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**VALUE ADJUSTMENT BOARD (VAB)**  
**SECOND FINAL MEETING MINUTES – APRIL 3, 2019**

The Value Adjustment Board (VAB) of Indian River County, Florida, met on Wednesday, April 3, 2019 at 10:30 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 and Supervisor Janine Hicks.

- 1. CALL TO ORDER**  
Chairman Joseph E. Flescher called the meeting to order at 10:30 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. 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 Special Magistrates’ Recommendations ..... 1**

VAB Clerk Terri Collins-Lister stated that after the Final Meeting held on March 25, 2019, it was discovered that for Petition 2018-112, the Taxable Value Before Adjustment Column did not reflect the deduction in value given to the petitioner prior to their hearing. She explained that even though the Petitioner received a deduction in value by the PAO, they continued with their scheduled hearing and a Special Magistrate granted them an additional deduction in value.

A discussion ensued between the Property Appraiser Wesley Davis, Clerk of Circuit Court and Comptroller Jeffrey R. Smith, and the Board regarding the matter and implementing a checklist for the 2019 Tax Year to prevent the error in the future.

Citizen Member Kordiak referred to the Special Magistrate Recommendations and pointed out that the Board Review Date listed at the top of the page should read April 3, 2019. VAB Clerk Collins-Lister noted and would correct the report to read April 3, 2019.

ON MOTION by Citizen Member Kordiak, SECONDED by Vice Chairman Zorc, the Board voted unanimously to adopt the Special Magistrates' Recommendations dated April 3, 2019 for the 2018 Tax Year.

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

**6. ADJOURNMENT**

There being no further business, the meeting adjourned at 10:43 a.m.

**VALUE ADJUSTMENT BOARD**



**Commissioner Tim Zorc, VAB Chairman**

**Approved: July 1, 2019**

**ATTEST:**

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

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