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AGENDA
Escambia County Value Adjustment Board
Regular Meeting - August 24, 2026 - 9:00 AM
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/VAB.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 2026 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 24, 2026, through August 31, 2027.

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 Steven L. Barry	VAB Member	district5@myescambia.com 221 Palafox Place Suite 400 Pensacola, FL 32502	(850) 595-4950
County Commissioner Ashlee M. Hofberger	VAB Member	district4@myescambia.com 221 Palafox Place Suite 400 Pensacola, FL 32502	(850) 595-4940
School Board Member Kevin Adams (District 1)	VAB Member	kadams2@ecsdfl.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
Sandy L. Hadaway	VAB Member (BCC Citizen Appointee)	hadawaysandy@gmail.com 3571 Ridgecrest Lane Cantonment, FL 32533	(314) 799-6944
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	Administrative Specialist	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 and Information Regarding Public Records Laws and Voting Conflicts

Informational Item:

The Government In The Sunshine Manual can be accessed via the following link: <https://www.myfloridalegal.com/open-government/sunshine-manual>

Details regarding Florida's Public Records Laws can be found at the following link: <https://www.leg.state.fl.us/statutes>

Details regarding Florida's Voting Conflict Laws can be found at the following link: <https://www.leg.state.fl.us/statutes>

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 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/UniformPoliciesManual2025.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 <https://www.leg.state.fl.us/Statutes>

8. Overview of VAB Procedure Updates
 - I. Updates to VAB Procedures

Informational Item:

There have been several updates to the Procedures for Value Adjustment Board Hearings, notably the option for petitioners to appear remotely for their hearings, among others. Forms have also been updated and continue to be updated to include new rules and statutes. The Clerk to the VAB's Office has updated our internal procedures to incorporate changes to address remote hearings.

Detailed information regarding the changes can be found at the following link and can also be provided by contacting the Clerk to the Value Adjustment Board's

Office: <https://floridarevenue.com/property/Documents/UniformPoliciesManual2025.pdf>

Updated Value Adjustment Forms can be found at the following link:

<https://floridarevenue.com/property/Pages/Forms.aspx#ui-id-21>

9. 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 2026 tax year, and, if approved, authorize the Chair to execute the contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes.

10. 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 2026 tax year, and, if approved, authorize the Chair to execute the Contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes.

11. Filing Fee Resolution

I. Recommendation Concerning the Filing Fee Resolution

That the Board confirm, for the record, that Resolution R2025-1, which was adopted by the Value Adjustment Board (VAB) on August 13, 2025, 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 \$50 for each separate parcel of property, real or personal, covered by the petition.

12. VAB Hearing Dates

I. Recommendation Concerning Scheduling VAB Hearing Dates

That the Board approve scheduling hearings on the following dates: October 28, 2026 and November 2-3, 2026.

Please Note: Due to changes in Department of Revenue rules this year, petitioners must be given the option to attend their hearings remotely. With this change, staff anticipates the potential of needing to add additional hearing dates and/or rescheduling dates depending on changes in the volume of hearings. The Clerk to the VAB's office will ensure that all hearings are properly noticed and posted online. Value Adjustment Board Members are not required to attend the hearings.

13. 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, 2026, as prepared by DeLana Allen-Busbee, Operations Supervisor, Clerk & Comptroller's Office.

14. Adjournment