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AGENDA  
Escambia County Value Adjustment Board  
Regular Meeting - August 13, 2025 - 1:00 PM  
Ernie Lee Magaha Government Building - First Floor

1. Call to Order

(PLEASE TURN YOUR CELL PHONE TO THE VIBRATE, SILENCE, OR OFF SETTING)

I. General Information Regarding the Value Adjustment Board

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 take the following action concerning selection of Private Counsel for the 2025 tax year:

A. Review and approve the application submitted by Suzanne Whibbs for Private Counsel for the 2025 tax year and authorize the Chair to execute the Contract for Services of Private Counsel, in accordance with Chapter 194.035 (1), Florida Statutes, effective August 13, 2025, through August 31, 2026;

OR

B. Review and approve the application submitted by Jacquin P. Gilchrist for Private Counsel for the 2025 tax year and authorize the Chair to execute the Contract for Services

of Private Counsel, in accordance with Chapter 194.035 (1), Florida Statutes, effective August 13, 2025, through August 31, 2026.

**Please Note:** The average number of hours for Private Counsel over the last three tax years has been 17.12 at an average total cost of \$4280 per year.

| <b>Applicant Name</b> | <b>Hourly Rate</b> | <b>Minimum # of hours</b>        | <b>Years of Experience</b> | <b>Years of Experience with Escambia County</b> | <b>Local (Yes or No)</b> |
|-----------------------|--------------------|----------------------------------|----------------------------|-------------------------------------------------|--------------------------|
| Suzanne Whibbs        | \$250              | 4 per hearing date in attendance | 28                         | 15                                              | YES                      |
| Jacquin Gilchrist     | \$375              | 30 per month                     | 17                         | 0                                               | NO                       |

5. Contact Information

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

**Informational Item:**

| Name                                               | Title                        | E-Mail and Mailing Address                                                                                                          | Phone Number   |
|----------------------------------------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|----------------|
| County Commissioner<br>Steven L. Barry             | VAB Member                   | <a href="mailto:district5@myescambia.com">district5@myescambia.com</a><br><br>221 Palafox Place<br>Suite 400<br>Pensacola, FL 32502 | (850) 595-4950 |
| County Commissioner<br>Ashlee M. Hofberger         | VAB Member                   | <a href="mailto:district4@myescambia.com">district4@myescambia.com</a><br><br>221 Palafox Place<br>Suite 400<br>Pensacola, FL 32502 | (850) 595-4940 |
| School Board Member<br>Kevin Adams<br>(District 1) | VAB Member                   | <a href="mailto:kadams2@ecsdfi.us">kadams2@ecsdfi.us</a><br><br>75 North Pace Boulevard<br>Pensacola, FL 32505                      | (850) 469-6137 |
| Gerald W. Adcox                                    | VAB Member<br>(School Board) | <a href="mailto:adcoximports@aol.com">adcoximports@aol.com</a>                                                                      | (850) 439-9209 |

|                     |                                       |                                                                                                                                                |                |
|---------------------|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
|                     | Citizen Appointee)                    | 5603 North "W" Street<br>Pensacola, FL 32505"                                                                                                  |                |
| Sandy L. Hadaway    | VAB Member<br>(BCC Citizen Appointee) | <a href="mailto:hadawaysandy@gmail.com">hadawaysandy@gmail.com</a><br><br>3571 Ridgecrest Lane<br>Cantonment, FL 32533                         | (314) 799-6944 |
| Suzanne Whibbs      | VAB Attorney                          | <a href="mailto:suzanne@whibbslaw.com">suzanne@whibbslaw.com</a><br><br>801 West Romana Street<br>Pensacola, FL 32502                          | (850) 434-5395 |
| Pam Childers        | Clerk of the Circuit Court            | <a href="mailto:pchilders@escambiaclerk.com">pchilders@escambiaclerk.com</a><br><br>190 Governmental Center<br>Pensacola, FL 32502             | (850) 595-4310 |
| DeLana Allen-Busbee | Operations Supervisor                 | <a href="mailto:dallen-busbee@escambiaclerk.com">dallen-busbee@escambiaclerk.com</a><br><br>221 Palafox Place, Ste. 110<br>Pensacola, FL 32502 | (850) 595-3917 |
| Ashley Danner       | Office Assistant IV                   | <a href="mailto:adanner@escambiaclerk.com">adanner@escambiaclerk.com</a><br><br>221 Palafox Place, Ste. 110<br>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

**Informational Item:**

The 2025 Government In The Sunshine Manual can be accessed via the following link:  
<https://www.myfloridalegal.com/sites/default/files/government-in-the-sunshine-manual.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 12D-9, 12D-10, 12D-51.001, 12D-51.002, and 12D-51.003 and Florida Statute, Chapters 192 through 195

**Informational Item:**

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>

8. Selection of Attorney Special Magistrate

I. Recommendation Concerning Selection of Attorney Special Magistrate

That the Board take the following action concerning selection of Attorney Special Magistrate for the 2025 tax year:

A. Review and approve the application submitted by Joseph Haynes Davis for Escambia County Attorney Special Magistrate for the 2025 tax year, and authorize the Chair to execute the contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes;

OR

B. Review and approve the application submitted by Jacquin P. Gilchrist for Escambia County Attorney Special Magistrate for the 2025 tax year, and authorize the Chair to execute the contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes.

**Please Note:** The average number of hours for Attorney Special Magistrate over the last three tax years has been 7.45 at an average total cost of \$1487 per year.

| Applicant Name | Hourly Rate | Minimum # of hours | Hours required per recommendation | Years of Experience | Years of Experience with Escambia County | Local (Yes or No) |
|----------------|-------------|--------------------|-----------------------------------|---------------------|------------------------------------------|-------------------|
|                |             |                    |                                   |                     |                                          |                   |

|                      |       |                                  |              |    |   |    |
|----------------------|-------|----------------------------------|--------------|----|---|----|
| Joseph Haynes Davis  | \$200 | 4 per hearing date in attendance | 2 hours      | 24 | 4 | NO |
| Jacquie P. Gilchrist | \$375 | 30 per month                     | 30 per month | 17 | 0 | NO |

9. Selection of Appraiser Special Magistrate

I. Recommendation Concerning Selection of Appraiser Special Magistrate

That the Board review the three applications for Appraiser Special Magistrate and take the following action:

A. Select one applicant as the primary Appraiser Special Magistrate for the 2025 tax year and authorize the Chair to execute the Contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes; and

B. Select one applicant as the backup Appraiser Special Magistrate for the 2025 tax year and, in the event of the primary Appraiser Special Magistrate having a conflict or being unable to serve, authorize the Chair to execute the Contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes.

**Please Note:** The average number of hours for Appraiser Special Magistrate over the last three tax years has been 14.5 at an average total cost of \$3625 per year.

| Applicant Name                           | Hourly Rate | Minimum # of hours               | Hours required per recommendation | Years of Experience | Years of Experience with Escambia County | Local (Yes or No) |
|------------------------------------------|-------------|----------------------------------|-----------------------------------|---------------------|------------------------------------------|-------------------|
| Steven L. Marshall, MAI, SRA, AI-GRS     | \$250       | 5 per hearing date in attendance | 2 hours                           | 48                  | 24                                       | NO                |
| John A. Robinson, MAI, AI-GRS, CCIM, ASA | \$250       | 4 per hearing date in attendance | 8 hours                           | 40                  | 0                                        | NO                |

|                           |       |                                  |         |                                                   |   |    |
|---------------------------|-------|----------------------------------|---------|---------------------------------------------------|---|----|
| William Barry Kelley, SRA | \$150 | 2 per hearing date in attendance | 2 hours | 30 years in appraisals; 0 as a Special Magistrate | 0 | NO |
|---------------------------|-------|----------------------------------|---------|---------------------------------------------------|---|----|

10. Filing Fee Resolution

I. Recommendation Concerning the Filing Fee Resolution

That the Board adopt, and authorize the Chair to sign, Resolution R2025-1, which 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 \$50 for each separate parcel of property, real or personal, covered by the petition.

The Clerk's Office does not retain any revenue generated from the collection of VAB petition filing fees. Per 194.013(4) F.S. all filing fees collected by the Clerk shall be allocated and utilized to offset the costs incurred in connection with the administration and operation of the Value Adjustment Board, which is ultimately the responsibility of the BCC and School Board per F.S. 194.015. House Bill 7031, effective July 1, 2025, amended Florida Statute 194.013 to allow an increase in the petition filing fee to up to \$50 per parcel.

Due to changes in legislation this year, a potential increase in the cost of administering the VAB process is anticipated.

11. VAB Hearing Dates

I. Recommendation Concerning Scheduling VAB Hearing Dates

That the Board approve scheduling hearings on the following dates: October 28-29, 2025; November 19, 2025; and December 16, 2025.

Please Note: 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 March 25, 2025, as prepared by DeLana Allen-Busbee, Operations Supervisor, Clerk & Comptroller's Office.

13. Adjournment