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AGENDA

VALUE ADJUSTMENT BOARD (VAB) FINAL MEETING MINUTES – MAY 16, 2018

The Value Adjustment Board (VAB) of Indian River County, Florida, met on Wednesday, May 16, 2018 at 1:00 p.m., in the County Administration Building, 1801 27th Street, Building “A”, Room A-102, Vero Beach, Florida. Present were Chairman Joseph E. Flescher, School Board Member Charlie Searcy, and Citizen Member Todd Heckman.

Also present were VAB Attorney Michelle Napier; Clerk of Circuit Court and Comptroller Jeffrey R. Smith; VAB Clerk Terri Collins-Lister; Deputy Clerks Rhonda Zirkle and Randi Wardlow. Present from the Property Appraiser’s Office (PAO) was Property Appraiser David Nolte; Attorneys Eric Barkett and Canda Brown; Manager Bruce Goodwyn; Supervisor Janine Hicks; and Real Estate Assessor Billy Auton. Also present was Real Estate Appraiser Stephen Boyle.

1. CALL TO ORDER

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

2. INVOCATION

Citizen Member Todd Heckman delivered the Invocation.

3. PLEDGE OF ALLEGIANCE

School Board Member Charlie Searcy led the Pledge of Allegiance to the Flag.

4. **INTRODUCTIONS**

Introductions were made individually by all present.

5. **APPROVE RENEWAL OF THE AGREEMENT BETWEEN INDIAN RIVER COUNTY VALUE ADJUSTMENT BOARD AND MICHELLE NAPIER FOR LEGAL SERVICES, Pursuant to DOR Rule 12D-9.013(1) (C).**

A. **Attorney Agreement**

VAB Clerk Terri Collins-Lister pointed out that in Agreement with VAB Attorney Michelle Napier, the attorney fees increased from \$125 to \$150 per hour, consistent with other counties, and the term of the contract was extended from one year to three years, terminating on May 16, 2021.

Attorney Napier mentioned that all provisions within the contract remained the same since her tender as VAB Attorney, and that only the rate and the term of the contract had changed.

ON MOTION by School Board Member Searcy, **SECONDED** by Citizen Member Heckman, the Board by a 3-0 vote (Vice Chairman Zorc and Citizen Member Davis absent) approved the renewal of VAB Attorney Michelle Napier's Agreement, Pursuant to DOR Rule 12D-9.013 (1)(C).

6. **APPROVAL OF MINUTES**

A. **VAB Organizational Meeting of August 16, 2017**

ON MOTION by School Board Member Searcy, **SECONDED** by Citizen Member Heckman, the Board by a 3-0 vote (Vice Chairman Zorc and Citizen Member Davis absent) approved the Value Adjustment Board Organizational Meeting Minutes of August 16, 2017 as written.

B. **VAB Meeting Minutes of March 12, 2018**

ON MOTION by School Board Member Searcy, **SECONDED** by Citizen Member Heckman, the Board by a 3-0 vote (Vice Chairman Zorc and Citizen Member Davis absent) approved the Value Adjustment Board Organizational Meeting Minutes of March 12, 2018 as written.

7. 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. 2017 VAB Recap

For Information purposes only.

B. 2017 Special Magistrates' Recommendations

School Board Member Searcy referred to the Special Magistrate Recommendations and inquired on why there was no reduction in the value for the granted Petition 2017-119.

Bruce Goodwyn with the Property Appraisers' Office explained that the Special Magistrate changed the Market Value, which had no impact on the taxable value.

Inquiries were raised on the reasons for such a large reductions in the values. A lengthy dialogue followed between representatives from the Property Appraiser's Office, VAB Attorney Napier, Real Estate Appraiser Boyle and the Board regarding comparable sales, using current sales data, values, assessments and whether the Special Magistrate's recommendations complied with the law.

MOTION was made by Citizen Todd Heckman, SECONDED by Chairman Flescher for discussion, to accept the Special Magistrates' Recommendations for the 2017 Tax Year.

Citizen Member Heckman opined that if the Special Magistrates complied with the law, the Board did not have a legal stand denying the recommendations.

Attorney Napier stated that in her review of the recommendations and the record of the hearings, it was her opinion that the Special Magistrates' recommendations were done properly and according to the law.

The Chairman CALLED THE QUESTION, and the Board by a 2-1 vote (School Board Member Searcy opposed and Vice Chairman Zorc and Citizen Member Davis absent) accepted the Special Magistrates' Recommendations for the 2017 Tax Year.

8. AUTHORIZE AND APPROVE THE CHAIRMAN TO EXECUTE THE FOLLOWING FORMS PURSUANT TO F.S. 193.12

A. Tax Impact Notice DR-529 for Tax year 2017

ON MOTION by School Board Member Searcy, SECONDED by Citizen Member Heckman, the Board by a 3-0 vote (Vice Chairman Zorc and Citizen Member Davis absent) approved and authorized the Chairman to execute the Tax Impact Notice Form DR-529 for Tax Year 2017 for publication.

B. Certification Form DR-488 Real Property

ON MOTION by School Board Member Searcy, SECONDED by Citizen Member Heckman, the Board by a 3-0 vote (Vice Chairman Zorc and Citizen Member Davis absent) approved and authorized the 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 Citizen Member Heckman, the Board by a 3-0 vote (Vice Chairman Zorc and Citizen Member Davis absent) approved and authorized the Chairman to execute the Certification Form DR-488 for Tangible Personal Property.

9. AUTHORIZE THE VALUE ADJUSTMENT BOARD CLERK TO SOLICIT FOR SPECIAL MAGISTRATES IN THE CAPACITY OF ATTORNEY, TANGIBLE AND APPRAISER FOR THE 2018 VAB HEARINGS.

ON MOTION by Citizen Member Heckman, SECONDED by School Board Member Searcy, the Board by a 3-0 vote (Vice Chairman Zorc and Citizen Member Davis absent) authorized the Value Adjustment Board Clerk to solicit for Attorney and Appraiser Special Magistrates for the 2018 Tax Year Hearings.

10. PUBLIC COMMENT

Property Appraiser David Nolte referred to Agenda Item 8.A. Tax Impact Notice and pointed out the column Shift in Taxes Due to Board Actions showed no reduction or increase in taxes.

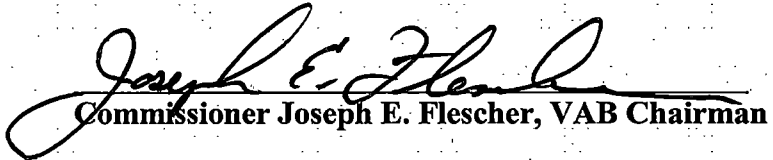
11. OTHER BUSINESS

VAB Clerk Terri Collins-Lister mentioned the Organizational Meeting for the 2018 Tax Year would be held in the timeframe of late July to early August.

12. ADJOURNMENT

There being no further business, the meeting adjourned at 2:07 p.m.

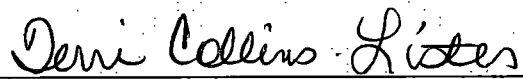
VALUE ADJUSTMENT BOARD


Commissioner Joseph E. Flescher, VAB Chairman

Approved: August 2, 2018

ATTEST:

Jeffrey R. Smith, Clerk of Circuit Court and Comptroller

By: 
Terri Collins-Lister, VAB Clerk