

**JEFFREY R. SMITH, CPA, CGFO, CGMA**  
Clerk of Circuit Court & Comptroller  
1801 27<sup>th</sup> Street  
Vero Beach, FL 32960  
Telephone: (772) 226-1995



Fax: (772) 978-1857  
E-mail: [Axia@indian-river.org](mailto:Axia@indian-river.org)  
Web address: <http://Clerk.indian-river.org>

**AGENDA**  
**VALUE ADJUSTMENT BOARD FINAL MEETING**  
**COUNTY ADMINISTRATION BUILDING A-102**  
**WEDNESDAY, FEBRUARY 18, 2015, 9:00 A.M.**

<b>MEMBERS OF THE BOARD</b>	
<b>Tim Zorc, Chairman</b>	<b>Michelle Napier, VAB Attorney</b>
<b>Wesley S. Davis, Vice Chairman</b>	<b>Jeffrey R. Smith, Clerk of Circuit Court and Comptroller</b>
<b>Charles Searcy, School Board District 4</b>	<b>David Nolte, Property Appraiser</b>
<b>Todd Heckman, Business Citizen Member</b>	<b>Maria I. Suesz, Board Clerk</b>
<b>Duane Weise, Homesteaded Citizen Member</b>	

**PAGE**

1. **CALL TO ORDER**
  2. **INVOCATION – Todd Heckman**
  3. **PLEDGE OF ALLEGIANCE – Citizen Duane Weise**
  4. **INTRODUCTIONS**
    - a. **Charles Searcy, School Board Member**
  5. **APPROVAL OF MINUTES OF VAB ORGANIZATIONAL MEETING OF AUGUST 11, 2014**
- 1-7

- 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.
  - A. 2014 VAB Recap .....8
  - B. Special Magistrates' Recommendations ..... 9-10
  
- 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), PURSUANT TO F.S. 193.122
  - A. Tax Impact Notice DR-529 for Tax year 2014 .....11
  - B. Certification Form DR-488 Real Property ..... 12-13
  - C. Certification Form DR-488 Tangible Personal Property ..... 14-15
  
- 8. AUTHORIZE THE VALUE ADJUSTMENT BOARD CLERK TO SOLICIT FOR ATTORNEY AND APPRAISER SPECIAL MAGISTRATES FOR THE 2015 VAB HEARINGS
  
- 9. PUBLIC COMMENT
  
- 10. WELCOME CHARLES SEARCY AS SCHOOL BOARD MEMBER TO THE VALUE ADJUSTMENT BOARD
  
- 11. ADJOURNMENT

Anyone who needs a special accommodation for this meeting may contact the County's Americans with Disabilities Act (ADA) Coordinator at (772) 226-1223 (TDD # 772-770-5215) at least 48 hours in advance of meeting.



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**VALUE ADJUSTMENT BOARD (VAB)**  
**2014 FINAL MEETING MINUTES – FEBRUARY 18, 2015**

The Value Adjustment Board (VAB) of Indian River County, Florida, met on Wednesday, February 18, 2015, at 9:00 a.m., in the County Administration Building, 1801 27<sup>th</sup> Street, Building “A”, Room A-102, Vero Beach, Florida. Present were Vice Chairman Wesley S. Davis; School Board Member Charlie Searcy; and Citizen Members Duane Weise and Todd Heckman. Absent was Chairman Tim Zorc.

Also present were VAB Attorney Michelle Napier, Clerk of Circuit Court and Comptroller Jeffrey R. Smith, VAB Board Clerk Maria I. Suesz, Deputy Clerk Terri Collins-Lister; From the Property Appraiser’s Office was Attorney Eric Barkett, Supervisor Bruce Goodwin, Manager Helen “Sissy” Long, Real Estate Appraiser Billy Auton, and Assessment Control Margo Maxwell.

Present representing the taxpayer for Petitions 2014-109 and 2014-110 was Attorney Anthony Guettler; Petitions 2014-036 and 2014-039 was Stephen Boyle; and Petition 2014-229 was Jerry Cygler.

**1. CALL TO ORDER**

Vice Chairman Wesley S. Davis called the meeting to order at 9:00 a.m.

**2. PLEDGE OF ALLEGIANCE – Citizen Member Duane Weise**

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

**3. INVOCATION – CITIZEN MEMBER TODD HECKMAN**

Citizen Member Todd Heckman delivered the Invocation.

#### **4. INTRODUCTIONS**

##### **A. Charles Searcy, School Board Member**

Vice Chairman Davis introduced newly appointed School Board Member Charles Searcy.

#### **5. APPROVAL OF MINUTES OF VAB ORGANIZATIONAL MEETING OF AUGUST 11, 2014**

**ON MOTION by School Board Member Searcy, SECONDED by Citizen Member Weise, by a 4-0 vote, Chairman Zorc was absent; the Board approved the Value Adjustment Board Organizational Meeting Minutes of August 11, 2014, as written.**

#### **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.**

##### **A. 2014 VAB RECAP**

**ON MOTION by Citizen Member Weise, SECONDED by School Board Member Searcy, by a 4-0 vote, Chairman Zorc was absent; the Board approved the 2014 Value Adjustment Board Recap, as submitted.**

##### **B. SPECIAL MAGISTRATES' RECOMMENDATIONS**

Vice Chairman Davis asked the Board to approve and adopt the Special Magistrates' recommendations as presented and asked if there were any questions and/or comments.

Mr. Eric Barkett, Attorney for the Indian River County Property Appraiser, commented in regards to Petitions 2014-036, 2014-039, 2014-109, and 2014-110, and he believed Special Magistrate Julianna Young strayed from the essential requirements of the law in her recommendations by applying 15% based on her interpretation of the eighth criterion. He pointed out that she followed the Florida Department of Revenue (DOR) Training Manual, which was to listen to the evidence, find a number, and if she finds the eighth criterion (the cost of sale) was not incorporated, she was to make the necessary adjustment.



Attorney Barkett referred to a case, 2011 Florida Division Administrative Hearing LEXIS 163, where the Florida Administrative Law Judge left it up to each VAB to conclude whether the DOR Property Tax Informational Bulletin was an accurate reflection of the law.

Attorney Barkett wanted VAB Attorney Michelle Napier to provide an opinion whether the Magistrate applied the rule of law correctly. He pointed out this matter would continue year after year, until the VAB decided through its own legal counsel whether the DOR properly interpreted the application of the eighth criterion.

Further discussion ensued as the Vice Chairman offered comments and sought further information from Attorney Napier.

Attorney Guettler insisted on a decision today since his client had been waiting diligently since September 2014 to resolve this issue. He had no prior knowledge that his client's petitions were an issue until today.

Stephen Boyle representing Petitions 2014-036 and 2014-039 felt blind-sided and said there was no notice given that there was an issue or given an opportunity to prepare.

Both Attorney Guettler and Mr. Boyle agreed that the Board should approve the Special Magistrate recommendations and let the Property Appraiser decide whether to take it to Court.

Attorney Napier referred to the Florida Administrative Code, Chapter 12D-9.031, and said the Board had the authority to act upon the recommendations of the Special Magistrate without further hearing. She advised the Board that they had the discretion to hold a hearing if they choose, but would need to send notice of the hearing.

**ON MOTION by School Board Member Searcy, SECONDED  
by Vice Chairman Davis, by a 4-0 vote, Chairman Zorc was  
absent; the Board accepted the Special Magistrates'  
recommended decisions.**

**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**

**A. Tax Impact Notice DR-529 for Tax Year 2014**

ON MOTION by Citizen Member Heckman, SECONDED by School Board Member Searcy, by a 4-0 vote, Chairman Zorc was absent; the Board approved and authorized the Vice-Chairman to execute Tax Impact Notice Form DR-529 Tax Year 2014 for publication.

**B. Certification Form DR-488 Real Property**

ON MOTION by School Board Member Searcy, SECONDED by Citizen Member Heckman, by a 4-0 vote, Chairman Zorc was absent; the Board approved and authorized the Vice-Chairman to execute the Certification Form DR-488 for Real Property.

**C. Certification Form DR-488 Tangible Personal Property**

ON MOTION by School Board Member Searcy, SECONDED by Vice Chairman Davis, by a 4-0 vote, Chairman Zorc was absent; the Board approved and authorized the Vice-Chairman to execute the Certification Form DR-488 for Tangible Personal Property.

**8. AUTHORIZE THE VALUE ADJUSTMENT BOARD CLERK TO SOLICIT FOR ATTORNEY AND APPRAISER SPECIAL MAGISTRATES FOR THE 2015 VAB HEARINGS.**

**ON MOTION by School Board Member Searcy, SECONDED by Vice Chairman Davis, by a 4-0 vote, Chairman Zorc was absent; the Board authorized the Value Adjustment Board Clerk to solicit for Attorney and Appraiser Special Magistrates for the 2015 Tax Year Hearings.**

**9. PUBLIC COMMENT**

Jerry Cygler, 1415 Corona Lane, discussed his Petition 2014-229 that was denied, and he wanted to know who could assist him in finding out why his taxes went up 60% when he had a homestead exemption. Vice Chairman Davis replied the Property Appraiser's Office was the proper venue to determine whether there was an issue with either his homestead exemption, the timing of the homestead exemption, or the general assessment of his property.

**10. ADJOURNMENT**

There was no further business, and Vice Chairman Davis called for the meeting to be adjourned at 9:26 a.m.

**VALUE ADJUSTMENT BOARD**



**Commissioner Tim Zorc, VAB Chairman**

**ATTEST:**

**Jeffrey R. Smith, Clerk of Circuit Court  
and Comptroller**

By: Terri Collins-Lister  
**Terri Collins-Lister, Deputy Clerk**

**Approved: June 24, 2015**