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BOARD MINUTES FOR 10/03/94

OCTOBER 3, 1994

THE VALUE ADJUSTMENT BOARD, IN AND FOR WASHINGTON COUNTY, MET ON THE ABOVE DATE AT 9:00 A. M. AT THE WASHINGTON COUNTY ADMINISTRATIVE BUILDING, 711 THIRD STREET, CHIPLEY, FLORIDA WITH BOARD MEMBERS LENZY CORBIN, DOYLE TAYLOR, CHARLES BROCK, THELMA WOOD AND LARRY ENFINGER PRESENT. PROPERTY APPRAISER RONALD WRIGHT, ATTORNEY SARAH BLAKELY, CLERK EARNESTINE MILLER AND DEPUTY CLERK DIANNE CARTER WERE ALSO IN ATTENDANCE.

CHAIRMAN CORBIN CALLED THE MEETING TO ORDER. ATTORNEY BLAKELY READ THE POWERS, AUTHORITY, DUTIES AND FUNCTIONS OF THE VALUE ADJUSTMENT BOARD FROM CHAPTER 12D-10.003.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #22 FILED BY RICHARD AND BARBARA SMITH. PROPERTY APPRAISER WRIGHT STATED HE DENIED THEM AN AGRICULTURE CLASSIFICATION ON THE PROPERTY. THE SMITH'S HAD BOUGHT A PIECE OF PROPERTY ON LUCAS POND ADJACENT TO TWO SUBDIVISIONS AND THEY WERE INVOLVED IN SELLING SOME PROPERTY TO THE COUNTY OR ROSEWOOD TIMBER COMPANY WHERE THE PRISON SITE IS LOCATED NOW. WRIGHT READ THE SMITH'S REASON FOR FILING THEIR PETITION AS THE SMITHS WERE NOT PRESENT. WRIGHT SAID THE PROPERTY WAS CLASSIFIED AS AGRICULTURAL WHEN THEY PURCHASED IT. IT WAS PART OF A 270 ACRE TRACT AROUND LUCAS LAKE, MOST OF WHICH WAS PLANTED IN PINES. THE SMITH'S BOUGHT NINE ACRES OF THE 270 ACRE TRACT; THEY HAVE APPROXIMATELY 500 FEET ALONG THE LAKE; A SUBDIVISION IS ON EITHER SIDE OF THE PROPERTY. THE BASIS FOR WRIGHT'S DENIAL WAS THE PURCHASE PRICE INDICATED A NON-AGRICULTURAL USE. THE PROPERTY APPRAISERS OF THE STATE ARE GOVERNED BY STATE LAWS AND DEPARTMENT OF REVENUE RULES. WRIGHT STATED DOR RULE 12.D5.002 STATES A PURCHASE PRICE OF MORE THAN THREE TIMES THE ASSESSED VALUE OF PROPERTY INDICATES A NON-AGRICULTURE USE. WRIGHT SAID THIS PROPERTY WAS BEING ASSESSED AT A RATE OF \$100.00 PER ACRE AGRICULTURE. THE PURCHASE PRICE ON THE DEED WAS \$60,000.00. WRIGHT STATED THIS WAS OVER SIXTY TIMES THE AGRICULTURE ASSESSMENT. ON THAT BASIS, WRIGHT DENIED SMITH'S REQUEST FOR AN AGRICULTURAL CLASSIFICATION. IN ADDITION, THERE ARE SOME READINGS IN THE RULE THAT GOVERNS PROPERTY APPRAISERS' JUDGEMENT ON THIS STATING THAT AGRICULTURE PROPERTY IS PURCHASED WITH THE INTENT OF A REASONABLE RETURN ON THE INVESTMENT. WRIGHT SAID THIS PROPERTY WAS NINE ACRES OF POOR SOIL IN THE COUNTY, SIX IS PLANTED IN PINES BUT THERE IS NO WAY POSSIBLE TO HARVEST THOSE TREES WHEN THEY DO GET READY TO HARVEST WITH THE INTENTION OF RECOUPING \$60,000.00.

COMMISSIONER TAYLOR QUESTIONED WRIGHT IF THE STATEMENT THE SMITHS HAD ON THEIR PETITION SAYING THEY WERE FORCED TO SELL THEIR PROPERTY WAS A VALID STATEMENT. WRIGHT SAID HE WAS NOT INVOLVED WITH THIS TRANSACTION AND HE HAS NO IDEA. THERE WAS NO COURT PROCEEDINGS LISTED IN THE COURTHOUSE RECORDS, ONLY A DEED WAS RECORDED JUST LIKE ON THE SALE OF OTHER PROPERTY. WRIGHT SAID THERE WAS NO EVIDENCE HE COULD FIND IN THE COURTHOUSE TO INDICATE IT WAS A FORCED SALE.

COMMISSIONER BROCK SAID THERE WAS APPROXIMATELY THIRTY FIVE ACRES INVOLVED WITH THE PRISON SITE, ADJACENT TO, WHICH WAS NEEDED. MR. GEORGE EUBANKS WENT TO THE SMITHS AND TOLD THEM HE WOULD LET THEM HAVE A PIECE OF PROPERTY OVER ON LUCAS IF THEY WOULD LET THE COUNTY RECEIPT THIS THIRTY FIVE ACRES. COMMISSIONER TAYLOR SAID HE THOUGHT THAT WAS WHAT HAPPENED; IT WAS A VOLUNTARY EXCHANGE OF PROPERTY. BOARD MEMBER LARRY ENFINGER OFFERED A MOTION, SECONDED BY BOARD MEMBER BROCK AND CARRIED TO ACCEPT THE RECOMMENDATION OF THE PROPERTY APPRAISER AND DENY AN AGRICULTURAL CLASSIFICATION PETITIONED BY RICHARD AND BARBARA SMITH.

THE BOARD ADDRESSED PETITION #25 FILED BY JOHN TUMMENELLE. MR. TUMMENELLE ADDRESSED THE BOARD WITH HIS COMPLAINT THE SURVEY DONE BY THE PROPERTY APPRAISER'S OFFICE ON RE-EVALUATION WAS NOT DONE THE SAME FOR EVERYONE; THEREFORE, THE INCREASE WAS NOT PROPER. HE WAS REFERENCING THE APPRAISERS WHO WENT TO HIS HOME WENT INSIDE; HOWEVER, HE KNEW SOME PEOPLE THE APPRAISERS ONLY LOOKED AROUND THEIR PROPERTY AND MADE A SURVEY. THE PROPERTY APPRAISER SAID THE APPRAISERS DID NOT GO INTO EVERYONES HOME, AS THIS WAS IMPOSSIBLE BECAUSE SOME PEOPLE WERE NOT AT HOME. TUMMENELLE STATED THE PERSONS HE SPOKE WITH THAT SAID THE APPRAISERS ONLY LOOKED AROUND THEIR PROPERTY WERE HOME AT THE TIME THE APPRAISERS WERE DOING THE SURVEY. TUMMENELLE REFERENCED A DRIVEWAY AND WALKWAY TAX AND ASKED WHEN IT WAS PUT INTO EFFECT. THE PROPERTY APPRAISER TOLD TUMMENELLE ANY IMPROVEMENTS TO PROPERTY ARE SUPPOSE TO BE ASSESSED. TUMMENELLE SAID HIS DRIVEWAY AND WALKWAY WAS BUILT WITH THE HOUSE AND WAS

NOT AN IMPROVEMENT. HE QUESTIONED WHY PEOPLE WERE NOT TAXED WHEN THEY PURCHASED A HOUSE RATHER THAN YEARS LATER. TUMMENELLE SAID THERE SHOULD BE SOME KIND OF STATUTE OF LIMITATIONS ON ADDING THESE TAXES TO YOUR TAX BILL. WRIGHT EXPLAINED SOME OF THE INCREASES IN EVALUATION WERE TO TUMMENELLE'S HOME, NOT ALL OF THE INCREASE COME ABOUT AS A RESULT OF HIM PAVING HIS DRIVEWAY AND WALKWAY. WRIGHT EXPLAINED THE SQUARE FOOTAGE PRICES FOR HOUSES WENT UP ALL OVER THE COUNTY. THE SQUARE FOOTAGE PRICE WAS \$20.75 PER SQUARE FOOT FOR BASE COST, THIS INCREASED TO \$25.00 PER SQUARE FOOT FOR BASE COST. THE RIGHT TO BUY THE PROPERTY IS CONSIDERABLY MORE TODAY THAN IT WAS IN 1989. WRIGHT SAID IT WOULD PROBABLY SELL FOR MORE TODAY THAN IT WOULD HAVE THREE YEARS AGO. WRIGHT EXPLAINED THERE WAS AN AWARENESS OF ANY IMPROVEMENTS TO PROPERTY NOW. THE DEPARTMENT OF REVENUE THAT CHECKS ON THE PROPERTY APPRAISERS, SINCE THE IMPLEMENTATION OF AMENDMENT TEN, IS KEYING IN ON ALL COUNTIES TO GET ANY TYPE OF UTILITY BUILDINGS, DRIVEWAYS, WALKWAYS, ETC. ON THE TAX ROLLS. TUMMENELLE QUESTIONED WHY THIS WAS NOT DONE TEN YEARS AGO IF IT WAS SUPPOSE TO BE ON THE TAX ROLLS. WRIGHT EXPLAINED THE AWARENESS WAS NOT THAT KEEN BACK THEN; THERE WAS NO LIMITATION OF REVENUES THEN. TUMMENELLE SAID THIS IS PLACING A HARDSHIP ON HIM NOW HAVING THESE THINGS ADDED TO HIS TAX BILL, STATING THEY SHOULD HAVE DONE THIS WHEN HE BUILT HIS HOUSE.

ATTORNEY BLAKELY TOLD TUMMENELLE THERE WAS NOT A STATUTE OF LIMITATIONS OTHER THAN TO PROHIBIT THE PROPERTY BEING TAXED FOR PRIOR IMPROVEMENTS THAT WERE MADE BUT WERE MISSED.

THE PROPERTY APPRAISER SAID TUMMENELLE'S PROPERTY WAS ASSESSED AT \$33,332.00; IN GILBERTS ACRES, SALES IN 1993 RANGED FROM \$31,500.00 TO 43,000.00. HE ADVISED THE BOARD HE HAD SALES DOCUMENTATION IF THE BOARD WAS INTERESTED IN LOOKING AT THEM.

BOARD MEMBER WOOD ASKED TUMMENELLE HOW MUCH HIS TAXES WERE INCREASED. TUMMENELLE TOLD THE BOARD HIS TAXES WERE INCREASED \$132.00 TO \$152.00 DEPENDING ON THE ACTION THE BOARD TAKES. HE STATED HE PAID \$38.00 LAST YEAR. THE PROPERTY APPRAISER STATED THE TAX INCREASE IS NOT RELEVANT; ADDING HE HAD TO ASSESS ALL PROPERTY AT MARKET VALUE.

BOARD MEMBER ENFINGER OFFERED A MOTION, SECONDED BY BOARD MEMBER TAYLOR AND CARRIED TO ACCEPT THE PROPERTY APPRAISER'S RECOMMENDATION AND LET THE EVALUATION STAND.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #30 FILED BY STANLEY KLAPOT. MR. KLAPOT ADDRESSED THE BOARD PROTESTING AGAINST THE ASSESSMENT OF HIS HOME IN SUNNY HILLS. HE STATED THE VALUE OF HIS HOME WAS INCREASED BY \$8,200.00, WHICH HE FELT WAS UNREALISTIC AND FICTITIOUS ACCORDING TO MARKET VALUE. KLAPOT SAID ANYTHING YOU BUY NOW DETERIORATES AND DEPRECIATES WITH TIME; THE VALUE OF A HOME DECREASES NOT INCREASES. KLAPOT SAID EVERY OTHER HOUSE IN OAK HILL IS FOR SALE, AND HE HAS TRIED TO SELL HIS FOR THE LAST THREE YEARS BUT CAN'T. KLAPOT SAID THE PROPERTY APPRAISER DID NOT USE LOCAL, UNBIASED, PROFESSIONAL EVALUATION, INDICATING A LACK OF QUALIFICATION FOR THE JOB.

KLAPOT REFERENCED HIS TOTAL HOUSEHOLD INCOME AND HIS LIFE SAVINGS BEING NEARLY EXHAUSTED DUE TO HIS WIFE'S ILLNESS.

THE PROPERTY APPRAISER STATED THERE WAS A MISTAKE IN KLAPOT'S ASSESSMENT AND HE TRIED TO EXPLAIN THIS TO KLAPOT WHEN HE CAME TO HIS OFFICE; HOWEVER, KLAPOT COULDN'T LISTEN TO ANYBODY. WRIGHT SAID AFTER THE ASSESSMENT WAS CORRECTED, KLAPOT'S ASSESSMENT WAS \$53,969.00 AND LAST YEAR'S ASSESSMENT WAS \$51,852.00. WRIGHT PRESENTED SALES OF PROPERTY IN SUNNY HILLS THAT REFLECTED THEY WERE NOT OVER ASSESSED. WRIGHT ALSO PRESENTED ASSESSMENTS OF SOME OF KLAPOT'S NEIGHBORS PROPERTY WHICH REFLECTED HE WAS SHOWING NO DISCRIMINATION AGAINST KLAPOT.

KLAPOT SAID ALMOST 30% OF HOMES HAVE FAMILY MEMBERS THAT ARE TERMINALLY ILL. WRIGHT ASKED KLAPOT WHEN HE PURCHASED HIS HOME. KLAPOT SAID HE BOUGHT HIS HOME ABOUT EIGHT YEARS AGO FOR \$75,000.00 AND PAID \$10,000.00 FOR THE LAND.

ATTORNEY BLAKELY SAID THE PROPERTY APPRAISER'S EVALUATION IS PERCEIVED CORRECT UNLESS OVERWHELMING EVIDENCE IS PRESENTED SHOWING IT IS NOT.

BOARD MEMBER BROCK OFFERED A MOTION, SECONDED BY BOARD MEMBER WOOD AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S EVALUATION OF STANLEY KLAPOT'S PROPERTY.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #34 FILED BY BARTON S. BURGESS FOR WEST POINT PEPPERELL. PROPERTY APPRAISER WRIGHT SAID HE GOT A CALL FROM BARTON S. BURGESS SAYING THEY WERE WITHDRAWING THEIR PETITION.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #35 FILED BY LEISURE LAKES PROPERTY OWNERS ASSOCIATION. THE PROPERTY APPRAISER ADVISED THE BOARD THE LAND VALUE ON THE PARCEL REFERENCED ON PETITION #35 WAS BEING COMPUTED ON A BASIS OF

\$17,500.00 A LOT; HOWEVER, THERE WAS A KEYPUNCH ERROR AND IT SHOULD HAVE BEEN COMPUTED AT \$12,500.00. THIS WOULD BRING THE ASSESSMENT ON THE PROPERTY TO \$106,079.00 RATHER THAN THE \$126,379.00 LISTED ON THE PETITION.

GARY TENNESON, REPRESENTING LEISURE LAKES PROPERTY OWNERS ASSOCIATION, ADDRESSED THE BOARD SAYING WHAT CONCERNED HIM WAS THERE WAS A CLUB HOUSE AND POOL ON TWO LOTS IN QUESTION AND 2.6 ACRES. HE GAVE A GENERAL HISTORY OF LEISURE LAKES STATING AS THE DEVELOPER DEVELOPED LOTS, HE SOLD SOME, WENT INTO FINANCIAL DIFFICULTY, HE HAD BUILT THE ORIGINAL POOL AND CLUBHOUSE ON THE PROPERTY IN QUESTION HERE AND THAT ENDED UP GOING INTO FORECLOSURE. THE HOME- OWNERS ASSOCIATION LOST THE USE OF THAT PIECE OF PROPERTY; SOME OTHER PEOPLE BOUGHT THE PROPERTY, THEY PUT IT BACK ON THE MARKET WITH ST. ANDREW BAY REAL ESTATE, THE REAL ESTATE COMPANY WAS NOT SUCCESSFUL IN MARKETING THE PROPERTY. THE HOMEOWNERS ASSOCIATION STARTED NEGOTIATING WITH THEM TO BUY THE PIECE OF PROPERTY FOR TWO OR THREE MONTHS AND THEY FINALLY BOUGHT IT FOR \$75,000.00. TENNESON SAID THE PROPERTY HAS NO OTHER POTENTIAL USES; THE EIGHT CRITERIA THE PROPERTY APPRAISER USES IN THE STATUTES TO APPRAISE PROPERTY, NONE OF THEM APPLY. TENNESON SAID THERE WAS NO INCOME FROM THE PROPERTY, IT IS NOT A COMMERCIAL PIECE OF PROPERTY, IT JUST HAPPENS TO BE A PIECE OF PROPERTY WITH AN OPEN CLUB HOUSE ON IT AND A SWIMMING POOL THAT THE HOMEOWNERS ASSOCIATION NEGOTIATED AN ONGOING TRANSACTION IN NOVEMBER OF 1993 AND PAID \$75,000.00. HE DOESN'T UNDERSTAND HOW YOU COULD BUY SOMETHING LISTED ON THE MARKET FOR X AMOUNT OF DOLLARS AND THEN YOUR ASSESSED VALUE IS MORE THAN YOU PAID FOR IT.

THE PROPERTY APPRAISER ADDRESSED THE PETITION SAYING THIS WAS A UNIQUE SITUATION. WRIGHT EXPLAINED YOU COULD NOT LOOK AT ONE SALE AND DETERMINE THE VALUE OF THE PROPERTY. WRIGHT ASKED IF THE MARKET WAS LIMITED ON THIS PIECE OF PROPERTY OR WAS IT OPEN.

TENNESON SAID THE PROPERTY HAS NO REAL VALUE; ON PART OF IT THERE IS NO REAL USE EXCEPT FOR A PARKING AREA AND BOAT RAMP. TENNESON SAID THERE MAY BE TWO LOTS IF YOU TORE DOWN SOME OF THE IMPROVEMENTS THAT COULD BE SOLD UNDER THE EXISTING COVENANTS FOR RESIDENTIAL PURPOSES. TENNESON SAID ON THE REMAINDER OF THE PROPERTY, BASICALLY THE INTENT WAS TO DEDICATE FOR THE USE OF THE PROPERTY OWNERS JUST FOR WHAT IT IS BEING USED FOR, WITH NO COMMERCIAL VALUE. TENNESON STATED OF THE EIGHT CRITERIA THE PROPERTY APPRAISER USES IN ESTABLISHING AN APPRAISAL, THE SALES PRICE IS PROBABLY THE MOST MAJOR PART OF ALL THE APPRAISAL CRITERIA.

WRIGHT QUESTIONED THE IMPROVEMENT COST THE HOMEOWNERS PUT INTO THE PROPERTY AFTER THEY PURCHASED IT. TENNESON SAID MAYBE \$5,000.00 WAS SPENT ON IMPROVEMENTS WITH MOST OF THIS BEING FOR PAINT AND A PUMP FOR THE POOL. WRIGHT QUESTIONED THE REPLACEMENT COST FOR THE PROPERTY. TENNESON SAID HE REALIZED THIS WAS IN THE CRITERIA USED BUT HE DIDN'T KNOW WHAT THE REPLACEMENT COST WOULD BE. WRIGHT QUESTIONED IF THE STRUCTURES ON THE PROPERTY WERE INSURED. TENNESON SAID THE STRUCTURES WERE INSURED BUT HE DIDN'T KNOW HOW MUCH THEY WERE INSURED FOR. TENNESON SAID HE THOUGHT IT WAS INSURED FOR THE AMOUNT THEY PAID FOR IT BUT HE WOULD HAVE TO VERIFY THIS.

BOARD MEMBER TAYLOR QUESTIONED WRIGHT ON WHAT THE ASSESSMENT WAS ON. WRIGHT ADVISED TAYLOR THE ASSESSMENT WAS ON 2.6 ACRES PLUS THE PARKING LOT AND BOAT RAMP, PLUS TWO LOTS BY THE CIVIC CENTER. TAYLOR QUESTIONED WHAT THE SALE PRICE OF THE LOTS WERE. TENNESON SAID HE DIDN'T KNOW OF ANY LOTS THAT SOLD FOR MORE THAN \$13,000.00 IN THE LAST COUPLE OF YEARS. WRIGHT SAID THE LOTS WERE ASSESSED AT \$12,500.00 EACH.

WRIGHT EXPLAINED THERE AGAIN ITS A SLUGGISH ECONOMY AND THERE HADN'T BEEN HARDLY ANY SALES DOWN THERE. TENNESON AGREED THERE HAD BEEN VERY FEW SALES. TENNESON AGAIN STATED HE DIDN'T KNOW WHAT OTHER CRITERIA COULD BE USED TO ASSESS THAT PROPERTY; OTHER THAN THE PURCHASE PRICE OF THE PROPERTY AS THAT IS WHAT THE PROPERTY SOLD FOR AND THIS SHOULD BE THE APPRAISED VALUE.

WRIGHT SAID HE AGREED WITH TENNESONS CONCEPT BUT IT TAKES MORE THAN ONE SALE TO PROVE THE VALUE OF THE PROPERTY.

BOARD MEMBER TAYLOR SAID HE WAS FAMILIAR WITH THE AREA IN QUESTION AND ONE LOT IS USED EXCLUSIVELY FOR A BOAT RAMP. TAYLOR SAID ALLOT OF PEOPLE HAVE ACCESS TO THE BOAT RAMP AND UTILIZE IT. THE COUNTY GOES OUT AND TAKES WHAT FUNDS CAN BE GOTTEN FROM OTHER SOURCES AND PROVIDES BOAT RAMPS FOR OTHER PEOPLE. TAYLOR SAID THE COUNTY HAS THE SAME RESPONSIBILITY TO PROVIDE RECREATION AT LEISURE LAKES AS THEY DO OTHER PLACES IN THE COUNTY. TAYLOR SAID THE QUESTION OF PRIVATE PROPERTY COMES IN. TAYLOR SAID THE BOAT RAMPS USED BY OTHER PEOPLE ARE PUBLIC PROPERTY, AND THE COUNTY DOESN'T BUILD BOAT RAMPS ON PRIVATE PROPERTY. TAYLOR SAID THE PROPERTY IN QUESTION IS PRIVATE PROPERTY. TAYLOR SAID IT IS ALSO A MATTER OF PROVIDING RECREATION FOR

THE HOMEOWNERS ASSOCIATION. TAYLOR SAID THEY COULDN'T GO IN THERE AND BUILD A HOUSE ON THIS PROPERTY, IF THEY ARE RESTRICTING THE USE OF THE PROPERTY JUST FOR A BOAT RAMP.

WRIGHT SAID IF IT HAD NOT BEEN A PLAT, THE HOMEOWNERS WOULD HAVE BEEN ABLE TO COME BEFORE THE COUNTY COMMISSIONERS ON A RECREATIONAL COVENANT SITUATION LIKE DELTONA HAS. WRIGHT SAID WOULD THAT NOT BE AN AVENUE FOR SOME TAX RELIEF RATHER THAN CUTTING THE VALUE. ATTORNEY BLAKELY SAID THIS WOULD BE AN APPROPRIATE LEGAL MECHANISM FOR PROPERTY OWNERS SUCH AS THIS TO PURSUE AS OPPOSED TO THE REDUCED EVALUATION.

WRIGHT SAID THIS PROPERTY WAS LIMITED TO THE PEOPLE WHO OWN PROPERTY IN LEISURE LAKES. TENNESON SAID THE PROPERTY WAS OWNED AND CONTROLLED BY THE LANDOWNERS ASSOCIATION. TENNESON SAID HIS POINT WAS UNDER THE LAW HE DIDN'T FEEL THE PROPERTY SHOULD BE APPRAISED FOR MORE THAN THE ARMS LENGTH TRANSACTION OF THE SALE.

ATTORNEY BLAKELY ASKED THE PROPERTY APPRAISER IF HE THOUGHT THE TRANSACTION WAS AN ARMS LENGTH TRANSACTION. WRIGHT STATED HE DID NOT FEEL IT WAS AN ARMS LENGTH TRANSACTION. TENNESON SAID HE PERSONALLY WAS INVOLVED WITH THE NEGOTIATIONS IN TRYING TO BUY THE PROPERTY AND IT WAS ONE OF THE HARDEST DEALS HE HAD EVER MADE IN HIS LIFE. TENNESON SAID IT WAS AN ARMS LENGTH TRANSACTION.

WRIGHT QUESTIONED TENNESON IF THERE WERE ANY KIND OF APPRAISALS MADE ON THE PROPERTY AT ANY TIME DURING THE MARKETING. TENNESON SAID THERE WERE NONE WHILE THE HOMEOWNERS ASSOCIATION WAS NEGOTIATING. TENNESON SAID THEY HAD A PRICE BASICALLY THEY THOUGHT WAS GOING TO WORK AND THAT WAS THE PRICE THEY NEGOTIATED WITH. TENNESON SAID THEY DID NOT USE AN APPRAISAL NOR BORROW MONEY.

WRIGHT QUESTIONED IF THE OWNER COULD HAVE SOLD IT TO ANY INDIVIDUAL WHO WALKED UP WITH THE MONEY THEY WERE ASKING, COULD THEY HAVE SOLD IT FREE AND CLEAR. TENNESON SAID AS FAR AS HE KNOWS, THEY COULD HAVE AS IT WAS LISTED WITH THE REALTOR AND LETTERS WERE WRITTEN TO CHURCHES AND OTHER PEOPLE.

WRIGHT QUESTIONED IF THE LOT OWNERS WERE GUARANTEED ACCESS FROM NOW UNTIL, AS FAR AS BEING ABLE TO USE THE PROPERTY. TENNESON SAID THERE WAS NO GUARANTEE AS THE LOT OWNERS ASSOCIATION IS MADE UP OF ALL THE LOT OWNERS AND THEY COULD VOTE TOMORROW TO SELL IT. WRIGHT QUESTIONED ORIGINALLY WHEN A PERSON BOUGHT A LOT THERE WERE THEY GUARANTEED ACCESS AND WOULD THIS NOT INHIBIT WHAT KIND OF MARKETING PRACTICES YOU COULD UNDERTAKE AS FAR AS TRYING TO SELL THE PROPERTY. TENNESON SAID THE PROPERTY WAS FORECLOSED ON AND OWNERSHIP CHANGED HANDS ONCE OR TWICE FROM THE ORIGINAL INCEPTION OF THE PROPERTY. TENNESON SAID THE PEOPLE THEY BOUGHT THE PROPERTY FROM WAS PROBABLY RELATED TO THE ORIGINAL DEVELOPER. TENNESON SAID IT WAS SURELY AN ARMS LENGTH TRANSACTION AS IT HAD BEEN ON THE MARKET FOR OVER A YEAR.

BOARD MEMBER ENFINGER ASKED THE ATTORNEY HOW THE VALUE BOARD COULD JUSTIFY PRICES. ATTORNEY SARAH BLAKELY SAID ANYTIME THE BOARD DISCUSSES PROPERTY APPRAISAL MATTERS THEY SHOULD START OFF WITH THE PRESUMPTION THAT THE PROPERTY APPRAISER IS CORRECT. THE BURDEN IS ON THE TAXPAYERS TO COME FORWARD AND SHOW EVIDENCE BY MEANS OF AN APPRAISAL OR SOME OTHER METHOD TO SHOW THE VALUE IS AS HE SUGGESTED, NOT AS THE PROPERTY APPRAISER'S VALUE. BLAKELY SAID THE TAXPAYER HAS TO OVERCOME EVERY REASONABLE HYPOTHESIS OF THE LEGAL VALUE THE PROPERTY APPRAISER HAS. BLAKELY SAID TENNESON HAS NOT CLEARLY DEMONSTRATED THIS WAS AN ARMS LENGTH TRANSACTION. THERE WAS SOME KIND OF DISCUSSION THIS WAS A DIRECT KIND OF SALE; THERE WERE SOME RESTRICTIONS ON THE USE OF THE PROPERTY WHERE THE PEOPLE THAT LIVE IN THAT AREA HAVE THE AUTHORITY TO USE IT BASED ON THEIR DEEDS AND SO IT IS NOT A FREE AND CLEAR KIND OF PROPERTY. BLAKELY STATED THE OTHER CIRCUMSTANCE IS THAT YES IT WAS A \$75,000.00 SALE BUT AGAIN THE PROPERTY APPRAISER'S VALUE IS PRESUMED CORRECT. BLAKELY SAID THE PROPERTY APPRAISER ADMITS THIS IS UNIQUE PROPERTY; THERE ARE CERTAIN RESTRICTIONS ON THE USE OF THE PROPERTY, AND THERE ARE SOME INDICATIONS THE PROPERTY APPRAISER IS CORRECT.

TENNESON ASKED THE PROPERTY APPRAISER HOW HE ARRIVED AT HIS EVALUATION. WRIGHT SAID IT WAS BASED PRIMARILY ON WHAT IT WOULD COST TO REPLACE THE STRUCTURES. TENNESON QUESTIONED WRIGHT IF HE CAME BACK AND ALLOWED FOR THE DEPRECIATION OF THE EXISTING STRUCTURES. WRIGHT SAID HE DID ALLOW FOR DEPRECIATION OF THE EXISTING STRUCTURES. TENNESON QUESTIONED HOW MUCH WRIGHT HAD THE LAND VALUED AT. WRIGHT SAID HE HAD THE LAND VALUED AT \$50,750.00. TENNESON SAID AGAIN IT WAS A TRUE ARMS LENGTH TRANSACTION AND THERE IS NOT A CITIZEN, INCLUDING THE BOARD MEMBERS, THAT WOULD NOT BE UPSET IF THEY HONESTLY BOUGHT A PIECE OF PROPERTY AND IT IS APPRAISED AT MORE THAN THEY PAID FOR IT.

BOARD MEMBER WOOD OFFERED A MOTION, SECONDED BY BOARD MEMBER TAYLOR AND CARRIED

TO ACCEPT THE PROPERTY APPRAISERS EVALUATION OF THE PROPERTY REFERENCED ON PETITION #35.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #36 FILED BY MAXINE HURLEY. SHE WANTED TO MAKE A COMMENT IN REFERENCE TO THE PREVIOUS PETITION FILED BY LEISURE LAKE HOMEOWNERS ASSOCIATION. SHE STATED IT DEFINITELY WAS AN ARMS LENGTH TRANSACTION. SHE SAID THE HOMEOWNERS COULD NOT GO IN THERE AND USE THE FACILITES, AS THE FACILITIES WERE LOCKED UP COMPLETELY WHILE THE OTHER PARTIES OWNED IT. SHE STATED SHE ALSO KNEW THEY CONTACTED CHURCH GROUPS AND THAT IT WAS LISTED WITH ST. ANDREWS REALTORS.

MS. HURLEY THEN ADDRESSED HER PETITION. SHE SAID SHE HAD SIX LOTS, FOUR OF WHICH WERE ON THE SMALL LAKE WHICH SHE BOUGHT AT AN AUCTION. SHE SAID SHE HAD TOLD ALLIANCE REALTY SHE WOULD SELL HER PROPERTY FOR \$5,900.00 AND THE REALTY NEVER GOT ANYBODY THAT WAS INTERESTED. SHE SAID HER PROPERTY WAS ON THE SIDE OF THE LAKE OPPOSITE THE BOAT RAMP. SHE SAID THE LOTS AROUND THE BOAT RAMP HAVE A BEACH AND THEY ARE GOING FOR \$9,500.00. SHE SAID HERS WAS ON THE OTHER SIDE OF THE LAKE AND THEY ARE ASSESSED AT \$8,500.00. SHE TALKED TO ALLIANCE REALTY AND THEY SAID THE LOTS ON THE SIDE OF THE LAKE HER PROPERTY IS ON IS GOING FOR \$5,500.00 BUT THEY HAVEN'T HAD MANY SALES.

THE PROPERTY APPRAISER SAID HURLEY'S LOTS WERE ON THE CHEAPER OF THE TWO LAKES. WRIGHT SAID THERE WAS A RECORD OF ONE SALE TAKING PLACE IN AUGUST OF 1993 FOR \$8,000.00. THE CHEAPEST LOTS ON THE OTHER LAKE WHERE MOST OF THE SALES ARE TAKING PLACE ARE \$10,600.00. WRIGHT SAID THERE HAD NOT BEEN A WHOLE LOT OF SALES ACTIVITY GOING ON WHERE HURLEY'S LOTS ARE LOCATED. WRIGHT TOLD MS. HURLEY HER LOTS WERE BEING ASSESSED LIKE ALL THE OTHERS AROUND HER AT \$8,500.00 FOR WATERFRONT LOTS AROUND THE LAKE. WRIGHT SAID AUCTION SALES ARE NOT CONSIDERED A TRUE APPRAISAL. WRIGHT SAID THE SALES HE HAD BACK UP AN \$8,500.00 ASSESSMENT ON THE PROPERTY. MS. HURLEY ASKED WHAT INFORMATION SHE COULD GET FOR NEXT YEAR TO SHOW SHE CAN'T GET \$8,500.00 FOR HER LOTS. WRIGHT ASKED MS. HURLEY IF SHE HAD A LISTING AGREEMENT WITH THE REALTOR. WRIGHT TOLD MS. HURLEY IF SHE COULD FURNISH A CONTRACT WITH A REALTOR LISTING A CERTAIN PRICE FOR A CERTAIN PERIOD OF TIME HE WILL LOOK AT THIS NEXT YEAR. WRIGHT TOLD MS. HURLEY TO LET HIM KNOW IF IT IS BEING ADVERTISED FOR A CERTAIN PRICE AND SHE CAN'T SELL IT FOR THAT PRICE.

ATTORNEY BLAKELY SAID AGAIN THE PROPERTY APPRAISERS EVALUATION SHOULD BE ASSUMED CORRECT BECAUSE THERE HAS BEEN NO EVIDENCE PRESENTED TO OVERCOME THAT ASSUMPTION. BOARD MEMBER LARRY ENFINGER OFFERED A MOTION, SECONDED BY BOARD MEMBER THELMA WOOD AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S EVALUATION ON THE PROPERTY REFERENCED ON PETITION #36 FILED BY MAXINE HURLEY.

THE VALUE ADJUSTMENT BOARD CHOSE TO ADDRESS PETITION #51 FILED BY RENE THARP. MS. THARP SAID JUDGING FROM WHAT HAS TAKEN PLACE ALREADY, SHE SAID WHAT SHE WAS ABOUT TO DO WAS ABSOLUTELY FUTILE BUT SHE WAS GOING TO PROCEED ANYWAY. SHE STATED THIS PROCEDURE WAS A BIG SHAM. SHE REFERENCED WHEN THE ATTORNEY READ THE FORMAT FOR HOW THIS MEETING WAS TO TAKE PLACE, SHE UNDERSTOOD THIS WAS SIMPLY TO RUBBER STAMP WHAT THE PROPERTY APPRAISER HAD ALREADY DECIDED. SHE CALLED THE BOARDS ATTENTION TO THE FACT WE ARE GOVERNED BY LEGISLATURE AND THEN WE ELECT LOCAL OFFICIALS. THE LEGISLATURE HAS A HUGE BUREAUCRACY THAT SITS BETWEEN US AND THE LEGISLATURE. THE BOARD IS SUPPOSE TO SIT BETWEEN THE PEOPLE AND THE BUREAUCRACY. MS. THARP SAID THE PEOPLE HAVE ENTRUSTED THE BOARD WITH THAT RESPONSIBILITY. MS. THARP SAID SHE WAS ASHAMED OF THE PROCEEDINGS TODAY. SHE THEN ADVISED OF THE PROBLEM SHE HAD WITH HER ASSESSMENT. SHE STATED SHE HAD A BEAUTIFUL, COMFORTABLE HOME AND SHE IS AWARE THE COUNTY NEEDS TAXES. SHE SAID SHE LIVED ON CUTCHINS MILL ROAD WHICH WAS ALMOST IMPASSABLE THIS MORNING. SHE SAID IF HER HOME WAS LOCATED AT INDIAN SPRINGS IN MARIANNA IT WOULD BE WORTH \$189,000 TO \$200,000; IF IT WERE IN CALIFORNIA, IT WOULD BE WORTH \$1,000,000 BUT IT IS AT THE END OF CUTCHINS MILL ROAD.

MS. THARP SAID SOME OF THE THINGS BROUGHT UP AT THE MEETING THIS MORNING, THESE PEOPLE PAID ALLOT OF MONEY FOR PROPERTY AND IT HAS DEVALUED AND YOU HAVE GONE UP ON THEIR TAXES. SHE STATED THEY SHOULD BE FRUSTRATED. SHE ALSO SAID SHE KNEW WHY THE BOARD DID WHAT THEY DID, BECAUSE THE LEGISLATURE SAYS WE HAVE GOT TO HAVE THIS 3% CAP AND WE HAVE GOT TO RUSH IN HERE AND RE-APPRAISE EVERYTHING. SHE SAID IT WAS SLOPPY APPRAISAL WORK. SHE SAID IT HAS NOT JUST STARTED THIS YEAR, IT HAS BEEN HAPPENING FOR A VERY LONG TIME. MS. THARP SAID THE REASON SHE SHOWED UP AT THE MEETING THIS YEAR WAS BECAUSE IT JUST WENT TO THE TOP. THARP SAID THE COUNTY HAS TO HAVE TAXES AND THERE HAS TO BE ENOUGH TAXES TO KEEP THE ROADS OPEN AND PASSABLE AND KEEP THE SCHOOLS FUNCTIONING PROPERLY; HOWEVER, WHEN SOMETHING COMES DOWN THE PIPE

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THAT IS JUST PLAIN WRONG IT IS THE BOARDS' RESPONSIBILITY TO STEP IN BETWEEN THE VOTER AND THE BUREAUCRACY. MS. THARP WENT OVER HER ASSESSMENT POINT PER POINT. SHE COMPARED AN ASPHALT SHINGLE BEING ASSESSED AT 4 POINTS, HERS IS ASSESSED AT 9 POINTS. SHE COMPARED HER FLOORING WHICH WAS TILE AND SOMEONE HAVING CARPET FLOORING. SHE SAID HER HOUSE WAS DRY WALLS AND DRY WALLS WAS ASSESSED AT 27 POINTS. SHE AGREED THIS WAS EQUAL TO EVERYBODY ELSE. SHE SAID WHEN YOU ADD UP HER POINTS, HER POINTS ARE NOT REALLY THAT MUCH DIFFERENT FROM HER NEIGHBORS; HOWEVER, SHE GETS A MULTIPLIER ADDED TO HER FORMULA OF 1.05 WHICH RUNS HER POINTS UP TO 131 TOTAL POINTS. MS. THARP SAID THE REASON THE MULTIPLIER WAS PUT IN THERE WAS BECAUSE OF A TOTALLY SUBJECTIVE CLASSIFICATION. SHE SAID SHE PULLED ALL THE BOARD MEMBERS' ASSESSMENTS AND IT SEEMS THEY ALL LIVE IN AVERAGE HOUSES. SHE SAID AVERAGE HOMES IS REALLY FINE IN THIS AREA. MS. THARP SAID HER HOME ISN'T ANY MORE FINE THAN ANY OF THE BOARD MEMBERS' HOUSES BUT SHE IS BEING PENALIZED BECAUSE SOMEONE INCLUDED ABOVE AVERAGE. MRS. THARP STATED SHE DIDN'T THINK THERE WAS ANY DOCUMENTATION THAT COULD LEGITIMATE ASSESSING HER HOME ABOVE AVERAGE WHEN THE VAST MAJORITY OF EVERY HOUSE IN THE COUNTY IS AVERAGE. SHE QUESTIONED WHAT AN AVERAGE HOUSE IS IN WASHINGTON COUNTY. THE PROPERTY APPRAISER SHOWED THE BOARD SOME EVALUATIONS ON AVERAGE HOUSES, WHICH WERE BASIC, RECTANGULAR CONSTRUCTION WITH SOME BEING BRICK AND SOME BEING STUCCO. HE ALSO SHOWED THE BOARD SOME EVALUATIONS OF HOUSES THAT WERE ABOVE AVERAGE STATING THE DIFFERENCE IN MS. THARPS HOUSE WERE IT AN AVERAGE HOUSE IS ABOUT \$13,000.00. WRIGHT SAID MS. THARP HAD TWO FIREPLACES, TILE ROOF, AND MEXICAN TILE FLOORS. WRIGHT SAID HE DOESN'T THINK THOSE OPTIONS CAN BE PURCHASED FOR \$13,000.00. MS. THARP SAID SHE DID NOT BELIEVE HER HOME WAS SUPERIOR TO WRIGHT'S HOME, ANYONE OF THE BOARD MEMBERS