

October 15, 2008

VALUE ADJUSTMENT BOARD (VAB) MEETING  
MINUTES OF OCTOBER 15, 2008

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 Wednesday October 15, 2008.

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

Also present from the Property Appraiser's office were Commercial/Industrial Appraiser Wayne Bibeau, Supervisor Bruce Goodwin, and Chief Deputy Mickey Umphrey; and from the Office of the Clerk to the Board, Deputy Clerks Maureen Gelfo and Athena Adams.

**1. CALL TO ORDER**

Chairman O'Bryan called the meeting to order at 11:00 a.m.

**2. INVOCATION – Joseph E. Flescher**

Vice Chairman Flescher delivered the Invocation.

**3. PLEDGE OF ALLEGIANCE – Duane Weise**

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

**4. INTRODUCTIONS**

Chairman O'Bryan asked for introductions of those in attendance.

**5. APPROVAL OF MINUTES OF THE VAB MEETING HELD  
SEPTEMBER 22, 2008**

On Motion by Vice Chairman Flescher, Seconded by Board Member Spytek, the Board unanimously approved the VAB Minutes of September 22, 2008, as written and distributed.

**6. GOOD CAUSE REVIEWS FOR LATE FILE PETITIONS - 2008-0777  
THROUGH 2008-0785 - DAMERAU PROPERTIES**

**A. DETERMINATION OF GOOD CAUSE**

Chairman O'Bryan explained that this meeting was a new procedure for this VAB and the meeting was to determine good cause for late filing of nine (9) petitions pertaining to the Damerau Properties, and to determine that the late filing is not prejudicial to the VAB process. He advised the Board that a copy of a letter addressed to Broward County Value Adjustment Board was submitted with the petitions, from the CPA Office of Spring & Associates, explaining there was an emergency with a family member that did not allow a reasonable amount of time to prepare the filing on time. The VAB Clerk contacted the taxpayer's attorney's office, who submitted the petition, in an attempt to obtain an appropriately addressed letter to Indian River County VAB prior to submitting the petitions for review, and the VAB Clerk was told that they had difficulty getting the CPA to write the letter to Broward County and they seriously doubted that they would be able to get the CPA to write another letter. Today, the VAB Clerk received a fax of the same letter, dated October 11, 2008, and addressed to Indian River VAB, however it had a different type font in the address from the rest of the letter. Chairman O'Bryan tried calling the CPA's Office, and did not reach him, and in searching on the internet, he learned that the name of the firm had been changed.

Attorney Hancock read a case law from 1974 to the Board that had similar parallels to this hearing. He advised the VAB to focus on "extra ordinary circumstances" and to determine whether it would be prejudicial to the VAB process by filing 24 days late.

The VAB Clerk gave a brief update as to the current status of the VAB hearing process, and responded positively to Vice Chairman Flescher's question that the acceptance of these petitions today would not disrupt the VAB process.

MOTION WAS MADE by Debbie MacKay, SECONDED by Rose Spytek for discussion, to deny the requested good cause late filed petitions 2008-0777-0785.

Several Board members felt that there was not enough information submitted by the petitioner to determine good cause. Board Member MacKay commented that there were no mention of dates and not enough detail to provide good cause. Chairman O'Bryan agreed.

On the other hand Board Member Weise felt that the taxpayer should be given a second chance.

The Chairman CALLED THE QUESTION and the Motion carried, by a 4-1 vote (Board Member Weise opposed). The Board denied the request to accept the good cause late file petitions 2008-0777 through 2008-0785.

Board Member Weise recognized the "very sloppy work", but he wanted to give the taxpayer the "benefit of the doubt" and provide him a second chance.

## **7 DISCUSSION – ATTORNEY HANCOCK'S INVOICING**

Chairman O'Bryan asked for opinions on how the Board wished to see VAB invoices handled for payment.

Board Member Spytek asked that the invoices be e-mailed to the members for review..

ON MOTION by Board Member Spytek, SECONDED by Vice Chairman Flescher, the VAB 1) authorized the Chairman to review and approve

VAB Attorney invoices for payment; and 2) approved the Chairman to bring questionable charges to the Board; and 3) directed staff to provide a copy via e-mail of the invoices to all Board members.

**8. ADDITIONAL ITEMS**

A brief discussion was held regarding arrangements for Security at the VAB hearings.

There being no further business, the Chairman declared the meeting adjourned at 11:45 p.m.

ATTEST:

*Maria Suarez, Deputy Clerk*

FOR: JEFFREY K. BARTON, CLERK

*Peter D. O'Bryan*

PETER D. O'BRYAN  
CHAIRMAN

MINUTES APPROVED: 11-24-2008

MS