

JEFFREY K. BARTON

Clerk to the Board



VALUE ADJUSTMENT BOARD

FINAL MEETING MINUTES

OF JANUARY 25, 2012

The Value Adjustment Board (VAB) of Indian River County, Florida, met on Wednesday, January 25, 2012 at 9:00 a.m. in the County Administration Building, 1801 27th Street, Room A-102, Vero Beach, Florida. Present were Chairman Joseph E. Flescher, Vice Chairman Wesley S. Davis, and Citizen Members Rose Spytek and Duane Weise. School Board Member Carol Johnson was absent. Also present was VAB Attorney David Hancock and VAB Board Clerk Maria Suesz.

1. CALL TO ORDER

Chairman Joseph Flescher called the meeting to order at 9:01 a.m.

2. INVOCATION - DUANE WEISE

Citizen Member Duane Weise delivered the Invocation.

3. PLEDGE OF ALLEGIANCE – CAROL JOHNSON

Vice Chairman Wesley Davis led the Pledge of Allegiance to the Flag.

INTRODUCTIONS

Introductions were made individually by all present:

From the Clerk's Office: Chief Deputy Clerk Jeff Smith, and Supervisor and Director of Courthouse Operations Cindy Carlsward.

From the Property Appraiser's Office: Property Appraiser David Nolte, Supervisors Bruce Goodwin and Janine Hicks, Office Manager Sissy Long, Assessment Control Briseida Neuberger.

From the Public: Petitioner Theodore Duncan.

4. APPROVAL OF MINUTES OF VAB ORGANIZATIONAL MEETING OF MONDAY, JULY 18, 2011

ON MOTION by Citizen Member Weise, SECONDED by Vice Chairman Davis, by a 4-0 vote (School Board Member Johnson absent), the Board approved the Value Adjustment Board Organizational Meeting Minutes of July 18, 2011, as written.

The Chairman announced for the record that Ms. Johnson was absent and there was a quorum.

5. ACT UPON MATTERS PENDING BEFORE THE VALUE ADJUSTMENT BOARD

5.A. 2011-0146 – PETITIONER THEODORE DUNCAN

The Chairman explained that the VAB was present today to hear any appeals and he asked the VAB Attorney, David Hancock to summarize the options available to the Board and to the Petitioner Theodore Duncan.

Mr. Theodore Duncan presented his position, stating that he disagreed with the written statement on the Special Magistrate's worksheet in the Findings of Fact that he had stated at the hearing that his lot was worth 1.5 million. Mr. Duncan explained that he meant in general. He questioned why Attorney Barry Segal was contacted by the Property Appraiser regarding his

parcel instead of contacting him, and discussed the error in his assessment on his lot that was corrected by the Property Appraiser after the hearing. He wanted to know if the Property Appraiser could go back three years and apply the same correction, and in conclusion he another hearing, or he would be back next year.

Property Appraiser David Nolte invited Mr. Duncan to his office to review the change in the assessment together, and told him he may be happy with his assessment next year and may not need to file a VAB petition.

The VAB Attorney and the Chairman redirected the Petitioner to address any complaints or error that he could identify with the Value Adjustment Board, and there were none.

ON MOTION by Vice Chairman Davis, SECONDED by Citizen Member Spytek, by a 4-0 vote (School Board Member Johnson absent), the Board denied the Petitioner's request for a second hearing.

Mr. Duncan exited the meeting at 9:30 a.m.

6. APPROVE AND ADOPT THE SPECIAL MAGISTRATES' RECOMMENDATIONS AS THE VALUE ADJUSTMENT BOARD'S DECISION AND AUTHORIZE DISTRIBUTION OF FORM DR485V, PURSUANT TO SECTION 194.032, F.S.

6.A. PETITION RECAP BY VAB BOARD CLERK

Clerk's note: A mathematical error (9 instead of 8 Granted) in the petition recap was noted by Vice Chairman Davis during the meeting and the correct totals are indicated below.

VAB Board Clerk Maria Suesz read and reviewed Item 6.A. the Petition Recap, summarizing the results of 50 hearings: 9 Granted, 6 Granted in Part for a total of 15 Granted relief overall, and 35 Denied.

6.B. SPECIAL MAGISTRATES' RECOMMENDATIONS REPORT

After reviewing the Special Magistrates' Recommendations Report for the Board, VAB Board Clerk Suesz asked for a motion to adopt the Recommendations and to authorize staff to distribute the Final Decision Forms DR-485V to the Petitioners.

ON MOTION by Vice Chairman Davis, SECONDED by Citizen Member Spytek, by a 4-0 vote (School Board Member Johnson absent) the Board adopted the Special Magistrates' Recommendations as the Decisions of the Value Adjustment Board, and authorized staff to distribute the Final Decision Forms DR-485V to the Petitioners.

7. AUTHORIZE AND APPROVE THE CHAIRMAN TO EXECUTE FORMS DR-529 (TAX IMPACT NOTICE) FOR PUBLICATION, AND FORM DR-488 (THE CERTIFICATION FOR REAL PROPERTY AND TANGIBLE PERSONAL PROPERTY), PURSUANT TO F.S. 193.122

7.A. TAX IMPACT NOTICE DR-529 FOR TAX YEAR 2011

ON MOTION by Vice Chairman Davis, SECONDED by Citizen Member Spytek, by a 4-0 vote (School Board Member Johnson absent) the Board approved and authorized the Chairman to execute the Tax Impact Notice Form DR-529 for the Tax Year 2011, as written and presented.

7.B. CERTIFICATION FORM DR-488 REAL PROPERTY

ON MOTION by Vice Chairman Davis, SECONDED by Citizen Member Spytek, by a 4-0 vote (School Board Member Johnson absent) the Board approved and authorized the Chairman to execute the Certification Form DR-488 for Real Property for the Tax Year 2011, as written and presented.

7.C. CERTIFICATION FORM DR-488 TANGIBLE PERSONAL PROPERTY

ON MOTION by Vice Chairman Davis, SECONDED by Citizen Member Spytek, by a 4-0 vote (School Board Member Johnson absent) the Board approved and authorized the Chairman to execute the Certification Form DR-488 for Tangible Personal Property, as written and presented.

In response to Citizen Member Duane Weise's question, VAB Board Clerk Suesz announced that there were no Tangible hearings and therefore there was no change in Tangible Personal Property values.

8. AUTHORIZE THE VALUE ADJUSTMENT BOARD CLERK TO SOLICIT FOR ATTORNEY AND APPRAISER SPECIAL MAGISTRATES FOR THE 2012 VAB HEARINGS

ON MOTION by Vice Chairman Davis, SECONDED by Citizen Member Spytek, by a 4-0 vote (School Board Member Johnson absent) the Board approved and

authorized the VAB Board Clerk to solicit for Attorney
Appraiser Special Magistrates for the 2012 VAB

9. ADDITIONAL ITEMS FOR DISCUSSION AND INFORMATION

9.A. SET TIME AND DATE FOR 2012 VAB ORGANIZATIONAL MEETING IN JUNE 2012

ON MOTION by Vice Chairman Davis, SECONDED by
Citizen Member Spytek, by a 4-0 vote (School Board
Member Johnson absent) the Board approved to hold the
Value Adjustment Board Organizational Meeting at 9:00
a.m., Wednesday, May 16, 2012.

Discussion ensued whereby Citizen Member Spytek asked if the Board agenda packet
could be printed back-to-back, and if the print on the reports could be enlarged.

*(Clerk's note: Vice Chairman Davis preferred receiving the agenda packet
electronically, and the remaining Board Members said they preferred paper.)*

Chairman Flescher acknowledged and thanked the entire Property Appraiser staff for all
their hard work, and said he found the VAB Board Clerk Suesz to be accurate, consistent, and
patient, and he said he appreciated her dedication to this Board.

Property Appraiser Nolte explained to the Board that the adjustment made to the Duncan
parcel was in the square footage.

Chief Deputy Clerk Smith thanked the Chairman for his comments on VAB Board Clerk
Suesz, advising the Board that he attended a deposition where Ms. Suesz and Mr. Hancock
represented the VAB, and they "hit it out of the park" representing the Board very well, very
professionally, very confident on the facts and he wanted noted on record that they do a great
job.

10. ADJOURNMENT

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

ATTEST:

Maria J. Suesz, D.C.
FOR Jeffrey K. Barton, Clerk

Joseph E. Flescher
Joseph E. Flescher, Chairman

Minutes Approved: 5-16-2010

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