

PLEASE NOTE THAT ALL MEETINGS ARE RECORDED

AGENDA

Value Adjustment Board

Regular Meeting - December 7, 2018 - 9:00 a.m.

Ernie Lee Magaha Government Building, First Floor

1. Call to Order.

(PLEASE TURN YOUR CELL PHONE TO THE VIBRATE, SILENCE, OR OFF SETTING)

2. Was the Meeting Properly Advertised?

3. Special Magistrates' Recommended Decisions.

Recommendation: That the Board review and take action on the recommended decisions of the Special Magistrates for Petitions heard for the 2018 Tax Year, as provided.

4. Approval of Minutes.

Recommendation: That the Board approve the Minutes of the Value Adjustment Board Organizational Meeting held August 14, 2018, as prepared by DeLana Allen-Busbee, Administrative Specialist, Clerk & Comptroller's Office.

5. Election of Chairman and Vice Chairman.

Recommendation: That the Board elect the Chairman and Vice Chairman for the 2019 tax year.

6. Adjournment.



Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

Clerk of Courts • County Comptroller • Clerk of the Board of County Commissioners • Recorder • Auditor

AI-15290

3.

Value Adjustment Board Regular Meeting

Meeting Date: 12/07/2018

Issue: Special Magistrates' Recommended Decisions

From: Pam Childers, Clerk of the Circuit Court & Comptroller

Organization: Clerk & Comptroller's Office

Information

Recommendation:

Special Magistrates' Recommended Decisions.

Recommendation: That the Board review and take action on the recommended decisions of the Special Magistrates for Petitions heard for the 2018 Tax Year, as provided.

Background:

Hearings for the 2017 Petitions to the Value Adjustment Board were conducted by Attorney Special Magistrate Larry A. Matthews on and Appraiser Special Magistrate Steven L. Marshall.

Attachments

SM Recommendations Packet



**DECISION OF THE VALUE ADJUSTMENT BOARD
EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE
TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,
OR QUALIFYING IMPROVEMENT PETITION**

DR-485XC
R. 01/17
Rule 12D-16.002
F.A.C.
Eff. 01/17

The actions below were taken on your petition in Escambia County.

These actions are a recommendation only, not final These actions are a final decision of the VAB
If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)

Petition # 2018-00001	Parcel ID 112042000
Petitioner name TOY ARNETT, TRUSTEE FOR TOY ARNETT The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 4420 HIGHWAY 4-A, FL

Decision Summary Denied your petition Granted your petition Granted your petition in part

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after Board Action
1. Just value, required	367,574.00	367,574.00	367,574.00
2. Assessed or classified use value,* if applicable	367,574.00	367,574.00	367,574.00
3. Exempt value,* enter "0" if none	0.00	0.00	50,000.00
4. Taxable value,* required	367,574.00	367,574.00	317,574.00

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reason for Petition

<input checked="" type="checkbox"/> Homestead	<input type="checkbox"/> Widow/er	<input type="checkbox"/> Blind	<input type="checkbox"/> Totally and permanently disabled veteran
<input type="checkbox"/> Low-income senior	<input type="checkbox"/> Disabled	<input type="checkbox"/> Disabled veteran	<input type="checkbox"/> Use classification, specify
<input type="checkbox"/> Parent/grandparent assessment reduction	<input type="checkbox"/> Deployed military	<input type="checkbox"/> Use exemption, specify	<input type="checkbox"/> Qualifying improvement
<input type="checkbox"/> Transfer of homestead assessment difference		<input type="checkbox"/> Other, specify	
<input type="checkbox"/> Change of ownership or control			

Reasons for Decision Fill-in fields will expand or add pages, as needed.

Findings of Fact
(See Attached)

Conclusions of Law
(See Attached)

Recommended Decision of Special Magistrate The finding and conclusions above are recommendations.

Larry.Matthews	Larry.Matthews	11/01/2018
Signature, special magistrate	Print name	Date
Pam Childers	Pam Childers	11/02/2018
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on _____ at AM PM.
Address _____

If the line above is blank, please call (850) 595-3920 or visit our web site at <http://escambiaclerk.com/AxiaLive2018>

Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

Findings of Fact:

1) Petitioner's testimony was compelling in his frankness that though he and his wife would share time in both homes, he felt their Century home was their permanent residence. 2) Petitioner's voter registration is in Escambia County. 3) Petitioner's driver license is in Escambia County. 4) Utility bills showing service address in their Escambia residence.

Conclusions of Law:

Petitioner meets the requirements for homestead exemption. Fla. Stat. 196.031(1)(a)

Petitioner provided sufficient evidence to overcome the Property Appraiser's presumption of correctness; therefore, the exemption should be granted.

Petitioner's failure to provide banking information, etc as proof of homestead as argued by the Property Appraiser is given little weight. Similarly, the Property Appraiser's argument that the use of a post office box in Santa Rosa Beach for tax returns and similar mailings where Petitioner admittedly spends some time with his small parish is not persuasive to outweigh Petitioner's evidence of homestead in Escambia County. It is not hard to imagine a post office box being maintained for business and other reasons while not choosing to use one's personal home address for substantive mail.



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Petition # 2018-00012	Parcel ID 152997000
Petitioner name PEARSON SAM The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 2007 W GARDEN ST , FL

Decision Summary Denied your petition Granted your petition Granted your petition in part

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after Board Action
1. Just value, required	270,945.00	270,945.00	270,945.00
2. Assessed or classified use value,* if applicable	270,945.00	270,945.00	270,945.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	270,945.00	270,945.00	270,945.00

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reason for Petition

<input checked="" type="checkbox"/> Homestead	<input type="checkbox"/> Widow/er	<input type="checkbox"/> Blind	<input type="checkbox"/> Totally and permanently disabled veteran
<input type="checkbox"/> Low-income senior	<input type="checkbox"/> Disabled	<input type="checkbox"/> Disabled veteran	<input type="checkbox"/> Use classification, specify
<input type="checkbox"/> Parent/grandparent assessment reduction	<input type="checkbox"/> Deployed military	<input type="checkbox"/> Use exemption, specify	<input type="checkbox"/> Qualifying improvement
<input type="checkbox"/> Transfer of homestead assessment difference		<input type="checkbox"/> Other, specify	
<input type="checkbox"/> Change of ownership or control			

Reasons for Decision Fill-in fields will expand or add pages, as needed.

Findings of Fact
(See Attached)

Conclusions of Law
(See Attached)

Recommended Decision of Special Magistrate The finding and conclusions above are recommendations.

Larry.Matthews	Larry.Matthews	11/08/2018
Signature, special magistrate	Print name	Date
Pam Childers	Pam Childers	11/12/2018
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on _____ at AM PM.
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Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

Findings of Fact:

Petitioner gave several conflicting accounts on the subject property at both the hearing and in the documents submitted by the Property Appraiser. Additionally, Petitioner failed to cooperate with the Property Appraiser's office for an inspection of the subject property and the Property Appraiser's overall investigation was hindered by the acts or inaction of the Petitioner. The evidence submitted by the Property Appraiser overwhelmingly supports the denial of Petitioner's homestead exemption.

Conclusions of Law:

- 1) Exemptions from ad valorem taxation are strictly construed against the taxpayer and in favor of the taxing authority. Dade Cty. Taxing Autho. v. Cedars of Lebanon Hosp. Corp., 355 So.2d 1202 (Fla. 1978)
- 2) The burden is on the taxpayer to show clearly any entitlement to a tax exemption. Volusia County v. Daytona Beh. Racing & Rec. Facilities Dist., 341 So.2d 498 (Fla. 1976)
- 3) Any ambiguity is to be resolved against the taxpayer and against exemption. Parrish v. Pier Club Apts., LLC, 900 So.2 683 (Fla. 4th DCA 2005)
- 4) Actual use of the property as of January 1st of each tax year is the test for determining entitlement to either exemption or an agricultural classification. Sowell v. Panama Commons, L.P., 192 So.3d 27, 32 (Fla. 2016)



**DECISION OF THE VALUE ADJUSTMENT BOARD
EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE
TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,
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Petition # 2018-00045	Parcel ID 112534135
Petitioner name MACPHERSON DAVID The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 1057 FOREHAND LN , FL

Decision Summary Denied your petition Granted your petition Granted your petition in part

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after Board Action
1. Just value, required	26,223.00	26,223.00	26,223.00
2. Assessed or classified use value,* if applicable	26,223.00	26,223.00	26,223.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	26,223.00	26,223.00	26,223.00

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reason for Petition

<input type="checkbox"/> Homestead	<input type="checkbox"/> Widow/er	<input type="checkbox"/> Blind	<input type="checkbox"/> Totally and permanently disabled veteran
<input type="checkbox"/> Low-income senior	<input type="checkbox"/> Disabled	<input type="checkbox"/> Disabled veteran	<input type="checkbox"/> Use classification, specify
<input type="checkbox"/> Parent/grandparent assessment reduction	<input type="checkbox"/> Deployed military	<input type="checkbox"/> Use exemption, specify	<input type="checkbox"/> Qualifying improvement
<input type="checkbox"/> Transfer of homestead assessment difference		<input type="checkbox"/> Other, specify	
<input type="checkbox"/> Change of ownership or control			

Reasons for Decision Fill-in fields will expand or add pages, as needed.

Findings of Fact
Petitioner did not appear at the commencement of the scheduled hearing and did not indicate a desire to have their Petition heard without their attendance and a good cause request is not pending.

Conclusions of Law
The relief is denied and the decision is being issued in order that any right the Petitioner may have to bring an action in Circuit Court is not impaired. Rule 12D-9.021(6)(8)

Recommended Decision of Special Magistrate The finding and conclusions above are recommendations.

Larry.Matthews	Larry.Matthews	10/23/2018
Signature, special magistrate	Print name	Date
Pam Childers	Pam Childers	11/01/2018
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on _____ at AM PM.
Address _____

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Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties



**DECISION OF THE VALUE ADJUSTMENT BOARD
VALUE PETITION**

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Escambia

County

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Petition # 2018-00050	Parcel ID 170076088
Petitioner name STANSELL O B JR The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 9 EAST GALVEZ CT , FL

Decision Summary Denied your petition Granted your petition Granted your petition in part

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	After Board Action
1. Just value, required	376,889.00	376,889.00	376,889.00
2. Assessed or classified use value,* if applicable	180,548.00	180,548.00	180,548.00
3. Exempt value,* enter "0" if none	55,000.00	55,000.00	55,000.00
4. Taxable value,* required	125,548.00	125,548.00	125,548.00

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reasons for Decision Fill-in fields will expand or add pages, as needed.

Findings of Fact
(See Attached)

Conclusions of Law
(See Attached)

Recommended Decision of Special Magistrate Finding and conclusions above are recommendations.

Steven.Marshall	Steven.Marshall	10/22/2018
Signature, special magistrate	Print name	Date
Pam Childers	Pam Childers	10/22/2018
Signature, VAB clerk or special representative	Print name	Date

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Address _____
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Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

Findings of Fact for Petition 2018-00050:

This is a petition regarding the value of a single family residence located at Pensacola Beach. This petition has been rescheduled once already at the request of the Petitioner. The Petitioner requested by email at 12:02 am that the hearing be rescheduled to Monday October 22nd and be heard concurrently with an exemption hearing. Ms. Whibbs, the VAB attorney spoke and confirmed this request was not reasonable. No valid reason was presented to reschedule this petition a second time. First, the Hearing has been rescheduled once. Today, the petitioner is a "no show". The midnight notice is not reasonable. Mr. Jones, the P.A. argued the petition being heard Monday is a different matter (exemption hearing) before a different Special Magistrate and cannot be heard concurrently. The Special Magistrate asked a 2nd time of Ms. Whibbs "was I reasonable and within the VAB rules" to proceed and hear the petition in the absence of the Petitioner. Ms. Whibbs confirmed I was fine to proceed.

The P.A. correlated a value of \$190 per square foot or \$456,000 as the value of the subject property.

The Petitioner was asked but opted not to provide a copy of his insurance policy for the subject property. The petitioner provided an appraisal report dated 2016. This appraisal report was provided to the P.A. the day of the hearing at 7:17 am. Per Mr. Jones testimony the appraisal report did not break out or allocate the land value. It was not considered or given weight. A copy of the report was provided to the Special Magistrate. The report was not provided in compliance with the rules of evidence-- Mr. Jones did mail a letter to the Petitioner requesting a 15 day cap on an evidence exchange.

The subject property is a beach lease where, per the courts, the underlying land is not taxable. The P.A. presented a detailed case file, that included a Cost Approach value indication of \$460,545 and Direct Sales Comparison analysis of value indication of with \$456,000. The sales were deemed highly comparable to the subject property. The sales, after adjustments, reflected a narrow range of \$161 --\$205 per square foot. As stated above, the Petitioner was requested to provide a copy of his insurance policy regarding the subject property but opted not to provide it. The Petitioner did provide an appraisal report of the subject property dated 2016. This appraisal report was provided the morning of the Petition hearing. Mr. Jones stated the report was not submitted compliant with the rules of evidence-- Mr. Jones mailed a letter requesting a data exchange within 15 days of the hearing.

Conclusions of Law for Petition 2018-00050:

No evidence submitted by the Petitioner was timely under the rules of evidence exchange. The P.A. submitted a detailed case file of convincing and relevant market data and evidence. The P.A. provided appraisal analysis compliant with the Florida Department of Revenue policy manual regarding the valuation of real property. The P.A. provided appraisal analysis that is compliant and addressed valuation criteria within Fl. St. 193.011.

As Special magistrate, I rule that the petitioner failed to overcome the presumption of correctness. Also, I uphold the opinion of Just Value presented by the P.A. of \$376,889 (Market Value adjusted for 1st & 8th criteria). I deny the Petitioner's request for a value reduction.



**DECISION OF THE VALUE ADJUSTMENT BOARD
VALUE PETITION**

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Escambia

County

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Petition # 2018-00131

Parcel ID 132255500

Petitioner name LADD WILHEMINIA

Property address 2300 BLK N TARRAGONA ST
, FL

The petitioner is: taxpayer of record taxpayer's agent
 other, explain:

Decision Summary Denied your petition Granted your petition Granted your petition in part

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	5,237.00	5,171.00	5,171.00
2. Assessed or classified use value,* if applicable	5,237.00	5,171.00	5,171.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	5,237.00	5,171.00	5,171.00

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Reasons for Decision

Fill-in fields will expand or add pages, as needed.

Findings of Fact
(See Attached)

Conclusions of Law
(See Attached)

Recommended Decision of Special Magistrate Finding and conclusions above are recommendations.

Steven.Marshall	Steven.Marshall	10/16/2018
Signature, special magistrate	Print name	Date
Pam Childers	Pam Childers	10/22/2018
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on _____ at _____
Address _____
If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call (850) 595-3920 or visit our web site at <http://escambiaclerk.com/AxiaLive>

Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

Findings of Fact for Petition 2018-00131:

The subject property is a vacant residential lot measuring approximately 30' X 130' and totaling 3,750+/- square feet per the plat. A minor land area miscalculation was discovered by the P.A. office the day of the VAB Hearing and the value was adjusted downward from \$5,237 to \$5,171. The subject is zoned R-1AA. The P.A. provided a detailed data packet with a sales grid of five lot sales and a listing. Maps, data sales write-up sheets and other materials were included in the P.A.'s data packet. The comparable sales appear to be highly comparable to the subject property. The comparable sales indicate a range of value of \$1.78-- \$4.11 per square foot. Land Sale #4 is located approximately 200 feet from the subject property. Most weight was given to the low end of the range of value-- Sales 1,4 and 5. These three sales indicate a range of value of \$1.78 to \$2.23 per square for the subject property. The P.A. correlated a value of \$1.80 per square foot- the absolute low end of the value range. The market value estimate of \$6,700 was adjusted for 1st & 8th criteria under Fl. St. 193.011 and resulted in a Just Value estimate of \$5,171.

The Petitioner did not submit any comparable sales data. The Petitioner testified that she believes the site is contaminated and has no value. The Petitioner argued issues including the site had a house on the subject site in the 1960's and that the P.A.'s office did not know the location of utility lines. The petitioner believes this property and her adjacent homestead property are contaminated. No meaningful evidence was submitted to justify this claim-- mostly verbal claims with no independent professional analysis or factual evidence was submitted. During the hearing (petitions 131 & 132 heard concurrently) the Petitioner accused the P.A.'s staff of "photo shopping" photographs of the subject property and having the water turned on during a field inspection. The P.A. staff vehemently denied these accusations.

Conclusions of Law for Petition 2018-00131:

The Special Magistrate is limited to hearing evidence and ruling on the evidence submitted for purposes of ruling on the just value of the subject property on the valuation date of January 1st. The Petitioner did not submit land sales, listing or other materials. It is noted the subject property is involved in a lawsuit with P.A. and as many as 25 co-defendants. The Petitioner submitted no meaningful factual data or relevant evidence to suggest a change in value is warranted. The P.A.'s value is deemed to be compliant with real property valuation guidelines promulgated by the Florida Department of Revenue and properly addressed the valuation criteria specified in Fl. St. 193.011.



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Escambia

County

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Petition # 2018-00132	Parcel ID 132254500
Petitioner name LADD WILHEMINIA The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 2315 N TARRAGONA ST , FL

Decision Summary Denied your petition Granted your petition Granted your petition in part

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	After Board Action
1. Just value, required	54,150.00	54,150.00	54,150.00
2. Assessed or classified use value,* if applicable	47,007.00	47,007.00	47,007.00
3. Exempt value,* enter "0" if none	25,000.00	25,000.00	25,000.00
4. Taxable value,* required	22,007.00	22,007.00	22,007.00

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reasons for Decision [Fill-in fields will expand or add pages, as needed.](#)

Findings of Fact
(See Attached)

Conclusions of Law
(See Attached)

Recommended Decision of Special Magistrate Finding and conclusions above are recommendations.

Steven.Marshall	Steven.Marshall	10/16/2018
Signature, special magistrate	Print name	Date
Pam Childers	Pam Childers	10/22/2018
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on _____ at _____
 Address _____
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Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

Findings of Fact for Petition 2018-00132:

This petition was heard jointly with petition 2018-00131. The P.A. provided a data booklet that included a tax card of the subject property, data and analysis of three comparable sales along with their individual tax cards, a map and several photographs of the interior and exterior of the subject house. One photograph depicted running water. The Petitioner accused the P.A. staff of inappropriately having running potable water "turned on" at the subject property. This accusation was strongly denied by the P.A. staff. The P.A. staff provided a comparable sales data grid of three comparable house sales located in the same competitive submarket as the subject property. The data indicated a value range for the subject property of \$82.15- \$87.35 per square foot of living area. The P.A. correlated a market value estimate of \$86 per square foot or \$85,300 for the subject property. The value was adjusted for 1st and 8th criteria under Fl. St. 193.011 and the Just Value was estimated at \$54,150. The Petitioner testified that the house is contaminated and unsafe. No independent professional evidence was presented regarding the contamination issue. The Petitioner did not submit any comparable sales data. The Petitioner testified emotionally to the hardship caused by the property. This property along with the vacant parcel next door is the subject of a lawsuit with the P.A. office and 25 codefendants.

Conclusions of Law for Petition 2018-00132:

I have ruled the Petitioner failed to overcome the "Presumption of Correctness". The Special Magistrate is limited to ruling on evidence submitted regarding the value of the property effective January 1st. The Petitioner testified the subject is contaminated. However, no verifiable evidence was presented by the Petitioner, only "hearsay" that was basically her opinion. The Petitioner did not submit any technical reports regarding the claim of contamination. The P.A. office provided a well documented case file supporting the estimate of Just Value. The P.A. estimate appears compliant with the rules and procedures promulgated by the Florida Department of Revenue regarding the valuation of real property and the valuation criteria within Fl. St. 193.011.

Based upon the forgoing discussion I have ruled that the Petitioner has failed to overcome the presumption of correctness. Also, I believe the P.A. office has provided convincing analysis and testimony. I rule in favor of the P.A. and uphold the P.A. estimate of value. The request of the Petitioner for a reduction in value is denied.



DECISION OF THE VALUE ADJUSTMENT BOARD
VALUE PETITION

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Escambia

County

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If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit
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Florida Statutes.)

Petition # 2018-00146 Parcel ID 010112275
Petitioner name LORETTA BARGAINEER
The petitioner is: [X] taxpayer of record [] taxpayer's agent [] other, explain:
Property address , FL

Decision Summary [X] Denied your petition [] Granted your petition [] Granted your petition in part

Table with 4 columns: Value Lines 1 and 4 must be completed, Value from TRIM Notice, Before Board Action, After Board Action. Rows include Just value, Assessed or classified use value, Exempt value, and Taxable value.

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reasons for Decision Findings of Fact (See Attached) Conclusions of Law (See Attached)

Findings of Fact (See Attached)
Conclusions of Law (See Attached)

[X] Recommended Decision of Special Magistrate Finding and conclusions above are recommendations.

Signature, special magistrate: Steven Marshall, Print name: Steven Marshall, Date: 11/02/2018
Signature, VAB clerk or special representative: Pam Childers, Print name: Pam Childers, Date:

If this is a recommended decision, the board will consider the recommended decision on at
Address
If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be
considered. To find the information, please call (850) 595-3920 or visit our web site at http://escambiaclerk.com/AxiaLive

[] Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board, Print name, Date of decision
Signature, VAB clerk or representative, Print name, Date mailed to parties

Findings of Fact for Petition 2018-00146:

The subject property is a townhome located on Scenic Highway with a view of Escambia Bay. The P.A. submitted four comparable sales all of which were located in the subject development and of similar size and age. The Petitioner testified that she moved and placed her homestead exemption on another property. The Petitioner complained that her tax burden increased from \$1,645 to \$4,162. The Petitioner also testified that the property was in fair condition and needed 3 skylight repairs for leaks, 9 windows replaced and interior ceiling repair. Evidence and testimony from the P.A. confirmed the property was previously "taxed at a value of \$144,524". When the petitioner moved out, removed the Homestead and use "Portability" to place her homestead savings on another property the assessment -- Just Value increased to \$202,390 in 2017. In 2018 the P.A. assessed the property at \$257,645-- a revised value presented to the Petitioner during the hearing for the first time. The P.A. comparable sales ranged from \$140 to \$141 per sf. Taking in to consideration 1st and 8th criteria and the condition of the property per Fl. St. 193.011 the value was adjusted from approximately \$140 per sf to \$115 per sf. This equates to \$25 per sf or approximately \$56,000 (rd). The Petitioner argued that was not enough. The petitioner did not have any contractor repair bids or other evidence to argue a reduction in value for "condition". The P.A. testified that the analysis was fair and took in to consideration the condition of the property. It is noted the P.A. attempted several times to make an interior inspection appointment for a complete interior inspection and were not accommodated because of a tenant. This appears to be a situation where the real issue is the frustration of the Petitioner over the tax increase because of the loss of the Homestead and Portability issue.

Conclusions of Law for Petition 2018-00146:

The P.A. presented detailed highly comparable sales --- within the same complex as the subject property. The Petitioner confirmed needed repairs that the P.A. considered reasonably. The Petitioner had no evidence to document the needed repairs beyond those accounted for by the P.A. Comparable sales range to \$140-\$141 per sf for highly comparable likekind properties. The Just Value is at \$115 (rd). The P.A. followed real property valuation guidelines promulgated by the Florida Department of Revenue and appears to fully account for criteria within Florida St. 193.011.

The P.A. holds the "presumption of correctness" as the Petitioner has failed to submit evidence or testimony to overcome the Presumption. Further, the P.A. has accurately appraised the Just Value of the property. the Petitioner's request for a reduction of value is denied and the P.A.'s estimate of Just Value is confirmed.



Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

Clerk of Courts • County Comptroller • Clerk of the Board of County Commissioners • Recorder • Auditor

AI-15291

4.

Value Adjustment Board Regular Meeting

Meeting Date: 12/07/2018

Issue: Approval of Minutes

Organization: Clerk & Comptroller's Office

Information

Recommendation:

Approval of Minutes.

Recommendation: That the Board approve the Minutes of the Value Adjustment Board Organizational Meeting held August 14, 2018, as prepared by DeLana Allen-Busbee, Administrative Specialist, Clerk & Comptroller's Office.

Background:

The Value Adjustment Board held its Organizational Meeting on August 14, 2018.

Attachments

20180814 Organizational Meeting

MINUTES OF THE ORGANIZATIONAL MEETING OF THE VALUE ADJUSTMENT BOARD
HELD AUGUST 14, 2018
BOARD CHAMBERS, FIRST FLOOR, ESCAMBIA COUNTY GOVERNMENTAL COMPLEX
221 PALAFOX PLACE, PENSACOLA, FLORIDA
(9:32 a.m. – 9:40 a.m.)

Present: Jeffrey W. Bergosh, Board of County Commissioners, Chairman
Gerald W. Adcox, District School Board Appointee, Vice Chairman
Kevin Adams, School Board Member
Richie Faunce, Board of County Commissioners' Appointee
Suzanne Whibbs, Private Counsel
DeLana Allen-Busbee, Administrative Specialist, Clerk & Comptroller's Office

Absent: Steven L. Barry, Board of County Commissioners

AGENDA NUMBER

1. Call to Order

The Meeting of the Value Adjustment Board was called to order at 9:32 a.m.

2. Publication

The Value Adjustment Board was advised by DeLana Allen-Busbee, Office Assistant III, Clerk and Comptroller's Office, that the Public Notice was advertised in the *Pensacola News Journal* in a block ad on August 3, 2018, posted on the Escambia County Clerk of the Court and Comptroller's website on July 30, 2018, and was included in the Board's weekly meeting schedule for August 13 – August 17, 2018.

3. Selection of Private Counsel

Motion made by Mr. Adcox, seconded by Mr. Faunce, and carried 4-0, with Commissioner Barry absent, selecting Suzanne Whibbs as Private Counsel for the 2018 tax year and authorizing the Chairman to execute a Contract for Services of Private Counsel, in accordance with Chapter 194.035 (1), Florida Statutes, effective August 14, 2018, through August 30, 2019.

MINUTES OF THE ORGANIZATIONAL MEETING OF THE VAB – Continued

AGENDA NUMBER – Continued

4. Introduction and Contact Information

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

VALUE ADJUSTMENT BOARD, ESCAMBIA COUNTY, FLORIDA

County Commissioner Steven L. Barry
P.O. Box 1591
Pensacola, FL 32591 (850) 595-4950
district5@co.escambia.fl.us

County Commissioner Jeffrey W. Bergosh
P.O. Box 1591
Pensacola, FL 32591 (850) 595-4910
district1@co.escambia.fl.us

School Board Member Kevin Adams (District 1)
75 North Pace Boulevard
Pensacola, FL 32505 (850) 469-6137
kadams@escambia.k12.fl.us

Gerald W. Adcox (School Board's Citizen Appointee)
5603 North "W" Street
Pensacola, FL 32505 (850) 439-9209
gerald@adcoximports.com

Richie Faunce (Board of County Commissioners' Citizen Appointee)
10311 Bowman Avenue
Pensacola, FL 32534
rfaunce@att.net

(Continued on Page 3)

MINUTES OF THE ORGANIZATIONAL MEETING OF THE VAB – Continued

AGENDA NUMBER – Continued

4. Continued...

VAB ATTORNEY

Suzanne Whibbs, Private Counsel
801 West Romana Street
Pensacola, FL 32502 (850) 434-5395
Suzanne@whibbsandstone.com

CLERK TO THE VALUE ADJUSTMENT BOARD

Pam Childers Clerk of the Circuit Court & Comptroller
190 Governmental Center
Pensacola, FL 32502 (850) 595-4310
pchilders@escambiaclerk.com

Lizabeth Carew, Administrative Specialist
Clerk to the Value Adjustment Board
221 Palafox Place, Ste. 110
Pensacola, FL 32502 (850) 595-3917
lcarew@escambiaclerk.com

DeLana Allen-Busbee, Office Assistant III
Clerk to the Value Adjustment Board
221 Palafox Place, Ste. 110
Pensacola, FL 32502 (850) 595-3920
Dallen-busbee@escambiaclerk.com

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

The 2018 Government-In-The-Sunshine Manual is available online at
<http://www.myflsunshine.com/sun.nsf/sunmanual>.

MINUTES OF THE ORGANIZATIONAL MEETING OF THE VAB – Continued

AGENDA NUMBER – Continued

6. Florida Administrative Code Rules 12D-9, 12D-10, 12D-51.001, 12D-51.002, and 12D-51.003 and Florida Statute, Chapters 192 through 195

VAB Attorney Whibbs advised that the Florida Administrative Code Rules can be accessed on the Florida Department of Revenue's website via the links provided in the Agenda and as follow below:

- The Uniform Policies and Procedures Manual, containing Florida Administrative Code Rule Chapters 12D-9 and 12D-10, <http://floridarevenue.com/property/Pages/VAB.aspx>
- Classified Use Real Property Guidelines, Standard Assessment Procedures and Standard Measures of Value, Agricultural Guidelines, 1982, 12D-51.001, <http://floridarevenue.com/property/Pages/VAB.aspx>
- Tangible Personal Property Appraisal Guidelines, 1997, 12D-51.002, <http://floridarevenue.com/property/Pages/VAB.aspx>
- Florida Real Property Appraisal Guidelines (FRPAG), 2002, 12D-51.003, <http://floridarevenue.com/property/Pages/VAB.aspx>
- Florida Statutes Chapters 192 through 195, <http://www.leg.state.fl.us/Statutes/>

7. Selection of Attorney Special Magistrate

Motion made by Mr. Faunce, seconded by School Board Member Adams, and carried 4-0, with Commissioner Barry absent, selecting Larry A. Matthews for Escambia County Attorney Special Magistrate for the 2018 tax year, and authorizing the Chairman to execute a Contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes.

8. Selection of Appraiser Special Magistrate

Motion made by Mr. Adcox, seconded by Mr. Faunce, and carried 4-0, with Commissioner Barry absent, selecting Steven L. Marshall for Escambia County Appraiser Special Magistrate for the 2018 tax year, and authorizing the Chairman to execute a Contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes.

MINUTES OF THE ORGANIZATIONAL MEETING OF THE VAB – Continued

AGENDA NUMBER – Continued

9. Filing Fee Resolution

Motion made by School Board Member Adams, seconded by Mr. Faunce, and carried 4-0, with Commissioner Barry absent, confirming for the record that Resolution R2015-1, which was adopted by the Value Adjustment Board (VAB) on August 18, 2015, remains in effect until repealed by the VAB, and 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.

10. Approval of Value Adjustment Board Hearing Dates

Motion made by Mr. Adcox, seconded by School Board Member Adams, and carried 4-0, with Commissioner Barry absent, approving scheduling hearings on the following dates: October 15-17, 19, and 22-23, 2018.

11. Approval of Minutes

Motion made by School Board Member Adams, seconded by Mr. Faunce, and carried 4-0, with Commissioner Barry absent, approving the Minutes of the Regular Board Meeting of the Value Adjustment Board held February 9, 2018, as prepared by Lizabeth Carew, Administrative Specialist, Clerk & Comptroller's Office.

12. Adjournment

There being no further discussion to come before the Value Adjustment Board, Chairman Bergosh declared the Meeting adjourned at 9:40 a.m.