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March 27, 2009

VALUE ADJUSTMENT BOARD (VAB) MEETING
MINUTES OF MARCH 27, 2009

The Value Adjustment Board (VAB) of Indian River County, Florida, met in Building A, Room 102 at the County Administration Building, 1801 27th Street, Vero Beach, Florida, on Friday, March 27, 2009, at 9:00 a.m.

Present were Commissioner Peter D. O'Bryan, Chairman, Commissioner Joseph E. Flescher, Vice Chairman, School Board Member Debbie MacKay, Citizen Members Rose Spytek and Duane Weise, VAB Attorney David Hancock, and VAB Clerk Maria Suesz.

1. CALL TO ORDER

Chairman O'Bryan called the meeting to order at 9:00 a.m.

2. INVOCATION – Joseph E. Flescher

Board Member Joseph E. Flescher gave the Invocation.

3. PLEDGE OF ALLEGIANCE – Duane Weise

Board Member Duane Weise led the Pledge of Allegiance to the Flag.

INTRODUCTIONS

Chairman O'Bryan asked for introductions. Those in attendance were Petitioner Anton Forbes; Clerk of the Court Office: Chief Deputy Jeff Smith and General Counsel Myrah Zilahy; Property Appraiser's Office: Appraiser Robert Taylor, Chief Deputy Bruce Goodwin, Sr. Chief Deputy Darlene Silverstein; and Property Appraiser's Attorney Eric Barkett.

4. APPROVE MINUTES OF MEETING DATED NOVEMBER 24, 2008

On Motion by Vice Chairman Flescher, Seconded by Board Member Spytek, the Board unanimously approved the VAB Minutes of November 24, 2008, as written and distributed.

5. SUMMARY OF 2008 ACTIVITY

- A. Recap**
- B. 2008 Year Decision Totals Report**
- C. 2007 Year Decision Totals Report**
- D. Decision Type Report**

Maria Suesz, VAB Clerk, reviewed her backup memorandum dated March 2, 2009, providing a brief explanation of the activity that occurred by the VAB during the 2008 Tax Cycle. She discussed the increase in numbers of petitions and hearings in 2008 compared to the 2007 VAB Tax Cycle.

David Hancock, VAB Attorney provided a summary of the Board's responsibilities and duties in considering the Special Magistrates' recommendations. He reviewed three options:

1. To accept the Special Magistrate Recommendations
2. To reject the Special Magistrate Recommendation(s)
3. To withhold rendering a decision, and schedule another hearing, where both parties are available to hear additional testimony and evidence, before making a final decision.

Attorney Hancock explained that once the decision is rendered by the Board the tax roll is certified. He added that the petitioners have a right to file an appeal to the Circuit Court any time during the VAB process.

6. ACT UPON MATTERS PENDING BEFORE THE VALUE ADJUSTMENT BOARD

- A. Petitions Relating to Assessments**
 - 2008-0441 – Anton Forbes – Appealing Special Magistrate's Recommendation**

In response to the Chairman's question, Attorney Hancock suggested that the Board not take testimony at this meeting, and recommended that another hearing be scheduled for a time certain.

Upon review and discussion by the Board Members regarding the evidence and Special Magistrate's worksheet, the Board agreed with the decision made by the Special Magistrate.

On Motion by Board Member Spytek, Seconded by Board Member MacKay, the Board unanimously approved to accept the Special Magistrate's recommendation for Petition #2008-0441, Anton Forbes.

(Clerk's Note: Item 6.B. was an addition to the Agenda.)

**B. Petitions Relating to Exemptions
2008-0415 – David Riker - Appealing the Special Magistrate's Recommendation**

After review and discussion, the Board determined that this matter pertained to an interpretation of the law, and the Board Members felt this matter would be better handled by a Judge in Circuit Court.

Attorney Hancock explained that the petitioner failed to establish the burden of proof.

On Motion by Board Member Flescher, Seconded by Board Member MacKay, the Board unanimously approved to accept the Special Magistrate's recommendation for Petition #2008-0415, David Riker.

7. ACT UPON THE RECOMMENDATIONS OF THE SPECIAL MAGISTRATES RELATING TO THE PETITIONS FOR THE 2008 TAX YEAR, AND AUTHORIZE THE CLERK'S OFFICE TO PUBLISH THE TAX IMPACT NOTICE

(Clerk's Note: Chairman O'Bryan requested separate motions for this Agenda item).

On Motion by Board Member MacKay, Seconded by Board Member Spytek, the Board unanimously approved to accept Special Magistrate Julie Zahniser's decisions for the exemption and agriculture hearings.

On Motion by Board Member MacKay, Seconded by Board Member Spytek, the Board unanimously approved to accept Special Magistrate Michael Armbruster's decisions for the valuation and tangible hearings.

On Motion by Board Member Spytek, Seconded by Board Member Flescher, the Board unanimously authorized the Clerk's Office to publish the Tax Impact Notice.

8. APPROVE RESOLUTION SETTING THE FILING FEE TO BE PAID TO THE CLERK OF THE VALUE ADJUSTMENT BOARD FOR 2009 PETITION FILING

On Motion by Board Member MacKay, Seconded by Board Member Flescher, the Board unanimously approved Resolution 2009-01, setting the filing fee to be paid to the Clerk of the Value Adjustment Board for 2009 Petition Filing.

9. AUTHORIZE CLERK OF THE VALUE ADJUSTMENT BOARD TO NOTIFY EACH PETITIONER, THE PROPERTY APPRAISER, AND THE FLORIDA DEPARTMENT OF REVENUE OF THE DECISIONS OF THE VALUE ADJUSTMENT BOARD

On Motion by Board Member Spytek, Seconded by Board Member Weise, the Board unanimously authorized the Clerk of the Value Adjustment Board to notify each petitioner, the Property Appraiser, and the Florida Department of Revenue, of the Decisions of the Value Adjustment Board.

10. AUTHORIZE ADVERTISING FOR SPECIAL MAGISTRATES FOR THE 2009 TAX YEAR

On Motion by Board Member MacKay, Seconded by Board Member Flescher, the Board unanimously authorized the Clerk of the Value Adjustment Board to advertise for Special Magistrates for the 2009 Tax Year.

11. ADDITIONAL INFORMATION (No action required)

- A. Special Magistrate invoices paid**
- B. VAB Attorney invoice – month of December**

On Motion by Board Member MacKay, Seconded by Board Member Spytek, the Board unanimously accepted the invoices for the Special Magistrates.

On Motion by Board Member MacKay, Seconded by Board Member Spytek, the Board unanimously

accepted the invoice for the month of December for
VAB Attorney David Hancock.

Chairman O'Bryan asked the VAB Clerk to prepare a "thank you" letter to the Special Magistrates for his signature.

12. ADJOURNMENT

There being no further business, the Chairman declared the meeting adjourned at 10:55 a.m.

ATTEST:

KJB Mania V. Huesz, Deputy Clk.
Jeffrey K. Barton, Clerk

Peter D. O'Bryan
Peter D. O'Bryan, Chairman

Minutes approved: 7-31-09

MS