

PLEASE NOTE THAT ALL MEETINGS ARE RECORDED

AGENDA

Value Adjustment Board

Regular Meeting - December 16, 2019 - 9:00 a.m.
Ernie Lee Magaha Government Building, First Floor

1. Call to Order.

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

2. Was the Meeting Properly Advertised?

3. Public Comment Period.

4. Special Magistrates' Recommended Decisions.

Recommendation: That the Board review and take action on the recommended decisions of the Special Magistrates for Petitions heard for the 2019 Tax Year, as provided.

5. Approval of Minutes.

Recommendation: That the Board approve the Minutes of the Value Adjustment Board Organizational Meeting held August 21, 2019, as prepared by DeLana Allen-Busbee, Administrative Specialist, Clerk & Comptroller's Office.

6. Election of Chairman and Vice Chairman.

7. Adjournment.



Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

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

AI-17232

4.

Value Adjustment Board Regular Meeting

Meeting Date: 12/16/2019

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 take action on the recommended decisions of the Special Magistrates for Petitions heard for the 2019 Tax Year, as provided.

Background:

Hearings for the 2019 Petitions to the Value Adjustment Board were conducted by Attorney Special Magistrate Larry A. Matthews on November 22, 2019, and Appraiser Special Magistrate Steven L. Marshall on October 29, 2019, and November 22, 2019.

Attachments

Special Magistrate Recommendations



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.

[X] 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 # 2019-00025

Parcel ID 102058758

Petitioner name BOYD JAMES D

Property address 1173 NAPLES DR
, FL

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

Decision Summary [X] Denied your petition [] Granted your petition [] Granted your petition in part

Table with 4 columns: Value Lines 1 and 4 must be completed, Value from TRIM Notice, Before Board Action, After Board Action. Rows include Just value, Assessed or classified use value, Exempt value, and Taxable value.

*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)

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

Steven.Marshall Steven.Marshall 10/30/2019
Signature, special magistrate Print name Date

Pam Childers Pam Childers
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) 595-3920 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 2019-00025:

The subject property (1173 Naples Drive, Pensacola, Florida) is a single family resident built in 2000 and contains 2,459 square feet of living area plus a screened pool enclosure and a 2 car garage situated on a ½ +/- acre lot in the Chandelle Subdivision located in southwest Escambia County. The property was purchased by the current owner May 19, 2017 for \$361,000. After purchase, the owner has renovated the kitchen and bathrooms.

The Property Appraiser representative Mr. Stuart Whitman provided a data package that included detailed information about the subject property. The data packet included a tax cards on the subject and 4 comparable sales, photographs and a sales comparison adjustment grid. Numerous maps and photographs were also within the packet. The 4 comparable sales are located within 3-4 blocks of the subject property within Chandelle subdivision. The comparable sales are highly similar to the subject property. In terms of size, age, quality, location & physical characteristics the sale comps are highly similar.

The Property Appraiser made small well supported adjustments for a three car garage \$20,000 to comparable sale 2. Comp 3 did not have a pool and was adjusted upwards \$20,000. Comp sale 4 had upgraded brick veneer siding and this sale was adjusted \$5 per square foot for this characteristic.

The adjusted sales rang for the 4 comparable sales was \$132-\$148 per square foot. The Property Appraiser reconciled in the mid rang of \$135 per square foot. The Special Magistrate believes the comparables selected are highly comparable to the subject property. The adjustments are reasonable and the concluded estimate of market value estimate is \$332,000. The Property Appraiser then applied "1st & 8th criteria" and correlated a Just Value of \$272,283.

The Petitioner Mr. Boyd had a packet that was not delivered timely within the required submission date of 2 weeks prior to the hearing. The Special Magistrate queried VAB Attorney Suzanne Whibbs and she concurred the data package was submitted late and could not be considered since the Property appraiser objected to it being considered as evidence. The Special Magistrate advised the Petitioner he could orally talk about the data but that the Special Magistrate could not read or review the materials submitted late.

The Petitioner stated on the record that he agrees the estimate of value by the Property appraiser is "100% reasonable". The Petitioner stated he had completed a study of assessments in the neighborhood and that he found assessments to be 60-70% of market value or sales price. The Petitioner tried to argue the unfair manner in that other properties had lower assessments than him. The Special Magistrate read in to the record during his opening statement that the assessment of other properties was not a valid reason to consider a reduction. The Special Magistrate went to great length to clarify the rule and, procedures of the hearing. The Magistrate spoke about Fl. St. 193.011 criteria and what that meant. The Magistrate spoke about the "preponderance of evidence" being "more likely than not" and what that meant in the context of the hearing. The Magistrate spoke about evidence and that it should be relevant, credible and authentic. The Petitioner confirmed the purchase price of \$361,000 and acknowledged the assessment of \$272,283 was reasonable. The Petitioner did not present any comparable sales data or argue any issues regarding the subject property.

Conclusions of Law for Petition 2019-00025:

The Petitioner submitted no evidence that was allowable. The Petitioner confirmed he agreed with the Property Appraisers opinion of value- "100%". The Petitioner wanted to challenge the "taxes" based upon the assessment of his neighbors. The Magistrate advised him this methodology was not legally admissible as a method to determine the value of the property. The Petitioner was at the hearing to argue taxes rather than the value of the property. Again, the Petitioner stated he agreed with the Property Appraiser's opinion of value "100%". Based upon the oral testimony of the Property Appraiser and the Petitioner coupled with the fact that the property was acquired in 2017 for \$361,000, the Property Appraiser's data packet, sales data and analysis presented, the Special Magistrate ruled the Petitioner failed to overcome the "Presumption of Correctness".

Further, the Property Appraiser testified the estimate of value was compliant with the Florida Department of Revenue Policy Manuel outlining procedures for the valuation of Real Property. Mr. Whitman confirmed the Property Appraiser's opinion of value was made properly and considered the data specified within Fl. St. 193.011. Based upon all of the data, presentations and testimony, the Special Magistrate ruled to uphold the assessment of \$272,283 and denied the Petitioner's request for a reduction of the assessment.



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.

[X] 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 # 2019-00006

Parcel ID 080035000

Petitioner name MELTON RONALD D

Property address 109 S NAVY BLVD
, FL

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

Decision Summary [X] Denied your petition [] Granted your petition [] Granted your petition in part

Table with 4 columns: Value Lines 1 and 4 must be completed, Value from TRIM Notice, Before Board Action, After Board Action. Rows include Just value, Assessed or classified use value, Exempt value, and Taxable value.

*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)

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

Signature, special magistrate: Steven Marshall, Print name: Steven Marshall, Date: 11/22/2019
Signature, VAB clerk or special representative: Pam Childers, Print name: Pam Childers, Date: 11/28/2019

If this is a recommended decision, the board will consider the recommended decision on 12/16/2019 at 09:00 AM
Address Board Chambers - First Floor

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) 595-3920 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 2019-00006:

The subject property is a 3,200 square foot commercial building located at 109 South Navy Blvd., Pensacola. The building was constructed in 1940. The Petitioner, Mr. Ronald Melton, was not present. A substantial amount of "evidence" was submitted electronically Tuesday November 19, 2019 well past the deadline for the exchange of data. The Property Appraiser did contact the Petitioner by email and registered U.S. Mail. The letter requested an opportunity to inspect the subject property and asked for relevant evidence. The data submitted by the Petitioner does not contain comparable sales, rental comps, pertinent information about the physical building or general real estate data that would be deemed credible competent evidence. A few commercial building permits were supplied but it is not possible to determine the extent of work done to the interior. The permits issued were commercial permits, not residential permits. The majority of the data submitted by the Petitioner consist of reports from the Department of Revenue regarding audits, information on the VAB process and the like. As Special Magistrate, I only consider evidence and testimony submitted under the rules of evidence applicable to the VAB as promulgated by the Florida Department of Revenue.

The Property Appraiser, represented by commercial staff appraiser Anthony Pechio, submitted a data packet with a summary of their appraisal. The Market Approach included four comparable commercial sales of similar properties. The Property appraiser established an adjusted range of \$71.10 to \$112.30 per square foot. The Property Appraiser correlated a value of \$72.00 per square foot or \$230,400. The Property Appraiser also performed an Income approach. A \$8.50 per square foot rent was used along with a 10% vacancy charge and 30% expense ratio. Using a Cap rate of 8.50% a value indication of \$133,412 was indicated. A Gross Income Multiplier was used and a value indication of \$126,000 was indicated. The Property Appraiser correlated a value by the Income Approach of \$160,000.

The Petitioner did not submit any real estate data (comparable sales, rents, listings, etc.) for the Magistrate to consider.

Conclusions of Law for Petition 2019-00006:

The Petitioner was not present and did not submit any meaningful credible real estate data for the Special Magistrate to consider regarding the value of the subject real property. The Petitioner's submission of hundreds of pages of documents about past years utility bills, residence in the property and so forth is not relevant to the value of the property January 1, 2019. Likewise, data regarding other VAB boards in other counties, homestead issues and the like can not be considered by the Special Magistrate. The Just Value stands on relevant credible real estate market data. The data and analysis provided by the Property Appraiser is deemed relevant, credible and adequate to provide an accurate estimate of value.

Therefore, I rule that the Petitioner has failed to overcome the presumption of correctness. Also, I have ruled that the opinion of value established by the Property Appraiser is credible. Therefore, I have upheld the Property Appraisers opinion of value and denied the Petitioners request for a reduction in value.



**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.

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 # 2019-00007	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 Denied your petition Granted your petition Granted your petition in part

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after Board Action
1. Just value, required	81,710.00	81,710.00	81,710.00
2. Assessed or classified use value,* if applicable	81,710.00	81,710.00	81,710.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	81,710.00	81,710.00	81,710.00

*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
(See Attached)

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

Larry.Matthews	Larry.Matthews	11/26/2019
Signature, special magistrate	Print name	Date
Pam Childers	Pam Childers	11/28/2019
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on 12/16/2019 at 09:00 AM PM.
Address Board Chambers - First Floor
If the line above is blank, please call (850) 595-3920 or visit our web site at <http://escambiaclerk.com/AxiaLive2018>

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:

1. Petitioner's failure to cooperate with the Property Appraiser's office in performing a physical inspection (Ex 5 of PA and testimony of Allison Fields).
2. Petitioner's recent request for commercial, and not residential, permits on the property.
3. No evidence of Petitioner requesting a Change of Use from commercial property (Ex 10, and testimony of Allison Field).
4. Pictures of subject property for sale, albeit on 11/20/19, clearly shows the property was unlikely a residence.

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)
5. Petitioner failed by preponderance of the evidence to prove the property appraiser's determination should be overturned and the petition for homestead exemption granted.

Other Evidence:

6. The 11/15/19 statement of Petitioner is inadmissible as being unreliable as not allowing the Property Appraiser to cross-examine self-serving statements of Petitioner.



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-17233

5.

Value Adjustment Board Regular Meeting

Meeting Date: 12/16/2019

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 21, 2019, as prepared by DeLana Allen-Busbee, Administrative Specialist, Clerk & Comptroller's Office.

Background:

The Value Adjustment Board held its Organizational Meeting on August 21, 2019.

Attachments

20190821 Organizational Meeting

MINUTES OF THE ORGANIZATIONAL MEETING OF THE VALUE ADJUSTMENT BOARD
HELD AUGUST 21, 2019
BOARD CHAMBERS, FIRST FLOOR, ESCAMBIA COUNTY GOVERNMENTAL COMPLEX
221 PALAFOX PLACE, PENSACOLA, FLORIDA
(9:00 a.m. – 9:08 a.m.)

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

AGENDA NUMBER

1. Call to Order

The Meeting of the Value Adjustment Board was called to order at 9:00 a.m.

2. Proof of Publication

The Value Adjustment Board was advised by DeLana Allen-Busbee, Administrative Specialist, Clerk and Comptroller's Office, that the Public Notice was advertised in the *Pensacola News Journal* in a block ad on July 31, 2019, posted on the Escambia County Clerk of the Court and Comptroller's website on July 25, 2019, and was included in the Board's weekly meeting schedule for August 19 – August 23, 2019.

3. Selection of Private Counsel

Motion made by Mr. Faunce, seconded by Mr. Adcox, and carried 4-0, with Commissioner Barry absent, selecting Suzanne Whibbs as Private Counsel for the 2019 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 21, 2019, through August 30, 2020.

MINUTES OF THE ORGANIZATIONAL MEETING OF THE VAB – Continued

AGENDA NUMBER – Continued

4. 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

4. Continued...

VAB ATTORNEY

Suzanne Whibbs, Private Counsel
801 West Romana Street
Pensacola, FL 32502 (850) 434-5395
Suzanne@whibbsandstone.com

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

DeLana Allen-Busbee, Administrative Specialist
Clerk to the Value Adjustment Board
221 Palafox Place, Ste. 110
Pensacola, FL 32502 (850) 595-3917
dallen-busbee@escambiaclerk.com

Krykyt Fisher, Office Assistant III
Clerk to the Value Adjustment Board
221 Palafox Place, Ste. 110
Pensacola, FL 32502 (850) 595-3920
kfisher@escambiaclerk.com

Mylinda Johnson, Operations Supervisor
Clerk to the Value Adjustment Board
221 Palafox Place, Ste. 110
Pensacola, FL 32502 (850) 595-4813
mjohnson@escambiaclerk.com

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

The 2019 Government-In-The-Sunshine Manual is available online at
<http://www.myflsunshine.com/sun.nsf/sunmanual>.

MINUTES OF THE ORGANIZATIONAL MEETING OF THE VAB – Continued

AGENDA NUMBER – Continued

6. 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 Florida Administrative Code Rules can be accessed on the Florida Department of Revenue's website via the links provided in the Agenda and as follow below:

- The Uniform Policies and Procedures Manual, containing Florida Administrative Code Rule Chapters 12D-9 and 12D-10, <http://floridarevenue.com/property/Pages/VAB.aspx>
- Classified Use Real Property Guidelines, Standard Assessment Procedures and Standard Measures of Value, Agricultural Guidelines, 1982, 12D-51.001, <http://floridarevenue.com/property/Pages/VAB.aspx>
- Tangible Personal Property Appraisal Guidelines, 1997, 12D-51.002, <http://floridarevenue.com/property/Pages/VAB.aspx>
- Florida Real Property Appraisal Guidelines (FRPAG), 2002, 12D-51.003, <http://floridarevenue.com/property/Pages/VAB.aspx>
- Florida Statutes Chapters 192 through 195, <http://www.leg.state.fl.us/Statutes/>

7. 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 2019 tax year, and authorizing the Chairman to execute a Contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes.

8. Selection of Appraiser Special Magistrate

Motion made by Mr. Adcox, seconded by Commissioner Barry, and carried unanimously, selecting Steven L. Marshall for Escambia County Appraiser Special Magistrate for the 2019 tax year, and authorizing the Chairman to execute a Contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes.

MINUTES OF THE ORGANIZATIONAL MEETING OF THE VAB – Continued

AGENDA NUMBER – Continued

9. Filing Fee Resolution

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

10. Approval of Value Adjustment Board Hearing Dates

Motion made by Commissioner Barry, seconded by Mr. Adcox, and carried unanimously, approving scheduling hearings on the following dates: October 16; October 28-30; November 4; and November 12, 2019.

11. Approval of Minutes

Motion made by School Board Member Adams, seconded by Commissioner Barry, and carried unanimously, approving the Minutes of the Regular Board Meeting of the Value Adjustment Board held December 7, 2018, as prepared by DeLana Allen-Busbee, 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 9:08 a.m.