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VALUE ADJUSTMENT BOARD (VAB)
2012 ORGANIZATIONAL MEETING MINUTES
May 16, 2012

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, May 16, 2012, at 9:00 a.m. Present were Chairman Joseph E. Flescher, Vice Chairman Wesley S. Davis, School Board Member Carol Johnson, and Citizen Members Rose Spytek and Duane M. Weise. Also present from the Clerk's Office were Chief Deputy Clerk Jeffrey R. Smith, Property Appraiser David Nolte, Assessment Control Clerks Janine Hicks and Breezy Neuberger, VAB Attorney David Hancock and VAB Board Clerk Maria Suesz.

1. CALL TO ORDER

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

2. INVOCATION – Citizen Member Duane Weise

Citizen Member Duane Weise delivered the Invocation.

3. PLEDGE OF ALLEGIANCE – School Board Member Carol Johnson

School Board Member Carol Johnson led the Pledge of Allegiance to the Flag.

4. INTRODUCTIONS & CONTACT INFORMATION

Introductions were made by all present.

Value Adjustment Board Clerk Maria Suesz provided the Board members' a copy of the contact information list that is accessible on the Clerk's website.

VAB Attorney Hancock advised the Chairman to proceed with the meeting without detailed contact information because there were no public attendees at the meeting.

5. ELECT CHAIRMAN AND VICE CHAIRMAN - Pursuant to F.S. 194.015 The Chairman Shall Be a Board of County Commission Member

Chairman Flescher opened the floor for nominations for Chairman.

MOTION WAS MADE by Vice Chairman Davis, SECONDED by Citizen Member Spytek, to nominate for re-appointment Commissioner Joseph E. Flescher as Chairman. There were no other nominations.

The Chairman CALLED FOR a VOTE on the nomination for Chairman and the Motion carried unanimously. The Board accepted the nomination re-appointing Commissioner Flescher as Chairman of the VAB for the Tax Year 2012.

Vice Chairman Davis acknowledged the "great job" Chairman Flescher did last year as Chairman of the Value Adjustment Board.

Chairman Flescher opened the floor for nominations for Vice Chairman.

Citizen Member Spytek NOMINATED Commissioner Davis, SECONDED by School Board Member Johnson, for re-appointment as Vice Chairman. There were no other Nominations.

Chairman Flescher CALLED FOR A VOTE on the nomination for Vice Chairman and the Motion carried unanimously. The Board accepted the nomination and re-appointed Commissioner Davis as Vice Chairman of the VAB for the Tax Year 2012.

6. APPROVE RENEWAL OF VAB ATTORNEY CONTRACT, Pursuant to DOR Rule 12D-9.013(1) (C)

VAB Board Clerk Suesz presented the contract on behalf of Attorney David Hancock, requesting Board approval of the proposed contract with revisions in paragraph 2.1, Article 2: FEES proposing an increase in the hourly rate from \$120.00 to \$125.00 per hour, and a language change in said paragraph to ensure that the VAB Attorney's hourly rate never falls below the approved hourly rate of an Attorney Special Magistrate contracted with the Indian River County VAB, based on the fact that the VAB Attorney provides advice and assistance to the VAB's Attorney Special Magistrates.

MOTION WAS MADE by School Board Member Johnson, SECONDED by Vice Chairman Davis, to approve the proposed contract, as presented.

There was a brief discussion regarding the Department of Revenue's rule allowing the Value Adjustment Board to designate the review of good cause petitions to the VAB attorney.

The Chairman CALLED THE QUESTION and the Motion carried unanimously. The Board approved the

renewal of the proposed contract for a one-year period beginning August 4, 2012 for Attorney David Hancock with modifications to paragraph 2.1, Article 2: FEES, increasing the hourly rate of pay from \$120.00 to \$125.00, and a language change to ensure that the VAB Attorney rate of pay never falls below the rate of pay approved for an Attorney Special Magistrate contracted with the Indian River County VAB.

7. APPROVE THE FINAL MEETING MINUTES OF JANUARY 25, 2012 FOR THE VAB 2011 TAX YEAR

ON MOTION by School Board Member Johnson, SECONDED by Citizen Member Spytek, the Board unanimously approved the VAB Final Meeting Minutes of January 25, 2012.

8. APPROVE RESOLUTION SETTING THE FILING FEES FOR THE 2012 PETITION FILING PERIOD PURSUANT TO F.S. 194.013

ON MOTION by Vice Chairman Davis, SECONDED by School Board Member Johnson, the Board unanimously approved Value Adjustment Board Resolution 2012-01, setting the filing fees for the 2012 petition filing period, as presented and pursuant to F.S. 194.013.

9. APPOINT ONE ATTORNEY APPLICANT TO SERVE AS SPECIAL MAGISTRATE FOR EXEMPTION/CLASSIFICATION/TAX DEFERRAL HEARINGS, AND ONE ATTORNEY APPLICANT AS AN ALTERNATE - PURSUANT TO F.S. 194.035

- 2012 Special Magistrate applicant review
- Stanford P. Birnholz, P.A.
- Daniel C. Stump, Esq.
- Rinky A. Parwani, Esq.

VAB Attorney Hancock advised the Board that all the Attorney Special Magistrate applicants met the minimum requirements established by the Department of Revenue and the Florida Statutes. He pointed out that Attorney Stump was our Attorney Special Magistrate last year, and that he is a local attorney.

ON MOTION by Vice Chairman Davis, SECONDED by School Board Member Spytek, the Board unanimously approved the appointment of Daniel Stump, Esq. as the Attorney Special Magistrate for exemption, classification, and tax deferral hearings for the VAB 2012 tax year.

MOTION WAS MADE by Citizen Member Spytek, SECONDED BY Citizen Member Weise, to appoint applicant Rinky Parwani, Esq. as Alternate Special Magistrate for the VAB 2012 tax year.

After discussion by members of the Board regarding the rate of pay for the alternate Attorney Special Magistrate, Vice Chairman Davis requested the motion be amended to apply the customary contract rate of pay as that of Attorney Special Magistrate Stump. Citizen Member Spytek agreed to amend her motion.

The Chairman CALLED THE QUESTION and the Amended Motion carried unanimously. The Board approved to appoint applicant Rinky Parwani, Esq. as Alternate Attorney Special Magistrate for the VAB 2012 tax year, and to be paid at the contract rate of pay as that of Attorney Special Magistrate Stump.

10. SET THE RATE OF PAY FOR ATTORNEY SPECIAL MAGISTRATES

ON MOTION by Vice Chairman Davis, SECONDED by Citizen Member Spytek, the Board unanimously approved a rate of pay not to exceed \$125.00 per hour, to be paid to the Attorney Special Magistrates for the VAB 2012 tax year.

11. APPOINT TWO APPRAISER APPLICANTS TO SERVE AS SPECIAL MAGISTRATE FOR REAL PROPERTY VALUATION, AND APPOINT ONE APPRAISER APPLICANT AS ALTERNATE – Pursuant To F.S. 194.035

- Michael E. Armbruster, SRPA
- James S. Elam, MAI
- Stephen G. Neill, MAI
- Adam B. Preuss, GAA
- Camille Smith, MAI, MBA

VAB Attorney Hancock advised the Board that he reviewed the applications of the applicants listed and found that all met the minimum requirements as required by the Department of Revenue.

VAB Board Clerk Suesz recapped the applicants' qualifications and prior experiences as Value Adjustment Special Magistrates.

ON MOTION by Vice Chairman Davis, SECONDED by Citizen Member Spytek, the Board unanimously appointed Adam Preuss as first primary Appraiser Special Magistrate for the VAB 2012 tax year.

ON MOTION by Vice Chairman Davis, SECONDED by Citizen Member Spytek the Board unanimously appointed James Elam as second primary Appraiser Special Magistrate for the VAB 2012 tax year.

ON MOTION by School Board Member Johnson, SECONDED by Citizen Member Spytek, the Board unanimously appointed Stephen Neill as Alternate Special Magistrate for the VAB 2012 tax year.

12. SET THE RATE OF PAY FOR APPRAISER SPECIAL MAGISTRATES

ON MOTION by Vice Chairman Davis, SECONDED by Citizen Member Spytek, the Board unanimously approved the rate of pay not to exceed \$105.00 per hour for all Appraiser Special Magistrates for the VAB 2012 tax year.

13. APPOINT ONE APPRAISER APPLICANT TO SERVE AS SPECIAL MAGISTRATE FOR TANGIBLE PERSONAL PROPERTY HEARINGS, PURSUANT TO F.S. 194.35, AND SET HOURLY RATE OF PAY, MILEAGE AND MAXIMUM RATE PER DAY FOR OVERNIGHT LODGING REIMBURSEMENT IN ACCORDANCE WITH F.S. 112.061

- Pamela B. Andrea, A.S.A.

MOTION WAS MADE by Vice Chairman Davis, SECONDED by Citizen Member Spytek, to appoint Pamela Andrea, A.S.A., as Special Magistrate for Tangible Personal Property hearings for the VAB 2012 tax year at the rate of pay of \$105.00 per hour, with a maximum of \$100.00 per day lodging, plus mileage at the State approved rate.

Discussion ensued regarding the cost of lodging within the County, and Chief Deputy Clerk Jeffrey R. Smith suggested the Board Clerk contact the manager at Spring Hill Suites for a better lodging rate.

The Chairman CALLED THE QUESTION and the motion carried unanimously.

14. 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 Spytek, the Board unanimously authorized the Chairman to execute a contract for each appointed Special Magistrate on behalf of the full Board.

15. REDESIGNATE VAB ATTORNEY TO MAKE DETERMINATION FOR ALL GOOD CAUSE REVIEWS ON BEHALF OF THE FULL BOARD, PURSUANT TO DOR RULE 12D-9.015(11)(d), 12D-9.019(5), AND 12D-9.021(6), AND (7)

ON MOTION by Vice Chairman Davis, SECONDED by Citizen Member Spytek, the Board approved to re-designate VAB Attorney David Hancock to make determination for all good cause reviews on behalf of the full Board, pursuant to DOR Rule 12D-9.015(11)(d), 12D-9.019(5), and 12D-9.021(6) and (7).

Attorney Hancock explained the different types of good cause reviews and mentioned that the Board has the opportunity to designate the VAB Board Clerk, as well, to make decisions on good cause reviews for rescheduling, separating the responsibility as a cost saving factor.

Chairman Flescher expressed his concern should a difficult or unusual situation occur that he preferred leaving the determination of all good cause reviews in the hands of the VAB Attorney.

16. APPROVE THE VAB CHAIRMAN TO REVIEW AND AUTHORIZE PAYMENT OF 2012-2013 VAB INVOICES ON BEHALF OF THE FULL BOARD

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

Chairman Flescher expressed his appreciation to Board Clerk Suesz for all of her efforts.

17. PUBLIC INPUT

Property Appraiser David Nolte stated that he sees the Value Adjustment Board operation to be working extremely well. He stated that he preferred to see the petitioners come to the hearing with their own values to their property, rather than comparing their property assessment to others, particularly since his staff does mass appraisals.

Discussion ensued regarding the economy, housing market values, and foreclosures.

The VAB Board Clerk advised the Board that hearings will start the first week of October because the TRIM Notices were scheduled to be mailed two weeks earlier this year than last year.

17. ADJOURNMENT

There was no further business, and the Chairman declared the meeting adjourned at 10:00 a.m.



Wesley Davis, Vice Chairman
Value Adjustment Board

ATTEST:

Jeffrey R. Smith, Clerk of Circuit Court and Comptroller

By: Maria I. Suesz, D.C.

Maria I. Suesz, Deputy Clerk

Minutes Approved: 1-9-2013