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VALUE ADJUSTMENT BOARD (VAB)
FINAL MEETING MINUTES – MAY 20, 2020

The Value Adjustment Board (VAB) of Indian River County, Florida, met on Wednesday, May 20, 2020 at 11:30 a.m., in the County Administration Building, 1800 27th Street, Building “B”, Room B-105, Vero Beach, Florida. Present were Chairman Tim Zorc, Vice Chairman Joseph E. Flescher, School Board Member Jacqueline Rosario (via Zoom), and Citizen Member Todd Heckman.

Also present were VAB Attorney Michelle Napier (via Zoom); Clerk of Circuit Court and Comptroller Jeffrey R. Smith (via Zoom); and VAB Clerk Terri Collins-Lister. Present from the Property Appraiser’s Office (PAO) were Property Appraiser Attorney Canda Brown; Chief Deputy Mickey Umphrey (via Zoom), Manager Bruce Goodwyn; Supervisor Janine Hicks; and Real Estate Assessors Margo Maxwell, Nancy Neill, and Alisa Barkett. Also present was Dr. Keith Clark, Taxpayer for Petition 2019-084, Real Estate Appraiser Stephen Boyle, representing Taxpayer for Petition 2019-029, Attorney Chris Campione representing Taxpayer for Petition 2019-075 and Khang Ta, Taxpayer for Petition 2019-037 (via Zoom).

1. CALL TO ORDER

Chairman Tim Zorc called the meeting to order at 11:30 a.m.

2. INVOCATION – Jeffrey R. Smith

Clerk of Circuit Court and Comptroller Jeffrey R. Smith delivered the Invocation.

3. PLEDGE OF ALLEGIANCE – Vice Chairman Joseph E. Flescher

Vice 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 July 1, 2019.....1-7

ON MOTION by Vice Chairman Flescher, SECONDED by Chairman Tim Zorc, the Board voted unanimously to approve the Value Adjustment Board Organizational Meeting Minutes of July 1, 2019 as written.

6. **2019 VAB Recap. 8**

VAB Clerk Terri Collins-Lister reviewed the VAB Recap of the 2019 Tax Year.

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. 2019 Special Magistrates' Recommendations 9

Chairman Tim Zorc presented the 2019 Special Magistrates' Recommendations for review. Citizen Member Heckman referred to Petition 2019-029 and inquired on the recommended reduction of \$1,524,603 by the Special Magistrate.

Attorney Canda Brown, representing the Property Appraiser's Office (PAO), objected to the 21.5% recommended reduction on Petition 2019-029.

Real Estate Appraiser Stephen Boyle, representing the taxpayer for Petition 2019-029, addressed the reduction, explaining that the parcel was three legal lots of record, but was assessed as three individual lots even though they were combined as a single lot under single ownership.

Attorney Brown detailed the reasons why the PAO objected to the reduction made by the Special Magistrate for Petition 2019-029 and referred to case law and F.S. 194.301. She mentioned that in the Special Magistrate's decision, it stated that the PAO had failed to consider the first and eighth criteria in F.S. 193.011; however, the eight factors are considered when using the comparable sales method. She also added that the Special Magistrate had done her own research and considered evidence outside of the hearing; therefore, the PAO was not able to provide rebuttal evidence. A discussion followed on the subject property and the admission of evidence after the fact, and the VAB's role when adopting the Special Magistrate recommendations. VAB Attorney Michelle Napier pointed out that the Special Magistrate, at the hearing for Petition 2019-029, announced that she would be doing her own research without

any objection from either party. She agreed that the Special Magistrate needed to make corrections to the recommendation.

The Board pulled the Special Magistrate’s Recommendations for Petitions 2019-004, 2019-075 and 2019-084 for discussion.

The Board turned their attention to 2019-084 with Margo Maxwell from the PAO providing background of the subject property. She indicated that Dr. Keith Clark had been receiving a total and permanent exemption until it was discovered that the Petitioner’s property had been rented out 203 nights last year. She said that since the Petitioner remained at the property, the PAO removed the part of the exemption that was being rented, including the common areas, from under the 3% cap.

Petitioner Dr. Clark disagreed with the Special Magistrate’s decision to deny his appeal. A lengthy discussion ensued among Dr. Clark, the Board and Attorney Brown regarding the subject property with Dr. Clark maintaining that totally and permanently disabled persons were 100% exempt from taxes according to F.S. 196.101.

ON MOTION by Citizen Member Heckman, SECONDED by Chairman Zorc, to adopt the Special Magistrates’ Recommendations for the 2019 Tax Year.

Under discussion, School Board Member Rosario asked to pull Petition 2019-029 to have the Special Magistrate make the necessary corrections as discussed by PAO Attorney Brown and VAB Attorney Napier.

MOTION WAS AMENDED by Citizen Member Heckman, SECONDED by Chairman Zorc, the Board voted unanimously to adopt the Special Magistrates’ Recommendations for the 2019 Tax Year with the recommended changes and corrections.

Citizen Member Heckman commented on Dr. Clark’s letter sent to the VAB regarding the Special Magistrate’s Decision for Petition 2019-084.

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 2019..... 10

ON MOTION by Citizen Member Heckman, SECONDED by Vice Chairman Flescher, the Board unanimously approved and authorized the Chairman to execute the Tax Impact Notice Form DR-529 for Tax Year 2019 for publication.

B. Certification Form DR-488 Real Property11-12

ON MOTION by Citizen Member Heckman, SECONDED by Vice Chairman Flescher, the Board unanimously approved and authorized the Chairman to execute the Certification Form DR-488 for Real Property.

C. Certification Form DR-488 Tangible Personal Property13-14

ON MOTION by Vice Chairman Flescher, SECONDED by Chairman Zorc, the Board unanimously approved and authorized the Chairman to execute the Certification Form DR-488 for Tangible Personal Property.

9. AUTHORIZE THE VALUE ADJUSTMENT BOARD CLERK TO SOLICIT FOR SPECIAL MAGISTRATES IN THE CAPACITY OF ATTORNEY, TANGIBLE, AND APPRAISER FOR THE 2020 TAX YEAR HEARINGS.

ON MOTION by Citizen Member Heckman, SECONDED by Vice Chairman Flescher, the Board unanimously authorized the Value Adjustment Board Clerk to solicit for Attorney, Tangible and Appraiser Special Magistrates for the 2020 Tax Year Hearings.

10. PUBLIC COMMENT

There was none.

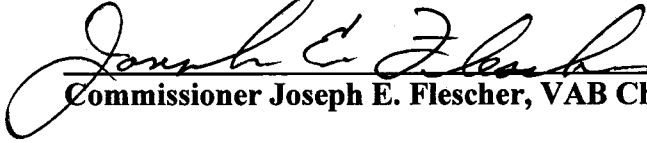
11. OTHER BUSINESS

VAB Clerk Terri Collins-Lister announced the resignation of Jim Kordiak as Citizen Member Homesteaded.

12. ADJOURNMENT

There being no further business, the meeting adjourned at 1:06 p.m.

VALUE ADJUSTMENT BOARD



Commissioner Joseph E. Flescher, VAB Chairman



Approved: September 14, 2020

ATTEST:

Jeffrey R. Smith, Clerk of Circuit Court and Comptroller

By: 
Terri Collins-Lister, VAB Clerk