

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

ORGANIZATIONAL MEETING

AUGUST 15, 2023

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

**COMMISSION CHAMBERS
WEISMAN GOVERNMENTAL CENTER**

MEMBERS:

Commissioner Michael Barnett, Chair
Commissioner Marci Woodward, Vice Chair
School Board Member Edwin Ferguson
Citizen Member Inella Odom-Williams (Appointed by School Board)
Citizen Member Joshua Smith (Appointed by the Board of County Commissioners)

1. CALL TO ORDER

The chair called the meeting to order at 9:29 a.m.

A. ROLL CALL

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

Absent: Joshua Smith

STAFF PRESENT:

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

2. PROCEDURAL REQUIREMENTS FOR ORGANIZATIONAL MEETING

A. APPOINTMENT OF VAB COUNSEL

MOTION for the VAB Board to approve the Amended and Restated Legal Agreement between Palm Beach County VAB and Aaron Thalwitzer, Esq., pursuant to Section 194.015, F.S., and Rule 12D-9.013(1), Florida Administrative Code (F.A.C.).

MOTION to approve the amended and restated legal agreement between Palm Beach County VAB and Aaron Thalwitzer, Esq. Motion by Commissioner Woodward, seconded by Edwin Ferguson, and carried 4-0.

B. ELECTION OF THE CHAIR – Led by Liana Figueroa

Ms. Figueroa opened the floor to nominations for VAB chair.

Commissioner Woodward nominated Commissioner Barnett.

By a 4-0 vote, Commissioner Barnett was elected VAB chair.

C. ELECTION OF THE VICE CHAIR – Led by Chair

Commissioner Barnett opened the floor to nominations for VAB vice chair.

Commissioner Barnett nominated Commissioner Woodward.

By a 4-0 vote, Commissioner Woodward was elected VAB vice chair.

3. PROOF OF PUBLICATION

MOTION TO RECEIVE & FILE Proof of Publication No. 9065913 for Notice of VAB Meeting in the *Palm Beach Post*.

MOTION to receive and file the proof of publication. Motion by Edwin Ferguson, seconded by Commissioner Woodward, and carried 4-0.

4. APPROVAL OF MINUTES

MOTION TO APPROVE the minutes of the March 16, 2023, and March 30, 2023, VAB meetings.

MOTION to approve the March 16, 2023, and March 30, 2023, minutes. Motion by Commissioner Woodward, seconded by Edwin Ferguson, and carried 4-0.

5. CONSIDERATION OF MATTERS REQUIRED BY RULE 12D-9.013

A. MOTION TO ADOPT R-2023-1 of the VAB implementing the authorization provided in Chapter 194.013, F.S., to require a \$15 filing fee for applicable petitions filed with the Clerk to the Board.

B. **MOTION TO ADOPT** the Local Administrative Procedures. VAB Legal Counsel Aaron Thalwitzer, Esq.

C. **MOTION TO RECEIVE AND FILE** VAB Legal Counsel's Prehearing Checklist Memorandum of July 17th, 2023.

D. **MOTION TO RECEIVE & FILE** Memo regarding 2023 Value Adjustment Board Clerk Contact Information dated August 15, 2023 and Memo regarding 2023 Value Adjustment Board Members Information.

MOTION to adopt R-2023-1 of the VAB; adopt the Local Administrative Procedures; receive and file VAB Legal Counsel's prehearing checklist memorandum; and receive and file the memo regarding 2023 VAB Clerk contact information and the memo regarding 2023 VAB Board members' information. Motion by Commissioner Woodward, seconded by Edwin Ferguson, and carried 4-0.

6. APPOINTMENT OF SPECIAL MAGISTRATES TO THE VAB

A. **MOTION TO RECEIVE AND FILE** appointment of special magistrates to the VAB. In accordance with 12D-9.010, special magistrates were selected from a list maintained by the Board Clerk. The posting was advertised, and applicants were reviewed by VAB Legal Counsel. Selections were made based upon qualifications and experience.

MOTION to receive and file the appointment of special magistrates to the VAB. Motion by Commissioner Woodward, seconded by Edwin Ferguson, and carried 4-0.

B. **MOTION TO APPROVE** appointment of attorney special magistrates

C. **MOTION TO APPROVE** appointment of appraiser special magistrates (Real Property)

D. **MOTION TO APPROVE** appointment of appraiser special magistrates (Tangible Personal Property)

E. **MOTION TO APPROVE** the special magistrate form agreement

F. **MOTION TO APPROVE** authorization for Chair to execute agreement for each appointed special magistrate effective August 15, 2023

MOTION to approve the appointment of attorney special magistrates; approve the appointment of appraiser special magistrates (Real Property); approve the appointment of appraiser special magistrates (Tangible Personal Property); approve the special magistrate form agreement; and approve the authorization for the chair to execute agreement for each appointed special magistrate, effective

August 15, 2023. Motion by Edwin Ferguson, seconded by Commissioner Woodward, and carried 4-0.

7. 2023 VAB PROCEDURE UPDATE

Commissioner Barnett read the following:

All 2023 hearings will be held telephonically. However, upon receipt of the Notice of Hearing, a petitioner will have the opportunity to contact the VAB Clerk by phone or email within ten days to request an in-person hearing, consistent with 12D-9.026. Absent such request, the hearing will proceed telephonically.

8. INFORMATIONAL ITEMS

A. MOTION TO RECEIVE & FILE Memo regarding Compliance with Rule 12D-9.013(1) dated July 28th, 2023.

MOTION to receive and file the memo regarding compliance with Rule 12D-9.013(1), dated July 28, 2023. Motion by Edwin Ferguson, seconded by Commissioner Woodward, and carried 4-0.

9. PUBLIC COMMENTS

Property Appraiser Dorothy Jacks discussed possible methods for resolving an issue that had arisen in 2022 concerning errors in the taxable values recorded on magistrates' final decision forms.

10. STAFF COMMENTS

1.

Ms. Figueroa stated that the VAB Clerk had been working on the VAB website to increase accessibility and streamline the petition process.

2.

Mr. Thalwitzer stated that Joshua Smith had submitted his resignation from the VAB that morning and noted that the Board of County Commissioners would have to appoint an individual to fill the vacancy.

11. BOARD COMMENTS

Mr. Ferguson said that he hoped everyone had had a relaxing summer. He thanked staff and said that he looked forward to the VAB continuing its work.

12. ADJOURNMENT

At 9:42 a.m., the chair declared the meeting adjourned.

"If a person decides to appeal any decision made by this Board 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