

PLEASE NOTE THAT ALL MEETINGS ARE RECORDED

AGENDA

Value Adjustment Board

Regular Meeting - October 31, 2016 - 11:00 a.m.

Ernie Lee Magaha Government Building, First Floor

1. Call to Order.

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

2. Was the Meeting Properly Advertised?

3. Selection of Alternate Appraiser Special Magistrate.

Recommendation: That the Board review and consider the application submitted by Robert Sutte for Escambia County Alternate Appraiser Special Magistrate for the 2016 tax year, and approve, and authorize the Chairman to execute, the Contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes.

4. Adjournment.



Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

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

AI-11291

3.

Value Adjustment Board Regular Meeting

Meeting Date: 10/31/2016

Issue: Selection of Alternate Appraiser Special Magistrate

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

Organization: Clerk & Comptroller's Office

Information

Recommendation:

Selection of Alternate Appraiser Special Magistrate.

Recommendation: That the Board review and consider the application submitted by Robert Sutte for Escambia County Alternate Appraiser Special Magistrate for the 2016 tax year, and approve, and authorize the Chairman to execute, the 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. On August 25, 2016, the VAB hired Steven L. Marshall as the Escambia County Appraiser Special Magistrate for the 2016 tax year.

On October 4, 2016, Bill Coleman, Managing Consultant, Marvin F. Poer and Company, representing MSCI 2006-HQ8 Pine Forest, LLC, requested that Escambia County Appraiser Special Magistrate Steven L. Marshall recuse himself from his hearing due to a conflict of interest.

Based on the opinion provided by Suzanne Whibbs, VAB Counsel, Mr. Marshall recused himself on October 10, 2016.

Robert Sutte has submitted his application for consideration as an Alternate Appraiser Special Magistrate.

Attachments

2016 SM Contract - Robert Sutte

Escambia 2016 SM Application - Sutte

AGREEMENT BETWEEN THE ESCAMBIA COUNTY VALUE ADJUSTMENT BOARD
AND
ROBERT SUTTE
FOR SPECIAL MAGISTRATE SERVICES

This AGREEMENT is made this 31th day of October, 2016 (the effective date), by and between the Escambia County Value Adjustment Board (hereinafter, the "VAB"), whose mailing address is 221 Palafox Place, Pensacola, Florida 32502, and Robert Sutte (hereinafter, "MAGISTRATE"), whose mailing address is 2433 Lee Road, Winter Park, Florida 32789, for the provision of Special Magistrate Services.

WITNESSETH:

WHEREAS, VAB requests the services of MAGISTRATE pursuant to Chapter 194, Florida Statutes, for the purpose of taking testimony at hearings and making recommendations, which include findings of fact and conclusions of law, to the VAB; and

WHEREAS, MAGISTRATE desires to provide such services to the VAB as an independent contractor; and

WHEREAS, MAGISTRATE confirms he meets the qualifications of Section 194.035, Florida Statutes, in that he is not an elected or appointed official or an employee of Escambia County, and he shall not represent a person before the VAB in any tax year during the time he shall serve as MAGISTRATE.

NOW THEREFORE, in consideration of the mutual terms and conditions, promises, covenants and payment hereinafter set forth, VAB and MAGISTRATE agree as follows:

1. SCOPE OF SERVICES

1.1. MAGISTRATE shall perform professional services for VAB pursuant to Chapter 194, Florida Statutes, and Sections 12D-9 and 12D-10, Florida Administrative Code, which shall include, but not be limited to the following:

- A. Taking testimony at hearings provided pursuant to Chapter 194, Florida Statutes and Florida Administrative Code Sections 12D-9 and 12D-10;

- B. Making recommendations, which include findings of fact and conclusions of law, to VAB within ten (10) business days of each hearing date assigned to MAGISTRATE. Failure of MAGISTRATE to substantially comply with this requirement shall be considered detrimental to the VAB process, and cause for termination of this Agreement. Notwithstanding the foregoing, MAGISTRATE'S invoicing shall be reduced by One Hundred Fifty Dollars (\$150.00) per day (hereinafter referred to as "PENALTY") for each day that MAGISTRATE fails to complete recommendations pursuant to the time requirements set forth in this Section. The PENALTY shall not apply to instances where MAGISTRATE provides the VAB Clerk with a written explanation of good cause for any delay beyond the expiration of the time requirements set forth in this Section, which shall be accompanied by supporting evidence, if necessary. The notice period set forth in Section 3.2 herein shall not apply to VAB'S right to assess any PENALTY pursuant to this Section;
- C. Complying with the hearing procedures provided pursuant to Chapter 194, Florida Statutes, and Sections 12D-9 and 12D-10, Florida Administrative Code;
- D. Completing the required Department of Revenue training pursuant to Section 194.035, Florida Statutes, shall pass any corresponding exam(s) offered by the Department of Revenue, and shall provide proof of passing said exam(s) to the VAB Clerk. A newly selected magistrate without previous VAB Special Magistrate experience will also observe two (2) hours of hearings and taking of testimony conducted by an experienced magistrate. MAGISTRATE shall be responsible for all costs associated with the required observation and the required training pursuant to Section 194.035, Florida Statutes, and Section 12D-9, Florida Administrative Code;
- E. Completing any necessary training for the VAB software system, which will be offered in conjunction with presentations by the VAB administration and VAB Attorney, at a time and location determined by the VAB administration. Compensation will be paid for such training, at a rate of Fifty Dollars (\$50.00) per hour plus travel as defined in Section 2.1 herein. Failure of MAGISTRATE to substantially comply with this requirement shall be considered detrimental to the VAB process, and cause for termination of this Agreement; and
- F. Using the VAB software system provided by the VAB before, during, and following all VAB hearings. All recommendations to the VAB shall be on the prescribed forms or Department of Revenue forms if not available in the VAB software system.

1.2 MAGISTRATE shall:

- A. Avoid impropriety and the appearance of impropriety during all Special Magistrate activities;
- B. Promptly review all lists of property owners/petitioners provided by the VAB Clerk, and recuse himself from any hearing in which MAGISTRATE has a family, social, business, or other relationship with a petitioner which may pose a conflict of interest, and immediately request the VAB Clerk assign the case to an alternate Special Magistrate;
- C. Promote public confidence in the integrity and impartiality of the VAB process;
- D. Limit all discussions to the merits of each petition, and only have such discussions during properly scheduled hearing times in the presence of all parties;
- E. Avoid any and all ex parte communications, and report any and all ex parte communications to the VAB Attorney, in writing, immediately;
- F. Perform all Special Magistrate duties impartially and diligently;
- G. Be patient and courteous to the Petitioner, Property Appraiser, and their witnesses;
- H. Adhere to the rules and statutes regarding admission of evidence;
- I. Notify the VAB Clerk of any scheduling conflicts so that such conflicts may be resolved in a timely manner;
- J. Refrain from appearing as a witness or expert witness in any VAB proceeding in Escambia County, Florida; and
- K. Refrain from performing any appraisals for which MAGISTRATE has knowledge will be utilized as evidence or testimonial support for any VAB proceeding.

1.3 MAGISTRATE shall be responsible for complying with all federal, state, and local rules, regulations, statutes, laws, or ordinances, regarding payment for his/her services under this Agreement, and any reporting requirements therein.

1.4 MAGISTRATE agrees that he will not display or distribute business cards at any VAB hearing or meeting, or otherwise advertise his business at any VAB hearing or meeting, while serving as Magistrate for the VAB.

1.5 During any hours MAGISTRATE provides services to VAB, MAGISTRATE shall devote his full time and effort to the services being performed for the VAB. MAGISTRATE shall truthfully and accurately maintain all records and make such reports as the VAB may require. MAGISTRATE may complete work on files in his office and transmit the results to the VAB Clerk. MAGISTRATE shall comply with all requirements of Chapter 119, Chapters 193 through 197, and Chapter 286, Florida Statutes.

2. FEES

2.1 VAB shall pay MAGISTRATE the rate of **\$125.00 per hour** for his services as MAGISTRATE, plus reimbursement of expenses in accordance with §112.061, Florida Statutes. MAGISTRATE shall be paid a minimum of **8 hours** for the first day and a **4-hour minimum for subsequent days** he is scheduled to serve as MAGISTRATE and is physically present. Minimum payment will not be applicable if all originally scheduled petitions have been withdrawn or re-scheduled prior to 5:00 p.m. on the previous day.

2.2 Any time required for research and preparation beyond the hours required to conduct hearings shall not exceed two (2) times the number of hours required for the respective hearings without documentation of the need for such additional hours.

2.3 The cost of ordinary office supplies utilized or consumed pursuant to this Agreement will not be reimbursable.

2.4 This Agreement is neither a guarantee that MAGISTRATE will be scheduled to conduct hearings, nor a guarantee that MAGISTRATE will be available to provide services to VAB on all potential hearing dates. The Clerk to the VAB shall work with MAGISTRATE to coordinate scheduling of hearings.

3. TERM OF SERVICE

3.1 The term of this Agreement shall begin on the date of this Agreement and shall continue until formally terminated by either MAGISTRATE or VAB. Although this Agreement shall continue until formally terminated by either MAGISTRATE or VAB, this Agreement may be supplemented by an addendum at the sole discretion of the VAB, or replaced by a revised Agreement at the sole discretion of the BOARD, at any time.

3.2 This Agreement may be terminated by either party, with or without cause, by written notice to the other party of the intent to terminate. Such termination shall be effective immediately upon receipt of such written notice of intent to terminate. However, no termination for cause will be effective unless the defaulting party is first given ten (10) calendar days after receipt of notice of intent to terminate in which to cure the cause for termination.

3.3 In the event of termination, MAGISTRATE shall be entitled to compensation for services rendered and reimbursable travel costs incurred through the effective date of termination. All finished or unfinished documents prepared by MAGISTRATE shall become the property of the VAB and shall be delivered by MAGISTRATE to the VAB Clerk immediately upon the effective date of termination.

4. METHOD OF BILLING AND PAYMENT

4.1 MAGISTRATE will maintain a detailed record of time for his work under this Agreement, to include hearing date, time spent hearing each petition on said date and time spent providing services after each hearing date in order to complete recommendations for each petition on said hearing date. MAGISTRATE shall submit an invoice for each assigned hearing date, in the format specified or accepted by VAB, immediately upon completion of recommendations to VAB for petitions heard on each hearing date. All invoices shall be submitted directly to the Clerk to the Board's Office, 221 Palafox Place, Suite 110, Pensacola, Florida 32502. Invoices will not be paid unless and until all recommendations for the corresponding hearing dates are completed correctly, excluding any remands for the same. All invoices shall be signed and certified by MAGISTRATE as being accurate. In no event shall MAGISTRATE submit any invoice later than thirty (30) calendar days after the corresponding hearing date.

4.2 MAGISTRATE acknowledges that each invoice must be reviewed and approved by the VAB or its designee. Should VAB or its designee determine that the invoice is not commensurate with services performed, work accomplished, hours allotted pursuant to this Agreement or hours extended, the VAB Clerk will contact MAGISTRATE in order to resolve any issues or concerns. MAGISTRATE shall be entitled to payment of any portion of an invoice not in dispute and/or which is approved pursuant to Section 2.2 herein, if applicable.

4.3 VAB shall pay MAGISTRATE'S invoices in accordance with §§ 218.70 through 218.80, Florida Statutes, also known as "The Florida Prompt Payment Act."

5. STANDARDS AND CORRECTIONS

5.1 MAGISTRATE shall perform or furnish to the VAB his professional services in accordance with the generally accepted standards of MAGISTRATE'S profession and in accordance with any laws, statutes, ordinances, codes, policies, rules, and regulations governing MAGISTRATE'S services hereunder.

5.2 SPECIAL MAGISTRATE shall, without additional compensation, correct and revise any errors, omissions, or other deficiencies in his work product, services, or materials arising from the negligent act, error or omission of MAGISTRATE. The foregoing shall be construed as an independent duty to correct rather than waiver of VAB'S rights under any applicable statute of limitations. The review of, approval of, or payment for any of MAGISTRATE'S work product, services, or materials shall not be construed to operate as a waiver of any of VAB'S rights

under this Agreement or cause of action VAB may have arising out of the performance of this Agreement.

6. ASSIGNMENT

6.1 This Agreement, or any interest herein, shall not be assigned, transferred or otherwise encumbered, under any circumstances by MAGISTRATE without the prior written consent of VAB. Further, no portion of this Agreement may be performed by subcontractors or sub-consultants without prior written notice to the VAB and prior written approval of such action by the VAB.

7. SEVERABILITY AND WAIVER

7.1 In the event any provision of this Agreement shall be held invalid and unenforceable, the remaining provisions shall be valid and binding upon the parties. One or more waivers by either party of any breach of any provision, term, condition or covenant shall not be construed by the other party as a waiver of any subsequent breach.

8. GOVERNING AND LAW VENUE

8.1 This Agreement shall be governed and construed in accordance with Florida law. In the event litigation arises involving the parties in connection with this Agreement, venue for such litigation shall be in Escambia County, Florida.

9. INDEPENDENT CONTRACTOR STATUS

9.1 MAGISTRATE is an independent contractor and is not an employee, servant, agent, partner, or joint venturer of VAB.

10. PUBLIC RECORDS LAW

10.1 MAGISTRATE acknowledges that this Agreement and any related correspondence, email, financial records, audits, reports, plans, and other documents created or received by the MAGISTRATE in the performance of this Agreement may be subject to disclosure to members of the public pursuant to Chapter 119, Florida Statutes. Accordingly, MAGISTRATE will provide the Clerk with access to and copies of its documents in response to a public records request pursuant to Chapter 119, Florida Statutes. Notwithstanding any other language in this Agreement, in the event MAGISTRATE fails to abide by the provisions of Chapter 119, Florida Statutes, the Clerk may, without prejudice to any other right or remedy and after giving MAGISTRATE seven days written notice during which period MAGISTRATE still fails to allow access to or copies of such documents, terminate this Agreement effective immediately.

IN WITNESS WHEREOF the parties hereto have executed this Agreement on the day and year first set forth above.

ATTEST:

PAM CHILDERS
Clerk of the Circuit Court & Comptroller

BY: _____
Deputy Clerk

ESCAMBIA COUNTY
VALUE ADJUSTMENT BOARD

By: _____
Douglas B. Underhill, Chairman

Date: _____

WITNESSES TO MAGISTRATE:

SPECIAL MAGISTRATE

(Signature)

Robert Sutte

Date: _____

This document approved as to form and legal sufficiency.

General Counsel, Clerk of Court

Date: _____

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

Applicant Information

Full Name: __Robert__Sutte_____ Date: _____

Oct. 5, 2016_____

Address: __

2433 Lee Road Winter Park,

Fl. __32789_____

Phone: (Work) 407-628-0505_____ (Cell) 407-388-4616_____ (E-mail
Address) rpa@rpaflorida.com_____

Hourly Rate: __\$125_____ Minimum Hours: __8 First Day 4 hour minimum
subsequent days plus hourly for recommendation time. No charge for travel time unless working on
recommendations. _____

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

Dates Not Available: __No Applicable
today_____

List the counties where you have served as Special Magistrate: __Escambia (2002, 2006 and 2007),
Santa Rosa (2002, 2006, 2010), Walton (2007- 2016), Okaloosa ((2011- 2014 and 2016
)Other. _____

**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

Escambia County Value Adjustment Board

Application for Special Magistrate

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 no later than July 31, 2016.

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: _____

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

Are you a State certified real estate appraiser? ___X___ Yes _____ No License # RZ 241

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

List each instance in which you have been fined, reprimanded, placed on probation, disciplined, or otherwise prevented from conducting broker or appraisal services by the Florida Real Estate Commission or the Florida Real Estate Appraisal Board: _____
None _____

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

List those organizations and your designation: ___Appraisal Institute MAI, SRA and Counselors of Real Estate CRE _____

Escambia County Value Adjustment Board
Application for Special Magistrate

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.

See

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: _____

Robert Sutta

Date: _____

October 5, 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**

2016 VAB Training

This is to certify that

robert sutte

has successfully completed

Real Property Appraiser Special Magistrate VAB Training

on

August 10, 2016

2016 VAB Training

This is to certify that

robert sutte

has successfully completed

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

on

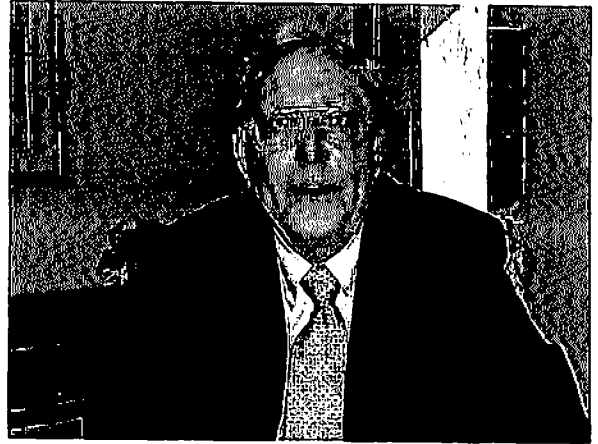
August 10, 2016

IMPORTANT EDUCATION INFORMATION

rpa

Real Property Analysts, inc.

2433 Lee Road, Winter Park (Orlando) Florida 32789-1755
(407) 628-0505; (407) 628-0523 FAX
Email: rpa@rpaflorida.com; www.rpaflorida.com



ROBERT S. SUTTE, CRE, MAI, SRA

REAL ESTATE EDUCATION INSTRUCTION

COURSES

| | |
|-------------------------------|--|
| 7 Hour National USPAP Update | General Appraiser Market Analysis & Highest and Best Use |
| 3 Hour Florida Law Update | Advanced Sales Comparison & Cost Approaches |
| 15 Hour National USPAP Course | Advanced Market Analysis and Highest and Best Use |
| Business Practices and Ethics | Advanced Concepts & Case Studies |
| Basic Appraisal Principles | Residential Sales Comparison and Income Approaches |
| Basic Appraisal Procedures | Residential Market Analysis and Highest & Best Use |
| General Applications | Residential Site Valuation and Cost Approach |
| Advanced Applications | General Appraiser Site Valuation & Cost Approach |
| | General Appraiser Sales Comparison Approach |
| | Yellow Book: Uniform Standards Federal Land Acquisitions |

SEMINARS

Appraising the Appraisal: Appraisal Review-General (7 hours)
Appraising the Appraisal: Appraisal Review-Residential (7 hours)
Appraisal of Local Retail Properties (General) (7 hours)
Litigation Skills for the Appraiser (General) (7 hours)
Marketability Studies: 6 Step Process & Basic Applications (7 hours)
A Lenders Perspective: The Role of the Appraisal in the Lending Process (2 hours)
Spotlight on USPAP: Hypothetical Conditions & Extraordinary Assumptions (2 or 3 hours)
 Agreement for Services – Instructions for Use (2 hours)
 Appraisal Review (2 hours)
 Common Errors and Issues (2 hours)
 Confidentiality (2 hours)
 Reappraising, Readdressing, Reassigning: What to Do and Why? (2 hours)
 Workfiles - Who, What, Where, When, How, and Why? (1 hour)



Real Property Analysts, Inc.

2433 Lee Road • Winter Park, Florida 32789-1755
(407) 628-0505 • FAX (407) 628-0523
E-mail: rpa@rpaflorida.com • www.rpaflorida.com

QUALIFICATIONS OF ROBERT S. SUTTE, CRE, MAI, SRA

Since 1962, Mr. Sutte has served as a real estate appraiser and consultant to a wide variety of private and public clients in eighteen states and the District of Columbia. His background includes both real property valuation and real estate counseling on the most efficient and profitable solutions to various real estate problems. Mr. Sutte has had training and experience in the field of finance and experience in designing environmentally acceptable mixed use land development plans.

RESIDENT OF: Winter Park, Florida

EDUCATION: Bachelor of Science Degree
Business Administration (Concentration in Finance),
Drake University, Des Moines, Iowa

MEMBER OF: Counselors of Real Estate (CRE)
Appraisal Institute (MAI, SRA)

EMPLOYMENT: Real Property Analysts, Inc.
2433 Lee Road
Winter Park, Florida 32789
(407) 628-0505
(407) 628-0523 FAX
rpa@rpaflorida.com
www.rpaflorida.com

APPRAISAL EXPERIENCE:

Mr. Sutte's appraisal experience includes preparation of market value estimates for use in conjunction with sales, acquisitions, leasing, mortgage lending, condemnation, real estate assessment equalization, charitable donations for conservation purposes and estate settlement. All types of commercial, industrial and residential land and almost all types of improved property have been involved. In many instances, the valuation of encumbered ownerships and the appraisal of leasehold or leased fee interests have been part of the appraisal problem.

ROBERT S. SUTTE, CRE, MAI, SRA (Continued)

A partial list of property types which have been appraised includes:

| | |
|--|----------------------------------|
| Diminution in Value Studies | Outdoor Advertising Signs |
| Conservation easement encumbrances | Hotels-Motels |
| Most types of land | Banking facilities |
| Salt and freshwater islands | RV/Mobile Home Parks |
| Ocean and Gulf front property | Preparatory schools and colleges |
| Silviculture and agriculture land | Radio Transmission Facilities |
| Various types of residential property | Railroad property |
| Commercial and institutional buildings | Gas stations-convenience stores |
| Shopping centers and retail stores | Warehouses |
| Restaurants | Truck terminals |
| Churches | Manufacturing plants |
| Nursing homes | Special purpose property |

**CONSULTING
EXPERIENCE:**

Mr. Sutte's consulting experience has encompassed many real estate disciplines. Counseling services rendered have involved guidance on individual property leasing, ownership and development problems. A partial list of types of assignments completed includes:

Estimates of marketability and economic feasibility

Highest and best and most profitable use analysis

Condominium conversion studies

Land planning and development strategies

Analysis of potential zoning and land use changes

Commercial, retail, motel, apartment and industrial space rental surveys

Direct mail and field interview studies to gauge marketability for various types of real estate



ROBERT S. SUTTE, CRE, MAI, SRA (Continued)

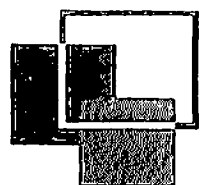
LICENSES: Licensed Real Estate Broker - State of Florida (BK232449)
State-Certified General Real Estate Appraiser - State of Florida (RZ241)
State-Certified General Real Property Appraiser - State of Georgia (004009)
State-Certified General Appraiser Instructor - State of Florida (GA5069)
State-Certified Real Estate Instructor - State of Florida (ZH1001982)
AQB Certified USPAP Instructor - The Appraisal Foundation (10485)

CLIENTS SERVED: Mr. Sutte has appraised and consulted for a variety of clients, including property owners, investors, attorneys, financial institutions, insurance companies, and federal, state and local government agencies. A partial list of clients served and references are available upon request.

COURT TESTIMONY: Qualified as an expert witness in federal and state courts including the United States Bankruptcy Court Middle District Florida and before boards of appeal. Testimony was provided in connection with market value, condemnation, deficiency judgements, tax abatements, rate setting, and appraiser ethical conduct. In addition, has served as a Special Magistrate for the Value Adjustment Boards of Brevard, Citrus, Escambia, Orange, Santa Rosa, and Walton Counties.

TEACHING EXPERIENCE: Membership in the national faculty of the Appraisal Institute since 1972, as an instructor for various real estate courses and seminars, including Business Practices and Ethics and certified instructor of the Uniform Appraisal Standards for Federal Land Acquisitions, Washington, D.C., 2000 (the Yellow Book). Appraisal Foundation Appraisal Qualifications Board Certified, Uniform Standards of Professional Appraisal Practice Instructor.

Florida Realtors® faculty member since 1982, as instructor for the Graduate Realtors Institute (GRI) and the Continuing Education Express seminar series. Also served for 9 years as an adjunct faculty member of the College of Extended Studies at the University of Central Florida.



rpa

Real Property Analysts, Inc.