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VALUE ADJUSTMENT BOARD (VAB) SECOND FINAL MEETING MINUTES
COUNTY ADMINISTRATION BUILDING "A" A2-511 (Limited Capacity)

The Value Adjustment Board (VAB) of Indian River County, Florida, met on Thursday, May 26, 2021 at 11:30 a.m., in the County Administration Building, 1801 27th Street, Building "A", Room A2-511, 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 Supervisor Janine Hicks and Real Estate Assessor Margo Maxwell, and Chief Deputy Mickey Umphrey (via Zoom); Also present was John McDonald, Property Tax Professionals, representing Taxpayer Magly Rodriguez for Petition 2020-019 (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. APPROVE RENEWAL OF THE AGREEMENT BETWEEN INDIAN RIVER COUNTY VALUE ADJUSTMENT BOARD AND MICHELLE NAPIER FOR LEGAL SERVICES, PURSUANT TO DOR RULE 12D-9.013(1) (C).

A. Attorney Contract1-4

Chairman Flescher stated that it was imperative as a best practice and policy of the County that every five (5) years County Departments should go through a Request for Proposal or Request for Qualifications (RFQ). He proposed a less formal process than a RFQ, to advertise and allow the opportunity for qualified Attorneys to apply for VAB Counsel as a best practice and policy of the County and the due diligence of the Board. He emphasized the current counsel would not be precluded from applying for continued service. He proposed extending the existing attorney contract for three months as the VAB goes through the search process.

A discussion followed on the attorney contract with both Commissioner Earman and Vice Chairman Heckman in agreement that it was in the best interest and due diligence of the VAB.

ON MOTION by Commissioner Earman, SECONDED by School Board Member Dr. Jones, the Board unanimously approved 1) extending the Value Adjustment Board Attorney Contract through August 25, 2021; 2) to advertise for Legal Counsel as a best practice and policy of the County and allow the opportunity for qualified Attorneys to apply for VAB Counsel; and 3) bring back to the Board qualified applicants for review.

6. APPROVE AND ADOPT THE SECOND SPECIAL MAGISTRATE' RECOMMENDATION AS THE VALUE ADJUSTMENT BOARD'S DECISION AND AUTHORIZE DISTRIBUTION OF FORM DR485V, PURSUANT TO SECTION 194.032, F.S.

A. Special Magistrate Recommendation for Petition 2020-0195-11

Attorney Michelle Napier referred to her email dated May 26, 2021, that provided the Board with guidance concerning the rehearing request for Petition 2020-019.

Attorney Napier added that she had the opportunity to review and research the concerns that were raised by the Petitioner for 2020-019 after the April 15, 2021 Final Meeting.

A discussion followed with Commissioner Earman appreciative of the detailed email. Attorney Napier further detailed the petitioner's objection to a rehearing and pointed out that the percentage reduction appeared to be the main reason for the Board's decision to proceed with a second hearing. She expressed concern with the due process issue that required a 25-day advance hearing notice and certifying the tax roll by the Florida Department of Revenue's June 1st deadline. She added the Board must

make a determination that the Special Magistrate failed to consider or improperly considered the statutory factors set forth under Florida Law and referred to the Rules from the Florida Administrative Code that could be problematic for the Board if they were to proceed with a second hearing.

B. 2020 Special Magistrate Recommendation 12

ON MOTION by Vice Chairman Heckman, SECONDED by Chairman Flescher, the Board voted unanimously to adopt Special Magistrate's Recommendation 2020-019 for the 2020 Tax Year.

7. 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..... 13

ON MOTION by Commissioner Earman, SECONDED by School Board Member Dr. Jones, the Board unanimously approved and authorized the Chairman to execute the Tax Impact Notice Form DR-529 for Tax Year 2020 for publication.

B. Certification Form DR-488 Real Property14-15

ON MOTION by Commissioner Earman, SECONDED by School Board Member Dr. Jones, 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 Property16-18

ON MOTION by Commissioner Earman, SECONDED by School Board Member Dr. Jones, the Board unanimously approved and authorized the Chairman to execute the Certification Form DR-488 for Tangible Personal Property.

8. AUTHORIZE THE VALUE ADJUSTMENT BOARD CLERK TO SOLICIT FOR SPECIAL MAGISTRATES IN THE CAPACITY OF ATTORNEY, TANGIBLE, AND APPRAISER FOR THE 2021 VAB HEARINGS.

ON MOTION by Citizen Member Wykoff, SECONDED by Vice Chairman Heckman, the Board unanimously authorized the Value Adjustment Board Clerk to solicit for Attorney, Tangible and Appraiser Special Magistrates for the 2021 Tax Year Hearings.

9. REVIEW AND DISCUSSION OF SPECIAL MAGISTRATE RATE SURVEY AND APPROVE A NEW MAGISTRATE RATE PER HOUR, BUT NOT LIMITED TO ADDING ADDITIONAL INCENTIVES TO RECRUIT AND RETAIN MAGISTRATES FROM OTHER COUNTIES.

A. Special Magistrate Survey.....18-22

VAB Clerk Terri Collins-Lister provided a Special Magistrate Rate Survey listing of the rates paid by other VABs for Legal Counsel and Special Magistrates including additional incentives such as lodging, mileage, and minimum hours guaranteed. She spoke of the ongoing problem with recruiting Special Magistrates throughout the State and recommended increasing the Special Magistrate Rate of \$105 per hour to \$125 per hour and the two-hour minimum to four-hour minimum guaranteed hours.

The Board sought and received information from Ms. Collins-Lister regarding recruiting Special Magistrates, VAB budget, and the current magistrates serving on the VAB.

ON MOTION by Vice Chairman Heckman, **SECONDED** by School Board Member Dr. Jones, the Board voted unanimously to approve an increase to the Real Estate and Tangible Appraiser hourly rate from \$105 to \$125 per hour, and increase the minimum hours guaranteed from two to four hours.

10. APPROVE THE REVISED SPECIAL MAGISTRATE CONTRACT

A. 2021 Special Magistrate Contract23-29

VAB Clerk Collins-Lister reviewed the proposed changes made to the Special Magistrate Contract:

Article 3, Paragraph 3.4, changed fourteen (14) to thirty (30) days for the Special Magistrate to file reports with the Clerk.

Article 4, Paragraph 4.1, added Special Magistrate shall spend a reasonable amount of time on each matter, subject to review by the BOARD. It is expressly agreed that the BOARD shall not pay the Special Magistrate for more than five (5) hours time on any matter, without the express written consent from the Clerk of the VAB.

Article 5, Paragraph 5.2, added language at the end of the first sentence to read: Special Magistrate shall, without additional compensation, correct and revise any errors, omissions, or other deficiencies in his/her work product, services, or materials arising from the negligent act, error or omission of SPECIAL MAGISTRATE and/or requested by the Legal Counsel to the BOARD.

ON MOTION by Commissioner Earman, **SECONDED** by School Board Member Dr. Jones, the Board voted unanimously to approve the proposed changes to the Special Magistrate Contract.

11. REVIEW AND APPROVE THE REVISED SPECIAL MAGISTRATE BILLING SUBMITTED BY JULIANA YOUNG FOR THE 2020 TAX YEAR30-34

Chairman Flescher recapped the discussion from the April 15, 2021 Final Meeting regarding Juliana Young's invoice for the 2020 hearings. He referred to Ms. Young's email dated May 18, 2021 and revised 2020-21 Timesheet/Invoice. He was disappointed to see only a \$530.25 reduction from the previous invoice.

Clerk of Court & Comptroller Jeffrey R. Smith referred to Ms. Young's revised invoice and calculated the percentage of time to make the corrections recommended by the VAB Attorney compared to the time it took her to write the recommendations.

Commissioner Earman turned the Board's attention to the Chairman's letter dated April 9, 2021 to Juliana Young. He talked about Ms. Young's email response to the letter dated May 18, 2021 along with her revised timesheet/invoice. He sought and received information from Mr. Smith on whether there was a way to figure out the dollar amount of staff time involved due to the tardiness of the recommendations.

Mr. Smith spoke on the importance of the recommendations being completed on a timely basis and mentioned the June 1st deadline for the Property Appraiser's Office to certify the tax roll.

A discussion followed among the Board on the amount to deduct from the Special Magistrate Invoice due to the tardiness of the recommendations. Attorney Napier cautioned against throwing out an arbitrary number, but recommended a number that could be identifiable from the Special Magistrate's timesheet/invoice. Going forward, the Board deferred to Attorney Napier on additional language in the Special Magistrate contract that would carry more weight with the tardiness of the recommendations. Attorney Napier replied that she could add a liquidated damages provision in the Special Magistrate contract. Mr. Smith came forward and asked if Attorney Napier would forward the language to the VAB Clerk to add to the Special Magistrate contract prior to the VAB Organizational meeting.

ON MOTION by Commissioner Earman, **SECONDED** by School Board Member Dr. Jones, the Board voted unanimously to authorize payment to Juliana Young, less the \$3,097.50 for corrections from the revised invoice of \$16,217.25 for a total amount of \$13,119.75.

12. PUBLIC COMMENT

There was none.

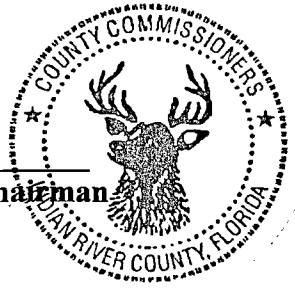
13. OTHER BUSINESS

There was none.

14. ADJOURNMENT

There being no further business, the meeting adjourned at 1:10 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