

Escambia County is committed to making our website accessible. If you use assistive technology, for example a screen reader, and have difficulty accessing information in this agenda online, please contact our ADA Coordinator at ADA@myescambia.com or 850-595-1637

AGENDA
Escambia County Value Adjustment Board
Regular Meeting - August 5, 2024 - 9:00 AM
Ernie Lee Magaha Government Building - First Floor

1. Call to Order

In Florida, local governments are responsible for administering property tax. The Department of Revenue's Property Tax Oversight program provides oversight and assistance to local government officials, including property appraisers, tax collectors, and value adjustment boards. The purpose of the Value Adjustment Board (VAB) is to hear appeals regarding property value assessments, denied exemptions or classifications, ad valorem tax deferrals, portability decisions, and change of ownership or control. Taxpayers or their representatives file petitions with the VAB clerk in the county where the property is located. See the following links for additional information. <http://floridarevenue.com/property/Documents/pt101.pdf> and <https://floridarevenue.com/property/Pages/Home.aspx>

2. Public Comment Period.

3. Was the Meeting properly advertised?

4. Selection of Private Counsel.

I. Recommendation Concerning the Selection of Private Counsel

That the Board review and consider the application submitted by Suzanne Whibbs for Private Counsel for the 2024 tax year and authorize the Chairman to execute the Contract for Services of Private Counsel, in accordance with Chapter 194.035 (1), Florida Statutes, effective August 5, 2024, through August 31, 2025.

5. Contact Information.

I. Introduction of, and Contact Information for, Value Adjustment Board (VAB) Members and VAB Clerk

Name	Title	E-Mail and Mailing Address	Phone Number
County Commissioner Steven L. Barry	VAB Member	district5@co.escambia.fl.us P.O. Box 1591 Pensacola, FL 32591	(850) 595-4950
County Commissioner Jeffrey W. Bergosh	VAB Member	district1@co.escambia.fl.us P.O. Box 1591 Pensacola, FL 32591	(850) 595-4910

School Board Member Kevin Adams (District 1)	VAB Member	kadams2@ecsdfi.us 75 North Pace Boulevard Pensacola, FL 32505	(850) 469-6137
Gerald W. Adcox	VAB Member (School Board Citizen Appointee)	adcoximports@aol.com 5603 North "W" Street Pensacola, FL 32505"	(850) 439-9209
Richie Faunce	VAB Member (BCC Citizen Appointee)	rrfaunce@att.net 10311 Bowman Avenue Pensacola, FL 32534	(850) 712-7533
Suzanne Whibbs	VAB Attorney	suzanne@whibbslaw.com 801 West Romana Street Pensacola, FL 32502	(850) 434-5395
Pam Childers	Clerk of the Circuit Court	pchilders@escambiaclerk.com 190 Governmental Center Pensacola, FL 32502	(850) 595-4310
DeLana Allen-Busbee	Operations Supervisor	dallen-busbee@escambiaclerk.com 221 Palafox Place, Ste. 110 Pensacola, FL 32502	(850) 595-3917
Ashley Danner	Office Assistant IV	adanner@escambiaclerk.com 221 Palafox Place, Ste. 110 Pensacola, FL 32502	(850) 595-3920

6. Overview of Sunshine Law (Section 286.011, Florida Statutes), Public Records Law (Chapter 119, Florida Statutes), and Voting Conflicts (Chapter 112, Florida Statutes).
 - I. Government in the Sunshine Manual
The 2024 Government-In-The-Sunshine Manual can be accessed via the following link:
<https://www.myfloridalegal.com/sites/default/files/2024-government-in-the-sunshine-manual-web.pdf>
7. Florida Administrative Code Rules 12D-9, 12D-10, 12D-51.001, 12D-51.002, and 12D-51.003 and Florida Statute, Chapters 192 through 195.

I Florida Administrative Code Rules

The following Florida Administrative Code Rules can be accessed on the Florida Department of Revenue's website via the following links:

- The Uniform Policies and Procedures Manual, containing Florida Administrative Code Rule Chapters 12D-9 and 12D-10,
<https://floridarevenue.com/property/Documents/UniformPoliciesManual2024.pdf>
- Classified Use Real Property Guidelines, Standard Assessment Procedures and Standard Measures of Value, Agricultural Guidelines, 1982, 12D-51.001,
<https://floridarevenue.com/property/Documents/FLag.pdf>
- Tangible Personal Property Appraisal Guidelines, 1997, 12D-51.002,
<https://floridarevenue.com/property/Documents/TPPGuidelines.pdf>
- Florida Real Property Appraisal Guidelines (FRPAG), 2002, 12D-51.003,
<https://floridarevenue.com/property/Documents/FLrpg.pdf>

Florida Statutes Chapters 192 through 195 can be accessed at
http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Index&Title_Request=XIV#TitleXIV

8. Selection of Attorney Special Magistrate.

I. Recommendation Concerning Selection of Attorney Special Magistrate

That the Board review and consider the application submitted by Joseph Haynes Davis for Escambia County Attorney Special Magistrate for the 2024 tax year, and, if approved, authorize the Chairman to execute the contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes.

BACKGROUND SUMMARY:

In counties with populations of more than 75,000, the Value Adjustment Board (VAB) shall appoint special magistrates to take testimony and make recommendations on petitions filed with the VAB, in accordance with Florida Administrative Code (F.A.C.) 12-D.010(1).

The Clerk to the VAB advertised for applicants for the 2024 Attorney Special Magistrate for Escambia County. One application was received.

9. Selection of Appraiser Special Magistrate.

I. Recommendation Concerning Selection of Appraiser Special Magistrate

That the Board review and consider the application submitted by Steven L. Marshall for Escambia County Appraiser Special Magistrate for the 2024 tax year, and, if approved, authorize the Chairman to execute the Contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes.

BACKGROUND SUMMARY: In counties with populations of more than 75,000, the Value Adjustment Board (VAB) shall appoint special magistrates to take testimony and make

recommendations on petitions filed with the VAB, in accordance with Florida Administrative Code (F.A.C.) 12-D.010(1).

The Clerk to the VAB advertised for applicants for the 2024 Appraiser Special Magistrate for Escambia County. One Application was received.

10. Filing Fee Resolution.

I. Recommendation Concerning the Filing Fee Resolution

That the Board confirm, for the record, that Resolution R2015-1, which was adopted by the Value Adjustment Board (VAB) on August 18, 2015, remains in effect until repealed by the VAB, and provides that a petition filed pursuant to Section 194.013, Florida Statutes, and Rule Chapter 12D-9.013(k), F.A.C., shall be accompanied by a filing fee, to be paid to the Clerk of the Circuit Court, in the amount of \$15 for each separate parcel of property, real or personal, covered by the petition.

11. VAB Hearing Dates.

I. Recommendation Concerning Scheduling VAB Hearing Dates

That the Board approve scheduling hearings on the following dates: October 10, 2024; October 21-22, 2024; and December 3, 2024.

Please Note: The Value Adjustment Board Members are not required to attend the hearings.

12. Approval of Minutes.

I. Recommendation Concerning Approval of Minutes

That the Board approve the Minutes of the Regular Meeting of the Value Adjustment Board held January 26, 2024, as prepared by DeLana Allen-Busbee, Operations Supervisor, Clerk & Comptroller's Office.

13. Adjournment.