Ryan L. Butler
Clerk of Circuit Court & Comptroller
Clerk to the Board and Value Adjustment Board
1801 27th Street
Vero Beach, FL 32960

Telephone: (772) 226-1916
Fax: (772) 978-1857
E-mail: Axia@indianriverclerk.com
Web address: http://indianriverclerk.com

AGENDA

VALUE ADJUSTMENT BOARD (VAB) FINAL MEETING
COUNTY ADMINISTRATION BUILDING "A" A2-511
THURSDAY, APRIL 30, 2026 @ 11:30 A.M.

BOARD MEMBERS

Joseph E. Flescher, Chairman
Joseph H. Earman, Vice Chairman
Rick Wykoff, Homesteaded Citizen Member
Angie Schepers, Business Citizen Member
Jacqueline Rosario, School Board Member, District 2
Peggy Jones, Alternate School Board Member, District 3

1. CALL TO ORDER

2. INVOCATION – Vice Chairman Joseph H. Earman

3. PLEDGE OF ALLEGIANCE – Chairman Joseph E. Flescher

4. INTRODUCTIONS

5. APPROVAL OF MINUTES

A. VAB Organizational Meeting of July 29, 2025 1-6
B. VAB Special Call Organizational Meeting of November 5, 2025 7-9
C. VAB Special Call Organizational Meeting of February 3, 2026 10-12

6. 2025 VAB Recap 13

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. 2025 Special Magistrates' Recommendations 14
1. Special Magistrates' Recommendations Worksheets *(pages 1-108)*

8. **AUTHORIZE AND APPROVE THE CHAIRMAN TO EXECUTE THE FOLLOWING FORMS PURSUANT TO F.S. 193.122**

A. Tax Impact Notice DR-529 for Tax Year 2025..... 15
B. Certification Form DR-488 Real Property 16-17
C. Certification Form DR-488 Tangible Personal Property 18-19

9. **AUTHORIZE THE VALUE ADJUSTMENT BOARD CLERK TO SOLICIT FOR SPECIAL MAGISTRATES IN THE CAPACITY OF ATTORNEY, TANGIBLE, AND APPRAISER FOR THE 2026 VAB HEARINGS.**

10. **PUBLIC COMMENT**

11. **OTHER BUSINESS**

12. **ADJOURNMENT**

Ryan L. Butler
Clerk of Circuit Court & Comptroller
Clerk to the Board and Value Adjustment Board
1801 27th Street
Vero Beach, FL 32960

Telephone: (772) 226-1432
Fax: (772) 978-1857
E-mail: Axia@indianriverclerk.com
Web address: http://indianriverclerk.com

VALUE ADJUSTMENT BOARD (VAB) ORGANIZATIONAL MEETING MINUTES

The Value Adjustment Board (VAB) of Indian River County, Florida, met on Thursday, July 29, 2025, at 11:30 a.m., in the County Administration Building, 1801 27th Street, Building A, Room A2-511, Vero Beach, Florida. Present were Commissioners Joseph E. Flescher and Joseph H. Earman; School Board Member Jacqueline Rosario; Angela Schepers, Business Citizen Member; and Rick Wykoff, Homesteaded Citizen Member.

Also present were VAB Attorney Nicholas Bykowsky; VAB Clerks Terri Collins-Lister and Randi Wardlow. Present from the Property Appraiser's Office were Jenny Wingate, Ryan McIver, Billy Auton, and Austin Boller.

1. CALL TO ORDER
   Chairman Joseph H. Earman called the meeting to order.

2. INVOCATION – Commissioner Joseph H. Earman
   Chairman Joseph H. Earman delivered the Invocation.

3. PLEDGE OF ALLEGIANCE – Commissioner Joseph E. Flescher
   Vice Chairman Joseph E. Flescher led the Pledge of Allegiance to the Flag.

4. BOARD MEMBERS LIST AND VAB 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
      Information only

5. APPROVE FIRST AMENDMENT TO AGREEMENT BETWEEN THE INDIAN RIVER COUNTY VALUE ADJUSTMENT BOARD AND NAPIER & ROLLIN, PLLC. FOR LEGAL SERVICES.

A. Memorandum – First Amendment to Agreement between the VAB and Napier & Rollin

VAB Clerk Terri Collins-Lister explained the need to raise the attorney service rate from $175 to $225 per hour due to significant increases in workload and legal complexity, and statewide comparisons showing that other counties pay equal or higher rates. Legal services have expanded as the volume and complexity of VAB petitions continue to rise.

B. First Amendment to Agreement

ON MOTION by Vice Chairman Flescher, SECONDED by Citizen Member Wykoff, the Board, by a 5-0 vote, approved the First Amendment to the Agreement between the Indian River County Value Adjustment Board and Michelle Napier, Esq., and Nicholas Bykowsky, Esq., of Napier & Rollin, PLLC Attorneys at Law, setting the rate at $225 per hour for legal services.

C. VAB Special Magistrate Rate Survey
Information Only

6. APPROVAL OF THE MINUTES

A. VAB Final Meeting Minutes of April 29, 2025

ON MOTION by Vice Chairman Flescher, SECONDED by School Board Member Rosario, the Board, by a 5-0 vote, approved the VAB Final Meeting Minutes from April 29, 2025, as written.

7. REVIEW, DISCUSS, AND ADOPT A FILING FEE OF AN AMOUNT NOT TO EXCEED $50 FOR THE 2025 APPEAL CYCLE.

A. Memorandum – Increased Filing Fee for Petitions

The VAB Clerk reviewed Section 8 of House Bill 7031 that amended Section 194.013, Florida Statutes, to increase the filing fee that the VAB may impose to file a petition with the VAB from $15 to $50 a parcel.

An extensive discussion took place regarding the Tax Representatives' abuse of the current $15 filing fee. They often file dozens of petitions and then fail to appear, wasting

staff and magistrates' preparation time. The Property Appraiser's Office emphasized that moving to a $50 fee would deter frivolous filings and reduce administrative burdens.

The Clerk concluded that a survey had been conducted and that many Florida counties were adopting the $50 maximum.

ON MOTION by Vice Chairman Flescher, SECONDED by Citizen Member Wykoff, the Board, by a 5-0 vote, approved setting the filing fee to $50 for the 2025 Appeal Cycle.

C. Survey - Proposed filing fees for the 2025 Tax Year
Information Only

8. **APPROVE A RESOLUTION SETTING THE FILING FEE TO THE AMOUNT DETERMINED BY THE VALUE ADJUSTMENT BOARD, NOT TO EXCEED $50 PER PARCEL FOR THE 2025 PETITION FILING PERIOD, PURSUANT TO F.S. 194.013.**
A. Draft VAB Resolution 2025-1

ON MOTION by School Board Member Rosario, SECONDED by Citizen Member Wykoff, the Board, by a 5-0 vote, approved the Value Adjustment Board Resolution 2025-1, setting the filing fee for the 2025 petition filing period to reflect the new filing fee in the amount of $50, as presented, and pursuant to F. S. 194.013.

9. **APPOINT ATTORNEY APPLICANT TO SERVE AS A SPECIAL MAGISTRATE FOR EXEMPTION/CLASSIFICATION/TAX DEFERRAL HEARINGS, PURSUANT TO F.S. 194.035.**
A. James Haynes Davis

The VAB Clerk stated Attorney Claudette Pelletier was unavailable for the 2025 cycle and that Attorney James Haynes Davis had previously served with the VAB.

VAB Attorney Bykowsky confirmed Attorney Davis's qualifications under Florida law and Department of Revenue requirements.

ON MOTION by Vice Chairman Flescher, SECONDED by School Board Member Rosario, the Board, by a 5-0 vote, approved the appointment of James Haynes Davis for exemption, classification, assessment difference transfers, and tax deferral hearings for the VAB 2025 tax year.

10. **SET THE RATE OF PAY FOR ATTORNEY SPECIAL MAGISTRATES**
Rate of pay for Attorney Special Magistrates is $125.00 per hour.

ON MOTION by School Board Member Rosario, SECONDED by Vice Chairman Flescher, the Board, by a 5-0 vote, approved a rate of pay not to exceed $125.00 per hour, to be paid to the Attorney Special Magistrates for the VAB 2025 tax year.

11. **DISCUSSION AND APPOINTMENT OF APPRAISER APPLICANTS TO SERVE AS SPECIAL MAGISTRATES FOR REAL PROPERTY VALUATION, PURSUANT TO F.S. 194.035.**

A. Stephen Boyle .....
B. Terrie Peltier .....
C. Robert Busler.....
D. Scott Sehr .....
E. Douglas Lawson.....

The VAB Clerk reviewed each applicant's experience and noted that Stephen Boyle had certain conflict limitations due to his previous role as an appraiser in the County. Additionally, his son, who was also an appraiser, represented taxpayers at the hearings. Therefore, bringing in another magistrate, such as Douglas Lawson, would increase availability for commercial hearings, since the other magistrates were general appraisers. The VAB Clerk believed that having multiple appraisers would ensure greater scheduling flexibility.

ON MOTION by Citizen Member Schepers, SECONDED by Citizen Member Wykoff, the Board, by a 5-0 vote, approved the appointment of Stephen Boyle, Terrie Peltier, Robert Busler, Scott Sehr, and Douglas Lawson as Appraiser Special Magistrates for the VAB 2025 tax year.

12. **SET THE RATE OF PAY FOR APPRAISER SPECIAL MAGISTRATES**
Rate of pay for Appraiser Special Magistrates is $125.00 per hour.

ON MOTION by School Board Member Rosario, SECONDED by Citizen Member Wykoff , the Board, by a 5-0 vote, approved a rate of pay not to exceed $125.00 per hour for all Appraiser Special Magistrates for the VAB 2025 tax year.

13. **APPOINT ONE APPRAISER APPLICANT TO SERVE AS A SPECIAL MAGISTRATE FOR TANGIBLE PERSONAL PROPERTY HEARING AND ONE APPRAISER APPLICANT AS AN ALTERNATE, PURSUANT TO F.S. 194.35.**

A. Pamela Andrea .....

B. Alex Ruden .....

The VAB Clerk stated that Special Magistrate Andrea served as the primary magistrate, with Alex Ruden as her alternate. The VAB Clerk mentioned that the majority of the Tangible Personal Property filings had been resolved and would be interested to see whether the filings decreased with the increase in filing fees.

ON MOTION by Vice Chairman Flescher, SECONDED by Citizen Member Schepers, the Board, by a 5-0 vote, approved the appointment of Pamela Andrea as the Special Magistrate for Tangible Personal Property hearings, and Alex Ruden as the alternate for the VAB 2025 tax year at a rate of pay of $125.00 per hour, plus reimbursement of lodging expenses at the actual reasonable cost of a hotel for overnight, and mileage at the County approved rate of .0445 cents per mile.

14. **DESIGNATE THE VAB ATTORNEYS 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).**

VAB Attorney Nicholas Bykowsky emphasized the need for documentation supporting late petitions (medical emergencies, travel documentation, and forwarding issues). The Clerk noted that many petitioners ignore TRIM notices and respond only after the tax bills arrive.

ON MOTION by Vice Chairman Flescher, SECONDED by School Board Member Rosario, the Board, by a 5-0 vote, approved to designate the VAB Attorneys 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).

15. **DESIGNATE THE VAB ATTORNEYS TO REVIEW ALL SPECIAL MAGISTRATES' RECOMMENDATIONS FOR LEGAL SUFFICIENCY.**

ON MOTION by Vice Chairman Flescher, SECONDED by Citizen Member Wykoff, the Board, by a 5-0 vote, approved to designate the VAB Attorneys to review all Special Magistrates' recommendations for legal sufficiency.

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

Attorney Bykowsky outlined recurring deficiencies in recommended decisions, including formatting errors, inconsistent application of rules, and missing evidentiary rulings. Orientation ensured magistrates comply with Florida Administrative Code rules and the new 15-day evidence exchange deadline.

ON MOTION by School Board Member Rosario, SECONDED by Citizen Member Schepers, the Board, by a 5-0 vote, approved to designate the VAB Attorneys to provide Special Magistrate Orientation on Hearing Guidelines, Evidence Exchange, a review of the Florida Administrative Code, and Current Practices and Procedures.

17. **APPROVE THE VAB CHAIRMAN TO REVIEW AND AUTHORIZE PAYMENT OF 2025-2026 VAB INVOICES ON BEHALF OF THE FULL BOARD.**

ON MOTION by Citizen Member Wykoff, SECONDED by Vice Chairman Flescher, the Board, by a 5-0 vote, approved the VAB Chairman to review and authorize payment of VAB invoices on behalf of the full Board.

18. **OTHER BUSINESS**

A discussion ensued on the Property Tax Reform proposal.

19. **PUBLIC INPUT**
There was none.

20. **ADJOURNMENT**
There being no further business, the meeting adjourned at 12:23 p.m.

Ryan L. Butler
Clerk of Circuit Court & Comptroller
Clerk to the Board and Value Adjustment Board
1801 27th Street
Vero Beach, FL 32960

Telephone: (772) 226-1432
Fax: (772) 978-1857
E-mail: Axia@indianriverclerk.com
Web address: http://indianriverclerk.com

VALUE ADJUSTMENT BOARD (VAB) SPECIAL CALL ORGANIZATIONAL MEETING MINUTES

The Value Adjustment Board (VAB) of Indian River County, Florida, met on Wednesday, November 5, 2025 at 10:00 a.m., in the County Administration Building, 1801 27th Street, Building A, Room A2-511, Vero Beach, Florida. Present were Commissioner Joseph H. Earman, School Board Member Peggy Jones, and Rick Wykoff, Homesteaded Citizen Member.

Also present were VAB Attorney Nicholas Bykowsky and VAB Clerk Terri Collins-Lister.

1. CALL TO ORDER
   Chairman Joseph H. Earman called the meeting to order.

2. INVOCATION – Commissioner Joseph H. Earman
   Chairman Joseph H. Earman delivered the Invocation.

3. PLEDGE OF ALLEGIANCE – Citizen Member Rick Wykoff
   Citizen Member Rick Wykoff led the Pledge of Allegiance to the Flag.

4. REVIEW OF THE 2025 LEGISLATION AND NEW PROCEDURES

   VAB Attorney Nicholas Bykowsky provided a detailed review of recent legislative changes affecting Value Adjustment Board operations for the 2025 tax year. He explained that this special meeting was required under the Florida Statutes and was prompted by the Department of Revenue's issuance of Property Tax Bulletins (PTO) 25-17 and PTO 25-18. These bulletins summarized statutory amendments that modified procedures for petition processing and evidence submission. The most

significant change, he noted, concerned the timing and exchange of evidence. Previously, the property appraiser was required to submit evidence no later than seven days prior to a hearing. Under the new law, the property appraiser must provide petitioners with a list of all evidence, supporting documents, and summaries of witness testimony at least fifteen days before the hearing. The intent of this statutory change was to create a more balanced and transparent process for both petitioners and the Property Appraiser's Office.

Attorney Bykowsky also discussed a new statewide requirement that counties with populations exceeding 75,000 offer petitioners the option to appear at hearings via Video Conference. He noted that Indian River County has long permitted remote appearances, so the change would have minimal operational impact locally. However, drawing from his experience during the COVID-19 period, he cautioned that video hearings can introduce technological challenges and complicate the presentation of exhibits.

The Clerk and Property Appraiser's Office have already noticed complications arising from the new evidence-exchange rules. Petitioners appeared to be delaying the submission of their evidence, which in turn led to additional requests to reschedule hearings. Three such requests had already been received before the hearings began. Attorney Bykowsky emphasized that only one reschedule was permitted and only upon a showing of good cause. He reviewed the statutory definition of good cause, noting that it must involve circumstances beyond the petitioner's control that reasonably prevented adequate representation.

Attorney Bykowsky also addressed recurring issues with unauthorized petition filings. He described a recent situation in which a group filed petitions without current authorization from the property owners. Although certain types of professionals may file petitions without written authorization, filing petitions without the owner's consent results in unnecessary administrative burdens and wasted preparation by the Property Appraiser's Office. He recommended that the Clerk send a written request requiring the representative to provide proper authorization within ten days, with dismissal to follow if no authorization was provided.

A discussion ensued on the increase in the filing fee from $15 to $50. Citizen Member Wyckoff asked whether the higher fee had reduced frivolous or unauthorized filings. Both the Clerk and Attorney Bykowsky confirmed that the increased fee had not meaningfully deterred such filings. Members discussed potential legislative outreach, including the suggestion that County staff communicate these concerns to State Representative Robbie Brackett. The Board also discussed how larger counties, which

process thousands of petitions annually, are likely experiencing these issues on a greater scale.

Additional discussion followed regarding late filings, homestead exemption issues, and the consequences for petitioners who fail to monitor their mail or electronic notices. Attorney Bykowsky explained that such circumstances typically do not meet the statutory definition of good cause.

No motions were presented during the meeting, as the agenda consisted solely of statutory and procedural updates. No members of the public were present, and no public comments were received.

5. ADJOURNMENT

There being no further business, the meeting adjourned at 10:25 a.m.

Ryan L. Butler
Clerk of Circuit Court & Comptroller
Clerk to the Board and Value Adjustment Board
1801 27th Street
Vero Beach, FL 32960

Telephone: (772) 226-1432
Fax: (772) 978-1857
E-mail: Axia@indianriverclerk.com
Web address: http://indianriverclerk.com

VALUE ADJUSTMENT BOARD (VAB) SPECIAL CALL ORGANIZATIONAL MEETING MINUTES

The Value Adjustment Board (VAB) of Indian River County, Florida, met on Tuesday, February 3, 2026, at 10:00 a.m., in the County Administration Building, 1801 27th Street, Building A, Room A2-511, Vero Beach, Florida. Present were Commissioners Joseph E. Flescher and Joseph H. Earman; School Board Member Peggy Jones; and Rick Wykoff, Homesteaded Citizen Member.

Also present were VAB Attorney Nicholas Bykowsky, VAB Clerk Terri Collins-Lister, and Commissioner Assistant for District 3 Max Sherman.

1. CALL TO ORDER
   Chairman Joseph E. Flescher called the meeting to order.

2. INVOCATION – Commissioner Joseph H. Earman
   Vice Chairman Joseph H. Earman delivered the Invocation.

3. PLEDGE OF ALLEGIANCE – Citizen Member Rick Wykoff
   Citizen Member Rick Wykoff led the Pledge of Allegiance to the Flag.

4. DISCUSSION ON HIRING SPECIAL MAGISTRATE ATTORNEY TO HEAR TWO REQUESTS FOR EXEMPTION FROM AD VALOREM PROPERTY TAXES ON PUBLICLY OWNED LEASED LAND.

   VAB Clerk Terri Collins-Lister stated there were two upcoming hearings with the Value Adjustment Board scheduled for February 17, 2026. These hearings concern petitions requesting the removal of ad valorem taxes on leased property located at the Vero Beach

Regional Airport in the City of Vero Beach. Both petitioners and the Property Appraiser have retained outside legal counsel, thereby increasing the expected complexity of the proceedings.

Based on prior experience with similar cases, the Clerk recommended hiring Attorney Karen Wonsetler as a Special Magistrate. She mentioned that Attorney Wonsetler previously served as a Special Magistrate in Indian River County. The Clerk noted that Attorney Wonsetler is located in Orlando and had reduced travel to counties with limited caseloads but agreed to return for these cases due to their complexity.

The Clerk stated that Attorney Wonsetler had requested two conditions: an 8-hour minimum fee and mileage reimbursement. The estimated cost impact was minimal and aligned with typical magistrate expenditures.

VAB Attorney Nicholas Bykowsky supported the VAB Clerk's recommendation and acknowledged Attorney Wonsetler's qualifications, professionalism, and suitability for complex hearings.

5. APPOINT ATTORNEY APPLICANT TO SERVE AS A SPECIAL MAGISTRATE FOR EXEMPTION/CLASSIFICATION/ASSESSMENT DIFFERENCE TRANSFERS/TAX DEFERRAL HEARINGS, PURSUANT TO F.S. 194.035.

A. KAREN WONSETLER

ON MOTION by Vice Chairman Earman, SECONDED by School Board Member Jones, the Board, by a 4-0 vote (Schepers absent), approved the appointment of Karen Wonsetler for exemption, classification, assessment difference transfers, and tax deferral hearings for the VAB 2025 tax year.

6. APPROVE THE REVISED LANGUAGE IN EXHIBIT "A" FOR SPECIAL MAGISTRATE ATTORNEY KAREN WONSETLER, SETTING AN EIGHT (8) HOUR MINIMUM AND MILEAGE REMBURSEMENT IN ACCORDANCE WITH F.S. 112.061.

ON MOTION by Citizen Member Wycoff, SECONDED by School Board Member Jones, the Board, by a 4-0 vote (Schepers absent), approved the revised language in Exhibit "A" for Special Magistrate Karen Wonsetler, setting an eight (8) hour minimum at the standard rate of $125 an hour, and a mileage reimbursement at 0.445 per mile.

7. **ADJOURNMENT**

There being no further business, the meeting adjourned at 10:22 a.m.

VALUE ADJUSTMENT BOARD HEARING RECAP

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
TOTAL PETITIONS	135	137	119	134	166	141	84	114	163	168	152
PETITION FILED IN ERROR/VOIDS				1	0	1	0	0	3	0	0
TOTAL GOOD CAUSE PETITIONS	8	12	13	5	26	10	3	3	14	8	7
GOOD CAUSE DENIED	7	12	0	4	3	1	3	3	8	4	7
TOTAL WITHDRAWN	102	107	90	114	134	121	76	93	126	137	120
WITHDRAWN - AGREED WITH PAO	19	13	17	30	10	21	1	9	17	3	10
WITHDRAWN – ADMINISTRATIVE	1	0	0	0	3	2	2	1	3	2	1
WITHDRAWN - REACHED A SETTLEMENT BEFORE HEARING	42	64	48	51	36	33	39	45	58	78	50
WITHDRAWN - DROPPED THEIR ARGUMENT	15	26	12	15	65	55	24	27	25	33	58
WITHDRAWN - BY AGENT	18	0	1	1	7	0	7	6	0	15	0
WITHDRAWN - BY PETITIONER	4	4	11	7	11	7	2	2	20	4	0
WITHDRAWN – RESOLVED BY PAO	3	0	1	10	2	3	1	3	3	2	1
TOTAL HEARINGS SCHEDULED	26	18	29	15	29	29	5	18	26	27	25
GRANTED	12	3	12	4	1	12	2	6	5	5	5
GRANTED IN PART	1	2	0	0	2	1	0	2	2	4	1
DENIED	5	10	17	11	26	11	2	6	10	12	19
DENIED – NO SHOW AT HEARING	8	3	4	5	0	5	1	4	9	6	0

Value Adjustment Board
Special Magistrate Recommendations
Board Review Date 4/30/2026

Tax Roll

Petition #	Parcel #	OwnerName	Taxable Value Before Adjustment	SM Recommended Taxable Value	Recommended Reduction	Decision
2025-001	31391800009000900010.0	JOHNSTON JOHN T (TRS) MARCIA L (TRS)	$269,264	$269,264	$0	DENIED
2025-004	32403000004004000014.0	PIERPONT EVE A	$1,136,962	$1,136,962	$0	DENIED
2025-005	31370000001085900001.1	CHIRICHELLO VINCENT	$592,377	$592,377	$0	DENIED
2025-010	33390500001008000001.4	TARGET CORPORATION	$6,813,457	$6,813,457	$0	GRANTED IN PART
2025-012	32401900040000100001.0	IBRAHIM SHERIF	$2,072,456	$1,496,528	$-575,928	GRANTED
2025-013	32392600011074000001.1	JP AVIATION INVESTMENTS LLC (LESS)	$1,913,926	$1,913,926	$0	DENIED
2025-019	33391200000500000070.0	AUTO PARTNERS II LLC	$3,371,233	$3,371,233	$0	DENIED
2025-020	3339120001500000004.1	AUTO PARTNERS I LLC	$3,211,870	$3,211,870	$0	DENIED
2025-023	32403200006004000015.0	ARPINO CRAIG D	$1,566,429	$1,566,429	$0	DENIED
2025-048	33402100009000000001.0	R V III LLC	$2,938,583	$2,938,583	$0	DENIED
2025-053	33402700001000000006.0	NARDONE RAFFAELLA ANN (LE)	$2,767,877	$2,767,877	$0	DENIED
2025-080	33392700001001000009.0	WEISS PIONEER LLC	$1,055,000	$1,055,000	$0	DENIED
2025-083	33381000002000000001.0	LAKEWOOD VILLAGE MHC LLC	$9,343,609	$9,343,609	$0	DENIED
2025-090	32403200013000300004.0	HOELZER CRAIG A	$1,962,730	$1,495,088	$-467,642	GRANTED
2025-093	32392600000100000002.0	ORCHARD GROVE VENTURE LLC	$11,168,465	$11,168,465	$0	DENIED
2025-101	33381300007000000007.0	VERO ACRES LLC	$1,397,005	$1,397,005	$0	DENIED
2025-102	33400800011000000054.0	DVORKIN VIKTAR	$1,432,708	$1,432,708	$0	DENIED
2025-106	32401800002000000146.0	FLEMMONS JASON S (TRS)	$5,903,514	$4,921,127	$-982,387	GRANTED
2025-107	33391300006000700034.0	SHORT DONNA	$247,270	$247,270	$0	DENIED
2025-108	32392600011016000001.0	VRB HANGARS INC (LESS)	$609,412	$609,412	$0	DENIED
2025-110	33393300007000000001.0	FLOOD STEPHEN JENNIFER	$294,872	$294,872	$0	GRANTED
2025-115	33380300009000000001.0	FLORIDA SEASIDE HOSPITALITY LLC	$3,241,833	$3,241,833	$0	DENIED
2025-117	33403200001000000002.0	SMITH GREGORY L AND EARMAN MARGARE	$1,760,607	$1,521,778	$-238,829	GRANTED
2025-123	32402900014000000003.0	WHITEHEAD JOHN M (CO-TRS)	$1,367,438	$1,367,438	$0	DENIED
2025-143	33390200004013000018.0	HAMBLET LOIS C (TRS)	$316,158	$316,158	$0	DENIED
Count: 25	**25**	**Totals:**	**$66,755,055**	**$64,490,269**	**$-2,264,786**	

NOTICE

TAX IMPACT OF VALUE ADJUSTMENT BOARD

DR-529
R 12/09
Rule 12D-16.002
Florida Administrative Code

Indian River County Tax Year 2025

Members of the Board			
Honorable	JOSEPH E. FLESCHER, CHAIRMAN	Board of County Commissioners, District No.	2
Honorable	JOSEPH H. EARMAN	Board of County Commissioners, District No.	3
Honorable	JACQUELINE ROSARIO	School Board, District No.	2
Citizen Member	ANGIE SCHEPERS	Business owner within the school district	
Citizen Member	RICK WYKOFF	Homestead property owner	

The Value Adjustment Board (VAB) meets each year to hear petitions and make decisions relating to property tax assessments, exemptions, classifications, and tax deferrals.

Summary of Year's Actions

Type of Property	Number of Parcels					Reduction in County Taxable Value to Board Actions	Shift in Taxes Due to Board Actions
	Exemptions		Assessments*		Both		
	Granted	Requested	Reduced	Requested	Wdawn or settled		
Residential	0	5	5	81	64	$ 2,264,786	$ 23,144.08
Commercial	0	0	1	26	20	$	$
Industrial and miscellaneous	0	2	0	5	5	$	$
Agricultural or classified use	0	1	0	0	1	$	$
High-water recharge	0	0	0	0	0	$	$
Historic commercial or nonprofit	0	0	0	0	0	$	$
Business machinery and equipment	0	0	0	14	14	$	$
Vacant lots and acreage	0	1	0	17	16	$	$
TOTALS	**0**	9	6	143	120	$ 2,264,786	$ 23,144.08

All values should be county taxable values. School and other taxing authority values may differ. *Include transfer of assessment difference (portability) requests.

If you have a question about these actions, contact the Chair or the Clerk of the Value Adjustment Board.				
Chair's name	JOSEPH E FLESCHER	Phone	772-226-1919	ext.
Clerk's name	RYAN L BUTLER	Phone	772-226-1432	ext.

FLORIDA

CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

Tax Roll Year 2025

The Value Adjustment Board of Indian River ☑ County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the

Check one. ☑ Real Property ☐ Tangible Personal Property

assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures* are correct to the best of our knowledge:

1. Taxable value of ☑ real property ☐ tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	$ 30393572529
2. Net change in taxable value due to actions of the Board	$ 2264786
3. Taxable value of ☑ real property ☐ tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	$ 30391307743

*All values entered should be county taxable values. School and other taxing authority values may differ.

Signature, Chair of the Value Adjustment Board

April 30, 2026
Date

Continued on page 2

Certification of the Value Adjustment Board

PROCEDURES

Tax Roll Year 2025

The value adjustment board has met the requirements below. Check all that apply.

The board:

☑	1. Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
☑	2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
☑	3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
☑	4. Considered only petitions filed by the deadline or found to have good cause for filing late.
☑	5. Noticed all meetings as required by section 286.011, F.S.
☑	6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
☑	7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
☑	8. Ensured that all decisions contained the required findings of fact and conclusions of law.
☑	9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
☑	10. Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.

Signature, chair of the value adjustment board

April 30, 2026
Date

Print Form

FLORIDA

CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

DR-488
R. 12/09
Page 1 of 2
Rule 12D-16.002
Florida Administrative Code

Tax Roll Year 2025

The Value Adjustment Board of Indian River ☑ County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the

Check one. ☐ Real Property ☑ Tangible Personal Property

assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures* are correct to the best of our knowledge:

1. Taxable value of ☐ real property ☑ tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	$ 1315163509
2. Net change in taxable value due to actions of the Board	$ 0
3. Taxable value of ☐ real property ☑ tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	$ 1315163509

*All values entered should be county taxable values. School and other taxing authority values may differ.

Signature, Chair of the Value Adjustment Board

April 30, 2026
Date

Continued on page 2

Certification of the Value Adjustment Board

PROCEDURES

Tax Roll Year | 2 | 0 | 2 | 5 |

The value adjustment board has met the requirements below. Check all that apply.

The board:

☑	1. Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
☑	2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
☑	3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
☑	4. Considered only petitions filed by the deadline or found to have good cause for filing late.
☑	5. Noticed all meetings as required by section 286.011, F.S.
☑	6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
☑	7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
☑	8. Ensured that all decisions contained the required findings of fact and conclusions of law.
☑	9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
☑	10. Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.

Signature, chair of the value adjustment board

April 30, 2026
Date

Print Form