

# Clerk of Circuit Court

## Value Adjustment Board

Appointment of Special Master Application  
ESCAMBIA County

Submitted by:

**Oswald P. Carrerou, SRA, President**



A.R.E.A. Real Estate Appraisers, Inc.

March 20, 2013

Post Office Box 334  
1136 First Street South  
Winter Haven, Florida 33882-0334

PAM CHILDERS  
CLERK OF CIRCUIT COURT  
ESCAMBIA COUNTY, FL  
2013 JUN -3 A 8:30  
CLERK OF THE BOARD OF  
COUNTY COMMISSIONERS

Oswald P. Carrerou, SRA  
Post Office Box 334  
Winter Haven, Florida 33882-0334

March 22, 2013

Honorable Pam Childers  
Clerk of the Circuit Court & Comptroller  
Attn: Doris Harris, Deputy Clerk to the Board  
Value Adjustment Board  
221 Palafox Place, Suite 130  
Pensacola, Florida 32502-5843

Re: Appointment of Special Magistrate  
Valuation of Real Estate  
ESCAMBIA County

Dear Honorable Childers:

As per your request, I would like to be considered for the Special Magistrate position in Escambia County. As you will note in my resume, I have served as Special Magistrate in several Florida Counties.

I believe that my education, professional experience and past appointments as Special Magistrate will be an asset for the Escambia County Value Adjustment Board. My particular knowledge of Florida Statutes has afforded me the opportunity and expertise to conduct fair and equitable hearings in the best interests of Escambia County residents. I would welcome an opportunity to be of assistance.

Attached please see my professional resume and qualifications. I have resided in Polk County since 1980 and I am President of A.R.E.A. REAL ESTATE APPRAISERS, INC., serving seven counties. I am extremely knowledgeable in the area of ad valorem taxation and, as you can see from my qualifications, I am a member of several national and local real estate organizations.

The total compensation should be \$ 95/hour. My minimum hours are one day (4 hours). If further information is needed, please do not hesitate to contact me, as I look forward to the pending opportunity to work with you.

Sincerely,



Oswald P. Carrerou, President  
A.R.E.A. REAL ESTATE APPRAISERS, INC.

Encl: company profile, qualifications, resume

Special Magistrate Application  
Value Adjustment Board  
Escambia County, Florida

PLEASE TYPE OR PRINT  
IF MORE SPACE IS NEEDED, ATTACH ADDITIONAL SHEETS

1. PLEASE PROVIDE THE FOLLOWING GENERAL INFORMATION:

NAME: Oswald Carrerou  
SOCIAL SECURITY OR TAXPAYER IDENTIFICATION NUMBER: [REDACTED]  
HOME ADDRESS: PO Box 334, Winter Haven, FL 33882  
BUSINESS NAME: AREA Real Estate Appraisers, INC  
BUSINESS ADDRESS: s/a  
PHONE NUMBER(S):  
BUSINESS: 863-294-2384 HOME: 863-294-2384  
FAX: 863-297-9781 CELL: 863-287-4653

2. ARE YOU AN ELECTED OR APPOINTED OFFICIAL OR EMPLOYEE OF ESCAMBIA COUNTY?     YES   x   NO

3. APPLICATION FOR:     ATTORNEY SPECIAL MAGISTRATE  
  x   APPRAISER SPECIAL MAGISTRATE

HOURLY RATE / MINIMUM HOURS:           \$95 / 4          

4. IF YOU ARE A MEMBER OF THE FLORIDA BAR, PLEASE PROVIDE THE FOLLOWING INFORMATION:

A. BAR NUMBER:           N/A           ADMISSION DATE:           N/A          

B. LIST ALL SOURCES OF YOUR KNOWLEDGE, INCLUDING EDUCATION AND EXPERIENCE:

          Please see attached resume.            
\_\_\_\_\_

C. LIST ANY DISBARMENT, SUSPENSION OR ANY OTHER DISCIPLINARY ACTION WHICH YOU HAVE RECEIVED FROM ANY ORGANIZED BAR ASSOCIATION:

          NONE            
\_\_\_\_\_

5. IF YOU ARE CURRENTLY A LICENSED FLORIDA REAL ESTATE BROKER OR A CERTIFIED OR LICENSED REAL ESTATE APPRAISER PURSUANT TO CHAPTER 475, FLORIDA STATUTES, PLEASE PROVIDE THE FOLLOWING INFORMATION:

A. DESIGNATION:           State Certified General Real Estate Appraiser, SRA            
LICENSE OR CERTIFICATION NUMBER:           RZ271            
DATE LICENSED OR CERTIFIED:           1982

B. LIST EACH INSTANCE IN WHICH YOU HAVE BEEN FINED, REPRIMANDED, PLACED ON PROBATION, DISCIPLINED OR OTHERWISE PREVENTED FROM CONDUCTING BROKER OR APPRAISAL SERVICES BY THE FLORIDA REAL ESTATE COMMISSION OR THE FLORIDA REAL ESTATE APPRAISAL BOARD:  
NONE

C. LIST EACH ORGANIZATION RECOGNIZED BY THE REAL ESTATE APPRAISAL INDUSTRY, OR PROFESSIONALS IN THE APPRAISAL FIELD, IN WHICH YOU ARE CURRENTLY OR HAVE PREVIOUSLY BEEN A DESIGNATED MEMBER:

<u>ORGANIZATION</u>	<u>DESIGNATION</u>	<u>DATE OF DESIGNATION</u>	<u>MEMBERSHIP NUMBER</u>
<u>Appraisal Inst.</u>	<u>SRA</u>	<u>1982</u>	<u>266-25-9531</u>
<u>NAR</u>	<u>Broker</u>	<u>1980</u>	<u>N/A</u>

**NOTE: PLEASE PROVIDE SUPPORTING DOCUMENTATION TO VERIFY EACH DESIGNATION. APPLICATIONS WILL NOT BE CONSIDERED UNTIL VERIFICATION IS RECEIVED BY THE OFFICE OF THE CLERK OF THE CIRCUIT COURT.**

D. LIST THE REQUIREMENTS, INCLUDING EXPERIENCE AND EDUCATION, NECESSARY TO OBTAIN EACH DESIGNATION LISTED ABOVE:  
Business/Real Estate Degree from Florida State University  
Other information on resume

E. LIST ANY DISBARMENT, SUSPENSION OR ANY OTHER DISCIPLINARY ACTION WHICH YOU HAVE RECEIVED FROM ANY ORGANIZED BAR ASSOCIATION:  
None

6. DESCRIBE EXPERIENCE YOU HAVE APPRAISING TANGIBLE PROPERTY:  
N/A

7. LIST ANY EXPERIENCE AND/OR SPECIALTY FOR THE FOLLOWING PROPERTY:

<u>PROPERTY TYPE</u>	<u>EXPERIENCE/SPECIALTY</u>
RESIDENTIAL REAL PROPERTY	<u>30 years experience</u>
COMMERCIAL REAL PROPERTY	<u>25 years experience</u>
TANGIBLE PROPERTY	<u>N/A</u>
OTHER (PLEASE SPECIFY)	<u>See Resume</u>

8. IF YOU HAVE PREVIOUSLY SERVED AS A SPECIAL MAGISTRATE, PLEASE PROVIDE THE FOLLOWING INFORMATION:

<u>A. COUNTY</u>	<u>DATES SERVED</u>
<u>Highlands County, FL</u>	<u>1999-2002, 2004-2008</u>

Polk County, FL  
Brevard County, FL  
Alachua County, FL

2000-2001, 2003-2010  
2009-2012  
2009, 2010, 2011, 2012

B. IF APPLICABLE, EXPLAIN WHY YOU NO LONGER SERVE AS A SPECIAL MAGISTRATE IN THE ABOVE COUNTIES:

Still Serving N/A

C. LIST EACH INSTANCE IN WHICH YOU HAVE BEEN DISMISSED, TERMINATED, OR DENIED APPOINTMENT AS A SPECIAL MAGISTRATE:

I apply to several counties each year.

9. LIST ANY PERSONAL OR BUSINESS RELATIONSHIP YOU HAVE EVER HAD WITH ANY OFFICER OR EMPLOYEE OF THE OFFICE OF THE PROPERTY APPRAISER, OFFICE OF THE CLERK OF THE CIRCUIT COURT, OFFICE OF THE COUNTY ATTORNEY, OR THE VALUE ADJUSTMENT BOARD:

None

10. LIST ANY ADDITIONAL INFORMATION WHICH QUALIFIES YOU TO SERVE AS A SPECIAL MAGISTRATE:

Extensive experience as a fee appraiser in all types of commercial, residential, industrial appraisals. Also computer literate and experienced with AXIA VAB software. Ten years of experience as special magistrate in multiple counties. Attended the DOR Orlando Special Magistrate Workshop. Attended the DOR Tallahassee VAB Procedure.

11. PLEASE PROVIDE A WRITING SAMPLE. THIS SAMPLE MAY CONSIST OF ANY OPINION, LETTER, APPRAISAL, OR OTHER DOCUMENTATION THAT CONTAINS ONE (1) OR MORE WRITTEN PAGE(S) OF ORIGINAL MATERIAL.

**THE UNDERSIGNED CERTIFIES, UNDER PENALTY OF DISQUALIFICATION FROM CONSIDERATION, THAT EACH ITEM CONTAINED IN THIS APPLICATION, OR OTHER DOCUMENT FURNISHED BY OR ON BEHALF OF THE APPLICANT IS TRUE AND COMPLETE AS OF THE DATE IT BEARS. THE UNDERSIGNED AUTHORIZES THE VALUE ADJUSTMENT BOARD TO OBTAIN INFORMATION FROM OTHER SOURCES TO VERIFY EACH ITEM CONTAINED HEREIN. THE UNDERSIGNED ACKNOWLEDGES THAT IF SELECTED HE/SHE WILL FOLLOW ALL REQUIREMENTS AND MANDATES OF LAW IN FULFILLING THE DUTIES OF SPECIAL MAGISTRATE TO THE VALUE ADJUSTMENT BOARD.**

  
\_\_\_\_\_  
SIGNATURE OF APPLICANT

3/26/2017  
\_\_\_\_\_  
DATE

**Applicant's Name: Oswald P. Carrerou, SRA**

Address: Post Office Box 334/1136 First Street South  
Winter Haven, FL 33882-0334

Phone: 863-294-2384 Fax: 863-297-9781

Email: [ozzie.carrerou@arearealestate.com](mailto:ozzie.carrerou@arearealestate.com)

Respondent's Name: Oswald P. Carrerou, SRA, President

Title: A.R.E.A. Real Estate Appraisers, Inc.

1. A.R.E.A. REAL ESTATE APPRAISERS, INC. is an established, full service real estate appraisal and consulting firm, since 1982. The firm is the largest appraisal firm in Polk, Hardee, Highlands and Osceola Counties and currently occupies 3,000 square feet of modern office space in Winter Haven, Polk County, Florida. Support staff maintains full time office hours, Monday-Friday, 8:00-5:30, readily answering phone calls and facsimile responses.

The Principal and Manager of the firm is **Oswald P. Carrerou, SRA**. Mr. Carrerou attended Florida State University, graduating with a Bachelor of Science in Business and Real Estate. He is a Licensed Real Estate Broker, holds the Appraisal Institute SRA designation, is a licensed residential contractor, President of AREA Construction (a Certified General Contracting firm) and has been appointed for years 1999, 2000, 2001, 2003-2008 as Special Magistrate in Highlands County and years 2000, 2001 and 2004-2009 Special Magistrate in Polk County. He is "pro-active" and maintains a conflict resolution work ethic, as well as a problem solving philosophy. Mr. Carrerou heads the commercial appraisal department, which is comprised of five full time licensed commercial appraisers. In addition, he manages and heads the Residential Appraisal Department, consisting of six full time Licensed Residential Appraisers. Office support includes two full time secretaries and two part time assistants.

Research capabilities are throughout the State of Florida; primary research in 16 Central Florida, east/west coast Counties is available through various support research services: Polk, Hardee, Highlands, Lake, Osceola County Property Appraiser's Office, First American Real Estate Solutions, Multiple Listing Passport, Multiple Listing Iris and CoStar Comp Services. Additionally, Hillsborough, Pasco, and Pinellas research is completed in-house through CoStar Comp. Hernando and Citrus Counties research is available through the Property Appraiser's Office.

**2. Contact person, phone number, fax number and internet e-mail address:**

Contact Person: Oswald P. Carrerou, SRA

Phone: 863-294-2384 Fax: 863-297-9781

Email: [ozzie.carrerou@arearealestate.com](mailto:ozzie.carrerou@arearealestate.com)

3. **Key appraisal personnel that will assist the appraiser and their proposed roles:** Key appraisal personnel are: Oswald P. Carrerou, SRA, (ST.Cert.Gen.#RZ0000271) is the Chief appraiser, signing all Commercial and Residential appraisal reports. His role within the company is consulting, quoting, reviewing and overall value analyses of all appraisals. This includes preparation of cost estimates, review of parcel cost estimates, specialized study of assignment effects or influences, market activity, market conditions, trends and adjustments, financing, and feasibility, analysis, opinions and conclusions relating to any and all specialty services as may be required to complete the Scope of Services. Additionally, managing and administration of sub consultants for land planning/engineering, traffic engineering, architectural studies, survey, fixture, furniture and equipment reports, environmental and wetland delineation, cost-to-cure estimates and any other specialty services needed to complete all appraisal assignments.

**SPECIAL MASTER APPOINTMENTS:**

<b>Alachua County:</b>	<b>2009, 2010, 2011, 2012</b>
<b>Highlands County:</b>	<b>1999, 2000, 2001, 2003-2008</b>
<b>Polk County:</b>	<b>2000, 2001, 2004 thru 2010</b>
<b>Brevard County:</b>	<b>2009, 2010, 2011, 2012</b>

On behalf of Polk, Brevard and Highlands County Mr. Carrerou has conducted and adjudicated ad valorem and tangible property disputes. During the course of these legal proceedings, decisions were rendered on property types such as shopping plazas, the two largest malls in Polk County, citrus processing facilities, water plants, hospitals, Assisted Living Facilities, radio towers and various types of residential property (improved and vacant).

- 4. Counties with which are qualified as an expert witness:** County and Circuit Courts in Polk and Highlands County, Florida and United States Bankruptcy Court.
- 5. Quality control plan:** Oswald P. Carrerou, SRA implements and completes an in-house review Quality Control Plan, that begins in the initial stages of the appraisal process. An important part of the QCP includes pro-activity with project managers, such as scheduled meetings with sub consultants to discuss appraisal methodology. In addition, Mr. Carrerou keeps abreast of recent case law and considers them an integral part of the review and appraisal process. Evaluation of criteria, procedures, assuring conformance with USPAP, FDOT Supplement Standards, any pertinent contracts, scope of work asked to perform will be implemented. Depending on the specific assignment and scope of work requirements for the appraisal, a modified, enhanced or revised review Quality Control Plan may be implemented

Mr. Carrerou will seek innovative ideas to enhance or to revise the QCP Plan to be implemented, setting tight schedules to be adhered to. It is necessary to set up and maintain the review process at each stage of analysis, so quality is consistent. A thorough review of the construction/building plans is conducted initially and throughout the project completion, allowing for changes in the course of the assignment. Rough drafts will be e-mailed to the appraisal manager to allow for additional input and possible changes before final copy is completed. This will enable the project assignment to be delivered on time, if not sooner.

OSWALD. P. CARREROU, SRA  
A.R.E.A REAL ESTATE APPRAISERS, INC.



Commercial Appraisal Department



Oswald Carrerou with Support Staff



Oswald P. Carrerou, SRA, President



Resources and Staff to get the job done



James R. Pruitt, Jr., Commercial Appraiser



Oswald and Leah Carrerou, working together





## PROFESSIONAL QUALIFICATIONS

### OSWALD P. CARREROU, President

A.R.E.A. REAL ESTATE APPRAISERS, INC.,  
State Certified General Contractor CGC 1511393  
State Certified General Real Estate Appraiser RZ271

Mr. Carrerou founded A.R.E.A Real Estate Appraisers, Incorporated in 1982. He is currently the owner and President of the firm, which specializes in appraising commercial, industrial, agricultural, residential, and special purpose properties. Mr. Carrerou is committed to excellence and quality and is dedicated to providing superior customer service.

State Certified General Real Estate Appraiser,	1990, No. RZ271
President, A.R.E.A. Real Estate Appraisers, Inc.	SINCE 1982
President, Premier Construction, LLC	SINCE 1996
Special Magistrate Appointment:	
Highlands County, Florida	1999 – 2001, 2003 – 2008
Polk County, Florida	2000 – 2001, 2004 – 2010
Brevard County, Florida	2009, 2010, 2011, 2012
Alachua County, Florida	2009, 2010, 2011, 2012

## FORMAL EDUCATION

Florida State University - Tallahassee, Florida  
Bachelor of Science in Business Administration and Real Estate - 1978

## PROFESSIONAL ASSOCIATIONS, DESIGNATIONS & MEMBERSHIPS

*APPRAISAL INSTITUTE, SRA Designation - 1982*  
*STATE CERTIFIED GENERAL REAL ESTATE APPRAISER, Since 1990, #RZ271 (State of Florida)*  
*STATE CERTIFIED GENERAL REAL PROPERTY APPRAISER, Since 2008, #332706 (State of Georgia)*  
*STATE CERTIFIED GENERAL CONTRACTOR 1511393*  
*Florida Association of Realtors*  
*East Polk County Association of Realtors*  
*Licensed Real Estate Broker - State of Florida*

## EDUCATIONAL CREDITS -(Courses Completed)

Appraisal Institute  
SRA Designation, 1982  
410 Standard of Professional Practice Part a (USPAP)  
430 Standards of Professional Practice, Part "C"  
510 Advanced Income Capitalization  
520 Highest & Best Use and Market Analysis  
530 Advances Sales Comparison and Cost Approach  
Regression Analysis in Appraisal Practice  
707 Technology Forum, Part I  
713 Technology Forum Part II  
Appraisal of Retail Properties  
Subdivision Valuation  
Litigation Appraising

Florida State University  
Real Estate Principles and Practices  
Real Estate Finance  
Real Estate Appraisal  
Advanced Real Estate Appraisal  
Legal Environment of Real Estate  
Real Estate Feasibility Analysis

Florida Department of Revenue, Stephen Keller, Office of General Counsel  
Value Adjustment Board/Special Master Training Seminar  
Value Adjustment Board workshop on drafting new VAB procedures – Tallahassee, May 2009

OSWALD P. CARREROU, TYPES OF APPRAISALS COMPLETED

**AGRICULTURAL & VACANT LAND:**

Citrus Groves, Pasture and Crop Land  
Commercial & Industrial  
Residential  
Conservation/Reserved Wetlands

**RESIDENTIAL:**

Townhome, Villa, Duplex  
Single Family  
Condominium  
Planned Residential Subdivisions

**RESIDENTIAL INCOME PRODUCING:**

Apartment Buildings  
Small Residential Income (1-4 family)  
Proposed and Existing Townhome Developments

**INDUSTRIAL:**

Distribution, Storage & Mini-Storage Warehouses  
Flex-Space Industrial Buildings

**COMMERCIAL:**

Luxury Hotels  
Resort Motels  
Free-Standing & Multi-Story Office Buildings  
Professional Office Condominiums  
Community & Neighborhood Shopping Centers  
Free-Standing & Retail Strip Centers  
Mobile Home and Recreational Vehicle Parks  
Restaurants, Including Fast Food & Drive-Through  
Service Stations, Service Garages & Dealerships

**SPECIAL PURPOSE & OTHER:**

Have provided appraisal services, valuation analysis and consulting services.  
Completing several eminent domain appraisal assignments in Polk and Hillsboro Counties.  
Qualified as an Expert Witness Polk, Hillsboro through testimony in several trials and Order of Taking Hearings.

**EXPERIENCE**

1982 to Present      A.R.E. A. Real Estate Appraisers, Inc., President  
Single Family, Multiple Family, Condominium, Commercial Appraising (100% time appraising).  
6/80 to 4/82      Cypress Gardens Realty, 290 Cypress Gardens Boulevard, Winter Haven, Florida. Single Family, Multiple Family, Condominium, Commercial Appraising (100% time appraising).  
8/78 to 6/80      First Federal of Broward, Fort Lauderdale, Florida. Single Family, Multiple Family and Condominiums (100% time appraising).

THIS DOCUMENT HAS A COLORED BACKGROUND • MICROPRINTING • LINEMARK™ PATENTED PAPER

**AC# 6437687**      **STATE OF FLORIDA**  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
FLORIDA REAL ESTATE APPRAISAL BOARD      **SEQ# L12100303345**

DATE	BATCH NUMBER	LICENSE NBR
10/03/2012	128038030	RZ271

The **CERTIFIED GENERAL APPRAISER**  
Named below IS **CERTIFIED**  
Under the provisions of Chapter 475 FS.  
Expiration date: NOV 30, 2014

**CARREROU, OSWALD P**  
1136 FIRST STREET SOUTH  
WINTER HAVEN      FL 33880

**RICK SCOTT**      **KEN LAWSON**  
GOVERNOR      SECRETARY

DISPLAY AS REQUIRED BY LAW

**A.R.E.A. Real Estate Appraisers, Inc.**  
**P.O. Box 334**  
**Winter Haven, FL. 33882-0334**  
**863-294-2384/862-297-9781 fax**

**Professional References**

Bank of America  
Attn: Kathryn Candeloro  
100 North Westshore Blvd.  
2<sup>nd</sup> Floor  
Tampa, FL 33609  
813-288-2114

CenterState Bank  
Attn: Sharon Sutphin  
155 N. Lake Shore Way  
Lake Alfred, FL. 33850  
863-294-8178

Citizens Bank & Trust  
Attn: Connie Morris  
2 East Wall St.  
PO Box 7  
Frostproof, FL. 33843  
863-676-4165 xt. 223

Platinum Bank  
Attn: Ruth Marsh  
724 S. Florida Ave  
Lakeland, FL. 33801-5233  
863-616-1234

Dwellworks, LLC  
Attn: Kimberly Strukel  
4700 Richmond Rd  
Suite 500  
Warrensville Heights, OH. 44128  
816-682-4243


## *Certification of Training Taken*

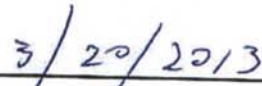
*The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has taken the Department's 2012 Value Adjustment Board Training, excluding the exam, for Real Property Appraiser Special Magistrates.*

*I certify that I,*  
**Oswald Carrerou**  
**Post Office Box 334**  
**Winter Haven, Florida 33882**

*Personally and without any assistance, have carefully reviewed and studied the content of Modules 1 through 7 and Module 11 of the Department of Revenue's 2012 Value Adjustment Board Training, for the purpose of learning such content, but I have not taken the corresponding examination.*

**This certification becomes valid only when signed and dated below by the person who actually took the training as described above. By my dated signature below, I further attest to my preceding statements.**

  
\_\_\_\_\_  
Signature and Certification of  
Oswald Carrerou

  
\_\_\_\_\_  
Date