AGENDA

Value Adjustment Board Regular Meeting - December 16, 2013 - 9:00 a.m. Ernie Lee Magaha Government Building - First Floor

- 1. Call to Order.
- 2. Was the meeting properly advertised?
- 3. Special Magistrates' Decisions

Recommendation Concerning Special Magistrates' Recommended Decisions

That the Value Adjustment Board review and either **uphold** or **overturn** the recommended decisions of the Special Magistrates based on the October 7, 2013, October 11, 2013, and November 12, 2013, Hearings for 2013 Petitions.

Approval of Minutes

Recommendation Concerning Approval of Minutes

That the Board approve the Minutes of the Meeting of the Value Adjustment Board held July 23, 2013, as prepared by Doris Harris, Deputy Clerk to the Board.

5. Certification of the 2013 Tax Roll for Real Property

Recommendation Concerning Certification of Value Adjustment Board for Real Property

That the VAB approve the Property Appraiser's *Certification of the Value Adjustment Board* to the Florida Department of Revenue for the 2013 Tax Roll for Real Property, in the amount of \$11,813,863,400.

6. Certification of the 2013 Tax Roll for Tangible Personal Property

Recommendation Concerning Certification of Value Adjustment Board for Tangible Personal Property

That the VAB approve the Property Appraiser's *Certification of the Value Adjustment Board* to the Florida Department of Revenue for the 2013 Tax Roll for Tangible Personal Property, in the amount of \$1,802,882,241.

7. Election of Chairman and Vice Chairman

Recommendation Concerning Election of Chairman and Vice Chairman

That the Value Adjustment Board (VAB) take the following action concerning election of the Chairman and Vice Chairman:

A. Elect a County Commissioner to serve as Chairman for January 2014 through December 2014, pursuant to Section 194.015, Florida Statutes; and

B. Elect a Member to serve as Vice Chairman for January 2014 through December 2014.

8. Adjournment.

AI-5435 3.

Value Adjustment Board Meeting Date: 12/16/2013

Issue: Special Magistrates' Decisions

From: Doris Harris, Deputy Clerk to the Board

Organization: Clerk & Comptroller's Office

Information

Recommendation:

Recommendation Concerning Special Magistrates' Recommended Decisions

That the Value Adjustment Board review and either **uphold** or **overturn** the recommended decisions of the Special Magistrates based on the October 7, 2013, October 11, 2013, and November 12, 2013, Hearings for 2013 Petitions.

Attachments

Special Magistrates' Worksheets

Search Petition Petition PA Evidence Special Master VAB WorkSheets Schedule Reports View Images



Clerk Notes: FAX: 866-829-6939 EMAIL: DON.BARNHILL@DONBARNHILL

PA Notes: BELKS - CORDOVA MALL



PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet Market Or Classified Use Value

Petition # 2013-133 Account: 033532685 User: smarshall Commercial

Relief Granted 🍒 🗌	Relief Denied 🗳 🗸	Remanded to PA	No Show F	Relief Denied 💆 🗌
Special Master	STEVEN L. MARSHALL	Petitioner Representation	Not Present Self Attorney Agent Other	
New Market Value	0.00	New Assessed Value	0.00	
New Exemption Value	0.00	New Taxable Value	0.00	
		check all applicable stateme	nts)	
✓ 1. Increase From pri	ior vear(s) assessment	13 Allegation	of inequity in ass	sessments
✓ 2. Financial performa			of the assessment	
✓ 3. Property Condition			of assessment	
✓ 4. External condition		16. Amount o		
☐ 5. Alleged error in fa		17. Non-conf		
	dependent third party app		•	
7. Sales analysis by		<u></u>	hardship of the pe	etitioner
	· · · · · · · · · · · · · · · · · · ·	e, of the propert		
	s, Listings ,Other	, Income,	Expenses	
11. No stated Reaso		consider other criteria in Sec	ction 193, Florida S	Statutes
SECTION II. I INDINGS	or their (thease check all	applicable statements)		
1. Prior year(s) or future assessments are irrelevant to the assessment under discussion.				
☐ 2. Prevailing market	rates prevail when the ac	tual financial performance is	less than market s	tandards.
		entire fee simple estate, exce		
p-1447g		The Petitioner's information of		
4. The Property Appl	raiser lawrully considered	the eight criteria enumerated	i iii 3600011 193.01	LI, Fiorida Statutes.

5. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:
☐ 6. Properties have different assessments because of different characteristics that comprise the entire property.
☐ 7. The assessment of any property other than the subject is immaterial.
8. The assessment was (a), was not (b), shown to be higher than the general level of assessment of "all or substantially all" other property in the County.
☑ 9. No evidence overcoming the presumption of correctness was presented.
10. Facts were presented that do (a), do not (b), support a change in the assessment.
do (a) O do not (b) O do not (b
11. Information was presented that does (a), does not (b), indicated a factual error.
12. The market value of the property is within the discretion of the Property Appraiser and within a reasonable range of values for the property.
13. The assessment was (a), was not (b), developed by generally accepted appraisal methods.
\Box 14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of evaluating a petition.
15. The assessment was (a), was not (b), proven to be incorrect.
16. Data was present that does (a), does not (b), support a change in assessment.
17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable range of values for the property.
18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.
19. Sale(s) of the subject property is not an arms-length transaction ad determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
\square 20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
21. The purchase price of property is no a valid objection when it is not indicative of the market value.
22. The market evidence is deficient. One sale does not make a market.
23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.
24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.
25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.
26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.
27. The applicable land use plan controls over local zoning.

28. The petition was complete (a), incomplete (b)
29. Other: Section III. CONCLUSIONS OF LAW
A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
The PA presented comparable sales and rental comps representative of similar properties. The Petitioner challenged the rental rate, expense rate and cap rate, the petitioner could not convincingly refute the purchase price of \$7,000,000 plus \$4,500,000 in renovation. This totals about \$3,000,000 above the assessment. The store sales statistics quoted by the Petitioner were 5 years old and not applicable. The PA used highly comparable sales and rental comps. The assessment was clearly in line with market paramaters.
☐ B. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
C. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparible property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
D. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerate din Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of the evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
☐ E. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market value be approved.
G. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was deteremined, The market value by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new market value be approved.
H. The Property Appraiser's market value is found to be erroneous. The record lacks competant, substantial evidence meeting the just value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the following direction:
I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new assessment be approved.
Signature Required



Clerk Notes: EMAIL: TSCROGGIN@LIVE.COM

PA Notes: VACANT WTRFRNT RES - 903 RIO VISTA DR



PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet Market Or Classified Use Value Petition # 2013-210 Account: 171091500 User: smarshall Vacant

Relief Granted 🕭 🗌	Relief Denied 🗣 🗹	Remanded to PA	🔲 No Show Relief Denied 🧖 🗌
Special Master	STEVEN L. MARSHALL	Petitioner Representation	Not Present Self Attorney Agent Other
New Market Value	0.00	New Assessed Value	0.00
New Exemption Value	0.00	New Taxable Value	0.00
	Fair Market Value: IS OF PETITIONER (Please choose the assessment for the follo		ents)
	fior year(s) assessment	,	n of inequity in assessments
2. Financial perform	• • •	14. Amount	of the assessment
 ☐ 3. Property Condition ☐ 4. External condition		16. Amount	
5. Alleged error in fa		17. Non-con	
-	ndependent third party appra		-
	an independent agent		hardship of the petitioner
	, or asking price		, ,
or receive outer price	or doking price _	or the propert	•,
	os, Listings ,Other	, Income	, Expenses,
11. No stated Reaso	Property Appraiser failed to co		ction 193, Florida Statutes
SECTION II. LINDINGS	or their friedse check all ap	pricable statements)	
	uture assessments are irrelev		
r	•	·	less than market standards.
which are appraised on		e Petitioner's information o	pt classified use properties, did not address the entire fee simple estate d in Section 193.011, Florida Statutes.
	·	J	tion 193.011, Florida Statutes, as follows:

☐ 6. Properties have different assessments because of different characteristics that comprise the entire property. ☐ 7. The assessment of any property other than the subject is immaterial.
8. The assessment was (a), was not (b), shown to be higher than the general level of assessment of "all or substantially all" other property in the County.
✓ 9. No evidence overcoming the presumption of correctness was presented.
10. Facts were presented that do (a), do not (b), support a change in the assessment.
11. Information was presented that does (a), does not (b), indicated a factual error.
\square 12. The market value of the property is within the discretion of the Property Appraiser and within a reasonable range of values for the property.
13. The assessment was (a), was not (b), developed by generally accepted appraisal methods.
\square 14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of evaluating a petition.
15. The assessment was (a), was not (b), proven to be incorrect.
16. Data was present that does (a), does not (b), support a change in assessment.
17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable range of values for the property.
18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.
19. Sale(s) of the subject property is not an arms-length transaction ad determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
21. The purchase price of property is no a valid objection when it is not indicative of the market value.
22. The market evidence is deficient. One sale does not make a market.
23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.
24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.
25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.
26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.
27. The applicable land use plan controls over local zoning.
28. The petition was complete (a), incomplete (b)
29. Other: Section III. CONCLUSIONS OF LAW
☑ A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not

proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

from the Petitioner assessment.	several sales and documented a trend of value trends supporting an assessment of \$230.000. Testimony r illustrated a trend of increasing land values in 2012. Ample sales data was presented to affirm the
or more of the eight preponderance of ev	r established by a preponderance of evidence that the Property Appraiser failed to properly consider one criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a vidence that the Property Appraiser's market value is in excess of just value. It is recommended that the nd the market value be upheld.
property within the s market value is in ex	r estabished by a preponderance of evidence that the Property Appraiser's market value was arbitrarily all practices different from appraisal practices generally applied by the Property Appraiser to comparible same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's access of just value. It is recommended that the petition be denied and the market value be upheld.
or more of the eight	r established by a preponderance of evidence that the Property Appraiser failed to properly consider one criteria enumerate din Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of e Property Appraiser's market value is in excess of just value. It is recommended that the market value be
property within the s	r established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily of practices different from appraisal practices generally applied by the Property Appraiser to comparable same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market just value. It is recommended that the market value be reduced.
F. The Petitioner Appraiser by law. Pet	failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property titioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess commended that the new market value be approved.
for a further reduction	urse of the hearing, the Property Appraiser reduced the market value of the subject property. No basis on was deteremined, The market value by the Property Appraiser is entitled to a presumption of ommended that the new market value be approved.
H. The Property meeting the just value following direction:	Appraiser's market value is found to be erroneous. The record lacks competant, substantial evidence are criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the
reduction was determ	aring, the Property Appraiser reduced the market value of the subject property. No basis for a further nined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is ne new assessment be approved.
Signature Required _	Sto College!



Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOW



PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet Tax Exemption

Petition # 2013-45 Account: 101701500 User: Imatthews Exemption

Relief Granted 🖢 🗌	Relief Denied 🧖 🗹	Remanded to PA 👪 🗌 No Show	v Relief Denied 🍳 🗌		
Special Master	LARRY A. MATTHEW	S Petitioner Representation	Not Present Self Attorney Agent Other		
New Market Value	0.00	New Assessed Value	0.00		
New Exemption Value	0.00	New Taxable Value	0.00		
SECTION I. FINDINGS OF	FACT (Please check all appl	icable statements)			
2. The Petitioner succ		entitled to the exemption. (Conclusion to oner is entitled to the exemption. (Conclusion of Law B)	•		
4. The Petitioner faile	d to file an application by Ma Florida Statutes because Pet	nrch 1st. The Petitioner is qualified to rec itioner demonstrated particular extenuat			
pursuant to Chapter 196,	Florida Statutes, and/or faile mption. (Conclusion of Law D	arch 1st. The Petitioner is not qualified to d to demonstrate particular extenuating)			
Petitioner must show that	the Petitioner is entitled to t	ed to a presumption of correctness. To o the exemption. The Petitioner failed to pr rectness. Therefore, the determination o	resent sufficient evidence to		
B. The Property Appropertioner must show that	the Petitioner is entitled to to to the Petition of correctness. F	ed to a presumption of correctness. To o the exemption. The Petitioner presented Pursuant to Section 196, Florida Statutes,	sufficient evidence to overcome		
C. Pursuant to Section 196.011(8), Florida Statutes, any applicant who was qualified to receive any exemption under Section 196.011(1), Florida Statutes, and who fails to file an application by March 1st, may file an application for the exemption with the Property Appraiser and may file a petition with the Value Adjustment Board requesting the exemption be granted. The Value Adjustment Board may grant the exemption only if the Petitioner is qualified to receive the exemption and also demonstrates particular extenuating circumstances judged by the Value Adjustment Board to warrant granting the exemption. The Petitioner is qualified to receive the exemption and has demonstrated particular extenuating circumstances, which would warrant granting the exemption as noted by the evidence presented.					
Section 196.011(1), Floric with the Property Apprais The Value Adjustment Bo demonstrates particular e The Petitioner failed to de	la Statutes, and who fails to er and may file a petition wit ard may grant the exemption xtenuating circumstances jud	es, any applicant who was qualified to re file an application by March 1st, may file h the Value Adjustment Board requesting only if the Petitioner is qualified to receil dged by the Value Adjustment Board to we r is qualified to receive the exemption an ant granting the exemption.	an application for exemption g the exemption be granted. ive the exemption and also varrant granting the exemption.		



Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOW



Signature Required _

PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet Tax Exemption

Petition # 2013-46 Account: 083441500 User: Imatthews Exemption

Relief Granted 🥭 🗌	Relief Denied 💇 🗹 Remand	led to PA 🐱 🗌 💮 No Show R	elief Denied ಶ 🗌
Special Master	LARRY A. MATTHEWS	Petitioner Representation	Not Present Self Attorney Agent Other
New Market Value	0.00	New Assessed Value	0.00
New Exemption Value	0.00	New Taxable Value	0.00
SECTION I. FINDINGS OF	FACT (Please check all applicable sta	atements)	
✓ 1. The Petitioner faile	d to show that Petitioner is entitled to	the exemption. (Conclusion to Lav	w A)
2. The Petitioner succ	eeded in showing that Petitioner is er	ntitled to the exemption. (Conclusio	n of Law B)
3. The Property Appra	aiser granted the Exemption.(Conclus	ion of Law B)	
	d to file an application by March 1st. Florida Statutes because Petitioner de Conclusion of Law C)		
pursuant to Chapter 196,	d to file an application by March 1st. Florida Statutes, and/or failed to dem nption. (Conclusion of Law D) SOF LAW	The Petitioner is not qualified to reconstrate particular extenuating circ	ceive the exemption cumstances that would
Petitioner must show that	aiser's determination is entitled to a p the Petitioner is entitled to the exemopraiser's presumption of correctness.	ption. The Petitioner failed to prese	ent sufficient evidence to
Petitioner must show that	aiser's determination is entitled to a p the Petitioner is entitled to the exemoresumption of correctness. Pursuant to the exemption.	ption. The Petitioner presented suf	ficient evidence to overcome
Section 196.011(1), Floric exemption with the Prope granted. The Value Adjus also demonstrates particu exemption. The Petitioner	n 196.011(8), Florida Statutes, any ap da Statutes, and who fails to file an ap erty Appraiser and may file a petition of tment Board may grant the exemptional alar extenuating circumstances judged in is qualified to receive the exemptional onting the exemption as noted by the exemption	oplication by March 1st, may file an with the Value Adjustment Board re n only if the Petitioner is qualified to I by the Value Adjustment Board to and has demonstrated particular e	application for the equesting the exemption be o receive the exemption and warrant granting the
Section 196.011(1), Florid with the Property Apprais The Value Adjustment Bodemonstrates particular e The Petitioner failed to de	on 196.011(8), Florida Statutes, any a da Statutes, and who fails to file an ag er and may file a petition with the Va ard may grant the exemption only if to extenuating circumstances judged by temonstrate that the Petitioner is qualicumstances that would warrant grant	oplication by March 1st, may file an lue Adjustment Board requesting th the Petitioner is qualified to receive the Value Adjustment Board to wan fied to receive the exemption and/o	application for exemption ne exemption be granted. the exemption and also rant granting the exemption.



Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM PA Notes: CORRY STATION - 100 DUPLEXES



PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet Market Or Classified Use Value Petition # 2013-149 Account: 083441500 User: smarshall Residential

Relief Granted	Relief Denied 🖁 🔽	Remanded to PA	No Show Relief Denied	
Special Master	STEVEN L. MARSHALL	Petitioner Representation	Not Present Self Agent Other	
New Market Value	0.00	New Assessed Value	0.00	
New Exemption Value	0.00	New Taxable Value	0.00	
	Fair Market Value: <u>S OF PETITIONER</u> (Please of the assessment for the following the contract of the following).		ents)	
1. Increase From pr	• • •	-	on of inequity in assessments	
2. Financial perform			of the assessment	
3. Property Condition		15. Method		
4. External condition		16. Amount		
7 5. Alleged error in f		17. Non-cor	-	
6. Appraisal by an in	ndependent third party appro			
7. Sales analysis by	an independent agent	T 19. Financia	l hardship of the petitioner	
8. Recent sale price	, or asking price _	, of the proper	rty	
	ns, Listings ,Other	, Income	_, Expenses,	
10. Claim that the F	Property Appraiser failed to c	onsider other criteria in Se	ection 193, Florida Statutes	
11. No stated Reast	/-1			
	OF FACT (Please check all a	pplicable statements)		
1. Prior year(s) or fo	uture assessments are irrele	vant to the assessment un	nder discussion.	
2. Prevailing market	t rates prevail when the actu	ial financial performance is	s less than market standards.	

The subject units are military oriented units--subject to Basic Housing Assistance or HAP housing allowance. The PA utilized market rents. Issues such as base security, utilities, amenities and the like were accounted for and appear to be properly adjusted.

3. The Property Appraiser must appraise the entire fee simple estate, except classified use properties, which are appraised on the basis of value in use. The Petitioner's information did not address the entire fee simple estate.
4. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes.
5. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:
6. Properties have different assessments because of different characteristics that comprise the entire property.
7. The assessment of any property other than the subject is immaterial.
8. The assessment was (a), was not (b), shown to be higher than the general level of assessment of "all or substantially all" other property in the County.
9. No evidence overcoming the presumption of correctness was presented.
10. Facts were presented that do (a), do not (b), support a change in the assessment.
do (a) C do not (b) .
indicated a factual error.
12. The market value of the property is within the discretion of the Property Appraiser and within a reasonable range of values for the property.
13. The assessment was (a), was not (b), developed by generally accepted appraisal methods.
Γ . 14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of evaluating a petition.
15. The assessment was (a), was not (b), proven to be incorrect.
16. Data was present that does (a), does not (b), support a change in assessment.
17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable range of values for the property.
18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.
19. Sale(s) of the subject property is not an arms-length transaction ad determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
☐ 20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Fiorida Administrative Code, Chapter 12D-8.011(1)(m).
21. The purchase price of property is no a valid objection when it is not indicative of the market value.
22. The market evidence is deficient. One sale does not make a market.
23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.
24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.

	Property Appraiser supports the assessment on the market approach to value. An assessment based on the bach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.
	present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for nless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.
☐ 27. The	applicable land use plan controls over local zoning.
28. The	petition was complete (a), incomplete (b)
Section III.	er: CONCLUSIONS OF LAW
proven by a	retitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is not that the petition be denied and the market value be upheld.
value of the the testimo All of the v per square Petitioner.	ner did not submit an appraisal, comparable sales, lease or comps or other data. The Petitioner believes the e subject property is \$1 because of the governmental restrictions in place. The Special Magistrate concurs with ny of the PA confirming the property is fully saleable and marketable compliant with the definition of Just Value. alue points presented by the PA appear reasonable— to the point of being low— Gross Income Multiplers, price foot, rental comps and the like. A land value allocation of 25% to the land was favorable— to the benefit of the Overall, the Petitioner presented no arguments to the value other than to say it is not marketable and hence he values presented by the PA appear reasonable and obtainable in the marketplace.
or more of to preponderar petition be o	Petitioner established by a preponderance of evidence that the Property Appraiser falled to properly consider one the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a nace of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the denied and the market value be upheld.
based upon	Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparible thin the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's e is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
D. The I	Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one the eight criteria enumerate din Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be
E. The F based upon property wit	Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable thin the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market excess of just value. It is recommended that the market value be reduced.
Appraiser by	Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property / law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess at the property Appraiser's market value is in excess and the property Appraiser's market value is in excess and the property Appraiser's market value is in excess and the property Appraiser's market value is in excess and the property Appraiser's market value is in excess and the property Appraiser's market value is in excess and the property Appraiser's market value is in excess and the property Appraiser's market value is in excess and the property Appraiser's market value is in excess and the property Appraiser's market value is in excess and the property Appraiser's market value is in excess and the property Appraiser's market value is in excess and the property Appraiser's market value is in excess and the property Appraiser's market value is in excess and the property Appraiser's market value is in excess and the property Appraiser's market value is in excess and the property Appraiser's market value is in excess and the property appraiser's market value is in excess and the property appraiser's market value is in excess and the property appraiser's market value is in excess and the property appraiser's market value is in excess and the property appropriate and the property approp
for a further	ng the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis reduction was deteremined, The market value by the Property Appraiser is entitled to a presumption of It is recommended that the new market value be approved.
meeting the following di	
reduction w	to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further as determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is ed that the new assessment be approved.
Signature F	Required Steen Manual Control of the
Jigilatai e i	

Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM PA Notes: NAS PENSACOLA - 1811 DAVIS RD (SFR'S, TRI-PLEXES & QUADS)



PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet Market Or Classified Use Value Petition # 2013-150 Account: 101701500 User: smarshall Residential

Relief Granted 🍎 🧀	Relief Denied 🛂 🔽	Remanded to PA	No Show Re	lief Denied 📆 🦳
Special Master	STEVEN L. MARSHALL	Petitioner Representation	Not Present Self Agent Other	
New Market Value	0.00	New Assessed Value	0.00	
New Exemption Value	0.00	New Taxable Value	0.00	
	Fair Market Value: IS OF PETTTIONER (Please of the assessment for the folk		ents)	
·			£1	
·	rior year(s) assessment	-	on of inequity in asses of the assessment	sments
2. Financial perform	• • •	15. Method		
3. Property Condition		1. 15. Mediod		
4. External condition		17. Non-cor		
5. Alleged error in f		_	<u> </u>	
	ndependent third party appro		use I hardship of the peti	tioner
7. Sales analysis by			•	nonei
1 8. Recent sale price	or asking price	, or the proper	ty	
	ns, Listings ,Other	, Income	, Expenses	
10. Claim that the Property Appraiser failed to consider other criteria in Section 193, Florida Statutes 11. No stated Reason 12. Other SECTION II. FINDINGS OF FACT (Please check all applicable statements)				
1. Prior year(s) or f	uture assessments are irrele	vant to the assessment ur	der discussion.	
☑ 2. Prevailing marke	t rates prevail when the actu	al financial performance k	s less than market sta	andards.
-	•	•		

The subject units are military oriented units -- subject to Basic Housing Assistance or HAP housing allowance. The PA utilized market rents. Issues such as base security, utilities, amenities and the like were accounted for and appear to be property adjusted.

ii 3. The Property Appraiser must appraise the entire fee simple estate, except classified use properties, which are appraised on the basis of value in use. The Petitioner's Information did not address the entire fee simple estate. Iv 4. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes.
5. The Property Appraiser falled to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:
6. Properties have different assessments because of different characteristics that comprise the entire property.
7. The assessment of any property other than the subject is immaterial.
8. The assessment was (a), was not (b), shown to be higher than the general level of assessment of "all or substantially all" other property in the County.
9. No evidence overcoming the presumption of correctness was presented.
10. Facts were presented that do (a), do not (b), support a change in the assessment.
do (a) C do not (b) 6
11. Information was presented that does (a), does not (b), indicated a factual error.
1 11. Information was presented that does (a), does not (b), indicated a factual error.
12. The market value of the property is within the discretion of the Property Appraiser and within a reasonable range of values for the property. 13. The assessment was (a), was not (b), developed by generally accepted appraisal methods.
Γ : 14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of evaluating a petition.
15. The assessment was (a), was not (b), proven to be incorrect.
iii 16. Data was present that does (a), does not (b), support a change in assessment.
17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable range of values for the property.
18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.
19. Sale(s) of the subject property is not an arms-length transaction ad determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
T 20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
121. The purchase price of property is no a valid objection when it is not indicative of the market value.
22. The market evidence is deficient. One sale does not make a market.
1 23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.
124. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.

Ti 25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.
1 26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.
27. The applicable land use plan controls over local zoning.
28. The petition was complete (a), incomplete (b)
Section III. CONCLUSIONS OF LAW
A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
The Petitioner did not submit an appraisal, comparable sales, lease or comps or other data. The Petitioner believes the value of the subject property is \$1 because of the governmental restrictions in place. The Special Magistrate concurs with the testimony of the PA confirming the property is fully saleable and marketable compilant with the definition of Just Value. All of the value points presented by the PA appear reasonable to the point of being low Gross Income Multipliers, price per square foot, rental comps and the like. A land value allocation of 25% to the land was favorable to the benefit of the Petitioner. Overall, the Petitioner presented no arguments to the value other than to say it is not marketable and hence worth \$1. The values presented by the PA appear reasonable and obtainable in the marketplace.
B. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
C. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparible property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
D. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerate din Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of the evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
Fig. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market value be approved.
G. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was deteremined, The market value by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new market value be approved.
\square H. The Property Appraiser's market value is found to be erroneous. The record lacks competant, substantial evidence meeting the just value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the following direction:
I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new assessment be approved.
Signature Required Stewn - Medy

Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM PA Notes: NAS BARRANCAS AREA - 48 HASE RD (SFR'S & DUPLEXES)



PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet Market Or Classified Use Value Petition # 2013-151 Account: 101701510 User: smarshall Residential

telief Granted 🥭 🗀	Relief Denied 📽 🔽	Remanded to PA	No Show Relief Denied	
Special Master	STEVEN L. MARSHALL	Petitioner Representation	Not Present Self Agent Other	
New Market Value	0.00	New Assessed Value	0.00	
New Exemption Value	0.00	New Taxable Value	0.00	
	Fair Market Value: <u>\$ OF PETITIONER</u> (Please ch the assessment for the folk		ents)	
✓ 1. Increase From pr	ior vear(s) accessment	□13 Allegatio	n of inequity in assessments	
2. Financial perform	, ,,		of the assessment	
3. Property Conditio	• • •	15. Method		
4. External condition		T 16. Amount		
5. Alleged error in fa		₩ 17. Non-con		
	ndependent third party appra	_	•	
7. Sales analysis by			hardship of the petitioner	
• •	, or asking price _		· · · · · · · · · · · · · · · · · · ·	
	s, Listings ,Other	, Income	, Expenses	
11. No stated Reaso	roperty Appraiser failed to con	~~~	ction 193, Florida Statutes	
	iture assessments are irrelev			
2. Prevailing market	rates prevail when the actua	al financial performance is	less than market standards.	

The subject units are military oriented units -- subject to Basic Housing Assistance or HAP housing allowance. The PA utilized market rents. Issues such as base security, utilities, amenities and the like were accounted for and appear to be properly adjusted.

	T: 3. The Property Appraiser must appraise the entire fee simple estate, except classified use properties, which are appraised on the basis of value in use. The Petitioner's information did not address the entire fee simple estate.
	4. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes.
	5. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:
	_
	6. Properties have different assessments because of different characteristics that comprise the entire property. 7. The assessment of any property other than the subject is immaterial.
	8. The assessment was (a), was not (b), shown to be higher than the general level of assessment of "all or substantially all" other property in the County.
	9. No evidence overcoming the presumption of correctness was presented.
	10. Facts were presented that do (a), do not (b), support a change in the assessment.
	11. Information was presented that does (a), does not (b), indicated a factual error.
	12. The market value of the property is within the discretion of the Property Appraiser and within a reasonable range of values for the property. 13. The assessment was (a), was not (b), developed by generally accepted appraisal methods.
	14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of evaluating a petition.
	15. The assessment was (a), was not (b), proven to be incorrect.
	16. Data was present that does (a), does not (b), support a change in assessment.
1	17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable range of values for the property.
,	18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.
	19. Sale(s) of the subject property is not an arms-length transaction ad determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
1	20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
	21. The purchase price of property is no a valid objection when it is not indicative of the market value.
	22. The market evidence is deficient. One sale does not make a market. 23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to
•	consider the financial hardship of a Petitioner in evaluating a petition. 24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of
ı	he seller.
	\square 25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the

market approach to value	e completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.
26. The present use i	is not the highest and best use for the property. Accordingly, such use is not a valid basis for no immediate demand for an alternative highest and best use, as of the legal assessment da
	nd use plan controls over local zoning.
1 28. The petition was	complete (a), incomplete (b)
29. Other: Section III. CONCLUSION	IS OF LAW
proven by a preponderan	ed to overcome the presumption of correctness accorded the Property Appraiser by law. It wa oce of evidence that the Property Appraiser's market value is in excess of just value. It is etition be denied and the market value be upheid.
value of the subject pro the testimony of the PA All of the value points pi per square foot, rental of Petitioner. Overall, the I	submit an appraisal, comparable sales, lease or comps or other data. The Petitioner believe operty is \$1 because of the governmental restrictions in place. The Special Magistrate concuration confirming the property is fully saleable and marketable compliant with the definition of Just resented by the PA appear reasonable — to the point of being low — Gross Income Multipliers comps and the like. A land value allocation of 25% to the land was favorable — to the benefit Petitioner presented no arguments to the value other than to say it is not marketable and esented by the PA appear reasonable and obtainable in the marketplace.
or more of the eight crites preponderance of evidence	ablished by a preponderance of evidence that the Property Appraiser failed to properly consider ria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by ce that the Property Appraiser's market value is in excess of just value. It is recommended that e market value be upheld.
based upon appraisal pra- property within the same	abished by a preponderance of evidence that the Property Appraiser's market value was arbitractices different from appraisal practices generally applied by the Property Appraiser to comparclass. The Petitioner did not prove by a preponderance of evidence that the Property Appraise of just value. It is recommended that the petition be denied and the market value be upheld.
or more of the eight crite:	ablished by a preponderance of evidence that the Property Appraiser failed to properly consideria enumerate din Section 193.011, Florida Statutes. The Petitioner did prove by a prepondera perty Appraiser's market value is in excess of just value. It is recommended that the market value is in excess of just value.
based upon appraisal pra- property within the same	ablished by a preponderance of evidence that the Property Appraiser's market value was arbitactices different from appraisal practices generally applied by the Property Appraiser to compactless. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's value. It is recommended that the market value be reduced.
Appraiser by law. Petition	ed to introduce sufficient evidence to overcome the presumption of correctness accorded the F er did prove by a preponderance of evidence that the Property Appraiser's market value is in nended that the new market value be approved.
for a further reduction wa	of the hearing, the Property Appraiser reduced the market value of the subject property. No best determined, The market value by the Property Appraiser is entitled to a presumption of ended that the new market value be approved.
H. The Property Appromeeting the just value crifollowing direction:	aiser's market value is found to be erroneous. The record lacks competant, substantial eviden terla of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser v
reduction was determined	t, the Property Appraiser reduced the market value of the subject property. No basis for a furt if. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is the wassessment be approved.
Signature Required	Ster CSTASS)



Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM PA Notes: NAS BARRANCAS HOUSING - 47 HASE RD (1 SFR)



PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet Market Or Classified Use Value Petition # 2013-152 Account: 101701520 User: smarshall Residential

elief Granted 🕭 🦳	Relief Denied 🛂 🔽	Remanded to PA	No Show Relief Denied 🧖 🗔	
:			Not Present Self	
Special Master	STEVEN L. MARSHALL	etitioner Representation	Agent Other	
New Market Value	0.00	New Assessed Value	0.00	
New Exemption Value	0.00	New Taxable Value	0.00	
Petitioner's Estimate of SECTION I. OBJECTION	Fair Market Value: IS OF PETITIONER (Please che	eck all applicable stateme	nts)	
The Petitioner objects to	o the assessment for the follow	ving reasons:		
₹ 1. Increase From pr	rior year(s) assessment	13. Allegatio	n of inequity in assessments	
☑ 2. Financial perform	nance of the property	14. Amount	of the assessment	
☐ 3. Property Condition	on	15. Method	of assessment	
☐ 4. External conditio	ns	16. Amount	of taxes	
₹ 5. Alleged error in f	actual information	☑ 17. Non-con	forming use	
6. Appraisal by an independent third party appraiser				
7. Sales analysis by an independent agent 19. Financial hardship of the petitioner				
8. Recent sale price, or asking price, of the property				
	ns, Listings ,Other	, Income	, Expenses,	
11. No stated Reason 12. Other	Property Appraiser failed to coron OF FACT (Please check all app		ction 193, Florida Statutes	
[1 Prior year(s) or fi	uture assessments are irreleva	nt to the accessment und	der discussion	
	t rates prevail when the actual			
			restance or HAD begins allowance. The	

The subject units are military oriented units -- subject to Basic Housing Assistance or HAP housing allowance. The PA utilized market rents. Issues such as base security, utilities, amenities and the like were accounted for and appear to be properly adjusted.

3. The Property Appraiser must appraise the entire fee simple estate, except classified use properties, which are appraised on the basis of value in use. The Petitioner's information did not address the entire fee simple estate. 4. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes.
5. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:
1 ÷ 5. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:
: 6. Properties have different assessments because of different characteristics that comprise the entire property.
7. The assessment of any property other than the subject is immaterial.
8. The assessment was (a), was not (b), shown to be higher than the general level of assessment of "all or substantially all" other property in the County.
√: 9. No evidence overcoming the presumption of correctness was presented.
10. Facts were presented that do (a), do not (b), support a change in the assessment.
do (a) C do not (b) 🖲
11. Information was presented that does (a), does not (b), indicated a factual error.
12. The market value of the property is within the discretion of the Property Appraiser and within a reasonable range of values for the property.
13. The assessment was (a), was not (b), developed by generally accepted appraisal methods.
14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of evaluating a petition.
15. The assessment was (a), was not (b), proven to be incorrect.
16. Data was present that does (a), does not (b), support a change in assessment.
17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable range of values for the property.
18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.
19. Sale(s) of the subject property is not an arms-length transaction ad determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
1 20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
121. The purchase price of property is no a valid objection when it is not indicative of the market value.
22. The market evidence is deficient. One sale does not make a market.
\square 23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.
24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.
25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.

objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.
27. The applicable land use plan controls over local zoning.
28. The petition was complete (a), incomplete (b)
29. Other: Section III. CONCLUSIONS OF LAW
A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
The Petitioner did not submit an appraisal, comparable sales, lease or comps or other data. The Petitioner believes the value of the subject property is \$1 because of the governmental restrictions in place. The Special Magistrate concurs with the testimony of the PA confirming the property is fully saleable and marketable compliant with the definition of Just Value. All of the value points presented by the PA appear reasonable to the point of being low Gross Income Multipliers, price per square foot, rental comps and the like. A land value allocation of 25% to the land was favorable to the benefit of the Petitioner. Overall, the Petitioner presented no arguments to the value other than to say it is not marketable and hence worth \$1. The values presented by the PA appear reasonable and obtainable in the marketplace.
B. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
C. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparible property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
D. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerate din Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of the evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
E. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market value be approved.
G. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was deteremined, The market value by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new market value be approved.
i H. The Property Appraiser's market value is found to be erroneous. The record lacks competant, substantial evidence meeting the just value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the following direction:
I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new assessment be approved.
Signature Required Stewn & May (

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Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM PA Notes: NAS BARRANCAS HOUSING - 40 HATCH DR (5 SFR'S & 1 SIX UNIT BLDG



PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet

Market Or Classified Use Value

Petition # 2013-153 Account: 101701530 User: smarshall Residential

telief Granted 😓 🗀	Relief Denied 🧖 🖓	Remanded to PA	No Show Relief Denied 📆 🗔
Special Master	STEVEN L. MARSHALL	Petitioner Representation	Not Present Self Agent Other
New Market Value	0.00	New Assessed Value	0.00
New Exemption Value	0.00	New Taxable Value	0.00
Petitioner's Estimate of SECTION I, OBJECTION	Fair Market Value: IS OF PETITIONER (Please	check all applicable statem	ents)
The Petitioner objects to	o the assessment for the fo	llowing reasons:	
1. Increase From pr	rior year(s) assessment	☐ 13. Allegation	on of inequity in assessments
2. Financial perform	nance of the property	7 14. Amount	of the assessment
☐ 3. Property Condition	on	15. Method	of assessment
4. External conditio	ns	16. Amount	of taxes
5. Alleged error in f	factual information	√ 17. Non-coi	nforming use
6. Appraisal by an i	independent third party app	oralser	use
7. Sales analysis by	an independent agent	☐ 19. Financia	al hardship of the petitioner
☐ 8. Recent sale price	e, or asking price	, of the prope	rty
	ns, Listings ,Other	, Income	_, Expenses,
☐ 10. Claim that the f☐ 11. No stated Reason ☐ 12. Other	* * *	consider other criteria in S	ection 193, Florida Statutes
SECTION II. FINDINGS	OF FACT (Please check all	applicable statements)	
1. Prior year(s) or f	uture assessments are irre	evant to the assessment ur	nder discussion.
2. Prevailing marke	t rates prevail when the ac	tual financial performance i	s less than market standards.
The subject units are utilized market rents. properly adjusted.	military oriented units Issues such as base secur	subject to Basic Housing rity, utilities, amenities and	Assistance or HAP housing allowance. The PA I the like were accounted for and appear to be
3. The Property App	praiser must appraise the e	ntire fee simple estate, exc	cept classified use properties,

which are appraised on the basis of value in use. The Petitioner's information did not address the entire fee simple estate. 7: 4. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes.
☐ 5. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:
6. Properties have different assessments because of different characteristics that comprise the entire property.
7. The assessment of any property other than the subject is immaterial.
☐ 8. The assessment was (a), was not (b), shown to be higher than the general level of assessment of "all or substantially all" other property in the County.
9. No evidence overcoming the presumption of correctness was presented.
✓ 10. Facts were presented that do (a), do not (b), support a change in the assessment.
do (a) C do not (b) 6
11. Information was presented that does (a), does not (b), indicated a factual error.
12. The market value of the property is within the discretion of the Property Appraiser and within a reasonable range of values for the property.
13. The assessment was (a), was not (b), developed by generally accepted appraisal methods.
14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of evaluating a petition.
15. The assessment was (a), was not (b), proven to be incorrect.
16. Data was present that does (a), does not (b), support a change in assessment.
17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable
range of values for the property.
18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.
19. Sale(s) of the subject property is not an arms-length transaction ad determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
Ti 20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
21. The purchase price of property is no a valid objection when it is not indicative of the market value.
22. The market evidence is deficient. One sale does not make a market.
Γ 23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.
24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of
the seller.
25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.
26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for

objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.

l i 27. The applicable land use plan controls over local zoning.
28. The petition was complete (a), incomplete (b)
29. Other: Section III. CONCLUSIONS OF LAW
Y A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
The Petitioner did not submit an appraisal, comparable sales, lease or comps or other data. The Petitioner believes the value of the subject property is \$1 because of the governmental restrictions in place. The Special Magistrate concurs with the testimony of the PA confirming the property is fully saleable and marketable compliant with the definition of Just Value. All of the value points presented by the PA appear reasonable to the point of being low Gross Income Multipliers, price per square foot, rental comps and the like. A land value allocation of 25% to the land was favorable to the benefit of the Petitioner. Overall, the Petitioner presented no arguments to the value other than to say it is not marketable and hence worth \$1. The values presented by the PA appear reasonable and obtainable in the marketplace.
is B. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
C. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparible property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
D. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerate din Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of the evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
E. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market value be approved.
G. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was deteremined, The market value by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new market value be approved.
H. The Property Appraiser's market value is found to be erroneous. The record lacks competant, substantial evidence meeting the just value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the following direction:
Fig. 1. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new assessment be approved.
Signature Required Tuny May

Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM PA Notes: NAS 39-1 & 39-2 BARRANCAS AREA - 39 JORDAN ST (1 SFR & 1 DUPLEX)



PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet

Market Or Classified Use Value

Petition # 2013-154 Account: 101701540 User: smarshall Residential

delief Granted 🐷 🗀	Relief Denied ** I*	Remanded to PA	No Show Relief Denied
Special Master	STEVEN L. MARSHALL	Petitioner Representation	Not Present Self Attorney Other
New Market Value	0.00	New Assessed Value	0.00
New Exemption Value	0.00	New Taxable Value	0.00
Petitioner's Estimate of SECTION I. OBJECTION	Fair Market Value: IS OF PETITIONER (Please c	heck all applicable stateme	ents)
The Petitioner objects to	o the assessment for the foll	owing reasons:	
1. Increase From pr	rior year(s) assessment	☐ 13. Allegatio	on of inequity in assessments
☑ 2. Financial perform	nance of the property	☑ 14. Amount	of the assessment
☐ 3. Property Condition	on	T 15. Method	of assessment
4. External condition	ns	🗔 16. Amount	of taxes
₹ 5. Alleged error in fa	actual information	☑ 17. Non-con	forming use
6. Appraisal by an ir	ndependent third party appra		_
7. Sales analysis by	an independent agent	T 19. Financial	hardship of the petitioner
8. Recent sale price	, or asking price _		
9. Sales comparison Cost Data	s, Listings ,Other	, Income	, Expenses,
☐ 10. Claim that the P☐ 11. No stated Reaso☐ 12. Other	roperty Appraiser failed to co	onsider other criteria in Se	ction 193, Florida Statutes
	OF FACT (Please check all ap	oplicable statements)	
	iture assessments are irrelev		
			less than market standards.
The subject units are utilized market rents. I properly adjusted.	military oriented units si ssues such as base security	ubject to Basic Housing A v, utilities, amenities and t	assistance or HAP housing allowance. The PA the like were accounted for and appear to be
3. The Property App	raiser must appraise the ent	ire fee simple estate, exce	pt classified use properties,

which are appraised on the basis of value in use. The Petitioner's information did not address the entire fee simple estate. 4. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes.
5. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:
as the same of the
C 6 Properties have different accessored by a contract of the
6. Properties have different assessments because of different characteristics that comprise the entire property. 7. The assessment of any property other than the subject is immaterial.
8. The assessment was (a), was not (b), shown to be higher than the general level of assessment of "all or
substantially all" other property in the County.
9. No evidence overcoming the presumption of correctness was presented.
10. Facts were presented that do (a), do not (b), support a change in the assessment.
do (a) C do not (b) .
11. Information was presented that does (a), does not (b), indicated a factual error.
12. The market value of the property is within the discretion of the Property Appraiser and within a reasonable range of values for the property.
13. The assessment was (a), was not (b), developed by generally accepted appraisal methods.
developed by generally accepted appraisal methods.
13. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of
evaluating a petition.
15. The assessment was (a), was not (b), proven to be incorrect.
16. Data was present that does (a), does not (b), support a change in assessment.
T 17. The cole price of the assessment of the
17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable range of values for the property.
18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data
exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date
19. Sale(s) of the subject property is not an arms-length transaction ad determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code. Chapter 13D 8 011(1)(m).
Administrative Code, Chapter 12D-8.011(1)(m).
21. The purchase price of property is no a valid objection when it is not indicative of the market value.
I 22. The market evidence is deficient. One sale does not make a market.
23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.
24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.
ore series.
25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the
Thanket approach to value completely satisfies all eight criteria enumerated in Section 193,011. Florida Statutes.
26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for objection, unless there is no immediate demand for an alternative bit to the property.

objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.

27. The applicable land use plan controls over local zoning.
28. The petition was complete (a), incomplete (b)
: 29. Other: Section III. CONCLUSIONS OF LAW
A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
The Petitioner did not submit an appraisal, comparable sales, lease or comps or other data. The Petitioner believes the value of the subject property is \$1 because of the governmental restrictions in place. The Special Magistrate concurs with the testimony of the PA confirming the property is fully saleable and marketable compliant with the definition of Just Value. All of the value points presented by the PA appear reasonable to the point of being low Gross Income Multipliers, price per square foot, rental comps and the like. A land value allocation of 25% to the land was favorable to the benefit of the Petitioner. Overall, the Petitioner presented no arguments to the value other than to say it is not marketable and hence worth \$1. The values presented by the PA appear reasonable and obtainable in the marketplace.
R. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
C. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparible property within the same class. The Petitioner dld not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
D. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerate din Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of the evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
E. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market value be approved.
G. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was deteremined, The market value by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new market value be approved.
H. The Property Appraiser's market value is found to be erroneous. The record lacks competant, substantial evidence meeting the just value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the following direction:
I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new assessment be approved.
Signature Required Struck L- Marchall

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PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet

Market Or Classified Use Value

Petition # 2013-155 Account: 101701550 User: smarshall Residential

elief Granted 🕭 🗀	Relief Denied 🌄 🔽	Remanded to PA	No Show Relief Denied 🧖 🗔
Special Master	STEVEN L. MARSHALL	Petitioner Representation	Not Present Self Agent Other
New Market Value	0.00	New Assessed Value	0.00
New Exemption Value	0.00	New Taxable Value	0.00
Petitioner's Estimate of SECTION I. OBJECTION	Fair Market Value: IS OF PETITIONER (Please d	neck all applicable stateme	ents)
The Petitioner objects to	o the assessment for the follo	owing reasons:	
▼ 1. Increase From pr	rior year(s) assessment	☐ 13. Allegation	on of inequity in assessments
2. Financial perform	nance of the property	🗹 14. Amount	of the assessment
3. Property Condition	on	T 15. Method	of assessment
4. External condition	ns	☐ 16. Amount	of taxes
☑ 5. Alleged error in f	actual information	☑ 17. Non-cor	forming use
6. Appraisal by an i	ndependent third party appro	aiser	use
7. Sales analysis by	an independent agent	19. Financia	i hardship of the petitioner
8. Recent sale price	e, or asking price _	of the proper	ty
9. Sales comparisor Cost Data	ns, Listings ,Other	, Income	, Expenses,
☐ 10. Claim that the F☐ 11. No stated Reaso	Property Appraiser failed to con	onsider other criteria in Se	ection 193, Florida Statutes
	OF FACT (Please check all a	pplicable statements)	
1 Prior year(s) or f	uture assessments are irrele	vant to the assessment un	ider discussion.
			s less than market standards.
The subject units are	military oriented units s	ubject to Basic Housing	Assistance or HAP housing allowance. The Pathe like were accounted for and appear to be
3. The Property App	praiser must appraise the en	tire fee simple estate, exc	ept classified use properties,

which are appraised on the basis of value in use. The Petitioner's information did not address the entire fee simple estate. 4. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes. 5. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:
6. Properties have different assessments because of different characteristics that comprise the entire property.
7. The assessment of any property other than the subject is immaterial.
8. The assessment was (a), was not (b), shown to be higher than the general level of assessment of "all or
substantially all" other property in the County.
9. No evidence overcoming the presumption of correctness was presented.
10. Facts were presented that do (a), do not (b), support a change in the assessment.
do (a) C do not (b) 6
11. Information was presented that does (a), does not (b), indicated a factual error.
12. The market value of the property is within the discretion of the Property Appraiser and within a reasonable range of
values for the property.
13. The assessment was (a), was not (b), developed by generally accepted appraisal methods.
14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of evaluating a petition.
15. The assessment was (a), was not (b), proven to be incorrect.
16. Data was present that does (a), does not (b), support a change in assessment.
17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable range of values for the property.
18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.
19. Sale(s) of the subject property is not an arms-length transaction ad determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
☐ 20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
121. The purchase price of property is no a valid objection when it is not indicative of the market value.
22. The market evidence is deficient. One sale does not make a market.
\Box 23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.
1 24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of
the seller.
25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.
26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for

objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.

29. Other:	
Section III. CC	NCLUSIONS OF LAW
proven by a pi	itioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It very eponderance of evidence that the Property Appraiser's market value is in excess of just value. It is that the petition be denied and the market value be upheld.
value of the the testimony All of the value per square for Petitioner. On	r did not submit an appraisal, comparable sales, lease or comps or other data. The Petitioner belicubject property is \$1 because of the governmental restrictions in place. The Special Magistrate conformal of the PA confirming the property is fully saleable and marketable compliant with the definition of Jule points presented by the PA appear reasonable to the point of being low Gross Income Multiplicot, rental comps and the like. A land value allocation of 25% to the land was favorable to the bene erall, the Petitioner presented no arguments to the value other than to say it is not marketable at values presented by the PA appear reasonable and obtainable in the marketplace.
or more of the preponderance	tioner established by a preponderance of evidence that the Property Appraiser failed to properly consi eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove of evidence that the Property Appraiser's market value is in excess of just value. It is recommended t ied and the market value be upheld.
based upon approperty within	tioner estabished by a preponderance of evidence that the Property Appraiser's market value was arb praisal practices different from appraisal practices generally applied by the Property Appraiser to comp the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appra in excess of just value. It is recommended that the petition be denied and the market value be uphel
or more of the	itioner established by a preponderance of evidence that the Property Appraiser failed to properly consi eight criteria enumerate din Section 193.011, Florida Statutes. The Petitioner did prove by a preponde hat the Property Appraiser's market value is in excess of just value. It is recommended that the marke
based upon approperty within	tioner established by a preponderance of evidence that the Property Appraiser's market value was arb praisal practices different from appraisal practices generally applied by the Property Appraiser to comp the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser iss of just value. It is recommended that the market value be reduced.
F. The Pet Appraiser by k	tioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the w. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is it is recommended that the new market value be approved.
for a further re	the course of the hearing, the Property Appraiser reduced the market value of the subject property. No duction was deteremined, The market value by the Property Appraiser is entitled to a presumption of is recommended that the new market value be approved.
	perty Appraiser's market value is found to be erroneous. The record lacks competant, substantial evident value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraise ion:
reduction was	he hearing, the Property Appraiser reduced the market value of the subject property. No basis for a function of the determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is that the new assessment be approved.

Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM

PA Notes: NAS - 36 ABB ST - DETACHED GARAGE IN XF



Relief Granted

PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet Market Or Classified Use Value Petition # 2013-156 Account: 101701560 User: smarshall Residential

Relief Denied VV Remanded to PA No Show Relief Denied V

Special Master	STEVEN L. MARSHALL	Petitioner Representation	Not Present Self Agent Other
New Market Value	0.00	New Assessed Value	0.00
New Exemption Value	0.00	New Taxable Value	0.00
Petitioner's Estimate of SECTION 1. OBJECTION	Fair Market Value: I <u>S OF PETITIONER</u> (Please ch	eck all applicable statem	ents)
The Petitioner objects to	o the assessment for the follo	wing reasons:	
☑ 1. Increase From pr	ior year(s) assessment	☐ 13. Allegation	on of inequity in assessments
2. Financial perform	ance of the property	√ 14. Amount	of the assessment
☐ 3. Property Condition	on .	☐ 15. Method	of assessment
☐ 4. External conditions ☐ 16. Amount of taxes			
☑. S. Alleged error in f	actual information	₩ 17. Non-cor	nforming use
6. Appraisal by an in	ndependent third party apprai	ser	use
7. Sales analysis by	an independent agent	19. Financia	l hardship of the petitioner
is 8. Recent sale price	, or asking price	, of the proper	rty
	is, Listings	, Income	_, Expenses,
T. 10. Claim that the P	roperty Appraiser failed to co	nsider other criteria in Se	ection 193, Florida Statutes
11. No stated Reason	on		
12. Other			
SECTION II. FINDINGS	OF FACT (Please check all ap	olicable statements)	
☐ 1. Prior year(s) or fu	uture assessments are irreleva	ant to the assessment un	der discussion.
2. Prevailing market	rates prevail when the actua	l financial performance is	s less than market standards.
The subject units are utilized market rents. properly adjusted.	military oriented units su Issues such as base security,	bject to Basic Housing utilities, amenities and	Assistance or HAP housing allowance. The PA the like were accounted for and appear to be
3. The Property App	raiser must appraise the entir	e fee simple estate, exc	ept classified use properties,

which are appraised on the basis of value in use. The Petitioner's information did not address the entire fee simple estate. 4. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes.
5. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:
6. Properties have different assessments because of different characteristics that comprise the entire property.
7. The assessment of any property other than the subject is immaterial.
. 8. The assessment was (a), was not (b), shown to be higher than the general level of assessment of "all or substantially all" other property in the County.
9. No evidence overcoming the presumption of correctness was presented.
10. Facts were presented that do (a), do not (b), support a change in the assessment.
do (a) C do not (b) .
11. Information was presented that does (a), does not (b), indicated a factual error.
12. The market value of the property is within the discretion of the Property Appraiser and within a reasonable range of values for the property.
13. The assessment was (a), was not (b), developed by generally accepted appraisal methods.
14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of evaluating a petition.
15. The assessment was (a), was not (b), proven to be incorrect.
16. Data was present that does (a), does not (b), support a change in assessment.
17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable range of values for the property.
18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.
19. Sale(s) of the subject property is not an arms-length transaction ad determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
21. The purchase price of property is no a valid objection when it is not indicative of the market value.
22. The market evidence is deficient. One sale does not make a market.
23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.
24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.
25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.
26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.

i : 27. The applicable land use plan controls over local zoning.
28. The petition was complete (a), incomplete (b)
Section III. CONCLUSIONS OF LAW
STATE OF CONCEDSIONS OF DAW
A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
The Petitioner did not submit an appraisal, comparable sales, lease or comps or other data. The Petitioner believes the value of the subject property is \$1 because of the governmental restrictions in place. The Special Magistrate concurs with the testimony of the PA confirming the property is fully saleable and marketable compliant with the definition of Just Value. All of the value points presented by the PA appear reasonable to the point of being low Gross Income Multipliers, price per square foot, rental comps and the like. A land value allocation of 25% to the land was favorable to the benefit of the Petitioner. Overall, the Petitioner presented no arguments to the value other than to say it is not marketable and hence worth \$1. The values presented by the PA appear reasonable and obtainable in the marketplace.
F.B. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
C. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparible property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
D. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerate din Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of the evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
E. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market value be approved.
Fig. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was deteremined. The market value by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new market value be approved.
H. The Property Appraiser's market value is found to be erroneous. The record lacks competant, substantial evidence neeting the just value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the following direction:
I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further eduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is ecommended that the new assessment be approved.
Signature Required

Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM PA Notes: NAS OLD HOSPITAL AREA 148-A - (SRF'S, DUPLEXES & TRI-PLEXES)



PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet

Market Or Classified Use Value

Petition # 2013-157 Account: 101701570 User: smarshall Residential

Relief Granted 🕭 🦳	Relief Denied 🗣 🔽	Remanded to PA	No Show Relief Denied
Special Master	STEVEN L. MARSHALL	Petitioner Representatio	Not Present Self Agent Other
New Market Value	0.00	New Assessed Value	0.00
New Exemption Value	0.00	New Taxable Value	0.00
Petitioner's Estimate of SECTION I. OBJECTION	Fair Market Value: IS OF PETITIONER (Please d	neck all applicable statem	nents)
The Petitioner objects to	o the assessment for the follo	owing reasons:	
☑ 1. Increase From pr	rior year(s) assessment	☐ 13. Allegati	on of inequity in assessments
2. Financial perform	nance of the property	14. Amoun	t of the assessment
3. Property Condition	on	15. Method	of assessment
☐ 4. External condition	ns	16. Amoun	t of taxes
☑: 5. Alleged error in f	actual information	☑: 17. Non-co	nforming use
6. Appraisal by an in	ndependent third party appra	iser	t use
7. Sales analysis by	an independent agent	19. Financia	al hardship of the petitioner
· · ·	, or asking price _		•
	ns, Listings ,Other	, Income	_, Expenses,
11. No stated Reaso	Property Appraiser failed to co		ection 193, Florida Statutes
	uture assessments are irrelev		
			s less than market standards.
The subject units are utilized market rents. I properly adjusted.	military oriented units su Issues such as base security	bject to Basic Housing , utilities, amenities and	Assistance or HAP housing allowance. The PA the like were accounted for and appear to be
3. The Property App	raiser must appraise the enti	re fee simple estate, exc	ept classified use properties,

which are appraised on the basis of value in use. The Petitioner's information did not address the entire fee simple estate. 7 4. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Fiorida Statutes.
5. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:
6. Properties have different assessments because of different characteristics that comprise the entire property.
7. The assessment of any property other than the subject is immaterial.
8. The assessment was (a), was not (b), shown to be higher than the general level of assessment of "all or
substantially all" other property in the County.
☑: 9. No evidence overcoming the presumption of correctness was presented.
10. Facts were presented that do (a), do not (b), support a change in the assessment.
do (a) C do not (b) 6
Γ 11. Information was presented that does (a), does not (b), indicated a factual error.
12. The market value of the property is within the discretion of the Property Appraiser and within a reasonable range of
values for the property.
13. The assessment was (a), was not (b), developed by generally accepted appraisal methods.
Ti 14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of
evaluating a petition.
15. The assessment was (a), was not (b), proven to be incorrect.
_
: 16. Data was present that does (a), does not (b), support a change in assessment.
17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable
range of values for the property.
18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.
19. Sale(s) of the subject property is not an arms-length transaction ad determined by guidelines in the Florida
Administrative Code, Chapter 12D-8.011(1)(m).
1 20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida
Administrative Code, Chapter 12D-8.011(1)(m).
21. The purchase price of property is no a valid objection when it is not indicative of the market value.
22. The market evidence is deficient. One sale does not make a market.
23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to
consider the financial hardship of a Petitioner in evaluating a petition,
124. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the selier.
25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the
market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.
1. 26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for

objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.

1 : 27. The applicable land use plan controls over local zoning.
28. The petition was complete (a), incomplete (b)
Section III. CONCLUSIONS OF LAW
A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
The Petitioner did not submit an appraisal, comparable sales, lease or comps or other data. The Petitioner believes the value of the subject property is \$1 because of the governmental restrictions in place. The Special Magistrate concurs with the testimony of the PA confirming the property is fully saleable and marketable compliant with the definition of Just Value. All of the value points presented by the PA appear reasonable to the point of being low Gross Income Multipliers, price per square foot, rental comps and the like. A land value allocation of 25% to the land was favorable to the benefit of the Petitioner. Overall, the Petitioner presented no arguments to the value other than to say it is not marketable and hence worth \$1. The values presented by the PA appear reasonable and obtainable in the marketplace.
☐ B. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
C. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparible property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
D. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerate din Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of the evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
E. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market value be approved.
G. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was deteremined, The market value by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new market value be approved.
H. The Property Appraiser's market value is found to be erroneous. The record lacks competant, substantial evidence meeting the just value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the following direction:
I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new assessment be approved.
Signature Required



Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM PA Notes: NAS UNITS 887 - 888 - 887 CABANISS CRESCENT (DUPLEXES & QUADS)



PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet Market Or Classified Use Value Petition # 2013-158 Account: 101701580 User: smarshall Residential

Relief Granted	Relief Denied 🚭 🔽	Remanded to PA	No Show Relief Denied 📆 🗔
Special Master	STEVEN L. MARSHALL	Petitioner Representation	Not Present Self Agent Other
New Market Value	0.00	New Assessed Value	0.00
New Exemption Value	0.00	New Taxable Value	0.00
	Fair Market Value: S OF PETITIONER (Please ch to the assessment for the follo		ents)
✓ 1. Increase From pr	ior year(s) assessment	☐ 13. Allegatio	n of inequity in assessments
2. Financial perform	• • •	-	of the assessment
☐ 3. Property Conditio	, , ,	☐ 15. Method (of assessment
4. External condition		16. Amount	of taxes
☑ 5. Alleged error in fa	actual information	☑ 17. Non-con	forming use
☐ 6. Appraisal by an ir	ndependent third party appra	iser 18. Present	use
7. Sales analysis by	an independent agent	19. Financial	hardship of the petitioner
☐ 8. Recent sale price	, or asking price	, of the propert	ty
	s, Listings	Income	, Expenses,
11. No stated Reaso	roperty Appraiser failed to co		ction 193, Florida Statutes
[1 Dring ware/a) as for	iture assessments are irreleva	ant to the account	don discussion
	rates prevail when the actua		
The subject units are	military oriented units su	biect to Basic Housing A	Assistance or HAP housing allowance. The PA the like were accounted for and appear to be
☐ 3. The Property App	ralser must appraise the enti	re fee simple estate, exce	pt classified use properties,

which are appraised on the basis of value in use. The Petitioner's information did not address the entire fee simple estate. 4. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes.
5. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:
p=-
6. Properties have different assessments because of different characteristics that comprise the entire property.
7. The assessment of any property other than the subject is immaterial.
8. The assessment was (a), was not (b), shown to be higher than the general level of assessment of "all or substantially all" other property in the County.
9. No evidence overcoming the presumption of correctness was presented.
10. Facts were presented that do (a), do not (b), support a change in the assessment.
do (a) C do not (b) 6
11. Information was presented that does (a), does not (b), indicated a factual error.
12. The market value of the property is within the discretion of the Property Appraiser and within a reasonable range of values for the property.
13. The assessment was (a), was not (b), developed by generally accepted appraisal methods.
14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of evaluating a petition.
15. The assessment was (a), was not (b), proven to be incorrect.
16. Data was present that does (a), does not (b), support a change in assessment.
17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable range of values for the property.
18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.
19. Sale(s) of the subject property is not an arms-length transaction ad determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
21. The purchase price of property is no a valid objection when it is not indicative of the market value.
22. The market evidence is deficient. One sale does not make a market.
23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.
24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.
. 25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.
26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for
objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.

1.5.27. The applicable land use plan controls over local zoning.
28. The petition was complete (a), incomplete (b)
29. Other:
Section III. CONCLUSIONS OF LAW
A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
The Petitioner did not submit an appraisal, comparable sales, lease or comps or other data. The Petitioner believes the value of the subject property is \$1 because of the governmental restrictions in place. The Special Magistrate concurs with the testimony of the PA confirming the property is fully saleable and marketable compliant with the definition of Just Value. All of the value points presented by the PA appear reasonable to the point of being low Gross Income Multipliers, price per square foot, rental comps and the like. A land value allocation of 25% to the land was favorable to the benefit of the Petitioner. Overall, the Petitioner presented no arguments to the value other than to say it is not marketable and hence worth \$1. The values presented by the PA appear reasonable and obtainable in the marketplace.
B. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
C. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparible property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
D. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerate din Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of the evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
E. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market value be approved.
G. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was deteremined, The market value by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new market value be approved.
H. The Property Appraiser's market value is found to be erroneous. The record lacks competant, substantial evidence meeting the just value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the following direction:
I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new assessment be approved.
Signature Required

Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM PA Notes: NAS LIGHTHOUSE TERRACE - (QUADS & SIX-UNIT BLDGS)



PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet

Market Or Classified Use Value
Petition # 2013-159 Account: 101701590 User: smarshall Residential

Relief Granted 🐷 📖	Relief Denied 🗝 🖂	Remanded to PA	No Show Relief Denied 7
Special Master	STEVEN L. MARSHALL	Petitioner Representation	Not Present Self Agent Other
New Market Value	0.00	New Assessed Value	0.00
New Exemption Value	0.00	New Taxable Value	0.00
Petitioner's Estimate of SECTION I. OBJECTION	Fair Market Value: IS OF PETITIONER (Please	check all applicable statem	ents)
The Petitioner objects to	o the assessment for the fo	llowing reasons:	
☑ 1. Increase From pr	rior year(s) assessment	☐ 13. Allegatio	on of inequity in assessments
2. Financial perform	nance of the property	☑ 14. Amount	of the assessment
i 3. Property Condition	on	15. Method	of assessment
4. External condition	ns	☐ 16. Amount	of taxes
☑ 5. Alleged error in f	actual information	ি 17. Non-cor	nforming use
6. Appraisal by an in	ndependent third party app	raiser	use
7. Sales analysis by	an independent agent	☐ 19. Financia	l hardship of the petitioner
8. Recent sale price	, or asking price		
9. Sales comparison Cost Data	is, Listings ,Other	, Income	, Expenses
		consider other criteria in Se	ection 193, Florida Statutes
11. No stated Reason	on		
12. Other	OF FACE (Bloom I all all		
SECTION II. FINDINGS	OF FACT (Please check all a	ipplicable statements)	
1. Prior year(s) or fu	iture assessments are irrele	vant to the assessment un	der discussion.
2. Prevailing market	rates prevail when the acti	ual financial performance is	less than market standards.
The subject units are utilized market rents. I properly adjusted.	military oriented units s Issues such as base securi	subject to Basic Housing A ty, utilities, amenities and	Assistance or HAP housing allowance. The PA the like were accounted for and appear to be
3. The Property App	raiser must appraise the en	tire fee simple estate, exce	ept classified use properties,

which are appraised on the basis of value in use. The Petitioner's information did not address the entire fee simple estate. 1. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes.
5. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:
6. Properties have different assessments because of different characteristics that comprise the entire property.
7. The assessment of any property other than the subject is immaterial.
[8. The assessment was (a), was not (b), shown to be higher than the general level of assessment of "all or substantially all" other property in the County.
9. No evidence overcoming the presumption of correctness was presented.
10. Facts were presented that do (a), do not (b), support a change in the assessment.
do (a) C do not (b) 🚱
11. Information was presented that does (a), does not (b), indicated a factual error.
12. The market value of the property is within the discretion of the Property Appraiser and within a reasonable range of values for the property.
13. The assessment was (a), was not (b), developed by generally accepted appraisal methods.
14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of evaluating a petition.
15. The assessment was (a), was not (b), proven to be incorrect.
16. Data was present that does (a), does not (b), support a change in assessment.
17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable range of values for the property.
18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.
19. Sale(s) of the subject property is not an arms-length transaction ad determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
\square 20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
21. The purchase price of property is no a valid objection when it is not indicative of the market value.
22. The market evidence is deficient. One sale does not make a market.
23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.
: 24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.
25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the
market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.
26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.

127. The applicable land use plan controls over local zoning.
28. The petition was complete (a), incomplete (b)
29. Other: Section III. CONCLUSIONS OF LAW
A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
The Petitioner did not submit an appraisal, comparable sales, lease or comps or other data. The Petitioner believes the value of the subject property is \$1 because of the governmental restrictions in place. The Special Magistrate concurs with the testimony of the PA confirming the property is fully saleable and marketable compliant with the definition of Just Value. All of the value points presented by the PA appear reasonable — to the point of being low — Gross Income Multipliers, price per square foot, rental comps and the like. A land value allocation of 25% to the land was favorable — to the benefit of the Petitioner. Overall, the Petitioner presented no arguments to the value other than to say it is not marketable and hence worth \$1. The values presented by the PA appear reasonable and obtainable in the marketplace.
B. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
C. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparible property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
D. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerate din Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of the evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
E. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
☐ F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market value be approved.
G. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was deteremined, The market value by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new market value be approved.
H. The Property Appraiser's market value is found to be erroneous. The record lacks competant, substantial evidence meeting the just value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the following direction:
I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new assessment be approved.
Signature Required Stum & Mounty



Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM PA Notes: NAS - 12 BILLINGSLEY - (11 SFR'S)



PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet Market Or Classified Use Value Petition # 2013-160 Account: 101701600 User: smarshall Residential

Relief Granted	Relief Denied Te IV	Remanded to PA	No Show Relief Denied 78 1
Special Master	STEVEN L. MARSHALL	Petitioner Representation	Not Present Self Agent Other
New Market Value	0.00	New Assessed Value	0.00
New Exemption Value	0.00	New Taxable Value	0.00
Petitioner's Estimate of SECTION 1. OBJECTION	Fair Market Value: IS OF PETITIONER (Please	check all applicable statem	ents)
The Petitioner objects to	o the assessment for the fo	llowing reasons:	
☑ 1. Increase From p	rior year(s) assessment	☐ 13. Allegation	on of inequity in assessments
2. Financial perform	nance of the property	☑ 14. Amount	of the assessment
3. Property Condition	on	T 15. Method	of assessment
4. External conditio	ns	☐ 16. Amount	of taxes
5. Alleged error in f	actual information	₩ 17. Non-cor	nforming use
6. Appraisal by an i	ndependent third party app	raiser	use
7. Sales analysis by	an independent agent	☐ 19. Financia	ıl hardship of the petitioner
	, or asking price		·
	ns, Listings ,Other	, Income	_, Expenses,
☐ 10. Claim that the F	Property Appraiser failed to	consider other criteria in Se	ection 193, Florida Statutes
11. No stated Reason	on		
12. Other			
SECTION II. FINDINGS	OF FACT (Please check all a	applicable statements)	
1. Prior year(s) or fi	uture assessments are irrele	evant to the assessment ur	der discussion.
2. Prevailing market	rates prevail when the acti	ual financial performance is	less than market standards.
The subject units are utilized market rents. properly adjusted.	military oriented units : Issues such as base securi	subject to Basic Housing ty, utilities, amenities and	Assistance or HAP housing allowance. The PA the like were accounted for and appear to be
3. The Property App	oraiser must appraise the er	ntire fee simple estate, exce	ept classified use properties,

which are appraised on the basis of value in use. The Petitioner's Information did not address the entire fee simple estate. 4. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes.
5. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:
6. Properties have different assessments because of different characteristics that comprise the entire property.
7. The assessment of any property other than the subject is immaterial.
8. The assessment was (a), was not (b), shown to be higher than the general level of assessment of "all or substantially all" other property in the County.
✓ 9. No evidence overcoming the presumption of correctness was presented.
10. Facts were presented that do (a), do not (b), support a change in the assessment.
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11. Information was presented that does (a), does not (b), indicated a factual error.
12. The market value of the property is within the discretion of the Property Appraiser and within a reasonable range of values for the property.
13. The assessment was (a), was not (b), developed by generally accepted appraisal methods.
14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of evaluating a petition.
15. The assessment was (a), was not (b), proven to be incorrect.
16. Data was present that does (a), does not (b), support a change in assessment.
17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable range of values for the property.
18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.
19. Sale(s) of the subject property is not an arms-length transaction ad determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
1 20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
1: 21. The purchase price of property is no a valid objection when it is not indicative of the market value.
22. The market evidence is deficient. One sale does not make a market.
23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.
1 24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.
25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.
26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for
objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.

27. The applicable land use plan controls over local zoning.
28. The petition was complete (a), incomplete (b)
29. Other: Section III. CONCLUSIONS OF LAW
A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
The Petitioner did not submit an appraisal, comparable sales, lease or comps or other data. The Petitioner believes the value of the subject property is \$1 because of the governmental restrictions in place. The Special Magistrate concurs with the testimony of the PA confirming the property is fully saleable and marketable compliant with the definition of Just Value. All of the value points presented by the PA appear reasonable to the point of being low Gross Income Multipliers, price per square foot, rental comps and the like. A land value allocation of 25% to the land was favorable to the benefit of the Petitioner. Overall, the Petitioner presented no arguments to the value other than to say it is not marketable and hence worth \$1. The values presented by the PA appear reasonable and obtainable in the marketplace.
B. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
C. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparible property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
D. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerate din Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of the evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
E. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market value be approved.
G. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was deteremined, The market value by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new market value be approved.
H. The Property Appraiser's market value is found to be erroneous. The record lacks competant, substantial evidence meeting the just value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the following direction:
I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new assessment be approved.
Signature Required <u>Sturm L Marshall</u>

Search Petition Petition PA Evidence Special Master VAB WorkSheets Schedule Reports View Images

Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM PA Notes: NAS NORTH AVENUE HOUSING (ADMIRALS ROW)- 7 NORTH AVE - (2 SI



PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet Market Or Classified Use Value Petition # 2013-161 Account: 101701610 User: smarshall Residential

Relief Granted 🍎 🦳	Relief Denied 🖁 🔽	Remanded to PA	No Show Relief Denied 📆 🗔
Special Master	STEVEN L. MARSHALL	Petitioner Representation	Not Present Self Agent Other
New Market Value	0.00	New Assessed Value	0.00
New Exemption Value	0.00	New Taxable Value	0.00
	Fair Market Value: S OF PETITIONER (Please of the assessment for the following the fol		ents)
✓ 1. Increase From pr	ior vear(s) assessment	☐ 13. Allegatio	on of inequity in assessments
2. Financial perform	• • • •		of the assessment
☐ 3. Property Condition	* * *	☐ 15. Method	of assessment
4. External condition		☐ 16. Amount	of taxes
✓ 5. Alleged error in fa		17. Non-cor	nforming use
	ndependent third party appr	aiser 18. Present	use
7. Sales analysis by	, , , , , , , , , , , , , , , , , , , ,		al hardship of the petitioner
☐ 8. Recent sale price	, or asking price _	, of the proper	rty
	s, Listings ,Other	Income	_, Expenses,
10. Claim that the P 11. No stated Reaso 12. Other	* * * * * * * * * * * * * * * * * * * *	consider other criteria in Se	ection 193, Florida Statutes
 	OF FACT (Please check all a	pplicable statements)	
	uture assessments are irrele		
			s less than market standards.
The subject units are utilized market rents. I properly adjusted.	military oriented units s Issues such as base securit	subject to Basic Housing cy, utilities, amenities and	Assistance or HAP housing allowance. The PA the like were accounted for and appear to be
3. The Property App	raiser must appraise the en	tire fee simple estate, exc	ept classified use properties,

which are appraised on the basis of value in use. The Petitioner's information did not address the entire fee simple estate. 4. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes. 5. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:
1. 3. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:
☐ 6. Properties have different assessments because of different characteristics that comprise the entire property.
7. The assessment of any property other than the subject is immaterial.
8. The assessment was (a), was not (b), shown to be higher than the general level of assessment of "all or
substantially all" other property in the County.
9. No evidence overcoming the presumption of correctness was presented.
10. Facts were presented that do (a), do not (b), support a change in the assessment.
11. Information was presented that does (a), does not (b), indicated a factual error.
11. Information was presented that does (a), obes not (b), indicated a ractual error.
12. The market value of the property is within the discretion of the Property Appraiser and within a reasonable range of values for the property.
13. The assessment was (a), was not (b), developed by generally accepted appraisal methods.
14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of evaluating a petition.
T 15. The assessment was (a), was not (b), proven to be incorrect.
16. Data was present that does (a), does not (b), support a change in assessment.
Til 17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable range of values for the property.
18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.
19. Sale(s) of the subject property is not an arms-length transaction ad determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
\prod 20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
21. The purchase price of property is no a valid objection when it is not indicative of the market value.
22. The market evidence is deficient. One sale does not make a market.
23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.
24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of
the seller. 25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the
market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.
26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for

objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.

☐ 27. The applicable land use plan controls over local zoning.
28. The petition was complete (a), incomplete (b)
Section III. CONCLUSIONS OF LAW
A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
The Petitioner did not submit an appraisal, comparable sales, lease or comps or other data. The Petitioner believes the value of the subject property is \$1 because of the governmental restrictions in place. The Special Magistrate concurs with the testimony of the PA confirming the property is fully saleable and marketable compliant with the definition of Just Value. All of the value points presented by the PA appear reasonable to the point of being low Gross Income Multipliers, price per square foot, rental comps and the like. A land value allocation of 25% to the land was favorable to the benefit of the Petitioner. Overall, the Petitioner presented no arguments to the value other than to say it is not marketable and hence worth \$1. The values presented by the PA appear reasonable and obtainable in the marketplace.
B. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
C. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparible property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
D. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerate din Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of the evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
E. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
F. The Petitioner falled to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market value be approved.
G. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was deteremined, The market value by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new market value be approved.
H. The Property Appraiser's market value is found to be erroneous. The record lacks competant, substantial evidence meeting the just value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the following direction:
I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new assessment be approved.
Signature Required Much - Market

Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM

PA Notes: NAS ADMIRALS HOUSE - A NORTH AVE - (1 SFR)



PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet

Market Or Classified Use Value

Petition # 2013-162 Account: 101701620 User: smarshall Residential

Relief Granted 🐸 🦳	Relief Denied 🥳 📉	Remanded to PA	No Show Relief Denied 📽 🗌
Special Master	STEVEN L. MARSHALL	Petitioner Representation	Not Present Self Agent Other
New Market Value	0.00	New Assessed Value	0.00
New Exemption Value		New Taxable Value	0.00
	NS OF PETITIONER (Please of	•	nts)
The Petitioner objects to	o the assessment for the following	owing reasons:	
☑ 1. Increase From p	rior year(s) assessment	T 13. Allegation	of inequity in assessments
2. Financial perform	nance of the property	☑ 14. Amount o	of the assessment
☐ 3. Property Condition	on	T 15. Method o	f assessment
1 4. External conditio	ns	☐ 16. Amount o	of taxes
5. Alleged error in f	factual information	☑ 17. Non-confe	orming use
6. Appraisal by an i	ndependent third party appra	aiser 🔲 18. Present u	se
7. Sales analysis by	an independent agent	☐ 19. Financial	hardship of the petitioner
8. Recent sale price	e, or asking price _	, of the property	1
9. Sales comparisor Cost Data	ns, Listings ,Other	, Income,	Expenses,
10. Claim that the F	Property Appraiser failed to co	onsider other criteria in Sec	tion 193, Florida Statutes
11. No stated Reason	on		
12. Other	OF FACT (Disease short all all		
SECTION II. FINDINGS	OF FACT (Please check all a	oplicable statements)	
1. Prior year(s) or fo	uture assessments are irrelev	ant to the assessment und	er discussion.
2. Prevailing market	rates prevail when the actu	al financial performance is l	ess than market standards.
The subject units are utilized market rents. I properly adjusted.	military oriented units si Issues such as base security	ubject to Basic Housing A: v, utilities, amenities and t	ssistance or HAP housing allowance. The PA he like were accounted for and appear to be
3. The Property App	praiser must appraise the ent	ire fee simple estate, excep	ot classified use properties,

which are appraised on the basis of value in use. The Petitioner's information did not address the entire fee simple estate. 4. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes. 5. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:
12.7 3. The Property Appraiser faired to lawfully consider specific chieffs of Section 193.011, Fioritia Statutes, as follows.
6. Properties have different assessments because of different characteristics that comprise the entire property.
7. The assessment of any property other than the subject is immaterial.
1. 8. The assessment was (a), was not (b), shown to be higher than the general level of assessment of "all or substantially all" other property in the County.
✓ 9. No evidence overcoming the presumption of correctness was presented.
10. Facts were presented that do (a) do not (b) support a change in the assessment.
do (a) C do not (b) ©
11. Information was presented that does (a), does not (b), indicated a factual error.
12. The market value of the property is within the discretion of the Property Appraiser and within a reasonable range of values for the property.
13. The assessment was (a), was not (b), developed by generally accepted appraisal methods.
14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of evaluating a petition.
15. The assessment was (a), was not (b), proven to be incorrect.
16. Data was present that does (a), does not (b), support a change in assessment.
17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable range of values for the property.
18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.
19. Sale(s) of the subject property is not an arms-length transaction ad determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
21. The purchase price of property is no a valid objection when it is not indicative of the market value.
22. The market evidence is deficient. One sale does not make a market.
1 23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.
1 24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.
25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.
76. The present use is not the highest and best use for the property. Accordingly, such use is not a wallid basis for

objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.

ſ	☐ 27. The applicable land use plan controls over local zoning.
Ī	28. The petition was complete (a), incomplete (b)
	29. Other: ection III. CONCLUSIONS OF LAW
p	A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not roven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is ecommended that the petition be denied and the market value be upheld.
1	The Petitioner did not submit an appraisal, comparable sales, lease or comps or other data. The Petitioner believes the value of the subject property is \$1 because of the governmental restrictions in place. The Special Magistrate concurs with the testimony of the PA confirming the property is fully saleable and marketable compliant with the definition of Just Value. All of the value points presented by the PA appear reasonable — to the point of being low — Gross Income Multipliers, price per square foot, rental comps and the like. A land value allocation of 25% to the land was favorable — to the benefit of the Petitioner. Overall, the Petitioner presented no arguments to the value other than to say it is not marketable and hence worth \$1. The values presented by the PA appear reasonable and obtainable in the marketplace.
o P	B. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one r more of the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a reponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the etition be denied and the market value be upheld.
b p	C. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily ased upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparible roperty within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's parket value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
o ti	D. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one remore of the eight criteria enumerate din Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of the evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be educed.
b p	E. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily ased upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable reperty within the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market alue is in excess of just value. It is recommended that the market value be reduced.
Α	F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property ppraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess f just value. It is recommended that the new market value be approved.
fc	G. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis or a further reduction was deteremined. The market value by the Property Appraiser is entitled to a presumption of orrectness. It is recommended that the new market value be approved.
m	H. The Property Appraiser's market value is found to be erroneous. The record lacks competant, substantial evidence leeting the just value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the illowing direction:
re	I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further eduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is ecommended that the new assessment be approved.
9	Signature Required Stoun I Manhall

AI-5436 4.

Value Adjustment Board Meeting Date: 12/16/2013

Issue: Approval of Minutes

From: Doris Harris, Deputy Clerk to the Board

Organization: Clerk & Comptroller's Office

Information

Recommendation:

Recommendation Concerning Approval of Minutes

That the Board approve the Minutes of the Meeting of the Value Adjustment Board held July 23, 2013, as prepared by Doris Harris, Deputy Clerk to the Board.

Attachments

July 23, 2013, VAB Minutes

MINUTES OF THE MEETING OF THE VALUE ADJUSTMENT BOARD HELD JULY 23, 2013

BOARD CHAMBERS, FIRST FLOOR, ESCAMBIA COUNTY GOVERNMENTAL COMPLEX 221 PALAFOX PLACE, PENSACOLA, FLORIDA

(9:04 a.m. – 9:15 a.m.)

Present: Honorable Steven L. Barry, Chairman, Board of County Commissioners

Gerald W. Adcox, Vice Chairman, District School Board Appointee

Honorable Gerald Boone, District School Board

Honorable Lumon J. May, Board of County Commissioners

Suzanne Whibbs, Private Counsel Doris Harris, Deputy Clerk to the Board

Absent: Rodger Doyle, Board of County Commissioners' Appointee

AGENDA NUMBER

1. Call to Order

Chairman Barry called the Meeting of the Value Adjustment Board (VAB) to order at 9:04 a.m.

2. Was the Meeting Properly Advertised?

The VAB was advised by Doris Harris, Deputy Clerk to the Board, that the Meeting was advertised in the <u>Pensacola News Journal</u> on July 20, 2013, *in the Board of County Commissioners – Escambia County, Florida Meeting Schedule July 22- July 26, 2013, Legal No. 1603953*.

MINUTES OF THE ORGANIZATIONAL MEETING OF THE VAB - Continued

AGENDA NUMBER – Continued

3. Introduction / Contact Information for VAB Members, Private Counsel, and VAB Clerks

The contact information was provided for VAB Members, VAB Clerks, and Private Counsel, as follows:

Barry, Steven L.,			(850)
Chairman	VAB Member	district5@myescambia.com	595-4950
Adcox, Gerald W.,			(850)
Vice Chairman	VAB Member	adcoximports@aol.com	439-9209
			(850)
Boone, Gerald	VAB Member	gboone@escambia.k12.fl.us	469-6153
			(850)
May, Lumon J.	VAB Member	district3@myescambia.com	595-4930
			(850)
Doyle, Rodger	VAB Member	rodgerdoyle@checkassistflorida.com	572-6166
			(850)
Whibbs, Suzanne	Counsel	suzanne@whibbsandstone.com	434-5395
			(850)
Childers, Pam	Clerk and Comptroller	pchilders@escambiaclerk.com	595-4310
			(850)
Harris, Doris	Deputy Clerk to the Board	dharris@escambiaclerk.com	595-3918

4. Florida Sunshine Law / Public Records Law / Voting Conflicts

- A. Suzanne Whibbs, VAB Counsel, provided an overview of the Florida Sunshine Law, Section 286.011, Florida Statutes, Public Records Law, Chapter 112, Florida Statutes, and the Voting Conflicts, Chapter 119, Florida Statutes, as follows:
 - (1) Sunshine Law Consists of the following three major points and protects the public's right to be informed of all public meetings:
 - (a) The meeting must be properly advertised;
 - (b) The meeting must be held in a public place, where the public can attend and observe the discussions and deliberations; and
 - (c) The minutes of the meeting must be recorded and maintained for public access;

(Continued on Page 3)

MINUTES OF THE ORGANIZATIONAL MEETING OF THE VAB - Continued

AGENDA NUMBER - Continued

4. Continued...

A. Continued...

- (2) Public Records Any documents, or medium used to preserve information, that might be considered public record, which should be submitted to the Clerk's Office for filing; and
- (3) Voting Conflicts Chapter 112, Florida Statutes, provides that VAB Members must vote unless a conflict exists; i.e., a vote would inure to a Member's special private gain or loss, or would inure to the special gain or loss of a Member's business associate, relative, etc.; and
- B. Mrs. Whibbs advised that the Government-In-The-Sunshine Manual, 2013 Edition, A Reference For Compliance with Florida's Public Records Law and Open Meetings Laws, can be purchased from The First Amendment Foundation, 336 East College Avenue, Suite 101, Tallahassee, Florida 32301. The online manual is available at http://www.myflsunshine.com/sun.nsf/sunmanual).

5. Filing Fee Resolution

The VAB was advised by Doris Harris, Deputy Clerk to the Board, that Resolution R2012-1, which was adopted by the Value Adjustment Board (VAB) on March 20, 2012, and remains in effect until repealed by the VAB, provides that a petition filed pursuant to Section 194.013, Florida Statutes, and Rule Chapter 12D-9.013(k), F.A.C., shall be accompanied by a filing fee, to be paid to the Clerk of the Circuit Court, in the amount of \$15 for each separate parcel of property, real or personal, covered by the petition.

6. Selection of Private Counsel for 2014

Motion made by Commissioner May, seconded by School Board Member Boone, and carried 4-0, with Mr. Doyle absent, approving to retain Suzanne N. Whibbs for Private Counsel for 2014 (at a rate of \$200 per hour/no minimum), and authorizing the Chairman to execute a Contract for Services of Private Counsel, in accordance with Chapter 194.035(1), Florida Statutes.

MINUTES OF THE ORGANIZATIONAL MEETING OF THE VAB - Continued

AGENDA NUMBER - Continued

7. Selection of Appraiser Special Magistrate

Motion made by Mr. Adcox, seconded by School Board Member Boone, and carried 4-0, approving to select Steven L. Marshall for Appraiser Special Magistrate for 2013 (at a rate of \$149 per hour/8-hour minimum), and authorizing the Chairman to execute a Contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes.

CHAIRMAN BARRY RELINQUISHED THE CHAIR TO MR. MAY

8. <u>Selection of Attorney Special Magistrate</u>

Motion made by Commissioner Barry, seconded by Mr. Adcox, and carried 4-0, with Mr. Doyle absent, approving to retain Larry A. Matthews for Attorney Special Magistrate for 2013 (at a rate of \$125 per hour/no minimum), and authorizing the Chairman to execute a Contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes.

ACTING CHAIRMAN MAY RELINQUISHED THE CHAIR TO Mr. BARRY

9. Approval of Minutes

Motion made by Mr. Adcox, seconded by Mr. May, and carried 4-0, with Mr. Doyle absent, approving the Minutes of the December 10, 2012, Value Adjustment Board Meeting, as prepared by Doris Harris, Clerk to the Board's Office.

10. Adjournment

There being no further discussion to come before the Value Adjustment Board, Chairman Barry declared the Meeting adjourned at 9:15 a.m.

AI-5472 5.

Value Adjustment Board Meeting Date: 12/16/2013

Issue: Certification of the 2013 Tax Roll for Real Property

From: Doris Harris, Deputy Clerk to the Board

Organization: Clerk & Comptroller's Office

Information

Recommendation:

Recommendation Concerning Certification of Value Adjustment Board for Real Property

That the VAB approve the Property Appraiser's *Certification of the Value Adjustment Board* to the Florida Department of Revenue for the 2013 Tax Roll for Real Property, in the amount of \$11,813,863,400.

Attachments

Certification of VAB (Real Property)

DEPARTMENT OF REVENUE

CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

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

Section 193.122, Florida Statutes

	Tax R	oll Year 2 0 1 3
The Value Adjustment Board of <u>Escambia</u> County, after below by the Department of Revenue, certifies that all hearings required been held and the Value Adjustment Board is satisfied that the	approval of the by section 19	e assessment roll 4.032, F.S., have
Check one.	Property	
assessment for our county includes all property and information required Florida and the requirements and regulations of the Department of Rever	by the statute	s of the State of
On behalf of the entire board, I certify that we have ordered this certificat assessment roll. The roll will be delivered to the property appraiser of this certification. The property appraiser will adjust the roll accordingly and m attributable to all taxable property under the law. The following figures* are correct to the best of our knowledge:	s county on the	e date of this
 Taxable value of ✓ real property	erty \$	11,813,863,400
2. Net change in taxable value due to actions of the Board	\$	0
3. Taxable value of ✓ real property ☐ tangible personal proper assessment roll incorporating all changes due to action of the value adjustment board	erty \$	11,813,863,400
*All values entered should be county taxable values. School and other tax	ing authority v	alues may differ.
		/16/13
Signature, Chair of the Value Adjustment Board	ĺ	Date

Continued on page 2

Certification of the Value Adjustment Board

DR-488 R. 12/09 Page 2 of 2

PROCEDURES

Tax Roll Year 2 0 1 3

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

T 1.	_	1.			t.
Th	le.	no	าล	ra	Ι.

√ 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.

	12/16/13
Signature, chair of the value adjustment board	Date

AI-5473 6.

Value Adjustment Board Meeting Date: 12/16/2013

Issue: Certification of the 2013 Tax Roll for Tangible Personal Property

From: Doris Harris, Deputy Clerk to the Board

Organization: Clerk & Comptroller's Office

Information

Recommendation:

Recommendation Concerning Certification of Value Adjustment Board for Tangible Personal Property

That the VAB approve the Property Appraiser's *Certification of the Value Adjustment Board* to the Florida Department of Revenue for the 2013 Tax Roll for Tangible Personal Property, in the amount of \$1,802,882,241.

Attachments

<u>Certification of VAB (Tangible Personal Property)</u>

DEPARTMENT OF REVENUE

CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

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

Section 193.122, Florida Statutes

	Tax Rol	l Year 2 0 1 3
The Value Adjustment Board of <u>Escambia</u> County, after app below by the Department of Revenue, certifies that all hearings required by been held and the Value Adjustment Board is satisfied that the	roval of the section 194	assessment roll .032, F.S., have
Check one. Real Property Tangible Personal Pro	perty	
assessment for our county includes all property and information required by Florida and the requirements and regulations of the Department of Revenue	the statutes	of the State of
On behalf of the entire board, I certify that we have ordered this certification assessment roll. The roll will be delivered to the property appraiser of this concertification. The property appraiser will adjust the roll accordingly and make attributable to all taxable property under the law. The following figures* are correct to the best of our knowledge:	unty on the	date of this
 Taxable value of real property tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board 	\$	1,802,882,241
2. Net change in taxable value due to actions of the Board	\$	C
 Taxable value of real property tangible personal property assessment roll incorporating all changes due to action of the value adjustment board 	\$	1,802,882,241
All values entered should be county taxable values. School and other taxing Signature, Chair of the Value Adjustment Board	12 <i>/</i> -	llues may differ. 16/13 ate

Continued on page 2

Certification of the Value Adjustment Board

DR-488 R. 12/09 Page 2 of 2

PROCEDURES

Tax Roll Year 2 0 1 3

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

Т	he	ho	ard	
		() t 1	7111	

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.

	12/16/13
Signature, chair of the value adjustment board	Date

AI-5434 7.

Value Adjustment Board Meeting Date: 12/16/2013

Issue: Election of Chairman and Vice Chairman **From:** Doris Harris, Deputy Clerk to the Board

Organization: Clerk & Comptroller's Office

Information

Recommendation:

Recommendation Concerning Election of Chairman and Vice Chairman

That the Value Adjustment Board (VAB) take the following action concerning election of the Chairman and Vice Chairman:

A. Elect a County Commissioner to serve as Chairman for January 2014 through December 2014, pursuant to Section 194.015, Florida Statutes; and

B. Elect a Member to serve as Vice Chairman for January 2014 through December 2014.

Attachments

F.S. 194.015

Select Year: 2013 V Go

The 2013 Florida Statutes

Title XIV
TAXATION AND
FINANCE

Chapter 194 ADMINISTRATIVE AND JUDICIAL REVIEW OF PROPERTY TAXES

View Entire Chapter

Value adjustment board.—There is hereby created a value adjustment board for each county, which shall 194.015 consist of two members of the governing body of the county as elected from the membership of the board of said governing body, one of whom shall be elected chairperson, and one member of the school board as elected from the membership of the school board, and two citizen members, one of whom shall be appointed by the governing body of the county and must own homestead property within the county and one of whom must be appointed by the school board and must own a business occupying commercial space located within the school district. A citizen member may not be a member or an employee of any taxing authority, and may not be a person who represents property owners in any administrative or judicial review of property taxes. The members of the board may be temporarily replaced by other members of the respective boards on appointment by their respective chairpersons. Any three members shall constitute a quorum of the board, except that each quorum must include at least one member of said governing board, at least one member of the school board, and at least one citizen member and no meeting of the board shall take place unless a quorum is present. Members of the board may receive such per diem compensation as is allowed by law for state employees if both bodies elect to allow such compensation. The clerk of the governing body of the county shall be the clerk of the value adjustment board. The board shall appoint private counsel who has practiced law for over 5 years and who shall receive such compensation as may be established by the board. The private counsel may not represent the property appraiser, the tax collector, any taxing authority, or any property owner in any administrative or judicial review of property taxes. No meeting of the board shall take place unless counsel to the board is present. Two-fifths of the expenses of the board shall be borne by the district school board and three-fifths by the district county commission.

History.-s. 2, ch. 69-140; s. 1, ch. 69-300; s. 26, ch. 70-243; s. 22, ch. 73-172; s. 5, ch. 74-234; s. 1, ch. 75-77; s. 6, ch. 76-133; s. 2, ch. 76-234; s. 1, ch. 77-69; s. 145, ch. 91-112; s. 978, ch. 95-147; s. 4, ch. 2008-197.

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