

**PLEASE NOTE THAT ALL MEETINGS ARE RECORDED**

**AGENDA**

**Value Adjustment Board**

**Organizational Meeting - August 25, 2016 - 10:00 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. Publication.

Recommendation: That the Board accept, for filing with the Board's Minutes, the certified affidavit establishing proof of publication for the Meeting, as published in the *Pensacola News Journal* on August 21, 2016.

The Public Notice was also posted on the Escambia County Clerk of the Court and Comptroller's website.

3. Election of Chair and Vice Chair.

4. Selection of Private Counsel.

Recommendation: That the Board select one of the following Applicants for Private Counsel for the 2016 tax year and authorize the Chairman to execute a Contract for Services of Private Counsel, in accordance with Chapter 194.035 (1), Florida Statutes, effective August 25, 2016, through August 25, 2017.

A. Rinky S. Parwani;

B. Darlene Rebowe;

C. Larry A. Matthews; or

D. Suzanne N. Whibbs.

5. Introduction and Contact Information.

**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](mailto:district5@co.escambia.fl.us)

County Commissioner Douglas B. Underhill  
P.O. Box 1591  
Pensacola, FL 32591 (850) 595-4920  
[district2@co.escambia.fl.us](mailto:district2@co.escambia.fl.us)

School Board Member Jeff Bergosh (District 1)  
75 North Pace Boulevard  
Pensacola, FL 32505 (850) 469-6137  
[jbergosh@escambia.k12.fl.us](mailto:jbergosh@escambia.k12.fl.us)

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

Gregory P. Farrar  
(BCC Citizen Appointee)  
109 North Palafox Street  
Pensacola, FL 32502 (850) 434-8904  
[greg@farrarlawfirm.com](mailto:greg@farrarlawfirm.com)

**CLERK TO THE VALUE ADJUSTMENT BOARD**

Pam Childers Clerk of the Circuit Court  
190 Governmental Center  
Pensacola, FL 32502 (850) 595-4310  
[pchilders@escambiaclerk.com](mailto: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](mailto:lcarew@escambiaclerk.com)

6. 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 2016 tax year, and authorize the Chairman to execute a Contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes.

7. 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 2016 tax year, and authorize the Chairman to execute a Contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes.

8. Filing Fee Resolution.

Recommendation: That the Board confirm, 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.

9. 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.

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>

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

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

The 2016 Government-In-The-Sunshine Manual available at  
<http://www.myflsunshine.com/sun.nsf/sunmanual>

11. 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:** 08/25/2016

**Issue:** Selection of Private Counsel

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

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

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### Information

#### **Recommendation:**

Selection of Private Counsel.

Recommendation: That the Board select one of the following Applicants for Private Counsel for the 2016 tax year and authorize the Chairman to execute a Contract for Services of Private Counsel, in accordance with Chapter 194.035 (1), Florida Statutes, effective August 25, 2016, through August 25, 2017.

- A. Rinky S. Parwani;
- B. Darlene Rebowe;
- C. Larry A. Matthews; or
- D. Suzanne N. Whibbs.

#### **Background:**

N/A

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### Attachments

Rinky Parwani 2016 Application

Darlene Rebowe 2016 Application

Larry Matthews 2016 Application

Suzanne Whibbs 2016 Application

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**PARWANI LAW, P.A.**

PHONE: 813-514-8280  
FAX: 813-514-8281

9905 Alambra Avenue  
Tampa, Florida 33619  
website: [www.parwanilaw.com](http://www.parwanilaw.com)

Rinky S. Parwani, Managing Attorney, licensed in FL, CA, TX, IA  
[rinky@parwanilaw.com](mailto:rinky@parwanilaw.com)

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July 11, 2016

**Via US Mail**

Clerk of the Circuit Court  
Clerk to the Value Adjustment Board  
P.O. Box 333  
Pensacola, Florida 32591-0333

Dear Clerk:

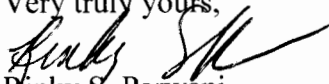
I would like this letter to serve as my application for the Escambia County Value Adjustment Board Legal Counsel. I have enclosed a copy of my resume and I have already completed the required training. The training certificate is enclosed.

I have practiced law for greater than five years with ad valorem experience. I do not represent the Property Appraiser, the Tax Collector, any taxing authority or any property owner in any administrative or judicial review of property taxes. I have been licensed to practice law for more than 15 years. I have many years of experience providing legal services to Florida counties. I have been an attorney special magistrate for Hillsborough County from 2008 through 2010. For Hillsborough County I have been the primary attorney handling the good cause decisions for three years. I also have either been an alternate magistrate or a special magistrate in 2009, 2010, 2011, 2012, 2013, 2014 and 2015 for the following counties: Osceola, Lee, Polk, Pasco, Manatee, Santa Rosa, Marion, Pinellas, Monroe, Indian River, Broward, Citrus and Sumter. I also handled good cause decisions for Manatee County in 2011, 2015 and 2012. I am currently legal counsel for the following County Value Adjustment Boards: Hillsborough, Sumter, Osceola, Polk and Pasco. I have significant understanding and experience with the Department of Revenue Value Adjustment Board Rules. I have taken the Value Adjustment Board Training each year since 2008.

I have a license to practice law in four states: California, Iowa, Texas and Florida. I have handled property tax issues in all four states. I have also worked for various government entities in other states during my career. I am very familiar with the legal property tax issues in Florida and have been intimately involved in the challenges including litigation and high profile matters. Most importantly, my experience in both large and small counties as a special magistrate and as legal counsel will be invaluable to your Board.

I am happy to accept the approved compensation customary for this position.

Thank you for your consideration. Please let me know if there is additional information you require.

Very truly yours,  
  
Rinky S. Parwani

**APPLICATION  
COUNSEL TO THE ESCAMBIA COUNTY VALUE ADJUSTMENT BOARD**

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

1. PLEASE PROVIDE THE FOLLOWING GENERAL INFORMATION:

NAME: Rinky S. Parwani  
BUSINESS NAME: Parwani Law, P.A.  
BUSINESS ADDRESS: 9905 Alambra Avenue  
PHONE: 813-514-8280  
EMAIL: rinky@parwanikw.com

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

3. HOURLY RATE \$ 200 MINIMUM HOURS: None

4. PLEASE PROVIDE THE FOLLOWING INFORMATION:

A. FLORIDA BAR NUMBER: 629634 ADMISSION DATE: 2/2003

- B. BRIEFLY EXPLAIN THE BASIS FOR YOUR EDUCATION AND EXPERIENCE IN ISSUES THAT COME BEFORE A VALUE ADJUSTMENT BOARD:

I have been a special magistrate for various counties since 2008. I have been legal counsel to value adjustment boards since 2011. I am currently legal counsel to the following VABs: Hillsborough, Pasco, Sumter, Polk

- C. LIST ANY DISBARMENT, SUSPENSION, OR OTHER DISCIPLINARY ACTION AND THAT YOU HAVE RECEIVED FROM ANY ORGANIZED BAR ASSOCIATION: Osceola

None.

5. LIST EACH INSTANCE IN WHICH YOU HAVE BEEN DISMISSED, TERMINATED, OR DENIED APPOINTMENT AS COUNSEL FOR A GOVERNMENTAL AGENCY OR BOARD DUE TO POOR OR IMPROPER PERFORMANCE:

None

6. LIST ANY PERSONAL OR BUSINESS RELATIONSHIP YOU HAVE WITH PROPERTY APPRAISER'S OFFICE, CLERK OF THE COURT'S OFFICE, COUNTY ATTORNEY'S OFFICE, OR MEMBERS OF THE VALUE ADJUSTMENT BOARD:

None

7. LIST ANY ADDITIONAL INFORMATION THAT QUALIFIES YOU TO SERVE AS COUNSEL TO THE VALUE ADJUSTMENT BOARD:

I have experience with Axia. I have completed VAB training each year since 2008. I am currently counsel for five VABs. I have excellent experience dealing with high profile and difficult VAB issues.

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

Binky Sh  
SIGNATURE OF APPLICANT

7/11/16  
DATE



# 2016 VAB Training

*This is to certify that*

# Rinky Parwani

*has successfully completed*

Value Adjustment Board Members and Board Attorneys VAB  
Training

*on*

July 6, 2016

*The Florida Bar*



Member Since  
04/16/2003

**Rinky S. Parwani**



**0629634**

9905 Alambra Avenue  
Tampa, Florida 33619

813.514.8280  
rinky@parwanilaw.com

## Rinky S. Parwani

### **Professional Experience**

Parwani Law, P.A.

Tampa, Florida

#### **Managing Attorney**

Successful small firm practice. Variety of cases including but not limited to real estate, debt resolution, foreclosure, mortgage modification, bankruptcy, litigation, immigration, probate, wills and trusts, class actions, employment law, corporate, traffic, guardianship, dependency, family law and contract work. Representation of businesses, individuals, doctors, government agencies and entertainment clients. Serve as county special magistrate and legal counsel to Value Adjustment Boards. Volunteer for Fox Channel 13 Tampa Bay Ask-A Lawyer. Winner of 2010 Brandon Small Business of the Year Award for Minority and Women Owned Business after only being open 3 years. Nominated in 2011 and 2012 for Brandon Small Business of the Year Award. Recognized for Pro Bono Service from 2010 to 2014 by 13<sup>th</sup> Judicial District. Selected as American Bar Association General and Solo Small Firm Diversity Fellow for 2011-2012. Selected as a 2013 Super Lawyer Florida Rising Star. Nominated from 2013 through 2015 for the Riverview Chamber Business of the Year Award.

Middleberg, Riddle & Gianna

Dallas, Texas

#### **Partner**

Advised Fortune 500 clients on litigation and corporate aspects of business and legal requirements for consumer mortgage lending. Provided legal advice to software engineers regarding web based and DOS based mortgage documentation preparation system. A member of the director team for large firm responsible for strategic guidance, management and law firm vision.

Countrywide Home Loans

Plano, Texas

#### **Senior Vice President of Fair Lending and Legal Compliance**

Head of all legal compliance and fair lending for over 1000 retail branches and the telemarketing group. Managed a staff of over 30 employees. Responsible for all executive strategic guidance concerning policies and procedures. Maintained and developed compliance policies and procedures in accordance with company culture and laws. Provided advice to executive team on federal and state laws and regulations including HMDA, RESPA, TILA, ECOA, FCRA, GLBA, OFAC, BSA, high cost and privacy regulations.

Wells Fargo Financial

Des Moines, Iowa

#### **Assistant General Counsel**

Advised executives and business units on state and federal consumer lending laws for unsecured, secured, and real estate loans, retail credit and sales finance. Well versed in HMDA, TILA, RESPA and other lending regulatory schemes for consumer lending. Lead attorney advising credit card business unit including home equity loans.

Private Practice with Law Firms      Beverly Hills and Lake Tahoe, California

**Corporate and Litigation Associate Attorney**

Responsible for all aspects of multi-million dollar business transactions, tax planning and real estate matters for local, national and international businesses and individuals. Handled issues concerning covenants, conditions and restrictions, wetlands, easements, partnerships, corporations, limited liability companies, business sales, acquisitions, mergers, start-ups, transaction negotiation, corporate compliance, corporate governance, securities compliance, employment law and trademark, copyright. Represented film, internet and music companies, artists, performers and commercial photographers with the formation of business entities, sophisticated film financing transactions, complex corporate negotiated transactions, the commercial exploitation of intellectual property rights, employment contracts and securities and corporate law compliance. Lead trial attorney managing all aspects of federal and state, complex, press-worthy, multi-million dollar, international litigation and appeals, including discovery, motions, briefs, depositions, court appearances and mediations.

**Education**

1998      University of Minnesota Law School      Minneapolis, Minnesota  
**JD**

Dean's List

Outstanding Woman Graduate Award of 1998

Won Minnesota Bar Computer Law Essay Contest

Editor of Journal, Moot Court Competitor

1993      Drake University      Des Moines, Iowa

**MBA**

Graduated at age nineteen.

Vice President of Management Honor Society

1992      Drake University      Des Moines, Iowa

**BS**

Double major in accounting and corporate finance

Completed program in two calendar years

**Memberships and Associations**

Florida Bar – Admitted 4/2003

Bar Number 629634

Texas Bar - Admitted 9/2005

Bar Number 24049868

California Bar - Admitted 12/1998

Bar Number 199487

Iowa Bar - Admitted 2/2004

Bar Number 18659

US Tax Court – Admitted 12/2009

Bar Number PR0625

US Supreme Court – Admitted 5/2009

Ninth Circuit - Admitted 4/1999

Eleventh Circuit – Admitted 6/2009

US District Court - Central District of California - Admitted 1/1999

US District Court – Middle District of Florida – Admitted 5/2008

US District Court – Northern District of Florida – Admitted 6/2009

US District Court – Southern District of Florida – Admitted 7/2009

Fellow, Life Management Institute – 11/1992 - FLMI

Iowa Society of Certified Public Accountants - 11/1994 – CPA (inactive)

Institute of Certified Management Accountants – 11/94 – CMA (inactive)

American Bar Association

Hillsborough County Bar Association

Brandon Bar Association

Tampa Bay Bankruptcy Bar Association

National Association of Consumer Bankruptcy Attorneys

American Immigration Lawyers Association

**Publications**

Computer Law News, A Publication of the Minnesota Bar Association, "Email in the Workplace: The Employer's Right to Snoop in Minnesota," Winter 98-99  
The Daily Journal, Verdicts and Settlements, "Blinder Vision, The 'State Fund' Decision Creating Numerous Unanswered Questions About the Duties of a Party Receiving Possibly Privileged Documents in Discovery," January, 21, 2000  
Certified Management Accountants' Society of Southern California Newsletter, "Are You Ready for California's New Wage and Hour Law?" March 2000  
Metropolitan News, Special Edition New Admittee Handbook, "What Your Bar Association Can Do For You," June 2001  
Truckee Tracks Chamber Newsletter, "Do I Have An Employee Or An Independent Contractor," May 2002 and "123456789 Shhh! It's a Social Security Number," June 2002  
"Legally Savvy" Column, CapitalistChicks.com, 2006 and 2007  
2012- "How to Advise Your Client in Foreclosure." Stetson Law Review  
"Identity Theft: Protect Yourself!" an article published in the American Prepaid Legal Institute News Briefs Newsletter October 2012 Issue, Volume 10, No. 33.  
"Choosing an Entity for Your Business American Prepaid Legal Institute News Briefs Newsletter November 2012 Issue, Volume 11, No. 33.  
"Mediation is not Meditation: How to Stay Active and Engaged" page 10, January/February 2015 issue of the American Bar Association Solo, Small Firm and General Practice Division Magazine GPSOLO.  
Tampa Tribune and "Some Tips for Beginning Entrepreneurs" August 9, 2015  
"Residential Foreclosures: Helping Your Client with Options." (Volume 33, Number 2, page 26) American Bar Association GP SOLO Magazine in the March/April 2016

**Other Business and Teaching Experience**

Hillsborough Community College, Adjunct Instructor, Paralegal Program, Bankruptcy, Legal Research and Writing I and II, Tampa, FL  
Sierra Nevada College, Accounting Professor, Incline Village, NV  
Glendale Community College, Accounting Instructor, Glendale, CA  
Felhaber, Larson, Fenlon & Vogt, Employment Law Clerk, Minneapolis, MN  
Robins, Kaplan, Miller and Ciresi, Summer Associate, Costa Mesa, CA  
Imation, 3M spin-off, Paralegal, St. Paul, MN  
Metrahealth, Financial Analyst, Tampa, FL  
Cumberland Casualty and Surety, Accountant, Tampa, FL  
The Principal Financial Group, Staff Accountant, Des Moines, IA  
IDS Financial Services, Computer Information Manager, West Des Moines, IA

July 24, 2016

Honorable Pam Childers  
Clerk of the Circuit Court and Comptroller  
Attn.: Lizbeth Carew, Clerk to the Board's office  
Value Adjustment Board  
221 Palafox Place, Ste., 110  
Pensacola, FL 32502-5843

Re: Application for Private Counsel to VAB

Enclosed please find a sealed envelope containing my application and resume' in reference to vacancy as private counsel to VAB.

I presently live in Tampa but plan an immediate relocation to Pensacola based on family considerations.

Thank you and I look forward to hearing from you.

Very truly,

A handwritten signature in black ink, appearing to read 'Darlene Rebowe', written in a cursive style.

Darlene Rebowe

**APPLICATION  
COUNSEL TO THE ESCAMBIA COUNTY VALUE ADJUSTMENT BOARD**

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

1. PLEASE PROVIDE THE FOLLOWING GENERAL INFORMATION:

NAME: DARLENE GAIL Rebowe  
BUSINESS NAME: Darlene Rebowe Attorney-At-Law  
BUSINESS ADDRESS: 4207 Bayshore Blvd, D-7, Tampa, FL 33611  
PHONE: (813) 431-8883  
EMAIL: ReboweLaw@gmail.com

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

3. HOURLY RATE \$ 150/hr      MINIMUM HOURS: 0

4. PLEASE PROVIDE THE FOLLOWING INFORMATION:

A. FLORIDA BAR NUMBER: 319158      ADMISSION DATE: 1981

- B. BRIEFLY EXPLAIN THE BASIS FOR YOUR EDUCATION AND EXPERIENCE IN ISSUES THAT COME BEFORE A VALUE ADJUSTMENT BOARD:

Through my prior employment as Senior Attorney representing the City of Nashville, I became adept at representative diverse issues confronting the city. In like manner, I am  
(continued)

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

None. In fact I have been appointed and served on Florida's Ethics Committee "judging" Florida Attorneys.

5. LIST EACH INSTANCE IN WHICH YOU HAVE BEEN DISMISSED, TERMINATED, OR DENIED APPOINTMENT AS COUNSEL FOR A GOVERNMENTAL AGENCY OR BOARD DUE TO POOR OR IMPROPER PERFORMANCE:

None

6. LIST ANY PERSONAL OR BUSINESS RELATIONSHIP YOU HAVE WITH PROPERTY APPRAISER'S OFFICE, CLERK OF THE COURT'S OFFICE, COUNTY ATTORNEY'S OFFICE, OR MEMBERS OF THE VALUE ADJUSTMENT BOARD:

None

7. LIST ANY ADDITIONAL INFORMATION THAT QUALIFIES YOU TO SERVE AS COUNSEL TO THE VALUE ADJUSTMENT BOARD:

I will be new to the county with no relationships with anyone or any organization. I am eager to become immersed in the Escambia community and what better way than to interact with community leaders.

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

Dale J. Roberts  
SIGNATURE OF APPLICANT

7-24-16  
DATE



Darlene Rebowe application continued.

4B. confident I can competently counsel the Value Adjustment Board.

I have practiced law in the State of Florida for approximately 20 years. Also, I obtained a Florida real estate license last year which involved 100+ hours of real estate education.

I intend to practice law and not pursue my realtor career in Escambia County upon relocation.

## DARLENE REBOWE

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4807 Bayshore Blvd., D-7  
Tampa, FL 33611  
813. 431.8883  
Rebowelaw@gmail.com

**EDUCATION** Stetson University College of Law, St. Petersburg, FL  
Juris Doctor, *Cum Laude* (ranked 3<sup>rd</sup> in Class)  
Undergraduate degree: L.S.U., Baton Rouge, LA

**PROFESSIONAL AFFILIATIONS** The Tennessee Bar  
The Louisiana State Bar  
The Florida Bar  
The Federal Bar-Middle District Florida  
Licensed Florida Realtor  
Greater Tampa Association of Realtors

### PROFESSIONAL EXPERIENCE

February 2014- Present DARLENE REBOWE, Attorney-at-Law, Tampa, FL  
General practice.

September 2000- November 2013 DARLENE REBOWE, Attorney-at-Law, Franklin, TN  
General practice with emphasis on personal injury, medical malpractice, family law and criminal law. Notable: Nashville jury verdict awarded my client \$1.4 million on personal injury case.

February 1998- August 2000 METROPOLITAN GOVERNMENT OF NASHVILLE  
Senior Attorney with emphasis on medical malpractice defense and personal injury defense. Counsel to the Hospital Authority composed of Metropolitan Nashville General Hospital and Metropolitan Bordeaux Hospital.

As counsel to the Hospital Authority, my responsibilities included day to day client advice regarding legal issues attendant to the overall operation of the facilities, in addition to defending any lawsuits in which either facility was involved.

As a Senior Attorney, my practice involved complex litigation in

all areas of law including, but not limited to, medical malpractice, personal injury, commercial litigation, employment law and civil rights matters, in State and Federal forums.

1996-1997                    DARLENE REBOWE, Attorney-at-Law, New Orleans, LA  
General civil practice with emphasis on family law.

1983-1996                    DARLENE REBOWE, Attorney at Law, Tampa, FL  
General civil practice with emphasis on personal injury, criminal defense and family law.

### **PROFESSIONAL ACCOMPLISHMENTS**

Built a successful law practice by developing and maintaining a high level of client communication and strong relationships within the professional community. Actively involved in civic and professional activities including candidacy for Circuit Court Judge in Tampa; appointed to and served on the Florida Bar Ethics committee in addition to serving on several Hillsborough County Bar committees in Tampa, FL; and serving on Board of Directors of non-profit in Franklin, Tennessee.

### **REFERENCES:**

Edward Page, Esq.  
Carlton, Fields, Jordan, Burt  
4221 W. Boy Scout Blvd., Ste. 1000  
Tampa, FL 33607  
(813) 223-7000

Sue Cain, Esq.  
Former Director of Nashville Legal Dept., retired  
suecain@comcast.net

Rebecca Dyer, Esq.  
HealthTrust Purchasing Group  
155 Franklin Road, Ste. 400  
Brentwood, TN 37027  
(615) 344-3359  
rebecca.dyer@healthtrustpg.com

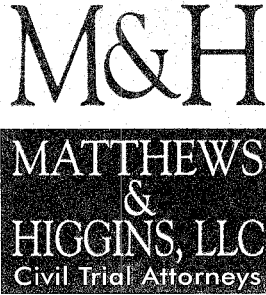
Larry A. Matthews \*  
Raymond F. Higgins, III

Thomas R. Jenkins, Of Counsel\*

\* Also admitted in Alabama

\* Certified Circuit Court Mediator

\* Board Certified Civil Trial Lawyer



114 E. Gregory Street (32502)  
Post Office Box 13145  
Pensacola, Florida 32591

Telephone: Pensacola (850) 434-2200

Panama City (850) 769-7200

Facsimile: (850) 434-2600

Web Address: [www.matthewshigginslaw.com](http://www.matthewshigginslaw.com)

July 11, 2016

Hon. Pam Childers  
Clerk of the Circuit Court & Comptroller  
Attn: Lizabeth Carew, Clerk to the Board's Office  
Value Adjustment Board  
221 Palafox Place, Suite 110  
Pensacola, FL 32502-5843

Re: Counsel to the Value Adjustment Board

Dear Ms. Childers:

Please accept my enclosed resume and firm brochure for your consideration for the position of counsel to the VAB. My proposed rates are \$150/hour. For additional information, please see our firm website at [www.matthewshigginslaw.com](http://www.matthewshigginslaw.com). My references include the following:

J. Andrew Talbert, Esq.  
Quintairos, Prieto, Wood & Boyer, P.A.  
114 E. Gregory Street, 2<sup>nd</sup> Floor  
Pensacola, FL 32502  
850-434-6490

Douglas F. Miller, Esq.  
Guy E. Burnette, Jr., P.A.  
109 E. Garden Street, Ste. B  
Pensacola, FL 32502  
850-912-6420

Michael J. Stebbins, Esq.  
504 N. Baylen Street  
Pensacola, FL 32501  
850-434-9922

Thank you for your consideration. If there is anything else you need, please let me know.

Sincerely,

MATTHEWS & HIGGINS, LLC

A handwritten signature in black ink, appearing to read 'Larry A. Matthews', is written over a white background. The signature is fluid and cursive, with a long horizontal stroke at the end.

Larry A. Matthews

[Lmatthews@matthewshigginslaw.com](mailto:Lmatthews@matthewshigginslaw.com)

Enclosure



# MATTHEWS & HIGGINS, LLC

Insurance Defense and  
Civil Trial Attorneys

Larry A. Matthews

Mr. Matthews specializes in general civil litigation practice with an emphasis in the defense of personal injury matters including automobile negligence, professional negligence, premises liability, products liability, employment law and civil rights litigation. In addition, Mr. Matthews has experience in commercial litigation including insurance coverage matters, real property, and fire and casualty matters, with a recent concentration in toxic tort litigation and complex case/class action litigation.

A member of both the Florida and Alabama Bar Associations, Mr. Matthews is AV rated and a board certified civil trial attorney as well as a certified circuit court mediator. Mr. Matthews is licensed to practice in both the Northern and Middle Districts of the United States District Court in Florida and the Southern District in Alabama. Mr. Matthews belongs to numerous professional organizations including the American Trial Lawyers Association, the American Board of Trial Advocates and the Florida Defense Lawyers Association.

## EDUCATION

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

## SPECIAL QUALIFICATIONS

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

The Florida Bar (1982) Alabama State Bar (1994) U.S. Supreme Court U.S. Court of Appeals for the Eleventh Circuit U.S. District Court, Northern and Middle Districts of Florida U.S. District Court, Southern District of Alabama	American Trial Lawyers Association American Board of Trial Advocates Florida Defense Lawyers Association The Federal Bar Association Tax Court American Inns of Court
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## MATTHEWS & HIGGINS

*Civil Trial Attorneys Representing Clients throughout the Florida Panhandle and South Alabama Area*

Matthews & Higgins, a regional civil litigation law firm with a reputation for integrity and results as indicated by a Martindale-Hubbell AV® Peer-Review Rating, is available to serve clients throughout the Florida Panhandle and Southern Alabama. With decades of local and national experience, each attorney has in-depth knowledge that guides them in counseling clients during all steps of litigation, from pre-suit planning and preparation, to mediation, and through trial.



Partner Larry Matthews and Of Counsel member Thomas Jenkins are Board Certified by The Florida Bar in Civil Trial. As Board Certified Specialists, they are recognized as experts in the practice of civil litigation before state courts, federal courts, administrative agencies, and arbitrators.

Only seven percent of eligible members of The Florida Bar, or approximately 4,600 lawyers, are Board Certified.

### Practice Areas

The firm represents clients in a wide variety of matters, including, but not limited to:

- Premises liability
- Personal injury defense
- Construction defects
- Insurance law
- Products liability
- Professional malpractice
- Wrongful death
- Employment law
- Civil rights
- Mass tort
- Federal tort claims
- Commercial litigation
- Healthcare law
- Class actions

The attorneys at Matthews & Higgins understand local market nuances regarding claims settlement, evidence presentation, trial preparation, and jury selection. When specialized technical expertise is required, members of the firm draw upon their extensive database of court-approved experts in the areas of injury, engineering, or damages.

Client loyalty, efficient workflow, and prompt reporting of all case developments are hallmarks of the firm's practice. Every matter is defended aggressively with a commitment to legal integrity.

### Serving the Florida Panhandle and Southern Alabama

Headquartered in Pensacola, Fla., the firm also maintains offices (available by appointment) in Panama City, Fla. and Mobile, Ala. Florida counties served include Bay, Escambia, Okaloosa, Santa Rosa, and Walton Counties. In Alabama, the firm serves Baldwin and Mobile counties.

### Available for Panel Counsel Consideration

Additional information on the firm's attorneys and practice areas follows. The attorneys at Matthews & Higgins invite panel counsel opportunities. Matthews & Higgins understands the need to comply with both the terms and spirit of defense counsel guidelines. In these competitive times, the firm strives to communicate with clients in a timely manner and to keep defense costs reasonable without compromising client representation.

**Matthews & Higgins, LLC**  
114 E. Gregory Street  
Pensacola, Florida 32502  
850-434-2200 T  
850-434-2600 F



## How Matthews & Higgins Defines Success



Matthews & Higgins concentrates its practice in litigation. Our experience guides us in counseling clients on how to avoid litigation when advisable, how to prepare for it when inevitable, how to settle it when necessary, and how to win cases when they go to court.

Knowing what it takes to win is critical. In addition to knowing the court personnel in our region, we know how to select a jury, how to prepare for trial, and how to present the kind of compelling evidence that helps today's sophisticated jurors clarify the issues that decide a case.

Our firm's community relationships give us an innate understanding of the cultural factors that influence jurors' points of view. This kind of insight proves invaluable in helping clients achieve successful outcomes throughout the region.

Our access to medical, scientific, and other kinds of experts is an integral part of our success in court. To this end, we have developed long-standing relationships with top experts in a range of fields throughout the country.

We conduct focus group sessions to ensure we have explored all aspects of public opinion, and we use the results to prepare clients and subject-matter experts during mock trials. In addition, state-of-the-art trial exhibits, models, and computer simulations help to further enhance our efforts in the courtroom. We leverage the benefits of technology to maximize our efficiency in all aspects of case management.

All of these elements complement each other to ensure Matthews & Higgins serves its clients in the most efficient, effective manner possible.



## What We Believe

We believe in upholding the highest standards of ethics and setting the benchmark for quality in our profession. This includes loyalty to our clients, efficient handling of work, prompt reporting of all developments, and the production of a first-rate legal product—all hallmarks of our practice.

## How We Work



Providing high-quality legal services goes beyond simply performing the services requested. We are always available to our clients and we encourage them to call us with questions concerning legal issues, information on attorneys or experts, or simply an informal evaluation.

Both our clients and our firm benefit from this sharing of ideas and information.

Our attorneys and staff provide seminars, written information on pertinent topics, and routinely provide periodic legislative and case law updates to our clients without charge.

Our firm enjoys good, long-standing relationships with other law firms. With these relationships, we are able to share information on experts and legal developments, and enhance joint defenses of cases involving co-defendants.

In addition, our firm has found the Florida mediation process to be highly effective in resolving cases. As mediators ourselves, we know the importance of a well prepared presentation at mediation, when to settle, and when to go to court.



## Meet Our Insurance Defense Attorneys



Larry A. Matthews  
*Partner*



Board Certified by  
The Florida Bar  
in Civil Trial

**Larry A. Matthews** is an expert in civil litigation, with an emphasis on the defense of personal injury matters, including automobile negligence, professional negligence, premises liability, products liability, employment law, and civil rights litigation.

Mr. Matthews is also experienced in commercial litigation, including insurance coverage matters, real property, fire, and casualty matters. In addition, he defends clients in toxic tort litigation, construction litigation, and complex class action litigation.

### Awards and Recognition

- Board Certified by The Florida Bar in Civil Trial
- Martindale-Hubbell® AV® Preeminent™ Peer Review Rated
- A.M. Best's Directory of Recommended Insurance Attorneys

### Memberships and Professional Involvement

- The Florida Bar
- Alabama State Bar Association
- American Board of Trial Advocates
- American Inns of Court
- American Trial Lawyers Association
- Florida Certified Circuit Court Mediator
- Florida Defense Lawyers Association
- The Federal Bar Association
- Certified Public Accountant (inactive)

### Education

J.D., with Honors, Florida State University College of Law, Tallahassee, FL, 1981  
B.S., with Honors, Accounting, University of Florida, Gainesville, FL, 1976

### Admissions

Florida, 1982  
Alabama, 1994  
U.S. District Court for the Northern District of Florida, 1988  
U.S. District Court for the Middle District of Florida, 1982  
U.S. District Court for the Southern District of Alabama, 2005  
U.S. Court of Appeals for the Eleventh Circuit, 1988  
U.S. Tax Court, 1985  
U.S. Supreme Court, 1998





Raymond F. Higgins, III  
*Partner*

**Ray Higgins** practices in the area of general civil litigation, with a concentration on personal injury defense, automobile negligence, professional negligence, premises liability, products liability, and commercial litigation. Additional areas of focus include insurance coverage matters, real property, construction, fire, and casualty cases.

Mr. Higgins served in the United States Navy as an aviator until 1994, achieving the rank of Lieutenant Commander.

While attending law school, Mr. Higgins worked as an intern at Pine Tree Legal Assistance, Inc. in Bangor, Maine and served as a summer clerk for the First Judicial Circuit Court in Pensacola, Florida.

#### **Memberships and Recognition**

- The Florida Bar
- Escambia/Santa Rosa County Bar Association
- A.M. Best's Directory of Recommended Insurance Attorneys

#### **Education**

J.D., with Honors, Florida State University College of Law, Tallahassee, Florida, 1998

B.S., with Distinction, Physics and Chemistry, Virginia Military Institute, Lexington, VA, 1979

#### **Admissions**

Florida, 1998

U.S. District Court for the Northern District of Florida, 1998



Thomas R. Jenkins  
Of Counsel



Board Certified by  
The Florida Bar  
in Civil Trial

**Thomas R. Jenkins** is an expert in the area of civil litigation. He defends corporate clients in personal injury claims, including claims based on negligence, products liability, premises liability, and various intentional torts. Mr. Jenkins also handles commercial and construction litigation cases.

Mr. Jenkins is a Vietnam-era veteran, having served in the United States Navy, United States Army, and the Illinois National Guard.

#### **Awards and Recognition**

- Board Certified by The Florida Bar in Civil Trial
- AV® Preeminent™ 5.0 out of 5 Peer Review Rating by Martindale-Hubbell
- A.M. Best's Directory of Recommended Insurance Attorneys

#### **Memberships and Professional Involvement**

- The Florida Bar
- Alabama State Bar Association

#### **Education**

J.D., with High Honors, Florida State University College of Law, Tallahassee, FL, 1982  
Order of the Coif

M.B.A., Eastern Illinois University, Charleston, IL, 1979

B.S., Business, Eastern Illinois University, Charleston, IL, 1975

#### **Admissions**

Florida, 1982

Alabama, 1984

U.S. District Court for the Northern District of Florida, 1984

U.S. Court of Appeals for the Eleventh Circuit, 1988

*Martindale-Hubbell Peer Review Ratings are trademarks and AV, BV, AV Preeminent and BV Distinguished are registered certification marks of Internet Brands, Inc.*



## Billing Philosophy

The defense attorneys at Matthews & Higgins strive to identify the most effective resolution plan at the earliest possible date. The firm understands that time is money, and that the faster a claim is resolved—whether at trial, mediation or arbitration, by motion, or through settlement—the lower the expense. Early implementation of a mutually agreed-upon case resolution strategy helps to minimize defense costs.

Overall, the firm offers competitive rates for the Florida Panhandle and Southern Alabama markets.

Alternative fee arrangements are available depending on the volume and complexity of cases.

## Electronic Billing

Tab3 Billing Software is used for billing and reporting purposes. Matthews & Higgins understands that timely reports and accurate budgets benefit both the attorney and client.

The firm has worked with many national insurance carriers, and is fully equipped to provide case management reports and invoices in a format and frequency required by client litigation guidelines.

## Ethics and Professional Liability

Neither the firm, nor any of its attorneys, have been sued in a court of law for attorney malpractice or subject to any disciplinary action by a state bar association.

The firm maintains a professional liability policy with sufficient insurance coverage to comply with defense counsel guidelines. Details are available upon request.

## Firm Contact Information

### Matthews & Higgins, LLC

114 E. Gregory Street  
Pensacola, Florida 32502  
850-434-2200 T  
850-434-2600 F

### Larry A. Matthews, Esq.

[lmatthews@matthewshigginslaw.com](mailto:lmatthews@matthewshigginslaw.com)

### Raymond F. Higgins III

[rhiggins@matthewshigginslaw.com](mailto:rhiggins@matthewshigginslaw.com)



## Exhibit 1. Representative Cases\*

The attorneys at Matthews & Higgins have represented insurance companies in numerous coverage disputes in the past with results that the client found to be favorable.

*Interstate Fire & Cas. Co. v. Abernathy*, 93 So.3d 352 (Fla. 1st DCA 2012) is the most recent and significant reported case in which the firm's attorneys were heavily involved.

In that case the insurance company client denied coverage for a non-profit organization when a young man was severely injured at a charity event the organization was sponsoring. When the insurer denied coverage because coverage was requested after the injury occurred, the injured person entered into a Coblenz agreement with the non-profit organization agreeing a reasonable settlement amount would be \$6.25 million, and sued the insurer.

In the lawsuit, the insurer questioned the reasonableness of the settlement amount, and argued there was no coverage because the certificate of insurance that may have provided coverage was requested and issued after the incident. The trial court granted the injured person summary judgment on both issues.

On appeal the Florida First District Court of Appeal reversed, finding the certificate of insurance provided no coverage to the non-profit organization, and directed the trial court to enter judgment in favor of the insurer. The insurer was ultimately able to recover most of its costs.

*A full list of representative cases is available on request.*

**\*DISCLAIMER: Results may not be typical. You may not have as beneficial a result.**

**APPLICATION  
COUNSEL TO THE ESCAMBIA COUNTY VALUE ADJUSTMENT BOARD**

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

1. PLEASE PROVIDE THE FOLLOWING GENERAL INFORMATION:

NAME: Suzanne N. Whibbs

BUSINESS NAME: Whibbs Stone Barnett, P.A.

BUSINESS ADDRESS: 801 W. Romana Street, Unit C, Pensacola, FL 32502

PHONE: 850-434-5395

EMAIL: suzanne@whibbslaw.com

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

3. **HOURLY RATE** \$ 200.00      **MINIMUM HOURS:** \_\_\_\_\_

4. PLEASE PROVIDE THE FOLLOWING INFORMATION:

A. FLORIDA BAR NUMBER: 122777      ADMISSION DATE: 9/24/97

B. BRIEFLY EXPLAIN THE BASIS FOR YOUR EDUCATION AND EXPERIENCE IN ISSUES THAT COME BEFORE A VALUE ADJUSTMENT BOARD:

I have been the Value Adjustment Board Attorney since 2010 as well as practiced law in the area of real property since 1998.

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

5. LIST EACH INSTANCE IN WHICH YOU HAVE BEEN DISMISSED, TERMINATED, OR DENIED APPOINTMENT AS COUNSEL FOR A GOVERNMENTAL AGENCY OR BOARD DUE TO POOR OR IMPROPER PERFORMANCE:

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6. LIST ANY PERSONAL OR BUSINESS RELATIONSHIP YOU HAVE WITH PROPERTY APPRAISER'S OFFICE, CLERK OF THE COURT'S OFFICE, COUNTY ATTORNEY'S OFFICE, OR MEMBERS OF THE VALUE ADJUSTMENT BOARD:

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7. LIST ANY ADDITIONAL INFORMATION THAT QUALIFIES YOU TO SERVE AS COUNSEL TO THE VALUE ADJUSTMENT BOARD:

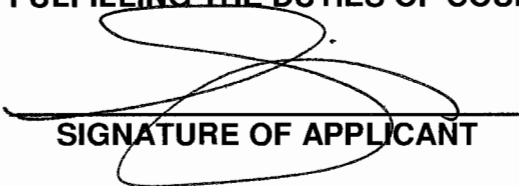
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**THE UNDERSIGNED CERTIFIES, UNDER PENALTY OF DISQUALIFICATION FROM CONSIDERATION, THAT EACH ITEM CONTAINED IN THIS APPLICATION, OR OTHER DOCUMENT FURNISHED BY OR ON BEHALF OF THE APPLICANT IS TRUE AND COMPLETE. THE UNDERSIGNED AUTHORIZES THE VALUE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

  
SIGNATURE OF APPLICANT

8/7/16  
DATE

**Suzanne Noland Whibbs**  
2923 Bay Street  
Gulf Breeze, Florida 32563  
(850) 434-5395 or (850) 324-3059  
[suzanne@whibbslaw.com](mailto:suzanne@whibbslaw.com)

### **Education**

**Samford University, Cumberland School of Law, Birmingham, Alabama**  
Juris Doctor, May 1997

**Auburn University, Auburn, Alabama**  
Bachelor of Arts in Political Science, May 1993  
Cum Laude

### **Employment**

**Whibbs Stone Barnett, P.A.**, June 1998 to the present  
801 W. Romana Street, Unit C, Pensacola, Florida 32502  
Partner in law firm since June 1998 to the present. Major areas of practice include Real Property, Contracts, Estate Planning, Probate, Guardianships, and Social Security Disability

**Escambia County Value Adjustment Board attorney**, 2010 to the present  
Represent the Escambia County Value Adjustment Board in hearings on petitions filed by property owners objecting to the valuation of their property and/or denial of exemptions. Advise the board and clerk of court on various issues relating to the law and administrative rules.

**University of West Florida, Legal Studies Program**, Fall 2009 and Fall 2010  
An adjunct professor teaching Wills, Estates and Trust class.

**James L. Chase & Associates, P.A.**, May 1997 through June 1998  
101 E. Government Street, Pensacola, Florida 32502  
Associate attorney for James L. Chase. Major area of practice: Family Law

### **Professional Associations and Certifications**

Admitted to Florida Bar  
Admitted to United States Court Northern District of Florida  
Admitted to Supreme Court of United States  
Member of Escambia-Santa Rosa Bar Association  
Member of Advisory Board to University of West Florida Legal Studies Program

### **Community Involvement**

Pensacola Junior College Foundation Board of Governors member  
Past member of Sacred Heart Women and Children's Advisory Board  
Past Member of Finance Committee at St. Paul's Catholic Church  
Past member of Junior League of Pensacola  
Member of several social organizations



# 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

6.

**Meeting Date:** 08/25/2016

**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:**

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 2016 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 2016 Appraiser Special Magistrate for Escambia County. One Application was received.

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### Attachments

Steven Marshall 2016 Application

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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, AI-GRS  
State-Certified General Appraiser RZ 155

June 22, 2016

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 2016

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 29 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 41 years in the real estate industry. I routinely appraise complex investment-grade properties. In 1983, I was awarded the MAI designation and in 2015, I was awarded the AI-GRS 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, 2014 and 2015. 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

Real Estate Appraisers • Consultants • Since 1982

Orlando Headquarters: 246 North Westmonte Drive, Altamonte Springs, Florida 32714  
Telephone: (407) 772-2200 / Facsimile: (407) 772-1340

Escambia County Value Adjustment Board  
Application for Special Magistrate

Applicant Information

Full Name: STEVEN L. MARSHALL, MAI, SRA, AI-GRS Date: June 20, 2016

Address: Clayton, Roper & Marshall, Inc.,

246 N. Westmonte Drive, Altamonte Springs, Florida 32714

Phone: (Work) 407-772-2200 x 314 (Cell) 407-258-1518 (E-mail Address) smarshall@crmre.com

Hourly Rate: 75 Minimum Hours: 8

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

Dates Not Available:

None

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 \_\_\_X\_\_\_No

Are you an employee of a county, a taxing jurisdiction, or the state? \_\_\_Yes \_\_\_X\_\_\_No

Have you represented a party before the board in an administrative review of property taxes this tax year?  
\_\_\_Yes \_\_\_X\_\_\_No

**All applicants are required, annually, under § 194.035, Fla. Stat., to complete training provided by the Department of Revenue. Prior to conducting any 2016 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 2016 training course, attach your completion certificate to this application. If you have not, go online to the Department of Revenue's 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 July 31, 2016.**

# 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: \_\_\_\_\_

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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?    41

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:

The Appraisal Institute -- MAI, SRA, AI-GRS

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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.**

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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:

Tangible property is frequently a part of my appraisal practice. I appraise hotel/motels, timeshare resorts, restaurants and convenience stores with gas pumps when I must estimate the contributory value of FF&E.

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\*: 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: Steve L Marshall Date: June 22, 2016

Submit Application to the Value Adjustment Board Clerk by July 31, 2016:

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, 2016.  
ALL APPLICATIONS WILL BE OPENED ON AUGUST 1, 2016**

# QUALIFICATIONS OF STEVEN L. MARSHALL, MAI, AI-GRS

## **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
AI-GRS	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

Appraising the Appraisal: Appraisal Review– 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  
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  
Review Theory – General  
Litigation Assignments for Residential Appraisers: Doing Expert Work on Atypical Cases  
Central Florida Real Estate Forum  
Critical Thinking in Appraisals  
Understanding the New Interagency Appraisal and Evaluation Guidelines – Webinar  
Loss Prevention  
Supervisor / Trainee Roles and Rules  
Property Tax Assessment  
Introducing Valuation for Financial Reporting  
Evaluating Commercial Construction

**EXPERT WITNESS EXPERIENCE**

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

**PROFESSIONAL ACTIVITIES**

2016 – National Volunteer of Distinction, Appraisal Institute  
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  
2006 Legislative Volunteer Commendation – Department of Business and Professional Regulation  
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
Commerce National 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 Cos.	United Southern Bank
Hancock Bank	U.S. Bank
Howard Johnson Company	Wells Fargo
Iberia National Bank	Westinghouse Electric Company
John Hancock Insurance	Zions First National Bank
KeyBank	ZOM Communities Inc.
Key West Redevelopment Agency	



### **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. 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**

<b>STATE OF FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION FLORIDA REAL ESTATE APPRAISAL BD</b>	
<b>LICENSE NUMBER</b>	
RZ155	
<b>The CERTIFIED GENERAL APPRAISER Named below IS CERTIFIED Under the provisions of Chapter 475 FS. Expiration date: NOV 30, 2016</b>	
<b>MARSHALL, STEVEN L 246 N WESTMONTE DRIVE ALTAMONTE SPRINGS FL 32714</b>	
 	

# 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**

# 2015 VAB Training

This is to certify that

**steven marshall**

has successfully completed

**Real Property Appraiser Special Magistrate VAB Training**

on

**July 30, 2015**

# 2016 VAB Training

*This is to certify that*

**steven marshall**

*has successfully completed*

Tangible Personal Property Appraiser Special Magistrates  
VAB Training

*on*

July 21, 2016

# 2016 VAB Training

*This is to certify that*

**steven marshall**

*has successfully completed*

Real Property Appraiser Special Magistrate VAB Training

*on*

July 21, 2016



# 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

7.

**Meeting Date:** 08/25/2016

**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:**

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 2016 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. One Application was received.

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### Attachments

Larry Matthews 2016 Application

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Larry A. Matthews \*  
Raymond F. Higgins, III

Thomas R. Jenkins, Of Counsel\*

- \* Also admitted in Alabama
- \* Certified Circuit Court Mediator
- \* Board Certified Civil Trial Lawyer

# M&H

**MATTHEWS  
&  
HIGGINS, LLC**  
Civil Trial Attorneys

114 E. Gregory Street (32502)  
Post Office Box 13145  
Pensacola, Florida 32591

Telephone: Pensacola (850) 434-2200  
Panama City (850) 769-7200  
Facsimile: (850) 434-2600

Web Address: [www.matthewshigginslaw.com](http://www.matthewshigginslaw.com)

July 11, 2016

Hon. Pam Childers  
Clerk of the Circuit Court & Comptroller  
Attn: Lizabeth Carew, Clerk to the Board's Office  
Value Adjustment Board  
221 Palafox Place, Suite 110  
Pensacola, FL 32502-5843

Re: Special Magistrate for the Value Adjustment Board

Dear Ms. Childers:

Please accept my enclosed resume and firm brochure for your consideration for the position of Special Magistrate for the VAB. My proposed rates are \$150/hour. For additional information, please see our firm website at [www.matthewshigginslaw.com](http://www.matthewshigginslaw.com). Please also note that I was Special Magistrate for Escambia County in 2013/14 and 2014/15, and served once as Special Magistrate for Santa Rosa County in 2015 on a conflict case (Estate of Calvin Todd).

Thank you for your consideration. If there is anything else you need, please let me know.

Sincerely yours,

MATTHEWS & HIGGINS, LLC



Larry A. Matthews  
[lmattews@matthewshigginslaw.com](mailto:lmattews@matthewshigginslaw.com)

LAM:nds  
Enclosures

Escambia County Value Adjustment Board  
Application for Special Magistrate

Applicant Information

Full Name: Larry Matthews Date: 8-2-16

Address: 114 E. Gregory Street  
Pensacola, FL 32502

Phone: (Work) 850.434.2200 (Cell) 850.384.3476 (E-mail Address) lmatthews@matthewshigginslaw.com

Hourly Rate: \$150.00 Minimum Hours: \_\_\_\_\_

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

Dates Not Available: \_\_\_\_\_

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

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 2016 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 2016 training course, attach your completion certificate to this application. If you have not, go online to the Department of Revenue's 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 July 31, 2016.

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? \_\_\_\_\_

List any disbarment, suspension, or any other disciplinary action that you have received from any organized Bar Association: none

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**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: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**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\*: \_\_\_\_\_

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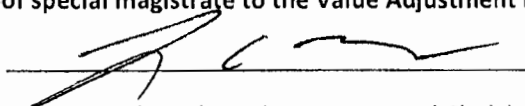
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\*In lieu of the above, you may attach your current resume.

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: 8-2-16

Submit Application to the Value Adjustment Board Clerk by July 31, 2016:

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, 2016.  
ALL APPLICATIONS WILL BE OPENED ON AUGUST 1, 2016**

**APPLICATION  
COUNSEL TO THE ESCAMBIA COUNTY VALUE ADJUSTMENT BOARD**

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

1. PLEASE PROVIDE THE FOLLOWING GENERAL INFORMATION:

NAME: Larry Matthews  
BUSINESS NAME: Matthews & Higgins  
BUSINESS ADDRESS: 114 E. Gregory St, Pensacola  
PHONE: 850-434-2200  
EMAIL: lmatthews@matthewshigginslaw.com

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

3. HOURLY RATE \$150.00 MINIMUM HOURS:

4. PLEASE PROVIDE THE FOLLOWING INFORMATION:

A. FLORIDA BAR NUMBER: 339601 ADMISSION DATE: 1981

- B. BRIEFLY EXPLAIN THE BASIS FOR YOUR EDUCATION AND EXPERIENCE IN ISSUES THAT COME BEFORE A VALUE ADJUSTMENT BOARD:

Previously served - last 2 years  
\_\_\_\_\_  
\_\_\_\_\_

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

none  
\_\_\_\_\_  
\_\_\_\_\_

5. LIST EACH INSTANCE IN WHICH YOU HAVE BEEN DISMISSED, TERMINATED, OR DENIED APPOINTMENT AS COUNSEL FOR A GOVERNMENTAL AGENCY OR BOARD DUE TO POOR OR IMPROPER PERFORMANCE:

none

6. LIST ANY PERSONAL OR BUSINESS RELATIONSHIP YOU HAVE WITH PROPERTY APPRAISER'S OFFICE, CLERK OF THE COURT'S OFFICE, COUNTY ATTORNEY'S OFFICE, OR MEMBERS OF THE VALUE ADJUSTMENT BOARD:

none

7. LIST ANY ADDITIONAL INFORMATION THAT QUALIFIES YOU TO SERVE AS COUNSEL TO THE VALUE ADJUSTMENT BOARD:

See resume and firm brochure previously submitted

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

  
SIGNATURE OF APPLICANT

8.2.16  
DATE

# 2016 VAB Training

*This is to certify that*

**Larry matthews**

*has successfully completed*

**Attorney Special Magistrates VAB Training**

*on*

**August 2, 2016**





# MATTHEWS & HIGGINS, LLC

Insurance Defense and  
Civil Trial Attorneys

Larry A. Matthews

Mr. Matthews specializes in general civil litigation practice with an emphasis in the defense of personal injury matters including automobile negligence, professional negligence, premises liability, products liability, employment law and civil rights litigation. In addition, Mr. Matthews has experience in commercial litigation including insurance coverage matters, real property, and fire and casualty matters, with a recent concentration in toxic tort litigation and complex case/class action litigation.

A member of both the Florida and Alabama Bar Associations, Mr. Matthews is AV rated and a board certified civil trial attorney as well as a certified circuit court mediator. Mr. Matthews is licensed to practice in both the Northern and Middle Districts of the United States District Court in Florida and the Southern District in Alabama. Mr. Matthews belongs to numerous professional organizations including the American Trial Lawyers Association, the American Board of Trial Advocates and the Florida Defense Lawyers Association.

## EDUCATION

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

## SPECIAL QUALIFICATIONS

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

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



## MATTHEWS & HIGGINS

*Civil Trial Attorneys Representing Clients throughout the Florida Panhandle and South Alabama Area*

Matthews & Higgins, a regional civil litigation law firm with a reputation for integrity and results as indicated by a Martindale-Hubbell AV® Peer-Review Rating, is available to serve clients throughout the Florida Panhandle and Southern Alabama. With decades of local and national experience, each attorney has in-depth knowledge that guides them in counseling clients during all steps of litigation, from pre-suit planning and preparation, to mediation, and through trial.



Partner Larry Matthews and Of Counsel member Thomas Jenkins are Board Certified by The Florida Bar in Civil Trial. As Board Certified Specialists, they are recognized as experts in the practice of civil litigation before state courts, federal courts, administrative agencies, and arbitrators.

Only seven percent of eligible members of The Florida Bar, or approximately 4,600 lawyers, are Board Certified.

### Practice Areas

The firm represents clients in a wide variety of matters, including, but not limited to:

- Premises liability
- Personal injury defense
- Construction defects
- Insurance law
- Products liability
- Professional malpractice
- Wrongful death
- Employment law
- Civil rights
- Mass tort
- Federal tort claims
- Commercial litigation
- Healthcare law
- Class actions

The attorneys at Matthews & Higgins understand local market nuances regarding claims settlement, evidence presentation, trial preparation, and jury selection. When specialized technical expertise is required, members of the firm draw upon their extensive database of court-approved experts in the areas of injury, engineering, or damages.

Client loyalty, efficient workflow, and prompt reporting of all case developments are hallmarks of the firm's practice. Every matter is defended aggressively with a commitment to legal integrity.

### Serving the Florida Panhandle and Southern Alabama

Headquartered in Pensacola, Fla., the firm also maintains offices (available by appointment) in Panama City, Fla. and Mobile, Ala. Florida counties served include Bay, Escambia, Okaloosa, Santa Rosa, and Walton Counties. In Alabama, the firm serves Baldwin and Mobile counties.

### Available for Panel Counsel Consideration

Additional information on the firm's attorneys and practice areas follows. The attorneys at Matthews & Higgins invite panel counsel opportunities. Matthews & Higgins understands the need to comply with both the terms and spirit of defense counsel guidelines. In these competitive times, the firm strives to communicate with clients in a timely manner and to keep defense costs reasonable without compromising client representation.

#### Matthews & Higgins, LLC

114 E. Gregory Street  
Pensacola, Florida 32502  
850-434-2200 T  
850-434-2600 F



## How Matthews & Higgins Defines Success



Matthews & Higgins concentrates its practice in litigation. Our experience guides us in counseling clients on how to avoid litigation when advisable, how to prepare for it when inevitable, how to settle it when necessary, and how to win cases when they go to court.

Knowing what it takes to win is critical. In addition to knowing the court personnel in our region, we know how to select a jury, how to prepare for trial, and how to present the kind of compelling evidence that helps today's sophisticated jurors clarify the issues that decide a case.

Our firm's community relationships give us an innate understanding of the cultural factors that influence jurors' points of view. This kind of insight proves invaluable in helping clients achieve successful outcomes throughout the region.

Our access to medical, scientific, and other kinds of experts is an integral part of our success in court. To this end, we have developed long-standing relationships with top experts in a range of fields throughout the country.

We conduct focus group sessions to ensure we have explored all aspects of public opinion, and we use the results to prepare clients and subject-matter experts during mock trials. In addition, state-of-the-art trial exhibits, models, and computer simulations help to further enhance our efforts in the courtroom. We leverage the benefits of technology to maximize our efficiency in all aspects of case management.

All of these elements complement each other to ensure Matthews & Higgins serves its clients in the most efficient, effective manner possible.

## What We Believe

We believe in upholding the highest standards of ethics and setting the benchmark for quality in our profession. This includes loyalty to our clients, efficient handling of work, prompt reporting of all developments, and the production of a first-rate legal product—all hallmarks of our practice.

## How We Work



Providing high-quality legal services goes beyond simply performing the services requested. We are always available to our clients and we encourage them to call us with questions concerning legal issues, information on attorneys or experts, or simply an informal evaluation.

Both our clients and our firm benefit from this sharing of ideas and information.

Our attorneys and staff provide seminars, written information on pertinent topics, and routinely provide periodic legislative and case law updates to our clients without charge.

Our firm enjoys good, long-standing relationships with other law firms. With these relationships, we are able to share information on experts and legal developments, and enhance joint defenses of cases involving co-defendants.

In addition, our firm has found the Florida mediation process to be highly effective in resolving cases. As mediators ourselves, we know the importance of a well prepared presentation at mediation, when to settle, and when to go to court.



## Meet Our Insurance Defense Attorneys



**Larry A. Matthews**  
*Partner*



Board Certified by  
The Florida Bar  
in Civil Trial

**Larry A. Matthews** is an expert in civil litigation, with an emphasis on the defense of personal injury matters, including automobile negligence, professional negligence, premises liability, products liability, employment law, and civil rights litigation.

Mr. Matthews is also experienced in commercial litigation, including insurance coverage matters, real property, fire, and casualty matters. In addition, he defends clients in toxic tort litigation, construction litigation, and complex class action litigation.

### Awards and Recognition

- Board Certified by The Florida Bar in Civil Trial
- Martindale-Hubbell® AV® Preeminent™ Peer Review Rated
- A.M. Best's Directory of Recommended Insurance Attorneys

### Memberships and Professional Involvement

- The Florida Bar
- Alabama State Bar Association
- American Board of Trial Advocates
- American Inns of Court
- American Trial Lawyers Association
- Florida Certified Circuit Court Mediator
- Florida Defense Lawyers Association
- The Federal Bar Association
- Certified Public Accountant (inactive)

### Education

J.D., with Honors, Florida State University College of Law, Tallahassee, FL, 1981

B.S., with Honors, Accounting, University of Florida, Gainesville, FL, 1976

### Admissions

Florida, 1982

Alabama, 1994

U.S. District Court for the Northern District of Florida, 1988

U.S. District Court for the Middle District of Florida, 1982

U.S. District Court for the Southern District of Alabama, 2005

U.S. Court of Appeals for the Eleventh Circuit, 1988

U.S. Tax Court, 1985

U.S. Supreme Court, 1998



**Raymond F. Higgins, III**  
*Partner*

**Ray Higgins** practices in the area of general civil litigation, with a concentration on personal injury defense, automobile negligence, professional negligence, premises liability, products liability, and commercial litigation. Additional areas of focus include insurance coverage matters, real property, construction, fire, and casualty cases.

Mr. Higgins served in the United States Navy as an aviator until 1994, achieving the rank of Lieutenant Commander.

While attending law school, Mr. Higgins worked as an intern at Pine Tree Legal Assistance, Inc. in Bangor, Maine and served as a summer clerk for the First Judicial Circuit Court in Pensacola, Florida.

#### **Memberships and Recognition**

- The Florida Bar
- Escambia/Santa Rosa County Bar Association
- A.M. Best's Directory of Recommended Insurance Attorneys

#### **Education**

J.D., with Honors, Florida State University College of Law, Tallahassee, Florida, 1998

B.S., with Distinction, Physics and Chemistry, Virginia Military Institute, Lexington, VA, 1979

#### **Admissions**

Florida, 1998

U.S. District Court for the Northern District of Florida, 1998



Thomas R. Jenkins  
*Of Counsel*



Board Certified by  
The Florida Bar  
in Civil Trial

**Thomas R. Jenkins** is an expert in the area of civil litigation. He defends corporate clients in personal injury claims, including claims based on negligence, products liability, premises liability, and various intentional torts. Mr. Jenkins also handles commercial and construction litigation cases.

Mr. Jenkins is a Vietnam-era veteran, having served in the United States Navy, United States Army, and the Illinois National Guard.

#### **Awards and Recognition**

- Board Certified by The Florida Bar in Civil Trial
- AV® Preeminent™ 5.0 out of 5 Peer Review Rating by Martindale-Hubbell
- A.M. Best's Directory of Recommended Insurance Attorneys

#### **Memberships and Professional Involvement**

- The Florida Bar
- Alabama State Bar Association

#### **Education**

J.D., with High Honors, Florida State University College of Law, Tallahassee, FL, 1982  
Order of the Coif

M.B.A., Eastern Illinois University, Charleston, IL, 1979

B.S., Business, Eastern Illinois University, Charleston, IL, 1975

#### **Admissions**

Florida, 1982

Alabama, 1984

U.S. District Court for the Northern District of Florida, 1984

U.S. Court of Appeals for the Eleventh Circuit, 1988

*Martindale-Hubbell Peer Review Ratings are trademarks and AV, BV, AV Preeminent and BV Distinguished are registered certification marks of Internet Brands, Inc.*



## Billing Philosophy

The defense attorneys at Matthews & Higgins strive to identify the most effective resolution plan at the earliest possible date. The firm understands that time is money, and that the faster a claim is resolved—whether at trial, mediation or arbitration, by motion, or through settlement—the lower the expense. Early implementation of a mutually agreed-upon case resolution strategy helps to minimize defense costs.

Overall, the firm offers competitive rates for the Florida Panhandle and Southern Alabama markets.

Alternative fee arrangements are available depending on the volume and complexity of cases.

## Electronic Billing

Tab3 Billing Software is used for billing and reporting purposes. Matthews & Higgins understands that timely reports and accurate budgets benefit both the attorney and client.

The firm has worked with many national insurance carriers, and is fully equipped to provide case management reports and invoices in a format and frequency required by client litigation guidelines.

## Ethics and Professional Liability

Neither the firm, nor any of its attorneys, have been sued in a court of law for attorney malpractice or subject to any disciplinary action by a state bar association.

The firm maintains a professional liability policy with sufficient insurance coverage to comply with defense counsel guidelines. Details are available upon request.

## Firm Contact Information

### **Matthews & Higgins, LLC**

114 E. Gregory Street  
Pensacola, Florida 32502  
850-434-2200 T  
850-434-2600 F

### **Larry A. Matthews, Esq.**

[lmattews@matthewshigginslaw.com](mailto:lmattews@matthewshigginslaw.com)

### **Raymond F. Higgins III**

[rhiggins@matthewshigginslaw.com](mailto:rhiggins@matthewshigginslaw.com)



## Exhibit 1. Representative Cases\*

The attorneys at Matthews & Higgins have represented insurance companies in numerous coverage disputes in the past with results that the client found to be favorable.

*Interstate Fire & Cas. Co. v. Abernathy*, 93 So.3d 352 (Fla. 1st DCA 2012) is the most recent and significant reported case in which the firm's attorneys were heavily involved.

In that case the insurance company client denied coverage for a non-profit organization when a young man was severely injured at a charity event the organization was sponsoring. When the insurer denied coverage because coverage was requested after the injury occurred, the injured person entered into a Coblenz agreement with the non-profit organization agreeing a reasonable settlement amount would be \$6.25 million, and sued the insurer.

In the lawsuit, the insurer questioned the reasonableness of the settlement amount, and argued there was no coverage because the certificate of insurance that may have provided coverage was requested and issued after the incident. The trial court granted the injured person summary judgment on both issues.

On appeal the Florida First District Court of Appeal reversed, finding the certificate of insurance provided no coverage to the non-profit organization, and directed the trial court to enter judgment in favor of the insurer. The insurer was ultimately able to recover most of its costs.

*A full list of representative cases is available on request.*

**\*DISCLAIMER: Results may not be typical. You may not have as beneficial a result.**





# 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:** 08/25/2016

**Issue:** Filing Fee Resolution

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

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

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### Information

#### **Recommendation:**

Filing Fee Resolution.

Recommendation: That the Board confirm, 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.

#### **Background:**

N/A

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### Attachments

Resolution R2015-1

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VALUE ADJUSTMENT BOARD OF ESCAMBIA COUNTY  
RESOLUTION R2015-1

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 18<sup>th</sup> day of August 2015.

VALUE ADJUSTMENT BOARD  
ESCAMBIA COUNTY, FLORIDA

By: [Signature]  
Steven L. Barry, Chairman

Date Executed

8/25/2015

ATTEST:

Pam Chalders  
Clerk of the Circuit Court & Comptroller



[Signature]  
Deputy Clerk

This document approved as to form and legal sufficiency

By: [Signature]

Title VAB Legal Counsel

Date 8/18/15