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VALUE ADJUSTMENT BOARD (VAB) ORGANIZATIONAL MEETING
COUNTY ADMINISTRATION BUILDING A1-102
MONDAY, JULY 1, 2019 @ 11:30 A.M.

The Value Adjustment Board (VAB) of Indian River County, Florida, met on Monday, July 1, 2019, at 11:30 a.m., in the County Administration Building, 1801 27th Street, Building A, Room 102, Vero Beach, Florida. Present were Chairman Joseph E. Flescher; Vice Chairman Tim Zorc; School Board Member Jacqueline Rosario; and Business Citizen Member Todd Heckman and Homesteaded Citizen Member James A. Kordiak participated via telephone; therefore, was not eligible to vote.

Also present were VAB Attorney Michelle Napier; Clerk of the Circuit Court and Comptroller Jeffrey R. Smith; VAB Clerks Terri Collins-Lister, Rhonda Zirkle and Jacqueline Rizzo. Present from the Property Appraiser's Office was Attorney for the Property Appraiser Canda Brown; Chief Deputy Mickey Umphrey; and Real Estate Appraiser Robbie Fox.

1. CALL TO ORDER

Chairman Joseph E. Flescher called the meeting to order.

2. INVOCATION – Clerk of Court & Comptroller Jeffrey R. Smith

Clerk & Comptroller Jeffrey R. Smith delivered the Invocation.

3. PLEDGE OF ALLEGIANCE – Commissioner Joseph E. Flescher

Chairman Joseph E. Flescher led the Pledge of Allegiance to the Flag.

**4. ELECT CHAIRMAN AND VICE CHAIRMAN, PURSUANT TO F.S. 194.015
The Chairman Shall Be A Board Of County Commission Member**

Chairman Flescher opened the floor for nominations for Chairman.

MOTION WAS MADE by School Board Member Rosario, SECONDED by Citizen Member Heckman, to elect Commissioner Tim Zorc as Chairman. There were no other nominations for Chairman.

Chairman Flescher CALLED FOR A VOTE and the Board, by a 4-0 vote (Kordiak not eligible) approved the election of Commissioner Tim Zorc as Chairman of the Value Adjustment Board for the Tax Year 2019.

Chairman Zorc opened the floor for nominations for Vice Chairman.

MOTION WAS MADE by Citizen Member Heckman, SECONDED by School Board Member Rosario, to elect Commissioner Joseph E. Flescher as Vice Chairman. There were no other nominations for Vice Chairman.

Chairman Zorc CALLED FOR A VOTE and the Board, by a 4-0 vote (Kordiak not eligible) approved to elect Commissioner Joseph E. Flescher as Vice Chairman of the Value Adjustment Board for the Tax Year 2019.

5. INTRODUCTIONS & CONTACT INFORMATION

A. Introduction of Board Members/Board Clerk

Introductions were made by all present.

B. Board Members list and designated Board Clerk’s contact information..... 1

Value Adjustment Board (VAB) Clerk Terri Collins-Lister provided the Board members with a copy of the contact information list, which is also accessible on the Clerk’s website.

6. APPROVE VALUE ADJUSTMENT BOARD MINUTES

- A. VAB Final Meeting Minutes of March 25, 20192-5
- B. VAB Second Final Meeting Minutes of April 3, 2019.....6-7

ON MOTION by Citizen Member Heckman, SECONDED by Vice Chairman Flescher, the Board, by a 4-0 vote (Kordiak not eligible) approved the VAB Final Meeting Minutes from March 25, 2019 and the VAB Second Final Meeting Minutes of April 3, 2019.

7. APPROVE RESOLUTION SETTING THE FILING FEE TO BE NO MORE THAN \$15 PER PARCEL FOR THE 2019 PETITION FILING PERIOD, PURSUANT TO F.S. 194.013.

- A. VAB Resolution 2019-1.....8-9

ON MOTION by Vice Chairman Flescher, SECONDED by Citizen Member Heckman, the Board by a 4-0 vote (Kordiak not eligible) approved the Value Adjustment Board Resolution 2019-1, setting the filing fee for the 2019 petition filing period, as presented, and pursuant to F. S. 194.013.

8. APPOINT ONE OF THE FOLLOWING ATTORNEY APPLICANTS TO SERVE AS SPECIAL MAGISTRATE FOR EXEMPTION/CLASSIFICATION/TAX DEFERRAL HEARINGS AND ONE ATTORNEY APPLICANT TO SERVE AS AN ALTERNATE, PURSUANT TO F.S. 194.035

- A. Karen Wonsetler, Esq.....10-16
- B. Claudette Pelletier, Esq.17-25
- C. Joseph Haynes Davis, Esq.26-55

ON MOTION by Vice Chairman Flescher, SECONDED by Chairman Zorc, the Board by a 4-0 vote (Kordiak not eligible) approved the appointment of Attorney Karen Wonsetler and Claudette Pelletier as an Alternate, as the Attorney Special Magistrates for exemption, classification, assessment difference transfers, and tax deferral hearings for the VAB 2019 tax year.

9. SET THE RATE OF PAY FOR ATTORNEY SPECIAL MAGISTRATES

Rate of pay for Attorney Special Magistrates is \$125.00 per hour.

ON MOTION by School Board Member Rosario, **SECONDED** by Citizen Member Heckman, the Board by a 4-0 vote (Kordiak not eligible) approved a rate of pay not to exceed \$125.00 per hour, to be paid to the Attorney Special Magistrates for the VAB 2019 tax year.

10. APPOINT TWO OF THE FOLLOWING APPRAISER APPLICANTS TO SERVE AS SPECIAL MAGISTRATE FOR REAL PROPERTY VALUATION AND ONE APPRAISER APPLICANT AS AN ALTERNATE, PURSUANT TO F.S. 194.035.

- A. Stephen Neill.....56-61
- B. Juliana Young.....62-70
- C. Charlotte Stahlberg.....71-76

Terri Collins-Lister, VAB Clerk, asked the Board to approve two (2) Special Magistrates and an alternate Special Magistrate for the 2019 VAB Season to cover hearings with repeat petitioners/agents from the previous VAB seasons and to cover potential conflicts of interest. After the Board reviewed and commented on the Special Magistrate Applications, the following action was taken:

ON MOTION by Citizen Member Heckman, **SECONDED** by Vice Chairman Flescher, the Board by a 4-0 vote (Kordiak not eligible) approved to appoint Stephen Neill, and Charlotte Stahlberg, as the Appraiser Special Magistrates and Juliana Young as an Alternate Appraiser Special Magistrate for the VAB 2019 tax year.

11. SET THE RATE OF PAY FOR APPRAISER SPECIAL MAGISTRATES

Rate of pay for Appraiser Special Magistrates is \$105.00 per hour.

ON MOTION by Vice Chairman Flescher, **SECONDED** by Chairman Zorc, the Board by a 4-0 vote (Kordiak not eligible) approved a rate of pay not to exceed \$105.00 per hour for all Appraiser Special Magistrates for the VAB 2019 tax year.

12. APPOINT PAMELA ANDREA APPRAISER APPLICANT TO SERVE AS SPECIAL MAGISTRATE FOR TANGIBLE PERSONAL PROPERTY HEARING, PURSUANT TO F.S. 194.35, AND SET HOURLY RATE OF PAY, MILEAGE AND MAXIMUM RATE PER DAY FOR OVERNIGHT LODGING REIMBURSEMENT IN ACCORDANCE WITH F.S. 112.06.

A. Pamela Andrea, ASA77-89

ON MOTION by Citizen Member Heckman, **SECONDED** by School Board Member Rosario, the Board by a 4-0 vote (Kordiak not eligible) approved the appointment of Pamela Andrea as Special Magistrate for Tangible Personal Property hearings for the VAB 2019 tax year at a rate of pay of \$105.00 per hour, with a maximum reimbursement of \$100.00 per day for lodging, plus mileage at the State approved rate.

13. AUTHORIZE THE CHAIRMAN TO EXECUTE A CONTRACT FOR EACH APPOINTED SPECIAL MAGISTRATE ON BEHALF OF THE FULL BOARD.

A. Sample Special Magistrate Agreement90-95

ON MOTION by Vice Chairman Flescher, **SECONDED** by Citizen Member Heckman, the Board by a 4-0 vote (Kordiak not eligible) authorized the Chairman to execute a contract for each appointed Special Magistrate on behalf of the full Board.

14. DESIGNATE THE VAB ATTORNEY TO MAKE THE DETERMINATION FOR LATE FILE GOOD CAUSE REVIEWS AND LATE FILE RESCHEDULE GOOD CAUSE REQUESTS ON BEHALF OF THE FULL BOARD, PURSUANT TO DOR RULE 12D-9.015 (11)(D), 12D-9.019(5), and 12D-9.021(6), and (7).

ON MOTION by Citizen Member Heckman, **SECONDED** by Vice Chairman Flescher, the Board by a 4-0 vote (Kordiak not eligible) approved to designate VAB Attorney Michelle Napier to make the determination for all good cause reviews on behalf of the full Board, pursuant to DOR Rules 12D-9.015(11)(D), 12D-9.019(5), and 12D-9.021(6) and (7).

15. **DESIGNATE THE VAB ATTORNEY TO REVIEW ALL SPECIAL MAGISTRATES' RECOMMENDATIONS FOR LEGAL SUFFICIENCY.**

ON MOTION by School Board Member Rosario, **SECONDED** by Vice Chairman Flescher, the Board by a 4-0 vote (Kordiak not eligible) approved to designate the VAB Attorney Michelle Napier to review all Special Magistrates' recommendations for legal sufficiency.

16. **DESIGNATE THE VAB ATTORNEY TO PROVIDE SPECIAL MAGISTRATE ORIENTATION ON HEARING GUIDELINES, EVIDENCE EXCHANGE, A REVIEW OF THE FLORIDA ADMINISTRATIVE CODE AND CURRENT PRACTICES AND PROCEDURES.**

ON MOTION by School Board Member Rosario, **SECONDED** by Citizen Member Heckman, the Board by a 4-0 vote (Kordiak not eligible) approved to designate the VAB Attorney Michelle Napier to provide Special Magistrate Orientation on Hearing Guidelines, Evidence Exchange, a review of the Florida Administrative Code and Current Practices and Procedures.

17. **APPROVE THE VAB CHAIRMAN TO REVIEW AND AUTHORIZE PAYMENT OF 2019-2020 VAB INVOICES ON BEHALF OF THE FULL BOARD.**

ON MOTION by Vice Chairman Flescher, **SECONDED** by Citizen Member Heckman, the Board by a 4-0 vote (Kordiak not eligible) approved the VAB Chairman to review and authorize payment of VAB invoices on behalf of the full Board.

18. **PUBLIC INPUT**

Canda Brown, Attorney for the Property Appraiser's Office, brought up a case that has been pending for approximately nine years in Bay County regarding the eight factors that are under consideration establishing the value under the Florida Statutes 193.011. She stated that the case had been settled in mediation, but nobody knew the outcome.

VAB Clerk Lister reported that the Truth in Millage (TRIM) Notices would be mailed out on August 12, 2019, the deadline to file a Petition was September 6, 2019 and that the hearings would begin in mid-October.

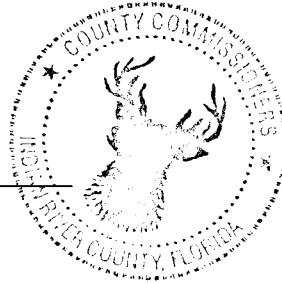
19. ADJOURNMENT

There being no further items, the meeting adjourned at 12:07 p.m.

VALUE ADJUSTMENT BOARD



Commissioner Tim Zorc, VAB Chairman



Approved: May 20, 2020

ATTEST:

Jeffrey R. Smith, Clerk of Circuit Court and Comptroller

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