

April 2, 2020

The 2019 Lee County Value Adjustment Board (VAB) Final Meeting was held on this date with the following Board members present:

**BOARD OF COUNTY COMMISSIONERS**

Frank Mann

**LEE COUNTY SCHOOL BOARD**

Melisa W Giovannelli

**CITIZEN MEMBERS**

Charles Gutekunst, School Board Appointee

Randal Zavada, BoCC Appointee

Commissioner John Manning and Lee County School Board Member Debbie Jordan were absent for the entire meeting.

**CALL TO ORDER**

VAB Counsel, Holly Cosby, called the meeting to order at 10:02 a.m. and led everyone in the Pledge of Allegiance. VAB Counsel Holly Cosby requested that during the meeting, everyone introduce themselves before they speak since the meeting was held telephonic only.

**VERIFICATION OF QUORUM & FILING OF THE AFFIDAVIT OF PUBLICATION**

VAB Counsel Holly Cosby introduced the Board members that were present telephonically for the meeting and confirmed that the legal quorum requirements have been met. VAB Counsel Holly Cosby also approved, as to legal form and sufficiency, the [Affidavit of Publication](#) along with advising there was a notice posted on the door of the original meeting location notifying the public that the meeting was converted from a physical meeting to a telephonic/Webex meeting. This notice also provided the log in information for the public to virtually attend the meeting, if they chose to do so.

**MOTION TO VOTE FOR CHAIR AND APPOINTMENT OF VICE-CHAIR**

VAB Counsel Holly Cosby confirmed to the Board that this 2019 VAB session started with Commissioner Pendergrass as Vice Chair and Commissioner Manning as Chair. In December, during one of their BoCC regular meetings, Commissioner Hamman reappointed Commissioner Manning to remain on the Value Adjustment Board and appointed Commissioner Mann to the Value Adjustment Board. Since Commissioner Manning was not present for this meeting and served as the Chair during the 2019 VAB Organizational Meeting, VAB Counsel Holly Cosby advised that VAB did not have a Chair and it was necessary, pursuant to Florida Statutes, that the Commissioner present for the meeting be voted as Chair. He will then appoint a Vice-Chair. During this time, VAB Counsel Holly Cosby amended this section of the original Agenda from Chairman to Appoint Vice-Chair to requesting a Motion to Vote for VAB Chair and the Chair to appoint Vice-Chair.

**Vote:** VAB Counsel Holly Cosby requested a motion to approve the appointment of Commissioner Frank Mann as VAB Chair and Randal Zavada so moved, seconded by Melisa Giovannelli, called and carried with Commissioner Manning and Debbie Jordan absent.

VAB Counsel Holly Cosby then turned the meeting over to Commissioner Mann and asked him to appoint Vice- Chair, which did not require a vote. Commissioner Mann appointed Melisa Giovannelli as Vice-Chair.

**MOTION TO APPROVE THE AGENDA FOR THIS FINAL MEETING**

**Vote:** Commissioner Mann requested a motion to approve the Final Meeting Agenda and Randal Zavada so moved, seconded by Melisa Giovannelli, called and carried with Commissioner Manning and Debbie Jordan absent.

**REQUIRED PRELIMINARY ITEMS**

(VAB Clerk Designee &amp; VAB Counsel)

- A. Introduction of VAB Members, VAB Counsel, and Clerk/Clerk's Designee – [Exhibit RPI-A](#)**  
VAB Counsel Holly Cosby advised each member of the Board and Clerk's designees already introduced themselves in the beginning of the meeting.
- B. Documents required to be made available to the public - [Exhibit RPI-B](#)**  
VAB Counsel Holly Cosby indicated that the required documents were present in the Minutes Collaboration room as well as available on the VAB website during the meeting.
- C. Updated Organizational Meeting/Pre-Hearing Checklist/Affidavit - [Exhibit RPI-C](#)**  
VAB Counsel Holly Cosby explained that this exhibit provided documentation certifying the VAB has complied with all legal requirements throughout the VAB process. The 3 items that were incomplete during the Organizational Meeting have been completed as of January 24, 2020 and all items on the

Organizational Meeting/Pre-Hearing Checklist have been satisfied.

## **PUBLIC COMMENT ON MANDATORY ITEMS AGENDA AND CONSENT AGENDA**

Chairman, Commissioner Mann called for public comment; and no one came forward to speak.

### **MANDATORY ITEMS AGENDA**

#### **MI-1 ACTION REQUESTED/PURPOSE [FAC12D-9.031(2)]**

Motion to approve recommendations as provided by VAB Special Magistrates and as reviewed and approved by VAB Counsel Holly Cosby – [Exhibit MI-1](#)

**Vote:** Melisa Giovannelli so moved, seconded by Randal Zavada, called and carried with Commissioner Manning and Debbie Jordan absent.

#### **MI-2 ACTION REQUESTED/PURPOSE [FAC12D-9.037]**

Motion to authorize the Chair to sign Forms DR-488, 2019 Certifications of the Value Adjustment Board

- a. Real Property - [Exhibit MI-2a](#)
- b. Tangible Personal Property - [Exhibit MI-2b](#)

**Vote:** Melisa Giovannelli so moved, seconded by Randal Zavada, called and carried with Commissioner Manning and Debbie Jordan absent.

#### **MI-3 ACTION REQUESTED/PURPOSE [FAC12D-9.038]**

Motion to accept Form DR-529 – 2019 Tax Impact of the Value Adjustment Board - [Exhibit MI-3](#)

**Vote:** Melisa Giovannelli so moved, seconded by Charles Gutekunst, called and carried with Commissioner Manning and Debbie Jordan absent.

### **CONSENT AGENDA**

(CA – VAB Administration; CC – VAB Counsel)

#### **VAB Members' Information/Discussion Items**

No Consent Agenda Items were pulled for discussion by the Board.

#### **VAB Administration Consent Items**

##### **CA-1 ACTION REQUESTED/PURPOSE**

Approve the Minutes of the 2019 VAB Organizational Meeting of June 28, 2019 - [Exhibit CA-1](#)

**Vote:** Randal Zavada so moved, seconded by Melisa Giovannelli, called and carried with Commissioner Manning and Debbie Jordan absent.

##### **CA-2 ACTION REQUESTED/PURPOSE**

Review and accept 2019-20 Preliminary Final Income/Expense Report - [Exhibit CA-2](#)

**Vote:** Randal Zavada so moved, seconded by Melisa Giovannelli, called and carried with Commissioner Manning and Debbie Jordan absent.

#### **VAB Counsel**

VAB Counsel Holly Cosby had no Consent Agenda items to present.

### **INFORMATION/DISCUSSION AGENDA**

#### **VAB Members' Information/Discussion Items**

The VAB Members had no Information/Discussion Agenda items to discuss.

#### **VAB Administration Information/Discussion Items**

##### **IA-1 VAB Clerk Report on 2019 VAB Petitions - [Exhibit IA-1](#)**

**Vote:** VAB Counsel Holly Cosby requested a motion to approve the VAB Administration Information Items, Melisa Giovannelli so moved, seconded by Charles Gutekunst, called and carried with Commissioner Manning and Debbie Jordan absent.

##### **IA-2 VAB Clerk Report on 2019 Local/Out-of-County Special Magistrates – [Exhibit IA-2](#)**

**Vote:** VAB Counsel Holly Cosby requested a motion to approve the VAB Administration Information Items, Melisa Giovannelli so moved, seconded by Charles Gutekunst, called and carried with Commissioner Manning and Debbie Jordan absent.

##### **IA-3 Advise VAB of Special Magistrate Solicitation Advertisement – [Exhibit IA-3](#)**

**Vote:** VAB Counsel Holly Cosby requested a motion to approve the VAB Administration Information Items, Melisa Giovannelli so moved, seconded by Charles Gutekunst, called and carried with Commissioner Manning and Debbie Jordan absent.

No questions or comments were brought forward by the Board on any of the VAB Administration Information/Discussion Items.

**VAB Counsel Information/Discussion Items**

- D(1)** Petition 2019-00909 letter from petitioner regarding petitioner's input on Special Magistrate Recommendation. VAB Counsel Holly Cosby explained to the Board the petitioner expressed their dissatisfaction of the Special Magistrate's recommendation and she reviewed the recommendation, as requested by the petitioner. After further review, VAB Counsel Holly Cosby concluded the typo on the recommendation needed to be corrected because it was a value issue. The recommendation presented before the Board for review and adoption today is the revised recommendation with the correction of the typo. [Exhibit D\(1\)](#)
- D(2)** Complaint filed with the Lee County Inspector General regarding Telephonic Hearing Requirements. VAB Counsel Holly Cosby informed the Board that there was an email filed with the Lee County Inspector General by a member of the public of whom was questioning some of the Lee County VAB's telephonic hearing procedures. This email was forwarded by the Lee County Inspector General's Office to VAB Administration. VAB Counsel Holly Cosby handled the complaint by forwarding her response to the Department of Revenue and has heard nothing since. Therefore, it is her opinion the complaint has been resolved. Chairman Mann asked for the name of the Lee County Inspector General. VAB Counsel Holly Cosby confirmed he is with the Lee County Clerk of Court but did not have the name off the top of her head and assured the Board she would get that name and will provide it to the Board after the meeting. [Exhibit D\(2\)](#)
- D(3)** Petition 2019-00013 email string regarding petitioner's complaint after the VAB hearing, tax bill was received with a less Value amount than the Special Magistrate's recommendation Value. Additional amount of taxes are due because of this error. VAB Counsel Holly Cosby explained to the Board that sometimes the Property Appraiser Office sends out a TRIM notice and then makes adjustments after the TRIM notice that adjusts the value down. The VAB action actually ended up increasing the petitioner's property taxes as a result of the VAB action. The petitioner was directed to the Property Appraiser Office for a detailed explanation of what happened with the value adjustments and the Property Appraiser Office responded quickly and answered the petitioner's questions and addressed his concerns that VAB administration was not competent to answer. [Exhibit D\(3\)](#)
- D(4)** Florida Attorney General Advisory Legal Opinion Number AGO 2020-03 and State of Florida Executive Orders Numbers 20-69 and 20-52-Emergency Management-COVID-19-Local Government Public Meetings. VAB Counsel Holly Cosby advised the Board Florida's Governor issued these orders in order to suspend and relax the Florida Statutes that govern the requirement of an in person quorum or the requirement of holding a public meeting in a specific public place. These are the resources and the background as to why the 2019 VAB Final Meeting was able to be held virtually instead of holding a physical meeting. [Exhibit D\(4\)](#)

Commissioner Mann asked for any questions or concerns the Board may have regarding the Discussion Items presented by VAB Counsel Holly Cosby. Melisa Giovannelli did not have questions regarding any of the Discussion Items but provided the name of the Inspector General, Tim Parks, as requested by Chairman Mann in item D(2). Commissioner Mann thanked Ms. Giovannelli for providing that information and remarked that he made a smart decision to appoint her as VAB Vice-Chair.

Commissioner Mann adjourned the meeting at 10:38 a.m.

ATTEST:  
LINDA DOGGETT, CLERK

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Deputy Clerk

\_\_\_\_\_  
Chair, Lee County Value Adjustment Board