

**CONDOMINIUM ASSOCIATION OF THE VALIANT HOUSE, INC.**

**BOARD MEETING MINUTES (Approved)**

**February 12, 2026**

**801 S. Ocean Drive Party Room & via Zoom**

**1. Call to Order**

Pat called the meeting to order at 6:03 PM.

Pat, Karen, Julie, Bob G, Jerry, Marcia attended in person.

Hugo attended via Zoom.

Andrea and Mario were not present.

**2. Proof of Notice** of Meeting - the meeting was noticed via email, the VH website, and posted signs in the elevators and lobby on Tuesday, February 10th.

**4. Approval** of [Annual Meeting Minutes](#)

**Marcia made a motion to approve the Annual Meeting minutes.**

**Bob G seconded the motion.**

**Motion carried unanimously.**

**5. Reports of Officers**

**President - Pat Nolan (below)**

**Vice President - Julie DiPasquale**

We have 2 people who have not yet paid the special assessment. We are at the 30 day mark. So we can move forward with further action. One we know is having issues, the other we have not heard from. Marcia has been sending emails and trying to call.

Julie feels that we need to proceed with the legal action we laid out in the [Assessment Notice](#) (which was delivered by email and USPS to those who require it, as well as posted), so that the rest of us do not have to have another assessment to pay for them. It's not fair to the rest of the people.

Bob G. agreed.

Pat explained that yes, we can contact the attorney now. But in the past we have made errors, and it is possible to miss deposits. We have to go in and look at every single check in the lock box.

Lisa made the point that if they had paid, they would have responded and said they paid.

Pat provided additional context: one has a family emergency going on.

The other is elderly. We have made contact with the elderly owners' daughter. The one with the family emergency will pay as soon as that is straightened out. For the other, getting hold of them is the issue, but since we have gotten the daughter involved, we should be able to get payment.

Pat said we can mail them again. Involving the attorney will cost a couple of hundred dollars.

Tammy G suggested we send the notice through certified mail. Bob G asked if we could knock on their doors. Pat explained that they are not in residence.

Pat feels we should give them a couple more weeks.

Julie suggested we put a timeline on this. She made the point that Pat and Marcia have spent significant time already trying to get this taken care of, and the second payment will be due before we know it.

Pat will send a letter now, and will target Feb 26th as the deadline.

Question was asked: What happens when people are late?

The due date was Jan 10th. After 30 days of non payment, we can involve the attorney.

Tammy also suggested that we be sure when we get into contact with them to remind them about the next payment coming up 4/1.

Francis Garcia Balbin (604) - asked a question about enclosing the second doors for the 14 units who have closed the door from the inside. Francis works for the University of Miami, and has done a lot of research on this. She spoke with attorneys, and looked at the FL condo statute, and her read is that we cannot charge everyone else for something owners did that was not allowed.

Pat reiterated that our attorney is certain that we can only look back 6 years for owner fault, and it has been longer than that in all cases.

Karen made the point that the reason no one ever did anything with the outside door is that is is expressly forbidden in our by-laws, because the doorways are considered common area space.

Discussion continued, and Pat suggested for the sake of time and clarity that Francis send her research to the board and talk to Pat via phone.

Wrapping up the assessment issue: Pat will send certified letters to the two who still owe.

**Treasurer - Marcia Ulrich**

Financial Update:

\$131,391.11 Operating Account - a significant portion of this is ELSS money, which will be transferred to the General Reserve account.

\$362,510.37 General Reserve - we have paid deposits for all 4 of the ELSS projects

\$37,161.68 Structural Reserve

Now that we are paying the reserve fee monthly, a little over \$5k is going into each of the Reserve accounts every month.

## **Secretary - Karen Goldstein**

### **6. Association Business**

#### **1. IRS Update**

We have gotten more letters from the IRS. About non payment of payroll taxes and filing forms 940 and 941. At this point, they have determined that we owed \$13,011.01 in back payroll taxes from 2019, 2020, and 2022. We were able to look at our Wells Fargo statements from 2022, and could see that payments to the IRS were NOT made, or were made for partial amounts. So we determined that we did owe the tax, and we have now paid the \$13k.

There is still interest and penalties due from that unpaid tax in the amount of \$11,961.74. In Pat's last conversation with the IRS, the person Pat spoke to said he *might* be able to waive one of the penalties, but you can never waive interest. Speaking to another rep, we found there is a form 843 that you can fill out to waive penalties **and** interest. Supposedly by paying the tax we have stopped the penalties and interest from accruing, but we have gotten different answers every time. So we have completed the 843 to attempt to waive them.

We still owe the IRS \$11k. We paid for the past due taxes out of our operating account, which was a significant amount of our budget. There is currently \$131k in our operating account, but much of that must be transferred to the General Reserve account as it is ELSS Assessment payments.. So that will leave about \$50k in operating, which is very lean for us.

Annette asked if we could pay the IRS in payments. Pat said yes, we can set up a payment plan, but we paid the tax so the penalties and interest would stop accruing. One of the reasons listed on the 843 for why you can get penalties and interest waived, is if a professional company was supposed to be doing the work and didn't (which is the case here), then there might be cause for a waiver. So we have applied, and will see what they say.

Karen corresponded with our attorney, who did not give much guidance or optimism that there is anything we can do. His firm does not sue management companies, and tax law is outside his wheelhouse. We would need to engage a tax lawyer for specifics with the IRS, and then we might be able to try to go after RPM and see if they had insurance coverage that would pay, but that is likely costly.

#### **2. ELSS Update**

All of the projects to complete our ELSS are underway.

Door enclosing - We have paid the deposit to our engineer and the permit has been turned into the city.

Sprinkler system - We have paid the deposit and they are still working on the engineering needed to file the permit.

Stairwell Pressurization - We have paid the deposit and the permit is in the works.

Fire Alarm System - We have paid the deposit and the permit is in the works.

### **3. Switch - to [Valley Bank](#)**

We are transitioning from Chase to Valley Bank to eliminate the \$150/month cost of the lock box, and to earn 2% interest on our accounts. They have no fees, and a minimum of \$500 deposit. This will require that we change where our monthly payments are going. The new address for payments going forward is:

**Condominium Association of the Valiant House, Inc.**

**PO. Box 21923**

**Tampa, FL 33622**

### **4. Board Member Certifications - still need from Pat and Marcia**

Other thoughts:

Bob G - noticed that he is seeing a lot of different people. He wondered if we have more people renting?

Pat said there are some rentals, and we've had 5 or 6 sales in the past year, so there are new people.

If someone is renting their unit, they do have to go through a process, so we are aware of renters. Family visiting is different.

We held a moment of silence for Lorraine Bailey who passed.

### **8. Adjournment**

**Julie made a motion to adjourn the meeting at 6:38 PM .**

**Jerry seconded the motion.**

**Motion carried unanimously.**

The meeting was adjourned at 6:38 PM.

Valiant House is inviting you to a scheduled Zoom meeting.

Time: 06:00 PM Eastern Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/82516452539?pwd=j63g7RFwb6yQlJAvcnGxY3D39mivBT.1>

Meeting ID: 825 1645 2539

Passcode: 373672

