## CITY COUNCIL RESEARCH DIVISION LEGISLATIVE SUMMARY



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Bill Type and Number: Resolution 2024-584

**Introducer/Sponsor(s):** Council President White

Date of Introduction: July 23, 2024

**Committee(s) of Reference:** R

Date of Analysis: July 23, 2024

**Type of Action:** Appointment and emergency passage upon introduction

**Bill Summary:** This bill appoints the City Council Members for the 2024 Duval County Value Adjustment Board (VAB). Council Member Will Lahnen will serve as Chair, Council Member Joe Carlucci will serve as a member and Council Member Rahman Johnson as the alternate member, all for a term concluding with the final hearing for the tax year of the board. Emergency passage upon introduction has been requested so that a quorum will be available for the VAB organizational meeting in August.

**Background Information:** The VAB reviews appeals from decisions made by the Duval County Property Appraiser. VAB jurisdiction includes appeals of property value assessments, exemption denials, agricultural (greenbelt) classification denials, and portability appeals, among others.

The VAB for Duval County consists of five members: two are members of the Jacksonville City Council, one of whom shall be the chairperson, one is a member of the Duval County School Board, and two are citizen members, appointed one each by the Jacksonville City Council and the Duval County School Board.

Section 194.015, *Florida Statutes*, requires that two of the members of the VAB shall be members of the governing body of the county elected from the membership of the board of the governing body, one of whom shall be elected chairperson.

Policy Impact Area: Value Adjustment Board operations

Fiscal Impact: No direct cost to the City

Analyst: Hampsey