

PLEASE NOTE THAT ALL MEETINGS ARE RECORDED

AGENDA

Value Adjustment Board

Regular Meeting - January 17, 2017 - 9:00 a.m.

Ernie Lee Magaha Government Building, First Floor

1. Call to Order.

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

2. Was the Meeting Properly Advertised?

3. Special Magistrates' Recommended Decisions.

Recommendation: That the Board review and either **uphold** or **overturn** the recommended decisions of the Special Magistrates for Petitions 2016-001, 2016-014, and 2016-104.

4. Approval of Minutes.

Recommendation: That the Board approve the Minutes of the Meetings of the Value Adjustment Board held December 16, 2015, August 25, 2016, and October 31, 2016, as prepared by Lizabeth Carew, Administrative Specialist, Clerk & Comptroller's Office.

5. Election of Chairman and Vice Chairman for the 2017 Tax Year.

6. Adjournment.



Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

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

AI-11574

3.

Value Adjustment Board Regular Meeting

Meeting Date: 01/17/2017

Issue: Special Magistrates' Recommended Decisions

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

Organization: Clerk & Comptroller's Office

Information

Recommendation:

Special Magistrates' Recommended Decisions.

Recommendation: That the Board review and either **uphold** or **overturn** the recommended decisions of the Special Magistrates for Petitions 2016-001, 2016-014, and 2016-104.

Background:

Hearings for the 2016 Petitions to the Value Adjustment Board were conducted by Attorney Special Magistrate Larry A. Matthews on October 26, 2016, and Appraiser Special Magistrate Robert Sutte on November 28, 2016.

Attachments

2016-0001

2016-0014

2016-0104



DECISION OF THE VALUE ADJUSTMENT BOARD
 EXEMPTION, CLASSIFICATION, OR
 ASSESSMENT DIFFERENCE TRANSFER PETITION

DR-485XC
 R. 11/12
 Rule 12D-16.002
 Florida Administrative Code
 Effective 11/12

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

Petition # 2016-0001	Parcel ID 073438000
Petitioner name MAYORCA JUNE ROXANNE LIFE EST The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 308 N 58TH AVE , FL

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

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after Board Action
1. Just value, required	71,198.00	71,198.00	71,198.00
2. Assessed or classified use value,* if applicable	71,198.00	71,198.00	71,198.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	71,198.00	71,198.00	71,198.00

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

Exemption, Classification, or Assessment Difference Transfer

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

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

Findings of Fact
 (See Attached)

Conclusions of Law
 Petitioner failed to furnish sufficient evidence to overcome the Property Appraiser's presumption of correctness; therefore, the exemption should be denied. Volusia County v Daytona Beach Racing 341 So.2d 498 (Fla 1977), DeQuervain v +

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

Larry.Matthews	Larry.Matthews	11/18/2016
Signature, special magistrate	Print name	Date
Lizabeth Carew	Lizabeth Carew	12/21/2016
Signature, VAB clerk or special representative	Print name	Date

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

If the line above is blank, please call (850) 595-3917 or visit our web site at <http://escambiaclerk.com/AxiaLive2016>

Final Decision of the Value Adjustment Board

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

Findings of Fact:

Petitioner began working in the South Florida area in August 2008 in the health profession services requiring her to treat and assist patients in that geographical area with no evidence this was a temporary job.

At the time of the hearing she was not treating any patients in or around Escambia County.

Evidence of her home address being in South Florida based on her driver's license, voter's registration, driving history and vehicle registration reflects her residence in South Florida was permanent and not temporary.



DECISION OF THE VALUE ADJUSTMENT BOARD
EXEMPTION, CLASSIFICATION, OR
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The actions below were taken on your petition in the County of Escambia
 These actions are a recommendation only, not final These actions are a final decision of the VAB
 If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)

Petition # 2016-0014	Parcel ID 094621155
Petitioner name CHURCH OF THE HOLY LIGHT INC The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 11115 LILLIAN HWY Pensacola, FL

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

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after Board Action
1. Just value, required	133,455.00	133,455.00	133,455.00
2. Assessed or classified use value,* if applicable	133,455.00	133,455.00	133,455.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	133,455.00	133,455.00	133,455.00

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

Exemption, Classification, or Assessment Difference Transfer

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

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

Findings of Fact
 (See Attached)

Conclusions of Law
 (See Attached)

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

Larry.Matthews	Larry.Matthews	11/18/2016
Signature, special magistrate	Print name	Date
Lizabeth Carew	Lizabeth Carew	12/21/2016
Signature, VAB clerk or special representative	Print name	Date

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

If the line above is blank, please call (850) 595-3917 or visit our web site at <http://escambiaclerk.com/AxiaLive2016>

Final Decision of the Value Adjustment Board

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

Findings of Fact:

Finding of Fact

Other than the self-serving statements by Petitioner with little or no basis in fact or common sense, the activities surrounding the subject property do not establish a predominate religious or charitable purpose.

The use of the property was primarily used for commercial purposes for the adjoining restaurant, as well as personal residence unrelated to religious or charitable activities.

The articles of incorporation also permit the property to be devised or otherwise conveyed to the Petitioner.

Conclusions of Law:

Petitioner failed to furnish sufficient evidence to overcome the Property Appraiser's presumption of correctness; therefore, the exemption should be denied. *Volusia County vs. Daytona Beach Racing* 341 So.2d 498 (Fla 1977)

I also find the property failed to meet the ownership requirements of Fl St 196.195(3).

The property was not used predominately for religious or charitable purposes. Fl St. 196.196



DECISION OF THE VALUE ADJUSTMENT BOARD
 EXEMPTION, CLASSIFICATION, OR
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The actions below were taken on your petition in the County of Escambia

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

Petition # 2016-0104	Parcel ID 090580000
Petitioner name BRIAN ROLAND The petitioner is: <input type="checkbox"/> taxpayer of record <input checked="" type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 7859 PINE FOREST RD Pensacola, FL

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

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after Board Action
1. Just value, required	2,279,744.00	2,279,744.00	2,279,744.00
2. Assessed or classified use value,* if applicable	2,279,744.00	2,279,744.00	2,279,744.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	2,279,744.00	2,279,744.00	2,279,744.00

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

Exemption, Classification, or Assessment Difference Transfer

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

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

Findings of Fact
 (See Attached)

Conclusions of Law
 (See Attached)

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

Robert.Sutte	Robert.Sutte	12/22/2016
Signature, special magistrate	Print name	Date
Lizabeth Carew	Lizabeth Carew	12/22/2016
Signature, VAB clerk or special representative	Print name	Date

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

If the line above is blank, please call (850) 595-3917 or visit our web site at <http://escambiaclerk.com/AxiaLive2016>

Final Decision of the Value Adjustment Board

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

Findings of Fact:

Petition 2016-104: Recommendation Introduction

The important subject of this hearing is just value. Florida law dictates that the property appraiser is responsible for presenting relevant and credible (worthy of belief) admissible evidence in support of their determination of just value. See rule 12 D-9.025 (3)(a), F.A.C. Relevant evidence, is evidence that is reasonably related, directly or indirectly, to the statutory criteria that apply to the issue under review. This description means the evidence meets or exceeds the minimum level of relevance necessary to be admitted for consideration. Also, the special magistrate must determine that the evidence presented is admissible. Admissible evidence means evidence that has been admitted into the record for consideration by the special magistrate. See rule 12 D-9.025 (2)(a) F.A.C.

If the property appraiser establishes a presumption of correctness by proving by a preponderance of the evidence that the just value assessment was arrived at by complying with section 193.011, F.S. and professionally accepted appraisal practices the petitioner must prove by a preponderance of the evidence that the property appraiser's just valuation does not represent just value or the property appraiser's just valuation is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the property appraiser to comparable property within the same county. See subsection 194.301 (2) (a) F.S. as amended by chapter 2009-121, Laws of Florida (House Bill 521). Under rule 12 D – 9.025(1), F.A.C.

There are eight factors of just valuation established by Section 193.011, Florida Statute noted above. This Florida law states that in arriving at just valuation as required under S. 4, Art. VII of the State Constitution, the property appraiser shall take into consideration the following factors:

- 1) Present cash value – willing buyer/seller
- 2) Highest and best use.
- 3) Location of property.
- 4) Quantity or size.
- 5) Cost of property and present replacement cost of improvements.
- 6) Condition of property.
- 7) Income of property.
- 8) Net proceeds of sale.

Florida court decisions have used the terms lawfully, properly, duly, and carefully to describe the standard of care required of property appraisers in considering each of the eight factors." Just value is to be determined by giving careful consideration to each of the factors contained in section 93.011 and by giving such weight to a factor as a particular factual situation may justify." See Florida Attorney General's opinion AGO 77-106, September 29, 1977.

After lawfully considering the factors, the property appraiser may discard entirely any factor that is not probative (indicative) of just value under the circumstances, as long as the appraisal methodology used complies with professionally accepted appraisal practices. See Mazourek V. Wal-Mart Stores, 831 So. 2d 85 (Fla. 2002) and Section 194.301, F.S. as amended by Chapter 2009-121, Laws of Florida (House Bill 521). In administrative reviews, the property appraiser is responsible for proving by a preponderance of the evidence that he or she complied with section 193.011 by properly considering each of the eight factors in developing original just valuations. See subsection 194.301 (1), F.S.

Petition 2016-104: Findings of Fact

For this valuation analysis, the Escambia County property appraiser Chris Jones and staff properly considered all eight factors noted above.

This hearing commenced at 9:00 AM on November 28, 2016. Chris Jones, Escambia County Property Appraiser and five of his staff members were present. They included Keith Hodges, Gary Peters, Suzanne Timmons, Julie Schroeder, and Anthony Peacheo. Brian Roland, with Marvin F. Poer and Company was the property owner's agent. All individuals intending to testify were sworn in.

The subject property is located at 7859 Pine Forest Rd. in Pensacola. It is the former Food World Supercenter, which was constructed in 1992. This retail shopping center (primarily grocery sales) included 68,228 square feet of leasable area situated on 9.85 acres of land. Reportedly the supercenter closed fourth-quarter 2013 and in year 2015 only included a Subway sandwich shop and a Pinch a Penny Pool Supply store. As of January 1, 2016 only about five percent of this retail property was occupied. The Subway store vacated year 2016 which reduced occupancy to four percent.

The total estimated assessed value as of January 1, 2016 for the improved subject property was \$2,279,744 or \$33.41 per square foot of building area including the value of the land. This is based upon a building area of 68,228 square feet.

The property appraiser (PA) applied all three approaches to value.

Their estimated value via the cost approach was a Marshall and Swift application. They provided three retail – commercial comparable land sales to support their estimated land value of \$2,600,000. The total value indication was \$ 3,300,000. In their reconciliation process, they noted that they considered the value indicated by the cost approach to be very insignificant. Of the three approaches it was given the least amount of weight.

The PA's application of the applied sales comparison approach utilized four area sales of similar to somewhat similar improved retail centers. These sales were adjusted upward by one half of one percent per month to reflect improved market conditions. The result of this comparative analysis was an indicated value for the subject property of \$40 per square foot of building area including the value of the land, which was \$2,729,100. In their reconciliation process, they noted that they considered the sales approach to be the second best indicator of property value.

The PA's application of the income approach included estimated market rent for the "big-box" portion of the subject building with 61,028 square feet at \$ 5.00 per square foot per year. The in-line retail space included 7200 square feet. The estimated market rent was \$10 per square foot. The allowance for vacancy and rent loss was 15 percent with miscellaneous income estimated to be \$2.50 per square foot. Given the gross rent scenario, total operating expenses were estimated to be 40.0 percent. Using a selected overall capitalization rate of 9.5 percent, the

PAs indicated value via the income capitalization approach was \$3,101,931.

They also used a gross income multiplier as a sale price unit of comparison. This resulted in an indicated value of \$2,639,980. They took the average of these two numbers to arrive at their final value indicated via the income approach of \$2,850,000 or \$41.77 per square foot. In their reconciliation process, they noted that they gave most weight to the value indicated by the income approach.

To summarize, the property appraisers indicated values were as follows:

Cost \$3,300,000
Sales \$2,729,100
Income \$2,850,000

Final reconciled value \$2,279,744 or \$33.41 per square foot

The petitioner's representative, Brian Roland, noted that the subject property estimated value by the property appraiser was \$2,279,744 and that their requested taxpayer value was \$1,300,000. He reported that they did not use a cost approach to value and that their application of the applied sales comparison approach, using four recent area retail shopping center sold properties, indicated a value of \$1,926,849. Of interest to the special magistrate is that the petitioners comparable sales one and two were also utilized by the property appraiser Mr. Roland did however note that no weight was given to their application of the sales comparison approach in arriving at their estimated taxpayer value of \$1,300,000.

The petitioner's application of the income approach was based upon a leasable building area of 66,827 compared to the property appraiser's estimated leasable building area of 68,228 square feet. They estimated a market rent for an anchor tenant space with 59,702 square feet of \$4.50 per square foot. The in-line space with 7,125 square feet had an estimated market rent of \$10 per square foot. The petitioners estimated rent was on a net basis and the property appraiser's estimated rent was on a gross basis. The petitioner was using an estimated triple net income. This assumes that the tenants are paying all of the real estate taxes.

The petitioner used 18 percent as an allowance for vacancy and rent loss and \$ 3.00 per square foot for other income. They had a line income item for common area maintenance dollars reimbursed to the property owner for operating expenses including real estate taxes. Their total estimated operating expense was \$2.50 per square foot. They selected a base capitalization rate of 9.5 percent, which was the same as the property appraiser but they loaded the rate by adding 1.5 percent for the effective tax rate to get a total capitalization rate of 11.0 percent.

The petitioner's estimated value via the income approach was \$2,509,076. From this number they deducted \$1,203,470 as an allowance for rent loss during an anticipated twelve-month period to increase the subject property occupancy from 5 percent to 85 percent which they considered to be market stabilized occupancy. This deduction also included an allowance for tenant improvements and real estate commission expense necessary to rent up the subject former supercenter. The net indicated value was \$1,305,606 or \$19.54 per square foot of building area including the value of the land.

It should also be noted, that the magistrate gave no consideration to the petitioner's rent loss deduction, as he believes the subject property should be valued based upon a market indicated stabilized occupancy level. In accordance with Florida law, the property appraiser must value the subject property in fee simple and not leased fee. Also, the extended long period of time when the subject property remained almost 100 percent vacant could be attributable to poor management. Reportedly by error, the published – advertised asking price for the subject space was \$10.00 per square foot which most recently was reduced to a more market oriented and more realistic level of \$ 5.00 per square foot. The magistrates adjusted income approach indication of value is shown below.

To summarize, the petitioners indicated values were as follows:

Cost Not Applicable
Sales \$1,926,849
Income \$1,305,606 (SM Adjusted \$ 2,509,076)

Final estimated value \$1,300,000 or \$19.45 per square foot

The petitioner also stated that the subject property is going to be offered for sale via an auction the first quarter of 2017. This will be a reserved auction with an established minimum value as opposed to an absolute auction.

The property appraiser stated that it is possible that the subject building improvements are not the highest and best use of the land. They noted that their estimated land value of \$2,600,000 is significantly more than the current assessed value of \$2,279,744.

During the hearing the petitioner also submitted two independently prepared narrative appraisals for the subject property which were completed in March 2015 and February 2016. Reportedly both were estimates of as is value. The petitioner reported that they did not rely upon or utilize these appraisals but their client asks them to submit them for consideration. The PA objected to the magistrate considering these appraisals because the author was not present to provide appropriate answers to appropriate questions. Therefore the magistrate did not consider these appraisals. Also, both parties provided broker price opinion estimates of value which the magistrate also chose not to consider.

The petitioner also challenged the property appraisers use of a 15 percent allowance for vacancy and rent loss in their income approach. The property appraiser reported that if they used 18 percent not 15 percent their estimated value via the of the income capitalization approach would be \$3,030,000 or only \$ 71,931 less than their original estimate of \$ 3,101,931.

There was also discussion about the subject building needing a new roof with an estimated cost of about \$335,000. The average PA estimated value from their three approaches was \$2,960,000 rounded. Given an assessed value of \$2,279,744, the property appraiser noted that there is an allowance here for roof replacement.

In summary, the petitioner relied upon their application of the income approach only. The property appraiser relied primarily upon the income approach but gave some way to their application of the sales approach. Little weight was given to their application of the cost approach.

Giving most consideration to the income approach, the special magistrate feels that the property appraisers application was more complete and more convincing based upon the evidence they provided. Also, the petitioner did not challenge the property appraiser's estimated land value of \$2,600,000 and the magistrate notes that that is significantly more than the property assessed value. This difference in value could also accommodate an allowance for demolition expense.

Based upon the verbal testimony and written and evidence provided, the special magistrate reached the following conclusions:

The evidence presented by the petitioner does not support a change in value and does not dispute the correctness of the property appraisers estimated value.

Insufficient information was presented by the petitioner to support a reduction in the assessed value.

The property appraiser's assessment was developed by generally accepted appraisal methods.

The market value of the property is within the discretion of the property appraiser and within a reasonable range of values for the property.

The property appraiser lawfully and properly considered the eight criteria enumerated in section 193. 011, Florida Statutes.

Conclusions of Law:

Petition 2016-104: Conclusions of Law

The Special Magistrate reviewed all evidence presented by the parties. In accordance with Florida Department of Revenue guidelines, the special magistrate determined that the evidence and testimony was relevant and credible to the valuation issue. Thus, the evidence as presented was admitted for consideration in relation to the appropriateness of the subject property assessment.

The petitioner did not show that the property appraiser's estimation of value does not represent just value. Also, it was not proven that the Property Appraiser's estimated value is in excess just value. It is recommended that the petition be denied and the property appraiser's value be upheld.

Stated another way, if the property appraiser establishes a presumption of correctness and the petitioner does not overcome the presumption of correctness the assessment stands.

This decision, that relief is denied, means that any right the petitioner may have to bring action in circuit court is not impaired.



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-11575

4.

Value Adjustment Board Regular Meeting

Meeting Date: 01/17/2017

Issue: Approval of Minutes

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

Organization: Clerk & Comptroller's Office

Information

Recommendation:

Approval of Minutes.

Recommendation: That the Board approve the Minutes of the Meetings of the Value Adjustment Board held December 16, 2015, August 25, 2016, and October 31, 2016, as prepared by Lizabeth Carew, Administrative Specialist, Clerk & Comptroller's Office.

Background:

The Value Adjustment Board held its Organizational Meeting on August 18, 2015.

Attachments

20151216 VAB Minutes

20160825 VAB Organizational Meeting Minutes

20161031 VAB Minutes

MINUTES OF THE MEETING OF THE VALUE ADJUSTMENT BOARD
HELD DECEMBER 16, 2015
BOARD CHAMBERS, FIRST FLOOR, ESCAMBIA COUNTY GOVERNMENTAL COMPLEX
221 PALAFOX PLACE, PENSACOLA, FLORIDA
(10:33 a.m. – 11:04 a.m.)

Present: Steven L. Barry, Chairman, Board of County Commissioners
Gerald W. Adcox, Vice Chairman, District School Board Appointee
Jeffrey W. Bergosh, District School Board
Suzanne Whibbs, Private Counsel
Lizabeth Carew, Administrative Specialist, Clerk & Comptroller's Office

Absent: Douglas B. Underhill, Board of County Commissioners
Rodger Doyle, Board of County Commissioners' Appointee

AGENDA NUMBER

1. Call to Order

Chairman Barry called the Meeting of the Value Adjustment Board (VAB) to order at 10:33 a.m.

2. Was the Meeting Properly Advertised?

The VAB was advised by Lizabeth Carew, Administrative Specialist, that the meeting was advertised in the *Pensacola News Journal* on December 12, 2015, in the Board's Weekly Meeting Schedule for December 14 - December 18, 2015 (Legal No. 1651386), and was posted on the Escambia County Clerk & Comptroller's website.

3. Special Magistrates' Recommended Decisions

Motion made by School Board Member Bergosh, seconded by Mr. Adcox, and carried 3-0, with Commissioner Underhill and Mr. Doyle absent, upholding the recommended decisions of the Special Magistrates for Petitions 2015-130, 2015-9, 2015-92, 2015-32, 2015-73, 2015-82, 2015-27, 2015-253, 2015-152, 2015-151, 2015-150, 2015-289, 2015-254, 2015-262, 2015-163, and 2015-280.

(Continued on Page 2)

MINUTES OF THE REGULAR MEETING OF THE VAB – Continued

AGENDA NUMBER – Continued

3. Continued...

Motion made by Mr. Adcox, seconded by School Board Member Bergosh, and carried 3-0, with Commissioner Underhill and Mr. Doyle absent, denying Ronald Melton's request for another hearing and upholding the recommended decision of the Special Magistrate for Petition 2015-16.

Speaker(s):

Ronald Melton
Robert Emmanuel

4. Approval of Minutes

Motion made by School Board Member Bergosh, seconded by Mr. Adcox, and carried 3-0, with Commissioner Underhill and Mr. Doyle absent, approving the Minutes of the Meeting of the Value Adjustment Board held August 18, 2015, as prepared by Lizabeth Carew, Administrative Specialist, Clerk & Comptroller's Office.

5. Adjournment

There being no further discussion to come before the Value Adjustment Board, Chairman Barry declared the Meeting adjourned at 11:04 a.m.

MINUTES OF THE ORGANIZATIONAL MEETING OF THE VALUE ADJUSTMENT BOARD
HELD AUGUST 25, 2016
BOARD CHAMBERS, FIRST FLOOR, ESCAMBIA COUNTY GOVERNMENTAL COMPLEX
221 PALAFOX PLACE, PENSACOLA, FLORIDA
(10:04 a.m. – 10:13 a.m.)

Present: Gerald W. Adcox, Vice Chairman, District School Board Appointee
Jeffrey W. Bergosh, District School Board
Douglas B. Underhill, Board of County Commissioners
Suzanne Whibbs, Private Counsel
Lizabeth Carew, Administrative Specialist, Clerk & Comptroller's Office

Absent: Steven L. Barry, Chairman, Board of County Commissioners
Gregory P. Farrar, Board of County Commissioners' Appointee

AGENDA NUMBER

1. Call to Order

Vice Chairman Adcox called the Meeting of the Value Adjustment Board to order at 10:04 a.m.

2. Publication

Motion made by School Board Member Bergosh, seconded by Commissioner Underhill, and carried 3-0, with Commissioner Barry and Mr. Farrar absent, accepting, 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

The Board elected Commissioner Underhill as Chairman and Mr. Adcox as Vice Chairman.

4. Selection of Private Counsel

Motion made by School Board Member Bergosh, seconded by Commissioner Underhill, and carried 3-0, with Commissioner Barry and Mr. Farrar absent, selecting Suzanne N. Whibbs as Private Counsel for the 2016 tax year and authorizing the Chairman to execute a Contract for Services of Private Counsel, in accordance with Chapter 194.035 (1), Florida Statutes, effective August 25, 2016, through August 25, 2017.

MINUTES OF THE ORGANIZATIONAL MEETING OF THE VAB – Continued

AGENDA NUMBER – Continued

5. Introduction and Contact Information

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

VALUE ADJUSTMENT BOARD, ESCAMBIA COUNTY, FLORIDA

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

County Commissioner Douglas B. Underhill
P.O. Box 1591
Pensacola, FL 32591 (850) 595-4920
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

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

Gregory P. Farrar (Board of County Commissioners Citizen Appointee)
109 North Palafox Street
Pensacola, FL 32502 (850) 434-8904
greg@farrarlawfirm.com

(Continued on Page 3)

MINUTES OF THE ORGANIZATIONAL MEETING OF THE VAB – Continued

AGENDA NUMBER – Continued

5. Continued...

CLERK TO THE VALUE ADJUSTMENT BOARD

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

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

6. Selection of Appraiser Special Magistrate

Motion made by Commissioner Underhill, seconded by School Board Member Bergosh, and carried 3-0, with Commissioner Barry and Mr. Farrar absent, selecting Steven L. Marshall as Appraiser Special Magistrate for 2016 and authorizing 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

Motion made by Commissioner Underhill, seconded by School Board Member Bergosh, and carried 3-0, with Commissioner Barry and Mr. Farrar absent, selecting Larry A. Matthews as Attorney Special Magistrate for 2015 and authorizing the Chairman to execute a *Contract for Services of Special Magistrate*, in accordance with Chapter 194.035(1), Florida Statutes.

8. Filing Fee Resolution

Motion made by School Board Member Bergosh, seconded by Commissioner Underhill, and carried 3-0, with Commissioner Barry and Mr. Farrar absent, confirming, for the record, that Resolution R2015-1, which was adopted by the Value Adjustment Board (VAB) on August 18, 2015, remains in effect until repealed by the VAB, and provides that a petition filed pursuant to Section 194.013, Florida Statutes, and Rule Chapter 12D-9.013(k), F.A.C., shall be accompanied by a filing fee, to be paid to the Clerk of the Circuit Court, in the amount of \$15 for each separate parcel of property, real or personal, covered by the petition.

MINUTES OF THE ORGANIZATIONAL MEETING OF THE VAB – Continued

AGENDA NUMBER – Continued

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

Vice Chairman Adcox advised that 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, has been provided (*as follows*):

- 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, <http://www.leg.state.fl.us/Statutes/>

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

The Board was advised that the 2016 Government-In-The-Sunshine Manual is available online at <http://www.myflsunshine.com/sun.nsf/sunmanual>.

11. Adjournment

There being no further discussion to come before the Value Adjustment Board, Vice Chairman Adcox declared the Meeting adjourned at 10:13 a.m.

MINUTES OF THE MEETING OF THE VALUE ADJUSTMENT BOARD
HELD OCTOBER 31, 2016
BOARD CHAMBERS, FIRST FLOOR, ESCAMBIA COUNTY GOVERNMENTAL COMPLEX
221 PALAFOX PLACE, PENSACOLA, FLORIDA
(11:00 a.m. – 11:03 a.m.)

Present: Douglas B. Underhill, Chairman, Board of County Commissioners
Gerald W. Adcox, Vice Chairman, District School Board Appointee
Steven L. Barry, Chairman, Board of County Commissioners
Jeffrey W. Bergosh, District School Board
Richie L. Faunce, Board of County Commissioners Appointee
Suzanne Whibbs, Private Counsel
Lizabeth Carew, Administrative Specialist, Clerk & Comptroller's Office

AGENDA NUMBER

1. Call to Order

Chairman Underhill called the Meeting of the Value Adjustment Board (VAB) to order at 11:00 a.m.

2. Was the Meeting Properly Advertised?

The VAB was advised by Lizabeth Carew, Administrative Specialist, Clerk & Comptroller's Office, that the meeting was advertised in the *Pensacola News Journal* on October 30, 2016, in the Board's Weekly Meeting Schedule, and was posted on the Escambia County Clerk & Comptroller's website.

3. Selection of Alternate Appraiser Special Magistrate

Motion made by Commissioner Underhill, seconded by School Board Member Bergosh, and carried unanimously, selecting Robert Sutte for Escambia County Alternate Appraiser Special Magistrate for the 2016 tax year, and approving, and authorizing the Chairman to execute, the *Contract for Services of Special Magistrate*, in accordance with Chapter 194.035(1), Florida Statutes.

4. Adjournment

There being no further discussion to come before the Value Adjustment Board, Chairman Underhill declared the Meeting adjourned at 11:03 a.m.