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## AGENDA

### VALUE ADJUSTMENT BOARD (VAB) SECOND FINAL MEETING MINUTES – JUNE 18, 2018

The Value Adjustment Board (VAB) of Indian River County, Florida, met on Wednesday, June 18, 2018 at 1:00 p.m., in the County Administration Building, 1801 27<sup>th</sup> Street, Building “A”, Room A-102, Vero Beach, Florida. Present were Chairman Joseph E. Flescher, School Board Member Charlie Searcy, and Citizen Members Todd Heckman and Wesley S. Davis.

Also present were VAB Attorney Michelle Napier, VAB Board Clerk Terri Collins-Lister and Deputy Clerk Rhonda Zirkle. Present from the Property Appraiser’s Office (PAO) was Supervisor Janine Hicks.

**1. CALL TO ORDER**

Chairman Joseph E. Flescher called the meeting to order at 1:00 p.m.

**2. INVOCATION**

Citizen Member Wesley S. Davis delivered the Invocation.

**3. PLEDGE OF ALLEGIANCE**

Chairman Joseph E. Flescher led the Pledge of Allegiance to the Flag.

**4. INTRODUCTIONS**

Introductions were made individually by all present.



## INDIAN RIVER COUNTY VALUE ADJUSTMENT BOARD

### RESOLUTION 2018 – 1

**WHEREAS**, Chapter 194, Florida Statutes, Section 194.013, allows the Value Adjustment Board, hereafter “VAB”, to adopt a Resolution imposing a filing fee on each separate parcel of property covered by a petition.

**NOW, THEREFORE, BE IT RESOLVED BY THE 2018 INDIAN RIVER COUNTY VALUE ADJUSTMENT BOARD THAT:**

1. There is hereby authorized, established, and imposed a filing fee upon each separate, parcel of property covered by petitions file pursuant to Section 194.011, Florida Statutes.
2. The filing fee shall be \$15.00 for each separate, non-contiguous parcel of property, real or personal, covered by a petition filed pursuant to Section 194.011, Florida Statutes, and subject to appeal. An owner of contiguous, undeveloped parcels may file with the VAB, a single-joint petition if the Property Appraiser determines such parcels are substantially similar in nature. A condominium association, cooperative association, or any homeowners’ association as defined in Section 723.075, Florida Statutes, with approval of its board of administration or directors, may file with the VAB, a single-joint petition on behalf of any association members who own parcels of property which the Property Appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area and condition. For single-joint petitions, a filing fee in the amount of \$15.00 for the petition, plus a fee of \$5.00 for each parcel included in the petition, will be imposed.
3. All filing fees shall be paid to the Clerk of the VAB at the time of filing. Any petition not accompanied by the required filing fee will be deemed incomplete. The Clerk shall notify the petitioner and give the petitioner an opportunity to complete the petition within 10 calendar days. If the petitioner does not satisfy the payment requirement at the time, the petition will be deemed incomplete and will not be scheduled for a hearing.
4. Upon the acceptance and filing of a petition by the VAB Clerk, the accompanying filing fee shall be non-refundable, except when an excessive filing fee has been collected due to an error by the VAB Clerk or through the electronic filing system. Overpayments in excess of Ten and No/100 (\$10.00) due to miscalculation on the part of the petitioner or petitioner’s agent shall be refunded. The VAB Clerk shall develop and utilize a standard procedure for issuing required refunds.
5. Any petition filed after the statutory deadline for petition filing, as set forth in Section 194.011(3), Florida Statutes, may be reviewed to determine whether the petitioner has demonstrated a good cause justifying the late filing. Fee payments filed with late-filed petitions are non-refundable.



**INDIAN RIVER COUNTY VALUE ADJUSTMENT BOARD**

6. No filing fee will be required by a taxpayer who demonstrates at the time of filing:
- a. they are receiving assistance under Chapter 414, Florida Statutes
  - b. disapproval of a timely filed application for homestead exemption under Section 196.151, Florida Statutes
  - c. disapproval of homestead tax deferral under Section 197.2425, Florida Statutes

**DONE AND RESOLVED** by the Value Adjustment Board of Indian River County, Florida in regular session this 2nd day of August, 2018.

ATTEST:

Handwritten signature of Jeffrey R. Smith in black ink.

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

Handwritten signature of Joseph E. Flescher in black ink.

Joseph E. Flescher, Chairman  
Indian River Value Adjustment Board

By: Handwritten signature of the Deputy Clerk in black ink.  
Deputy Clerk

Approved: August 2, 2018