

November 24, 2008

VALUE ADJUSTMENT BOARD (VAB) MEETING  
MINUTES OF NOVEMBER 24, 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 Monday November 24, 2008, at 12:30 p.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.

Also present were Stephanie, April, Deborah Clay and Melody Clay, private students who were present to observe government meetings.

**1. CALL TO ORDER**

Chairman O'Bryan called the meeting to order at 12:30 p.m.

**2. INVOCATION – Debbie MacKay**

Board Member MacKay gave the Invocation.

**3. PLEDGE OF ALLEGIANCE – Rose Spytek**

Board Member Rose Spytek led the Pledge of Allegiance to the Flag.

**4. INTRODUCTIONS**

Chairman O'Bryan asked for introductions of those in attendance, and gave a brief summary of the purpose of the Value Adjustment Board.

**5. APPROVAL OF MINUTES OF THE VAB MEETING HELD OCTOBER 15, 2008**

On Motion by Vice Chairman Flescher, Seconded by Board Member Spytek, the Board unanimously approved the VAB Minutes of October 15, 2008, as written and distributed.

**6. GOOD CAUSE REVIEWS**

**A. 2008-0788 – Linens N Things - Commercial Valuation**

After review and discussion of the reason given that Linens N Things filed late because they were in bankruptcy court, the Board determined that said reason was not sufficient to determine good cause.

On Motion by Board Member Spytek, Seconded by Vice Chairman Flescher, the Board unanimously denied the request to accept the good cause late filed Petition 2008-0788.

**B. 2008-0789 Elsie Greene – Residential Exemption**

After review and discussion, the Board determined that the petitioner, who is 85 years old, appeared confused to our procedures, but had good intention of establishing her homestead in a timely manner.

On Motion by Board Member MacKay, Seconded by Board Member Spytek, the Board unanimously approved the request to accept the good cause late filed Petition 2008-0789.

Chairman O'Bryan believes the Board should consider setting a deadline for filing good cause reviews, then the Board could schedule a meeting for all good cause cases. Board Member MacKay and Vice Chairman Flescher agreed.

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Attorney Hancock advised the Board to table this issue until the Department of Revenue finalizes their draft rules, to consider this at the July Organizational meeting, and include their determination in their internal procedures.

## 6 INFORMATIONAL ITEMS

Chairman O'Bryan reminded the Board that the VAB Chairman was authorized to approve payment on the invoices and that this was provided as informational purposes only.

## 7. ADDITIONAL ITEMS

VAB Clerk Suesz provided an update on the VAB hearings scheduled, and advised the Board that at their next meeting, they would be asked to accept the Special Magistrates' recommendations.

There was a brief discussion among the Board regarding how to handle future good cause review meetings, and the Board decided to table this issue until after the draft rules are approved by DOR.

There being no further business, the Chairman declared the meeting adjourned at 1:05 p.m.

ATTEST:

*for: Maria Suesz, Deputy Clerk*  
Jeffrey K. Barton, Clerk

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

Minutes approved: March 27, 2009

MS