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**VALUE ADJUSTMENT BOARD (VAB) ORGANIZATIONAL MEETING**  
**WEDNESDAY, JULY 20, 2016, 9:00 A.M.**  
**COUNTY ADMINISTRATION BLDG. "A" ROOM 102**

**The Value Adjustment Board (VAB) of Indian River County, Florida, met on Wednesday, July 20, 2016, at 9:00 a.m., in the County Administration Building, 1801 27<sup>th</sup> 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 Clerks Terri Collins-Lister and Shelli Gagnon. Present from the Property Appraiser's Office was Property Appraiser David Nolte; Office Manager Bruce Goodwyn; and Supervisor Janine Hicks representing the Property Appraiser.**

- 1. CALL TO ORDER**  
**Chairman Tim Zorc called the meeting to order.**
- 2. INVOCATION – Commissioner Tim Zorc, Chairman**  
**Chairman Zorc delivered the Invocation.**
- 3. PLEDGE OF ALLEGIANCE – Commissioner Wesley Davis, Vice Chairman**  
**The Value Adjustment Board recited the Pledge of Allegiance to the Flag.**

4. APPROVE EXTENSION OF VAB ATTORNEY CONTRACT FOR ONE (1) ADDITIONAL YEAR COMMENCING JULY 21, 2017 2016, PURSUANT TO DOR RULE 12D-9.013(1)(C)

A. Second Amendment of the Attorney Agreement ..... 1-2

MOTION WAS MADE by Vice Chairman Davis, SECONDED by Citizen Member Weise, to approve the extension of the VAB Attorney Michelle Napier's Contract for one (1) additional year commencing July 21, 2017.

School Board Member Searcy raised the question on why the contract was being extended for one year at this time. A discussion ensued regarding the Second Amendment of the Agreement between the Indian River County Value Adjustment Board and Michelle Napier for Legal Services and that the additional year should be commencing on July 21, 2016 and ending on July 21, 2017. The contract should be amended to state on Page 1, Number 2: *Pursuant to Paragraph 3.1 as noted above, the parties hereby extend the term of the July 21, 2016 Agreement for one (1) additional year commencing ending July 21, 2017.*

MOTION WAS AMENDED by Vice Chairman Davis, SECONDED by Citizen Member Weise, the board unanimously approved the extension of VAB Attorney Michelle Napier's Contract for one (1) additional year commencing on July 21, 2016 and ending on July 21, 2017.

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 Commissioner Davis, SECONDED by School Board Member Searcy, 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 2016.

Chairman Zorc opened the floor for nominations for Vice Chairman.

**MOTION WAS MADE by School Board Member Searcy, SECONDED by Citizen Member Heckman, 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 2016.**

**6. INTRODUCTIONS & CONTACT INFORMATION**

**A. Introduction of Board Members/Board Clerk**

**Introductions were made by all present.**

**B. Board Members list and designated Board Clerk’s contact information .....3**

**Value Adjustment Board Clerk Terri Collins-Lister provided the Board members with a copy of the contact information list that is accessible on the Clerk’s website.**

**7. APPROVE VALUE ADJUSTMENT BOARD MINUTES**

**A. VAB Final Meeting Minutes of January 25, 2016 ..... 4-8**

**ON MOTION by Citizen Member Weise, SECONDED by Vice Chairman Davis, the Board unanimously approved the VAB Final Meeting Minutes from January 25, 2016.**

**8. APPROVE RESOLUTION SETTING THE FILING FEE TO BE NO MORE THAN \$15 PER PARCEL FOR THE 2016 PETITION FILING PERIOD, PURSUANT TO F.S. 194.013**

**A. VAB Resolution 2016-01 .....9-10**

**ON MOTION by Citizen Member Weise, SECONDED by Vice Chairman Davis, the Board approved the Value Adjustment Board Resolution 2016-01, setting the filing fee for the 2016 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. 2016 Special Magistrate Applicants List.....11**

**B. Karen Wonsetler, Esq.....12-19**

**C. David Schmidt, Esq..... 20-27**

**ON MOTION** by Vice Chairman Davis, **SECONDED** by Citizen Member Weise, 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 2016 tax year.

**ON MOTION** by Vice Chairman Davis, **SECONDED** by Citizen Member Weise, 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 2016 tax year.

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 2016 tax year.

11. **APPOINT TWO OF THE FOLLOWING APPRAISER APPLICANTS TO SERVE AS SPECIAL MAGISTRATE FOR REAL PROPERTY VALUATION AND ONE APPRAISER APPLICANT AS AN ALTERNATE, PURSUANT TO F.S. 194.035.**

- A. Stephen Neill, MAI .....28-37
- B. Juliana Young, MAI .....38-47
- C. Robert N. Hunter, Jr., MAI .....48-54
- D. Julie Mikolsky ..... 55-60
- E. Marcos E. Salas .....61-88

Terri Collins-Lister, VAB Clerk, asked the Board to approve two Special Magistrates and an alternate Special Magistrate for the 2016 VAB Season to cover hearings with repeat petitioners/agent from the previous VAB seasons and to cover potential conflicts of interest. After the Board reviewed and commented on the Special Magistrate Applications, the following action was taken:

**ON MOTION** by Vice Chairman Davis, **SECONDED** by Citizen Member Heckman, the Board unanimously approved to appoint Stephen Neill, MAI and Juliana Young, MAI as the Appraiser Special Magistrates for the VAB 2016 tax year.

**ON MOTION** by School Board Member Searcy, **SECONDED** by Vice Chairman Davis, the Board unanimously approved to appoint Julie Mikolsky as an Alternate Appraiser Special Magistrate for the VAB 2016 tax year.

12. **SET THE RATE OF PAY FOR APPRAISER SPECIAL MAGISTRATES**  
Rate of pay for the 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 2016 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**

A. Pamela Andrea, ASA .....89-97

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 2016 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 .....98-103

ON MOTION by Vice Chairman Davis, **SECONDED** by Citizen Member Weise, 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 Heckman, the Board unanimously approved to designate VAB Attorney Michelle Napier to make the 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. **DESIGNATE THE VAB ATTORNEY TO REVIEW ALL SPECIAL MAGISTRATES' RECOMMENDATIONS FOR LEGAL SUFFICIENCY**

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

Under Discussion, School Board Member Searcy referred to the VAB Meeting Agenda and questioned whether the VAB Attorney was a member of the VAB and if she could vote. VAB Clerk Collins-Lister offered to change future VAB Meeting Agendas to put the VAB Members separate from VAB staff.

The Chairman **CALLED THE QUESTION** and the Board unanimously approved to designate Value Adjustment Board Attorney Michelle Napier, to review all Special Magistrates' recommendations for legal sufficiency.

17. **DESIGNATE THE VAB ATTORNEY TO PROVIDE SPECIAL MAGISTRATE ORIENTATION ON HEARING GUIDELINES, EVIDENCE EXCHANGE, A REVIEW OF THE FLORIDA ADMINISTRATIVE CODE AND CURRENT PRACTICES AND PROCEDURES**

**MOTION WAS MADE** by Vice Chairman Davis, **SECONDED** by Citizen Member Heckman, to designate the Value Adjustment Board Attorney Michelle Napier, to provide Special Magistrate Orientation on Hearing Guidelines, Evidence Exchange, a review of the Florida Administrative Code and Current Practices and Procedures.

A discussion ensued on the Special Magistrate Orientation and whether the County has held orientation in prior years. Property Appraiser Nolte asked if the Department of Revenue's (DOR) "training" would be used in the Orientation and noted it had been thrown out by the Courts. He strongly objected to the use of the information contained in the DOR's training. VAB Attorney Napier pointed out that the VAB was required to follow the Florida Statutes and the Florida Administrative Code, and asked Property Appraiser Nolte to forward the Authority that he was basing his information on.

The Chairman **CALLED THE QUESTION** and the motion carried unanimously.

**18. APPROVE THE VAB CHAIRMAN TO REVIEW AND AUTHORIZE PAYMENT OF 2016-2017 VAB INVOICES ON BEHALF OF THE FULL BOARD**

**MOTION WAS MADE by Vice Chairman Davis, SECONDED by School Board Member Searcy, to approve the VAB Chairman to review and authorize payment of VAB invoices on behalf of the full Board.**

Citizen Member Heckman asked if there was a dollar amount limit on the invoices that the Chairman could sign and if so, would it need to come to the VAB for approval. A discussion ensued on the VAB Budget and the Board asked if the VAB Clerk would provide a copy of the budget, as well as a breakdown of the VAB expenses by use categories at the next Organizational Meeting.

The Chairman **CALLED THE QUESTION** and the Board voted unanimously.

**19. PUBLIC INPUT**

There was no public input.

VAB Clerk Terri Collins-Lister advised the Board that the Trim Notices would be mailed out on August 15, 2016, and September 9, 2016, was the final day for filing a petition. Hearings would begin after October 6, 2016.


Chairman Zorc referred a question to Property Appraiser David Nolte and said that in St. Lucie County, there was a significant movement on challenging the bee designation on agriculture, as well as the bee designation agricultural exemption on in-town commercial properties. He asked if Indian River County had experienced any of those types of issues.

Property Appraiser Nolte replied in the affirmative that petitions had been filed previously with the VAB for bee designation on agriculture property in Indian River County. He explained that this designation could possibly destroy the agricultural industry because every piece of property a bee flew over would be classified as agriculture. A discussion followed on the petitions previously filed in Indian River County for bee designation agricultural exemption on commercial zone properties and zoning designations.

**20. ADJOURNMENT**

There being no further items, the meeting adjourned at 9:33 a.m.

**VALUE ADJUSTMENT BOARD**

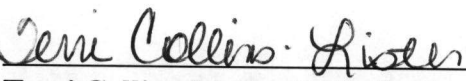
  
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**Commissioner Susan Adams, VAB Chairman**

**APR 19 2017**

**Approved:** \_\_\_\_\_

**ATTEST:**

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

**By:**   
\_\_\_\_\_  
**Terri Collins-Lister, VAB Clerk**