

Agenda
2025 Value Adjustment Board Organizational Meeting

Wednesday, August 6, 2025
11:30 AM

City Hall at St. James, 1st Floor, Council Chambers

Council Member Will Lahnen, Chair, **Excused**
Council Member Rahman Johnson, Temporary Chair
School Board Member Charlotte Joyce
Council Citizen Member Shirley Dasher
School Board Citizen Member Dominic Cummings

CONVENE

ROLL CALL

ORDER OF BUSINESS

1. Introduction of Board Members.

- Introduction of Members of the Board and Contact information (see attached).
- Poll Board Members regarding requirements of Rule 12D-9.014(1)(d), F.A.C.

2. Introduction of the Board Clerk or any designee of the Board Clerk and the Board Clerk's contact information.

3. Appoint or ratify the private Board Legal Counsel.

- Aaron Thalwitzer was the Attorney for the Board for the 2024 VAB year.

Staff Recommendation – The VAB Clerk recommends no change. The VAB Attorney will be paid an hourly rate of \$225, with a not to exceed amount of \$60,000 annually. The not to exceed amount will be inclusive of all legal services (including litigation), and mileage. There will be no cost for travel time.

4. Appoint or ratify Special Magistrates: On May 27, 2025, potential Special Magistrates were notified inquiring of their interest in serving for the 2025 VAB year.

- Breakdown of Special Magistrates: 7 Residential, 3 General, 2 Tangible Personal Property and 3 Attorney Magistrates.
- All Special Magistrates have (or, prior to being permitted to preside at hearings, will have) provided proof of appropriate licensure and proof of compliance with the Department of Revenue Special Magistrate training requirements.

Staff Recommendation – The VAB Clerk recommends the hourly rate remain the same at \$125/hour with no change.

5. Appoint or ratify Board designee to approve/deny late filed petitions, Good Cause reschedule requests, etc.

- The VAB Chief has served as the Board designee for late filed petitions (Good Cause) matters with assistance from the VAB Attorney if needed since 2024.
- The VAB Chief has served as the Board designee for Good Cause reschedule request matters since 2013.

6. Local Administrative Procedures & Forms: Discuss and adopt local administrative procedures and forms of the Board.

- Such procedures must be ministerial in nature and not be inconsistent with governing statutes, case law, Attorney General opinions, or rules of the Department of Revenue. All local administrative procedures and forms of the Board or Special Magistrates shall be made available to the public and shall be accessible on the Board Clerk's website, if any.
- Per House Bill 7031 which took effect on July 1, 2025, VAB staff will ensure that all Petitioners and their representatives have hearings via ZOOM if requested. Currently most if not all hearings are held telephonically.

7. General information on Florida's property tax system.

- Respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights.

8. 2025 Filing Fee: Adopt filing fee for petitions for 2025, in an amount not to exceed \$50.00. If a Petitioner files an MU Form, the filing fee should be the set amount by the Board and then each additional parcel is \$5.00.

Staff Recommendation – Charge a filing fee of \$50.00.

9. Tentative schedule for the 2025 VAB Special Magistrate hearings.

- Taking into consideration the possible number of petitions filed, the possibility of the need to reschedule and the requirement that the Board stay in session until all petitions have been heard.

Staff Recommendation – Hearings will begin in October 2025 and will run until all petitions have been heard, approximately April 2026.

10. Monthly VAB Board meetings for 2025 tax year.

Staff Recommendation – The Board meets one time each month beginning in January 2026, at 11:30 AM in the Council Chamber.

- Thursday, January 15, 2026
- Thursday, February 12, 2026
- Thursday, March 12, 2026
- Thursday, April 16, 2026
- Thursday, May 14, 2026

11. Documents available to the public and Board Members:

- Rule Chapter 12D-9, F.A.C., containing the Uniform Rules of Procedure for hearings before Value Adjustment Boards and Special Magistrates, and the associated forms that have been adopted by the Department of Revenue.
- Rule Chapter 12D-10, F.A.C., containing the rules applicable to the requirements for hearings and decisions.
- Government-In-The-Sunshine Manual, containing the requirements of Florida's Government in the Sunshine/open government laws, including information on where to obtain the current Government-In-The-Sunshine Manual.
- The Uniform Policies and Procedures Manual for Value Adjustment Boards, Rules 12D-51.001, 51.002, 51.003, F.A.C., and Chapters 192 through 195, F.S., as reference information containing the guidelines and statutes applicable to assessments and assessment administration.

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OTHER ITEMS MAY BE ADDED TO THE AGENDA AT THE DISCRETION OF THE
CHAIR



**2025 Value Adjustment Board
and Contact Information**

Honorable Will Lahnen, City Council, Chair
WLahnen@coj.net

Honorable Rahman Johnson, City Council
Rahman@coj.net

Honorable Charlotte Joyce, School Board
Joycec@duvalschools.org

Shirley Dasher, City Council Appointed Citizen Member
Dasher_one@comcast.net

Dominic Cummings, School Board Appointed Citizen Member
Dominicrc88@yahoo.com

Duval County Value Adjustment Board
City Hall at St. James
117 West Duval Street, Suite 305
Jacksonville, FL 32202
Tel.: (904) 255-5124
Fax: (904) 630-0576

<https://www.jacksonville.gov/duval-vab>



2025 VAB Staff Contact Information:

Jason Teal, Value Adjustment Board Clerk

Heather R. Pelegrin, Value Adjustment Board Chief

Johnathan Griffis, Value Adjustment Board Assistant II

Andrew Cable, Value Adjustment Board Assistant I

You may use the following email to contact the VAB Staff:

VAB@coj.net

Aaron Thalwitzer, VAB Attorney

(407) 435-8572 or aaron@brevardlegal.com

2025 Value Adjustment Board Contact and Link Information:

Our website (Duval County Value Adjustment Board):

<https://www.jacksonville.gov/duval-vab>

Link to Florida Department of Revenue (DOR)

Value Adjustment Board (VAB) Page:

<https://floridarevenue.com/property/Pages/VAB.aspx>

Link to Florida Government in the Sunshine Law Information:

<https://www.myfloridalegal.com/open-government/the-quot-sunshinequot-law>

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