

JEFFREY R. SMITH, CPA, CGFO, CGMA
Clerk of Circuit Court & Comptroller
Clerk to the Board and Value Adjustment Board
1801 27th Street
Vero Beach, FL 32960



Telephone: (772) 226-1916

Fax: (772) 978-1857

E-mail: Axia@clerk.indian-river.org

Web address: <http://Clerk.indian-river.org>

VALUE ADJUSTMENT BOARD (VAB)
2014 ORGANIZATIONAL MEETING MINUTES

The Value Adjustment Board (VAB) of Indian River County, Florida, met on Monday, August 11, 2014, at 9:30 a.m., in the County Administration Building, 1801 27th Street, Building "A", Room A-102, Vero Beach, Florida. Present were Commissioner Wesley S. Davis; Commissioner Tim Zorc; School Board Member Karen Disney-Brombach; and Citizen Member Duane Weise. Todd Heckman was absent. Also Present was VAB Attorney Michelle Napier, and VAB Board Clerk Maria I. Suesz; From the Property Appraiser's Office was Supervisor Bruce Goodwin, and Manager Helen "Sissy" Long.

1. CALL TO ORDER

Commissioner Wesley S. Davis called the meeting to order at 9:30 a.m.

2. INVOCATION – Citizen Member Duane Weise

Citizen Member Duane Weise gave the Invocation.

3. PLEDGE OF ALLEGIANCE – Commissioner Tim Zorc

Commissioner Tim Zorc led the Pledge of Allegiance to the Flag.

4. **INTRODUCTIONS & CONTACT INFORMATION**
A. Introduction by Newly Appointed VAB Attorney Michelle Napier
B. Introduction by Newly Appointed Commissioner Tim Zorc
C. Introduction by Newly Appointed School Board Member Karen Disney-Brombach
D. Board Members list and designated Board Clerk's contact information..... 1

Commissioner Davis inquired what the rule was regarding missing three VAB meetings in a row, and he commented that this would be the third meeting at which Mr. Heckman was absent. The VAB Clerk Maria Suesz stated that Mr. Heckman had acknowledged that he planned to attend this meeting. She further reminded the Board that the previous two meetings were scheduled with the knowledge that Mr. Heckman would be absent due to other commitments, and she felt that those absences should be considered excused absences.

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 Davis, **SECONDED** by Citizen Member Weise, to nominate Commissioner Tim Zorc as Chairman. There were no other nominations for Chairman.

Commissioner Davis **CALLED FOR A VOTE** on the nomination for Commissioner Tim Zorc as Chairman and the Motion carried, by a 4-0 vote (Citizen Member Heckman absent). The Board accepted the nomination appointing Commissioner Tim Zorc, as Chairman of the Value Adjustment Board for the Tax Year 2014.

Chairman Zorc opened the floor for nominations for Vice Chairman.

MOTION WAS MADE by Citizen Member Weise, **SECONDED** by Commissioner Zorc, to nominate Wesley S. Davis as Vice Chairman. There were no other nominations for Vice Chairman.

Chairman Zorc **CALLED FOR A VOTE** on the nomination for Commissioner Wesley S. Davis as Vice Chairman, and the Motion carried, by a 4-0 vote (Citizen Member Heckman absent). The Board accepted the nomination and appointed Commissioner Wesley S. Davis as Vice Chairman of the Value Adjustment Board for the Tax Year 2014.

6. APPROVE VALUE ADJUSTMENT BOARD MINUTES

A. Special Meeting to Hire Private Counsel.....2-5.A.

ON MOTION by Vice Chairman Davis, SECONDED BY Citizen Member Weise, by a 4-0 vote (Citizen Member Heckman absent), the Board approved the VAB Special Meeting Minutes of July 21, 2014.

B. VAB Final Meeting Minutes6-10

ON MOTION by Vice Chairman Davis, SECONDED by Citizen Member Weise, by a 4-0 vote (Citizen Member Heckman absent), the Board approved the VAB Final Meeting Minutes of July 21, 2014.

7. APPROVE THE RESOLUTION SETTING THE FILING FEES FOR THE 2014 PETITION FILING PERIOD PURSUANT TO F.S. 194.013

A. VAB Resolution 2014-01.....11-13

ON MOTION by Vice Chairman Davis, SECONDED by Citizen Member Weise, by a 4-0 vote (Citizen Member Heckman absent), the Board approved the Value Adjustment Board Resolution 2014-01, setting the filing fees for the 2014 petition filing period, as presented, and pursuant to F. S. 194.013.

8. 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. 2014 Special Magistrate Applicants List 14
- B. Joseph Haynes Davis, Esq.15-26
- C. Rinky A. Parwani, Esq.27-36
- D. David Schmidt, Esq.37-41
- E. Karen Wonsetler, Esq.42-51

MOTION WAS MADE by Vice Chairman Davis, to approve Items 8.B. Joseph H. Davis, 8.C. Rinky A. Parwani, 8.D. David Schmidt, and 8.E. Karen Wonsetler, to serve as Attorney Special Magistrate, with the caveat that no one has any objections to this motion.

VAB Attorney Michelle Napier reviewed the applications and qualifications and wanted the Board to know that she saw the potential of a conflict of interest in regards to the applicant Attorney Rinky Parwani, who is legal counsel to the VAB in another county, and in the same year also serves as a Special Magistrate in other counties. Attorney Napier advised the Board that it is the responsibility of the applicants to bring to the Board's attention a conflict of interest, or a potential conflict of interest.

Discussion ensued regarding the need to select an alternate Attorney Special Magistrate.

After discussion Vice Chairman Davis WITHDREW his motion.

ON MOTION by Citizen Member Weise, SECONDED by Vice Chairman Davis, by a 4-0 vote (Citizen Member Heckman absent), the Board approved the appointment of Attorney Karen Wonsetler, as the Attorney Special Magistrate for exemption, classification, assessment difference transfers, and tax deferral hearings for the VAB 2014 tax year.

ON MOTION by Citizen Member Weise, SECONDED by Vice Chairman Davis, by a 4-0 vote (Citizen Member Heckman absent), the Board approved the appointment of Attorney David Schmidt, as Alternate Attorney Special Magistrate for exemption, classification, assessment difference transfers, and tax deferral hearings for the VAB 2014 tax year.

9. SET THE RATE OF PAY FOR ATTORNEY SPECIAL MAGISTRATES

Rate of pay for the past four years for Attorney Special Magistrates has been \$125.00 per hour.

ON MOTION by Vice Chairman Davis, SECONDED by Citizen Member Weise, by a 4-0 vote (Citizen Member Heckman absent), the Board approved a rate of pay not to exceed \$125.00 per hour, to be paid to the Attorney Special Magistrates for the VAB 2014 tax year.

10. APPOINT TWO APPRAISER APPLICANTS TO SERVE AS SPECIAL MAGISTRATE FOR REAL PROPERTY VALUATION - Pursuant To F.S. 194.035

- A. Stephen Neill, MAI52-60
- B. Scott Powell, MAI61-71
- C. Juliana Young, MAI72-90

A few comments were made from the Board members in recognition and praise of the appraisal services for government agencies provided in the past by the applicant Juliana Young.

ON MOTION by Vice Chairman Davis, SECONDED by School Board Member Disney-Brombach, by a 4-0 vote (Citizen Member Heckman absent), the Board approved to appoint Juliana Young, MAI, as the primary Appraiser Special Magistrate, and Stephen Neil, as the alternate appraiser Special Magistrate, for the VAB 2014 tax year.

11. SET THE RATE OF PAY FOR APPRAISER SPECIAL MAGISTRATES

Rate of pay for past five years for Appraiser Special Magistrates has been \$105.00 per hour.

ON MOTION by Vice Chairman Davis, SECONDED by School Board Member Disney-Brombach, by a 4-0 vote (Citizen Member Heckman absent), the Board approved the rate of pay not to exceed \$105.00 per hour for all Appraiser Special Magistrates for the VAB 2014 tax year.

12. APPOINT PAMELA ANDREA, 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. 112.06

Pamela Andrea has previously been contracted at \$105.00 per hour, lodging not to exceed \$100 per night, plus mileage at the State approved rate.

- A. Pamela Andrea, ASA91-99

ON MOTION by Citizen Member Weise, SECONDED by Vice Chairman Davis, by a 4-0 vote (Citizen Member Heckman absent), the Board approved the appointment of Pamela Andrea, as Special Magistrate for Tangible Personal Property hearings for the

VAB 2014 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.

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

A. Sample Special Magistrate Agreement100-104

ON MOTION by Vice Chairman Davis, SECONDED by School Board Member Disney-Brombach, by a 4-0 vote (Citizen Member Heckman absent), the Board authorized the Chairman to execute a contract for each appointed Special Magistrate on behalf of the full Board.

14. DESIGNATE VAB ATTORNEY TO MAKE DETERMINATION FOR LATE FILE GOOD CAUSE REVIEWS AND LATE FILE RESCUEUDLE GOOD CAUSE REQUESTS 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 Weise, by a 4-0 vote (Citizen Member Todd Heckman absent), the Board approved to designate VAB Attorney Michelle Napier 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).

15. APPROVE THE VAB CHAIRMAN TO REVIEW AND AUTHORIZE PAYMENT OF 2014-2015 VAB INVOICES ON BEHALF OF THE FULL BOARD.

ON MOTION by Vice Chairman Davis, SECONDED by Citizen Member Weise, by a 4-0 vote (Citizen Member Todd Heckman absent), the Board approved the VAB Chairman to review and authorize payment of VAB invoices on behalf of the full Board.

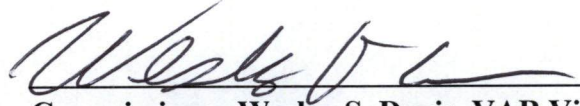
16. PUBLIC INPUT

Vice Chairman Davis gave the VAB Board Clerk Maria Suesz a good “pat on the back” for how well she organized everything for the VAB. He acknowledged that this past year was not the easiest year for VAB with the passing of the VAB Attorney and other issues, and he wanted to say “thank you.”

17. ADJOURNMENT – 10:00 a.m.

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

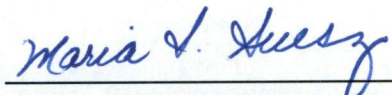
VALUE ADJUSTMENT BOARD



Commissioner Wesley S. Davis, VAB Vice Chairman

ATTEST:

Jeffrey R. Smith, Clerk of Circuit Court
and Comptroller

By: 

Maria I. Suesz, Deputy Clerk

Approved: February 18, 2015

2014/VAB/Organizational Meeting Minutes