

**PLEASE NOTE THAT ALL MEETINGS ARE RECORDED**

**AGENDA**

**Value Adjustment Board**

**Organizational Meeting - August 18, 2015 - 9:30 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. Introduction of, and Contact Information for, Value Adjustment Board (VAB) Members and VAB Clerk.

- County Commissioner Steven L. Barry, Chairman ([district5@co.escambia.fl.us](mailto:district5@co.escambia.fl.us) / [850] 595-4950)
- County Commissioner Douglas B. Underhill ([district2@co.escambia.fl.us](mailto:district2@co.escambia.fl.us) / [850] 595-4920)
- School Board Member Jeff Bergosh ([jbergosh@escambia.k12.fl.us](mailto:jbergosh@escambia.k12.fl.us) / [850] 469-6137)
- Gerald W. Adcox, Vice Chairman ([gerald@adcoximports.com](mailto:gerald@adcoximports.com) / [850] 439-9209)
- Roger "RP" Doyle ([rpdoyle06@gmail.com](mailto:rpdoyle06@gmail.com) / [850] 572-6166)
- Suzanne Whibbs, VAB Attorney ([suzanne@whibbsandstone.com](mailto:suzanne@whibbsandstone.com) / [850] 434-5395)
- Pam Childers, Clerk of the Circuit Court & Comptroller ([pchilders@escambiaclerk.com](mailto:pchilders@escambiaclerk.com) / [850] 595-4310)
- Lizabeth Carew, Administrative Specialist, Clerk & Comptroller's Office ([lcarew@escambiaclerk.com](mailto:lcarew@escambiaclerk.com) / [850] 595-3917)

4. Selection of Attorney Special Magistrate.

Recommendation:

That the Board review and consider the application submitted by Larry A. Matthews for Escambia County Attorney Special Magistrate for the 2015 tax year, and authorize the Chairman to execute a Contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes.

5. Selection of Appraiser Special Magistrate.

Recommendation:

That the Board review and consider the application submitted by Steven L. Marshall for Escambia County Appraiser Special Magistrate for the 2015 tax year, and authorize the Chairman to execute a Contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes.

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

Florida Statutes Chapters 192 through 195 can be accessed at <http://www.leg.state.fl.us/Statutes/>

The following Florida Administrative Code Rules can be accessed on the Florida Department of Revenue's website via the following links:

- The Uniform Policies and Procedures Manual, containing Florida Administrative Code Rule Chapters 12D-9 and 12D-10, <http://dor.myflorida.com/dor/property/vab/>
- Classified Use Real Property Guidelines, Standard Assessment Procedures and Standard Measures of Value, Agricultural Guidelines, 1982, 12D-51.001, <http://dor.myflorida.com/dor/property/rp/pdf/FLag.pdf>
- Tangible Personal Property Appraisal Guidelines, 1997, 12D-51.002, <http://dor.myflorida.com/dor/pdf/paguide.pdf>
- Florida Real Property Appraisal Guidelines (FRPAG), 2002, 12D-51.003, <http://dor.myflorida.com/dor/property/rp/pdf/FLrpg.pdf>

7. Overview of Sunshine Law (Section 286.011, Florida Statutes), Public Records Law (Chapter 119, Florida Statutes), and Voting Conflicts (Chapter 112, Florida Statutes).

8. Adoption of Filing Fee Resolution.

Recommendation:

That the Board adopt, and authorize the Chairman to execute, the Resolution repealing Resolution R2012-1, re-establishing filing fees for appeals to the Value Adjustment Board, enacting provisions for waiver of the fee, and providing for an effective date, pursuant to Section 194.013, Florida Statutes, and Rule Chapter 12D-9.013(k), F.A.C.

9. Tentative Schedule of Hearings.

The tentative schedule to hear petitions filed with the Value Adjustment Board is as follows:

- October 9, 2015 - Petitions relating to denial of exemption
- October 12-14 & 16, 2015 - Petitions relating to the value of real and/or tangible property
- November 9 & 10, 2015 - Reschedule dates for petitions relating to the value of real and/or tangible property
- November 13, 2015 - Reschedule date for petitions relating to denial of exemption

10. Approval of Minutes.

Recommendation:

That the Board approve the Minutes of the Regular Board Meeting held December 16, 2014, as prepared by Lizabeth Carew, Administrative Specialist, Clerk to the Board's Office.

11. Disposition of Records.

Recommendation:

That the Board approve Records Disposition Document No. 599 for disposition of Value Adjustment Board records, for the period January 1, 2010, through December 31, 2010, in accordance with State Retention Schedule GS1, Item 32, and Florida Administrative Code 12D-9.034.

12. 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

## Value Adjustment Board Organizational Meeting

4.

**Meeting Date:** 08/18/2015

**Issue:** Selection of Attorney Special Magistrate

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

**Organization:** Clerk & Comptroller's Office

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### Information

#### **Recommendation:**

That the Board review and consider the application submitted by Larry A. Matthews for Escambia County Attorney Special Magistrate for the 2015 tax year, and authorize the Chairman to execute a Contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes.

#### **Background:**

In counties with populations of more than 75,000, the Value Adjustment Board (VAB) shall appoint special magistrates to take testimony and make recommendations on petitions filed with the VAB, in accordance with Florida Administrative Code (F.A.C.) 12-D.010(1).

The Clerk to the VAB advertised for applicants for the 2015 Attorney Special Magistrate for Escambia County. Two applications were received. One of the applicants did not provide certification of the 2015 Department of Revenue Training for special magistrates, which is required annually, in accordance with F.A.C. 12D-9.010(3)(d)4.

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### Attachments

Larry A. Matthews

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Escambia County Value Adjustment Board  
Application for Special Magistrate

Applicant Information

Full Name: Larry A. Matthews Date: 7-20-15

Address: 2837 Bay Street  
Gulf Breeze, FL 32563

Phone: (Work) 434-2200 (Cell) 384-3474 (E-mail Address) lmatthews@matthewshigginslaw.com

Hourly Rate: \$150 Minimum Hours: no minimum

Escambia County usually holds hearings in October and November. List any dates you WOULD NOT be available.

Dates Not Available: N/A

List the counties where you have served as Special Magistrate: Escambia

Pursuant to § 194.035, Fla. Stat., a person cannot serve as a special magistrate if he or she is an elected or appointed official of a county, a taxing jurisdiction, or the state; is an employee of a county, a taxing jurisdiction, or a state; or, in the same tax year that he or she serves the board as a special magistrate, represents a party before the board in any administrative review of property taxes.

Are you an elected or appointed official of a county, a taxing jurisdiction or the state? \_\_\_ Yes  No

Are you an employee of a county, a taxing jurisdiction, or the state? \_\_\_ Yes  No

Have you represented a party before the board in an administrative review of property taxes this tax year? \_\_\_ Yes  No

All applicants are required, annually, under § 194.035, Fla. Stat., to complete training provided by the Department of Revenue. Prior to conducting any 2015 VAB Hearings, this training is required for all special magistrates selected to serve the Escambia County Value Adjustment Board. Individuals who are otherwise qualified and have at least three years, but less than five years, of relevant experience, and who want to be considered for appointment as special magistrate, must complete this training and the exam.

If you have taken the 2015 training course, attach your completion certificate to this application. If you have not, go online to the Department of Revenues website at <http://dor.myflorida.com/dor/property/cofficials>, complete the training, and forward your completion certificate to [vab@escambiaclerk.com](mailto:vab@escambiaclerk.com) no later than June 30, 2015.

# Escambia County Value Adjustment Board

## Application for Special Magistrate

Attorney Magistrate Qualifications – Complete Only if Applying for Attorney Magistrate

Are you a member of the Florida Bar?  Yes  No Bar #: 339601

How many years of experience have you had in the area of ad valorem taxation? 30

List any disbarment, suspension, or any other disciplinary action that you have received from any organized Bar Association: N/A

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Appraiser Magistrate Qualifications to Hear Value Petitions – Complete Only if Applying for Appraiser Magistrate

Are you a State certified real estate appraiser?  Yes  No License #: \_\_\_\_\_

How many years of experience have you had in property valuation? \_\_\_\_\_

List each instance in which you have been fined, reprimanded, placed on probation, disciplined, or otherwise prevented from conducting broker or appraisal services by the Florida Real Estate Commission or the Florida Real Estate Appraisal Board: \_\_\_\_\_

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Are you a designated member of a nationally recognized appraiser's organization?  Yes  No

List those organizations and your designation: \_\_\_\_\_

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

**Escambia County Value Adjustment Board  
Application for Special Magistrate**

**Appraiser Magistrate Qualifications to Hear Value Petitions – Complete Only if Applying for Appraiser Magistrate – Continued**

Have you ever appraised tangible property? \_\_\_\_Yes \_\_\_\_No

If yes, describe the experience you have appraising tangible property: \_\_\_\_\_

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How many years of experience have you had in tangible property valuation? \_\_\_\_\_

Are you interested in hearing tangible property valuation appeals? \_\_\_\_Yes \_\_\_\_No

**Education**

Please describe your education, including schools attended, degrees, and relevant certifications and licenses not previously listed\*: resume attached

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\*In lieu of the above, you may attach your current resume.

Escambia County Value Adjustment Board  
Application for Special Magistrate

Oath and Signature

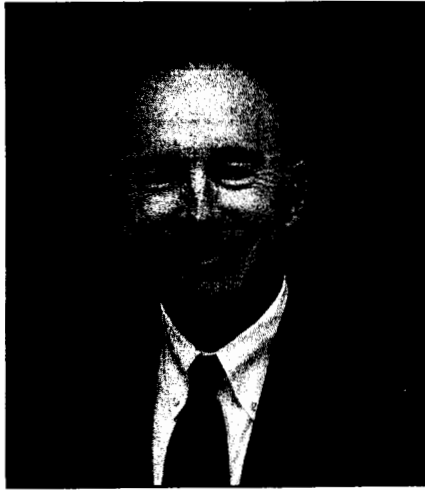
The undersigned certifies, under penalty of disqualification from consideration, that each item contained in this application, or other document(s) furnished by or on behalf of the applicant, is true and complete as of the date it bears. The undersigned authorized the Value Adjustment Board to obtain information from other sources to verify each item contained herein. The undersigned acknowledges that, if selected, he/she will follow all requirements and mandates of law in fulfilling the duties of special magistrate to the Value Adjustment Board.

Signature:  Date: 7-20-15

Submit Application to the Value Adjustment Board Clerk by July 31, 2015:

Honorable Pam Childers  
Clerk of the Circuit Court and Comptroller  
Attn: Lizabeth Carew, Clerk to the Board's Office  
Value Adjustment Board  
221 Palafox Place, Suite 110  
Pensacola, Florida 32502-5843  
(850) 595-3920

**APPLICATION MUST BE SUBMITTED IN A SEALED ENVELOPE  
AND MUST BE RECEIVED BY JULY 31, 2015.  
ALL APPLICATIONS WILL BE OPENED ON AUGUST 3, 2015.**



# MATTHEWS & HIGGINS, LLC

Insurance Defense and  
Civil Trial Attorneys

Larry A. Matthews

## EDUCATION

Florida State University Tallahassee, Florida	Juris Doctor Honors	1981
University of Florida Gainesville, Florida	Bachelor of Science, Accounting Honors	1976

## EXPERIENCE

Matthews, Higgins, Hausfeld & Fenimore Pensacola & Panama City, Florida	Shareholder	2012 - present
Bozeman, Jenkins & Matthews, P.A. Pensacola & Ft. Walton Beach, Florida	Shareholder	1993 - 2011
Jenkins & Matthews Pensacola, Florida	Partner	1992 - 1993
Beggs & Lane Pensacola, Florida	Partner	1987 - 1992
Emmanuel, Sheppard & Condon Pensacola, Florida	Associate	1985 - 1987
Holland & Knight Tampa, Florida	Associate	1982 - 1985
Fowler, White et al. Tampa, Florida	Associate	1981 - 1982

## NATURE OF PRACTICE

General civil litigation practice with emphasis in defense of personal injury matters including automobile negligence, professional negligence, premises liability & products liability, employment law and civil rights litigation. Commercial litigation including insurance coverage matters, real property matters & fire and casualty matters. Recent concentration in toxic tort litigation and complex case/class action litigation.

## SPECIAL QUALIFICATIONS

Board Certified Civil Trial Lawyer (Florida)	Special Master, Value Adjustment Board
Certified Circuit Court Mediator (Florida)	Certified Public Accountant (inactive)

## PROFESSIONAL ORGANIZATIONS

The Florida Bar (1982)	American Board of Trial Advocates
Alabama State Bar (1994)	American Trial Lawyers Association
U.S. District Court, Northern, Middle and Southern Districts of Florida	American Inns of Court
Tax Court	Florida Defense Lawyers Association
The Federal Bar Association	U.S. District Court, Southern District of Alabama

# 2015 VAB Training

This is to certify that

# Larry matthews

has successfully completed

## Attorney Special Magistrates VAB Training

on

## July 24, 2015



# 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

## Value Adjustment Board Organizational Meeting

5.

**Meeting Date:** 08/18/2015

**Issue:** Selection of Appraiser Special Magistrate

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

**Organization:** Clerk & Comptroller's Office

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### Information

#### **Recommendation:**

That the Board review and consider the application submitted by Steven L. Marshall for Escambia County Appraiser Special Magistrate for the 2015 tax year, and authorize the Chairman to execute a Contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes.

#### **Background:**

In counties with populations of more than 75,000, the Value Adjustment Board (VAB) shall appoint special magistrates to take testimony and make recommendations on petitions filed with the VAB, in accordance with Florida Administrative Code (F.A.C.) 12-D.010(1).

The Clerk to the VAB advertised for applicants for the 2015 Appraiser Special Magistrate for Escambia County. Two applications were received. One of the applicants did not provide certification of the 2015 Department of Revenue Training for special magistrates, which is required annually, in accordance with F.A.C. 12D-9.010(3)(d)4.

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### Attachments

Steven L. Marshall

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Clayton, Roper & Marshall, Inc., a Florida Corporation

CRAIG H. CLAYTON, MAI  
State-Certified General Appraiser RZ 118



PAUL M. ROPER, MAI, SRPA SRA  
State-Certified General Appraiser RZ 141

STEVEN L. MARSHALL, MAI, SRA  
State-Certified General Appraiser RZ 155

Delivered via e-mail: [lcarew@escambiaclerk.com](mailto:lcarew@escambiaclerk.com)

June 25, 2015

Pam Childers, Clerk of the Circuit Court & Comptroller  
First Judicial Circuit, Escambia County  
Attn: Liz Carew, Clerk to the Board  
221 Palafox Place, Suite 130  
Pensacola, Florida 32502-5843

RE: Value Adjustment Board Special Magistrate, Escambia County Application for 2015

Dear Ms. Childers:

Please accept this letter of interest and enclosures as my application for your consideration as a Value Adjustment Board Special Magistrate.

Over the past 28 years, it has been my pleasure to serve my community and government in various capacities, including past service as a Special Magistrate in Orange, Brevard, Osceola, Santa Rosa, and Escambia Counties.

Attached is my business resume, which documents my 40 years in the real estate industry. I routinely appraise complex investment-grade properties. In 1983, I was awarded the MAI designation.

Over the years, I have accumulated substantial field variety and specialized appraisal experience. I served as the Escambia VAB Magistrate several times including 2010, 2011, 2013 and 2014. I have an intimate working knowledge of beach properties (land leased interest), case law, and the applicable Florida Statutes. It is my belief that this experience and training uniquely qualifies me to serve Escambia County.

My requested hourly rate is \$175.00 (one day minimum), plus prevailing rates for air fare, food per diem, hotel and rental car.

Thank you for your consideration of my application. Feel free to call me on this or any issue.

Respectfully submitted,

CLAYTON, ROPER & MARSHALL

Steven L. Marshall, MAI, SRA  
State-Certified General Real Estate Appraiser  
License No. RZ 155

SLM/avr



Escambia County Value Adjustment Board  
Application for Special Magistrate

Applicant Information

Full Name: STEVEN L. MARSHALL Date: June 25, 2015

Address: CLAYTON, ROPER & MARSHALL, INC., 246 N. Westmonte Drive  
Altamonte Springs, Florida 32714

Phone: (Work) 407-772-2200 x. 314 (Cell) 407-256-1519 (E-mail Address) [smarshall@crmre.com](mailto:smarshall@crmre.com)

Hourly Rate: \$175.00 Minimum Hours: 8

Escambia County usually holds hearings in October and November. List any dates you **WOULD NOT** be available.

Dates Not Available: N/A

List the counties where you have served as Special Magistrate: Osceola, Orange, Santa Rosa, Escambia, Brevard

Pursuant to § 194.035, Fla. Stat., a person cannot serve as a special magistrate if he or she is an elected or appointed official of a county, a taxing jurisdiction, or the state; is an employee of a county, a taxing jurisdiction, or a state; or, in the same tax year that he or she serves the board as a special magistrate, represents a party before the board in any administrative review of property taxes.

Are you an elected or appointed official of a county, a taxing jurisdiction or the state?  Yes  No

Are you an employee of a county, a taxing jurisdiction, or the state?  Yes  No

Have you represented a party before the board in an administrative review of property taxes this tax year?  Yes  No

All applicants are required, annually, under § 194.035, Fla. Stat., to complete training provided by the Department of Revenue. Prior to conducting any 2015 VAB Hearings, this training is required for all special magistrates selected to serve the Escambia County Value Adjustment Board. **Individuals who are otherwise qualified and have at least three years, but less than five years, of relevant experience, and who want to be considered for appointment as special magistrate, must complete this training and the exam.**

If you have taken the 2015 training course, **attach your completion certificate to this application.** If you have not, go online to the Department of Revenues website at <http://dor.myflorida.com/dor/property/cofficials>, complete the training, and forward your completion certificate to [vab@escambiaclerk.com](mailto:vab@escambiaclerk.com) no later than June 30, 2015.

# Escambia County Value Adjustment Board

## Application for Special Magistrate

### Attorney Magistrate Qualifications – Complete Only if Applying for Attorney Magistrate

Are you a member of the Florida Bar? \_\_\_\_\_ Yes       No      Bar #: \_\_\_\_\_

How many years of experience have you had in the area of ad valorem taxation? \_\_\_\_\_

List any disbarment, suspension, or any other disciplinary action that you have received from any organized Bar Association: \_\_\_\_\_  
N/A

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### Appraiser Magistrate Qualifications to Hear Value Petitions – Complete Only if Applying for Appraiser Magistrate

Are you a State certified real estate appraiser?  Yes      \_\_\_\_\_ No      License #: RZ-155

How many years of experience have you had in property valuation? \_\_\_\_\_ 40

List each instance in which you have been fined, reprimanded, placed on probation, disciplined, or otherwise prevented from conducting broker or appraisal services by the Florida Real Estate Commission or the Florida Real Estate Appraisal Board: \_\_\_\_\_  
N/A

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Are you a designated member of a nationally recognized appraiser's organization?  Yes      \_\_\_\_\_ No

List those organizations and your designation: \_\_\_\_\_

Appraisal Institute - MAI

Appraisal Institute - SRA

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

Escambia County Value Adjustment Board  
Application for Special Magistrate

Appraiser Magistrate Qualifications to Hear Value Petitions – Complete Only if Applying for Appraiser Magistrate – Continued

Have you ever appraised tangible property?  Yes  No

If yes, describe the experience you have appraising tangible property: I have appraised restaurants, timeshares, apartments, hotels and other property types where this a routine part of the valuation process.

How many years of experience have you had in tangible property valuation? 28

Are you interested in hearing tangible property valuation appeals?  Yes  No

Education

Please describe your education, including schools attended, degrees, and relevant certifications and licenses not previously listed\*: \_\_\_\_\_

See Attached Qualifications

\*In lieu of the above, you may attach your current resume.



Escambia County Value Adjustment Board  
Application for Special Magistrate

Oath and Signature

The undersigned certifies, under penalty of disqualification from consideration, that each item contained in this application, or other document(s) furnished by or on behalf of the applicant, is true and complete as of the date it bears. The undersigned authorized the Value Adjustment Board to obtain information from other sources to verify each item contained herein. The undersigned acknowledges that, if selected, he/she will follow all requirements and mandates of law in fulfilling the duties of special magistrate to the Value Adjustment Board.

Signature: Stevan L Marshall Date: 6/25/15

Submit Application to the Value Adjustment Board Clerk by June 30, 2015:

Honorable Pam Childers  
Clerk of the Circuit Court and Comptroller  
Attn: Lizabeth Carew, Clerk to the Board's Office  
Value Adjustment Board  
221 Palafox Place, Suite 110  
Pensacola, Florida 32502-5843  
(850) 595-3920

**APPLICATION MUST BE SUBMITTED IN A SEALED ENVELOPE  
AND MUST BE RECEIVED BY JUNE 30, 2015.  
ALL APPLICATIONS WILL BE OPENED ON JULY 1, 2015**

STEVEN L. MARSHALL, MAI, SRA



STATE OF FLORIDA CERTIFICATION

**STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
FLORIDA REAL ESTATE APPRAISAL BD**

<b>LICENSE NUMBER</b>	
RZ155	

The CERTIFIED GENERAL APPRAISER  
Named below IS CERTIFIED  
Under the provisions of Chapter 475 FS.  
Expiration date: NOV 30, 2016

MARSHALL, STEVEN L  
246 N WESTMONTE DRIVE  
ALTAMONTE SPRINGS FL 32714



# QUALIFICATIONS OF STEVEN L. MARSHALL, MAI, SRA

## **BUSINESS ADDRESS**

Clayton, Roper & Marshall  
246 North Westmonte Drive  
Altamonte Springs, Florida 32714

Ph: (407) 772-2200, x 314  
Fax: (407) 772-1340  
smarshall@crmre.com

## **PROFESSIONAL DESIGNATIONS AND ASSOCIATIONS**

MAI, SRA	Appraisal Institute
Member	Orlando Board of Realtors
Member	Florida and National Association Realtors
Registered Real Estate Broker	State of Florida
State-Certified General Real Estate Appraiser	State of Florida - Expires November 30, 2016
License Number:	RZ 155
FNMA Number:	1195447

## **EDUCATION**

B.A. Degree, Communication Arts, University of West Florida - 1975

## **REAL ESTATE COURSES UNDER THE DIRECTION OF THE APPRAISAL INSTITUTE**

*(formerly American Institute of Real Estate Appraisers):*

Course I-A	Basic Appraisal Principles
Course I-B	Capitalization Theory and Techniques
Course II	Valuation Analysis and Report Writing Methods & Techniques
Course II-1	Case Studies in Real Estate Valuation
Course VI	Introduction to Real Estate Investment Analysis
Course VIII	Single-Family Residential Appraisal
SPP	Standards of Professional Practice
R-2	Narrative Report Writing
Review Theory - General	

The Appraisal Institute conducts a voluntary program of continuing education for its designated members. MAI's who meet the minimum standards of this program are awarded periodic educational certification. I am currently certified under this program through December 31, 2016.

## **CREDIT FOR COURSES UNDER THE DIRECTION OF THE APPRAISAL INSTITUTE**

*(formerly the Society of Real Estate Appraisers):*

Course 101	Introduction to Appraising Real Property
Course 201	Principles of Income Property Appraising
R-2	Narrative Report Writing

## **COMPLETED EXAMINATIONS FOR REAL ESTATE SECURITIES AND SYNDICATION EDUCATION UNDER THE DIRECTION OF THE NATIONAL ASSOCIATION OF SECURITIES DEALERS**

Series 22	Direct Participation Program Representative
Series 39	Direct Participation Program Principal



**CREDIT FOR THE FOLLOWING SEMINARS SPONSORED BY THE APPRAISAL INSTITUTE\*  
AND OTHER ENTITIES**

*(\*formerly the American Institute of Real Estate Appraisers and the Society of Real Estate Appraisers):*

IRS Valuation - Webinar  
Appraisal Regulations of the Federal Banking Agencies (Title XI FIRREA)  
Federal Home Loan Bank Board - Memorandum R-41b  
Federal Home Loan Bank Board - Memorandum R-41c  
Valuation and Evaluation of Proposed Projects  
Creative Financing/Cash Equivalency  
Investment Feasibility  
Market & Marketability Analysis  
Cash Flow & Risk Analysis  
Narrative Report Writing Seminar  
Standards of Professional Practice  
Environmental Concerns - Hazardous Waste  
Appraiser State Certification Program  
Investment Criteria of Purchasers of Major Commercial Properties  
Hotel Valuation  
Appraising in a Changing Economy  
Using Lotus 1-2-3 in the Appraisal Office  
Electronic Spreadsheet in the Appraisal Office  
Real Estate Appraisal Course Instructor's Clinic  
Appraising Interim Use Properties  
Easement Valuation  
Understanding Limited Appraisals and Reporting Options - General  
Single-Family Construction  
HP-12C Calculator  
From the Appraiser to the Underwriter  
Professional Standards USPAP Update Core Law for Appraisers  
Analyzing Operating Expenses  
Land Management Dept. 1995, 1996 and 1997 Annual Seminar (S. Fla. Water Mgmt. District)  
Argus Financial Software Use Seminar  
The Internet and the Appraiser  
Understanding and Using DCF Software  
Appraising Rural Properties in southeast Florida  
Professional Standards USPAP Update Core Law for Appraisers  
Valuation and the Evolution of the Real Estate Capital Market  
Condemnation Appraising: Basic Principles and Applications  
Condemnation Appraising: Advanced Principles and Applications  
SFWMD Current Appraisal Issues in Florida  
The IRS and FLPs: Where Are We Now  
Determination of Value - What is Fair? A Public Interest Value Program  
Recent Developments in Federal Tax Valuation  
The Real Estate Capital Markets: Case Studies in Valuation  
Section 8/HUD: Rent Comparability Studies  
Government & Public Relations Chapter Forum

Appraisal Review Seminar – General  
Florida Core Law Update  
Subdivision Analysis  
Uniform Standards for Federal Land Acquisitions “The Yellow Book, Tallahassee, Florida  
7-Hour National USPAP Update Course  
Rail Corridor Acquisition Seminar  
Appraising from Blueprints and Specifications  
The Road Less Traveled: Special Purpose Properties  
Business Practices and Ethics  
2006 Scope of Work and the New USPAP Requirements  
Evaluation Commercial Construction  
A Professional’s Guide to Conservation Easements  
Case Studies in Commercial Highest and Best Use  
Sovereignty Submerged Land Easements  
Appraisal Curriculum Overview (2 Day General)  
Uniform Standards of Professional Appraisal Practice (2010)  
Fundamentals of Separating Real Property, Personal Property and Intangible Business Assets  
Appraising the Appraisal: Appraisal Review-General  
HUD Multi-Family Accelerated Processing (MAP) - 3rd Party Technical Training Seminar

**EXPERT WITNESS EXPERIENCE**

U.S. Federal Bankruptcy Court  
Circuit Courts of Brevard, Orange, Osceola, Pasco, Santa Rosa, Seminole and Volusia Counties.

**PROFESSIONAL ACTIVITIES**

2006 – 2007 National Board of Directors, Appraisal Institute  
2007 Chairman, Region X (Florida/Puerto Rico) Appraisal Institute  
2006 Vice Chairman, Region X (Florida / Puerto Rico) Appraisal Institute  
2005 – 2006 State Chairman, Florida AQB Criteria Implementation Task Force  
2003 State Chairman – Florida Statute 475 Part II Rewrite Committee  
2000 to 2006: Chairman, State Governmental Affairs, Region X, Appraisal Institute  
2005 Director Region X, Appraisal Institute  
2003 Outstanding Service Award, Appraisal Institute  
1995: Public Relations Committee Chairman, Region X, Appraisal Institute  
1995: Member, National General Appraiser Board Examination Subcommittee  
1990 - 1992: Member, National Public Relations Committee, Appraisal Institute  
1991, 1992, 1999 to 2004: Region 10 Representative for East Florida Chapter, Appraisal Institute  
1989 National Chairman - Young Advisory Council - Society of Real Estate Appraisers  
Member - 1990 National Conference Committee, Society of Real Estate Appraisers  
President, 1990 - Florida Chapter 100, Appraisal Institute  
Member, Board of Directors, 1999-2001, East Florida Chapter, Appraisal Institute  
Member - Board of Directors - 1986-1992 - Central Florida Chapter, Appraisal Institute  
Member - East Florida Chapter, Appraisal Institute (Served on Government Affairs & Admissions Committees)  
Alumni - Leadership Orlando Program - Orlando Chamber of Commerce  
Special Magistrate - Property Appraisal Adjustment Board - Orange, Brevard, Osceola, Santa Rosa, and Escambia Counties, Florida



**PARTIAL LIST OF PAST CLIENTS**

Attorneys' Title Insurance Fund, Inc.	Lincoln Property Company
Banco Popular	Lockheed Martin
BankFirst	Metropolitan Life
Bank of America	M&I Marshall & Ilsley Bank
BB&T	Mercantile Bank
Chicago Title	Mobile Home Communities, Inc.
Citicorp Real Estate	Nara Bank
Citizens Bank of Florida	National City Bank
City of Orlando, Florida	New York Life
City of Pensacola, Florida	Orlando Neighborhood Improvement Corporation
CNL Bank	Orange County
Escambia County	Osceola County
Exxon Company, USA	PNC Bank
Federal Department of Energy	Pensacola Housing Authority
Federal Deposit Insurance Corporation	Prudential Insurance
Federal National Mortgage Association	Regions Bank
First Horizon	St. Joe Company
First Southern Bank	Seminole County
Florida Bank of Commerce	South Florida Water Management District
Florida Community Partners	SunTrust
Florida Department of Environmental Protection	SunTrust Mortgage, Inc.
GMAC	TD Bank
Greater Orlando Chamber of Commerce	Trammell Crow Company
General Services Administration	Trust Company Bank
General Electric Mortgage Insurance Companies	United Southern Bank
Hancock Bank	U.S. Bank
Howard Johnson Company	Wells Fargo
John Hancock Insurance	Westinghouse Electric Company
KeyBank	Zions First National Bank
Key West Redevelopment Agency	ZOM Communities Inc.

**APPRAISAL EXPERIENCE**

I have completed a variety of appraisal and valuation assignments for commercial banks, insurance companies, other financial institutions and asset managers. I have extensive experience in subdivision development, industrial warehouses, apartments, shopping centers, office buildings, condominiums, hotels, mobile home parks, golf courses, retirement centers and undeveloped land. In addition to real estate valuation, past assignments include discounted cash flow analysis, leased fee and leasehold interest, highest and best use studies, market/feasibility studies, investment analysis and other forms of analysis involving investment grade properties.

I have served as a Special Magistrate or hearing officer reviewing property owner disputes regarding county valuations and exemptions in Orange, Brevard, Osceola, Santa Rosa, and Escambia Counties. I am familiar with Florida Statutes, case law, and Florida Department of Revenue rules and procedures regarding real property assessment and tax issues. I have made presentations regarding Value Adjustment Board Hearings to the Property Appraiser's Association of Florida (elected public appraiser) and the International Association of Assessing Officers (IAAO) and The Appraisal Institute.

Special consultation assignments include preparation of appraisal guidelines, procedures, and policy manuals for use by mortgage lenders. I have presented a "Use of Real Estate Appraisals" seminar held for several Florida based financial institutions. I have made presentations to the Florida Department of Revenue, the real estate section of the Orange County Bar Association, the Florida Academy of Trial Lawyers, Building Owners & Managers Association (BOMA), and the Jacksonville Chapter of the Florida Institute of Certified Public Accountants. I participated in a seminar and mock trial regarding valuation of contaminated properties with the American Bar Association - Section of Litigation at their national convention. Recently (2003 – 2005), I chaired a panel of appraisers representing a coalition of prominent national appraisal organizations and prepared a rewrite/update of Florida Statute 475, Part II. This statute is the Florida law pertaining to the real estate appraisal profession.



**STATE OF FLORIDA CERTIFICATION**

**STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
FLORIDA REAL ESTATE APPRAISAL BD**

<b>LICENSE NUMBER</b>	
RZ155	

The CERTIFIED GENERAL APPRAISER  
Named below IS CERTIFIED  
Under the provisions of Chapter 475 FS.  
Expiration date: NOV 30, 2016

MARSHALL, STEVEN L  
246 N WESTMONTE DRIVE  
ALTAMONTE SPRINGS FL 32714





# 2015 VAB Training

This is to certify that

**steven marshall**

has successfully completed

**Tangible Personal Property Appraiser Special Magistrates  
VAB Training**

on

**July 30, 2015**

## *Certification of Training Taken*

*The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has taken the Department's 2014 Value Adjustment Board Training, excluding the exam, for Real Property Appraiser Special Magistrates.*

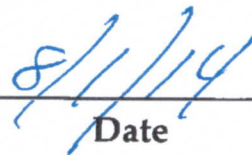
*I certify that I,*  
**Steven Marshall**  
**246 North Westmonte Drive**  
**Altamonte Springs, Florida 32714**

*Personally and without any assistance, have carefully reviewed and studied the content of Modules 1 through 7 and Module 11 of the Department of Revenue's 2014 Value Adjustment Board Training, for the purpose of learning such content, but I have not taken the corresponding examination.*

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



Signature and Certification of  
Steven Marshall



Date



# 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

## Value Adjustment Board Organizational Meeting

8.

**Meeting Date:** 08/18/2015

**Issue:** Filing Fee Resolution

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

**Organization:** Clerk & Comptroller's Office

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### Information

#### **Recommendation:**

That the Board adopt, and authorize the Chairman to execute, the Resolution repealing Resolution R2012-1, re-establishing filing fees for appeals to the Value Adjustment Board, enacting provisions for waiver of the fee, and providing for an effective date, pursuant to Section 194.013, Florida Statutes, and Rule Chapter 12D-9.013(k), F.A.C.

#### **Background:**

N/A

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### Attachments

Resolution R2012-1  
2015 Fee Resolution

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VALUE ADJUSTMENT BOARD OF ESCAMBIA COUNTY  
RESOLUTION R2012-1

A RESOLUTION OF THE VALUE ADJUSTMENT BOARD OF ESCAMBIA COUNTY, FLORIDA; REPEALING AND REPLACING RESOLUTION R2011-1; RE-ESTABLISHING FILING FEES FOR APPEALS TO THE VALUE ADJUSTMENT BOARD; PROVIDING THAT NO FILING FEE SHALL BE REQUIRED FOR PETITIONS APPEALING THE DISAPPROVAL OF HOMESTEAD EXEMPTIONS OR DENIAL OF TAX DEFERRALS; ENACTING PROVISIONS FOR WAIVER OF THE FEE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Value Adjustment Board of Escambia County, Florida (VAB), considers petitions from taxpayers relating to property tax assessments and exemptions; and

WHEREAS, Section 194.013, Florida Statutes, and Rule Chapter 12D-9.013(k), Florida Administrative Code (F.A.C.), authorize Value Adjustment Boards to establish, by resolution, a non-refundable filing fee for submitting a petition; and

WHEREAS the VAB desires to establish such a fee to defray the costs incurred in connection with the administration and operation of the VAB;

NOW, THEREFORE, BE IT RESOLVED BY THE VALUE ADJUSTMENT BOARD OF ESCAMBIA COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are true and incorporated herein.

Section 2. Value Adjustment Board Resolution R2011-1 is hereby repealed.

Section 3. In accordance with Section 194.013, Florida Statutes, and Rule Chapter 12D-9.013(k), F.A.C., petitions filed pursuant to Section 194.011, Florida Statutes, shall be accompanied by a filing fee to be paid to the Clerk of the Circuit Court in an amount of \$15.00 for each separate parcel of property, real or personal, covered by the petition and subject to appeal. However, no such filing fee shall be required with respect to an appeal from the disapproval of homestead exemption under Section 196.151, Florida Statutes, or from the denial of tax deferral under Section 197.253, Florida Statutes. Only a single filing fee shall be charged as to any particular parcel of property despite the existence of multiple issues and hearings pertaining to such parcel. For joint petitions filed pursuant to Section 194.011(3)(e) or Section 194.011(3)(f), Florida Statutes, a single filing fee shall be charged. The filing fee for such joint petitions shall be calculated at \$5.00 per parcel and shall be proportionately paid by the affected parcel owners.

Section 4. The filing fee shall be waived with respect to a petition filed by a taxpayer who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Family Services and submitted with the petition, that the petitioner is then an eligible recipient of temporary assistance under Chapter 414, Florida Statutes.

Section 5. All filing fees shall be non-refundable and shall be paid to the Clerk of the Circuit Court at the time of filing. If such fees are not paid at that time, the petition shall be deemed invalid and shall be rejected.

Section 6. All filing fees collected by the Clerk shall be allocated and utilized to defray, to the extent possible, the costs incurred in connection with the administration and operation of the VAB.

Section 7. This Resolution shall become effective upon its adoption, and shall remain in effect until repealed, and copies of this Resolution shall be provided to each member of the VAB upon his or her appointment to the VAB.

ADOPTED this 20<sup>th</sup> day of March 2012.


VALUE ADJUSTMENT BOARD  
ESCAMBIA COUNTY, FLORIDA

ATTEST:

By: Gene M. Valentino  
Gene M Valentino, Chairman

Ernie Lee Magaha  
Clerk of the Circuit Court and Comptroller

Ernie Lee Magaha  
Deputy Clerk



This document approved as to form and legal sufficiency.

By: [Signature]  
Title: VAB Legal Counsel  
Date: 3/20/12



VALUE ADJUSTMENT BOARD OF ESCAMBIA COUNTY  
RESOLUTION R2015-\_\_\_\_\_

A RESOLUTION OF THE VALUE ADJUSTMENT BOARD OF ESCAMBIA COUNTY, FLORIDA; REPEALING AND REPLACING RESOLUTION R2012-1; REESTABLISHING FILING FEES FOR APPEALS TO THE VALUE ADJUSTMENT BOARD; ENACTING PROVISIONS FOR WAIVER OF THE FEE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Value Adjustment Board of Escambia County, Florida (VAB), considers petitions from taxpayers relating to property tax assessments and exemptions; and

WHEREAS, Section 194.013, Florida Statutes, and Rule Chapter 12D-9.013(k), Florida Administrative Code (F.A.C.), authorize Value Adjustment Boards to establish, by resolution, a non-refundable filing fee for submitting a petition; and

WHEREAS the VAB desires to establish such a fee to defray the costs incurred in connection with the administration and operation of the VAB;

NOW, THEREFORE, BE IT RESOLVED BY THE VALUE ADJUSTMENT BOARD OF ESCAMBIA COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are true and incorporated herein.

Section 2. Value Adjustment Board Resolution R2012-1 is hereby repealed.

Section 3. In accordance with Section 194.013, Florida Statutes, and Rule Chapter 12D-9.013(k), F.A.C., petitions filed pursuant to Section 194.011, Florida Statutes, shall be accompanied by a filing fee to be paid to the Clerk of the Circuit Court in an amount of \$15.00 for each separate parcel of property, real or personal, covered by the petition and subject to appeal. However, such filing fee may not be required with respect to an appeal from the disapproval of homestead exemption under Section 196.151, Florida Statutes, or from the denial of tax deferral under Section 197.2425. Only a single filing fee shall be charged as to any particular parcel of real property or tangible personal property account despite the existence of multiple issues and hearings pertaining to such parcel or account. For joint petitions filed pursuant to Section 194.011(3)(e), (f), or (g), Florida Statutes, a single filing fee shall be charged. Such fee shall be calculated as the cost of the special magistrate for the time involved in hearing the joint petition and shall not exceed \$5 per parcel of real property or tangible property account. Such fee is to be proportionately paid by the affected parcel owners.

Section 4. The filing fee shall be waived with respect to a petition filed by a taxpayer who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Family Services and submitted with the petition, that the petitioner is then an eligible recipient of temporary assistance under Chapter 414, Florida Statutes.

Section 5. All filing fees shall be non-refundable and shall be paid to the Clerk of the Circuit Court at the time of filing. If such fees are not paid at that time, the petition shall be deemed invalid and shall be rejected.

Section 6. All filing fees collected by the Clerk shall be allocated and utilized to defray, to the extent possible, the costs incurred in connection with the administration and operation of the VAB.

Section 7. This Resolution shall become effective upon its adoption, and shall remain in effect until repealed, and copies of this Resolution shall be provided to each member of the VAB upon his or her appointment to the VAB.

ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_ 2015.

VALUE ADJUSTMENT BOARD  
ESCAMBIA COUNTY, FLORIDA

By: \_\_\_\_\_  
Steven L. Barry, Chairman

ATTEST:

Pam Childers  
Clerk of the Circuit Court & Comptroller

By: \_\_\_\_\_  
Deputy Clerk

This document approved as to form and legal sufficiency.

By \_\_\_\_\_  
Title           VAB Legal Counsel            
Date \_\_\_\_\_



# 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

## Value Adjustment Board Organizational Meeting

10.

**Meeting Date:** 08/18/2015

**Issue:** Approval of Minutes

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

**Organization:** Clerk & Comptroller's Office

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### Information

#### **Recommendation:**

That the Board approve the Minutes of the Regular Board Meeting held December 16, 2014, as prepared by Lizabeth Carew, Administrative Specialist, Clerk to the Board's Office.

#### **Background:**

N/A

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### Attachments

20141216

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MINUTES OF THE MEETING OF THE VALUE ADJUSTMENT BOARD  
HELD DECEMBER 16, 2014  
BOARD CHAMBERS, FIRST FLOOR, ESCAMBIA COUNTY GOVERNMENTAL COMPLEX  
221 PALAFOX PLACE, PENSACOLA, FLORIDA  
(9:09 a.m. – 9:16 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  
Suzanne Whibbs, Private Counsel  
Lizabeth Carew, Administrative Specialist, Clerk & Comptroller's Office

Absent: Honorable Douglas B. Underhill, Board of County Commissioners  
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 9:09 a.m.

2. Was the Meeting Properly Advertised?

The VAB was advised by Lizabeth Carew, Administrative Specialist, that the meeting was advertised in the Pensacola News Journal on December 13, 2014, in the *Board of County Commissioners – Escambia County, Florida, Meeting Schedule, December 15-December 19, 2014, Legal No. 1634780* (a notice was also posted on the Escambia County Clerk of the Circuit Court's website).

3. Special Magistrates' Recommended Decisions

Motion made by Mr. Adcox, seconded by School Board Member Boone, and carried 3-0, with Commissioner Underhill and Mr. Doyle absent, upholding the recommended decisions of the Special Magistrates based on the Hearings for Petitions 2014-42, 2014-43, 2014-44, 2014-61, 2014-71, 2014-74, 2014-75, 2014-90, 2014-110, 2014-111, 2014-112, 2014-113, 2014-159, 2014-170, and 2014-216.

MINUTES OF THE REGULAR MEETING OF THE VAB – Continued

AGENDA NUMBER – Continued

4. Certification of Value Adjustment Board for Real and Tangible Personal Property

Motion made by School Board Member Boone, seconded by Mr. Adcox, and carried 3-0, with Commissioner Underhill and Mr. Doyle absent, authorizing the Chairman to sign the Certifications of the Value Adjustment Board for the 2014 Tax Roll for Real and Tangible Personal Property.

5. Approval of Minutes

Motion made by Mr. Adcox, seconded by School Board Member Boone, and carried 3-0, with Commissioner Underhill and Mr. Doyle absent, approving the Minutes of the Meeting of the Value Adjustment Board held September 9, 2014, as prepared by Lizabeth Carew, Clerk to the Board's Office.

6. Election of Chairman and Vice Chairman

Motion made by Mr. Adcox, seconded by School Board Member Boone, and carried 3-0, with Commissioner Underhill and Mr. Doyle absent, electing Commissioner Barry to serve as Chairman for January 2015 through December 2015, pursuant to Section 194.015, Florida Statutes.

Motion made by School Board Member Boone, seconded by Mr. Adcox, and carried 3-0, with Commissioner Underhill and Mr. Doyle absent, electing Mr. Adcox to serve as Vice Chairman for January 2015 through December 2015.

7. Adjournment

There being no further discussion to come before the Value Adjustment Board, Chairman Barry declared the Meeting adjourned at 9:16 a.m.



# 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

## Value Adjustment Board Organizational Meeting

11.

**Meeting Date:** 08/18/2015

**Issue:** Records Disposition

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

**Organization:** Clerk & Comptroller's Office

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### Information

#### **Recommendation:**

That the Board approve Records Disposition Document No. 599 for disposition of Value Adjustment Board records, for the period January 1, 2010, through December 31, 2010, in accordance with State Retention Schedule GS1, Item 32, and Florida Administrative Code 12D-9.034.

#### **Background:**

N/A

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### Attachments

[Disposition Doc No 599](#)

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# RECORDS DISPOSITION DOCUMENT

NO. 599

PAGE 1 OF 1 PAGES

**1. AGENCY NAME and ADDRESS**

**HONORABLE PAM CHILDERS**  
 CLERK OF THE CIRCUIT COURT AND COMPTROLLER  
 190 GOVERNMENTAL CENTER  
 PENSACOLA, FL 32502

**2. AGENCY CONTACT (Name and Telephone Number)**

**Heather Mahoney**  
 RECORDS DIVISION  
 (CLERK TO THE BOARD)  
 (850) 595 - 3937 Ext.

**3. NOTICE OF INTENTION:** The scheduled records listed in Item 5 are to be disposed of in the manner checked below (specify only one).

- a. Destruction       b. Microfilming and Destruction       c. Other \_\_\_\_\_

**4. SUBMITTED BY:** I hereby certify that the records to be disposed of are correctly represented below, that any audit requirements for the records have been fully justified, and that further retention is not required for any litigation pending or imminent.

**PAM CHILDERS**

*Escambia County Florida Clerk of the Circuit Court & Comptroller*

Signature

Name and Title

Date

**5. LIST OF RECORD SERIES**

a. Schedule No.	b. Item No.	c. Title	d. Retention	e. Inclusive Dates	f. Volume In Cubic Feet	g. Disposition Action and Date Completed After Authorization
GS1 FAC 12D- 9.034	32	VALUE ADJUSTMENT BOARD RECORDS	5 Years Max	January 1, 2010 - December 31, 2010	2.0	

**6. DISPOSAL AUTHORIZATION:** Disposal for the above listed records is authorized. Any deletions or modifications are indicated.

\_\_\_\_\_  
 Custodian/Records Management Liaison Officer

\_\_\_\_\_  
 Date

**7. DISPOSAL CERTIFICATE:** The above listed records have been disposed of in the manner and on the date shown in column g.

\_\_\_\_\_  
 Signature

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Name and Title

\_\_\_\_\_  
 Witness