

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

FINAL CERTIFICATION MEETING

MARCH 30, 2023

TUESDAY
9:00 A.M.

COMMISSION CHAMBERS
WEISMAN GOVERNMENTAL CENTER

MEMBERS:

Commissioner Michael Barnett, Chair
School Board Member Edwin Ferguson
Citizen Member Inella Odom-Williams
Citizen Member Joshua Smith
Commissioner Marci Woodward, Vice Chair

1. CALL TO ORDER

The vice chair called the meeting to order at 9:02 a.m.

A. Roll Call

Present: Commissioner Barnett, Commissioner Woodward, Edwin Ferguson,
and Inella Odom-Williams

Absent: Joshua Smith

STAFF PRESENT:

Liana Figueroa, Manager of Finance Services, Board Services, Clerk of the Circuit Court & Comptroller
Felicia Landerman, Treasurer, Investments, Clerk of the Circuit Court & Comptroller
Lisa Supan, Assistant Manager of Finance Services, Board Services, 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 performed.

2. Introduction of New Members

(CLERK'S NOTE: Member self-introductions took place at this time.)

3. **RECEIVE & FILE** Proof of Publication No. 8532370 for notice of VAB meeting in the *Palm Beach Post*

Mr. Thalwitzer stated that no motion was required.

4. Special Magistrates' Recommendations Consideration

4.A. **ADOPT** the Special Magistrates' recommended decisions for Petitions 2022-00110, 2022-00155, 2022-00644, 2022-02559, 2022-04650, 2022-04657, and 2022-04691, which were heard pursuant to Board motion at the March 16, 2023, meeting.

MOTION to adopt the special magistrates' recommended decisions. Motion by Commissioner Woodward, seconded by Edwin Ferguson, and carried 4-0.

4.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 Commissioner Woodward, seconded by Edwin Ferguson, and carried 4-0.

5. Certification of the 2022 Final Adjusted Tax Roll

5.A. Clerk reads figures into the record

Ms. Figueroa read the following into the record:

The taxable value of the real property assessment roll as submitted by the Property Appraiser to the Value Adjustment Board is \$243,660,061,220.

The net change in taxable value due to actions of the Board is \$96,540,040.

The taxable value of the real property assessment roll incorporating all changes due to action of the Value Adjustment Board is \$243,563,521,180.

The taxable value of the tangible personal property assessment roll as submitted by the Property Appraiser to the Value Adjustment Board is \$11,262,872,262.

The net change in taxable value due to actions of the Board is \$28,112,569.

The taxable value of the tangible personal property assessment roll incorporating all changes due to action of the Value Adjustment Board is \$11,234,759,693.

5.B. **MOTION** to Certify the 2022 Final Adjusted Tax Roll, all Special Magistrates' recommended decisions adopted by the VAB on March 16, 2023

MOTION to certify the 2022 Final Adjusted Tax Roll and all special magistrates' recommended decisions adopted by the VAB on March 16, 2023. Motion by Edwin Ferguson, seconded by Commissioner Woodward, and carried 4-0.

5.C. VAB counsel reads certification requirements into the record.

Mr. Thalwitzer verified that the VAB had complied with each of the procedures outlined in the DR-488 form.

5.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 the 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 Woodward, seconded by Edwin Ferguson, and carried 4-0.

6. Tax Impact Notice

6.A. **MOTION** to direct the Clerk to the VAB to prepare and publish the Notice of Tax of the Value Adjustment Board for the 2022 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 2022 tax year pursuant to Section 194.037, F.S. Motion by Commissioner Woodward, seconded by Edwin Ferguson, and carried 4-0.

7. 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 2023 VAB Season.

MOTION to authorize the Clerk to the VAB to solicit attorney and appraiser special magistrates for the 2023 VAB season. Motion by Edwin Ferguson, seconded by Commissioner Woodward, and carried 4-0.

8. PUBLIC COMMENTS

There were no public comments.

9. STAFF COMMENTS

Ms. Figueroa noted that all petitions had been handled within the designated time frame.

10. BOARD COMMENTS

No comments were made.

11. ADJOURNMENT

At 9:11 a.m., the vice 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:



Clerk

APPROVED:



Chair