

PLEASE NOTE THAT ALL MEETINGS ARE RECORDED

AGENDA

Value Adjustment Board

Regular Meeting - February 9, 2018 - 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?

The Meeting was advertised in the *Board of County Commissioners-Escambia County, Florida, Meeting Schedule February 5-February 9, 2018*, and it was posted on the Escambia County Clerk & Comptroller's website.

3. Special Magistrates' Recommended Decisions.

Recommendation: That the Board review and either **uphold** or **overturn** the recommended decisions of the Special Magistrates for Petitions heard for the 2017 Tax Year, as provided.

4. Approval of Minutes.

Recommendation: That the Board approve the Minutes of the Value Adjustment Board Organizational Meeting held August 24, 2017, as prepared by Lizabeth Carew, Administrative Specialist, Clerk & Comptroller's Office.

5. Election of Chairman and Vice Chairman.

6. Adjournment.

Published Daily-Pensacola, Escambia County, FL

PROOF OF PUBLICATION

State of Florida

County of Escambia:

Before the undersigned authority personally appeared **Steve Dulaney** who, on oath, says that she is a personal representative of the Pensacola News Journal, a daily newspaper published in Escambia County, Florida; that the attached copy of advertisement, being a Legal in the matter of:

**BOARD OF COUNTY COMMISSIONERS
 MEETING SCHEDULE 02/05 - 02/09**

Was published in said newspaper in the issue(s) of:

February 03, 2018

Affiant further says that the said Pensacola News Journal is a newspaper published in said Escambia County, Florida, and that the said newspaper has heretofore been published in said Escambia County, Florida, and has been entered as second class matter at the Post Office in said Escambia County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me this **05th** day of **FEBRUARY, 2018**, by **Steve Dulaney**, who is personally known to me.



Affiant

Notary Public

Board of County Commissioners-Escambia County, Florida
 Meeting Schedule
 February 5 - February 9, 2018
One or more of the Escambia County Commissioners may attend the following meetings:

DAY	DATE	TIME	MEETING	LOCATION
Mon	02/05	3:00pm	Selection Committee Director of Facilities Management Short List of Applicants	221 Palafox Place***
Tue	02/06	8:30am	Planning Board/Rezoning	3363 West Park Place
Tue	02/06	9:00am	Board of County Commissioners Committee of the Whole	BCC Meeting Room*
Tue	02/06	1:30pm	Environmental Enforcement Special Magistrate	3363 West Park Place
Wed	02/07	8:30am	Contractor Competency Board	3363 West Park Place
Wed	02/07	1:00pm	Development Review Committee	3363 West Park Place**
Fri	02/09	9:00am	Value Adjustment Board	BCC Meeting Room*

*Ernie Lee Magaha Government Building, 221 Palafox Place
 **To View DRC Agenda go to: <http://www.mvyescambia.com/government>
 ***4th Floor Training Room 0.605

NEXT WEEK'S NOTE:

Mon	02/12	5:30pm	Marine Advisory Committee	3363 West Park Place, Room 104
Tue	02/13	5:00pm	Mert System Protection Board	221 Palafox Place***
Thu	02/15	9:00am	Community Redevelopment Agency	BCC Meeting Room*
Thu	02/15	9:15am	Board of County Commissioners Agenda Review	BCC Meeting Room*
Thu	02/15	4:30pm	Board of County Commissioners Public Forum	BCC Meeting Room*
Thu	02/15	5:30pm	Board of County Commissioners Public Hearings & Reports	BCC Meeting Room*

Note: A copy of the agenda for the meetings initiated by the Board of County Commissioners containing specific items to be considered in the order of presentation may be obtained from the County Administrator's Office, Suite 420, Escambia County Government Complex, 221 Palafox Place. Any Persons needing accommodations to attend or participate, pursuant to the Americans with Disabilities Act, should contact Angela Crawley, 595-4947, at least 72 hours in advance of the meeting. Those who are hearing or speech impaired may Contact Mrs. Crawley via e-mail at Adcrawley@mvyescambia.com Any person who decides to appeal any decision made by any board, agency, or commission with respect to any matter considered at its meeting or hearing, will need a record of the proceedings of the meeting. Since the Board of County Commissioners does not make verbatim records of its meetings, such person may need to independently secure a record that should include the testimony or evidence on which the appeal is to be based. All Board of County Commissioners meetings are broadcast live and rebroadcast on ECTV, Digital Channel 98 on Cox Cable, Brighthouse and Mediacom and the Regular Board of County Commissioners Meetings beginning at 5:30 p.m. are broadcast live on WUWF Channel 4. The meetings can also be seen live via the web at <http://www.mvyescambia.com>.

What's on ECTV at www.mvyescambia.com

PJ-0000491184

MARK DEE KENT
 Notary Public - State of Florida
 Comm. Expires October 27, 2019
 Comm. No. FF 931266



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-13582

3.

Value Adjustment Board Regular Meeting

Meeting Date: 02/09/2018

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 heard for the 2017 Tax Year, as provided.

Background:

Hearings for the 2017 Petitions to the Value Adjustment Board were conducted by Attorney Special Magistrate Larry A. Matthews on and Appraiser Special Magistrate Steven L. Marshall.

Attachments

Magistrate Worksheets 2017 VAB



DECISION OF THE VALUE ADJUSTMENT BOARD
EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE
TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,
OR QUALIFYING IMPROVEMENT PETITION

DR-485XC
R. 01/17
Rule 12D-16.002
F.A.C.
Eff. 01/17

The actions below were taken on your petition in Escambia County.	
<input checked="" type="checkbox"/> These actions are a recommendation only, not final <input type="checkbox"/> 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 # 2017-0007	Parcel ID 080035000
Petitioner name MELTON RONALD D The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 109 S NAVY BLVD , FL

Decision Summary <input checked="" type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input type="checkbox"/> 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	76,090.00	76,090.00	76,090.00
2. Assessed or classified use value,* if applicable	76,090.00	76,090.00	76,090.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	76,090.00	76,090.00	76,090.00
*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)			
Reason for Petition			
<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"/> Qualifying improvement <input type="checkbox"/> Change of ownership or control <input type="checkbox"/> Other, specify			
Reasons for Decision		<small>Fill-in fields will expand or add pages, as needed.</small>	
Findings of Fact (See Attached)			
Conclusions of Law (See Attached)			

<input checked="" type="checkbox"/> Recommended Decision of Special Magistrate The finding and conclusions above are recommendations.		
Larry.Matthews	Larry.Matthews	11/09/2017
Signature, special magistrate	Print name	Date
Lizabeth Carew	Lizabeth Carew	11/13/2017
Signature, VAB clerk or special representative	Print name	Date
If this is a recommended decision, the board will consider the recommended decision on _____ at <input checked="" type="checkbox"/> AM <input type="checkbox"/> PM. Address _____		
If the line above is blank, please call (850) 595-3917 or visit our web site at http://escambiaclerk.com/AxiaLive2017		

<input type="checkbox"/> 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:

The subject property did not meet the qualifications for personal exemption based on several facts, a few below:

- 1) Photographs did not reflect a permanent habitat or residence of Petitioner. Additionally, the photos submitted by Petitioner appeared staged, and without evidence of actual or meaningful residence.
- 2) Other photos and evidence reflecting Petitioner's actual residence was in out-of-state residence(s).
- 3) The lack of candor by Petitioner in responding to questions, refusing to allow Property Appraiser to inspect the house and other evidence of obstruction, etc.
- 4) The history of use and attempted sales of property as commercial property.

Conclusions of Law:

- 1) Exemptions from ad valorem taxation are strictly construed against the taxpayer and in favor of the taxing authority. Dade Cty. Taxing Autho. v. Cedars of Lebanon Hosp. Corp., 355 So.2nd 1202 (Fla. 1978)
- 2) The burden is on the taxpayer to show clearly any entitlement to a tax exemption. Volusia County v. Daytona Beh. Racing & Rec. Facilities Dist., 341 So.2d 498 (Fla. 1976)
- 3) Any ambiguity is to be resolved against the taxpayer and against exemption. Parrish v. Pier Club Apts., LLC, 900 So.2 683 (Fla. 4th DCA 2005)
- 4) Actual use of the property as of January 1st of each tax year is the test for determining entitlement to either exemption or an agricultural classification. Sowell v. Panama Commons, L.P., 192 So.3d 27, 32 (Fla. 2016)



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Escambia

County

The actions below were taken on your petition.

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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 # 2017-0142

Parcel ID 012601030

Petitioner name CALKINS THOMAS R TRUSTEE MARY A C
The petitioner is: taxpayer of record taxpayer's agent
 other, explain:

Property address 3725 HIDDEN OAK DR
, FL

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

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	158,879.00	158,879.00	158,879.00
2. Assessed or classified use value,* if applicable	158,879.00	158,879.00	158,879.00
3. Exempt value,* enter "0" if none	55,000.00	55,000.00	55,000.00
4. Taxable value,* required	103,879.00	103,879.00	103,879.00

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

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 Finding and conclusions above are recommendations.

Steven.Marshall	Steven.Marshall	11/16/2017
Signature, special magistrate	Print name	Date
Lizabeth Carew	Lizabeth Carew	11/17/2017
Signature, VAB clerk or special representative	Print name	Date

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

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call (850) 595-3917 or visit our web site at <http://escambiaclerk.com/AxiaLive>

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 for Petition 2017-0142:

Mr. Calkins, the Petitioner, presented credible evidence that after years of solitude the new airport construction of the VT MAE Hanger at the airport-- contiguous to his back yard, diminished the value of his property. Mr. Calkins documented noise, odor, lights, dust, loss of sunlight and other factors. Generally, I believe all is true. Mr. Calkins presented several photos to fairly present his case. The P.A. staff agrees with Mr. Calkins. The issue was , effective January 1-- what is the value of the property given the intrusion of the hanger development? The P.A. staff presented six comparables located next door or within blocks of the subject. Adjustments were made for location, existence of a pool, and so forth. Comparable number six is located next door to the subject property. After adjustments , it reflects a value for the subject of \$92.19 per square foot. This sale has the same hanger view as the subject (more or less). Comparables 3 and 4 bracket \$80 TO \$114 per square foot. As is typical all of the comparables had attributes requiring adjustment or consideration in the reconciliation of value process. The P.A. and the petitioner presented quality and ethical analysis and made good presentations. The P.A. value range is clear, based upon the data presented, to support a value range of \$80 to as high as \$119 per square foot for the subject property. The subject property CAMA value is \$158,879 or \$72.25 per square foot. Based upon the good quality market evidence presented by the P.A., it appears the noise, lights, sight and other negative issues caused by the VT MAE Hanger have been appropriately accounted for in the valuation process.

Conclusions of Law for Petition 2017-0142:

The P.A. offer quality analysis of comparable sales that were reasonably similar to the subject and suitable for comparable sales analysis purposes. The P.A. data fairly and reasonably accounts for the construction of the VT MAE hangers market influence effective the date of valuation. Therefore, the Special Magistrate upholds the presumption of correctness and affirms/upholds the estimate of value reported by the P.A.



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Escambia

County

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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 # 2017-0008

Parcel ID 080035000

Petitioner name MELTON RONALD D

Property address 109 S NAVY BLVD
, FL

The petitioner is: taxpayer of record taxpayer's agent
 other, explain:

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

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	76,090.00	76,090.00	76,090.00
2. Assessed or classified use value,* if applicable	76,090.00	76,090.00	76,090.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	76,090.00	76,090.00	76,090.00

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

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 Finding and conclusions above are recommendations.

Steven.Marshall

Steven.Marshall

11/07/2017

Signature, special magistrate

Print name

Date

Lizabeth Carew

Lizabeth Carew

11/13/2017

Signature, VAB clerk or special representative

Print name

Date

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Address

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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 for Petition 2017-0008:

The petitioner was present. Mr. Melton obviously had an agenda to attack and disrupt the hearing. The petitioner was repeatedly cautioned by the Special Magistrate, the VAB Attorney Ms. Whibbs and the P.A.-- Mr. Jones during the hearing. Mr. Melton was advised repeatedly that the hearings only purpose and authority was to focus on value of the property effective January 1. Mr. Melton demanded a seven year refund for over payment, reinstatement of his homestead on the property and made personal and derogatory comments to the P.A. staff. Mr. Melton did not present any sales data or any credible evidence what so ever regarding the market value of his property. Mr. Melton paid \$115,000 for the subject property in September 2013. Mr. Melton listed the property for sale for \$189,500 in 2015. The P.A. presented credible value indications of \$144,000 by the Market Approach and \$130,000 by the Income approach. After adjusting for 1st & 8th criteria the P.A. had a value conclusion of \$76,090. clearly, the value is low-- probably well below true market value.

Conclusions of Law for Petition 2017-0008:

The Petitioner presented no credible arguments regarding the value of the property. The P.A. provided two credible value indications to well support the just value. The P.A. complied with Statutory criteria and provided a defensible and reasonable estimate of market value. The P.A. was affirmed the "presumption of correctness" and the value estimate of the P.A. is upheld by the Special Magistrate.



**DECISION OF THE VALUE ADJUSTMENT BOARD
EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE
TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,
OR QUALIFYING IMPROVEMENT PETITION**

DR-485XC
R. 01/17
Rule 12D-16.002
F.A.C.
Eff. 01/17

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Petition # 2017-0141	Parcel ID 120113200
Petitioner name GUILLEN DIANA The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 6130 CHESTNUT RD , FL

Decision Summary <input checked="" type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input type="checkbox"/> 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	93,355.00	93,355.00	93,355.00
2. Assessed or classified use value,* if applicable	93,355.00	93,355.00	93,355.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	93,355.00	93,355.00	93,355.00
*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)			
Reason for Petition			
<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"/> Qualifying improvement <input type="checkbox"/> Change of ownership or control <input type="checkbox"/> Other, specify			
Reasons for Decision		<small>Fill-in fields will expand or add pages, as needed.</small>	
Findings of Fact Petitioner did not appear at the commencement of the scheduled hearing and did not indicate a desire to have their Petition heard without their attendance and a good cause request is not pending.			
Conclusions of Law The relief is denied and the decision is being issued in order that any right the Petitioner may have to bring an action in Circuit Court is not impaired. Rule 12D-9.021(6)(8)			

<input checked="" type="checkbox"/> Recommended Decision of Special Magistrate The finding and conclusions above are recommendations.		
Larry.Matthews	Larry.Matthews	11/07/2017
Signature, special magistrate	Print name	Date
Lizabeth Carew	Lizabeth Carew	11/13/2017
Signature, VAB clerk or special representative	Print name	Date
If this is a recommended decision, the board will consider the recommended decision on _____ at <input checked="" type="checkbox"/> AM <input type="checkbox"/> PM.		
Address _____		
If the line above is blank, please call (850) 595-3917 or visit our web site at http://escambiaclerk.com/AxiaLive2017		

<input type="checkbox"/> 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



**DECISION OF THE VALUE ADJUSTMENT BOARD
EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE
TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,
OR QUALIFYING IMPROVEMENT PETITION**

DR-485XC
R. 01/17
Rule 12D-16.002
F.A.C.
Eff. 01/17

The actions below were taken on your petition in Escambia County.	
<input checked="" type="checkbox"/> These actions are a recommendation only, not final <input type="checkbox"/> 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 # 2017-0009	Parcel ID 093739000
Petitioner name CARLSON ELIZABETH The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 606 N 68TH ST , FL

Decision Summary <input checked="" type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input type="checkbox"/> 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	89,641.00	89,641.00	89,641.00
2. Assessed or classified use value,* if applicable	89,641.00	89,641.00	89,641.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	89,641.00	89,641.00	89,641.00
*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)			

Reason for Petition

- | | | | |
|--|--|---|---|
| <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"/> Qualifying improvement |
| <input type="checkbox"/> Transfer of homestead assessment difference | | <input type="checkbox"/> Other, specify | |
| <input type="checkbox"/> Change of ownership or control | | | |

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 vs. Daytona Beach Racing 341 So.2d 498 (Fla 1977).

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

Larry.Matthews	Larry.Matthews	11/07/2017
Signature, special magistrate	Print name	Date
Lizabeth Carew	Lizabeth Carew	11/13/2017
Signature, VAB clerk or special representative	Print name	Date
If this is a recommended decision, the board will consider the recommended decision on _____ at <input checked="" type="checkbox"/> AM <input type="checkbox"/> PM.		
Address _____		
If the line above is blank, please call (850) 595-3917 or visit our web site at http://escambiaclerk.com/AxiaLive2017		

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:

There are too many inferences, if not actual facts, that this married couple did not live separately and autonomously to qualify as a "separate family unit". The couple remains in a sufficiently intact marriage that does not allow Petitioner's residence to qualify as a separate family unit by Petitioner's own admission in Exhibit D of the Property Appraiser's Evidence, the couple still co-exist for purposes of the denial of Petitioner's Petition.



**DECISION OF THE VALUE ADJUSTMENT BOARD
VALUE PETITION**

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Escambia

County

The actions below were taken on your petition.

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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 # 2017-0154

Parcel ID 169505802

Petitioner name PAUL ARQUETTE/BREITBURN MANAGEMENT
The petitioner is: taxpayer of record taxpayer's agent
 other, explain:

Property
address , FL

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

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	1,146,136.00	1,146,136.00	1,146,136.00
2. Assessed or classified use value,* if applicable	1,146,136.00	1,146,136.00	1,146,136.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	1,146,136.00	1,146,136.00	1,146,136.00

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

Reasons for Decision

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

Findings of Fact

The Petitioner was not present and did not present any evidence. The P.A. presented a credible DCF analysis of the mineral rights that are being valued. The analysis is compliant with D.O.R. appraisal guidelines and procedures. It is a credible and professionally thoughtful presentation.

Conclusions of Law

The P.A. presented a reasonable and credible valuation. It is compliant with appraisal guidelines and procedures for the property type. The petitioner presented no evidence or supportable reason to argue the P.A.'s value. the Special Magistrate upholds the value of the P.A.

Recommended Decision of Special Magistrate Finding and conclusions above are recommendations.

Steven.Marshall	Steven.Marshall	11/07/2017
Signature, special magistrate	Print name	Date
Lizabeth Carew	Lizabeth Carew	11/13/2017
Signature, VAB clerk or special representative	Print name	Date

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

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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



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Escambia

County

The actions below were taken on your petition.

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 # 2017-0155

Parcel ID 169506714

Petitioner name PAUL ARQUETTE/BREITBURN MANAGEMENT
The petitioner is: taxpayer of record taxpayer's agent
 other, explain:

Property
address _____, FL

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

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	13,444.00	13,444.00	13,444.00
2. Assessed or classified use value,* if applicable	13,444.00	13,444.00	13,444.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	13,444.00	13,444.00	13,444.00

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

Reasons for Decision

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

Findings of Fact
(See Attached)

Conclusions of Law

The P.A. presented a professional & thoughtful appraisal of the subject mineral rights. The analysis was compliant with generally accepted appraisal standard for property such as the subject. The Special Magistrate upholds the value presented by the P.A.

Recommended Decision of Special Magistrate Finding and conclusions above are recommendations.

Steven.Marshall	Steven.Marshall	11/07/2017
Signature, special magistrate	Print name	Date
Lizabeth Carew	Lizabeth Carew	11/13/2017
Signature, VAB clerk or special representative	Print name	Date

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

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call (850) 595-3917 or visit our web site at <http://escambiaclerk.com/AxiaLive>

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 for Petition 2017-0155:

The Petitioner was not present and did not provide any evidence or arguments regarding the value of the subject mineral rights. The P.A. presented a professional and thoughtful DCF analysis. The analysis is compliant with D.O.R. procedures and appraisal methodology for the valuation of mineral rights.



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Escambia

County

The actions below were taken on your petition.

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 # 2017-0156

Parcel ID 169506716

Petitioner name PAUL ARQUETTE/BREITBURN MANAGEMENT
The petitioner is: taxpayer of record taxpayer's agent
 other, explain:

Property address _____, FL

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

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	16,970.00	16,970.00	16,970.00
2. Assessed or classified use value,* if applicable	16,970.00	16,970.00	16,970.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	16,970.00	16,970.00	16,970.00

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

Reasons for Decision

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

Findings of Fact

The Petitioner was not present and did not present any data or evidence. The P.A. presented a professional & thoughtful DCF analysis to value the subject mineral right interest. The analysis is compliant with generally accepted appraisal standards and D.O.R. appraisal guidelines.

Conclusions of Law

(See Attached)

Recommended Decision of Special Magistrate Finding and conclusions above are recommendations.

Steven.Marshall	Steven.Marshall	11/07/2017
Signature, special magistrate	Print name	Date
Lizabeth Carew	Lizabeth Carew	11/13/2017
Signature, VAB clerk or special representative	Print name	Date

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

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call (850) 595-3917 or visit our web site at <http://escambiaclerk.com/AxiaLive>

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

Conclusions of Law for Petition 2017-0156:

The valuation analysis and presentation presented by the P.A. was thoughtful, convincing and credible. The analysis is compliant with appraisal standards. The Special Magistrate affirms the presumption of correctness remains with the Property Appraiser. finally, the Special Magistrate upholds the value presented by the P.A.



**DECISION OF THE VALUE ADJUSTMENT BOARD
VALUE PETITION**

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Escambia

County

The actions below were taken on your petition.

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 # 2017-0158

Parcel ID 169506720

Petitioner name PAUL ARQUETTE/BREITBURN MANAGEMENT
The petitioner is: taxpayer of record taxpayer's agent
 other, explain:

Property address _____, FL

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

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	16,970.00	16,970.00	16,970.00
2. Assessed or classified use value,* if applicable	16,970.00	16,970.00	16,970.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	16,970.00	16,970.00	16,970.00

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

Reasons for Decision

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

Findings of Fact

The Petitioner was not present and did not provide any evidence. The P.A. presented a DCF valuation of the subject mineral rights. The valuation was compliant with generally accepted appraisal standards and D.O.R.appraisal guidelines.

Conclusions of Law

The petition did not provide any evidence or arguments against the valuation presented by the P.A. The Special Magistrate affirms the presumption of correctness remains with the P.A. and upholds the value submitted.

Recommended Decision of Special Magistrate Finding and conclusions above are recommendations.

Steven.Marshall	Steven.Marshall	11/07/2017
Signature, special magistrate	Print name	Date
Lizabeth Carew	Lizabeth Carew	11/13/2017
Signature, VAB clerk or special representative	Print name	Date

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

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call (850) 595-3917 or visit our web site at <http://escambiaclerk.com/AxiaLive>

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



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Escambia

County

The actions below were taken on your petition.

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 # 2017-0159

Parcel ID 169506816

Petitioner name PAUL ARQUETTE/BREITBURN MANAGEMENT
The petitioner is: taxpayer of record taxpayer's agent
 other, explain:

Property address _____, FL

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

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	42,223.00	42,223.00	42,223.00
2. Assessed or classified use value,* if applicable	42,223.00	42,223.00	42,223.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	42,223.00	42,223.00	42,223.00

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

Reasons for Decision

[Fill-in fields will expand or add pages, as needed.](#)

Findings of Fact

The petitioner was not present and did not submit any evidence. The P.a. presented a professional & thoughtful DCF valuation of the subject mineral rights. The analysis presented is compliant with generally accepted appraisal standards and D.O.R. appraisal policies and guidelines.

Conclusions of Law

The analysis presented by the P.A. is credible. The petitioner was not present and had no evidence or arguments to the contrary. The Special Magistrate affirms the presumption of correctness remains with the P.a. The special Magistrate upholds the value opinion of the P.A.

Recommended Decision of Special Magistrate Finding and conclusions above are recommendations.

Steven.Marshall	Steven.Marshall	11/07/2017
Signature, special magistrate	Print name	Date
Lizabeth Carew	Lizabeth Carew	11/13/2017
Signature, VAB clerk or special representative	Print name	Date

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

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call (850) 595-3917 or visit our web site at <http://escambiaclerk.com/AxiaLive>

Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board	Print name	Date of decision
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Signature, VAB clerk or representative	Print name	Date mailed to parties
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DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Escambia

County

The actions below were taken on your petition.

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 # 2017-0160

Parcel ID 169506818

Petitioner name PAUL ARQUETTE/BREITBURN MANAGEMENT
The petitioner is: taxpayer of record taxpayer's agent
 other, explain:

Property address _____, FL

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

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	21,397.00	21,397.00	21,397.00
2. Assessed or classified use value,* if applicable	21,397.00	21,397.00	21,397.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	21,397.00	21,397.00	21,397.00

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

Reasons for Decision

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

Findings of Fact

The Petitioner was not present and did not present any evidence or arguments. The P.A. presented a DCF analysis of the subject mineral rights. the valuation analysis was compliant with generally accepted appraisal standards and D.O.R. appraisal guidelines and policies.

Conclusions of Law

The Petitioner presented no evidence or arguments. The Special Magistrate ruled the presumption of correctness to remain with the P.A. The analysis by the P.A. is deemed professionalism and credible. The value presented by the P.A. is upheld.

Recommended Decision of Special Magistrate Finding and conclusions above are recommendations.

Steven.Marshall	Steven.Marshall	11/07/2017
Signature, special magistrate	Print name	Date
Lizabeth Carew	Lizabeth Carew	11/13/2017
Signature, VAB clerk or special representative	Print name	Date

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

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call (850) 595-3917 or visit our web site at <http://escambiaclerk.com/AxiaLive>

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



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Escambia

County

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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 # 2017-0161

Parcel ID 169506820

Petitioner name PAUL ARQUETTE/BREITBURN MANAGEMENT
The petitioner is: taxpayer of record taxpayer's agent
 other, explain:

Property address _____, FL

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

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	42,223.00	42,223.00	42,223.00
2. Assessed or classified use value,* if applicable	42,223.00	42,223.00	42,223.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	42,223.00	42,223.00	42,223.00

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

Reasons for Decision

[Fill-in fields will expand or add pages, as needed.](#)

Findings of Fact

The Petitioner was not present and did not submit any evidence or arguments against the value presented by the P.A. The P.A. presented a DCF of the subject mineral rights compliant with generally accepted appraisal standards and D.O.R. appraisal guidelines and procedures.

Conclusions of Law

The petitioner was not present and presented nothing to refute the P.A. The P.A. is awarded the presumption of correctness. The P.A.'s valuation and analysis is deemed credible and reasonable. The Special Magistrate upholds the value of the P.A.

Recommended Decision of Special Magistrate Finding and conclusions above are recommendations.

Steven.Marshall	Steven.Marshall	11/07/2017
Signature, special magistrate	Print name	Date
Lizabeth Carew	Lizabeth Carew	11/13/2017
Signature, VAB clerk or special representative	Print name	Date

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

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call (850) 595-3917 or visit our web site at <http://escambiaclerk.com/AxiaLive>

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



**DECISION OF THE VALUE ADJUSTMENT BOARD
VALUE PETITION**

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Escambia

County

The actions below were taken on your petition.

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 # 2017-0162

Parcel ID 169508614

Petitioner name PAUL ARQUETTE/BREITBURN MANAGEMENT
The petitioner is: taxpayer of record taxpayer's agent
 other, explain:

Property
address , FL

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

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	6,270.00	6,270.00	6,270.00
2. Assessed or classified use value,* if applicable	6,270.00	6,270.00	6,270.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	6,270.00	6,270.00	6,270.00

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

Reasons for Decision

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

Findings of Fact
(See Attached)

Conclusions of Law

No evidence or arguments were made by the petitioner or was not present. the P.a. provided a professional DCF valuation that is credible. The special Magistrate awards the presumption of correctness to the P.A. The Special Magistrate upholds the value presented by the P.A.

Recommended Decision of Special Magistrate Finding and conclusions above are recommendations.

Steven.Marshall	Steven.Marshall	11/07/2017
Signature, special magistrate	Print name	Date
Lizabeth Carew	Lizabeth Carew	11/13/2017
Signature, VAB clerk or special representative	Print name	Date

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

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call (850) 595-3917 or visit our web site at <http://escambiaclerk.com/AxiaLive>

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 for Petition 2017-0162:

The Petitioner was not present and did not present any evidence or arguments as to the value of the subject mineral rights. The P.A. provided a professional & thoughtful DCF valuation of the subject property. The valuation is compliant with generally accepted appraisal standards and D.O.R. appraisal guidelines and procedures.



**DECISION OF THE VALUE ADJUSTMENT BOARD
VALUE PETITION**

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Escambia

County

The actions below were taken on your petition.

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 # 2017-0163

Parcel ID 169508616

Petitioner name PAUL ARQUETTE/BREITBURN MANAGEMENT
The petitioner is: taxpayer of record taxpayer's agent
 other, explain:

Property address _____, FL

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

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	7,460.00	7,460.00	7,460.00
2. Assessed or classified use value,* if applicable	7,460.00	7,460.00	7,460.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	7,460.00	7,460.00	7,460.00

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

Reasons for Decision

[Fill-in fields will expand or add pages, as needed.](#)

Findings of Fact

The Petitioner was not present and did not present any evidence or arguments. The P.A. presented a credible & professional DCF subject mineral rights. the P.a's analysis is compliant with generally accepted appraisal methodology and D. O.R. appraisal guidelines and policy.

Conclusions of Law

The Petitioner did not attend the hearing and dd not provide any evidence or produce any arguments. The P.A. provided a credible opinion of value. The Special Magistrate affirms the presumption of correctness remains with the P.A. The Special Magistrate upholds the value of the P.A.

Recommended Decision of Special Magistrate Finding and conclusions above are recommendations.

Steven.Marshall	Steven.Marshall	11/07/2017
Signature, special magistrate	Print name	Date
Lizabeth Carew	Lizabeth Carew	11/13/2017
Signature, VAB clerk or special representative	Print name	Date

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

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call (850) 595-3917 or visit our web site at <http://escambiaclerk.com/AxiaLive>

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 for Petition 2017-0164:

The Petitioner was not present and did not provide any evidence or arguments to contest the value. The P.A. presented a DCF valuation of the subject mineral rights. The P.A.'s value was professional and compliant with generally accepted appraisal standards and d.O.R. appraisal guidelines and procedures.



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Escambia

County

The actions below were taken on your petition.

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 # 2017-0165

Parcel ID 169506814

Petitioner name PAUL ARQUETTE/BREITBURN MANAGEMENT
The petitioner is: taxpayer of record taxpayer's agent
 other, explain:

Property address _____, FL

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

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	33,904.00	33,904.00	33,904.00
2. Assessed or classified use value,* if applicable	33,904.00	33,904.00	33,904.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	33,904.00	33,904.00	33,904.00

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

Reasons for Decision

[Fill-in fields will expand or add pages, as needed.](#)

Findings of Fact

The Petitioner was not present and did not present any evidence or arguments to contest the value of the P.A. The P.A. presented a DCF valuation of the subject mineral rights. The DCF valuation is compliant with generally accepted appraisal standards and D.O.R. appraisal guidelines.

Conclusions of Law

The Petitioner provided no evidence or arguments to contest the value. The P.A. provided a credible opinion of value. The presumption of correctness remains with the P.A. The Special Magistrate upholds the opinion of value of the P.A.

Recommended Decision of Special Magistrate Finding and conclusions above are recommendations.

Steven.Marshall	Steven.Marshall	11/07/2017
Signature, special magistrate	Print name	Date
Lizabeth Carew	Lizabeth Carew	11/13/2017
Signature, VAB clerk or special representative	Print name	Date

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

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call (850) 595-3917 or visit our web site at <http://escambiaclerk.com/AxiaLive>

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



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Escambia

County

The actions below were taken on your petition.

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 # 2017-0166

Parcel ID 169508618

Petitioner name PAUL ARQUETTE/BREITBURN MANAGEMENT
The petitioner is: taxpayer of record taxpayer's agent
 other, explain:

Property
address _____, FL

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

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	3,859.00	3,859.00	3,859.00
2. Assessed or classified use value,* if applicable	3,859.00	3,859.00	3,859.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	3,859.00	3,859.00	3,859.00

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

Reasons for Decision

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

Findings of Fact
(See Attached)

Conclusions of Law

The petitioner did not provide any evidence to challenge the assessment. The P.A provided a credible opinion of value. The presumption of correctness remains with the P.A. The Special Magistrate upholds the value of the P.A.

Recommended Decision of Special Magistrate Finding and conclusions above are recommendations.

Steven.Marshall	Steven.Marshall	11/07/2017
Signature, special magistrate	Print name	Date
Lizabeth Carew	Lizabeth Carew	11/13/2017
Signature, VAB clerk or special representative	Print name	Date

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

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call (850) 595-3917 or visit our web site at <http://escambiaclerk.com/AxiaLive>

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 for Petition 2017-0166:

The Petitioner was not present and did not present any evidence or arguments against the value provided by the P.a. The P.A. provided a DCF valuation analysis of the mineral rights comprising the subject property. The P.a's valuation is deemed compliant with generally accepted valuation standards and D.O.r. appraisal guidelines.

It is noted the "TRIM" notice of value which is the correct value of this parcel is \$3,859. The data booklet provided by the P.a. to the Special Magistrate has a typo-- it listed the value at \$3,762-- a difference of \$97.00. The Trim value is deemed correct.



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Escambia

County

The actions below were taken on your petition.

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 # 2017-0167

Parcel ID 169508620

Petitioner name PAUL ARQUETTE/BREITBURN MANAGEMENT
The petitioner is: taxpayer of record taxpayer's agent
 other, explain:

Property
address _____, FL

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

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	7,460.00	7,460.00	7,460.00
2. Assessed or classified use value,* if applicable	7,460.00	7,460.00	7,460.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	7,460.00	7,460.00	7,460.00

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

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 Finding and conclusions above are recommendations.

Steven.Marshall	Steven.Marshall	11/07/2017
Signature, special magistrate	Print name	Date
Lizabeth Carew	Lizabeth Carew	11/13/2017
Signature, VAB clerk or special representative	Print name	Date

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

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call (850) 595-3917 or visit our web site at <http://escambiaclerk.com/AxiaLive>

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 for Petition 2017-0167:

The Petitioner was not present and did not present any evidence or arguments against the P.A. and the P.A.'s opinion of market value. The P.A. provided a professional analysis -- a DCF valuation of the subject mineral rights. The P.A.'s valuation is compliant with generally accepted appraisal standards and the appraisal guidelines and policies of the D.O.R.

Conclusions of Law for Petition 2017-0167:

The petitioner provided no evidence or arguments against the P.A. The presumption of correctness remains with the P.A. The P.A. provided a credible analysis and valuation of the subject property. The presumption of correctness remains with the P.A. The Special Magistrate upholds the value presented by the P.A.



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Escambia

County

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Petition # 2017-0108

Parcel ID 02006952

Petitioner name BEALLS DEPARTMENT STORES INC

Property address 6241 N DAVIS HWY
, FL

The petitioner is: taxpayer of record taxpayer's agent
 other, explain:

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

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	424,479.00	424,479.00	424,479.00
2. Assessed or classified use value,* if applicable	424,479.00	424,479.00	424,479.00
3. Exempt value,* enter "0" if none	25,000.00	25,000.00	25,000.00
4. Taxable value,* required	399,479.00	399,479.00	399,479.00

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

Reasons for Decision

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

Findings of Fact

(See Attached)

Conclusions of Law

No data provided by the petitioner (not present). The cost Approach analysis gives strong credibility to the P.A. The P.A. provided a credible indication of value. The value is affirmed as correct and upheld by the Special Magistrate.

Recommended Decision of Special Magistrate Finding and conclusions above are recommendations.

Steven.Marshall

Steven.Marshall

11/07/2017

Signature, special magistrate

Print name

Date

Lizabeth Carew

Lizabeth Carew

11/13/2017

Signature, VAB clerk or special representative

Print name

Date

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Address

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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 for Petition 2017-0108:

The petitioner was a "no show". The subject property is the Bealls Department Store tangible Account. The P.A. completed the DOR prescribed methodology-- the Cost Approach. The reconciled value considered the actual cost of the subject personalty. depreciation was taken from D.O.R. manuells-- correctly. The P.A.'s analysis is well done and professionally presented. The value indication by the Cost Market is given substantial weight and emphasis.It is a credible indication of value.



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Escambia

County

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Petition # 2017-0117

Parcel ID 032138200

Petitioner name CHRISTOPHER M BATES INC

Property address 7171 N DAVIS HWY
, FL

The petitioner is: taxpayer of record taxpayer's agent
 other, explain:

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

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	12,936,837.00	12,936,837.00	12,936,837.00
2. Assessed or classified use value,* if applicable	12,936,837.00	12,936,837.00	12,936,837.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	12,936,837.00	12,936,837.00	12,936,837.00

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

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 Finding and conclusions above are recommendations.

Steven.Marshall

Steven.Marshall

11/07/2017

Signature, special magistrate

Print name

Date

Lizabeth Carew

Lizabeth Carew

11/13/2017

Signature, VAB clerk or special representative

Print name

Date

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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 for Petition 2017-0117:

The subject property is a Lifestyle Center with Toys R Us, Academy Sports, Burlington and 15 retail/restaurants. the property opened in 2013. The property is the former University Mall that was demolished and re-positioned in the market. It is noted permits were pulled for interior build-out totaling \$9,665,299. This represents 75% of the P.A.'s estimate of market value. That means the land, site improvements and building shell contribute a total of \$3,271,538-- not plausible. The P.A. presented three credible approaches to value--\$18,300,000--\$19,800,000. Sales were located in the same competitive sub-market as the subject property. The Income approach (direct cap) relied upon a conservative rent estimate (likely well below market). the market value via the Income Approach was rounded down by use of a GRM. The Income Approach value could easily have been 10-20% higher.

The Petitioner, not present, submitted an Income approach and Loopnet data. The petitioners Income Approach reflects a conservative rent estimate, a high cap rate and 10% for "cost of sale". This data was reviewed and deemed not credible.

Conclusions of Law for Petition 2017-0117:

The P.A. presented highly credible evidence applying three approaches to value the property. The sale and rent comps were in the same competitive market. The analysis provided was credible and properly calculated and presented. The 8 criteria of Fl. St. 193.011 were considered. The Special Magistrates believes the P.A.'s value is credible and well supported. The petitioner is denied a value reduction and the value by the P.A. is upheld.



**DECISION OF THE VALUE ADJUSTMENT BOARD
VALUE PETITION**

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Escambia

County

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Petition # 2017-0134

Parcel ID 01065800

Petitioner name BI-LO HOLDINGS LLC

Property address 7135 N 9TH AVE
, FL

The petitioner is: taxpayer of record taxpayer's agent
 other, explain:

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

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	415,121.00	415,121.00	415,121.00
2. Assessed or classified use value,* if applicable	415,121.00	415,121.00	415,121.00
3. Exempt value,* enter "0" if none	25,000.00	25,000.00	25,000.00
4. Taxable value,* required	390,121.00	390,121.00	390,121.00

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

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 Finding and conclusions above are recommendations.

Steven.Marshall

Steven.Marshall

11/15/2017

Signature, special magistrate

Print name

Date

Lizabeth Carew

Lizabeth Carew

11/16/2017

Signature, VAB clerk or special representative

Print name

Date

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Address

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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 for Petition 2017-0134:

The P.A. office staff presented a detailed & complex analysis of the tangible personal property of the subject property. Actual cost data from the owner via DOR Form 405 was considered. Detailed information was provided on economic life and depreciation. The appraisal methodology used by the P.A. was deemed credible and reliable.

The Petitioner provided a report "For what It's Worth" a firm owned by Tammy Blackburn, ASA. Ms. Blackburn relied upon the "Super Market Valuation Model" methodology. Page 3 of the Blackburn report states "Disclaimer-- This valuation model is not an appraisal". Page 26 of the report, within her certification, Blackburn states she did not inspect the subject property. Nowhere in the Blackburn report does the report say it is a valuation model compliant with DOR rules and procedures. The Blackburn certification on page 26 does not mention criteria within the Florida Statutes (although copies of statutes are found in the addenda of the report). The major difference in value between the P.A. and Blackburn is the estimate of useful life. The P.A. used tables prescribed by the DOR and Blackburn was consistently 20-40% lower on the useful life estimate.

Conclusions of Law for Petition 2017-0134:

Reference "Exhibit 1" in the petition file. The P.A. provided a detailed and complex accounting of the valuation of the subject property. The data, reasoning and analysis is deemed relevant and credible. The P.A. value appears consistent with actual cost data coupled with appropriate depreciation tables to provide a reasonable estimate of value. The Special Magistrate denies the Petitioners request for a reduction in value and upholds the value provided by the P.A.



**DECISION OF THE VALUE ADJUSTMENT BOARD
VALUE PETITION**

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Escambia

County

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Petition # 2017-0138

Parcel ID 01066410

Petitioner name BI-LO HOLDINGS LLC

Property address 13019 SORRENTO RD
, FL

The petitioner is: taxpayer of record taxpayer's agent
 other, explain:

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

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	411,177.00	411,177.00	411,177.00
2. Assessed or classified use value,* if applicable	411,177.00	411,177.00	411,177.00
3. Exempt value,* enter "0" if none	25,000.00	25,000.00	25,000.00
4. Taxable value,* required	386,177.00	386,177.00	386,177.00

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

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 Finding and conclusions above are recommendations.

Steven.Marshall

Steven.Marshall

11/15/2017

Signature, special magistrate

Print name

Date

Lizabeth Carew

Lizabeth Carew

11/16/2017

Signature, VAB clerk or special representative

Print name

Date

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

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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 for Petition 2017-0138:

.A. office staff presented a detailed & complex analysis of the tangible personal property of the subject property. Actual cost data from the owner via DOR Form 405 was considered. Detailed information was provided on economic life and depreciation. The appraisal methodology used by the P.A. was deemed credible and reliable.

The Petitioner provided a report "For what It's Worth" a firm owned by Tammy Blackburn, ASA. Ms. Blackburn relied upon the "Super Market Valuation Model" methodology. Page 3 of the Blackburn report states "Disclaimer-- This valuation model is not an appraisal". Page 26 of the report, within her certification, Blackburn states she did not inspect the subject property. Nowhere in the Blackburn report does the report say it is a valuation model compliant with DOR rules and procedures. The Blackburn certification on page 26 does not mention criteria within the Florida Statutes (although copies of statutes are found in the addenda of the report). The major difference in value between the P.A. and Blackburn is the estimate of useful life. The P.A. used tables prescribed by the DOR and Blackburn was consistently 20-40% lower on the useful life estimate.

Conclusions of Law for Petition 2017-0138:

reference "Exhibit 1" in the petition file. The P.A. provided a detailed and complex accounting of the valuation of the subject property. The data, reasoning and analysis is deemed relevant and credible. The P.A. value appears consistent with actual cost data coupled with appropriate depreciation tables to provide a reasonable estimate of value. The Special Magistrate denies the Petitioners request for a reduction in value and upholds the value provided by the P.A.



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Escambia

County

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Petition # 2017-0139

Parcel ID 01066411

Petitioner name BI-LO HOLDINGS LLC

Property address 1550 S HIGHWAY 29
, FL

The petitioner is: taxpayer of record taxpayer's agent
 other, explain:

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

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	517,061.00	517,061.00	517,061.00
2. Assessed or classified use value,* if applicable	517,061.00	517,061.00	517,061.00
3. Exempt value,* enter "0" if none	25,000.00	25,000.00	25,000.00
4. Taxable value,* required	492,061.00	492,061.00	492,061.00

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

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 Finding and conclusions above are recommendations.

Steven.Marshall

Steven.Marshall

11/15/2017

Signature, special magistrate

Print name

Date

Lizabeth Carew

Lizabeth Carew

11/16/2017

Signature, VAB clerk or special representative

Print name

Date

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Address

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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 for Petition 2017-0139:

The P.A. office staff presented a detailed & complex analysis of the tangible personal property of the subject property. Actual cost data from the owner via DOR Form 405 was considered. Detailed information was provided on economic life and depreciation. The appraisal methodology used by the P.A. was deemed credible and reliable.

The Petitioner provided a report "For what It's Worth" a firm owned by Tammy Blackburn, ASA. Ms. Blackburn relied upon the "Super Market Valuation Model" methodology. Page 3 of the Blackburn report states "Disclaimer-- This valuation model is not an appraisal". Page 26 of the report, within her certification, Blackburn states she did not inspect the subject property. Nowhere in the Blackburn report does the report say it is a valuation model compliant with DOR rules and procedures. The Blackburn certification on page 26 does not mention criteria within the Florida Statutes (although copies of statutes are found in the addenda of the report). The major difference in value between the P.A. and Blackburn is the estimate of useful life. The P.A. used tables prescribed by the DOR and Blackburn was consistently 20-40% lower on the useful life estimate.

Conclusions of Law for Petition 2017-0139:

Reference "Exhibit 1" in the petition file. The P.A. provided a detailed and complex accounting of the valuation of the subject property. The data, reasoning and analysis is deemed relevant and credible. The P.A. value appears consistent with actual cost data coupled with appropriate depreciation tables to provide a reasonable estimate of value. The Special Magistrate denies the Petitioners request for a reduction in value and upholds the value provided by the P.A.



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Escambia

County

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Petition # 2017-0140

Parcel ID 01085474

Petitioner name BI-LO HOLDINGS LLC

Property address 50 S BLUE ANGEL PKWY
, FL

The petitioner is: taxpayer of record taxpayer's agent
 other, explain:

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

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	544,657.00	544,657.00	544,657.00
2. Assessed or classified use value,* if applicable	544,657.00	544,657.00	544,657.00
3. Exempt value,* enter "0" if none	25,000.00	25,000.00	25,000.00
4. Taxable value,* required	519,657.00	519,657.00	519,657.00

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

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 Finding and conclusions above are recommendations.

Steven.Marshall

Steven.Marshall

11/15/2017

Signature, special magistrate

Print name

Date

Lizabeth Carew

Lizabeth Carew

11/16/2017

Signature, VAB clerk or special representative

Print name

Date

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Address

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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 for Petition 2017-0140:

The P.A. office staff presented a detailed & complex analysis of the tangible personal property of the subject property. Actual cost data from the owner via DOR Form 405 was considered. Detailed information was provided on economic life and depreciation. The appraisal methodology used by the P.A. was deemed credible and reliable.

The Petitioner provided a report "For what It's Worth" a firm owned by Tammy Blackburn, ASA. Ms. Blackburn relied upon the "Super Market Valuation Model" methodology. Page 3 of the Blackburn report states "Disclaimer-- This valuation model is not an appraisal". Page 26 of the report, within her certification, Blackburn states she did not inspect the subject property. Nowhere in the Blackburn report does the report say it is a valuation model compliant with DOR rules and procedures. The Blackburn certification on page 26 does not mention criteria within the Florida Statutes (although copies of statutes are found in the addenda of the report). The major difference in value between the P.A. and Blackburn is the estimate of useful life. The P.A. used tables prescribed by the DOR and Blackburn was consistently 20-40% lower on the useful life estimate.

Conclusions of Law for Petition 2017-0140:

Reference "Exhibit 1" in the petition file. The P.A. provided a detailed and complex accounting of the valuation of the subject property. The data, reasoning and analysis is deemed relevant and credible. The P.A. value appears consistent with actual cost data coupled with appropriate depreciation tables to provide a reasonable estimate of value. The Special Magistrate denies the Petitioners request for a reduction in value and upholds the value provided by the P.A.



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Escambia

County

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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 # 2017-0051

Parcel ID 132254500

Petitioner name LADD WILHEMINIA S

Property address 2315 N TARRAGONA ST
, FL

The petitioner is: taxpayer of record taxpayer's agent
 other, explain:

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

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	52,277.00	52,277.00	52,277.00
2. Assessed or classified use value,* if applicable	52,277.00	52,277.00	52,277.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	52,277.00	52,277.00	52,277.00

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

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 Finding and conclusions above are recommendations.

Steven.Marshall

Steven.Marshall

11/15/2017

Signature, special magistrate

Print name

Date

Lizabeth Carew

Lizabeth Carew

11/16/2017

Signature, VAB clerk or special representative

Print name

Date

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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 for Petition 2017-0051:

The subject property has a decade + long history of poor & improper construction as asserted by the Petitioner. The Petitioner asserts the sewer was not connected when the house was built. The Petitioner asserts sewage has built up under the house for 10-12 years causing contamination & major health issues. New sewer lines were installed in 2015-2016 and reportedly that part of the problem has been resolved. Also, the Petitioner asserts a large Gulf Power pole installed across the street has also created an environmental hazard. The house has been vacant for several years. Photographs submitted by the Petitioner appear to show mold growing on the slab, door jam and other areas of the house. The Petitioner has connected the Pensacola Mayor, Escambia County Commissioners & other governmental officials. So far, the EUCA, Gulf Power and building department officials report no findings of contamination. They say the house was correctly built and issued a Certificate of Occupancy which demonstrates the house was built compliant with applicable building code..

Conclusions of Law for Petition 2017-0051:

Fl. St. 193.011 criteria to be specifically addressed by thee the Petitioner and the Property Appraiser consider "condition". the Petitioner testifies and submitted photos and evidence of construction issue-- possibly mold and more. The Property Appraiser has valued the property as if in "average" condition. the Special magistrate believes a field inspection is merited to determine the physical condition of the property. Today, November 15, 2017 the P.A. reported a field inspection of the interior/exterior of the subject property was made yesterday. The property is deemed to be in average condition.

Within the file a letters from Habitat For Humanity confirm the subject property was issued a "Certificate of Occupancy December 4, 1998.. Also, Escambia County, Department of Natural Resources issued a letter confirming soil samples were collected and that Laboratory tests do not suggest sewage contamination from an active leak near or under the foundation. Also, an email in the Petitioners packet from ECUA confirms a smoke and dye test was performed in the presence of Ms. Gadson.

There is no evidence to support the allegations and opinions of the Petitioner. The P.A. has appropriately appraised the subject property compliant DOR guidelines. The Petitioner is denied a request for a reduction of value. The Special Magistrate upholds the value of the P.A.



**DECISION OF THE VALUE ADJUSTMENT BOARD
EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE
TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,
OR QUALIFYING IMPROVEMENT PETITION**

DR-485XC
R. 01/17
Rule 12D-16.002
F.A.C.
Eff. 01/17

The actions below were taken on your petition in Escambia County.	
<input checked="" type="checkbox"/> These actions are a recommendation only, not final <input type="checkbox"/> 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 # 2017-0102	Parcel ID 132254500
Petitioner name LADD WILHEMINIA S The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 2315 N TARRAGONA ST , FL

Decision Summary <input type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input checked="" type="checkbox"/> 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	52,277.00	52,277.00	52,277.00
2. Assessed or classified use value,* if applicable	52,277.00	52,277.00	46,041.00
3. Exempt value,* enter "0" if none	0.00	0.00	25,000.00
4. Taxable value,* required	52,277.00	52,277.00	21,041.00
*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)			
Reason for Petition			
<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"/> Qualifying improvement <input type="checkbox"/> Change of ownership or control <input type="checkbox"/> Other, specify			
Reasons for Decision		<small>Fill-in fields will expand or add pages, as needed.</small>	
Findings of Fact (See Attached)			
Conclusions of Law (See Attached)			

<input checked="" type="checkbox"/> Recommended Decision of Special Magistrate The finding and conclusions above are recommendations.		
Larry.Matthews	Larry.Matthews	01/30/2018
Signature, special magistrate	Print name	Date
Lizabeth Carew	Lizabeth Carew	01/30/2018
Signature, VAB clerk or special representative	Print name	Date
If this is a recommended decision, the board will consider the recommended decision on 02/09/2018 at 09:00 <input checked="" type="checkbox"/> AM <input type="checkbox"/> PM. Address 221 Palafox Place, Board Chambers, First Florida, Pensacola, FL 32502 If the line above is blank, please call (850) 595-3917 or visit our web site at http://escambiaclerk.com/AxiaLive2017		

<input type="checkbox"/> 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:

This matter was remanded for the parties to continue negotiation on the homestead and value issues. The Property Appraiser has reinstated the Petitioner's homestead exemption.

On Petitioner's request for a continuation, it is denied. I do not have jurisdiction based on the issues presented by Petitioner. She appears to be requesting her property be condemned or other action unrelated to the Value Adjustment Board.

Conclusions of Law:

The decision is being issued in order that any right the Petitioner may have to bring an action in circuit court is not impaired.

Value Adjustment Board does not have jurisdiction for the relief requested.



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-13583

4.

Value Adjustment Board Regular Meeting

Meeting Date: 02/09/2018

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 Value Adjustment Board Organizational Meeting held August 24, 2017, 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

20170824 VAB Organizational Meeting

MINUTES OF THE ORGANIZATIONAL MEETING OF THE VALUE ADJUSTMENT BOARD
HELD AUGUST 24, 2017
BOARD CHAMBERS, FIRST FLOOR, ESCAMBIA COUNTY GOVERNMENTAL COMPLEX
221 PALAFOX PLACE, PENSACOLA, FLORIDA
(9:02 a.m. – 9:15 a.m.)

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

AGENDA NUMBER

1. Call to Order

The Meeting of the Value Adjustment Board was called to order at 9:02 a.m.

2. Publication

The Meeting was advertised in the *Pensacola News Journal* on August 12 and 19, 2017, and was posted on the Escambia County Clerk of the Court and Comptroller's website.

3. Election of Chair and Vice Chair

Motion made by Commissioner Bergosh, seconded by School Board Member Adams, and carried unanimously, rescinding the Board's action of January 17, 2017, electing Mr. Adcox as Chairman and Commissioner Bergosh as Vice Chairman.

Motion made by Mr. Faunce, seconded by Commissioner Barry, and carried unanimously, electing Commissioner Bergosh as Chairman and Mr. Adcox as Vice Chairman.

4. Selection of Private Counsel

Motion made by Commissioner Barry, seconded by School Board Member Adams, and carried unanimously, selecting Suzanne N. Whibbs as Private Counsel for the 2017 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 24, 2017, through August 25, 2018.

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 Jeffrey W. Bergosh
P.O. Box 1591
Pensacola, FL 32591 (850) 595-4910
district1@co.escambia.fl.us

School Board Member Kevin Adams (District 1)
75 North Pace Boulevard
Pensacola, FL 32505 (850) 469-6137
kadams@escambia.k12.fl.us

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

Richie Faunce (Board of County Commissioners' Citizen Appointee)
10311 Bowman Avenue
Pensacola, FL 32534
rfaunce@att.net

(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@escambiaclerk.com

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

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

The 2017 Government-In-The-Sunshine Manual is available online at <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

Chairman Bergosh advised that 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, <http://www.leg.state.fl.us/Statutes/>

MINUTES OF THE ORGANIZATIONAL MEETING OF THE VAB – Continued

AGENDA NUMBER – Continued

8. Selection of Attorney Special Magistrate

Motion made by Mr. Adcox, seconded by Commissioner Barry, and carried unanimously, selecting Larry A. Matthews for Escambia County Attorney Special Magistrate for the 2017 tax year, and authorizing 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

Motion made by School Board Member Adams, seconded by Mr. Faunce, and carried unanimously, selecting Steven L. Marshall for Escambia County Appraiser Special Magistrate for the 2017 tax year, and authorizing the Chairman to execute a Contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes.

10. Filing Fee Resolution

Motion made by Commissioner Barry, seconded by School Board Member Adams, and carried unanimously, 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.

11. Approval of Minutes

Motion made by Mr. Faunce, seconded by Mr. Adcox, and carried unanimously, approving 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

There being no further discussion to come before the Value Adjustment Board, Chairman Bergosh declared the Meeting adjourned at 9:15 a.m.