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VALUE ADJUSTMENT BOARD (VAB) ORGANIZATIONAL MEETING
COUNTY ADMINISTRATION BUILDING "B" B1-501
MONDAY, SEPTEMBER 14, 2020 @ 11:30 A.M.

The Value Adjustment Board (VAB) of Indian River County, Florida, met on Monday, September 14, 2020 at 11:30 a.m., in the County Administration Building, 1801 27th Street, Building A, Room 102, Vero Beach, Florida. Present were Commissioners Joseph E. Flescher and Tim Zorc; and participating via Zoom was School Board Member Jacqueline Rosario; and Business Citizen Member Todd Heckman.

Also present were VAB Attorney Michelle Napier (participated by Zoom); Clerk of the Circuit Court and Comptroller Jeffrey R. Smith; VAB Clerks Terri Collins-Lister and Randi Wardlow. Participating via Zoom from the Property Appraiser's Office was Mickey Umphrey and Janine Hicks.

- 1. CALL TO ORDER**
Chairman Tim Zorc 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 – Vice Chairman Joseph E. Flescher**
Vice 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 Tim Zorc announced that this would be his last meeting with the Value Adjustment Board and being that the Chairman must be a Board of County Commission Member, he nominated Commissioner Joseph E. Flescher for Chairman.

194.015 of the Florida Statutes "There is hereby created a value adjustment board for each county, which shall consist of two members of the governing body of the county as elected from the membership of the board of said governing body, one of whom shall be elected chairperson"

MOTION WAS MADE by Commissioner Zorc, SECONDED by Citizen Member Heckman, the Board, by a 4-0 vote elected Commissioner Joseph E. Flescher as Chairman of the Value Adjustment Board for the Tax Year 2020.

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

Chairman Flescher **CALLED FOR A VOTE** and the Board, by a 4-0 vote approved to elect Citizen Member Heckman as Vice Chairman of the Value Adjustment Board for the Tax Year 2020.

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

For information only, no action required.

6. APPROVE VALUE ADJUSTMENT BOARD MINUTES

A. VAB Final Meeting Minutes of May 20, 20202-5

ON MOTION by Commissioner Zorc, SECONDED by Vice Chairman Heckman, the Board, by a 4-0 vote approved the VAB Final Meeting Minutes from May 20, 2020.

- 7. APPROVE RESOLUTION SETTING THE FILING FEE TO BE NO MORE THAN \$15 PER PARCEL FOR THE 2020 PETITION FILING PERIOD, PURSUANT TO F.S. 194.013.

A. VAB Resolution 2020-1.....6-7

ON MOTION by Commissioner Zorc, **SECONDED** by Chairman Flescher, the Board, by a 4-0 vote approved the Value Adjustment Board Resolution 2020-1, setting the filing fee for the 2020 petition filing period, as presented, and pursuant to F. S. 194.013.

- 8. APPOINT THE FOLLOWING ATTORNEY APPLICANT TO SERVE AS SPECIAL MAGISTRATE FOR EXEMPTION/CLASSIFICATION/TAX DEFERRAL HEARINGS, PURSUANT TO F.S. 194.035

A. Claudette Pelletier, Esq.8-13

ON MOTION by Commissioner Zorc, **SECONDED** by School Board Member Rosario, the Board, by a 4-0 vote approved the appointment of Attorney Claudette Pelletier as an as the Attorney Special Magistrate for exemption, classification, assessment difference transfers, and tax deferral hearings for the VAB 2020 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 Commissioner Zorc, **SECONDED** by Citizen Member Heckman, the Board, by a 4-0 vote approved a rate of pay not to exceed \$125.00 per hour, to be paid to the Attorney Special Magistrates for the VAB 2020 tax year.

- 10. APPOINT TWO (2) OF THE FOLLOWING APPRAISER APPLICANTS TO SERVE AS SPECIAL MAGISTRATES FOR REAL PROPERTY VALUATION, PURSUANT TO F.S. 194.035.

A. Stephen Neill, MAI..... 14-21
 B. Juliana Young22-30
 C. Steve Boyle.....31-46

Terri Collins-Lister, VAB Clerk, requested the Board approve one (1) Special Magistrate and an alternate Special Magistrate for the 2020 VAB Season to cover hearings with repeat petitioners/agents from the previous VAB seasons and to cover potential conflicts of interest.

Commissioner Zorc **MADE A MOTION** to appoint Steve Boyle as the Appraiser Special Magistrate for the VAB 2020 tax year, **SECONDED** by School Board Member Rosario for discussion.

VAB Clerk Terri Collins-Lister acknowledged that Steve Boyle met the qualifications to serve as a Special Magistrate on the VAB. She commented that Mr. Boyle had represented petitioners who had appealed their assessments before the VAB in the past. He was aware and agreed to recuse himself from hearing appeals from previous clients, clients represented by his son, or to recuse himself from hearing appeals on properties he had previously appraised.

The VAB sought and received Attorney Michelle Napier's opinion regarding Mr. Boyle representing the VAB as a Special Magistrate. She stated it was the Board's duty to avoid a conflict and the appearance of a conflict.

A discussion followed concerning the VAB being completely transparent, avoiding the appearance of a conflict, and making sure that Special Magistrates recuse themselves if a member of their firm represents an appeal of a property in the County in which the magistrate serves.

Commissioner Zorc sought and received information from the VAB Clerk on the process of verifying there was no conflict of interest between the Special Magistrate and the petitioner. A lengthy discussion followed with the Board expressing their concern that Mr. Boyle's involvement in the VAB process could appear as a conflict of interest.

Chairman Flescher **CALLED FOR A VOTE** and the Board, by a 1-3 vote (Chairman Flescher, Vice Chairman Heckman, and School Board Member Rosario opposed), the motion failed.

ON MOTION by Commissioner Zorc, **SECONDED** by Chairman Flescher, the Board, by a 4-0 vote approved to appoint Stephen Neill, as the Appraiser Special Magistrate and Juliana Young as an Alternate Appraiser Special Magistrate for the VAB 2020 tax year with the caveat that all Magistrates would be notified that they must recuse themselves from hearing an appeal in which a member of their firm had previously represented the petitioner.

VAB Attorney Napier reiterated that the Florida Administrative Rules require the Special Magistrate to recuse themselves if there is a conflict of interest. Commissioner Zorc wanted to make sure the Magistrates were notified that any member of their firm was subject to the rules if they had represented a client that appealed before the VAB.

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 Commissioner Zorc, SECONDED by Citizen Member Heckman, the Board, by a 4-0 vote approved a rate of pay not to exceed \$105.00 per hour for all Appraiser Special Magistrates for the VAB 2020 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, ASA47-61

ON MOTION by Commissioner Zorc , SECONDED by School Board Member Rosario, the Board, by a 4-0 vote approved the appointment of Pamela Andrea as Special Magistrate for Tangible Personal Property hearings for the VAB 2020 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 Agreement62-67

ON MOTION by Commissioner Zorc, SECONDED by Chairman Flescher, the Board, by a 4-0 vote 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 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 Commissioner Zorc, SECONDED by Chairman Flescher, the Board, by a 4-0 vote 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 Commissioner Zorc, SECONDED by Chairman Flescher, the Board, by a 4-0 vote 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 Commissioner Zorc, the Board, by a 4-0 vote 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 2020-2021 VAB INVOICES ON BEHALF OF THE FULL BOARD.**

ON MOTION by School Board Member Rosario, SECONDED by Vice Chairman Heckman, the Board, by a 4-0 vote approved the VAB Chairman to review and authorize payment of VAB invoices on behalf of the full Board.

18. **OTHER BUSINESS**

Clerk of the Circuit Court and Comptroller Jeffrey R. Smith spoke on behalf of the Property Appraiser's Office and the Tax Collector's Office on the issues involved when there is a delay in the VAB Process. He asked for the cooperation of all the parties in getting the work done timely.

The VAB Clerk announced the deadline to file a Petition with the VAB was September 4, 2020 without a Good Cause. She stated that 141 petitions had been filed with the VAB and there were four (4) Good Cause Petitions pending. She confirmed that hearings on the appeals would start sometime at the end of October and end the first week of December.

19. PUBLIC INPUT

20. ADJOURNMENT

There being no further business, the meeting adjourned at 12:43 p.m.

VALUE ADJUSTMENT BOARD



Commissioner Joseph E. Flescher, VAB Chairman

Approved: April 15, 2021



ATTEST:

Jeffrey R. Smith, Clerk of Circuit Court and Comptroller

By: 
Terri Collins-Lister, VAB Clerk