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**VALUE ADJUSTMENT BOARD (VAB)**  
**FINAL MEETING MINUTES – MARCH 25, 2019**

**The Value Adjustment Board (VAB) of Indian River County, Florida, met on Wednesday, March 25, 2019 at 11:30 a.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, Vice Chairman Tim Zorc, School Board Member Jacqueline Rosario, and Citizen Members Todd Heckman and James A. Kordiak.**

**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) were Property Appraiser Wesley Davis; Attorney Canda Brown; Manager Bruce Goodwyn; Supervisor Janine Hicks; and Real Estate Assessors Billy Auton and George Clarke. Also present was Real Estate Appraiser Stephen Boyle representing Taxpayer James A. Dupay for Petition 2018-112 and William and Deborah Papich, the Taxpayers for Petition 2018-017.**

- 1. CALL TO ORDER**  
**Chairman Joseph E. Flescher called the meeting to order at 11:30 a.m.**
- 2. INVOCATION**  
**Clerk of Circuit Court and Comptroller Jeffrey R. Smith 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.**

**5. APPROVAL OF MINUTES**

**A. VAB Organizational Meeting of August 2, 2018**

**ON MOTION by Vice Chairman Zorc, SECONDED by Citizen Member Heckman, the Board voted unanimously to approve the Value Adjustment Board Organizational Meeting Minutes of August 2, 2018 as written.**

**6. 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. 2018 VAB Recap**

**Citizen Member Kordiak sought and received information from staff on the 2018 VAB Recap compared to the previous year.**

**ON MOTION by Vice Chairman Zorc, SECONDED by Citizen Member Heckman, the Board voted unanimously to accept the 2018 Value Adjustment Board Recap.**

**B. 2018 Special Magistrates' Recommendations**

**PAO Attorney Canda Brown discussed the Special Magistrate recommendations for Petitions 2018-046 and 2018-112. She took exception with the Magistrate's finding of facts, analysis, and legal ruling. She explained that both petitions concerned the eight factors to consider in deriving just valuation in Florida Statutes Chapter 193, Section 011.**

**Attorney Brown pointed out in both Special Magistrate recommendations, the magistrate automatically deducted the 15% adjustment and she felt it violated the status of the law.**

**Stephen Boyle, representing Petition 2018-112, disagreed with the PAO's stance, noting the assessed values on comparable houses sold in 2017 and the appraisal value.**

**A discussion ensued with PAO Real Estate Assessor George Clarke reviewing how the market value was determined on Petition 2018-112.**

**VAB Attorney Michelle Napier added that all of the Special Magistrate's Recommendations were reviewed by her prior to submission for legal sufficiency to ensure that the Florida Statutes Rules and the Florida Administrative Code (FAC) are followed.**

Attorney Napier pointed out that the VAB, under FAC has the authority and the discretion to either adopt the Special Magistrate recommendations or request another hearing.

Attorney Brown pointed out that the value was based on assessed value, not market value, and the Property Appraiser has the discretion to take the 15% reduction or disregard any of the eight factors to consider in deriving just valuation. A discussion followed regarding the options for Petitioner and the Property Appraiser to seek remedy in Circuit Court.

William and Deborah Papich, taxpayers for Petition 2018-017, appealed to the VAB on their previously denied Homestead Exemption.

Vice Chairman Zorc stated that since the VAB Attorney had reviewed all the recommendations for legal sufficiency and the comments from the PAO were duly noted, he would move forward with adopting the Special Magistrates' Recommendations for the 2018 Tax Year.

**ON MOTION** by Vice Chairman Zorc, **SECONDED** by Citizen Member Kordiak, the Board voted unanimously to adopt the Special Magistrates' Recommendations for the 2018 Tax Year.

**7. 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 2018.**

**ON MOTION** by Citizen Member Heckman, **SECONDED** by Vice Chairman Zorc, the Board unanimously approved and authorized the Chairman to execute the Tax Impact Notice Form DR-529 for Tax Year 2018 for publication.

**B. Certification Form DR-488 Real Property**

**ON MOTION** by Vice Chairman Zorc, **SECONDED** by Citizen Member Heckman, the Board unanimously approved and authorized the Chairman to execute the Certification Form DR-488 for Real Property.

**C. Certification Form DR-488 Tangible Personal Property.....11-12**

**ON MOTION** by Citizen Member Heckman, **SECONDED** by Citizen Member Kordiak, the Board unanimously approved and authorized the Chairman to execute the Certification Form DR-488 for Tangible Personal Property.

8. **AUTHORIZE THE VALUE ADJUSTMENT BOARD CLERK TO SOLICIT FOR SPECIAL MAGISTRATES IN THE CAPACITY OF ATTORNEY, TANGIBLE AND APPRAISER FOR THE 2019 VAB HEARINGS.**

**ON MOTION** by Citizen Member Heckman, **SECONDED** by Vice Chairman Zorc, the Board unanimously authorized the Value Adjustment Board Clerk to solicit for Attorney, Tangible and Appraiser Special Magistrates for the 2019 Tax Year Hearings.

9. **PUBLIC COMMENT**

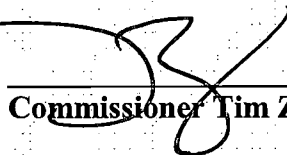
10. **OTHER BUSINESS**

Vice Chairman Zorc questioned if there was any legislation in Tallahassee to address the issue with the 15% reduction in the values of property, with the PAO responding there was a case pending.

11. **ADJOURNMENT**

There being no further business, the meeting adjourned at 12:16 p.m.

**VALUE ADJUSTMENT BOARD**



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Commissioner Tim Zorc, VAB Chairman

Approved: July 1, 2019

ATTEST:

Jeffrey R. Smith, Clerk of Circuit Court and Comptroller

By:   
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Terri Collins-Lister, VAB Clerk