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VALUE ADJUSTMENT BOARD (VAB) ORGANIZATIONAL MEETING MINUTES
WEDNESDAY, JUNE 24, 2015, 9:00 A.M.,
COUNTY ADMINISTRATION BLDG. A, ROOM 102

The Value Adjustment Board (VAB) of Indian River County, Florida, met on Wednesday, June 24, 2015, at 9:20 a.m., in the County Administration Building, 1801 27th Street, Building A, Room 102, Vero Beach, Florida. Present were Chairman Tim Zorc; Vice Chairman Wesley Davis; School Board Member Charles Searcy; and Citizen Members Duane Weise and Todd Heckman.

Also present were VAB Attorney Michelle Napier; Clerk of the Circuit Court and Comptroller Jeffrey R. Smith; VAB Clerk Maria I. Suesz; and Supervisor Assistant Terri Collins-Lister. From the Property Appraiser's Office was Supervisor Janine Hicks; Assessment Control Specialist Margo Maxwell; and Attorney Eric Barkett representing the Property Appraiser.

1. CALL TO ORDER

Chairman Tim Zorc called the meeting to order.

2. INVOCATION – COMMISSIONER TIM ZORC

Chairman Zorc delivered the Invocation.

3. PLEDGE OF ALLEGIANCE – SCHOOL BOARD MEMBER CHARLES SEARCY

The Value Adjustment Board recited the Pledge of Allegiance to the Flag.

4. INTRODUCTIONS & CONTACT INFORMATION

A. Introduction of Board Members

Introductions were made by all present.

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

5. ELECT CHAIRMAN AND VICE CHAIRMAN, PURSUANT TO F.S. 194.015
The Chairman Shall Be A Board of County Commission Member

Chairman Zorc opened the floor for nominations for Chairman.

MOTION WAS MADE by Citizen Member Weise, SECONDED by Citizen Member Heckman, to re-elect Commissioner Tim Zorc as Chairman. There were no other nominations for Chairman.

Chairman Zorc CALLED FOR A VOTE and the Board unanimously approved the re-election of Commissioner Tim Zorc as Chairman of the Value Adjustment Board for the Tax Year 2015.

Chairman Zorc opened the floor for nominations for Vice Chairman.

MOTION WAS MADE by Citizen Member Heckman, SECONDED by School Board Member Searcy, to re-elect Commissioner Wesley S. Davis as Vice Chairman. There were no other nominations for Vice Chairman.

Chairman Zorc CALLED FOR A VOTE and the Board unanimously approved to re-elect Commissioner Wesley S. Davis, as Vice Chairman of the Value Adjustment Board for the Tax Year 2015.

6. APPROVE EXTENSION OF VAB ATTORNEY CONTRACT FOR ONE (1) ADDITIONAL YEAR COMMENCING JULY 21, 2015, PURSUANT TO DOR RULE 12D-9.013(1)(C)

A. First Amendment of the VAB Attorney Agreement

ON MOTION by Vice Chairman Davis, SECONDED BY Citizen Member Heckman, the Board unanimously approved the extension of the VAB Attorney Michelle Napier's Contract for one (1) additional year commencing July 21, 2015, Pursuant to DOR Rule 12D-9.013 (1)(C).

7. APPROVE VALUE ADJUSTMENT BOARD MINUTES

A. VAB Final Meeting Minutes from February 18, 2015

ON MOTION by Vice Chairman Davis, SECONDED by Citizen Member Weise, the Board unanimously approved the VAB Final Meeting Minutes from February 18, 2015.

8. APPROVE RESOLUTION SETTING THE FILING FEE TO BE NO MORE THAN \$15 PER PARCEL FOR THE 2015 PETITION FILING PERIOD, PURSUANT TO F.S. 194.013

A. VAB Resolution 2015-01

ON MOTION by Vice Chairman Davis, SECONDED by School Board Member Searcy, the Board approved the Value Adjustment Board Resolution 2015-01, setting the filing fees for the 2015 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. 2015 Special Magistrate Applicants List

B. Karen Wonsetler, Esq.

C. David Schmidt, Esq.

ON MOTION by Vice Chairman Davis, SECONDED by Chairman Zorc, the Board unanimously 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 2015 tax year.

ON MOTION by Vice Chairman Davis, SECONDED by Chairman Zorc, the Board unanimously approved the appointment of Attorney David Schmidt, as the Alternate Attorney Special Magistrate for exemption, classification, assessment difference transfers, and tax deferral hearings for the VAB 2015 tax year.

School Board Member Searcy expressed his concern on travel reimbursement for the applicants traveling from out of County and asked if there were any local attorneys interested in serving as Attorney Special Magistrate or if a Request for Proposal was sent out.

Maria Suesz, VAB Clerk, replied that no travel expenses had been paid out to hired Attorney Special Magistrates that traveled from out of County. She advised that each year, the VAB advertises for Special Magistrate applicants on the web and there has been very little interest, if any, from local attorneys.

10. 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 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 2015 tax year.

11. **APPOINT TWO APPRAISER APPLICANTS TO SERVE AS SPECIAL MAGISTRATE FOR REAL PROPERTY VALUATION, PURSUANT TO F.S. 194.035.**

- A. Stephen Neill, MAI
- B. Juliana Young, MAI

ON MOTION by Vice Chairman Davis, **SECONDED** by Citizen Member Weise, the Board unanimously approved to appoint Stephen Neill, MAI and Juliana Young, MAI as the Appraiser Special Magistrates, for the VAB 2015 tax year.

12. **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 Citizen Member Weise, the Board approved the rate of pay not to exceed \$105.00 per hour for all Appraiser Special Magistrates for the VAB 2015 tax year.

13. **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, ASA

ON MOTION by Vice Chairman Davis, **SECONDED** by Citizen Member Heckman, the Board unanimously approved the appointment of Pamela Andrea, as Special Magistrate for Tangible Personal Property hearings for the VAB 2015 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**

- A. Sample Special Magistrate Agreement

ON MOTION by Vice Chairman Davis, **SECONDED** by School Board Member Searcy, the Board authorized the Chairman to execute a contract for each appointed Special Magistrate on behalf of the full Board.

15. **DESIGNATE VAB ATTORNEY TO MAKE DETERMINATION FOR LATE FILE GOOD CAUSE REVIEWS AND LATE FILE RESCHEDULE 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, the Board unanimously 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).

16. **DISCUSSION REGARDING VAB ATTORNEY DESIGNATION TO REVIEW SPECIAL MAGISTRATES' RECOMMENDATIONS.**

Jeffrey R. Smith, Clerk of Circuit Court and Comptroller, provided an overview to the Board regarding the Department of Revenue's Property Tax Oversight Bulletin 14-06, dated October 8, 2014, which defines the legal requirements for written VAB decisions and recommendations by the Auditor General of the State of Florida to ensure that written decisions sufficiently document findings of fact, conclusions of law and reasons for upholding or overturning the determination of the Property Appraiser, as required by statutes and rules. He outlined Florida Statutes (F.S.) 194.035(1) that provides for a Special Magistrate to produce written recommended decisions and F.S. 194.034(2) that requires the Board to produce written final decisions, and requires the Board to consider each recommended decision of the Special Magistrates if the Board uses Special Magistrates. He added that each written decision must contain sufficient factual and legal information and reasoning to enable the parties to understand the basis for the decision, and must otherwise meet the requirements of law.

Based on a survey, polling four (4) counties similar to Indian River County's population size and four (4) counties with a larger population size, seven (7) out of the eight (8) counties polled, designated their VAB Attorney to review all Special Magistrate recommendations.

Mr. Smith pointed out that this procedure would involve additional costs since it has not been followed in previous years. He recommended the Board designate the VAB Attorney to review all Special Magistrates' recommendations for legal sufficiency.

The Board sought and received information from Mr. Smith.

MOTION WAS MADE by Vice Chairman Davis, **SECONDED** by Citizen Member Heckman, to designate the Value Adjustment Board Attorney Michelle Napier, to review all Special Magistrates' recommendations for legal sufficiency.

VAB Attorney Napier mentioned that the Department of Revenue was becoming very technical with their rules, and it was more appropriate to delegate this to an attorney.

School Member Searcy questioned if the item was under discussion could there be a vote, and what would be the impact on the VAB budget designating the VAB Attorney to review the Special Magistrates' recommendations. Discussion ensued regarding his concerns.

Chairman Zorc asked if the Board could move the item forward and ratify it at the next VAB Meeting.

The Chairman **CALLED THE QUESTION** and by a 4-1 vote (Citizen Member Weise opposed), the Motion carried.

17. **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 School Board Member Searcy, the Board unanimously approved the VAB Chairman to review and authorize payment of VAB invoices on behalf of the full Board.

18. **PUBLIC INPUT**

There was no public input.

Deputy Clerk Terri Collins-Lister advised the Board that the Trim Notices would be mailed out on August 10, 2015, and September 4, 2015 was the final day for filing a petition. Hearings would begin after October 4, 2015.

19. **ADJOURNMENT**

There being no further items, the meeting adjourned at 9:55 a.m.

VALUE ADJUSTMENT BOARD



Commissioner Tim Zorc, VAB Chairman

Approved: JAN 25 2016

ATTEST:

Jeffrey R. Smith, Clerk of Circuit Court and Comptroller

By: Terri Collins-Lister
Terri Collins-Lister, Supervisor Assistant