

**NOVEMBER 1, 2022  
JASPER, FLORIDA**

**2022 VALUE ADJUSTMENT BOARD MEETING**

The Board of County Commissioners, Hamilton County, Florida, met in special session for the purpose of holding a Value Adjustment Board meeting on Tuesday, November 1, 2022, at 5:05 p.m. in the Board Meeting Room, 207 Northeast First Street, Jasper, Florida. Present were Commissioners Josh Smith, Robert Brown, School Board member Johnny Bullard and citizens Greg Taylor and Bill Hunter, a full Board being present. Also present was Value Adjustment Board Attorney Todd Kennon, David Ehlert, Marva Taylor and Diane Duncan with the Property Appraiser's office.

The meeting was called to order by Chairman Smith at 5:05 p.m.

**VALUE ADJUSTMENT BOARD MEETING**

VAB Attorney Todd Kennon advised the Value Adjustment Board as to the hearing process for the two (2) petitions, 2022-01 and 2022-02 as filed.

The Board listened to testimony for Petition 2022-01 filed by Margaret-Bruno Luisser on behalf of Lilian Ruth Kramer. Diane Duncan, with the Property Appraiser's Office, presented testimony stating that no exemption has been applied for as required by the Florida Statutes or Florida Administrative Code. Ms. Luisser presented testimony and stated that the Florida Statutes do not apply to her due to her citizenship as an American State Citizen. VAB Attorney Todd Kennon explained how the Florida Statutes and Florida Administrative Code applies to exemptions and taxation and recommended that the VAB Board deny the petition based on the fact that no exemption was applied for by Ms. Kramer.

- Motion by Robert Brown to deny petition # 2022-01 based on recommendation from VAB Attorney Todd Kennon that no exemption was filed. Second was made by Johnny Bullard, motion carried with a unanimous vote.

The Board then addressed Petition 2022-02 filed by Margaret-Bruno Luisser. Mr. Kennon recommended that unless there is additional information for this petition that the presentation by the Property Appraiser's Office and Ms. Luisser in Petition 2022-01 can stand with the Board adopting the testimony. Ms. Luisser stated that she couldn't object.

- Motion by Bill Hunter to adopt the testimony from Petition 2022-01 as the testimony for Petition 2022-02. Second was made by Robert Brown, motion carried with a unanimous vote.
- Motion by Robert Brown to deny petition # 2022-02 based on recommendation from VAB Attorney Todd Kennon that no exemption was filed. Second was made by Bill Hunter, motion carried with a unanimous vote.
- Motion by Robert Brown to adjourn the 2022 VAB Hearing at 5:39 p.m. Second was made by Bill Hunter, motion carried with a unanimous vote.

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CHAIRMAN, JOSH SMITH

ATTEST:

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GREG GODWIN, EX-OFFICIO CLERK