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VALUE ADJUSTMENT BOARD
THIRD FINAL MEETING MINUTES
 COUNTY ADMINISTRATION BUILDING A-102

MONDAY, JULY 21, 2014

(IMMEDIATELY FOLLOWING THE 9:00 11:00 A.M SPECIAL VAB MEETING)

MEMBERS OF THE BOARD		IN ATTENDANCE	
Wesley S. Davis, Chairman	Present	Michelle Napier, VAB Attorney	Present
Peter D. O'Bryan, Vice Chairman	Present	Jeffrey R. Smith, Clerk of Circuit Court and Comptroller	Absent
Carol Johnson, School Board District 4	Present	David Nolte Bruce Goodwin, Supervisor, Property Appraiser's Office	Present
Todd Heckman, Business Citizen Member	Absent	H. Sissy Long, Supervisor, Property Appraiser's Office	Present
Duane Weise, Homesteaded Citizen Member	Present	Maria I. Suesz, VAB Board Clerk	Present

1. **CALL TO ORDER**
 Chairman Wesley S. Davis called the meeting to order at 12:03 p.m.
2. **INVOCATION** – ~~Jeffrey R. Smith, Clerk of Circuit Court and Comptroller~~
 Chairman Wesley S. Davis delivered the Invocation.
3. **PLEDGE OF ALLEGIANCE** – Duane Weise
 Citizen Member Duane Weise led the Pledge of Allegiance to the Flag.

4. **APPROVAL OF MINUTES OF VAB SECOND FINAL MEETING OF FEBRUARY 6, 2014**

ON MOTION by School Board Member Carol Johnson, SECONDED by Vice Chairman Peter O'Bryan, by a 4-0 vote (Citizen Member Todd Heckman absent), the Board approved the Value Adjustment Board minutes of February 6, 2014, as written.

5.A. **ADDITIONS/DELETIONS**

Add: Item 5.B. June 30, 2014 memorandum with attachments regarding request from Attorney Julie Zahniser representing Petitioners of Petition 2013-169 through 2013-176.

ON MOTION by Vice Chairman O'Bryan, SECONDED by School Board Member Johnson, by a 4-0 vote (Citizen Member Todd Heckman absent), the Board approved the agenda, as amended.

5.B. **ADDITION - JUNE 30, 2014 MEMORANDUM WITH ATTACHMENTS REGARDING FROM ATTORNEY JULIE ZAHNISER REPRESENTING PETITIONERS OF PETITION 2013-169 THROUGH 2013-176**

VAB Clerk Maria Suesz presented this item to the Board stating Attorney Julie Zahniser, who represents the Petitioners of the eight Petitions 2013-169 through 2013-176 that are pending before the Board, requested that the newly appointed Value Adjustment Board Attorney review her objections to the recommendations, and the process orchestrated by Attorney David Hancock, the previous Value Adjustment Board Attorney prior to the Board taking action. VAB Clerk Suesz provided a brief history of previous actions taken by the Board regarding the subject petitions for the benefit of the newly hired VAB Attorney Michelle Napier.

School Board Member Johnson inquired if the newly appointed VAB Attorney Napier had questions to ask the Board. VAB Attorney Napier stated that she had read the recommendations and commented that the second magistrate was thorough in his recommendation, and she had no questions for the Board at this time.

Vice Chairman O'Bryan read aloud the second page of the VAB Clerk's June 30, 2014 memorandum, pointing out that in the memorandum it indicated that the previous VAB Attorney David Hancock, prior to his passing, reviewed all recommendations of the Alternate Special Magistrate, and determined that the Findings of Fact and Conclusions of Law were in compliance with Sections 194.301,

194.034, and 194.035(1) F. S., and it was requested that the Board adopt the recommended decisions as the Value Adjustment Board's final decisions without further hearing.

Discussion ensued and several questions were posed to the VAB Clerk. The Chairman wondered if the petitioners would be filing a petition again this year with VAB, and inquired what the timeframes and deadlines were for filing applications and petitions for classification exemptions.

Vice Chairman O'Bryan reminded the Board that the Petitioner's Attorney has already accused the Board of conducting a rehearing on this issue when talking about specifics, and he moved forward with his motion.

MOTION WAS MADE by Vice Chairman O'Bryan,
SECONDED by School Board Member Carol Johnson, to
take no action on this item.

School Board Member Johnson said it was her understanding that if an item is added to the agenda, some type of action is to be taken.

Chairman Davis suggested that the Board take action to deny or reject the request.

Vice Chairman O'Bryan withdrew his motion, and made a new motion.

ON MOTION by Vice Chairman O'Bryan, **SECONDED** by
Citizen Member Weise, by a 4-0 vote (Citizen Member Todd
Heckman absent), the Board approved to reject the request
of Attorney Julie Zahniser for the VAB Attorney to review
the June 30, 2014 memorandum and attachments related to
Petitions 2013-169 through 2013-176.

**6. APPROVE AND ADOPT THE ALTERNATE ATTORNEY SPECIAL
MAGISTRATE'S RECOMMENDATIONS AS THE VAB'S DECISION AND
AUTHORIZE DISTRIBUTION OF FORM DR485V (F.S. 194.032)**

**A. Special Magistrates' Recommendations for Petitions 2013-169 up to and
including 2013-176 (Same parcel as 2013-001 up to and including 2013-008
respectively)**

ON MOTION by School Board Member Johnson,
SECONDED by Citizen Member Weise, by a 4-0 vote
(Citizen Member Todd Heckman absent), the Board adopted
the Alternate Attorney Special Magistrate's
recommendations for Petitions 2013-169 up to an including
2013-176, (the same parcels as 2013-001 up to and including

2013-008 respectively), as the Value Adjustment Board's Final Decision and authorized distribution of form DR485V, in accordance with Florida Statute 193.122.

7. **AUTHORIZE AND APPROVE THE CHAIRMAN TO EXECUTE FORMS DR529 (TAX IMPACT NOTICE) FOR PUBLICATION, AND FORM DR-488 THE CERTIFICATION FOR REAL PROPERTY AND TANGIBLE PERSONAL PROPERTY (F.S. 193.122)**

A. Tax Impact Notice DR-529 for Tax year 2013

ON MOTION by Vice Chairman O'Bryan, SECONDED by School Board Member Johnson, by a 4-0 vote (Citizen Member Todd Heckman absent), the Board authorized and approved the Chairman to execute Forms DR-529 the Tax Impact Notice for publication, in accordance with Florida Statute 193.122.

B. Certification Form DR-488 Real Property

ON MOTION by Vice Chairman O'Bryan, SECONDED by School Board Member Johnson, by a 4-0 vote (Citizen Member Todd Heckman absent), the Board authorized and approved the Chairman to execute Certification Form DR-488 Real Property in accordance with Florida Statute 193.122.

C. Certification Form DR-488 Tangible Personal Property

ON MOTION by Vice Chairman O'Bryan, SECONDED by Citizen Member Weise, by a 4-0 vote (Citizen Member Todd Heckman absent), the Board authorized and approved the Chairman to execute Certification Form DR-488 Tangible Personal Property, in accordance with Florida Statute 193.122.

8. PUBLIC COMMENT

Citizen Member Weise inquired on a timeframe for training for the new Members and the newly hired VAB Attorney to obtain their training and certification, and the Chairman expressed a desire for VAB Attorney Napier to have completed the training before the next meeting.

VAB Clerk Suesz advised the Board that she will try to schedule the Organizational Meeting in August.

9. ADJOURNMENT

Chairman Davis declared the meeting adjourned at 12:15 p.m.

ATTEST:

Jeffrey R. Smith, CPA, CGFO, CGMA
Clerk of Circuit Court and Comptroller



Tim Zorc, Chairman
Indian River Value Adjustment Board

By: Maria J. Suesz, Deputy Clerk
Deputy Clerk

Approved: August 11, 2014