

**PLEASE NOTE THAT ALL MEETINGS ARE RECORDED**

**AGENDA**

**Value Adjustment Board**

**Organizational Meeting - August 24, 2017 - 9:00 a.m.**

**Ernie Lee Magaha Government Building - First Floor**

1. Call to Order.

2. Was the Meeting properly advertised?

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 Chairman and Vice Chairman.

Recommendation: That the Board take the following action:

A. Rescind the Board's action of January 17, 2017, electing Mr. Gerald Adcox as Chairman, and Commissioner Jeffrey W. Bergosh as Vice Chairman; and

B. Elect the a Chairman and Vice Chairman for the 2017 Tax Year.

Florida Administrative Code Rule 12D-9.004(1)(a) states that a member of the governing body of the county shall be elected as the chair of the Value Adjustment Board.

4. Selection of Private Counsel.

Recommendation: That the Board select one of the following Applicants for Private Counsel for the 2017 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 24, 2017, through August 24, 2018:

A. Larry A. Matthews; or

B. Suzanne N. Whibbs.

5. Introduction of Value Adjustment Board (VAB) Members and VAB Clerk.

<b>2017 VALUE ADJUSTMENT BOARD ESCAMBIA COUNTY, FLORIDA CONTACT INFORMATION</b>			
<b>NAME</b>	<b>TITLE</b>	<b>E-MAIL &amp; MAILING ADDRESS</b>	<b>PHONE NUMBER</b>
County Commissioner Steven L. Barry	VAB Member	district5@co.escambia.fl.us  P.O. Box 1591 Pensacola, FL 32591	(850) 595-4950
County Commissioner Jeffrey W. Bergosh	VAB Member	district2@co.escambia.fl.us  P.O. Box 1591 Pensacola, FL 32591	(850) 595-4920
School Board Member Kevin Adams (District 1)	VAB Member	kadams@escambia.k12.fl.us  75 North Pace Boulevard Pensacola, FL 32505	(850) 469-6137
Gerald W. Adcox	VAB Member (School Board Citizen Appointee)	gerald@adcoximports.com  5603 North ""W"" Street Pensacola, FL 32505"	(850) 439-9209
Richie Faunce	VAB Member (BCC Citizen Appointee)	rrfaunce@att.net  10311 Bowman Avenue Pensacola, FL 32534	(850) 712-7533
Suzanne Whibbs	VAB Attorney	suzanne@whibbsandstone.com  <u>801 West Romana Street</u> <u>Pensacola, FL 32502</u>	(850) 434-5395
Pam Childers	Clerk of the Circuit Court	pchilders@escambiaclerk.com  <u>190 Governmental Center</u> <u>Pensacola, FL 32502</u>	(850) 595-4310
Lizabeth Carew	Administrative Specialist	lcarew@escambiaclerk.com  <u>221 Palafox Place, Ste. 110</u> <u>Pensacola, FL 32502</u>	(850) 595-3917

6. Overview of 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 can be accessed via the following link: <http://www.myflsunshine.com/sun.nsf/sunmanual>

7. 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/>

8. 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 2017 tax year, and authorize the Chairman to execute a Contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes.

9. 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 2017 tax year, and authorize the Chairman to execute a Contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes.

10. 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.

11. Approval of Minutes.

Recommendation: That the Board approve the Minutes of the Regular Board Meeting of the Value Adjustment Board held January 17, 2017, as prepared by Lizabeth Carew, Administrative Specialist, Clerk & Comptroller's Office.

12. Adjournment.



# Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

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

## Value Adjustment Board Organizational Meeting

4.

**Meeting Date:** 08/24/2017

**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 2017 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 24, 2017, through August 24, 2018:

A. Larry A. Matthews; or

B. Suzanne N. Whibbs.

#### **Background:**

N/A

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### Attachments

2017 VAB Counsel Application - Matthews

2017 VAB Counsel Application - Whibbs

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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



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 17, 2017

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 application and resume 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). Please also note that I have been Special Magistrate for Escambia County since 2013, am currently Special Magistrate for Santa Rosa County for code violations and served once as Special Magistrate for Santa Rosa County in 2015 on a conflict case.

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', with a long horizontal flourish extending to the right.

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

Enclosure

**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, FL 32502  
PHONE: 834-2200  
EMAIL: lmatthews@matthewshigginslaw.com

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

3. HOURLY RATE \$ 150      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  
\_\_\_\_\_  
\_\_\_\_\_

- 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 attached resume

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

7-17-17  
DATE





# 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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**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, PA.  
BUSINESS ADDRESS: 801 W. Romana, 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 \$ 250.<sup>00</sup> 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 served as the VAB attorney since 2010.

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

7/31/2017  
\_\_\_\_\_  
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

8.

**Meeting Date:** 08/24/2017

**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 2017 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 2017 Attorney Special Magistrate for Escambia County. One Application was received.

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### Attachments

2017 SM Application - Matthews

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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



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

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

July 17, 2017

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 application and resume 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 have been Special Magistrate for Escambia County since 2013, am currently Special Magistrate for Santa Rosa County for code violations and served once as Special Magistrate for Santa Rosa County in 2015 on a conflict case.

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

Sincerely yours,

MATTHEWS & HIGGINS, LLC

A handwritten signature in black ink, appearing to read 'Larry A. Matthews', is written over a horizontal line.

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: 7-17-17

Address: 114 E. Gregory St.  
Pensacola, FL 32502

Phone: (Work) 434-2200 (Cell) 384-3476 (E-mail Address) lmatthews@matthewshigginslaw.com

Hourly Rate: \$150 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 2017 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 2017 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/officials>, complete the training, and forward your completion certificate to [vab@escambiaclerk.com](mailto:vab@escambiaclerk.com) no later than July 31, 2017.

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

Escambia County Value Adjustment Board  
Application for Special Magistrate

Oath and Signature

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

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

7-17-17

Submit Application to the Value Adjustment Board Clerk by July 31, 2017:

Honorable Pam Childers  
Clerk of the Circuit Court and Comptroller  
Attn: Elizabeth 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, 2017.  
ALL APPLICATIONS WILL BE OPENED ON AUGUST 1, 2017**



Larry A. Matthews

# MATTHEWS & HIGGINS, LLC

Insurance Defense and  
Civil Trial Attorneys

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



# 2017 VAB Training

*This is to certify that*

**Larry matthews**

*has successfully completed*

**Attorney Special Magistrates VAB Training**

*on*

**August 9, 2017**



# 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

9.

**Meeting Date:** 08/24/2017

**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 2017 tax year, and authorize the Chairman to execute a Contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes.

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The Clerk to the VAB advertised for applicants for the 2017 Appraiser Special Magistrate for Escambia County. One Application was received.

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### Attachments

2017 SM Application - Marshall

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Escambia County Value Adjustment Board  
Application for Special Magistrate

Applicant Information

Full Name: STEVEN L. MARSHALL, MAI, SRA, AI-GRS Date: July 21, 2017

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: \$175 \*\* Minimum Hours: 8

\*\* I request that the VAB reimburse me for airfare, hotel, meals and a rental car, in addition to my hourly rate.

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

Dates Not Available:

I am scheduled for two trials – likely in October and November. I will advise the attorney clients to give priority to VAB hearing dates.

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 2017 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 2017 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, 2017.**

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: \_\_\_\_\_

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

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 \_\_\_\_\_

\_\_\_\_\_

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 \_\_\_\_\_

**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:

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? 40

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

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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: Steven L Marshall Date: July 21, 2017

Submit Application to the Value Adjustment Board Clerk by July 31, 2017:

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, 2017.  
ALL APPLICATIONS WILL BE OPENED ON AUGUST 1, 2017**

## 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, 2018
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, 2021.

### 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**

STATE OF FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION FLORIDA REAL ESTATE APPRAISAL BD	
<b>LICENSE NUMBER</b>	
RZ155	
The CERTIFIED GENERAL APPRAISER Named below IS CERTIFIED Under the provisions of Chapter 475 FS. Expiration date: NOV 30, 2018	
MARSHALL, STEVEN L 246 N WESTMONTE DRIVE ALTAMONTE SPRINGS FL 32714	
	
	

# 2017 VAB Training

*This is to certify that*

# Steven Marshall

*has successfully completed*

**Real Property Appraiser Special Magistrate VAB Training**

*on*

**July 21, 2017**



# 2017 VAB Training

*This is to certify that*

# Steven Marshall

*has successfully completed*

Tangible Personal Property Appraiser Special Magistrates  
VAB Training

*on*

July 21, 2017



# Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

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

## Value Adjustment Board Organizational Meeting

10.

**Meeting Date:** 08/24/2017

**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



By: [Signature]  
Deputy Clerk

This document approved as to form and legal sufficiency

By: [Signature]

Title VAB Legal Counsel

Date 8/18/15



# Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

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

## Value Adjustment Board Organizational Meeting

11.

**Meeting Date:** 08/24/2017

**Issue:** Approval of Minutes

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

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

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### Information

**Recommendation:**

Approval of Minutes.

Recommendation: That the Board approve the Minutes of the Regular Board Meeting of the Value Adjustment Board held January 17, 2017, as prepared by Lizabeth Carew, Administrative Specialist, Clerk & Comptroller's Office.

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### Attachments

20170117 VAB Regular Meeting

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MINUTES OF THE REGULAR MEETING OF THE VALUE ADJUSTMENT BOARD  
HELD JANUARY 17, 2017  
BOARD CHAMBERS, FIRST FLOOR, ESCAMBIA COUNTY GOVERNMENTAL COMPLEX  
221 PALAFOX PLACE, PENSACOLA, FLORIDA  
(9:06 a.m. – 9:11 a.m.)

Present: Steven L. Barry, Board of County Commissioners  
Jeffrey W. Bergosh, Board of County Commissioners  
Kevin Adams, District School Board  
Suzanne Whibbs, Private Counsel  
Lizabeth Carew, Administrative Specialist, Clerk & Comptroller's Office  
Richie Faunce, Board of County Commissioners' Appointee

Absent: Gerald W. Adcox, District School Board Appointee

AGENDA NUMBER

1. Call to Order

Acting Chairman Barry called the Meeting of the Value Adjustment Board (VAB) to order at 9:06 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* in the Board's Weekly Meeting Schedule for January 16 through January 17, 2017.

COMMISSIONER BARRY RELINQUISHED TO CHAIR TO COMMISSIONER BERGOSH TO ADDRESS AGENDA ITEMS 3 AND 4

3. Special Magistrates' Recommended Decisions

Motion made by School Board Member Adams, seconded by Commissioner Barry, and carried 4-0, with Mr. Adcox absent, upholding the recommended decisions of the Special Magistrates for Petitions 2016-001, 2016-014, and 2016-104.

4. Approval of Minutes

Motion made by Mr. Faunce, seconded by Commissioner Barry, and carried 4-0, with Mr. Adcox absent, approving 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.

MINUTES OF THE REGULAR MEETING OF THE VAB – Continued

AGENDA NUMBER – Continued

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

Motion made by Commissioner Bergosh, seconded by School Board Member Adams, and carried 4-0, with Mr. Adcox absent, electing Mr. Adcox as Chairman.

Motion made by School Board Member Adams, seconded by Mr. Faunce, and carried 4-0, with Mr. Adcox absent, electing Commissioner Bergosh as Vice Chairman.

6. Adjournment

There being no further discussion to come before the Value Adjustment Board, Vice Chairman Chairman Bergosh declared the Meeting adjourned at 9:11 a.m.