

PLEASE NOTE THAT ALL MEETINGS ARE RECORDED

AGENDA

Value Adjustment Board

Organizational Meeting - August 21, 2020 - 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)

The purpose of the Value Adjustment Board (VAB) is to hear appeals regarding property value assessments, denied exemptions or classifications, ad valorem tax deferrals, portability decisions, and change of ownership or control. Taxpayers or their representatives file petitions with the VAB clerk in the county where the property is located. See the link below for additional information.

<http://floridarevenue.com/property/Documents/pt101.pdf>

2. Public Comment Period.

3. Proof of Publication.

The Public Notice was advertised in the *Pensacola News Journal* in a block ad on July 29, 2020, posted on the Escambia County Clerk of the Court and Comptroller's website on July 27, 2020, and was included in the Board's weekly meeting schedule.

4. Selection of Private Counsel.

Recommendation: That the Board review and consider the application submitted by Suzanne Whibbs for Private Counsel for the 2020 tax year and authorize the Chairman to execute a Contract for Services of Private Counsel, in accordance with Chapter 194.035 (1), Florida Statutes, effective August 21, 2020, through August 30, 2021.

5. Introduction of, and Contact Information for, Value Adjustment Board (VAB) Members and VAB Clerk.

2020 VALUE ADJUSTMENT BOARD ESCAMBIA COUNTY, FLORIDA CONTACT INFORMATION			
NAME	TITLE	E-MAIL & MAILING ADDRESS	PHONE NUMBER
County Commissioner Steven L. Barry	VAB Member	district5@co.escambia.fl.us P.O. Box 1591 Pensacola, FL 32591	(850) 595-4950
County Commissioner Jeffrey W. Bergosh	VAB Member	district1@co.escambia.fl.us P.O. Box 1591 Pensacola, FL 32591	(850) 595-4910
School Board Member Kevin Adams (District 1)	VAB Member	kadams@escambia.k12.fl.us 75 North Pace Boulevard Pensacola, FL 32505	(850) 469-6137
Gerald W. Adcox	VAB Member (School Board Citizen Appointee)	adcoximports@aol.com 5603 North "W" Street Pensacola, FL 32505"	(850) 439-9209
Richie Faunce	VAB Member (BCC Citizen Appointee)	rrfaunce@att.net 10311 Bowman Avenue Pensacola, FL 32534	(850) 712-7533
Suzanne Whibbs	VAB Attorney	suzanne@whibbsandstone.com 801 West Romana Street Pensacola, FL 32502	(850) 434-5395
Pam Childers	Clerk of the Circuit Court	pchilders@escambiaclerk.com 190 Governmental Center Pensacola, FL 32502	(850) 595-4310
DeLana Allen-Busbee	Administrative Specialist	dallen-busbee@escambiaclerk.com 221 Palafox Place, Ste. 110 Pensacola, FL 32502	(850) 595-3917
Mylanda Johnson	Operations Supervisor	mjohnson@escambiaclerk.com 221 Palafox Place, Ste. 110 Pensacola, FL 32502	(850) 595-4813
Krykyt Fisher	Office Assistant III	kfisher@escambiaclerk.com 221 Palafox Place, Ste. 110 Pensacola, FL 32502	(850) 595-3920

6. Overview of Sunshine Law (Section 286.011, Florida Statutes), Public Records Law (Chapter 119, Florida Statutes), and Voting Conflicts (Chapter 112, Florida Statutes).

The 2020 Government-In-The-Sunshine Manual can be accessed via the following link:
<http://www.myflsunshine.com/sun.nsf/sunmanual>

7. Florida Administrative Code Rules 12D-9, 12D-10, 12D-51.001, 12D-51.002, and 12D-51.003 and Florida Statute, Chapters 192 through 195.

The following Florida Administrative Code Rules can be accessed on the Florida Department of Revenue's website via the following links:

- The Uniform Policies and Procedures Manual, containing Florida Administrative Code Rule Chapters 12D-9 and 12D-10,
<http://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/Cofficial_MOI.aspx
- Tangible Personal Property Appraisal Guidelines, 1997, 12D-51.002,
http://floridarevenue.com/property/Pages/Cofficial_MOI.aspx
- Florida Real Property Appraisal Guidelines (FRPAG), 2002, 12D-51.003,
http://floridarevenue.com/property/Pages/Cofficial_MOI.aspx

Florida Statutes Chapters 192 through 195 can be accessed at
<http://www.leg.state.fl.us/Statutes/>

8. Selection of Attorney Special Magistrate.

Recommendation: That the Board review and consider the application submitted by Larry A. Matthews for Escambia County Attorney Special Magistrate for the 2020 tax year, and authorize the Chairman to execute a Contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes.

9. Selection of Appraiser Special Magistrate.

Recommendation: That the Board review and consider the application submitted by Steven L. Marshall for Escambia County Appraiser Special Magistrate for the 2020 tax year, and authorize the Chairman to execute a Contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes.

10. Filing Fee Resolution.

Recommendation: That the Board confirm, for the record, that Resolution R2015-1, which was adopted by the Value Adjustment Board (VAB) on August 18, 2015, remains in effect until repealed by the VAB, and provides that a petition filed pursuant to Section 194.013, Florida Statutes, and Rule Chapter 12D-9.013(k), F.A.C., shall be accompanied by a filing fee, to be paid to the Clerk of the Circuit Court, in the amount of \$15 for each separate parcel of property, real or personal, covered by the petition.

11. VAB Hearing Dates

Recommendation: That the Board approve scheduling hearings on the following dates: October 20-21, 2020; October 26-28, 2020; November 16, 2020; and November 19, 2020.

Please Note: The VAB Board is not required to attend the hearings.

12. Approval of Minutes.

Recommendation: That the Board approve the Minutes of the Regular Board Meeting of the Value Adjustment Board held January 13, 2020, as prepared by DeLana Allen-Busbee, Administrative Specialist, Clerk & Comptroller's Office.

13. Adjournment.



Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

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

Value Adjustment Board Organizational Meeting

4.

Meeting Date: 08/21/2020

Issue: Selection of Private Counsel

Organization: Clerk & Comptroller's Office

Information

Recommendation:

Selection of Private Counsel.

Recommendation: That the Board review and consider the application submitted by Suzanne Whibbs for Private Counsel for the 2020 tax year and authorize the Chairman to execute a Contract for Services of Private Counsel, in accordance with Chapter 194.035 (1), Florida Statutes, effective August 21, 2020, through August 30, 2021.

Background:

N/A

Attachments

Suzanne Whibbs VAB Attorney Application 2020

APPLICATION
COUNSEL TO THE ESCAMBIA COUNTY VALUE ADJUSTMENT BOARD

PLEASE TYPE OR PRINT
IF MORE SPACE IS NEEDED, ATTACH ADDITIONAL SHEETS

1. PLEASE PROVIDE THE FOLLOWING GENERAL INFORMATION:

NAME: Suzanne Whibbs
BUSINESS NAME: Whibbs Stone Barnett, PA
BUSINESS ADDRESS: 801 W. Romana St., Unit C PF 32501
PHONE: 850-434-5395
EMAIL: suzanne@whibbslaw.com

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

3. HOURLY RATE \$ 250⁰⁰ MINIMUM HOURS: n/a

4. PLEASE PROVIDE THE FOLLOWING INFORMATION:

A. FLORIDA BAR NUMBER: 122777 ADMISSION DATE: 9/1997

- B. BRIEFLY EXPLAIN THE BASIS FOR YOUR EDUCATION AND EXPERIENCE IN ISSUES THAT COME BEFORE A VALUE ADJUSTMENT BOARD:

I have been the VAB attorney since 2010.

- C. LIST ANY DISBARMENT, SUSPENSION, OR OTHER DISCIPLINARY ACTION THAT YOU HAVE RECEIVED FROM ANY ORGANIZED BAR ASSOCIATION:

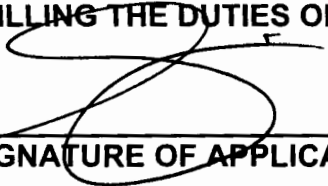
none

5. LIST EACH INSTANCE IN WHICH YOU HAVE BEEN DISMISSED, TERMINATED, OR DENIED APPOINTMENT AS COUNSEL FOR A GOVERNMENTAL AGENCY OR BOARD DUE TO POOR OR IMPROPER PERFORMANCE:

6. LIST ANY PERSONAL OR BUSINESS RELATIONSHIP YOU HAVE WITH PROPERTY APPRAISER'S OFFICE, CLERK OF THE COURT'S OFFICE, COUNTY ATTORNEY'S OFFICE, OR MEMBERS OF THE VALUE ADJUSTMENT BOARD:

7. LIST ANY ADDITIONAL INFORMATION THAT QUALIFIES YOU TO SERVE AS COUNSEL TO THE VALUE ADJUSTMENT BOARD:

THE UNDERSIGNED CERTIFIES, UNDER PENALTY OF DISQUALIFICATION FROM CONSIDERATION, THAT EACH ITEM CONTAINED IN THIS APPLICATION, OR OTHER DOCUMENT FURNISHED BY OR ON BEHALF OF THE APPLICANT IS TRUE AND COMPLETE. THE UNDERSIGNED AUTHORIZES THE VALUE ADJUSTMENT BOARD TO OBTAIN INFORMATION FROM OTHER SOURCES TO VERIFY EACH ITEM CONTAINED HEREIN. THE UNDERSIGNED ACKNOWLEDGES THAT IF SELECTED HE/SHE WILL FOLLOW ALL REQUIREMENTS AND MANDATES OF LAW IN FULFILLING THE DUTIES OF COUNSEL TO THE VALUE ADJUSTMENT BOARD.



SIGNATURE OF APPLICANT

5/18/2020

DATE



Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

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

Value Adjustment Board Organizational Meeting

8.

Meeting Date: 08/21/2020

Issue: Selection of Attorney Special Magistrate

Organization: Clerk & Comptroller's Office

Information

Recommendation:

Selection of Attorney Special Magistrate.

Recommendation: That the Board review and consider the application submitted by Larry A. Matthews for Escambia County Attorney Special Magistrate for the 2020 tax year, and authorize the Chairman to execute a Contract for Services of Special Magistrate, in accordance with Chapter 194.035(1), Florida Statutes.

Background:

In counties with populations of more than 75,000, the Value Adjustment Board (VAB) shall appoint special magistrates to take testimony and make recommendations on petitions filed with the VAB, in accordance with Florida Administrative Code (F.A.C.) 12-D.010(1).

The Clerk to the VAB advertised for applicants for the 2020 Attorney Special Magistrate for Escambia County. One Application was received.

Attachments

Larry Matthews SM Application 2020

Escambia County Value Adjustment Board
Application for Special Magistrate

Applicant Information

Full Name: Larry A. Matthews Date: 5-18-20

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

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

Hourly Rate: \$175 Minimum Hours: _____

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

Dates Not Available: _____

List the counties where you have served as Special Magistrate: Escambia, Santa Rosa, Okaloosa

Pursuant to § 194.035, Fla. Stat., a person cannot serve as a special magistrate if he or she is an elected or appointed official of a county, a taxing jurisdiction, or the state; is an employee of a county, a taxing jurisdiction, or a state; or, in the same tax year that he or she serves the board as a special magistrate, represents a party before the board in any administrative review of property taxes.

Are you an elected or appointed official of a county, a taxing jurisdiction or the state? ___ Yes No

Are you an employee of a county, a taxing jurisdiction, or the state? ___ Yes No

Have you represented a party before the board in an administrative review of property taxes this tax year? ___ Yes No

All applicants are required, annually, under § 194.035, Fla. Stat., to complete training provided by the Department of Revenue. Prior to conducting any 2020 VAB Hearings, this training is required for all special magistrates selected to serve the Escambia County Value Adjustment Board. Individuals who are otherwise qualified and have at least three years, but less than five years, of relevant experience, and who want to be considered for appointment as special magistrate, must complete this training and the exam.

If you have taken the 2020 training course, attach your completion certificate to this application. If you have not, go online to the Department of Revenue's website at <http://dor.myflorida.com/dor/property/cofficials>, complete the training, and forward your completion certificate to vab@escambiaclerk.com no later than July 31, 2020.

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

Attorney Magistrate Qualifications – Complete Only if Applying for Attorney Magistrate

Are you a member of the Florida Bar? Yes No Bar #: 339601

How many years of experience have you had in the area of ad valorem taxation? _____

List any disbarment, suspension, or any other disciplinary action that you have received from any organized Bar Association: none

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

Are you a State certified real estate appraiser? Yes No License #: _____

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

List each instance in which you have been fined, reprimanded, placed on probation, disciplined, or otherwise prevented from conducting broker or appraisal services by the Florida Real Estate Commission or the Florida Real Estate Appraisal Board: _____

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

List those organizations and your designation: _____

PROVIDE SUPPORTING DOCUMENTATION TO VERIFY EACH DESIGNATION. APPLICANTS WILL NOT BE CONSIDERED UNTIL VERIFICATION IS RECEIVED BY THE OFFICE OF THE CLERK OF THE CIRCUIT COURT.

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

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

Have you ever appraised tangible property? ____Yes ____No

If yes, describe the experience you have appraising tangible property: _____

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

Are you interested in hearing tangible property valuation appeals? ____Yes ____No

Education

Please describe your education, including schools attended, degrees, and relevant certifications and licenses not previously listed*: _____

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

Escambia County Value Adjustment Board
Application for Special Magistrate

Oath and Signature

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

Signature: _____



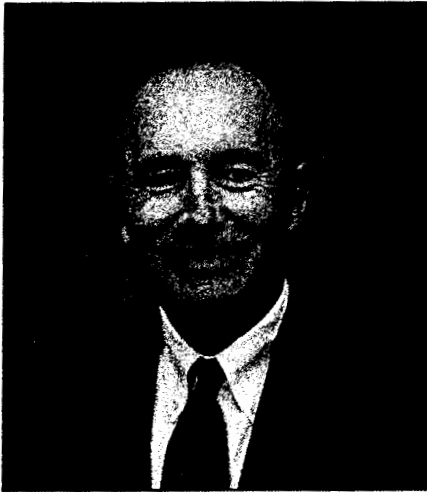
Date: _____

5-18-20

Submit Application to the Value Adjustment Board Clerk by June 30, 2020:

Honorable Pam Childers
Clerk of the Circuit Court and Comptroller
Attn: DeLana Allen-Busbee, Clerk to the Board's Office
Value Adjustment Board
221 Palafox Place, Suite 110
Pensacola, Florida 32502-5843
(850) 595-3920

**APPLICATION MUST BE SUBMITTED IN A SEALED ENVELOPE
AND MUST BE RECEIVED BY JUNE 30, 2020.
ALL APPLICATIONS WILL BE OPENED ON JULY 1, 2020**



MATTHEWS & HIGGINS, LLC

Insurance Defense and
Civil Trial Attorneys

Larry A. Matthews

Mr. Matthews specializes in general civil litigation practice with an emphasis in the defense of personal injury matters including automobile negligence, professional negligence, premises liability, products liability, employment law and civil rights litigation. In addition, Mr. Matthews has experience in commercial litigation including insurance coverage matters, real property, and fire and casualty matters, with a recent concentration in toxic tort litigation and complex case/class action litigation.

A member of both the Florida and Alabama Bar Associations, Mr. Matthews is AV rated and a board certified civil trial attorney as well as a certified circuit court mediator. Mr. Matthews is licensed to practice in both the Northern and Middle Districts of the United States District Court in Florida and the Southern District in Alabama. Mr. Matthews belongs to numerous professional organizations including the American Trial Lawyers Association, the American Board of Trial Advocates and the Florida Defense Lawyers Association.

EDUCATION

Florida State University Tallahassee, Florida	Juris Doctor Honors	1981
University of Florida Gainesville, Florida	Bachelor of Science, Accounting Honors	1976

SPECIAL QUALIFICATIONS

Board Certified Civil Trial Lawyer (Florida) Certified Circuit Court Mediator (Florida)	Special Master, Value Adjustment Board Certified Public Accountant (inactive)
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PROFESSIONAL ORGANIZATIONS

The Florida Bar (1982)	American Trial Lawyers Association
Alabama State Bar (1994)	American Board of Trial Advocates
U.S. Supreme Court	Florida Defense Lawyers Association
U.S. Court of Appeals for the Eleventh Circuit	The Federal Bar Association
U.S. District Court, Northern and Middle Districts of Florida	Tax Court
U.S. District Court, Southern District of Alabama	American Inns of Court

Florida Department of Revenue

Certificate of Training

Larry Matthews

has received

2020 VAB Attorney Special Magistrate Training

on

07/09/2020





Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

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

Value Adjustment Board Organizational Meeting

9.

Meeting Date: 08/21/2020

Issue: Selection of Appraiser Special Magistrate

Organization: Clerk & Comptroller's Office

Information

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Attachments

Steven Marshall SM Application 2020



Clayton, Roper & Marshall, Inc., a Florida Corporation

CRAIG H. CLAYTON, MAI
State-Certified General Appraiser RZ 118

PAUL M. ROPER, MAI, SRPA SRA
State-Certified General Appraiser RZ 141

STEVEN L. MARSHALL, MAI, SRA, AI-GRS
State-Certified General Appraiser RZ 155



May 28, 2020

Pam Childers, Clerk of the Circuit Court & Comptroller
First Judicial Circuit, Escambia County
Attn: DeLana Allen-Busbee, Clerk to the Board
221 Palafox Place, Suite 130
Pensacola, Florida 32502-5843

Re: Value Adjustment Board Special Magistrate, Escambia County Application for 2020

Dear Ms. Childers:

Please accept this letter of interest and enclosures as my application for your consideration as a Value Adjustment Board Special Magistrate.

Over the past 32 years, it has been my pleasure to serve my community and government in various capacities, including past service as a Special Magistrate in Orange, Brevard, Osceola, Santa Rosa, Okaloosa and Escambia Counties.

Attached is my business resume, which documents my 45 years in the real estate industry. I routinely appraise complex investment-grade properties. In 1983, I was awarded the MAI designation, and in 2015, I was awarded the AI-GRS designation.

Also attached are copies of my 2019 VAB Training certificates. When available, I will complete the 2020 training course and provide the certificates when received by me.

My requested hourly rate is \$250.00 (one day minimum), plus prevailing rates for air fare, lodging, food per diem and rental car. If I work a partial day, less than eight hours, I request payment for a minimum 4-hour day due to time and expense of being away from my office.

I request that my 2020 VAB Contract include a four-hour minimum and reimbursement of travel expenses. Over the past 15-20 years, I have always accounted for travel expenses with bona fide receipts. I have been mindful and respectful of taxpayer costs. If I am selected to be your Special Magistrate in 2020, please ensure my contract reflects these terms.

May 28, 2020

Page 2

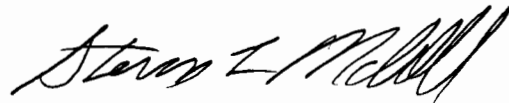
Pam Childers, Clerk of the Circuit Court & Comptroller
First Judicial Circuit, Escambia County

Over the years, I have accumulated substantial field variety and specialized appraisal experience. I served as the Escambia VAB Magistrate several times including 2010, 2011, 2013 through and including 2019. I have an intimate working knowledge of beach properties (land leased interest), case law, and the applicable Florida Statutes. It is my belief that this experience and training uniquely qualifies me to serve Escambia County.

Thank you for your consideration of my application. Feel free to call me on this or any issue.

Respectfully submitted,

CLAYTON, ROPER & MARSHALL

A handwritten signature in black ink, appearing to read "Steven L. Marshall". The signature is fluid and cursive, with the first name "Steven" and last name "Marshall" clearly distinguishable.

Steven L. Marshall, MAI, SRA, AI-GRS
State-Certified General Real Estate Appraiser
License No. RZ 155

SLM/sas

Escambia County Value Adjustment Board
Application for Special Magistrate

Applicant Information

Full Name: STEVEN L. MARSHALL, MAI, SRA, AI-GRS Date: May 28, 2020

Address: Clayton, Roper & Marshall, Inc.,

246 N. Westmonte Drive, Altamonte Springs, Florida 32714

Phone: (Work) 407-772-2200 x 314 (Cell) 407-258-1518 (E-mail Address) smarshall@cmre.com

Hourly Rate: \$250 ** Minimum Hours: 8

** I request that the VAB reimburse me for airfare, hotel, meals and a rental car, in addition to my hourly rate. Due to COVID-19 health concerns and flight travel, I may choose to drive from Orlando to Pensacola. If I do so I will request mileage compensation other than airfare reimbursement.

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

Dates Not Available: I will not be available on the following dates: October 12-16, 19-22 and 29-30, November 17-20. I understand you have "penciled in" the dates of October 26-29 as Hearing days, and November 16 as a "Make-Up" day. I have blocked my calendar and reserved those dates for you.

List the counties where you have served as Special Magistrate: Osceola, Orange, Santa Rosa, Escambia, Brevard, Okaloosa.

Pursuant to § 194.035, Fla. Stat., a person cannot serve as a special magistrate if he or she is an elected or appointed official of a county, a taxing jurisdiction, or the state; is an employee of a county, a taxing jurisdiction, or a state; or, in the same tax year that he or she serves the board as a special magistrate, represents a party before the board in any administrative review of property taxes.

Are you an elected or appointed official of a county, a taxing jurisdiction or the state? ___ Yes X No

Are you an employee of a county, a taxing jurisdiction, or the state? ___ Yes X No

Have you represented a party before the board in an administrative review of property taxes this tax year?
___ Yes X No

All applicants are required, annually, under § 194.035, Fla. Stat., to complete training provided by the Department of Revenue. Prior to conducting any 2020 VAB Hearings, this training is required for all special magistrates selected to serve the Escambia County Value Adjustment Board. Individuals who are otherwise qualified and have at least three years, but less than five years, of relevant experience, and who want to be considered for appointment as special magistrate, must complete this training and the exam.

If you have taken the 2020 training course, attach your completion certificate to this application. If you have not, go online to the Department of Revenue's website at <http://dor.myflorida.com/dor/property/cofficials>, complete the training, and forward your completion certificate to vab@escambiaderk.com no later than July 31, 2020.

Escambia County Value Adjustment Board

Application for Special Magistrate

Attorney Magistrate Qualifications – Complete Only if Applying for Attorney Magistrate

Are you a member of the Florida Bar? ____ Yes X No Bar #:

How many years of experience have you had in the area of ad valorem taxation?

List any disbarment, suspension, or any other disciplinary action that you have received from any organized Bar Association: _____

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

Are you a State certified real estate appraiser? X Yes ____ No License #: RZ 155

How many years of experience have you had in property valuation? 43

List each instance in which you have been fined, reprimanded, placed on probation, disciplined, or otherwise prevented from conducting broker or appraisal services by the Florida Real Estate Commission or the Florida Real Estate Appraisal Board: _____ N/A _____

Are you a designated member of a nationally recognized appraiser's organization? X Yes ____ No

List those organizations and your designation:

Appraisal Institute -- MAI, SRA, AI-GRS _____

PROVIDE SUPPORTING DOCUMENTATION TO VERIFY EACH DESIGNATION. APPLICANTS WILL NOT BE CONSIDERED UNTIL VERIFICATION IS RECEIVED BY THE OFFICE OF THE CLERK OF THE CIRCUIT COURT.

Escambia County Value Adjustment Board
Application for Special Magistrate

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

Have you ever appraised tangible property? Yes No

If yes, describe the experience you have appraising tangible property:

How many years of experience have you had in tangible property valuation? 20 +

Are you interested in hearing tangible property valuation appeals? Yes No

Education

Please describe your education, including schools attended, degrees, and relevant certifications and licenses not previously listed*: See attached Qualifications

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

APPRAISER COMMENTS:

I request that my 2020 VAB Contract include a four-hour minimum and reimbursement of travel expenses. Over the past 15-20 years, I have always accounted for travel expenses with bona fide receipts. I have been mindful and respectful of taxpayer's costs. If I am selected to be your Special Magistrate in 2020, please ensure my contract reflects these terms.

Escambia County Value Adjustment Board
Application for Special Magistrate

Oath and Signature

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

Signature:  Date: May 28, 2020

Submit Application to the Value Adjustment Board Clerk by June 30, 2020:

Honorable Pam Childers
Clerk of the Circuit Court and Comptroller
Attn: DeLana Allen-Busbee, Clerk to the Board's Office
Value Adjustment Board
221 Palafox Place, Suite 110
Pensacola, Florida 32502-5843
(850) 595-3920

**APPLICATION MUST BE SUBMITTED IN A SEALED ENVELOPE
AND MUST BE RECEIVED BY JUNE 30, 2020.
ALL APPLICATIONS WILL BE OPENED ON JULY 1, 2020**

STEVEN L. MARSHALL, MAI, SRA, AI-GRS - REFERENCES

Truist Bank

300 Garland Avenue, 17th Floor
Mail Code Fl-Orl 1711
Orlando, Florida 32801
Contact: Sandy Hostetter
Central FL Regional President
Phone: (407) 237-4811
E-mail: Sandy.Hostetter@SunTrust.com

Lowndes, Drosdick, Doster, Kantor & Reed, P.A.

215 North Eola Drive
Orlando, Florida 32801
Contact: Michael Ryan, Esq.
Shareholder, Chair-Real Estate Dept.
Phone: (407) 418-6342
E-mail: mike.ryan@lowndes-law.com
Contact: Matthew R. O'Kane, Esq.
Shareholder
Phone: (407) 418-6255
E-mail: matt.okane@lowndes-law.com
Contact: Nick Pope
Phone: (407) 418-6409
E-mail: nick.pope@lowndes-law.com
Contact: Alex Dobrev
Shareholder MF & Condo Group
Phone: (407) 418-6445
E-mail: Alexander.dobrev@lowndes-law.com

Wilson Elser Moskowitz Edelman & Dicker LLP

100 North Orange Avenue, Suite 1200
Orlando, Florida 32801
Contact: John Y. Benford, Esq.
Phone: (407) 203-7594
E-mail: john.benford@wilsonelser.com

The Levy Law Firm

1828 Riggins Lane
Tallahassee, Florida 32308
Contact: Loren Levy, Esquire
Phone: (850) 219-0220
E-mail: levylawfirm@comcast.net

Seacoast National Bank

815 Colorado Avenue, Suite 205
Stuart, Florida 34994
Contact: Thomas Johnson, Chief Appraiser
Phone: (561) 310-4707
E-mail: Thomas.johnson@seacoastbank.com

Wells Fargo

401 S. Tryon Street, 26th Floor
Charlotte, North Carolina 28202
Contact: Matthew A. Krassy, MAI
Phone: (704) 910-4636
E-mail: matthew.a.krassy@wellsfargo.com

deBeaubien Simmons Knight Mantzaris Neal LLP

332 North Magnolia Avenue
Orlando, Florida 32801
Contact: Kenneth P. Hazouri, Esq.
Phone: (407) 992-3562
E-mail: KHazouri@DSKlawgroup.com
Contact: David H. Simmons, Esq.
Phone: (407) 992-3530
E-mail: DSimmons@dsklawgroup.com

Xentury City Development Company, LC

7575 Dr. Phillips Blvd., Suite 260
Orlando, Florida 32819
Contact: Dimitri Toumazos, CPA
Chief Financial Officer
Phone: (407) 363-7883
E-mail: dtoumazos@xenturycity.com

Shutts & Bowen, LLP

300 South Orange Avenue, Suite 1000
Orlando, Florida 32801
Contact: Michael J. Grindstaff, Esq.
Phone: (407) 835-6927
E-mail: mgrindstaff@shutts.com

Escambia County, FL (Pensacola)

Escambia County Clerk's Office
Escambia County Governmental Complex
Value Adjustment Board Administrator
221 Palafax Place, Suite 130
Pensacola, Florida 32502-5843
Contact: DeLana Allen-Busbee, Clerk to Board
Phone: (850) 595-3920
E-mail: DAllen-Busbee@escambiaclerk.com

STEVEN L. MARSHALL, MAI, SRA, AI-GRS - REFERENCES

(Cont'd)

University of Alabama

Culverhouse College of Commerce
Contact: KC Conway, MAI, CRE
Dir of Research & Corporate
Engagement
Phone: (678) 458-3477 (text please)
E-mail: kconway@culverhouse.UA.edu

Project Management Advisors

250 S. Park Avenue, Suite 300
Winter Park, Florida 32789
Contact: Jody Barry, CCIM
Phone: (407) 917-9816
E-mail: jodyb@pmainc.com

Orlando Neighborhood Improvement Corporation

101 South Terry Avenue
Orlando, Florida 32805-2254
Contact: Robert Ansley, FAICP, President
Phone: (407) 648-1623
E-mail: ansley@orlandoneighborhood.org

University of Central Florida

University of Central Florida
6850 Lake Nona Boulevard
Orlando, Florida 32827-7408
Contact: Jeanette C. Schreiber, JD, MSW
Phone: (407) 266-1000
E-mail: Jeanette.schreiber@ucf.edu

SRS Real Estate Partners

200 S Orange Avenue
Suite 1300
Orlando, Florida 32801
Contact: Jason Kaiser, CCIM, Sr. Vice President
Phone: (407) 310-3001
E-mail: Jason.kaiser@srsre.com

Ustler Development, Inc.

801 N. Orange Avenue
Suite 530
Orlando, Florida 32801
Contact: Craig T. Ustler, MAI, CCIM
Phone: (407) 839-1070
E-mail: custler@ustler.net

Page & Eichenblatt, P.A.

214 East Lucerne Circle
Orlando, Florida 32801
Contact: Gregory A. Page, Esq.
Phone: (407) 386-1900
E-mail: gpage@floridalawonline.com

Bennett Legal Group

214 South Lucerne Circle East, Suite 201
Orlando, Florida 32801
Contact: Brian Bennett, Esq.
Phone: (407) 734-4559
E-mail: brian@bennettlegalgroup.com

Lincoln Property Company

111 North Magnolia Avenue, Suite 1500
Orlando, Florida 32891
Contact: Scott Stahley, Executive Vice President
Phone: (407) 872-3500
E-mail: sstahley@lpc.com

Burr & Forman LLP

200 South Orange Avenue, Suite 800
Orlando, Florida 32801
Contact: Robert T. Rosen, Esq., Partner
Phone: (407) 540-6612
E-mail: rrosen@burr.com

McCarron Accounting | Consulting

628 Ellen Drive
Winter Park, Florida 32789
Contact: David J. McCarron, CPA, President
Phone: (407) 897-7050
E-mail: david@mccarron.com

Ferrell Wealth Management, Inc.

1400 W. Fairbanks Avenue, Suite 202
Winter Park, Florida 32789
Contact: James W. Ferrell, MBA, CPA
Phone: (407) 629-7008
E-mail: jferrell@ferrellwm.com

Hancock Bank

One Hancock Plaza
Gulfport, Mississippi 39501
Contact: Elaine Liz Ramirez, MAI, CCIM
Senior Vice President, Appraisal Mgr.
Phone: (228) 822-4378
E-mail: Elaine.Ramirez@HancockWhitney.com

Rumberger, Kirk & Caldwell

Lincoln Plaza, Ste 1400, 300 South Orange Ave.
Orlando, Florida 32801
Contact: Francis H. Sheppard, Managing Partner
Phone: 407-839-4541
E-mail: fsheppard@rumberger.com

QUALIFICATIONS OF STEVEN L. MARSHALL, MAI, SRA, AI-GRS

BUSINESS ADDRESS

Clayton, Roper & Marshall
246 North Westmonte Drive
Altamonte Springs, Florida 32714

Ph: (407) 772-2200, x 314
Fax: (407) 772-1340
smarshall@crmre.com

PROFESSIONAL DESIGNATIONS AND ASSOCIATIONS

MAI, SRA	Appraisal Institute
AI-GRS	Appraisal Institute
Member	Orlando Board of Realtors
Member	Florida and National Association Realtors
Registered Real Estate Broker	State of Florida
State-Certified General Real Estate Appraiser	State of Florida - Expires November 30, 2020
License Number:	RZ 155
FNMA Number:	1195447

EDUCATION

B.A. Degree, Communication Arts, University of West Florida - 1975

REAL ESTATE COURSES UNDER THE DIRECTION OF THE APPRAISAL INSTITUTE

(formerly American Institute of Real Estate Appraisers):

Course I-A	Basic Appraisal Principles
Course I-B	Capitalization Theory and Techniques
Course II	Valuation Analysis and Report Writing Methods & Techniques
Course II-1	Case Studies in Real Estate Valuation
Course VI	Introduction to Real Estate Investment Analysis
Course VIII	Single-Family Residential Appraisal
SPP	Standards of Professional Practice
R-2	Narrative Report Writing
Review Theory - General	

The Appraisal Institute conducts a voluntary program of continuing education for its designated members. MAI's who meet the minimum standards of this program are awarded periodic educational certification. I am currently certified under this program through December 31, 2021.

CREDIT FOR COURSES UNDER THE DIRECTION OF THE APPRAISAL INSTITUTE

(formerly the Society of Real Estate Appraisers):

Course 101	Introduction to Appraising Real Property
Course 201	Principles of Income Property Appraising
R-2	Narrative Report Writing

COMPLETED EXAMINATIONS FOR REAL ESTATE SECURITIES AND SYNDICATION EDUCATION UNDER THE DIRECTION OF THE NATIONAL ASSOCIATION OF SECURITIES DEALERS

Series 22	Direct Participation Program Representative
Series 39	Direct Participation Program Principal

**CREDIT FOR THE FOLLOWING SEMINARS SPONSORED
BY THE APPRAISAL INSTITUTE* AND OTHER ENTITIES**

*(*formerly the American Institute of Real Estate Appraisers and the Society of Real Estate Appraisers):*

Advanced Land Valuation
IRS Valuation - Webinar
Appraisal Regulations of the Federal Banking Agencies (Title XI FIRREA)
Federal Home Loan Bank Board - Memorandum R-41b
Federal Home Loan Bank Board - Memorandum R-41c
Valuation and Evaluation of Proposed Projects
Creative Financing/Cash Equivalency
Investment Feasibility
Market & Marketability Analysis
Cash Flow & Risk Analysis
Narrative Report Writing Seminar
Standards of Professional Practice
Environmental Concerns - Hazardous Waste
Appraiser State Certification Program
Investment Criteria of Purchasers of Major Commercial Properties
Hotel Valuation
Appraising in a Changing Economy
Using Lotus 1-2-3 in the Appraisal Office
Electronic Spreadsheet in the Appraisal Office
Real Estate Appraisal Course Instructor's Clinic
Appraising Interim Use Properties
Easement Valuation
Understanding Limited Appraisals and Reporting Options - General
Single-Family Construction
HP-12C Calculator
From the Appraiser to the Underwriter
Professional Standards USPAP Update Core Law for Appraisers
Analyzing Operating Expenses
Land Management Dept. 1995, 1996 and 1997 Annual Seminar (S. Fla. Water Mgmt. District)
Argus Financial Software Use Seminar
The Internet and the Appraiser
Understanding and Using DCF Software
Appraising Rural Properties in southeast Florida
Professional Standards USPAP Update Core Law for Appraisers
Valuation and the Evolution of the Real Estate Capital Market
Condemnation Appraising: Basic Principles and Applications
Condemnation Appraising: Advanced Principles and Applications
SFWMD Current Appraisal Issues in Florida
The IRS and FLPs: Where Are We Now
Determination of Value - What is Fair? A Public Interest Value Program
Recent Developments in Federal Tax Valuation
The Real Estate Capital Markets: Case Studies in Valuation
Section 8/HUD: Rent Comparability Studies
Government & Public Relations Chapter Forum

Appraising the Appraisal: Appraisal Review– General
Florida Core Law Update
Subdivision Analysis
Uniform Standards for Federal Land Acquisitions “The Yellow Book, Tallahassee, Florida
7-Hour National USPAP Update Course
Rail Corridor Acquisition Seminar
Appraising from Blueprints and Specifications
The Road Less Traveled: Special Purpose Properties
Business Practices and Ethics
2006 Scope of Work and the New USPAP Requirements
Evaluation Commercial Construction
A Professional’s Guide to Conservation Easements
Case Studies in Commercial Highest and Best Use
Sovereignty Submerged Land Easements
Appraisal Curriculum Overview (2 Day General)
Uniform Standards of Professional Appraisal Practice
Fundamentals of Separating Real Property, Personal Property and Intangible Business Assets
Appraising the Appraisal: Appraisal Review-General
HUD Multi-Family Accelerated Processing (MAP) - 3rd Party Technical Training Seminar
Review Theory – General
Litigation Assignments for Residential Appraisers: Doing Expert Work on Atypical Cases
Central Florida Real Estate Forum 2011 - 2018
Critical Thinking in Appraisals
Understanding the New Interagency Appraisal and Evaluation Guidelines – Webinar
Loss Prevention
Supervisor / Trainee Roles and Rules
Property Tax Assessment
Introducing Valuation for Financial Reporting
Evaluating Commercial Construction

EXPERT WITNESS EXPERIENCE

U.S. Federal Bankruptcy Court
Circuit Courts of Brevard, Orange, Osceola, Pasco, Santa Rosa, Seminole and Volusia Counties

PROFESSIONAL ACTIVITIES

2015 – Present – Chairman, Host/Moderator Central Florida Real Estate Forum
2016 – National Volunteer of Distinction, Appraisal Institute
2006 – 2007 National Board of Directors, Appraisal Institute
2007 Chairman, Region X (Florida/Puerto Rico) Appraisal Institute
2006 Vice Chairman, Region X (Florida / Puerto Rico) Appraisal Institute
2005 – 2006 State Chairman, Florida AQB Criteria Implementation Task Force
2003 State Chairman – Florida Statute 475 Part II Rewrite Committee
2000 to 2006: Chairman, State Governmental Affairs, Region X, Appraisal Institute
2006 Legislative Volunteer Commendation – Department of Business and Professional Regulation
2005 Director Region X, Appraisal Institute
2003 Outstanding Service Award, Appraisal Institute
1995: Public Relations Committee Chairman, Region X, Appraisal Institute
1995: Member, National General Appraiser Board Examination Subcommittee
1990 - 1992: Member, National Public Relations Committee, Appraisal Institute
1991, 1992, 1999 to 2004: Region 10 Representative for East Florida Chapter, Appraisal Institute

1989 National Chairman - Young Advisory Council - Society of Real Estate Appraisers
Member - 1990 National Conference Committee, Society of Real Estate Appraisers
President, 1990 - Florida Chapter 100, Appraisal Institute
Member, Board of Directors, 1999-2001, East Florida Chapter, Appraisal Institute
Member - Board of Directors - 1986-1992 - Central Florida Chapter, Appraisal Institute
Member - East Florida Chapter, Appraisal Institute (Served on Government Affairs & Admissions Committees)
Alumni - Leadership Orlando Program - Orlando Chamber of Commerce
Special Magistrate - Property Appraisal Adjustment Board - Orange, Brevard, Osceola, Santa Rosa, Okaloosa and Escambia Counties, Florida

PARTIAL LIST OF PAST CLIENTS

Attorneys' Title Insurance Fund, Inc.	Levy Law Firm
Akerman LLP	Lincoln Property Company
American Momentum Bank	Lowndes, Drosdick, Doster, Kantor & Reed
BankFirst	Marchena & Graham Law Firm
BB&T	Mobile Home Communities, Inc.
Centennial Bank	Mountainseed
Chicago Title	Nara Bank
Citizens Bank of Florida	National Bank of Commerce
City National Bank	National City Bank
City of Deland, Florida	Orange County
City of Pensacola, Florida	Orange County Public Schools
Commerce National Bank	Osceola County
de Beaubien Simmons, et al. a/k/a DSK Law	PNC Bank
Escambia County	Pensacola Housing Authority
Exxon Company, USA	Regions Bank
Fairwinds Credit Union	Shutts & Bowen
Federal Department of Energy	Seacoast National Bank
Federal Deposit Insurance Corporation	Seminole County
First Southern Bank	Shuffield Lowman
Florida Bank of Commerce	SunTrust
Florida Community Partners	TD Bank
Florida Department of Environmental Protection	Trammell Crow Company
Florida Hospital	United Southern Bank
Greater Orlando Chamber of Commerce	University of Central Florida Foundation
General Electric Mortgage Insurance Cos.	Valley National Bank
Greenspoon Marder Law Firm	Valuation Management Group
Hancock Bank	Wells Fargo
Howard Johnson Company	Westinghouse Electric Company
Iberia National Bank	Winter Park National Bank
John Hancock Insurance	Winderweedle, Haines, Ward & Woodman, P.A.
KeyBank	Xentury City Development Company, LC
Key West Redevelopment Agency	Zions First National Bank
Lee Vista Company	ZOM Communities Inc.

APPRAISAL EXPERIENCE

I have completed a variety of appraisal and valuation assignments for commercial banks, insurance companies, other financial institutions and asset managers. I have extensive experience in subdivision development, industrial warehouses, apartments, shopping centers, office buildings, condominiums, hotels, mobile home parks, golf courses, retirement centers and undeveloped land. In addition to real estate valuation, past assignments include discounted cash flow analysis, leased fee and leasehold interest, highest and best use studies, market/feasibility studies, investment analysis and other forms of analysis involving investment grade properties.

I have served as a Special Magistrate or hearing officer reviewing property owner disputes regarding county valuations and exemptions in Orange, Brevard, Osceola, Santa Rosa, Okaloosa and Escambia Counties. I am familiar with Florida Statutes, case law, and Florida Department of Revenue rules and procedures regarding real property assessment and tax issues. I have made presentations regarding Value Adjustment Board Hearings to the Property Appraiser's Association of Florida (elected public appraiser) and the International Association of Assessing Officers (IAAO) and The Appraisal Institute.

Special consultation assignments include preparation of appraisal guidelines, procedures, and policy manuals for use by mortgage lenders. I have presented a "Use of Real Estate Appraisals" seminar held for several Florida based financial institutions. I have made presentations to the Florida Department of Revenue, the real estate section of the Orange County Bar Association, the Florida Academy of Trial Lawyers, Building Owners & Managers Association (BOMA), and the Jacksonville Chapter of the Florida Institute of Certified Public Accountants. I participated in a seminar and mock trial regarding valuation of contaminated properties with the American Bar Association - Section of Litigation at their national convention. I chaired a panel of appraisers representing a coalition of prominent national appraisal organizations and prepared a rewrite/update of Florida Statute 475, Part II. This statute is the Florida law pertaining to the real estate appraisal profession.


In 2016, I was recognized as the Appraisal Institute's national "Volunteer of Distinction."


I have served as the East Florida Chapter's regional representative, on its Board of Directors, and was chair of the Government Affairs Committee and the Public Relations Committee. I served the chapter on committees including Admissions, Guidance, Education, Real Estate Forum, Ethics/Professional Practice and Finance. I served on the Appraisal Institute's national Board of Directors, was a member of the Young Advisory Council and national chair, was state chair of the Government Relations Committee and a member of the General Appraiser Board Examinations Subcommittee. I received Region X's Distinguished Service Award in 2003. I was president of Chapter 100 of the Society of Real Estate Appraisers, a predecessor organization of the Appraisal Institute, and a co-founder and of Chapter 205 of the Society of Real Estate Appraisers, also a predecessor organization of the Appraisal Institute where I served on the national Conference Committee. I joined a predecessor organization to the Appraisal Institute in 1978, and received my SRA designation in 1981, SPRA designation in 1982, MAI designation in 1983 and AI-GRS designation in 2015.

I have testified on behalf of the Appraisal Institute to the State Legislature in Tallahassee Florida, chaired a Blue Ribbon Committee which helped rewrite Florida's real estate appraisal regulations, Florida Statute 475, Part II, and was honored by the Department of Business and Professional Regulation (DBPR) for this service. I have mentored dozens of appraisers in receiving their Appraisal Institute designations.


My volunteer activities have included fundraising for the Diocese of Orlando Mission Office, which builds homes for the poor in the Dominican Republic. I also worked with Catholic Charities and the Haitian Embassy to create programs for after-school including English as a Second Language, parenting and immigration issues, for which I received the Shining Star volunteer award from the Orange County School Board.

STATE OF FLORIDA CERTIFICATION


 RICK SCOTT, GOVERNOR

JONATHAN ZACHEM, SECRETARY 

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA REAL ESTATE APPRAISAL BOARD
THE CERTIFIED GENERAL APPRAISER IS HEREBY CERTIFIED UNDER THE
PROVISIONS OF CHAPTER 475, FLORIDA STATUTES


MARSHALL STEVEN
1000 MONTE DRIVE
AUSTIN MONTE SPRINGS, FL 32714

LICENSE NUMBER: **07185**
EXPIRATION DATE: **NOVEMBER 30, 2020**
Always verify licenses online at MyFloridaLicense.com



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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.

[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 # 2018-00132 Parcel ID 132254500
Petitioner name LADD WILHEMINIA
The petitioner is: [X] taxpayer of record [] taxpayer's agent
[] other, explain: Property address 2315 N TARRAGONA ST, FL

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 Value presented by property appraiser Rule 12D-9.025(10), F.A.C., 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 Find-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: 10/16/2018
Signature, VAB clerk or special representative: Pam Childers, Print name: Pam Childers, 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 2018-00132:

This petition was heard jointly with petition 2018-00131. The P.A. provided a data booklet that included a tax card of the subject property, data and analysis of three comparable sales along with their individual tax cards, a map and several photographs of the interior and exterior of the subject house. One photograph depicted running water. The Petitioner accused the P.A. staff of inappropriately having running potable water "turned on" at the subject property. This accusation was strongly denied by the P.A. staff. The P.A. staff provided a comparable sales data grid of three comparable house sales located in the same competitive submarket as the subject property. The data indicated a value range for the subject property of \$82.15- \$87.35 per square foot of living area. The P.A. correlated a market value estimate of \$86 per square foot or \$85,300 for the subject property. The value was adjusted for 1st and 8th criteria under Fl. St. 193.011 and the Just Value was estimated at \$54,150. The Petitioner testified that the house is contaminated and unsafe. No independent professional evidence was presented regarding the contamination issue. The Petitioner did not submit any comparable sales data. The Petitioner testified emotionally to the hardship caused by the property. This property along with the vacant parcel next door is the subject of a lawsuit with the P.A. office and 25 codefendants.

Conclusions of Law for Petition 2018-00132:

I have ruled the Petitioner failed to overcome the "Presumption of Correctness". The Special Magistrate is limited to ruling on evidence submitted regarding the value of the property effective January 1st. The Petitioner testified the subject is contaminated. However, no verifiable evidence was presented by the Petitioner, only "hearsay" that was basically her opinion. The Petitioner did not submit any technical reports regarding the claim of contamination. The P.A. office provided a well documented case file supporting the estimate of Just Value. The P.A. estimate appears compliant with the rules and procedures promulgated by the Florida Department of Revenue regarding the valuation of real property and the valuation criteria within Fl. St. 193.011. Based upon the forgoing discussion I have ruled that the Petitioner has failed to overcome the presumption of correctness. Also, I believe the P.A. office has provided convincing analysis and testimony. I rule in favor of the P.A. and uphold the P.A. estimate of value. The request of the Petitioner for a reduction in value is denied.

**Florida Department of
Revenue
2019 Real Property
Appraiser Special
Magistrates
Training Only (No Exam)**

This is to certify that

Steven marshall

has successfully completed

**Real Property Appraiser Special Magistrate VAB
Training**

on

July 29, 2019

Florida Department of Revenue

Certificate of Training

Steven L Marshall, MAI, AI-GRS

has received

**2020 VAB Real Property Appraiser Special
Magistrate Training**

on

07/13/2020



Florida Department of Revenue

Certificate of Training

Steven L Marshall, MAI, AI-GRS

has received

**2020 VAB Tangible Personal Property
Appraiser Special Magistrate Training**

on

07/13/2020





Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

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

Value Adjustment Board Organizational Meeting

10.

Meeting Date: 08/21/2020

Issue: Filing Fee Resolution

Organization: Clerk & Comptroller's Office

Information

Recommendation:

Filing Fee Resolution.

Recommendation: That the Board confirm, for the record, that Resolution R2015-1, which was adopted by the Value Adjustment Board (VAB) on August 18, 2015, remains in effect until repealed by the VAB, and provides that a petition filed pursuant to Section 194.013, Florida Statutes, and Rule Chapter 12D-9.013(k), F.A.C., shall be accompanied by a filing fee, to be paid to the Clerk of the Circuit Court, in the amount of \$15 for each separate parcel of property, real or personal, covered by the petition.

Background:

N/A

Attachments

Resolution R2015-1

VALUE ADJUSTMENT BOARD OF ESCAMBIA COUNTY
RESOLUTION R2015-1

A RESOLUTION OF THE VALUE ADJUSTMENT BOARD OF ESCAMBIA COUNTY, FLORIDA; REPEALING AND REPLACING RESOLUTION R2012-1; REESTABLISHING FILING FEES FOR APPEALS TO THE VALUE ADJUSTMENT BOARD; ENACTING PROVISIONS FOR WAIVER OF THE FEE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Value Adjustment Board of Escambia County, Florida (VAB), considers petitions from taxpayers relating to property tax assessments and exemptions; and

WHEREAS, Section 194.013, Florida Statutes, and Rule Chapter 12D-9.013(k), Florida Administrative Code (F.A.C.), authorize Value Adjustment Boards to establish, by resolution, a non-refundable filing fee for submitting a petition; and

WHEREAS the VAB desires to establish such a fee to defray the costs incurred in connection with the administration and operation of the VAB;

NOW, THEREFORE, BE IT RESOLVED BY THE VALUE ADJUSTMENT BOARD OF ESCAMBIA COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are true and incorporated herein.

Section 2. Value Adjustment Board Resolution R2012-1 is hereby repealed.

Section 3. In accordance with Section 194.013, Florida Statutes, and Rule Chapter 12D-9.013(k), F.A.C., petitions filed pursuant to Section 194.011, Florida Statutes, shall be accompanied by a filing fee to be paid to the Clerk of the Circuit Court in an amount of \$15.00 for each separate parcel of property, real or personal, covered by the petition and subject to appeal. However, such filing fee may not be required with respect to an appeal from the disapproval of homestead exemption under Section 196.151, Florida Statutes, or from the denial of tax deferral under Section 197.2425. Only a single filing fee shall be charged as to any particular parcel of real property or tangible personal property account despite the existence of multiple issues and hearings pertaining to such parcel or account. For joint petitions filed pursuant to Section 194.011(3)(e), (f), or (g), Florida Statutes, a single filing fee shall be charged. Such fee shall be calculated as the cost of the special magistrate for the time involved in hearing the joint petition and shall not exceed \$5 per parcel of real property or tangible property account. Such fee is to be proportionately paid by the affected parcel owners.

Section 4. The filing fee shall be waived with respect to a petition filed by a taxpayer who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Family Services and submitted with the petition, that the petitioner is then an eligible recipient of temporary assistance under Chapter 414, Florida Statutes.

Section 5. All filing fees shall be non-refundable and shall be paid to the Clerk of the Circuit Court at the time of filing. If such fees are not paid at that time, the petition shall be deemed invalid and shall be rejected.

Section 6. All filing fees collected by the Clerk shall be allocated and utilized to defray, to the extent possible, the costs incurred in connection with the administration and operation of the VAB.

Section 7. This Resolution shall become effective upon its adoption, and shall remain in effect until repealed, and copies of this Resolution shall be provided to each member of the VAB upon his or her appointment to the VAB.

ADOPTED this 18th day of August 2015.

VALUE ADJUSTMENT BOARD
ESCAMBIA COUNTY, FLORIDA

By: 
Steven L. Barry, Chairman

Date Executed

8/25/2015

ATTEST:

Pam Chalders
Clerk of the Circuit Court & Comptroller



By: 
Deputy Clerk

This document approved as to form and legal sufficiency

By: 

Title VAB Legal Counsel

Date 8/18/15



Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

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

Value Adjustment Board Organizational Meeting

11.

Meeting Date: 08/21/2020

Issue: Approval of Hearing Dates

Organization: Clerk & Comptroller's Office

Information

Recommendation:

VAB Hearing Dates

Recommendation: That the Board approve scheduling hearings on the following dates: October 20-21, 2020; October 26-28, 2020; November 16, 2020; and November 19, 2020.

Please Note: The VAB Board is not required to attend the hearings.

Attachments

No file(s) attached.



Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

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

Value Adjustment Board Organizational Meeting

12.

Meeting Date: 08/21/2020

Issue: Approval of Minutes

Organization: Clerk & Comptroller's Office

Information

Recommendation:

Approval of Minutes.

Recommendation: That the Board approve the Minutes of the Regular Board Meeting of the Value Adjustment Board held January 13, 2020, as prepared by DeLana Allen-Busbee, Administrative Specialist, Clerk & Comptroller's Office.

Attachments

20200113 Final VAB Meeting Minutes

MINUTES OF THE REGULAR MEETING OF THE VALUE ADJUSTMENT BOARD
HELD JANUARY 13, 2020
BOARD CHAMBERS, FIRST FLOOR, ESCAMBIA COUNTY GOVERNMENTAL COMPLEX
221 PALAFOX PLACE, PENSACOLA, FLORIDA
(9:04 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
Richie Faunce, Board of County Commissioners' Appointee
Suzanne Whibbs, Private Counsel
DeLana Allen-Busbee, Administrative Specialist, Clerk & Comptroller's Office

Absent: Steven L. Barry, Board of County Commissioners

AGENDA NUMBER

1. Call to Order

Chairman Bergosh called the Meeting of the Value Adjustment Board (VAB) to order at 9:04 a.m.

2. Was the Meeting Properly Advertised?

The VAB was advised by DeLana Allen-Busbee, Administrative Specialist, Clerk & Comptroller's Office, that the meeting was advertised in the *Pensacola News Journal*, Board of County Commissioners - Escambia County, Florida, Meeting Schedule January 13 – January 17, 2020, and was posted on the Escambia County Clerk & Comptroller's website on December 16, 2019.

3. Special Magistrates' Recommended Decisions

Motion made by Mr. Faunce, seconded by School Board Member Adams, and carried 4-0, with Commissioner Barry absent, approving the recommended decisions of the Special Magistrates for Petitions heard for the 2019 Tax Year, as provided.

4. Approval of Minutes

Motion made by School Board Member Adams, seconded by Mr. Faunce, and carried 4-0, with Commissioner Barry absent, approving 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.

MINUTES OF THE REGULAR MEETING OF THE VAB – Continued

AGENDA NUMBER – Continued

5. Election of Chairman and Vice Chairman for the 2020 Tax Year

Motion made by Mr. Adcox, seconded by Mr. Faunce, and carried 4-0, with Commissioner Barry absent, electing Commissioner Bergosh as Chairman.

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

6. Adjournment

There being no further discussion to come before the Value Adjustment Board, Chairman Bergosh declared the Meeting adjourned at 9:08 a.m.