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BOARD MINUTES FOR 09/28/93

SEPTEMBER 28, 1993

THE PROPERTY APPRAISAL VALUE ADJUSTMENT BOARD, IN AND FOR WASHINGTON COUNTY, FLORIDA, MET ON THE ABOVE DATE AT 9:00 A. M. AT THE WASHINGTON COUNTY ADMINISTRATIVE BUILDING, 201 WEST CYPRESS AVENUE, CHIPLEY, FLORIDA, WITH HONORABLE DOYLE TAYLOR, HONORABLE HULAN CARTER AND HONORABLE JIM MORRIS REPRESENTING THE WASHINGTON COUNTY BOARD OF COMMISSIONERS AND HONORABLE EARL PETTIS AND HONORABLE PHILLIP ROUNTREE REPRESENTING THE WASHINGTON COUNTY SCHOOL BOARD., PRESENT AND SEATED AS THE BOARD. CLERK EARNESTINE MILLER AND DEPUTY CLERK DIANNE CARTER WERE ALSO IN ATTENDANCE. ATTORNEY BILL HOWELL WAS PRESENT IN HIS OFFICIAL CAPACITY. THE HONORABLE RONALD WRIGHT, PROPERTY APPRAISER, WAS PRESENT TO SERVE IN HIS OFFICIAL CAPACITY.

THE HONORABLE DOYLE TAYLOR SERVED AS CHAIRMAN OF THE VALUE ADJUSTMENT BOARD. CHAIRMAN TAYLOR REQUESTED ATTORNEY HOWELL STATE THE PURPOSE OF THE VALUE ADJUSTMENT BOARD AND THE PURPOSE OF THIS HEARING. ATTORNEY HOWELL STATED THE VALUE ADJUSTMENT BOARD WAS CREATED BY FLORIDA STATUTES, CHAPTER 194. HOWELL EXPLAINED THE BOARD WAS COMPOSED OF THREE MEMBERS OF THE BOARD OF COUNTY COMMISSIONERS, ONE WHO WOULD SERVE AS CHAIRMAN, AND TWO MEMBERS OF THE SCHOOL BOARD. HOWELL ADVISED THE PURPOSE OF THE HEARING WAS TO GIVE THE PROPERTY OWNERS A CHANCE TO CONTEST THE APPRAISED VALUE OF THEIR PROPERTY OR THE CLASSIFICATION OF THEIR PROPERTY. HOWELL STATED THE COURTS HAVE GIVEN THE PROPERTY APPRAISERS' VALUATION GREAT VALIDITY. THE PROPERTY OWNER HAS TO PROVIDE SUFFICIENT PROOF TO OVERCOME WHAT THIS BOARD MUST ASSUME IS CORRECT VALUE.

THE BOARD BEGAN WITH PETITION #34 PETITIONED BY MR. FRANK KOWALESKI. MR. KOWALESKI WAS NOT PRESENT. THE PETITION INCLUDED THAT PART OF PARCEL 7 IN SECTION 16, MAP IN DEED BOOK 123, PAGE 533 A & 533 B, PART GOV. LOT 11. THE PROPERTY APPRAISER SHARED A MAP WITH THE BOARD SHOWING THE ASSESSED VALUE ON LOTS IN ADJACENT AREAS WHICH INDICATED THE ASSESSMENT WAS JUST. THE PROPERTY APPRAISER ADVISED THERE WERE A COUPLE OF SALES IN THIS AREA, ONE DIRECTLY ACROSS FROM THIS PROPERTY. THE APPRAISER ADVISED IF THERE WERE MORE SALES NEXT YEAR, THE ASSESSMENT WOULD RISE AGAIN UNLESS SOMETHING HAPPENED TO CAUSE THE VALUE TO GO DOWN AND HE DOESN'T FORESEE THIS HAPPENING. COMMISSIONER MORRIS OFFERED A MOTION, SECONDED BY COMMISSIONER CARTER AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON PROPERTY LISTED ON PETITION #34 PETITIONED BY FRANK KOWALESKI.

THE BOARD THEN REVIEWED PETITION #35 PETITIONED BY MR. EARL NORDGREN. THE PETITION INCLUDED ALL OF TRACT OR PARCEL OF LAND IN THE NW 1/4, AND S 1/2 OF S 1/2 OF SW 1/4 OF SW 1/4 ON NE 1/4, SECTION 8, TOWNSHIP 3 NORTH, RANGE 12 WEST, WASHINGTON COUNTY, FL. MR. NORDGREN ADDRESSED THE BOARD ON HIS REQUEST FOR AN AGRICULTURAL CLASSIFICATION AND READ THE LETTER INCLUDED WITH HIS PETITION. MR. NORDGREN ACKNOWLEDGED GETTING THE APPLICATION FOR AGRICULTURAL CLASSIFICATION IN FEBRUARY BUT VIEWED IT AS A SOLICITATION FOR INFORMATION AND DID NOT RETURN IT BY THE MARCH 1ST DEADLINE. HE ALSO SAID HE DID NOT SEE THE DUE DATE ON THE APPLICATION OR HE WOULD HAVE RETURNED IT BY THE MARCH 1ST DEADLINE. NORDGREN'S LETTER ALSO STATED THE PROPERTY APPRAISER HAD MAILED HIM AN AGRICULTURAL QUESTIONNAIRE WHICH CLEARLY INDICATED A RESPONSE WITHIN THIRTY DAYS. HE CONTACTED THE PROPERTY APPRAISER'S OFFICE AND WAS ASSURED HE WOULD BE APPROVED WITHOUT SENDING IN THE QUESTIONNAIRE AND HE NEVER SENT THE QUESTION- NAIRE IN. NORDGREN LATER RECEIVED A PHONE CALL FROM THE PROPERTY APPRAISER ADVISING HIS OFFICE HAD MISTAKENLY SENT HIM THE AGRICULTURAL CLASSIFICATION QUESTIONNAIRE AND HE HAD MISTAKENLY INFORMED HIM EVERYTHING WAS IN ORDER. THE PROPERTY APPRAISER ALSO INFORMED NORDGREN HIS AGRICULTURAL CLASSIFICATION WAS BEING DENIED BECAUSE HE HAD FAILED TO RETURN THE ORIGINAL APPLICATION BY THE MARCH 1, DEADLINE. THE PROPERTY APPRAISER ADVISED THE BOARD EVERYTHING IN NORDGREN'S LETTER WAS TRUE. HOWEVER, HE WAS MAILED AN APPLICATION FOR AGRICULTURAL CLASSIFICATION AT THE SAME TIME ALL OTHERS WERE NOTIFIED BUT FAILED TO RETURN IT BY THE MARCH 1ST DEADLINE. DIS- CUSSION WAS HELD ON THE DUE DATE ON THE APPLICATION FOR AGRICULTURAL CLASSIFICATION BEING HARD TO SEE. THE PROPERTY APPRAISER ADVISED THE BOARD THESE FORMS WERE DEPARTMENT OF REVENUE FORMS. THE PROPERTY APPRAISER WAS ASKED IF HE MIGHT IN THE FUTURE HIGHLIGHT THE DUE DATE ON THE APPLICATIONS. THE APPRAISER SAID THIS MIGHT BE POSSIBLE IF TIME ALLOWS FOR THIS TO BE DONE. COMMISSIONER MORRIS OFFERED A MOTION, SECONDED BY

COMMISSIONER ROUNTREE AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S JUDGMENT AND DENY THE AGRICULTURAL CLASSIFICATION REQUESTED ON PETITION #35, PETITIONED BY EARL NORDGREN.

THE BOARD REVIEWED PETITION #47 FILED BY KERRY MADIGAN. MR. MADIGAN WAS NOT PRESENT NOR DID HE SUBMIT ANY PROOF OF HIS OPINION OF THE JUST VALUE OF HIS PROPERTY. HIS PETITION INCLUDED PROPERTY LISTED ON THE APPRAISER'S PARCEL #800.013. THE PROPERTY APPRAISER ADVISED THE BOARD HE GOT HIS FIGURES FROM MARSHAL SWIFT VALUATIONS. HE ALSO STATED MR. MADIGAN'S BUILDING PERMIT SHOWED A COST ESTIMATE OF \$117,000.00 WITH MR. MADIGAN'S PROPERTY BEING ASSESSED AT \$38,696.00. THE PROPERTY APPRAISER SAID THE LAND WAS ASSESSED AT \$6,795.00 AND THE BUILDING WAS ASSESSED AT \$31,901.00. COMMISSIONER PHILLIP ROUNTREE OFFERED A MOTION, SECONDED BY COMMISSIONER CARTER AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION. COMMISSIONER MORRIS OPPOSED.

THE BOARD REVIEWED PETITION #36 PETITIONED BY AMERICAN CONTINENTAL INVESTMENT CORPORATION. THE PETITION INCLUDED LOTS 34 AND 35 OF THE NEW JERUSALEM ESTATES. MR. ALAN MOORE, REPRESENTING THE CORPORATION ADDRESSED THE BOARD AND SHOWED THEM A MAP WHERE THE PROPERTY WAS LOCATED. MOORE STATED THE LOTS WERE LESS THAN 1/4 ACRE EACH AND WERE NOT LARGE ENOUGH TO QUALIFY FOR A WELL AND SEPTIC TANK. MOORE DOESN'T FEEL THE LOTS SHOULD BE ASSESSED AT \$4,000.00. THE PROPERTY APPRAISER ADVISED THE BOARD THERE WERE 37 LOTS IN THIS SUBDIVISION AND ALL ARE VALUED AT \$2,000.00 EACH JUST LIKE THE TWO LOTS LISTED IN PETITION #36. WRIGHT ALSO ADVISED THIS SUBDIVISION WAS COMPARABLE TO NORTH HAVEN SUBDIVISION AND BASED ON LOTS SOLD IN NEW JERUSALEM BACK IN 1985 AND 1990. SUZANNE MOORE, ALSO REPRESENTING THE CORPORATION, STATED THERE WERE AMENITIES THAT WENT ALONG WITH THE REAL ESTATE ON THE SALE OF PROPERTY IN 1990. WRIGHT ADVISED THESE WERE NOT LISTED ON THE DEED AND THERE WAS NO WAY FOR HIM TO DETERMINE THIS. ALAN MOORE WAS ASKED WHAT PRICE HE WAS ASKING FOR THE LOTS AND HE RESPONDED \$3,500.00 PER LOT. MOORE SAID REAL ESTATE HAD BEEN SLOW FOR THE PAST SEVERAL YEARS. WRIGHT ASKED MOORE IF THERE WERE ANY LOTS SOLD TO UNRECORDED DEEDS ON THIS PROPERTY WITH MOORE REPLYING NO. COMMISSIONER CARTER OFFERED A MOTION, SECONDED BY COMMISSIONER MORRIS AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON PETITION #36 PETITIONED BY AMERICAN CONTINENTAL INVESTMENT CORPORATION.

THE VALUE ADJUSTMENT BOARD REVIEWED PETITION #37 FILED BY WASHINGTON SQUARE CORPORATION. THE PETITION INCLUDED PROPERTY DESCRIBED AS THE NW1/4 OF NE1/4, N1/2 OF NW1/4 E. OF HWY, SEC 26, T3N, R15W, W1/2 OF SE1/4, NE1/4 OF SE1/4, NE1/4 OF NE1/4 LESS LOT C, SEC 26, T3N, R15W, SW1/4 OF NW1/4, LESS EAST OF CREEK, LESS LOT, SEC 25, T3N, R21 W. MR. ALAN MOORE REPRESENTED THE WASHINGTON SQUARE CORPORATION ADVISING THE BOARD HE DIDN'T FEEL THE VALUE OF THE PROPERTY HAD INCREASED AND DISAGREED WITH THE VALUE ASSESSED BY THE PROPERTY APPRAISER. MOORE STATED THERE WAS A LOT OF SWAMP LAND ON THE PROPERTY. THE PROPERTY APPRAISER ADVISED THE BOARD THAT ALL THE AG LAND WAS REVALUED THIS YEAR, NOT JUST IN THIS AREA. THE APPRAISER SAID ALL THE GOOD LAND ON THIS PROPERTY WAS VALUED AT \$135.00 PER ACRE AND ALL OF THE SWAMP LAND WAS VALUED AT \$30.00 PER ACRE. HE ALSO ADVISED THE BOARD THIS IS COMPARABLE TO OTHER LANDS IN THE SURROUNDING AREAS. THE APPRAISER SAID THE INCREASE IN THE VALUE OF GOOD LANDS WAS DUE TO TIMBER PRICES. COMMISSIONER ROUNTREE OFFERED A MOTION, SECONDED BY COMMISSIONER CARTER AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON THE PROPERTY LISTED ON PETITION # 37 PETITIONED BY WASHINGTON SQUARE CORPORATION.

CHAIRMAN TAYLOR CALLED FOR A FIVE MINUTE RECESS.

PURSUANT TO A RECESS, THE BOARD REVIEWED PETITION #41 PETITIONED BY FOURSQUARE CORPORATION. THE PETITION INCLUDED THE SOUTH 150 FEET OF NW1/4 OF NW1/4, SECTION 25, TOWNSHIP 2 NORTH, RANGE 15 WEST. MR. ALAN MOORE REPRESENTED FOURSQUARE CORPORATION. MR. MOORE ADVISED THE BOARD FOURSQUARE CORPORATION HAD SOLD A LARGER PARCEL, APPROXIMATELY 120 ACRES, IN THIS AREA BUT THEY RETAINED THIS ONE STRIP WHICH GOES DOWN TO THE HICKS POND. MOORE SAID A MAJOR PORTION OF THIS LAND IS SWAMP. HE ADVISED THE BOARD LAST YEAR'S ASSESSMENT WAS \$138.00 PER ACRE WITH THIS YEAR'S ASSESSMENT BEING \$1,000.00 PER ACRE. MOORE SAID IT WAS SHOWN AS SWAMP LAND AND WET LAND ON THE ARMY CORP OF ENGINEERS MAP AND HE DOESN'T FEEL IT HAS A MARKET VALUE OF \$1,000.00 PER ACRE. THE PROPERTY APPRAISER ADVISED THE SIZE OF THE PROPERTY IS 4.5 ACRES AND WAS KEPT AS A FAMILY ACCESS TO THE HICKS LAKE. THE PROPERTY APPRAISER SHOWED THE BOARD AN AERIAL MAP OF THE PROPERTY. THE APPRAISER ADVISED THE BOARD THE SIZE OF THE PROPERTY AND IT BEING NON-AG CLASSIFICATION IS HOW HE ARRIVED AT THE VALUE. COMMISSIONER MORRIS OFFERED A MOTION, SECONDED BY COMMISSIONER PETTIS AND

CARRIED TO GO AGAINST THE PROPERTY APPRAISER'S ASSESSMENT AND ASSESS THE PROPERTY AT \$450.00 PER ACRE WITH THE BOARD AGREEING FOR THE PROPERTY APPRAISER TO KEEP A CHECK ON THE PROPERTY TO DETERMINE ITS USAGE FOR NEXT YEAR'S ASSESSMENT.

THE BOARD REVIEWED PETITION #43 PETITIONED BY NEW JERUSALEM USA, INC. THE PETITION INCLUDED THE N2 OF NW4, SW4 OF NW4 OF SW4 LESS PARCEL 30-2-14. MR. ALAN MOORE REPRESENTED NEW JERUSALEM USA. THE PROPERTY REFERENCED ON THE PETITION CONSISTED OF FOUR ACRES OF DRY LAND VALUED AT \$800.00 PER ACRE AND FORTY ONE ACRES VALUED AT \$10.00 PER ACRE. MR. MOORE ADVISED THE BOARD MOST OF THE FOUR ACRES OF DRY LAND WAS IN ROADWAY. THERE WAS DISCUSSION ON THE PROPERTY APPRAISER REVIEWING THIS PROPERTY TO SEE IF IT WAS TAKEN UP IN ROADWAY. ATTORNEY HOWELL ADVISED THE EVIDENCE NEEDED TO BE PRESENTED TODAY. COMMISSIONER MORRIS OFFERED A MOTION, SECONDED BY COMMISSIONER CARTER AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON PROPERTY LISTED ON PETITION #43 PETITIONED BY NEW JERUSALEM USA, INC.

THE BOARD REVIEWED PETITION # 44 PETITIONED BY NEW JERUSALEM USA, INC. THE PETITION INCLUDED THE SE4 OF SE4, W2 OF SE4, SEC 24, TOWNSHIP 2 NORTH, RANGE 15 WEST. MR. ALAN MOORE REPRESENTED NEW JERUSALEM USA, INC. MR. MOORE ADVISED THE BOARD THIS PROPERTY WAS MOSTLY WET LAND AND SWAMP AND HE DISAGREES WITH THE VALUE ASSESSED BY THE APPRAISER. THE PROPERTY APPRAISER ADVISED 10 ACRES WAS LAKE PROPERTY ASSESSED AT \$10.00 PER ACRE, 20 ACRES WAS SWAMP ASSESSED AT \$30.00 PER ACRE AND 116.5 ACRES WAS TIMBERLAND ASSESSED AT \$135.00 PER ACRE. AS THE PROPERTY APPRAISER HAD ALREADY ADVISED THE BOARD PREVIOUSLY THAT AG CLASSIFIED PROPERTY HAD BEEN REVALUED THIS YEAR DUE TO TIMBER PRICES, COMMISSIONER MORRIS OFFERED A MOTION, SECONDED BY COMMISSIONER PETTIS AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON PROPERTY LISTED ON PETITION #44 PETITIONED BY NEW JERUSALEM USA, INC.

THE BOARD WAS ADVISED THERE WERE CERTAIN PETITIONS FILED IN ERROR AS THEY CONTAINED MORE THAN ONE PARCEL PER PETITION AND ONLY PAID ONE FILING FEE. THESE PETITIONERS WERE NOTIFIED AND ALLOWED TO REFILE THEIR PETITIONS CORRECTLY.

THE BOARD REVIEWED PETITION #48 PETITIONED BY R. J. HIGBEE, INC. THE PETITION INCLUDED LOTS 49 THRU 52, BLOCK A OF PAYNE LAKES PHASE II. MR. ALAN MOORE REPRESENTED R. J. HIGBEE, INC. ADVISING THE BOARD HIGBEE HAS ASKED HIM TO REPRESENT HIS PETITIONS. MOORE ADVISED THE BOARD PETITIONS 48 THRU 55 WERE ALL PART OF THE PAYNE LAKES PHASE II SUBDIVISION BUT WERE SOMEHOW NOT CONTIGUOUS OR SIMILAR ENOUGH TO BE FILED ON THE SAME PETITION. MOORE GAVE EACH OF THE BOARD MEMBERS AN ADDENDUM TO SECTION II PETITION TO PROPERTY APPRAISAL ADJUSTMENT BOARD ON PAYNE LAKES PHASE II SUBDIVISION AND A COMPARISON OF OTHER LOTS ASSESSMENTS IN WASHINGTON COUNTY WHICH HAVE GREATER VALUE, BUT ARE ASSESSED FOR LESS MONEY THAN SIMILAR LOTS IN PAYNE LAKES II SUBDIVISION. MOORE BRIEFED THE BOARD ON THE ADDENDUM BEGINNING WITH ITEM 1 ON THE ADDENDUM WHICH REFERENCED MOST OF THE LAND SHOWN IN PARCEL #0033220680 WAS LOCATED IN SWAMP AREAS. MOORE THEN ADDRESSED ITEM 2 ON THE ADDENDUM ADVISING THE ROADS ARE NOT COUNTY ROADS IN THIS PARTICULAR SUBDIVISION. THE PROPERTY APPRAISER STATED THE 10.21 ACRES MOORE HAD REFERENCED IN ITEM 1 OF THE ADDENDUM WERE SOME TRACTS WITHIN THE PLATT. MOORE THEN WENT ON TO ITEM 3 OF THE ADDENDUM ADVISING THE ONLY LOTS FOR SALE PRIOR TO JANUARY 1, 1993 IN PAYNE LAKES PHASE II WERE LOTS 24 THRU 33 AND ARE THE ONLY LOTS IN ALL THE SUBDIVISION THAT HAVE BEEN SURVEYED. MOORE SAID NONE OF THE OTHER LOTS HAVE BEEN SURVEYED OR BEEN MADE READY FOR SALE. MOORE SAID THE ROADS ARE NOT IN ANY CONDITION TO BE TRAVELLED AND IT SEEMS UNREASONABLE THAT THE LOTS SHOULD BE ASSESSED AT EVEN THE FULL RETAIL MARKET VALUE. MOORE THEN SAID HE WAS GOING TO COMPARE THESE TO THE LEISURE LAKES DEVELOPMENT WITH HIM ADVISING THE QUALITY OF WATER ALONE AT LEISURE LAKES WAS MUCH HIGHER THAN AT PAYNE LAKES. HE ALSO ADVISED THERE WERE NO AMENITIES AT PAYNE LAKES. MOORE ADVISED THE BOARD THERE WAS AN INCREASE OF MORE THAN FIFTY TIMES THE VALUE ASSIGNED BY THE APPRAISER'S OFFICE IN 1992 WHICH RAISED THE TAXES FROM APPROXIMATELY \$200.00 TO \$8,000 OR \$9,000. MOORE ADVISED THE BOARD THIS WAS NOT AN ACTIVELY MARKETED SUBDIVISION. MOORE SAID THE STATE LAW REQUIRES THE ROADS IN A SUBDIVISION TO BE ACCEPTED BY THE COUNTY OR GOVERNING BODY FOR MAINTENANCE OR A PROPERTY OWNERS ASSOCIATION WHICH THESE HAVE NOT. MOORE STATED HE DIDN'T FEEL LIKE THE LOTS SHOULD BE APPRAISED AS INDIVIDUAL LOTS AND NOT AS A TOTAL BLOCK AS THEY HAVE BEEN IN THE PAST YEARS. HE FELT THE ONLY FAIR AND EQUITABLE WAY TO ASSESS PAYNE LAKES SUBDIVISION II WAS AS ONE PARCEL. SUZANNE MOORE THEN WENT OVER THE COMPARABLES SHEET GIVEN TO THE BOARD EARLIER. MS. MOORE REFERENCED A COMPARISON OF THE ASSESSMENTS ON INTERIOR LOTS AT LEISURE LAKES AND PAYNE LAKES BEING INDICATED BY LEISURE LAKES LOT 143 BLOCK B BEING ASSESSED AT \$4,710.00 WHICH IS \$1,338.07 PER ACRE AND LOT 38 BLOCK A, AN INTERIOR LOT, AS COMPARISON, IN PAYNE LAKES BEING

ASSESSED AT \$10,300.00 WHICH IS \$10,000.00 PER ACRE AND THIS LOT IS NOT SELLABLE. COMMISSIONER TAYLOR QUESTIONED MS. MOORE ON ALL AREAS THAT HAVE BEEN ASSESSED, IT SEEMS LIKE ALL THE QUESTIONS ARE PERTAINING TO THEIR PROPERTY. MS. MOORE ADVISED TAYLOR IF THE OTHER PROPERTY OWNERS DON'T PETITION, THAT IS THEIR PROBLEM OR THEY MAY BE SATISFIED WITH THEIR ASSESSMENT. TAYLOR ADVISED MOORE ONCE THE PARCEL IS PLATTED IT HAS TO BE ASSESSED BY LOT RATHER THAN BY ACREAGE. MS. MOORE ADVISED THE BOARD THE REASON FOR THE COMPARISONS WAS JUST SO THE BOARD COULD SEE THERE IS NO WAY OF HAVING IDENTICAL SUBDIVISIONS AROUND THE LAKES BUT THEY ARE ALL VERY DIFFERENT BUT YET THEY ARE SIMILAR.

THE PROPERTY APPRAISER ADDRESSED THE BOARD ON THE COMPARABLE LOTS ON LEISURE LAKES ADVISING EVEN THOUGH THEY HAVE PAVED STREETS, DUE TO INDICATED SALES, THE SALES PRICES ARE LOWER THAN SOME OF THE LOTS SELLING IN PAYNE LAKES. THE PROPERTY APPRAISER THEN ADDRESSED PARAGRAPH II OF THE ADDENDUM WHERE IT STATED THE ROADS HAD NOT BEEN ACCEPTED, SOME OF THIS COVERS LOTS THAT ARE ON HIGHWAY 279, SOME OF THESE ARE ON ROADS THAT WERE ACCEPTED WITH PAYNE LAKES, THE ORIGINAL SUBDIVISION, SOME HAVE BEEN SOLD TO UNRECORDED DEEDS. THE PROPERTY APPRAISER SAID HE HAD SPOKEN WITH DANIEL STEELE OF GADSDEN, ALABAMA ON THE PHONE AND WAS ADVISED THAT STEELE HAD PURCHASED LOTS 33 AND 34 OF BLOCK A OF THE SUBDIVISION FOR \$34,900.00 IN MARCH OF THIS YEAR BUT THIS SALE IS NOT ON RECORD. THE APPRAISER SAID HE HAD SENT A REQUEST TO MR. HIGBEE REQUESTING THAT HE FORWARD A COPY OF ALL UNRECORDED INSTRUMENTS TRANSFERRING PROPERTY TO THE APPRAISER'S OFFICE BUT HE HAS NOT RECEIVED ANYTHING FROM HIM ON THIS. HE SAID MS. SOBRINA JOINER RECORDED HER DEED WHERE SHE PURCHASED LOT 24, BLOCK A, FOR \$14,000.00. MR. MOORE WAS ASKED IF HE WAS AWARE OF THE SALE OF THESE LOTS FOR THIS AMOUNT OF MONEY. MOORE RESPONDED HE WAS NOT AWARE OF THE SALES. THE PROPERTY APPRAISER AGREED THERE WAS SOME TERRAIN PROBLEMS ON THE SOUTH END OF THE SUBDIVISION AND ADJUSTMENTS WERE MADE IN THE APPRAISAL FOR THIS. ATTORNEY HOWELL WAS ASKED BY COMMISSIONER ROUNTREE IF THERE WAS A DEADLINE FOR HAVING A DEED RECORDED. ATTORNEY HOWELL RESPONDED IT WAS NOT REQUIRED TO HAVE A DEED RECORDED. MS. MOORE WANTED IT ON RECORD ON THE ADDENDUM TO SECTION II ON PAYNE LAKES PHASE II SUBDIVISION, PARAGRAPH III, WHICH WAS MATERIAL GIVEN TO THE BOARD, IT STATED LOTS 24 THRU 33 WERE THE ONLY LOTS THAT HAVE BEEN SURVEYED AND ONLY FOUR LOTS THAT HAVE BEEN SOLD. ATTORNEY HOWELL ADVISED THE BOARD TO TAKE ONE PETITION AT A TIME. LOTS 23 THRU 36 HAVE THE SAME BASE VALUE BUT ARE NOT CONTIGUOUS PROPERTY, THIS BEING THE REASON FOR SEPARATE PETITIONS. THE PROPERTY APPRAISER EXPLAINED THE VALUE PER ACRE IS \$12,500.00 ON THE LAKE AND A REDUCTION WAS MADE BECAUSE OF THE TERRAIN PROBLEM.

THE BOARD BEGAN WITH PETITION #48 AS THE ATTORNEY HAS ADVISED THE BOARD THE NEEDED TO TAKE ONE PETITION AT A TIME. THE PROPERTY APPRAISER ADVISED THE BOARD WATER LOTS WERE ASSESSED AT \$12,500.00 PER ACRE, OFF WATER INTERIOR LOTS WERE ASSESSED AT \$6,000.00 PER ACRE, AND HIGHWAY FRONTAGE LOTS WERE VALUED AT \$6,500.00 PER ACRE. MS. MOORE SAID LEISURE LAKES PROPERTY WAS ASSESSED AT A LOWER PRICE PER ACRE AND ADVISED THE BOARD TO LOOK AT THE AMENITIES THEY HAVE AT LEISURE LAKES IN COMPARISON TO PAYNE LAKES II. THE PROPERTY APPRAISER STATED THE VOLUME OF SALES CUTS THE PRICES. COMMISSIONER CARTER OFFERED A MOTION, SECONDED BY COMMISSIONER ROUNTREE AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON PETITION #48 FILED BY R. J. HIGBEE, INC.

THE BOARD REVIEWED PETITION #49 PETITIONED BY R. J. HIGBEE, INC. MR. ALAN MOORE REPRESENTED R. J. HIGBEE, INC. THIS PETITION INCLUDED LOTS 23-36, BLOCK A OF PAYNE LAKES PHASE II. THE PROPERTY APPRAISER ADVISED THE BOARD THAT LOT 24, BLOCK A, SOLD FOR \$14,000.00 AND THE AGREEMENT WAS RECORDED IN O R BOOK 258, PAGE 749. COMMISSIONER MORRIS OFFERED A MOTION, SECONDED BY COMMISSIONER ROUNTREE AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON PROPERTY LISTED ON PETITION #49 FILED BY R. J. HIGBEE, INC.

THE BOARD REVIEWED PETITION #50 PETITIONED BY R. J. HIGBEE, INC. THE PETITION INCLUDED LOTS 37-48 BLOCK A AND LOTS 7-11 BLOCK E, PAYNE LAKES II SUBDIVISION. MR. ALAN MOORE REPRESENTED R. J. HIGBEE, INC. COMMISSIONER MORRIS QUESTIONED MOORE ON WHAT THE SELLING PRICE IS ON THESE LOTS COMPARED TO ONES ON GOOD PROPERTY. MOORE ADVISED MORRIS NONE HAD BEEN SOLD BUT WOULD PROBABLY SELL FOR \$6,995.00. THE PROPERTY APPRAISER ADVISED THE BOARD THE PROPERTY WAS ASSESSED AT \$10,000.00 PER ACRE FOR HIGH DRY LAND BASED ON SALES FROM THE PAYNE LAKES SUBDIVISION. COMMISSIONER ROUNTREE OFFERED A MOTION, SECONDED BY COMMISSIONER MORRIS TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON PROPERTY LISTED ON PETITION #50 FILED BY R. J. HIGBEE, INC. MOORE ADVISED PAYNE LAKES IS NO COMPARISON TO THESE LOTS. ATTORNEY

HOWELL QUESTIONED HOW FAR THE LOTS WERE FROM THE HIGHWAY. MS. MOORE ADVISED THEY WERE APPROXIMATELY 1/4 MILE OFF THE HIGHWAY. THE MOTION CARRIED UNANIMOUSLY.

THE BOARD REVIEWED PETITION #51 PETITIONED BY R. J. HIGBEE, INC. MR. ALAN MOORE REPRESENTED R. J. HIGBEE, INC. THE BOARD WAS ADVISED ALL OF THESE LOTS, LOTS 7 THRU 8, 10, 12, 14, AND 16 OF BLOCK B WERE HIGHWAY FRONTAGE LOTS. THE BOARD QUESTIONED WHY LOTS 9, 11, 13 AND 15 WERE NOT LISTED ON THIS PETITION. THEY WERE ADVISED THEY WERE ON PETITION #53. COMMISSIONER CARTER OFFERED A MOTION, SECONDED BY COMMISSIONER MORRIS AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON PROPERTY LISTED ON PETITION #51.

THE BOARD REVIEWED PETITION #52 PETITIONED BY R. J. HIGBEE, INC. MR. ALAN MOORE REPRESENTED R. J. HIGBEE, INC. THE PETITION INCLUDED LOTS 1 THRU 4, BLOCK B OF PAYNE LAKES PHASE II SUBDIVISION. THE PROPERTY APPRAISER STATED IT SHOULD BE LOTS 1 THRU 4, BLOCK E. THE PROPERTY APPRAISER ADVISED ALL OF THESE WERE HIGHWAY FRONTAGE LOTS. THE PROPERTY APPRAISER QUESTIONED HOW THESE TRACTS WERE GOING TO BE USED WITH MS. SUZANNE MOORE ADVISING SHE DIDN'T KNOW AT THE PRESENT TIME. MS. MOORE ALSO ADVISED THESE LOTS HAD NO AMENITIES WITH THEM. COMMISSIONER MORRIS OFFERED A MOTION, SECONDED BY COMMISSIONER CARTER AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON PROPERTY LISTED ON PETITION #52 PETITIONED BY R. J. HIGBEE, INC.

THE BOARD REVIEWED PETITION #53 PETITIONED BY R. J. HIGBEE, INC. THE PETITION INCLUDED LOTS 9, 11, 13, 15, 17 THRU 44, BLK B; LOTS 1 THRU 4 BLK C; LOTS 1, 2 BLK D; LOTS 5, 6, 12 BLK E OF PAYNE LAKES II SUBDIVISION. MR. ALAN MOORE REPRESENTED R. J. HIGBEE, INC. MS. SUZANNE MOORE ADVISED THE BOARD THERE WAS ADDENDUMS ATTACHED TO THESE PETITIONS AND TO PLEASE LOOK AT THEM. BOARD MEMBER CARTER STATED LEISURE LAKES IS APPROXIMATELY THREE MILES OF DIRT ROAD AND PAYNE LAKE LOTS ARE OFF HIGHWAY 279 AS FAR AS ACCESSIBILITY. MS. SUZANNE MOORE ADVISED THERE WERE AMENITIES AT LEISURE LAKES AND THERE WERE NONE ON THESE LOTS. MOORE STATED THE LEISURE LAKES PER ACRE LAKE FRONT LOTS WERE ASSESSED LESS THAN THE PER ACRE FRONT LOT AT PAYNE LAKES.

THE PROPERTY APPRAISER ADVISED MOORE THE PRICE IS WHAT REFLECTS ON DEEDS AND ADVISED HIM TO GET DEEDS RECORDED AND HE WILL LOOK AT THE ASSESSMENTS. ATTORNEY HOWELL STATED THE PROPERTY APPRAISER HAS TO GIVE A JUST VALUATION AND READ THE DEFINITION OF JUST VALUATION. ATTORNEY HOWELL SAID THE MOST RELEVANT ISSUE IS WHAT THE PROPERTY HAS BEEN SELLING FOR AND THE BEST EVIDENCE IS SALES PRICE OF RECENT COMPARABLE SALES. COMMISSIONER MORRIS OFFERED A MOTION, SECONDED BY COMMISSIONER ROUNTREE AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON PROPERTY LISTED ON PETITION #53 FILED BY R. J. HIGBEE, INC. THE PROPERTY APPRAISER HAS TO GIVE A JUST VALUATION AND READ THE DEFINITION OF JUST VALUATION. HOWELL STATED YOU COULD NOT ASSESS VALUE AT WHAT PROPERTY IS SELLING FOR AND THE BEST EVIDENCE IS SALES PRICE OF RECENT COMPARABLE PRICES. BOARD MEMBER MORRIS OFFERED A MOTION, SECONDED BY BOARD MEMBER ROUNTREE AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S ASSESSED VALUE FOR PROPERTY LISTED ON PETITION #53.

THE BOARD REVIEWED PETITION #54 PETITIONED BY R. J. HIGBEE, INC. MR. ALAN MOORE REPRESENTED R. J. HIGBEE, INC. THE PETITION INCLUDED TRACTS A, B, C, D, & E OF PAYNE LAKES SUBDIVISION PHASE II. THE BOARD QUESTIONED WHAT HIGBEE THOUGHT THE PROPERTY WAS WORTH SINCE IT WAS NOT LISTED ON THE PETITION. MOORE SAID HE THOUGHT THIS INFORMATION WAS ON ONE OF THE PETITIONS THAT HAD BEEN FILED ERRONEOUSLY. THE PROPERTY APPRAISER STATED MR. HIGBEE'S ESTIMATED VALUE ON ALL OF PAYNE LAKES SUBDIVISION II WAS \$50,000.00. THE PROPERTY APPRAISER STATED THE INDIVIDUAL ASSESSED VALUES ON THE TRACTS AND THEN ADVISED THE TOTAL ASSESSMENT WAS \$8,222.00. COMMISSIONER MORRIS OFFERED A MOTION, SECONDED BY COMMISSIONER ROUNTREE AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON PROPERTY LISTED IN PETITION #54 PETITIONED BY R. J. HIGBEE, INC.

THE BOARD REVIEWED PETITION #55 PETITIONED BY R. J. HIGBEE, INC. THE PETITION INCLUDED ROAD RIGHTS OF WAY. MR. ALAN MOORE REPRESENTED R. J. HIGBEE, INC. THE PROPERTY APPRAISER ADVISED THE BOARD THE ROAD RIGHTS OF WAY WERE ASSESSED AT \$100.00 PER ACRE. COMMISSIONER MORRIS STATED EVEN IF IT WAS ROAD RIGHTS OF WAY IT SHOULD BE WORTH \$100.00 PER ACRE. COMMISSIONER MORRIS OFFERED A MOTION, SECONDED BY COMMISSIONER ROUNTREE AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION OF PROPERTY LISTED ON PETITION #55 PETITIONED BY R. J. HIGBEE, INC.

COMMISSIONER PETTIS OFFERED A MOTION, SECONDED BY COMMISSIONER MORRIS AND CARRIED TO RECESS FOR LUNCH.

PURSUANT TO A RECESS, CHAIRMAN TAYLOR CALLED THE MEETING BACK TO ORDER. THE BOARD REVIEWED PETITION #56 PETITIONED BY R. J. HIGBEE, INC. MR. ALAN MOORE REPRESENTED R. J. HIGBEE, INC. THIS PETITION INCLUDED LOT 1, BLOCK A IN PARADISE

LAKES SUBDIVISION. MS. SUZANNE MOORE PRESENTED COMPARABLE VALUES ON PARADISE LAKES LOT. ALAN MOORE ADVISED THE BOARD THERE WERE SEVERAL LOTS HIGBEE HAD BOUGHT THAT HE HAD WANTED TO PUT ON ONE PETITION BUT BECAUSE THEY WERE NOT CONTIGUOUS, THEY ARE ON PETITIONS 56 THRU 67 ON PARADISE LAKES SUBDIVISION. ALAN STATED HISTORICAL SALES HAD BEEN USED FOR A BASIS FOR ASSESSMENT AND QUESTIONED WHY IT COULD NOT ON THE PURCHASE OF THE PROPERTY OF THESE LOTS. MOORE STATED THESE LOTS WERE PURCHASED AT AN AVERAGE PRICE OF \$1,218.00 PER ACRE. THE PROPERTY APPRAISER BROUGHT OUT THE POINT AMERICAN CONTINENTAL CORP- ORATION, PRESIDENT A. H. MOORE, IS THE ONE WHO SOLD THIS PROPERTY TO R. J. HIGBEE. MOORE STATED HIS ARGUMENT AGAIN WAS THE MARKET HAD BEEN SO SOFT, NOT ONLY HAS THE VALUE GONE DOWN IN LEISURE LAKES AREA BUT ALSO IN THE PARADISE LAKES AREA. MOORE SAID IT WAS THE SAME SENARIO WITH ALL THE LOTS LISTED IN PETITION 56 THRU 67. COM- MISSIONER MORRIS MADE REFERENCE TO THE COMPARABLES GIVEN TO THEM WHERE IT REFERENCED TAXES ON AN ENTIRE APPROXIMATE 200 ACRES ARE LESS THAN \$300.00 OR APPROXIMATELY \$1.50 PER ACRE; LOTS 4 AND 5, BLOCK A IN ADJOINING BENT OAKS SUBDIVISION ARE ASSESSED AT MORE THAN \$20,000.00 EACH AND HAVE TAXES OF MORE THAN \$300.00 EACH ON APPROXIMATELY A 1/2 ACRE LOT. THE PROPERTY APPRAISER ADVISED THE BOARD THIS WAS COMPARING APPLES TO ORANGES AS THE 200 ACRES REFERENCED WAS AGRICULTURE LAND AND THE BENT OAKS PROPERTY IS A PLATTED SUBDIVISION. THE PROPERTY APPRAISER ALSO SAID THE 200 ACRES HAD AN AG EXEMPTION. MOORE ASKED DID IT MAKE A DIFFERENCE IF THE LOTS IN THE SUBDIVISION WERE MARKETED WITH THE PROPERTY APPRAISER ADVISING HE HAS NO PROOF THE PROPERTY HAS NOT BEEN MARKETED. COMMISSIONER MORRIS SAID EVEN THOUGH THE 200 ACRES REFERENCED EARLIER HAD AN AG EXEMPTION THE ASSESSED VALUE SHOULD BE HIGHER BECAUSE IT DOES JOIN THE LAKE. THE PROPERTY APPRAISER ADVISED THAT YOU HAVE TO CLASSIFY THE PROPERTY AS THE HIGHEST AND BEST USE. COMMISSIONER MORRIS FELT LAKEFRONT PROPERTY SHOULD BE VALUED THE SAME IF IT IS ON THE SAME LAKE. ROUNTREE ASKED THE PROPERTY APPRAISER TO ADDRESS PARAGRAPH II ON THE PARADISE LAKES LOTS WHERE IT STATED HE HAD PROMISED R. J. HIGBEE THAT HE WOULD CONSIDER RE-EVALUATING THE PARADISE LAKES LOTS BASED ON THE PURCHASE PRICE R. J. HIGBEE, INC. PAID IN 1990 AND CONSIDERING REDUCED LAND VALUES AT LEISURE LAKES AND OTHER AREAS. THE PROPERTY APPRAISER SAID HE HAD PROMISED HIGBEE NOTHING. THE PROPERTY APPRAISER SAID HE FELT R. J. HIGBEE, INC. WAS A NAME ONLY AND DOESN'T FEEL R. J. HIGBEE, INC. IS SEPARATE AND APART FROM AMERICAN CONTINENTAL. MS. MOORE STATED THE PROPERTY APPRAISER HAD BASED HIS ASSESSMENTS ON PAYNE LAKES II LOTS ON PRIOR SALES AND DOESN'T KNOW WHY HE CAN'T USE THE SAME BASIS ON THIS PROPERTY. THE PROPERTY APPRAISER ADVISED THIS WAS A DIFFERENT SITUATION BECAUSE THIS WAS A TRANSFER OF PROPERTY AND IS ONE REASON HE FEELS HIGBEE IS NOT HERE TODAY TO JUSTIFY OR DEFEND HIS PETITION. THE PROPERTY APPRAISER SAID THE PROPERTY WILL CONTINUE TO BE ASSESSED, UNLESS THE USE CHANGES, AT THE SAME RATE THE MARKET SETS FOR RESIDENTIAL PROPERTY. THE PROPERTY APPRAISER SAID THERE WERE NO RECORDED SALES OF RECORD ON THE HIGBEE PROPERTY. MS. SUZANNE MOORE REFERENCED THE ADDENDUM ON THE PARADISE LAKES LOTS WHERE IT STATED R. J. HIGBEE INC. HAS LOT 30, BLOCK B, PARADISE LAKES, AN INTERIOR LOT WHICH IS LESS THAN ONE ACRE, BUT IS ASSESSED AT \$10,300.00 WITH TAXES OF \$180.77. SHE STATED THIS ONE LOT HAS BEEN CHARGED ALMOST AS MUCH TAX AS THE OWNER OF THE 200 ACRE LAKEFRONT TRACT PREVIOUSLY REFERENCED. CHAIRMAN TAYLOR SAID ATTORNEY HOWELL HAD ADVISED THE BOARD TO TAKE ONE PETITION AT A TIME AND THE BOARD IS TO CONSIDER PETITION #56.

THE PROPERTY APPRAISER ADVISED THE BOARD THE VALUE OF THE PROPERTY ON PETITION 56 WAS ASSESSED AT \$7,160.00. HE SAID THIS WAS BASED ON THE AREA OF THE LOT BEING 61/100 OF AN ACRE WITH THE AVERAGE SIZE LOT SELLING FOR \$7,315.00 AND BEING 62/100 OF AN ACRE. THE APPRAISER ADVISED OTHER LOTS HAVE BEEN SOLD IN THIS AREA. COMMISSIONER ROUNTREE OFFERED A MOTION, SECONDED BY COM- MISSIONER CARTER AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON PROPERTY LISTED ON PETITION #56 PETITIONED BY R. J. HIGBEE, INC.

THE BOARD REVIEWED PETITION #57 PETITIONED BY R. J. HIGBEE, INC. MR. ALAN MOORE REPRESENTED R. J. HIGBEE, INC. THE PETITION INCLUDED LOT 7, BLOCK A, PARADISE LAKES SUBDIVISION. THE PROPERTY APPRAISER ADVISED THE BOARD THE VALUE WAS ASSESSED AT \$6,220.00 AND WAS BASED ON THE AVERAGE SIZE LOT BEING 62/100 OF AN ACRE AND THE AVERAGE PRICE BEING \$7,315.00 PER ACRE. COMMISSIONER MORRIS OFFERED A MOTION, SECONDED BY COMMISSIONER CARTER AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON PROPERTY LISTED ON PETITION #57 FILED BY R. J. HIGBEE, INC.

THE BOARD REVIEWED PETITION #58 PETITIONED BY R. J. HIGBEE, INC. MR. ALAN MOORE REPRESENTED R. J. HIGBEE, INC. THE PETITION INCLUDED LOTS 9 AND 10, BLOCK A OF PARADISE LAKES. THE ASSESSMENT WAS BASED ON THE SAME SIZE OF LOT ADJUSTMENT AND

BASED ON PAST SALES. THE PROPERTY APPRAISER ADVISED THE BOARD IT WAS UP TO HIM TO MAKE AN ASSESSMENT BASED ON INFORMATION ON FILE IN THE COURTHOUSE. COMMISSIONER CARTER OFFERED A MOTION, SECONDED BY COMMISSIONER MORRIS AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON PROPERTY LISTED ON PETITION #58 FILED BY R. J. HIGBEE, INC.

THE BOARD REVIEWED PETITION #59 PETITIONED BY R. J. HIGBEE, INC. MR. ALAN MOORE REPRESENTED R. J. HIGBEE, INC. THE PETITION INCLUDED LOTS 30, BLOCK A, LOT 9, BLOCK B, LOT 4, BLOCK C OF PARADISE LAKES. THE PROPERTY APPRAISER STATED THESE LOTS WERE FURTHER INTERIOR THAN LAKEFRONT. HE THEN STATED AVERAGE LOTS SOLD WERE 78/100 OF AN ACRE WITH LOT 30 BEING 67/100 OF AN ACRE WITH THE BASE PRICE BEING \$3,325.00 AND BEING ADJUSTED DOWNWARD FOR SIZE AND BEING ASSESSED AT \$2,860.00. LOT 9 WAS 65/100 OF AN ACRE AND ASSESSED AT \$2,760.00, LOT 4 WAS 67/100 OF AN ACRE AND ASSESSED AT \$2,860.00. THE PROPERTY APPRAISER ADVISED THE BOARD THESE LOTS WERE BASED ON THE SAME ASSESS- ASSESSMENT FOR VALUE PER SQUARE FOOT AS THE OTHERS IN PARADISE LAKES. COMMISSIONER MORRIS OFFERED A MOTION, SECONDED BY COMMISSIONER ROUNTREE AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON THE PROPERTY LISTED IN PETITION #59 PETITIONED BY R. J. HIGBEE, INC.

THE BOARD REVIEWED PETITION #60 PETITIONED BY R. J. HIGBEE, INC. MR. ALAN MOORE REPRESENTED R. J. HIGBEE, INC. THE PETITION INCLUDED LOTS 31 THRU 33, BLOCK B. THE PROPERTY APPRAISER STATED THIS SHOULD BE LOTS 31 THRU 33, BLOCK A. THE APPRAISER ADVISED THE BOARD THE SAME PROCEDURES AND VALUES WERE USED IN ASSESSMENTS ON THESE LOTS USING AN AVERAGE LOT SIZE OF 78/100 OF AN ACRE AT A PRICE OF \$3,325.00 PER ACRE AND BEING ADJUSTED FOR SIZE. COMMISSIONER ROUNTREE OFFERED A MOTION, SECONDED BY COMMISSIONER CARTER AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON THE PROPERTY LISTED ON PETITION #60 PETITIONED BY R. J. HIGBEE, INC.

THE BOARD REVIEWED PETITION #61 PETITIONED BY R. J. HIGBEE, INC. MR. ALAN MOORE REPRESENTED R. J. HIGBEE, INC. THE PETITION INCLUDED LOTS 11 & 13, BLOCK B, PARADISE LAKES SUBDIVISION. THE PROPERTY APPRAISER ADVISED THE BOARD THESE LOTS WERE ASSESSED SIMILAR TO THE OTHER LOTS WITH AN ADJUSTMENT FOR SIZE. COMMISSIONER MORRIS OFFERED A MOTION, SECONDED BY COMMISSIONER CARTER AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON THE PROPERTY LISTED ON PETITION #61 PETITIONED BY R. J. HIGBEE, INC.

THE BOARD REVIEWED PETITION #62 PETITIONED BY R. J. HIGBEE, INC. MR. ALAN MOORE REPRESENTED R. J. HIGBEE, INC. THE PETITION INCLUDED LOTS 23-31, BLOCK B, PARADISE LAKES SUBDIVISION. COMMISSIONER CARTER OFFERED A MOTION, SECONDED BY COMMISSIONER MORRIS TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON THE PROPERTY LISTED ON PETITION #62 FILED BY R. J. HIGBEE, INC. BOARD MEMBER ROUNTREE ASKED THE PROPERTY APPRAISER IF THERE WERE ANY UNIQUE FACTS ON THESE LOTS THAT WERE DIFFERENT FROM THE PROCEDURES HE OUTLINED IN THE LAST THREE OR FOUR PETITIONS. THE PROPERTY APPRAISER ADVISED THERE WASN'T ANYTHING DIFFERENT ABOUT THESE LOTS. THE MOTION CARRIED UNANIMOUSLY.

THE BOARD REVIEWED PETITION #63 PETITIONED BY R. J. HIGBEE, INC. MR. ALAN MOORE REPRESENTED R. J. HIGBEE, INC. THE PETITION INCLUDED LOTS 33 THRU ALL OF BLOCK B, PARADISE LAKES SUBDIVISION. THE PROPERTY APPRAISER ADVISED THE BOARD THE SAME PROCEDURES WERE USED ON THE ASSESSMENT OF THESE LOTS. COMMISSIONER ROUNTREE OFFERED A MOTION, SECONDED BY COMMISSIONER CARTER AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S ASSESSMENT OF THE PROPERTY LISTED ON PETITION #63 PETITIONED BY R. J. HIGBEE, INC.

THE BOARD REVIEWED PETITION #64 PETITIONED BY R. J. HIGBEE, INC. MR. ALAN MOORE REPRESENTED R. J. HIGBEE, INC. THE PETITION INCLUDED LOT 5, BLOCK C, PARADISE LAKES SUBDIVISION. THE PROPERTY APPRAISER AND MOORE BOTH AGREED THERE WASN'T ANYTHING PARTICULAR ON THIS LOT THAT WAS DIFFERENT FROM THE OTHERS. COMMISSIONER MORRIS OFFERED A MOTION, SECONDED BY COMMISSIONER PETTIS AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON THE PROPERTY LISTED ON PETITION #64 PETITIONED BY R. J. HIGBEE, INC.

THE BOARD REVIEWED PETITION #65 PETITIONED BY R. J. HIGBEE, INC. MR. ALAN MOORE REPRESENTED R. J. HIGBEE, INC. THE PETITION INCLUDED LOT 8, BLOCK C, PARADISE LAKES SUBDIVISION. THE PROPERTY APPRAISER ADVISED THE BOARD THE SAME PROCEDURES WERE USED FOR THE ASSESSMENT OF THIS LOT AS IN THE OTHER LOTS IN PARADISE LAKES SUBDIVISION. COMMISSIONER MORRIS OFFERED A MOTION, SECONDED BY COMMISSIONER ROUNTREE AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION OF PROPERTY LISTED ON PETITION #65 PETITIONED BY R. J. HIGBEE, INC.

THE BOARD REVIEWED PETITION #66 PETITIONED BY R. J. HIGBEE, INC. MR. ALAN MOORE

REPRESENTED R. J. HIGBEE, INC. THE PETITION INCLUDED LOT 12, BLOCK C, PARADISE LAKES SUBDIVISION. AS THESE LOTS WERE ASSESSED THE SAME AS OTHER LOTS, COMMISSIONER MORRIS OFFERED A MOTION, SECONDED BY COMMISSIONER PETTIS AND CARRIED UNANIMOUSLY TO UPHOLD THE PROPERTY APPRAISER'S ASSESSMENT OF THE PROPERTY LISTED ON PETITION #66 PETITIONED BY R. J. HIGBEE, INC.

THE BOARD REVIEWED PETITION #67 PETITIONED BY R. J. HIGBEE, INC. MR. ALAN MOORE REPRESENTED R. J. HIGBEE, INC. THE PETITION INCLUDED LOTS 23, BLOCK C, PARADISE LAKES SUBDIVISION. AS THIS LOT WAS ASSESSED SIMILAR TO THE OTHER LOTS, COMMISSIONER MORRIS OFFERED A MOTION, SECONDED BY COMMISSIONER ROUNTREE AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S ASSESSMENT OF THE PROPERTY LISTED ON PETITION #67 PETITIONED BY R. J. HIGBEE, INC.

THE BOARD REVIEWED PETITION #68 PETITIONED BY NEW JERUSALEM USA. MR. ALAN MOORE REPRESENTED NEW JERUSALEM USA. THE PETITION INCLUDED LOTS 3, 6 THRU 10, BLOCK C, LOTS 1 THRU 4, BLOCK D OF THE NORTH HAVEN SUBDIVISION. MOORE ADVISED THE BOARD THESE WERE 1/4 ACRE LOTS. MOORE ALSO ADVISED THAT ONE HALF OF LOTS 6, 7, 8 AND 9 WERE SOLD TO THOUSAND ADVENTURES AND THEY WERE ASSESSED AT \$1,000.00 PER ACRE BUT A 25' OR 30' STRIP ON THE OTHER SIDE OF THE LAKE DID NOT GO WITH THEM. ATTORNEY HOWELL ASKED HOW COULD A HALF OF A PLAT BE SOLD, WITH MOORE RESPONDING HE DIDN'T HAVE ANYTHING TO DO WITH THE SELLING. MOORE ADVISED THE BOARD AT THE PRESENT TIME HE DON'T KNOW IF THERE ARE ANY PLANS FOR THIS PROPERTY. THE PROPERTY APPRAISER ADVISED THE BOARD HE DID NOT KNOW IF SELLING OF PART OF THE PLAT WILL STAND. THE PROPERTY APPRAISER ALSO STATED THE LOTS THAT WERE SOLD COULD BE ACCESSED THROUGH NEW JERUSALEM USA ESTATES. COMMISSIONER MORRIS OFFERED A MOTION TO CHANGE THE PROPERTY APPRAISER'S ASSESSMENT ON LOTS 6, 7, & 8, LYING SOUTH AND WEST OF THE CENTERLINE OF THE POND TO \$500.00 PER LOT. THE QUESTION WAS BROUGHT ABOUT WHAT RIGHT NEW JERUSALEM HAD TO PETITION LOTS THEY DIDN'T EVEN OWN, REFERENCING THE LOTS WHICH WERE SOLD TO THOUSAND ADVENTURES. COMMISSIONER MORRIS WITHDREW HIS MOTION. COMMISSIONER ROUNTREE QUESTIONED IF THIS WAS A VALID PETITION AS IT WAS A PETITION WHICH INCLUDED SOMEONE ELSE'S PROPERTY. COMMISSIONER MORRIS OFFERED A MOTION, SECONDED BY COMMISSIONER PETTIS AND CARRIED TO NOT ACCEPT PETITION #68 AS A VALID PETITION.

THE BOARD REVIEWED PETITION #69 PETITIONED BY NEW JERUSALEM USA. MR. ALAN MOORE REPRESENTED NEW JERUSALEM USA. THE PETITION INCLUDED LOTS 2 AND 3, BLOCK A, NORTH HAVEN SUBDIVISION. MOORE ADVISED THE BOARD THESE WERE 1/4 ACRE LOTS AND DIDN'T QUALIFY FOR A WELL AND SEPTIC TANK. THE PROPERTY APPRAISER ADVISED THE BOARD THE LAST SALES RECORDS WERE ON JULY 5, 1989, WHERE LOT 1, BLOCK A SOLD FOR \$2,000.00 TO CHARLES AND LINDA NORTH PLUS THERE WERE SALES IN NEW JERUSALEM WHICH ADJOINS THIS PROPERTY. SUZANNE MOORE STATED THERE WERE AMENITIES WITH THE SALE OF THIS LOT. THE PROPERTY APPRAISER ALSO ADVISED THE BOARD LOT 2 IS ACCEPTABLE FOR A SEPTIC TANK. COMMISSIONER MORRIS OFFERED A MOTION, SECONDED BY COMMISSIONER CARTER AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON THE PROPERTY LISTED ON PETITION #69 PETITIONED BY NEW JERUSALEM USA.

THE BOARD REVIEWED PETITION #70 PETITIONED BY NEW JERUSALEM USA. MR. ALAN MOORE REPRESENTED NEW JERUSALEM USA. THE PETITION STATED THIS WAS ALL ROAD RIGHTS OF WAY. THE PROPERTY APPRAISER ADVISED THE BOARD THIS CONSISTED OF 5.75 ACRES ASSESSED AT \$100.00 PER ACRE. COMMISSIONER MORRIS OFFERED A MOTION, SECONDED BY COMMISSIONER PETTIS AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S ASSESSMENT ON PROPERTY LISTED ON PETITION #70 PETITIONED BY NEW JERUSALEM USA.

THE BOARD REVIEWED PETITION #71 PETITIONED BY NEW JERUSALEM USA. MR. ALAN MOORE REPRESENTED NEW JERUSALEM USA. THE PETITION INCLUDED TRACT "B", PARADISE OAKS SUBDIVISION. THIS PROPERTY WAS LOCATED IN BETWEEN DUNFORD AND & LUCAS LAKES, SOUTH OF THE RESORT. THE PROPERTY APPRAISER ASSESSED THE VALUE AT \$2,250.00. MOORE ADVISED THE BOARD HE HAD TO SEPARATE THE LOTS ON DIFFERENT PETITIONS. MOORE ADVISED THE BOARD THE ROADS WERE NOT COUNTY MAINTAINED, NOR BEEN ACCEPTED BY A HOMEOWNERS ASSOCIATION. MOORE ALSO STATED THE PROPERTY HAD NOT BEEN SURVEYED AND THERE WILL LIKELY BE A PROBLEM WITH GETTING A SEPTIC TANK. COMMISSIONER ROUNTREE ASKED THE PROPERTY APPRAISER WHAT IF THE PETITIONER CHOSE TO VACATE THE PLATT. THE PROPERTY APPRAISER ADVISED THE BOARD THERE WAS NO TIME TO VACATE THE PLAT FOR THIS YEAR'S ASSESSMENT. ALAN MOORE STATED IT IS NOT REQUIRED THAT PLATTED LOTS BE ASSESSED INDIVIDUALLY. MOORE ALSO ADVISED THE BOARD THERE WERE NO SALES ACTIVITY GOING ON AND ACCORDING TO THE U.S. ARMY CORP OF ENGINEERS THE PROPERTY IS MOSTLY SWAMP AND WETLANDS. THE PROPERTY APPRAISER ADVISED THE BOARD HE HAD SPOKEN WITH AL CLEVELAND AND WAS TOLD THE LOTS HE HAD CHECKED WOULD REQUIRE SOME FILL FOR SEPTIC TANK BUT DID NOT SAY THEY WOULD NOT BE USABLE FOR SEPTIC TANK. ALAN MOORE STATED HE DIDN'T KNOW



THAT ALLOT OF THE LOTS EVEN WITH FILL WOULD BE ACCEPTABLE. COMMISSIONER MORRIS OFFERED A MOTION, SECONDED BY COMMISSIONER PETTIS AND CARRIED TO UPHOLD THE THE PROPERTY APPRAISER'S VALUATION ON THE PROPERTY LISTED ON PETITION #71 PETITIONED BY NEW JERUSALEM USA UNTIL THEY MAKE PLANS TO ABANDON THE PLAT.

ALAN MOORE ADVISED HE HAD THE SAME ARGUMENTS ON PETITIONS 72 THRU 75 AS HE DID ON PETITION #71. THE BOARD REVIEWED PETITION #72 PETITIONED BY NEW JERUSALEM USA. MR. ALAN MOORE REPRESENTED NEW JERUSALEM USA. THE PETITION INCLUDED TRACT "A," PARADISE OAKS SUBDIVISION. THE PROPERTY APPRAISER ADVISED THE BOARD THERE WERE SEVERAL SUBDIVISIONS IN THIS AREA, ONE BEING DUNFORD HAVEN WHO HAS HAD SALES. MOORE SAID HE WAS NOT INVOLVED WITH THE NEGOTIATIONS ON THE SALE OF THIS PROPERTY. THE PROPERTY APPRAISER ADVISED THE BOARD HE HAD ASSESSED THE PROPERTY ACCORDING TO SALES OF SURROUNDING PROPERTY AS RECORDED ON DEEDS. COMMISSIONER CARTER OFFERED A MOTION, SECONDED BY COMMISSIONER MORRIS AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON THE PROPERTY LISTED ON PETITION #72 PETITIONED BY NEW JERUSALEM USA.

THE BOARD REVIEWED PETITION #73 PETITIONED BY NEW JERUSALEM USA. MR. ALAN MOORE REPRESENTED NEW JERUSALEM USA. THE PETITION INCLUDED LOTS 1 THRU 15, BLOCK C, PARADISE OAKS SUBDIVISION. THE PROPERTY APPRAISER ADVISED THE BOARD THE LOTS WERE ASSESSED ON THE BASE VALUE OF \$12,500.00. MOORE HAD NO COMMENT. COMMISSIONER MORRIS OFFERED A MOTION, SECONDED BY COMMISSIONER ROUNTREE AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON PROPERTY LISTED ON PETITION #73 PETITIONED BY NEW JERUSALEM USA.

THE BOARD REVIEWED PETITION #74 PETITIONED BY NEW JERUSALEM USA. MR. ALAN MOORE REPRESENTED NEW JERUSALEM USA. THE PETITION INCLUDED LOTS 1 THRU 14, BLOCK B, PARADISE OAKS SUBDIVISION. THE PROPERTY APPRAISER ADVISED THE BOARD THESE WERE INTERIOR LOTS AND PRICED ACCORDINGLY. COMMISSIONER MORRIS OFFERED A MOTION, SECONDED BY COMMISSIONER CARTER AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON PROPERTY LISTED ON PETITION #74 PETITIONED BY NEW JERUSALEM USA.

THE BOARD REVIEWED PETITION #75 PETITIONED BY NEW JERUSALEM USA. MR. ALAN MOORE REPRESENTED NEW JERUSALEM USA. THE PETITION INCLUDED LOTS 1 THRU 21, BLOCK A, PARADISE OAKS SUBDIVISION. THE PROPERTY APPRAISER ADVISED THE BOARD THESE LOTS ARE MORE ACCESSIBLE AND GETS ON DUNFORD POND. MOORE ADVISED THE BOARD THE LOTS ARE NOT BEING OFFERED FOR SALE INDIVIDUALLY AND THE WHOLE BLOCK SHOULD NOT BE ASSESSED INDIVIDUALLY. MOORE WAS ADVISED ONCE IT IS PLATTED, IT HAS TO BE ASSESSED BY LOTS. MOORE ONCE AGAIN STATED IT IS NOT REQUIRED TO ASSESS LOTS INDIVIDUALLY. COMMISSIONER MORRIS OFFERED A MOTION, SECONDED BY COMMISSIONER ROUNTREE TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON PROPERTY LISTED ON PETITION #75 PETITIONED BY NEW JERUSALEM USA. THE PROPERTY APPRAISER WAS ASKED WHAT OPTION WAS USED IN ASSESSING EITHER BY TOTAL PARCEL OR BY LOT ONCE IT IS PLATTED AND WHAT CRITERIA HE FOLLOWS IN MAKING THAT DECISION. THE PROPERTY APPRAISER ADVISED THE BOARD THE PROPERTY APPRAISERS' ASSOCIATION ATTORNEY ADVISES THE PROPERTY APPRAISERS IT IS NOT AN OPTION, IT IS SUPPOSE TO BE DONE. HOWEVER, IT IS A PRACTICE IN MOST OF THE COUNTIES TO LET SALES ACTIVITIES DICTATE; IT EXPEDITES TIME TO DO IT IN ONE ASSESSMENT AND PAPERWORK, BUT LEGALLY IT IS SUPPOSE TO BE DONE. THE MOTION CARRIED UNANIMOUSLY.

CHAIRMAN TAYLOR CALLED FOR A FIVE MINUTE BREAK.

PURSUANT TO A RECESS, SUZANNE MOORE GAVE OUT HANDOUTS ON ADDENDUM TO SECTION II PETITION TO PROPERTY APPRAISAL ADJUSTMENT BOARD ON LOTS IN DUNFORD'S HAVEN SUBDIVISION. SHE STATED THE SAME ARGUMENTS STATED ON THE ADDENDUM WOULD BE PERTAINING TO PETITIONS 76, 77 AND 78. MOORE BRIEFED THE BOARD ON THE ADDENDUM GIVEN TO THEM SAYING ALL THE LOTS ARE LOCATED IN THE FLOOD ZONE ACCORDING TO THE FLOOD MAP, MOST OF THE LOTS, IF NOT ALL, ARE SWAMPY OR WETLANDS. COMMISSIONER MORRIS NOTED THE DEVELOPER SHOULD LOOK AT ABANDONING THE PLAT. THE PROPERTY APPRAISER ADVISED THE BOARD A LOT HAD BEEN SOLD IN THIS SUBDIVISION AND IT CANNOT BE ABANDONED. THE PROPERTY APPRAISER ALSO NOTED THERE WERE UNRECORDED DEEDS ON THIS PROPERTY. COMMISSIONER MORRIS OFFERED A MOTION, SECONDED BY COMMISSIONER PETTIS AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON PROPERTY LISTED ON PETITION #76 PETITIONED BY FLORIDA ALPHA CORPORATION.

THE BOARD REVIEWED PETITION #77 PETITIONED BY FLORIDA ALPHA CORPORATION. MR. ALAN MOORE REPRESENTED FLORIDA ALPHA CORPORATION. THE PETITION INCLUDED LOT 21, BLOCK B, DUNFORD HAVEN SUBDIVISION. COMMISSIONER ROUNTREE OFFERED A MOTION, SECONDED BY COMMISSIONER MORRIS AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S VALUATION ON PROPERTY LISTED ON PETITION #76 PETITIONED BY FLORIDA ALPHA CORPORATION.

