeth Accomando, and carried 5-0.

3.B. Direct Clerk to the VAB to issue written decision notices, pursuant to Sections 12D-9.031 and 12D-9.032, F.A.C., and authorize use of the Chair's electronic signature on all final decision forms.

MOTION to direct the Clerk to the VAB to issue written decision notices, pursuant to Sections 12D-9.031 and 12D-9.032, F.A.C., and authorize use of the Chair's electronic signature on all final decision forms. Motion by Elizabeth Accomando, seconded by Commissioner Baxter, and carried 5-0.

4. Certification of the 2023 Final Adjusted Tax Roll

4.A. Clerk reads figures into the record

Ms. Figueroa read the following into the record:

The Value Adjustment Board of Palm Beach County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the Real Property assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

The taxable value of the real property assessment roll as submitted by the Property Appraiser to the Value Adjustment Board is \$276,742,711,291.

The net change in taxable value due to actions of the Board is \$231,172,156.

The taxable value of the real property assessment roll incorporating all changes due to action of the Value Adjustment Board is \$276,511,539,135.

The Value Adjustment Board of Palm Beach County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the Tangible Personal Property assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

The taxable value of the tangible personal property assessment roll as submitted by the Property Appraiser to the Value Adjustment Board is \$12,821,200,140.

The net change in taxable value due to actions of the Board is \$0.

The taxable value of the tangible personal property assessment roll incorporating all changes due to action of the Value Adjustment Board is \$12,821,200,140.

4.B. MOTION to Certify the 2023 Final Adjusted Tax Roll under Rule 12D-9.037(1)(b).

MOTION to Certify the 2023 Final Adjusted Tax Roll under Rule 12D-9.037(1)(b). Motion by Commissioner Baxter, seconded by Edwin Ferguson, and carried 5-0.

4.C. VAB Counsel reads certification requirements into the record.

Mr. Thalwitzer verified that the VAB had complied with all the certification requirements.

4.D. MOTION to authorize VAB Chair to sign the Certification of the Value Adjustment Board containing the figures and acknowledging compliance with the procedures listed therein, pursuant to Section 193.122, F.S.

MOTION to authorize VAB Chair to sign the Certification of the Value Adjustment Board containing the figures and acknowledging compliance with the procedures listed therein, pursuant to Section 193.122, F.S. Motion by Commissioner Baxter, seconded by Elizabeth Accomando, and carried 5-0.

5. Tax Impact Notice

5.A. MOTION to direct the Clerk to the VAB to prepare and publish the Notice of Tax of the Value Adjustment Board for the 2023 tax year pursuant to Section 194.037, F.S.

MOTION to direct the Clerk to the VAB to prepare and publish the Notice of Tax of the Value Adjustment Board for the 2023 tax year pursuant to Section 194.037, F.S. Motion by Elizabeth Accomando, seconded by Commissioner Baxter, and carried 5-0.

6. Solicitation of Special Magistrates pursuant to Subsection 194.035(1), F.S.

MOTION to authorize the Clerk to the VAB to solicit Attorney and Appraiser Special Magistrates for the 2024 VAB Season.

MOTION to authorize the Clerk to the VAB to solicit Attorney and Appraiser Special Magistrates for the 2024 VAB Season. Motion by Edwin Ferguson, seconded by Commissioner Baxter, and carried 5-0.

7. PUBLIC COMMENTS

No comments were made.

8. STAFF COMMENTS

Ms. Figueroa welcomed the new members, thanked everyone for a successful year, and stated that she looked forward to next year.

9. BOARD COMMENTS

No comments were made.

10. ADJOURNMENT

At 9:08 a.m., the chair declared the meeting adjourned.

"If a person decides to appeal any decision made by this Commission with respect to any matter considered at this meeting or hearing, he will need a record of the proceedings, and that, for such purpose, he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based."

ATTESTED:

APPROVED:

Clerk



Chair

