

**JEFFREY K. BARTON**

Clerk to the Board



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August 4, 2010

VALUE ADJUSTMENT BOARD (VAB)  
2010 ORGANIZATIONAL MEETING MINUTES  
AUGUST 4, 2010

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, August 4, 2010, at 9:00 a.m. Present were Vice Chairman Joseph E. Flescher, Commissioner Wesley Davis, School Board Member Debbie MacKay, and Citizen Members Rose Spytek and Duane Weise. Also present were VAB Attorney David Hancock and VAB Board Clerk Maria Suesz, and from the Property Appraiser's Office, Chief Deputy Darlene Silverstein and Assessment Control Clerk Janine Hicks.

**1. CALL TO ORDER**

Vice Chairman Flescher called the meeting to order at 9:00 a.m.

**2. INVOCATION – Wesley S. Davis**

Commissioner Davis delivered the Invocation.

**3. PLEDGE OF ALLEGIANCE – School Board member Debbie MacKay**

School Board Member Debbie MacKay led the Pledge of Allegiance to the Flag.

4. **INTRODUCTIONS & CONTRACT INFORMATION** - Members of the Board, and Clerk of the VAB.

Introductions were made by all present.

Value Adjustment Board Clerk Suesz provided the Board with a compact disc (CD) and a list of the VAB links to information located on the Clerk's website [www.clerk.indian-river.org](http://www.clerk.indian-river.org), pursuant to the Department of Revenue Rules 12D-9.

VAB Attorney Hancock responded to questions from the Board regarding ex parte communication.

5. **ELECT CHAIRMAN AND VICE CHAIRMAN-PURSUANT TO F.S. 194.015 (CHAIRMAN SHALL BE A BOARD OF COUNTY COMMISSIONER)**

VAB Attorney Hancock reviewed the Department of Revenue rule that requires the Chairman elected must be a Board of County Commissioner, noting that the rule does not specify the same requirement for the election of the Vice Chairman. However, he recalled the situation the previous year when the elected Vice Chairman was not a Board of County Commissioner, and later in the year the Chairman resigned from the Board. Since the Department of Revenue Rules were not clear, he recommended that the Board elect a Board of County Commissioner for both positions.

Vice Chairman Flescher opened the floor for nominations for Chairman.

Commissioner Davis NOMINATED Commissioner Flescher, and Citizen Member Spytek SECONDED the nomination. There were no other nominations.

Vice Chairman Flescher CALLED FOR A VOTE on the nomination for Chairman. The Board unanimously accepted the nomination and appointed Commissioner Flescher as Chairman of the VAB for the tax year 2010.

Chairman Flescher opened the floor for nominations for Vice Chairman.

Chairman Flescher NOMINATED Commissioner Davis for the position of Vice Chairman, and School Board Member MacKay SECONDED the nomination. There were no other nominations.

Chairman Flescher CALLED FOR A VOTE on the nomination for Vice Chairman. The Board unanimously accepted the nomination and appointed Commissioner Davis as Vice Chairman of the VAB for the Tax Year 2010.

**6. APPROVE TO RENEW THE CONTRACT FOR ATTORNEY DAVID HANCOCK AS VALUE ADJUSTMENT BOARD PRIVATE LEGAL COUNSEL, PURSUANT TO DOR RULE 12D-9.013(1)(c)**

ON MOTION by Vice Chairman Davis, SECONDED by Citizen Member Spytek, the Board unanimously approved the first extension of the July 31, 2009 Agreement with Attorney David Hancock, for a one-year period beginning August 4, 2010.

There was a brief discussion regarding training requirements under the new DOR rules for the VAB Attorney.

**7. APPROVE THE VAB FINAL MEETING MINUTES FOR 2010 HELD MARCH 22, 2010**

Citizen Member Spytek requested a correction be made to the March 22, 2010 minutes on page 1, paragraph 1, to add Citizen Member Duane Weise's name to the list of Board Members in attendance.

ON MOTION by Citizen Member Spytek,  
SECONDED by School Board Member MacKay, the  
Board unanimously approved the VAB Final Meeting  
Minutes of March 22, 2010, with a correction to add  
Citizen Member Duane Weise's name to the list of  
Board Members in attendance on page 1, paragraph 1.

**8. APPROVE THE VALUE ADJUSTMENT BOARD RESOLUTION SETTING THE FILING FEE TO BE NO MORE THAN \$15 PER PARCEL FOR THE 2010 PETITION FILING, PURSUANT TO F.S. 194.0137**

ON MOTION by Vice Chairman Davis, SECONDED  
by Citizen Member Spytek, the VAB unanimously  
approved VAB Resolution 2010-01, setting the filing  
fee to be no more than \$15 per parcel for the 2010  
petition filing pursuant to F.S. 194.0137.

**8. DETERMINE ATTORNEY SPECIAL MAGISTRATE FEES TO HEAR EXEMPTION/CLASSIFICATION/PORTABILITY HEARINGS PURSUANT TO F.S. 194.013**

ON MOTION by Citizen Member Spytek, SECONDED by School Board Member MacKay, the Value Adjustment Board unanimously approved the hourly rate of pay of \$120.00 for the Attorney Special Magistrates for the Tax Year 2010 hearings.

**9. APPOINT ONE ATTORNEY APPLICANT TO SERVE AS SPECIAL MAGISTRATE FOR EXEMPTION/CLASSIFICATION/PORTABILITY HEARINGS, PURSUANT TO F.S. 194.035, AT THE RATE OF \$120.00 PER HOUR**

(Clerk's note: Citizen Member Spytek abstained from the vote due to her personal affiliation with Attorney Daniel Stump.)

ON MOTION by Vice Chairman Davis, SECONDED by Chairman Flescher, by a 4-0 vote (Citizen Member Spytek abstained), the VAB appointed Julie Zahniser, as the Attorney Special Magistrate, and Daniel Stump, as the Alternate Attorney Special Magistrate for exemption/classification/portability hearings, pursuant to F.S. 194.035, at the rate of \$120.00 per hour.

**10. APPOINT TWO APPRAISER APPLICANTS TO SERVE AS SPECIAL MAGISTRATE FOR REAL PROPERTY VALUATION, PURSUANT TO F.S. 194.035, AT THE RATE OF \$105.00 PER HOUR, AND MILEAGE REIMBURSEMENT IN ACCORDANCE WITH F.S. CHAPTER 112.061**

Chairman Flescher sought verification, for the record, that all Special Magistrate applications were reviewed and that the names submitted were qualified applicants according to the Department of Revenue rules 12D.9.

ON MOTION by Vice Chairman Davis, SECONDED by School Board Member MacKay, the Board unanimously appointed Michael Armbruster, SRMA, and Stephen Neill. MAI to serve as Appraiser Special Magistrate, and Robert Hunter as Alternate Appraiser Special Magistrate.

**11. APPOINT ONE APPRAISER APPLICANT TO SERVE AS SPECIAL MAGISTRATE FOR TANGIBLE PERSONAL PROPERTY HEARINGS, PURSUANT TO F.S. 194.35, AT THE RATE OF \$105.00 PER HOUR, INCLUDING MILEAGE AND ONE OVERNIGHT LODGING REIMBURSEMENT IN ACCORDANCE WITH F.S. 112.061**

ON MOTION by Vice Chairman Davis, SECONDED by Citizen Member Spytek, the VAB unanimously appointed Pamela Andrea to serve as Special Magistrate for Tangible Personal Property, at the \$105.00 rate, with a cap of \$100.00 per night lodging, and appointed Tammy Blackburn, as an Alternate Special Magistrate.

**12. APPROVE SAMPLE UNIVERSAL CONTRACT FOR SPECIAL MAGISTRATES, AND AUTHORIZE THE CHAIRMAN TO EXECUTE A CONTRACT FOR EACH APPOINTED SPECIAL MAGISTRATE ON BEHALF OF THE FULL BOARD**

ON MOTION by Vice Chairman Davis, SECONDED by Citizen Member Weise, the VAB unanimously approved the sample universal contract for Special Magistrate and Exhibit "A", with changes to include a cap of \$100.00 per night lodging, and approved the Chairman to execute a contract for each appointed Special Magistrate on behalf of the full Board.

**13. APPOINT BOARD DESIGNEE TO MAKE DETERMINATION ON BEHALF OF THE FULL BOARD, FOR ALL GOOD CAUSE REVIEWS, PURSUANT TO DOR RULE 12D-9.015 (11)(a), AND 12D-9.021(6)**

ON MOTION by Vice Chairman Davis, SECONDED by Citizen Member Weise, the VAB Board unanimously approved to appoint VAB Attorney David Hancock as the Board Designee to make determination on behalf of the full Board, for all good cause reviews, pursuant to DOR Rule 12D-9.015(11)(a), and 12D-9.021(6).

**14. AUTHORIZE STAFF TO REQUEST SECURITY AT THE COUNTY ADMINISTRATION BUILDING DURING THE VAB HEARINGS**

Value Adjustment Board Clerk Suesz requested approval of the Board authorizing the VAB staff to determine on a case-by-case basis, the need for security to be present at hearings, and to make request to the Sheriff at that time.

Chairman Flescher announced there were no incidents occurred in the past year involving security during the VAB hearings. Discussion ensued by Vice Chairman Davis who desired to take action to be safe, rather than sorry.

Board Member Spytek suggested that staff coordinate the scheduling of deputies and officers so that only one agency representative was present at any hearing.

MOTION WAS MADE by Vice Chairman Davis, SECONDED by School Board Member MacKay, to approve \$500.00 to be budgeted for security purposes at the VAB hearings, and authorized staff to evaluate the need on a case-by-case basis, without having to bring this item back to the Board.

The Chairman CALLED THE QUESTION, and the motion carried unanimously.

**15. APPROVE THE VAB CHAIRMAN TO REVIEW AND AUTHORIZE PAYMENT OF VAB INVOICES ON BEHALF OF THE FULL BOARD**

ON MOTION by Vice Chairman Davis, SECONDED By Citizen Member Spytek, the VAB unanimously approved the VAB Chairman to review and authorize payment of VAB invoices on behalf of the full Board.

**16. PUBLIC INPUT**

Citizen Member Weise wanted the Board's opinion of asking the property appraiser to prepare a report at the end of the VAB year, so they would have an analysis of the decisions made in favor or against the petitioners.



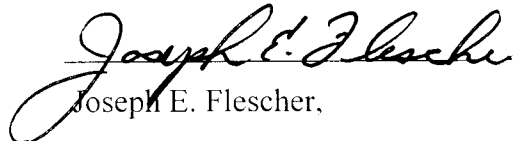
Chairman Flescher recalled that Property Appraiser Nolte did agree to provide some information this year, and he advised that such a report would become public record.

Chairman Flescher said he would follow-up on the request for information from the Property Appraiser.

The Board Clerk announced the TRIM notices were scheduled to be mailed on August 20<sup>th</sup>, and advised that the 25 days of filing will end on September 14, 2010. The rooms for the VAB hearings have been reserved to begin hearings by October 19, 2010, and the next VAB meeting would be to certify the tax roll.

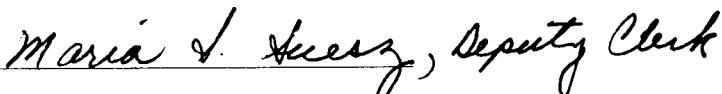
#### **16. ADJOURNMENT**

There was no further business, and the Chairman declared the meeting adjourned at 10:30 a.m.

  
Joseph E. Flescher,  
Value Adjustment Board Chairman

ATTEST:

**J. K. BARTON, CLERK**

By: , Deputy Clerk  
Maria I. Suesz, Deputy Clerk

Minutes Approved: March 10, 2011