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VALUE ADJUSTMENT BOARD (VAB)  
2013 ORGANIZATIONAL MEETING MINUTES  
May 29, 2013

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 29, 2013, at 8:00 a.m. Present were Commissioners Wesley Davis and Peter O'Bryan, School Board Member Carol Johnson, and Citizen Members Todd Heckman and Duane M. Weise, VAB Attorney David Hancock and VAB Board Clerk Maria Suesz.

Also present from the Clerk's Office were Director Courthouse Operations Cindy Carlsward; from the Property Appraiser's Office, Property Appraiser David Nolte, Assessment Control Clerks Janine Hicks and Helen "Sissy" Long, and from the public, a Charter High School Student.

**1. CALL TO ORDER**

Commissioner Wesley S. Davis called the meeting to order at 8:00 a.m.

**2. INVOCATION – Commissioner Wesley S. Davis**

Commissioner Wesley S. Davis delivered the Invocation.

**3. PLEDGE OF ALLEGIANCE – Citizen Member Duane M. Weise**

Citizen Member Duane M. Weise led the Pledge of Allegiance to the Flag.

**4. INTRODUCTIONS & CONTACT INFORMATION**

A. Introduction by Newly Appointed School Board Member Todd Heckman

Commissioner Davis introduced Mr. Heckman as the newly appointed member by the School Board, as Business Citizen Member to the Value Adjustment Board, replacing Rose Spytek.

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

Commissioner Davis opened the floor for nominations for Chairman.

MOTION WAS MADE by Commissioner O'Bryan,  
SECONDED by School Board Member Carol Johnson,  
to nominate Commissioner Wesley S. Davis as  
Chairman. There were no other nominations.

Commissioner Davis CALLED FOR a VOTE on the  
nomination for Commissioner Wesley S. Davis as  
Chairman and the Motion carried unanimously. The  
Board accepted the nomination appointing  
Commissioner Wesley S. Davis, as Chairman of the  
Value Adjustment Board for the Tax Year 2013.

Chairman Davis opened the floor for nominations for Vice Chairman.

MOTION WAS MADE by Citizen Member Duane  
Weise, SECONDED by School Board Member

Johnson, nominating Commissioner Peter D. O'Bryan for Vice Chairman. There were no other nominations.

Chairman Davis CALLED FOR A VOTE on the nomination for Commissioner Peter O'Bryan as Vice Chairman, and the Motion carried unanimously. The Board accepted the nomination and appointed Commissioner Peter D. O'Bryan as Vice Chairman of the Value Adjustment Board for the Tax Year 2013.

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

- A. VAB Attorney Rate Survey by County
- B. VAB Attorney Proposed Renewal Agreement

Attorney David Hancock presented this item, seeking approval of the one-year renewal Agreement commencing on August 4, 2013.

MOTION WAS MADE by School Board Member Johnson, SECONDED by Citizen Member Heckman, to approve the proposed one-year renewal agreement of the VAB Attorney Contract with David Hancock, Esq., pursuant to DOR Rule 12D-9.013(1)(C), as presented and written.

The Chairman CALLED THE QUESTION and the Motion carried unanimously.

**7. APPROVE THE FINAL MEETING MINUTES OF JANUARY 9, 2013 FOR THE VAB 2012 TAX YEAR**

ON MOTION by School Board Member Johnson,  
SECONDED by Vice Chairman O'Bryan, the Board  
unanimously approved the VAB Final Meeting  
Minutes of January 9, 2013.

**8. APPROVE RESOLUTION SETTING THE FILING FEES FOR THE 2013 PETITION FILING PERIOD PURSUANT TO F.S. 194.013**

ON MOTION by Vice Chairman O'Bryan,  
SECONDED by Citizen Member Weise, the Board  
unanimously approved Value Adjustment Board  
Resolution 2013-01, setting the filing fees for the 2013  
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**

- A. 2013 Special Magistrate applicant List
- B. Stanford P. Birnholz, Esq.
- C. Joseph Haynes Davis, Esq.
- D. Rinky A. Parwani, Esq.

VAB Attorney Hancock announced to the Board that all the Special Magistrate applicants met the minimum requirements established by the Department of Revenue and the Florida Statutes.

ON MOTION by School Board Member Johnson, SECONDED by Vice Chairman O'Bryan, the Board unanimously approved the appointment of Rinky Parwani, Esq., as the Attorney Special Magistrate for exemption, classification, and tax deferral hearings for the VAB 2013 tax year.

ON MOTION by Citizen Member Weise, SECONDED by School Board Member Johnson, the Board approved the appointment of applicant Joseph Haynes Davis, Esq., as Alternate Attorney Special Magistrate for the VAB 2013 tax year.

**10. SET THE RATE OF PAY FOR ATTORNEY SPECIAL MAGISTRATES**

Previous year's rate of pay for Attorney Special Magistrates was \$125.00.

A. 2012 Survey of Appraisers and Attorney Special Magistrates' Rates of Pay

ON MOTION by Vice Chairman O'Bryan, SECONDED by Citizen Member Heckman, 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 2013 tax year.

**11. APPOINT TWO APPRAISER APPLICANTS TO SERVE AS SPECIAL MAGISTRATE FOR REAL PROPERTY VALUATION – Pursuant To F.S. 194.035**

- James S. Elam, MAI

- Stephen G. Neill, MAI

ON MOTION by Vice Chairman O'Bryan,  
SECONDED by Chairman Davis, the Board  
unanimously appointed James S. Elam, MAI, and  
Stephen G. Neill, MAI as Appraiser Special  
Magistrates for the VAB 2013 tax year.

**12. SET THE RATE OF PAY FOR APPRAISER SPECIAL MAGISTRATES**

Previous rate for past five years has been \$105.00 per hour.

ON MOTION by Vice Chairman O'Bryan,  
SECONDED by Chairman Davis, the Board  
unanimously approved the rate of pay not to exceed  
\$105.00 per hour for all Appraiser Special Magistrates  
for the VAB 2013 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**

Previous year we contracted Pam Andrea at \$105.00 per hour, plus reimbursement for  
lodging not to exceed \$100 per night, plus mileage at the State approved rate.

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

ON MOTION by School Board Member Johnson,  
SECONDED by Citizen Member Weise, the Board  
unanimously appointed Pamela Andrea, A.S.A., as  
Special Magistrate for Tangible Personal Property

hearings for the VAB 2013 tax year at the rate of pay of \$105.00 per hour, with a maximum reimbursement of \$100.00 per day for lodging, plus mileage at the State approved rate.

**14. AUTHORIZE THE CHAIRMAN TO EXECUTE A CONTRACT FOR EACH APPOINTED SPECIAL MAGISTRATE ON BEHALF OF THE FULL BOARD**

ON MOTION by Vice Chairman O'Bryan, SECONDED by Citizen Member Heckman, 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 RULES 12D-9.015(11)(d), 12D-9.019(5), AND 12D-9.021(6), AND (7)**

ON MOTION by Vice Chairman O'Bryan, SECONDED by School Board Member Johnson, the Board unanimously 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 Rules 12D-9.015(11)(d), 12D-9.019(5), and 12D-9.021(6) and (7).

**16. APPROVE THE VAB CHAIRMAN TO REVIEW AND AUTHORIZE PAYMENT OF 2013-2014 VAB INVOICES ON BEHALF OF THE FULL BOARD**

ON MOTION by School Board Member Johnson, SECONDED by Vice Chairman O'Bryan, the Board unanimously approved the VAB Chairman to review

and authorize payment of VAB invoices on behalf of the full Board.

*Clerk's Note: School Board Member Johnson exited the meeting.*

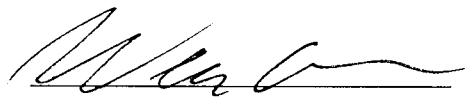
**17. PUBLIC INPUT**

Chairman Davis asked for introductions at this time of those in attendance.

There was a brief discussion by Property Appraiser David Nolte and by the Board Members regarding the Special Magistrates' DOR training where it conflicts with the Florida Statutes and has no legal standing. Although no specific details of the DOR training were discussed, VAB Attorney Hancock acknowledged that DOR Rules did not overpower the Florida Statutes, and he assured Mr. Nolte that the Special Magistrates contracted were made aware of that fact at orientation.

**18. ADJOURNMENT**

There was no further business, and the Chairman declared the meeting adjourned at 8:20 a.m.



Wesley S. Davis, Chairman  
Value Adjustment Board

ATTEST:

Jeffrey R. Smith, Clerk of Circuit Court and Comptroller

By: Maria I. Suesz

Maria I. Suesz, Deputy Clerk

Minutes Approved: 1-8-2014