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### **VALUE ADJUSTMENT BOARD (VAB) FINAL MEETING MINUTES**

The Value Adjustment Board (VAB) of Indian River County, Florida, met on Thursday, April 15, 2021 at 11:30 a.m., in the County Administration Building, 1801 27<sup>th</sup> Street, Building "A", Room A1-102, Vero Beach, Florida. Present were Chairman Joseph E. Flescher, Vice Chairman and Citizen Member Todd Heckman, Commissioner Joseph H. Earman, Alternate School Board Member Dr. Peggy Jones, and Citizen Member Rick Wykoff.

Also present were VAB Attorney Michelle Napier (via Zoom); Clerk of Circuit Court and Comptroller Jeffrey R. Smith, Assistant Deputy Clerk Ryan Butler, and VAB Clerks Terri Collins-Lister, Randi Wardlow, and Rhonda Zirkle. Present from the Property Appraiser's Office (PAO) were Property Appraiser Attorney Eric Barkett, Real Estate Assessor Margo Maxwell, Chief Deputy Mickey Umphrey and Supervisor Janine Hicks (via Zoom); Present from the Tax Collector's Office were Jordan Abbey and Debbie Gee (via Zoom). Also present was Ralph Poppell, Taxpayer for Petition 2020-045; Real Estate Appraiser Stephen Boyle, representing Taxpayer Dan Cornell for Petition 2020-031 who was also present; and Lori and David Garnett, Taxpayer for Petition 2020-082 (via Zoom).

1. **CALL TO ORDER**  
Chairman Joseph E. Flescher called the meeting to order.
2. **INVOCATION – Jeffrey R. Smith**  
Clerk & Comptroller Jeffrey R. Smith delivered the Invocation.
3. **PLEDGE OF ALLEGIANCE – Chairman Joseph E. Flescher**  
Chairman Joseph E. Flescher led the Pledge of Allegiance to the Flag.
4. **INTRODUCTIONS**  
Introductions were made individually by all present.
5. **APPROVAL OF MINUTES**

**A. VAB Organizational Meeting of September 14, 2020.....1-7**

**MOTION was made by Vice Chairman Heckman, SECONDED by Commissioner Earman, the Board voted unanimously to approve the Value Adjustment Board Organizational Meeting Minutes of September 14, 2020 as written.**

**6. 2020 VAB Recap. .... 8**

**VAB Clerk Terri Collins-Lister provided a recap of the 2020 VAB Tax Year and a comparison to the previous tax years.**

**7. APPROVE AND ADOPT THE SPECIAL MAGISTRATES' RECOMMENDATIONS AS THE VALUE ADJUSTMENT BOARD'S DECISION AND AUTHORIZE DISTRIBUTION OF FORM DR485V, PURSUANT TO SECTION 194.032, F.S.**

**A. 2020 Special Magistrates' Recommendations .....9-10**

**VAB Attorney Michelle Napier gave an overview of the VAB process and the Board's authority for the benefit of the new members on the Board.**

**Attorney Napier confirmed that she reviewed all of the Special Magistrates' Recommendations for legal sufficiency to ensure that the Florida Statutes Rules and the Florida Administrative Code (FAC) were followed.**

**Vice Chairman Heckman, in reviewing the Special Magistrate Recommendations, pointed out the average reductions given were roughly 20%, which he felt was a little high. He opined that there seemed to be "a disconnect" between the Magistrate and the Property Appraiser's Office and sought clarification on the techniques used by the taxing authority to create the valuation as opposed to the techniques the Special Magistrate used, noting the substantial differences in value of the property. He was curious to see if the Special Magistrate was new to the VAB.**

**Chairman Flescher agreed with the Vice Chairman that one of the Special Magistrate's recommendations consistently leaned toward one direction.**

**The Board sought and received clarification from Attorney Napier about the Special Magistrate's recommendations in question. She pointed out the Special Magistrate's written recommendations were very detailed and thorough. She added that the Magistrate had discussed at great length the evidence presented from both sides in her recommendations.**

**Appraiser Stephen Boyle explained the reasoning behind the large percentages with Attorney Eric Barkett indicating the Magistrate was not new to the VAB. He**

believed the Magistrate operated under a misunderstanding of the law and routinely granted an off the top 15% after determining what the market value should be.

Commissioner Earman sought and received clarification from Stephen Boyle on the 1<sup>st</sup> and 8<sup>th</sup> Criteria and the distinguishment between the Market Value and Just Value. A discussion followed on the 15% cost of sale adjustment.

Mr. Ralph Poppell, Petitioner for 2020-045, spoke on the history of the property, which was divided into two equal parcels, the ongoing issues with the land elevation and the flooding, and its value. His issue was that his parcel had a higher value than the parcel fronting on State Road 60. A lengthy discussion followed regarding the land, the reduction given by the Magistrate, and the Board's options going forward with adopting the Special Magistrates' Recommendations.

Vice Chairman Heckman referred to the Special Magistrate Recommendation for Petition 2020-019. He questioned the circumstance behind the magistrate granting a reduction of 35%. The VAB Clerk pulled the recommendation for further review by Vice Chairman Heckman.

The Board referred back to Special Magistrate Recommendation 2020-045 and received clarification on their role in adopting the Special Magistrates' Recommendations.

MOTION was made by Commissioner Earman, SECONDED by Vice Chairman Heckman, the Board voted unanimously to adopt Special Magistrate's Recommendation 2020-045 for the 2020 Tax Year.

The Board, prior to recessing, reviewed the Special Magistrate's recommendations for 2020-085 and 2020-031, as the Petitioners were available to answer any questions.

MOTION was made by School Board Member Dr. Jones, SECONDED by Citizen Member Wykoff, the Board voted unanimously to adopt Special Magistrate's Recommendation 2020-085 for the 2020 Tax Year.

MOTION was made by School Board Member Dr. Jones, SECONDED by Chairman Flescher, the Board voted unanimously to adopt Special Magistrate's Recommendation 2020-031 for the 2020 Tax Year.

Vice Chairman Heckman gave a brief summary of the Special Magistrate's Recommendation for 2020-019, emphasizing the location of the house and the value of the property. He felt the Property Appraiser's Office gave a fair counter offer and requested a rehearing of Petition 2020-019 with a different Special Magistrate.

MOTION was made by Vice Chairman Heckman, SECONDED by School Board Member Dr. Jones, the Board voted unanimously to 1) adopt the remaining Special Magistrate Recommendations for the 2020 Tax Year, with the exception of

Recommendation 2020-019; and 2) schedule a rehearing of Petition 2020-019 with a different Special Magistrate.

**8. AUTHORIZE AND APPROVE THE CHAIRMAN TO EXECUTE THE FOLLOWING FORMS PURSUANT TO F.S. 193.12**

**A. Tax Impact Notice DR-529 for Tax Year 2020..... 11  
Tabled**

**B. Certification Form DR-488 Real Property .....12-13  
Tabled**

**C. Certification Form DR-488 Tangible Personal Property .....14-15  
Tabled**

The Chairman called a recess at 1:00 p.m., and reconvened the meeting at 1:11 p.m., with all members present.

**9. REVIEW OF SPECIAL MAGISTRATE BILLING FOR THE 2020 TAX YEAR AND DIRECT THE VAB CLERK ON HOW TO PROCEED .....16-26**

VAB Clerk Terri Collins-Lister presented an invoice from Special Magistrate Juliana Young for the 2020 Tax Year hearings. She made the Board aware of Ms. Young's tardiness in providing the written recommendations and the invoice amount. She iterated that the written recommendations were very detailed. She stated the Board had the discretion to adjust her invoice as written in the Special Magistrate agreement due to the tardiness of her recommendations.

A discussion ensued regarding the delay in the written decisions and the invoice compared to previous years.

In response to Chairman Flescher's concerns regarding the Magistrate's tardiness of the written recommendations, Attorney Napier referred to the Special Magistrate Agreement in the agenda packet noting the Board has the discretion to make adjustments to the Special Magistrate's invoice. Attorney Napier pointed out that Special Magistrate Young's invoice was "vague" and lacked detail; she further explained that Ms. Young did not distinguish between the time spent during a hearing versus on the written recommendations; however, Attorney Napier pointed out the written recommendations were very detailed.

Attorney Napier felt it was difficult to provide the Board any direction on what was a reasonable or an unreasonable amount to bill without a detailed invoice. She said the Board needed to determine what portion of the billing was not commensurate with the services performed and ask the Magistrate to provide an itemized invoice and to adjust her bill accordingly.

**A discussion followed on Special Magistrate Young's invoice, the billing hours, the time spent on each task, past practices, and staff time.**

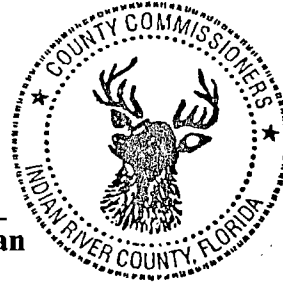
**Commissioner Earman came forward and proposed withholding payment of Special Magistrate Young's invoice. He suggested sending a letter to the Ms. Young indicating the Board's disappointment in the tardiness of the recommendations and the invoice amount. Request that Ms. Young submit an itemized invoice and adjust her bill; taking into consideration the tardiness of the written recommendations, the costs incurred by the County and the Value Adjustment Board, and the interest accrued.**

**MOTION was made by Commissioner Earman, SECONDED by Vice Chairman Heckman, the Board voted unanimously to: 1) withhold payment to Special Magistrate Young; 2) send a letter to Special Magistrate Young indicating the Board's disappointment in the tardiness of the recommendations, the invoice amount compared to other magistrate billings from previous years, and a reminder of the contractual requirements to provide the written recommendations timely; 3) request that Special Magistrate Young provide an itemized invoice detailing the hours and time spent on each task; and 4) request that Special Magistrate Young adjust her bill; taking into consideration the tardiness of the written recommendations, the costs incurred by the County and the Value Adjustment Board, and the interest accrued.**

- 10. PUBLIC COMMENT**
- 11. OTHER BUSINESS**
- 12. ADJOURNMENT**

**There being no further business, the Chairman adjourned the meeting at 1:56 p.m.**

VALUE ADJUSTMENT BOARD



Joseph E. Flescher  
Commissioner Joseph E. Flescher, VAB Chairman

Approved: July 21, 2021

ATTEST:

Jeffrey R. Smith  
Jeffrey R. Smith, Clerk of Circuit Court and Comptroller

By: Terri Collins-Lister  
Terri Collins-Lister, VAB Clerk