

minutes101097S
BOARD MINUTES FOR 10/10/97

OCTOBER 10, 1997

THE PROPERTY APPRAISAL VALUE ADJUSTMENT BOARD MET ON THE ABOVE DATE AT 9:00 A. M. AT THE WASHINGTON COUNTY ADMINISTRATIVE BUILDING, 711 THIRD STREET, CHIPLEY, FLORIDA WITH BOARD MEMBERS CHARLES BROCK, JOHN HALL, AND ALBERT DAVIS REPRESENTING THE WASHINGTON COUNTY BOARD OF COMMISSIONERS AND ANGIA MORRIS AND LARRY ENFINGER REPRESENTING THE WASHINGTON COUNTY SCHOOL BOARD. ATTORNEY GERALD HOLLEY, PROPERTY APPRAISER RONALD WRIGHT, DEPUTY PROPERTY APPRAISER GIL CARTER, CLERK LINDA COOK AND DEPUTY CLERK DIANNE CARTER WERE ALSO IN ATTENDANCE.

CHAIRMAN BROCK OPENED THE MEETING WITH ATTORNEY HOLLEY OFFERING PRAYER.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION # 9 FILED BY GEORGE P. LAROCHE. DEPUTY CLERK CARTER ADVISED THE BOARD MR. LAROCHE'S NOTIFICATION OF THE PROPERTY APPRAISAL BOARD MEETING WAS RETURNED DUE TO THERE BEING NO MAIL RECEPTACLE; HOWEVER, THIS WAS THE ADDRESS LISTED ON THE PETITION.

PROPERTY APPRAISER WRIGHT ADDRESSED THE BOARD ON PETITION #9 FOR LATE FILING OF HOMESTEAD EXEMPTION AND REFERENCED LAROCHE'S PETITION STATED EXTINUATING CIRCUMSTANCES WHICH WOULD ENTITLE HIM TO BE GRANTED THE HOMESTEAD EXEMPTION WAS THE OWNER OF THE PROPERTY HAD PASSED AWAY AND HE WAS THE PERSONAL REPRESENTATIVE. LAROCHE RECEIVED TITLE TO THE PROPERTY ON MARCH 1ST; THIS IS A CONFLICT WITH THE LAW GOVERNING HOMESTEAD EXEMPTION AS IT REQUIRES A PERSON TO HAVE A LEGAL TITLE TO THE PROPERTY BY JANUARY 1ST. DEPUTY PROPERTY APPRAISER CARTER READ STATUTE 196.011 REGARDING REQUIREMENTS FOR FILING FOR HOMESTEAD EXEMPTION.

ATTORNEY HOLLEY STATED IF THE INDIVIDUAL DID NOT HAVE A DEED OF SOME KIND, HE DOES NOT HAVE ANY KIND OF TITLE; AN EQUITABLE TITLE REQUIRES SOME TYPE OF WRITTEN INSTRUMENT AND THE OWNER HAS TO HAVE TITLE BY JANUARY 1ST.

PROPERTY APPRAISER WRIGHT STATED HE FAILED TO SEE WHERE THERE WAS AN EXTINUATING CIRCUMSTANCE ON PETITION #9. BOARD MEMBER ENFINGER OFFERED A MOTION, SECONDED BY BOARD MEMBER DAVIS AND CARRIED UNANIMOUSLY TO DENY THE PETITION FOR HOMESTEAD EXEMPTION FILED BY GEORGE P. LAROCHE DUE TO LAROCHE FAILING TO PRODUCE EVIDENCE OF EXTINUATING CIRCUMSTANCES FOR LATE FILING.

THE BOARD ADDRESSED PETITION #14 FILED BY LARRY & DANA PETERSON FOR LATE FILING OF HOMESTEAD EXEMPTION. LARRY PETERSON ADDRESSED THE BOARD STATING THE LATE FILING WAS PARTLY HIS FAULT DUE TO NOT KNOWING THE TRUE DATE FOR FILING AND THIS BEING HIS FIRST HOME.

BOARD MEMBER DAVIS OFFERED A MOTION, SECONDED BY BOARD MEMBER ENFINGER AND IT CARRIED TO ACCEPT THE PETITION FILED BY LARRY AND DANA PETERSON.

THE BOARD ADDRESSED PETITION #20 FILED BY LARRY & SYLVIA HILL FOR LATE FILING OF HOMESTEAD EXEMPTION. DEPUTY CLERK CARTER ADVISED THE BOARD SHE DID NOT KNOW IF THE HILLS HAD RECEIVED THEIR NOTIFICATION AS THE CERTIFICATION HAD NOT BEEN RETURNED.

PROPERTY APPRAISER WRIGHT ADDRESSED THE HILLS RECEIVED THE TITLE TO THE PROPERTY ON JUNE OF 1996, OCCUPIED THE PLACE IN 1995 AND FILED FOR HOMESTEAD EXEMPTION ON MARCH 31, 1997 WITH THEIR REASON FOR FILING LATE LISTED ON THE PETITION BEING THEY FORGOT TO FILE.

ATTORNEY HOLLEY ADVISED THE BOARD TECHNICALLY FORGETTING TO FILE AND NOT KNOWING THE DEADLINE IS NOT AN EXTINUATING CIRCUMSTANCE; HOWEVER, IF THE BOARD CHOOSES TO APPROVE THE PETITION IT WILL PROBABLY BE UPHELD.

PROPERTY APPRAISER WRIGHT AGREED WHATEVER THE BOARD DECIDED HE WOULD NOT PROTEST IT.

PROPERTY APPRAISER WRIGHT ADDRESSED PETITION #22 FILED BY JOHN AND GINA STILES FOR LATE FILING OF HOMESTEAD EXEMPTION. STILES RECEIVED TITLE TO THE PROPERTY AUGUST OF 1993 AND OCCUPIED THE PROPERTY AT THAT TIME AND FILED FOR HOMESTEAD EXEMPTION APRIL 9, 1997 WITH HIS REASON FOR LATE FILING BEING HE WAS UNAWARE OF THE MARCH 1ST DEADLINE.

PROPERTY APPRAISER WRIGHT ADDRESSED PETITION #47 FILED BY LESLIE WILLIAMS FOR LATE FILING OF HOMESTEAD EXEMPTION. WRIGHT EXPLAINED WILLIAMS HAD SUBMITTED HIM A LETTER REQUESTING THE HOMESTEAD EXEMPTION BE REMOVED FROM THE PROPERTY THEY WERE RECEIVING IT ON AS AS THEY HAD MOVED INTO THIS OTHER PROPERTY THEY HAD OWNED; THEY

FILED THE LATE FILED PETITION FOR HOMESTEAD EXEMPTION ON THE PROPERTY WHERE THEY WERE ACTUALLY LIVING. WRIGHT ADVISED THE BOARD THE HOMESTEAD EXEMPTION HAS BEEN REMOVED FROM THE OTHER PROPERTY AND THE WILLIAMS GETTING HOMESTEAD EXEMPTION IS CONTINGENT ON THE BOARD'S ACTION ON THIS LATE FILED PETITION ON THE PROPERTY WHERE THEY ARE NOW LIVING.

BOARD MEMBER DAVIS OFFERED A MOTION, SECONDED BY BOARD MEMBER MORRIS AND CARRIED TO ACCEPT PETITIONS # 20, 22 AND 47.

THE BOARD ADDRESSED PETITION #52 FILED BY HILDA FAYE RABON FOR HOMESTEAD EXEMPTION DENIAL.

PROPERTY APPRAISER WRIGHT ADDRESSED HIS REASONS FOR DENYING HOMESTEAD EXEMPTION. IN 1996 THE PROPERTY WAS RENTED TO THREE DIFFERENT OWNERS: PAUL FLOURNOW, CHARLES AND LORETTA SHAW AND ROBERT JENNINGS; IN JANUARY, HE VISITED THE PROPERTY BUT NO ONE WAS HOME, THE VEHICLE UNDER THE CARPORT WAS REGISTERED TO ROBERT JENNINGS; IN FEBRUARY, HE MADE A SECOND INSPECTION AND WAS INFORMED BY JENNINGS HE RENTED THE HOME AND MS. RABON STAYED IN THE GARAGE BEHIND THE HOUSE; HE INTERVIEWED TWO OR THREE NEIGHBORS AND WAS TOLD MS. RABON DID NOT LIVE THERE; HE HAD UTILITY BILLINGS ON THE PROPERTY IN NAMES OTHER THAN MS. RABONS; HE RECEIVED A LETTER FROM MR. JENNINGS DATED FEBRUARY 20 WHICH RABONS PROVIDED THE BOARD WITH A COPY WHERE HE EXPLAINED: RABON ALLOWED HIM AND HIS DAUGHTER TO LIVE WITH HER AT THIS RESIDENCE, ALLOWED HIM TO PUT THE UTILITY BILLINGS IN HIS NAME, HELPED HIM CARE FOR HIS DAUGHTER, PAYS HIM CASH FOR HER SHARE OF THE BILLS, AND STAYS AT THE HOME 15 TO 20 DAYS OUT OF A MONTH WITH HER TAKING CARE OF HER INVALID MOTHER IN BONIFAY, FLORIDA THE REMAINDER OF THE TIME. WRIGHT EXPLAINED IN VIEW OF THE UTILITY BILLING RECORDS, INSPECTIONS, AND NEIGHBORHOOD INTERVIEWS HE DID NOT FEEL SHE WAS QUALIFIED FOR HOMESTEAD EXEMPTION. ALSO, THE MOTION FOR DENIAL WAS DELIVERED TO MS. RABON ON APRIL 2, 1997 AND SHE FILED A PETITION ON SEPTEMBER 25, 1997; THE STATUTES ALLOWS THIRTY DAYS FROM THE TIME OF RECEIPT OF THE DENIAL TO FILE THE PETITION.

MS. RABON THEN ADDRESSED HER PETITION AND WHY SHE FELT SHE SHOULD BE GRANTED HOMESTEAD EXEMPTION: SHE RENTED THE HOUSE THREE MONTHS TO THE FLOURNOWS AND AFTER THAT THE OLD MAN STILL WANTED TO STAY THERE; SHE STAYED THERE ALL THE TIME AS SHE HAD FURNITURE IN ONE OF THE BEDROOMS AND COME AND WENT AS SHE PLEASED; SHE NEEDED THE EXTRA INCOME TO TAKE CARE OF HER MOTHER'S HOME; SHE REFERENCED LORETTA SHAW CONTACTING THE PROPERTY APPRAISER AND ADVISING RABON WAS CLAIMING HOMESTEAD EXEMPTION AND WAS NOT LIVING THERE; RABON'S NEIGHBORS DON'T KNOW WHEN SHE COMES AND GOES; THIS IS THE ONLY HOME SHE CLAIMS HOME- STEAD EXEMPTION ON; SHE HAD RECEIVED HOMESTEAD EXEMPTION SINCE 1993; SHE HAD VERIFICATION FROM ALL STATE INSURANCE AGENCY WHICH SHOWED SHE HAD HOMEOWNERS INSURANCE SINCE 1993 AND A LETTER FROM HER DAUGHTER STATING RABON LIVED AT HOME.

WHEN QUESTIONED BY BOARD MEMBER DAVIS ON THE REASON FOR DENIAL OF THE HOMESTEAD EXEMPTION SINCE RABON HAD RECEIVED HOMESTEAD EXEMPTION SINCE 1993, WRIGHT EXPLAINED THE CALL ALERTED HIS OFFICE BUT THE REASON FOR DENIAL WAS DUE TO THE REASONS HE STATED PREVIOUSLY.

ON FILING THE PETITION LATE, RABON EXPLAINED SHE CAME IN PERSON TO PICK UP THE PAPERS FOR FILING AT THE PROPERTY APPRAISER'S OFFICE AND WAS TOLD TO TAKE THE PAPERS TO THE CLERK'S OFFICE; THE CLERK'S OFFICE TOLD HER TO TURN THE PAPERS IN BY SEPTEMBER AND SHE DID SO.

ATTORNEY HOLLEY QUESTIONED WRIGHT IF THERE WAS ANYTHING IN THE STATUTE TO GIVE THE BOARD THE AUTHORITY TO CONSIDER IT IF THE PETITION WAS FILED LATE. WRIGHT SAID HE DID NOT SEE ANYTHING IN THE STATUTE WHICH WOULD ALLOW THE BOARD TO CONSIDER IT.

RABON EXPLAINED MR. JENNINGS AND HIS DAUGHTER DID LIVE AT THE HOUSE AND SHE STAYED THERE WHENEVER SHE COULD.

ATTORNEY HOLLEY ADDRESSED THE BIGGEST PROBLEM WAS THE LATE FILING OF THE PETITION AND READ THE STATUTE PERTAINING TO THIS ISSUE. ATTORNEY HOLLEY ADVISED THE BOARD IF THEY GRANTED THE PETITION, THE PROPERTY APPRAISER HAS THE STANDING TO PROTEST IT.

PROPERTY APPRAISER WRIGHT AGREED TO ABIDE BY THE BOARD'S DECISION; HOWEVER, HE DOES NOT FEEL SHE QUALIFIES FOR HOMESTEAD EXEMPTION.

WRIGHT REFERENCED ON THE LATE FILING, THE DEADLINE FOR FILING WAS STATED ON THE NOTICE OF DENIAL GIVEN TO MS. RABON.

ATTORNEY HOLLEY ADVISED THE BOARD THEY NEEDED TO DECIDE IF RABON COMPLIED WITH THE STATUTES ON FILING IT ON TIME AND DOES SHE ACTUALLY LIVE THERE. BOARD MEMBER DAVIS ADDRESSED THERE BEING CONFUSION ABOUT THE TIME FRAME ON WHAT SHE SHOULD DO; EITHER SHE WAS PROVIDED WITH WRONG INFORMATION OR SHE MISUNDERSTOOD WHAT SHE WAS

SUPPOSE TO BE DOING. BOARD MEMBER DAVIS OFFERED A MOTION TO ACCEPT RABON'S PETITION. THE MOTION DIED FOR A LACK OF A SECOND.

RABON ASKED IF IT WOULD HELP IF HER MOTHER OR SISTER WHO WERE PRESENT WOULD ADDRESS THE BOARD TO VERIFY SHE LIVED AT THIS LOCATION.

BOARD MEMBER ENFINGER REQUESTED WRIGHT CLARIFY THE EVIDENCE HE HAD ON WHETHER RABON LIVED THERE OR NOT.

WRIGHT REFERENCED THE UTILITY BILLINGS AND ADVISED THE BOARD THE CITY OF CHIPLEY HAD TURNED THE UTILITIES OFF IN RABON'S NAME ON NOVEMBER 12, 1996 AND TURNED THEM BACK ON IN JENNINGS NAME ON NOVEMBER 20, 1996. RABON EXPLAINED JENNINGS ONLY PAID THE UTILITY BILL TO HELP HER.

ATTORNEY HOLLEY QUESTIONED IF RABON LIVED IN PART OF THE HOUSE AND RENTED THE OTHER PART, WOULD SHE BE ENTITLED TO AN EXEMPTION OR A PARTIAL EXEMPTION. WRIGHT EXPLAINED RABON WOULD BE ENTITLED TO A FULL EXEMPTION IF THIS WERE THE CASE.

BOARD MEMBER ENFINGER ADDRESSED HIM HAVING A PROBLEM MAKING A DECISION DUE TO HER HAVING HOMEOWNERS INSURANCE AND A PERSON IS NOT SUPPOSE TO HAVE A HOMEOWNERS POLICY IF THEY DO NOT LIVE THERE. RABON EXPLAINED SHE DOES LIVE AT THIS LOCATION.

BOARD MEMBER DAVIS OFFERED A MOTION, SECONDED BY BOARD MEMBER HALL AND CARRIED TO ACCEPT RABON'S PETITION.

THE BOARD ADDRESSED PETITION #43 FILED BY DOROTHY PIERCE FOR LATE FILING FOR AG CLASSIFICATION. PROPERTY APPRAISER WRIGHT ADDRESSED THE PETITION ADVISING THE BOARD PIERCE RECEIVED THE PROPERTY OCTOBER 1996; THE APPLICATION FOR AG CLASSIFICATION WAS FILED SEPTEMBER 8, 1997 WHICH WAS AFTER THE DEADLINE FOR FILING. WRIGHT REFERENCED PIERCE'S EXPLANATION FOR LATE FILING WAS DUE TO NOT BEING AWARE THE CLASSIFICATION WOULD NOT BE CARRIED OVER FROM THE PREVIOUS OWNER.

ATTORNEY HOLLEY ADDRESSED THE BOARD WOULD NEED TO DETERMINE IF THERE WERE EXTINUATING CIRCUMSTANCES.

BOARD MEMBER DAVIS STATED IF HE KNEW WHO THE PETITIONER WAS, HE WOULD BE BETTER ABLE TO MAKE A DECISION BECAUSE IF IT IS REAL ESTATE PEOPLE, THEY KNOW WHEN THIS SHOULD BE FILED. DAVIS WAS ADVISED DOROTHY PIERCE WAS FRANK PIERCE'S WIFE.

BOARD MEMBER ENFINGER OFFERED A MOTION, SECONDED BY BOARD MEMBER DAVIS AND CARRIED TO DENY THE PETITION FILED BY DOROTHY PIERCE.

THE BOARD ADDRESSED PETITION #50 FILED BY STANLEY AND PEGGY FOSTER FOR LATE FILING FOR AG CLASSIFICATION. PROPERTY APPRAISER WRIGHT ADVISED THE BOARD THE FOSTER'S RECEIVED TITLE TO THE PROPERTY ON APRIL 6, 1996 AND FILED FOR AG CLASSIFICATION ON SEPTEMBER 17, 1997. THE RENEWAL DEADLINE FOR AG CLASSIFICATION IS MARCH 1, 1997. MR. FOSTER HAD SUBMITTED INFORMATION STATING HE WAS NOT AWARE HE WOULD HAVE TO RE-APPLY FOR THE AG CLASSIFICATION AS NEW OWNERS.

ATTORNEY HOLLEY QUESTIONED WRIGHT HOW THIS PETITION DIFFERED FROM DOROTHY PIERCE'S PETITION. WRIGHT EXPLAINED IT WAS LATE FILED JUST LIKE PIERCE'S PETITION. BOARD MEMBER HALL OFFERED A MOTION, SECONDED BY BOARD MEMBER ENFINGER AND CARRIED TO DENY PETITION #50 FILED BY STANLEY AND PEGGY FOSTER FOR AN AG CLASSIFICATION.

THE BOARD ADDRESSED PETITION #36 FILED BY KERSTIN LAVIGNE FOR LATE FILING FOR AG CLASSIFICATION. PROPERTY APPRAISER WRIGHT AD- DRESSED THE REASON HE DENIED THE AG CLASSIFICATION WAS THE AG USE WAS NOT CLEARLY ESTABLISHED; THE LENGTH OF OWNERSHIP-LAVIGNE PURCHASED THE PROPERTY IN JANUARY OF 1996; PURCHASE PRICE PAID IN REGARDS TO THE SIZE OF THE PARCEL AND THE CAPABILITY TO PRODUCE THE PROPERTY UNDER A TREE FARMING SITUATION AND PART OF THE PROPERTY IS ZONED LOW DENSITY RESIDENTIAL AND PART IS ZONED UNDER SILVACULTURE/ AGRICULTURE. WRIGHT EXPLAINED AFTER THE CONSIDERATION OF THE CRITERIA AND THE PROXIMITY TO OTHER SUBDIVISIONS IN THE AREA, HE FELT HE SHOULD DENY THE AG CLASSIFICATION. WRIGHT AGREED TO ABIDE BY THE BOARD'S DECISION ON THIS PETITION ALSO.

MS. LAVIGNE ADDRESSED THE PROPERTY WAS PLANTED IN PINES BY THE TIMBER COMPANY THEY PURCHASED IT FROM AND THEY PURCHASED IT TO CONTINUE AS A TREE FARM.

BOARD MEMBER DAVIS OFFERED A MOTION, SECONDED BY BOARD MEMBER ENFINGER AND CARRIED TO DENY PETITION #36 FILED BY KERSTIN LAVIGNE FOR AN AG CLASSIFICATION.

LAVIGNE QUESTIONED WHY THIS PROPERTY WAS CHANGED FROM THE AG CLASSIFICATION. BOARD MEMBER DAVIS ADDRESSED THE USE OF THE PROPERTY HAD CHANGED FROM THE ORIGINAL CLASSIFICATION OF AGRICUL- TURE WHEN THE OWNER DEVELOPED THE PROPERTY INTO A SUBDIVISION TYPE PROPERTY. LAVIGNE ADDRESSED THEY PURCHASED THE PROPERTY WITH TREE FARMING IN MIND AND FELT IT WOULD REMAIN UNDER THE AG CLASSIFICATION.

PROPERTY APPRAISER WRIGHT ADDRESSED THE PROPERTY WAS PART OF A LARGE TRACT ORIGINALLY BUT IT WAS SUBDIVIDED AND IT MOVED TO A SUBDIVISION RATHER THAN TIMBERLAND.

THE BOARD ADDRESSED PETITION #37 FILED BY ERNEST KIGHT FOR LATE FILING FOR AG CLASSIFICATION. PROPERTY APPRAISER WRIGHT ADDRESSED THE KIGHT'S APPLICATION FOR AG CLASSIFICATION WAS DENIED DUE TO NO AGRICULTURE USE BEING ON THE PROPERTY. WRIGHT ADDRESSED A QUESTION- NAIRE ON AN AG CLASSIFICATION ASKING WHAT HIS PLANS WERE FOR THE PROPERTY WAS SUBMITTED TO KIGHT WHEN HE RECEIVED THE PROPERTY. KIGHT RESPONDED NO AGRICULTURE OPERATIONS WERE GOING TO BE CONDUCTED. WRIGHT ADDRESSED KIGHT'S LETTERS SUBMITTED WITH HIS PETITION TO THE ADJUSTMENT BOARD REFERENCED HIM TRYING TO CHANGE THE ZONING; HOWEVER, THIS HAS NO BEARING ON THE AG CLASSIFICATION BEING DENIED.

BOARD MEMBER HALL OFFERED A MOTION, SECONDED BY BOARD MEMBER ENFINGER TO DENY PETITION #37. BOARD MEMBER HALL AND ENFINGER AMENDED THEIR MOTION TO INCLUDE DENYING PETITION #38 FILED BY DONALD KIGHT FOR LATE FILING FOR AG CLASSIFICATION AS THEY WERE BOTH THE SAME SITUATION. THE MOTION CARRIED UNANIMOUSLY.

THE BOARD ADDRESSED PETITION #75 FILED BY RETA WILSON FOR LATE FILING FOR AG CLASSIFICATION. MS. WILSON ADDRESSED THE PROPERTY WAS LOCATED IN THE CITY LIMITS OF CARYVILLE; SHE HAD BEEN CONTACTED BY SEVERAL PEOPLE TO SELL THEM A PIECE OF PROPERTY; SHE FINALLY WENT TO THE PLANNING COMMISSION AND MR. HAGAN, PRIOR COUNTY ADMINISTRATOR, HAD ASSURED HER HE WOULD HELP HER; THERE WAS NO HELP. SEVERAL SURVEYS WERE DONE ON THE PROPERTY AND SEVERAL PLANS WERE PROVIDED TO THEM AND EVERYTHING WAS DENIED AS HAGAN ADVISED HE COULD NOT LET HER SELL OFF ANYTHING LESS THAN 4 1/2 ACRES; THE PLAN- ING COMMISSION HAS NEVER APPROVED A PLAT ON THE PROPERTY AND THIS IS WHY SHE WAS WANTING THE AG CLASSIFICATION.

BOARD MEMBER DAVIS REFERENCED THE LETTER WILSON PROVIDED TO THE BOARD FROM HAGAN STATING THE FINDINGS REFERENCED IN THE LETTER WERE NITPICKY.

PROPERTY APPRAISER WRIGHT ADDRESSED THE BOARD STATING THE REASON FOR DENIAL WAS DUE TO THE SUBDIVISION OF THE PROPERTY; NO APPARENT AG USE OF THE PROPERTY AT THE TIME OF A SUBDIVIDED STREET BEING PUT IN, IT WAS AT ONE TIME A PASTURE.

WILSON ADVISED THE BOARD NO LOTS HAD BEEN SOLD OFF THE PROPERTY.

WRIGHT ADDRESSED THIS PETITION ALSO WAS NOT FILED WITHIN THE 30 DAY TIME FRAME STATED IN THE STATUTES AFTER THE NOTICE OF DENIAL WAS RECEIVED.

BOARD MEMBER DAVIS OFFERED A MOTION, SECONDED BY BOARD MEMBER ENFINGER AND CARRIED TO ACCEPT RETA WILSON'S PETITION FOR AN AG CLASSIFICATION.

CHAIRMAN CARTER CALLED FOR A TEN MINUTE RECESS.

PURSUANT TO A RECESS, THE BOARD ADDRESSED PETITION #54 FILED BY C. E. AND D. J. AD SHADE. MR. AD SHADE BRIEFED THE BOARD ON THE INFORMATION SUBMITTED WITH HIS PETITION FOR ADJUSTMENT TO VALUE OF THE PROPERTY:

1. HE PAID TOO MUCH FOR THE HOUSE AND NO IMPROVEMENTS HAVE BEEN MADE OTHER THAN THE REPLACEMENT OF THE PUMP HOUSE.
2. THE PROPERTY IS SUBJECT TO FLOODING.
3. MISREPRESENTATION- ITEMS INCLUDED IN THE PURCHASE OF THE PROPERTY WERE MISREPRESENTED.
4. COMPARISON- MR. AD SHADE HAD PROVIDED PROPERTY CARDS OF SIMILAR PROPERTIES.
5. ABANDONMENT- THIS PROPERTY WAS ABANDONED FOR FIVE YEARS PRIOR TO THEIR PURCHASING THE PROPERTY. AD SHADE REFERENCED ALL THE DETERIORATION OF THE HOUSE INCLUDING WATER LEAKS, VERMIN INFESTATION, DISEASE, ELECTRICAL FAULTS, ETC.
6. DISCRIMINATION- REFERENCED AN ARTICLE IN THE WASHINGTON COUNTY NEWS ON SEPTEMBER 25, 1997 WHERE GEORGE C. OWENS STATED THAT ONLY 24% OF THE PEOPLE LIVING IN WASHINGTON COUNTY PAY AD VALOREM TAXES; MAJORITY OF MOBILE HOME OWNERS DO NOT PAY REAL ESTATE TAXES.

MR. AD SHADE ADDRESSED THE LEGAL DESCRIPTION OF THEIR PROPERTY WAS INCORRECT AS STATED ON THE LEGAL DESCRIPTION OF THE PROPERTY BY THE REALTOR. HE ALSO HAD PROVIDED A LIST OF COSTS HE HAD INCURRED AFTER PURCHASING THE PROPERTY DUE TO MISREPRESENTATION.

BOARD MEMBER DAVIS QUESTIONED AD SHADE IF HE CAME AND LOOKED AT THE HOME PRIOR TO PURCHASING IT. AD SHADE ADVISED THEY LOOKED AT THE HOUSE ONLY ONCE AND THE PREVIOUS OWNER HAD MATERIALS, BOXES, UP TO THE CEILING IN EVERY ROOM AND NOTHING COULD BE SEEN. THE PREVIOUS OWNER WOULD NOT GIVE THE REALTOR THE KEY; THEY PAID \$10,000.00 DOWN WITH THE ARRANGEMENT FOR AN INSPECTION TO BE MADE PRIOR TO THEM SIGNING THE PAPERS. THEY CONTACTED THE REALTOR AND THE REALTOR ADVISED THEM THE OWNER HAD MOVED OUT OF THE HOUSE AND IT WAS READY TO LOOK AT; WHEN THEY ARRIVED,

NOTHING HAD BEEN MOVED.

PROPERTY APPRAISER WRIGHT AGREED WITH AD SHADE THAT HE WAS SOME- WHAT TAKEN ON THE PRICE OF THE PROPERTY AS HE HAD THE PROPERTY ASSESSED AT \$67,443.00 AND THEY PURCHASED THE PROPERTY FOR \$92,000.00. THE DEPARTMENT OF REVENUE APPRAISED THE PROPERTY AT \$78,200.00. THE INEQUITIES AD SHADE SPOKE OF IS DEFINITELY IN EXISTENCE. THE EXISTING HOME OWNERSHIPS ARE PROTECTED TO NO MORE THAN A 3% RAISE EACH YEAR; HOWEVER, WHEN PROPERTY SELLS, IT GOES TO MARKET VALUE.

AD SHADE'S TAXES WENT FROM \$400.00 TO \$825.00 WITH HOMESTEAD EXEMPTION. BOARD MEMBER DAVIS ADDRESSED HIM HATING TO SEE ANYONE BEING TAKEN ADVANTAGE OF BY A REALTOR OR AN INDIVIDUAL AS IT GIVES A BAD TASTE IN PEOPLE'S MOUTHS ON HOW WASHINGTON COUNTY OPERATES.

MS. AD SHADE ADDRESSED THE AGREEMENT ON THE DAY OF CLOSING FOR THE PROPERTY WAS CASH FOR A CLEAR TITLE; THEY PAID THE CASH BUT DID NOT RECEIVE A CLEAR TITLE AS THERE WERE LIENS ON THE TITLE. ATTORNEY HOLLEY REFERENCED THE LIENS ARE USUALLY PAID OFF WITH THE PURCHASE PRICE AND THE SELLER GETS THE REMAINDER OF THE PURCHASE PRICE.

MR. AD SHADE STATED HE DIDN'T FEEL LIKE HIS HOME WAS OVER ASSESSED AT \$67,000.00; HIS BIGGEST COMPLAINT WAS ONLY 24% OF PEOPLE PAY AD VALOREM TAXES. PROPERTY APPRAISER WRIGHT ADVISED THE BOARD AND AD SHADE THERE WERE 62% OF HOMESTEAD EXEMPT PROPERTIES THAT WERE PAYING TAXES AND 38% WERE NOT; THE 24% FIGURE WAS NOT CORRECT.

BOARD MEMBER MORRIS REFERENCED A LOT OF THE PROBLEMS THE AD SHADES WERE DISCUSSING WERE NOT PROBLEMS THE BOARD WERE PREPARED TO DEAL WITH AND SHE COULD SYMPATHIZE WITH THEM; HOWEVER, SHE QUESTIONED WHAT SPECIFICALLY WAS THE VALUE ADJUSTMENT BOARD SUPPOSE TO BE ADDRESSING WITH THE AD SHADES. ATTORNEY HOLLEY STATED THE BOARD WAS TO DETERMINE IF THE ASSESSMENT OF \$67,443.00 IS A FAIR ASSESSMENT. BOARD MEMBER DAVIS REFERENCED AD SHADE STATING HE FELT THIS WAS A FAIR ASSESSMENT.

MR. AD SHADE REFERENCED THE LAW BEING UNFAIR TO NEWCOMERS AS THE LONGER A PERSON LIVES HERE, THE LESS TAXES THEY HAVE TO PAY. ATTORNEY HOLLEY ADVISED THE AD SHADES THE LAW WOULD PROTECT THEM FROM NOW ON AS THEIR PROPERTY CAN'T BE INCREASED MORE THAN THE 3% PER YEAR.

BOARD MEMBER DAVIS OFFERED A MOTION, SECONDED BY BOARD MEMBER ENFINGER AND CARRIED TO ACCEPT THE PROPERTY APPRAISER'S ASSESSMENT OF \$67,443.00 FOR PETITION #54 FILED BY C. E. AND D. J. AD SHADE.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #56 FILED BY WASHINGTON SQUARE CORPORATION. CHAIRMAN BROCK RELINQUISHED HIS CHAIRMANSHIP TO BOARD MEMBER ALBERT DAVIS DUE TO PREVIOUS BUSINESS DEALINGS BETWEEN HE AND MR. A. C. MOORE.

PROPERTY APPRAISER WRIGHT ADDRESSED THE BOARD ON THE ASSESSMENT:

1. THE VALUE WAS BASED ON THE SALES IN THE PAST; HE HAD REQUESTED FROM MR. MOORE COPIES OF AGREEMENTS FOR DEEDS OR DEEDS THAT ARE NOT RECORDED THAT ARE OUT THERE IN ORDER TO GET A FEEL FOR THE VALUE, ETC.; HOWEVER, HE HAS RECEIVED NOTHING.
2. HE HAS SEEN NO TRENDS IN THE AREA WHERE THE VALUES ARE GOING DOWN ON THE VALUES HE DOES HAVE; CONSEQUENTLY THEY ARE HELD AT WHAT THEY WERE LAST YEAR.
3. WASHINGTON COUNTY SQUARE CORPORATION OWNS OTHER LOTS JOINING SOME OF THE LOTS MR. MOORE FILED PETITIONS ON AND THERE ARE NO PETITIONS FILED ON THOSE LOTS; THEY WERE VALUED ON THE SAME BASIS AND QUESTIONED WHY THEY WERE NOT PETITIONS FILED ON THOSE.

BOARD MEMBER DAVIS QUESTIONED MOORE IF HE HAD SOLD SOME PROPERTY WITHIN THE AREA OF THIS PROPERTY AND NO TRANSACTIONS ARE RECORDED ON THESE. DAVIS QUESTIONED HOW COULD PEOPLE HOLD A DEED TO THE PROPERTY AND NOT GET IT RECORDED. MOORE ADVISED DAVIS IT WAS NOT UNCOMMON FOR PEOPLE TO PURCHASE PROPERTY WITHOUT A DEED BEING RECORDED WHEN THEY PAY A SMALL DOWN PAYMENT AS IT IS INADEQUATE TO JUSTIFY GOING THROUGH A FORECLOSURE PROCEDURE TO GET THE PROPERTY BACK.

MOORE ADDRESSED THE PETITION WAS NOT FILED BECAUSE THE LOT WAS OVERVALUED; THERE WAS NO COMPLAINT ABOUT THAT THIS YEAR. THERE WAS A LITTLE SHACK THE PEOPLE HAVE PUT ON THERE AND FELT THE VALUE OF IT MAY BE A LITTLE OVERVALUED. MOORE STATED ON THE PROPERTY CARD IT SHOWED IT WAS VALUED AT 90% OF THE VALUE; IT SHOWED IT WAS LESS THAN STANDARD VALUE BUT WAS VALUED AT 90% OF WHAT IT WOULD HAVE BEEN IF IT HAD BEEN STANDARD CONSTRUCTION OR AVERAGE WAS THE TERM.

BOARD MEMBER DAVIS QUESTIONED IF MOORE OWNED THE LOT WITH MOORE RESPONDING HE DID NOT OWN THE LOT.

PROPERTY APPRAISER WRIGHT ADVISED THE BOARD HE HAD SENT A REGISTERED LETTER TO MR. MOORE REQUESTING WHAT HIS ESTIMATE OF THE FAIR MARKET VALUE OF THE PROPERTY WAS AND IT WAS NEVER SENT BACK. WRIGHT ADDRESSED THE STATUTE STATING WHENEVER THE APPRAISER REQUESTS EVIDENTIARY MATERIALS AND IT IS NOT GIVEN TO HIM, IT CAN NOT BE BROUGHT UP BEFORE THE BOARD. MOORE DENIED HAVING RECEIVED ANY MAIL FROM WRIGHT.

ATTORNEY HOLLEY QUESTIONED WHO PAID THE TAXES ON THE PROPERTY. MOORE ADVISED THE PERSON LIVING ON THE PROPERTY PAID TAXES ON THE PROPERTY; HOWEVER, IT IS NOT TITLED TO HIM SO HE COULD NOT FILE A PETITION ON IT. BASED ON A LACK OF INFORMATION AND OWNER NOT BEING PRESENT, BOARD MEMBER ENFINGER OFFERED A MOTION, SECONDED BY BOARD MEMBER HALL AND CARRIED TO DENY PETITION #56 FILED BY WASHINGTON SQUARE CORPORATION. BOARD MEMBER BROCK ABSTAINED DUE TO A CONFLICT OF INTEREST.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #57 FILED BY COKOMO INTERNATIONAL CORPORATION. MR. A. C. MOORE APPEARED BEFORE THE BOARD REPRESENTING COKOMO INTERNATIONAL CORPORATION. PROPERTY APPRAISER WRIGHT REQUESTED MOORE PRODUCE SOME TYPE OF AUTHORITY BY WHICH HE IS REPRESENTING COKOMO. WRIGHT ADVISED THE BOARD THIS INFORMATION WAS REQUESTED PRIOR TO THE BOARD HEARING BY REGISTERED MAIL. AGAIN MR. MOORE ADVISED HE HAD NOT RECEIVED THE MAIL. WRIGHT ALSO ADVISED THE BOARD THE REGISTERED AGENT FOR COKOMO INTERNATIONAL WAS ALLAN H. MOORE.

MOORE PRESENTED AUTHORIZATION TO THE BOARD FOR HIS REPRESENTING COKOMO INTERNATIONAL. ATTORNEY HOLLEY REVIEWED THE INFORMATION AND ADVISED HE DIDN'T HAVE ANY PROBLEM WITH THE AUTHORIZATION.

MOORE STATED DUE TO THE COMPLICATIONS IN SOME OF THE SALES, IT WAS COKOMO'S POSITION THE LOTS WERE OVERVALUED COMPARED TO OTHER PROPERTY. MOORE ADDRESSED AN APPRAISAL ON SOME PROPERTY ACROSS THE ROAD WHICH SHOULD BE SUPERIOR TO THE LOTS IN THE PETITION WHICH WAS PART OF PAYNES LAKE. MOORE EXPLAINED TO THE BOARD ONE OF THE REASONS THEY BRING THESE THINGS BEFORE THE BOARD EVEN THOUGH THEY HAVE NOT HAD TIME TO GET AN APPRAISAL ON THE LOTS IN THE PETITION, THEY ARE REQUIRED BY LAW TO BRING THEM BEFORE THE BOARD BEFORE THEY CAN PROCEED WITH A LAWSUIT AND THIS LEAVES THAT OPTION OPEN.

MOORE REFERENCED PROPERTY APPRAISER WRIGHT KNOWING HE SUPPORTED ANOTHER CANDIDATE IN OPPOSITION TO WRIGHT LAST YEAR AND HAS MADE PUBLIC STATEMENTS IN THAT REGARD AND IT SEEMS THERE ARE PROBLEMS NOW IN GETTING ALONG.

MOORE ALSO ADDRESSED HIM FEELING IT COULD BE SHOWN IN A COURT OF LAW, THERE ARE INEQUITABLE THINGS GOING ON IN THE PROPERTY APPRAISER'S OFFICE IN AS FAR AS PROPERTIES THEY ARE INVOLVED WITH AND THERE IS DEFINITE CONSIDERATION FOR A FEDERAL DISCRIMINATION LAWSUIT FOR THE WAY THINGS HAVE BEEN CONDUCTED OUT OF THE PROPERTY APPRAISER'S OFFICE.

PROPERTY APPRAISER WRIGHT ADVISED THE BOARD ALL THE INFORMATION HE HAD TO GO ON FOR PROPERTY ASSESSMENTS IN MR. MOORE'S SUBDIVISIONS WAS THE SALES OF RECORD.

PROPERTY APPRAISER WRIGHT ADDRESSED SOME OF THE COMMENTS MADE BY MR. MOORE ADVISING THAT HE AND MR. MOORE WERE AT ODDS WITH EACH OTHER LONG BEFORE MOORE SUPPORTED ANOTHER CANDIDATE; THAT IS MOORE'S PREROGATIVE AND HAS NOTHING TO DO WITH THE ASSESSMENTS. AS FAR AS MOORE'S THREATS FOR A FEDERAL LAWSUIT, THEY WERE IN COURT LONG BEFORE THE ELECTION CAME ABOUT AND THE REASON HE AND MOORE WERE AT ODDS WERE DUE TO MR. MOORE'S INACCURATE INFORMATION THAT HE WOULD GIVE AND WRIGHT NOT BEING ABLE TO DEPEND ON ANYTHING HE WAS TOLD. WRIGHT ALSO STATED MR. MOORE WAS NO DIFFERENT THAN ANYONE ELSE IN THE COUNTY; HE GETS THE SAME TREATMENT EVERYONE ELSE GETS.

PROPERTY APPRAISER WRIGHT ADDRESSED THE LOTS BEING ASSESSED THE SAME AS THEY WERE LAST YEAR AND COKOMO HAVING LOTS JOINING SOME THAT PETITIONS ARE FILED ON BUT THOSE WERE NOT FILED ON AND THEY WERE ALL ASSESSED ON THE SAME BASIS.

BOARD MEMBER ENFINGER OFFERED A MOTION, SECONDED BY BOARD MEMBER HALL AND CARRIED TO DENY THE REQUEST FROM COKOMO INTERNATIONAL CORPORATION FOR AN ASSESSMENT REDUCTION ON PETITION #57. BOARD MEMBER BROCK ABSTAINED DUE TO A CONFLICT OF INTEREST.

THE BOARD ADDRESSED PETITIONS #58 AND #59 FILED BY COKOMO INTERNATIONAL CORPORATION.

BOARD MEMBER DAVIS QUESTIONED THE PROPERTY APPRAISER IF THE ASSESSMENT OF \$432,607.00 WAS THE SAME VALUATION THAT HAS BEEN ON THE PROPERTY. PROPERTY APPRAISER ADVISED THE BOARD THIS IS THE SAME VALUATION THAT HAS BEEN ON THE PROPERTY.

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ALSO, WHEN QUESTIONED IF THE ASSESSMENT ON PETITION #59 TOTTALLING \$35,760.00 HAD CHANGED, PROPERTY APPRAISER WRIGHT ADVISED THE BOARD THERE HAD BEEN NO CHANGE IN THE AREA AS FAR AS ASSESSED VALUE.

WRIGHT QUESTIONED MOORE IF THERE HAD BEEN ANY SALES IN THE AREA WITH MOORE STATING THERE HAD BEEN NO SALES. MOORE THEN STATED HE DID NOT REMEMBER OF ANY BUT WAS NOT GOING TO SAY THERE HAD NOT BEEN ANY SALES. WRIGHT REQUESTED MOORE PRODUCE SOME SALES INFORMATION AND HE WOULD BE GLAD TO RECONSIDER THE VALUES BEFORE THE TAX ROLL OF 1998. WRIGHT SAID THERE HAD BEEN SOME SALES IN THE AREA AND MOORE KNOWS ABOUT THEM AND IF HE COULD PRODUCE THE SALES INFORMATION, HE WOULD BE GLAD TO LOOK AT THEM.

MR. MOORE ADDRESSED HE DID BELIEVE THE VALUE OF THESE LOTS WERE VALUED UPWARD FROM 1995. MOORE PASSED SOME PICTURES OF THE ROADS IN THE AREA AROUND TO THE BOARD FOR THEM TO LOOK AT AND ADVISED HE HAD SUBMITTED THESE TO MR. WRIGHT LAST YEAR WHICH SHOWED THEY WERE IN REAL BAD CONDITION AND WERE NOT DRIVEABLE BY A PASSENGER CAR. MOORE ADVISED THE BOARD THE ROADS WERE TOTALLY INADEQUATE TO MARKET THE LOTS FOR THE VALUE THE PROPERTY APPRAISER HAS PUT ON THEM. MOORE ADDRESSED THE #1 LOT IN THE BENT OAKS SUBDIVISION BEING ASSESSED AT \$22,950.00 AND THERE WERE SEVERAL SIMILAR WATER FRONT LOTS ON THE ROADWAYS WHERE THE WASHED OUT AREAS ARE WHICH ARE INACCESSIBLE BY AUTOMOBILE; YOU CAN GET THROUGH WITH A FOUR WHEEL DRIVE IF YOU DRIVE ON THE SHOULDER OF THE ROAD. WHEN QUESTIONED WHOSE ROADS THEY WERE, MOORE ADVISED THE BOARD THEY BELONGED TO THE BENT OAKS ASSOCIATION BUT THE ROADS HAVE NEVER BEEN PAVED, THEY ARE JUST DIRT ROADS. MOORE STATED HIS UNDERSTANDING THE APPRAISAL ON THE PROPERTY SHOULD BE DONE BY JANUARY 1ST OF THE YEAR THE TAXES ARE ISSUED IN. MOORE ADVISED THE PICTURES OF THE ROADS HE SHOWED THEM WERE MADE OVER A YEAR AGO AND WERE TWICE THAT BAD NOW. MOORE INVITED ANY OF THE BOARD MEMBERS TO GO AND LOOK AT THE ROADS. MOORE ADDRESSED LOTS ON A PAVED ROAD BEING ASSESSED AT \$22,950.00 AND THE LAST LOT IN THE SUBDIVISION WHICH IS VIRTUALLY INACCESSIBLE TO AUTOMOBILES IS VALUED AT \$28,000.00; THE LOTS ON THE ROAD WHERE THE ROAD IS COMPLETELY WASHED OUT EXCEPT WHERE THEY COME IN PIE SHAPED, THE PROPERTY APPRAISER'S OFFICE HAS GOT SEVERAL OF THEM VALUED AT EXACTLY THE SAME DOLLAR AS THE LOTS ON THE PAVED ROAD. MOORE ADVISED THIS WAS POINTED OUT AND IS ON RECORD LAST YEAR FOR THIS BOARD AND WAS GIVEN TO THE PROPERTY APPRAISER WITH THE APPRAISER HAVING BEEN ASKED TO GO AND LOOK AT THE PROPERTY WHICH HE DID AND STILL HELD THE SAME VALUES. MOORE'S POSITION WAS IN THE PRESENT CONDITIONS, THE LOTS ON THE DIRT ROAD ARE NOT WORTH THE SAME AS THE LOTS ON THE PAVED ROAD. MOORE REFERENCED BOARD MEMBER BROCK HAD BEEN OUT THERE AND LOOKED AT THE ROADS AND VERIFIED IT YESTERDAY THE ROADS ARE IN BAD SHAPE. BOARD MEMBER DAVIS QUESTIONED ATTORNEY HOLLEY IF THE BOARD HAD TO TAKE ACTION ON THIS ISSUE TODAY. ATTORNEY HOLLEY ADVISED THE BOARD THEY WOULD HAVE TO TAKE SOME TYPE OF ACTION ON THE PETITION TODAY; EITHER DENY THE PETITION, GRANT THE PETITION, IF THEY GRANT THE PETITION THEY WILL HAVE TO DETERMINE WHAT THE VALUE IS OR THEY CAN DIRECT THE PROPERTY APPRAISER TO GO BACK AND LOOK AT THE PROPERTY AGAIN.

PROPERTY APPRAISER WRIGHT ADDRESSED LOTS 6-25 IN BENT OAKS SUBDIVISION. WRIGHT ADVISED THE BOARD HE WENT ON THESE ROADS OCTOBER 2, 1997, DROVE AROUND TO THE POINT MOORE WAS TALKING ABOUT IN A TWO WHEEL DRIVE TRUCK, AGREED THE ROADS WERE BAD BUT NOTHING A COUPLE LOADS OF DIRT AND A LITTLE WORK WOULD NOT STRAIGHTEN OUT. WRIGHT ADVISED MOORE HE WOULD BE WILLING TO CONSIDER ANY SALES IN THE AREA AND QUESTIONED MOORE IF THERE HAD BEEN ANY SALES IN THE AREA. MOORE STATED THERE HAD BEEN NO SALES IN THE AREA BECAUSE THEY HADN'T BEEN ABLE TO FIND ANYONE WHO WOULD BUY ONE OF THE LOTS. WRIGHT QUESTIONED AGAIN HAD THERE BEEN ANY SALES IN THE BENT OAKS AREA WITH MOORE RESPONDING LOTS 2, 3 4 AND 5 HAD BEEN SOLD. WRIGHT ADVISED MOORE IF HE WOULD PRODUCE INFORMATION ON THOSE SALES, HE WOULD BE GLAD TO LOOK AT THE VALUES AGAIN. MOORE STATED THOSE WERE EITHER ON THE PAVED ROADS ARE RIGHT AT THE END OF THE PAVED ROAD WITH WRIGHT DISAGREEING.

BOARD MEMBER DAVIS QUESTIONED WHAT THE DIFFERENCE WAS BETWEEN LOTS 1 THRU 6 BEING APPRAISED AT \$35,000.00 AND LOTS 6 THROUGH 25. BOARD MEMBER ENFINGER ADDRESSED HIM HAVING A PROBLEM UNDERSTANDING WHY MOORE WOULD NOT PROVIDE WRIGHT INFORMATION SO HE COULD MAKE AN INTELLIGENT DECISION. MOORE STATED HE WOULD BE GLAD TO GIVE WRIGHT INFORMATION AND HE HAD TRIED TO GIVE HIM INFORMATION; BUT, WRIGHT WOULD END UP GETTING MAD AND TALKING UNKIND AND WILL NOT ANSWER HIS PHONE CALLS.

PROPERTY APPRAISER WRIGHT STATED BEFORE THE BOARD MR. MOORE HAD NOT PROVIDED HIM WITH ANY INFORMATION. MOORE STATED HE HAD CALLED WRIGHT UP LAST YEAR AND TALKED TO HIM ABOUT THE ASSESSMENTS, TRIED TO COME TO HIS OFFICE AND LEFT WORD FOR WRIGHT TO CALL HIM; HOWEVER, WRIGHT DIDN'T RESPOND TO HIM UNTIL HE FILED A PETITION AND

THEN HE WROTE A NOTE SAYING HE WAS SORRY HE MISSED HIM.

WRIGHT ADVISED MOORE HE HAD WENT DOWN TO THE ESTABLISHMENT TO TALK TO HIM AND WAS TOLD HE WAS OUT OF THE COUNTRY; ON THE WAY BACK WRIGHT MET MOORE COMING BACK TO CHIPLEY.

BOARD MEMBER HALL QUESTIONED IF THE LOTS ON THE PAVED ROADS WERE ON LAKEFRONT AND IF ALL THE OTHERS ON THE BAD ROADS WERE ON LAKEFRONT. PROPERTY APPRAISER WRIGHT ADVISED THEY WERE ALL LAKEFRONT LOTS. WRIGHT ADVISED THE ASSESSMENTS ON LOTS 6 & 7 WERE APPRAISED AT \$22,950.00, LOTS 8 & 9 WHICH ARE PIE SHAPED WERE APPRAISED AT \$18,360.00, LOT 10 IS APPRAISED AT \$22,950.00 AND THE REMAINDER APPRAISED ACCORDINGLY.

ENFINGER STATED SINCE THE LAW REQUIRES THE PROPERTY APPRAISER TO BASE HIS APPRAISAL ON THE ACTUAL VALUE OF SOLD PROPERTY AND HE DOESN'T KNOW WHAT IT IS BECAUSE HE AND MOORE CAN'T GET TOGETHER WITH INFORMATION, HOW IS WRIGHT TO ABIDE BY THE LAW IF MOORE DOESN'T GIVE HIM THE INFORMATION NEEDED.

WRIGHT REFERENCED DUNFORD HAVEN BEING ON A DIRT ROAD AND LOT ONE ACROSS THE LAKE SOLD FOR \$30,000.00 IN 1995. MOORE STATED THIS LOT WAS ON A GOOD GRADED ROAD WHERE THOSE HE IS PETITIONING IS ON A VIRTUALLY IMPASSABLE ROAD.

PROPERTY APPRAISER WRIGHT REFERENCED MOORE WANTING HIM TO USE SALES IN OTHER AREAS AND THIS IS WHY HE WAS SHOWING HIM THE SALE IN DUNFORD HAVEN. MOORE ADVISED WRIGHT THERE WERE OTHER FACTORS TO CONSIDER BESIDES COMPARABLE SALES. MOORE QUESTIONED IF WRIGHT WAS SUGGESTING THE LOTS ON PAVED ROADS AND DIRT ROADS SHOULD BE ASSESSED THE SAME WITH WRIGHT ADVISING HE AND MOORE DIFFERED ON THE ROAD SITUATION BECAUSE HE DROVE THE ROADS ON OCTOBER 2ND.

MOORE SAID HE WOULD PROBABLY GET A ROAD CONSTRUCTION FIRM TO THE PROPERTY TO TELL HOW MUCH WORK WILL BE NEEDED. WRIGHT QUESTIONED MOORE IF MR. FISH WAS A QUALIFIED APPRAISER IN HIS OPINION. MOORE SAID MR. FISH'S CREDENTIALS CERTAINLY QUALIFIES HIM.

WRIGHT REFERENCED LOT ONE IN PARADISE OAKS WAS APPRAISED BY MR. FISH FOR \$4,074.00 AND THE ADJACENT LOT SOLD FOR \$30,000.00.

BOARD MEMBER ENFINGER QUESTIONED IF THE LOTS ON THE PAVED ROADS WERE SELLING FOR THE SAME PRICE AS THE DIRT ROADS. PROPERTY APPRAISER WRIGHT ADVISED THE BOARD OF THE SALES RECORDED, THERE HAS BEEN LITTLE DIFFERENCE IF ANY ON THE SELLING PRICE.

BOARD MEMBER ENFINGER OFFERED A MOTION TO DENY PETITIONS #58 & #59 UNLESS THE PETITIONER WOULD FURNISH THE PROPERTY APPRAISER COMPARABLE SALES IN THE AREA WITH HIM READJUSTING IF IT NEEDS READJUSTING. BOARD MEMBER MORRIS SECONDED THE MOTION. WRIGHT ADDRESSED RUNNING INTO A TIME FRAME ON THE 1997 VALUES; IT CAN BE DONE IF THE SALES ARE GOOD SALES AND MR. MOORE WILL PRODUCE MORE THAN JUST ONE OR TWO SALES AS THERE ARE A LOT OF SALES OUT THERE. ENFINGER QUESTIONED IF THIS WAS REASONABLE IF MOORE WOULD FURNISH WRIGHT WITH THE COMPARABLE SALES INFORMATION. HE AGREED TO LEAVE HIS MOTION AS STATED. ATTORNEY HOLLEY ADVISED THE BOARD THEY WERE DENYING THE PETITION AND INSTRUCTING THE THE PROPERTY APPRAISER TO LOOK AT THE SALES AND ADJUST THE VALUE OF THE PROPERTY IF IT WARRANTS IT. THE MOTION CARRIED. BOARD MEMBER BROCK ABSTAINED DUE TO A CONFLICT OF INTEREST.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #74 FILED BY THOUSAND ADVENTURES OF FLORIDA, INC. MR. MOORE ALSO HAD AUTHORIZATION TO REPRESENT THOUSAND ADVENTURES.

DEPUTY CLERK CARTER ADVISED THE BOARD THE LETTER TO THOUSAND ADVENTURES OF FLORIDA, INC. NOTIFYING THEM OF THE DATE, TIME AND PLACE OF THE VALUE ADJUSTMENT BOARD MEETING WAS RETURNED REFUSED.

MR. MOORE ADDRESSED THE BOARD ON THE PETITION STATING THE PROPERTY HAD BEEN ASSESSED AT AG VALUE AND IT WAS TAKEN OFF THIS YEAR AND HE QUESTIONED WHY IT WAS TAKEN OFF OF AG.

PROPERTY APPRAISER WRIGHT ADDRESSED THE BOARD STATING THE AG DENIAL WAS SENT ON APRIL 9, 1997 BASED ON THERE BEING NO ORIGINAL APPLICATION ON FILE FOR THE AG CLASSIFICATION. WRIGHT ADVISED THAT IT LOOKED LIKE THOUSAND ADVENTURES RECEIVED THE AG CLASSIFICATION IN 1996 IN ERROR AS NO APPLICATION COULD BE FOUND. WRIGHT ALSO ADVISED THOUSAND ADVENTURES DID NOT RESPOND TO THE AG DENIAL MAILED.

BOARD MEMBER DAVIS QUESTIONED IF THE AG EXEMPTION WAS AUTOMATICALLY RENEWED. WRIGHT ADVISED IT WAS AUTOMATICALLY RENEWED ONCE IT IS APPLIED FOR; HOWEVER, HIS OFFICE CAN NOT FIND AN APPLICATION ON THE PROPERTY WHERE IT WAS EVER APPLIED FOR. WRIGHT SAID HE HAD REQUESTED MOORE IF HE HAD AN ORIGINAL APPLICATION TO BRING IT FORWARD AND HE DID NOT RESPOND.

MOORE STATED HE DIDN'T GET WRIGHT'S REQUEST BUT THE AG CLASSIFICATION WAS GRANTED PRIOR TO 1996. MOORE QUESTIONED IF A COPY OF THE ORIGINAL PETITION WAS

PROVIDED, WOULD THIS SATISFY THE PROPERTY APPRAISER TO REINSTATE THE AG CLASSIFICATION. WRIGHT ADVISED MOORE HE WOULD HAVE TO TALK TO THE VALUE ADJUSTMENT BOARD.

MOORE ADVISED IT WAS IN AGRICULTURE TIMBERLAND PRIOR TO THOUSAND ADVENTURES ACQUIRING THE PROPERTY AND HE HAS A COPY OF THE APPLICATION WHERE THE PROPERTY APPRAISER'S OFFICE DID APPROVE OF THE AG CLASSIFICATION.

BOARD MEMBER ENFINGER QUESTIONED MOORE IF HE HAD A COPY OF THE ORIGINAL APPLICATION FOR AG CLASSIFICATION, WHEN WRIGHT SENT THE NOTICE TO MOORE WHY DIDN'T MOORE RESPOND. MOORE ADVISED HE DID NOT GET THE NOTICE. ENFINGER SUGGESTED MOORE CHECK WITH HIS EMPLOYEES IF HE HAS NOT RECEIVED ANY OF THE NOTICES WHICH THE PROPERTY APPRAISER HAS SUBMITTED TO HIM AND GOT INFORMATION WHERE HE HAS SENT OUT AND MOORE NOT RECEIVING IT. MOORE SAID HE WOULD HAVE BROUGHT THE APPLICATION WITH HIM IF HE HAD KNOWN HE NEEDED TO BRING IT. ENFINGER REFERENCED MOORE WOULD NOT BE HERE AND THE BOARD WOULD NOT BE LISTENING TO SOMETHING THEY DON'T NEED TO LISTEN TO IF HE HAD THE INFORMATION SENT TO HIM BY THE PROPERTY APPRAISER AND HAD SUBMITTED THE INFORMATION TO THE PROPERTY APPRAISER THAT WAS REQUESTED.

MOORE QUESTIONED THE PROPERTY APPRAISER'S OFFICE IF THE APPLICATION WAS LOST BY CONVENIENCE AS THE AG CLASSIFICATION HAD BEEN BEING GRANTED FOR SEVERAL YEARS.

BOARD MEMBER ENFINGER OFFERED A MOTION, SECONDED BY BOARD MEMBER HALL AND CARRIED IF MOORE PRODUCES A COPY OF THE ORIGINAL EXEMPTION ON AGRICULTURE IN THE NAME OF THOUSAND ADVENTURES OF FLORIDA, INC., THE BOARD APPROVE OF THE AG CLASSIFICATION; IF NOT, THE BOARD DISAPPROVE OF THE REQUEST. BOARD MEMBER BROCK ABSTAINED DUE TO A CONFLICT OF INTEREST.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITIONS #60 THRU #63 FILED BY NEW JERUSALEM U.S.A. IN THE PARADISE OAKS SUBDIVISION. MR. A. C. MOORE ADDRESSED THE BOARD REPRESENTING NEW JERUSALEM. MOORE LET THE BOARD REVIEW AN EXCERPT OF THE APPRAISAL DONE BY CHARLES FISH AND HE HAD THE PROPERTY APPRAISER'S APPRAISAL OUT BY THE SIDE. MOORE SAID FISH DID THE APPRAISAL KNOWING HE MAY HAVE TO GO TO COURT ON THIS ISSUE.

BOARD MEMBER ENFINGER QUESTIONED MOORE IF HE HAD COMPARABLE SALES ON THE LOTS TO SHOW THE APPRAISED VALUE OF MR. FISH AND THE APPRAISED VALUE OF THE PROPERTY VALUE WERE THAT FAR APART. MOORE SAID A LOT OF THESE LOTS HAVE NOT BEEN SOLD.

PROPERTY APPRAISER WRIGHT ADDRESSED THE BOARD ADVISING HE HAD REVIEWED THE APPRAISALS LAST YEAR. THERE WERE 34 SALES WITHIN THE AREA AND MR. FISH'S SALES CAME FROM AREAS OUTSIDE. THE SALES USED IN THE APPRAISAL ARE NOT INDICATIVE OF THE SALES PRICES WITHIN THE SUBDIVISION THAT HE FINDS.

WRIGHT REFERENCED DISPARITIES BETWEEN FISH'S APPRAISED VALUES ON A COUPLE OF LOTS AND THE SALE PRICES JUST A FEW MONTHS APART.

WRIGHT REFERENCED FISH APPRAISING A LOT AT \$4,500.00 AND A FEW MONTHS LATER THE LOT SELLING FOR \$30,000.00. MOORE AGREED THERE WAS A LOT OF DIFFERENCE BUT ASSUMED FISH PUT HIS REPUTATION AND HIS CREDENTIALS ON THE LINE TO GO TO COURT WITH SO HE MUST HAVE A PRETTY STRONG POSITION. ALSO, FISH'S BOSS HAD CONCURRED WITH THE APPRAISAL.

WRIGHT QUESTIONED MOORE IF HE OR THE CORPORATION OWNS LOTS IN THE AREA THAT PETITIONS WERE NOT FILED ON. MOORE STATED HE DIDN'T.

BOARD MEMBER HALL QUESTIONED WRIGHT IF THE OTHER LOT OWNERS IN THE AREA WERE ASSESSED SIMILAR TO THESE BEING ADDRESSED BY NEW JERUSALEM. WRIGHT ADVISED THEY WERE ASSESSED BASED ON THE SALES PRICES THEY GET FOR THE LOTS AND MOST OF THE OTHER DEVELOPERS HAVE NO PROBLEMS RECORDING SALES.

BOARD MEMBER ENFINGER QUESTIONED IF THERE WERE SALES THAT HAD TAKEN PLACE IN THE AREA AND THE PRICES THEY WERE BRINGING. PROPERTY APPRAISER WRIGHT ADVISED MORRIS THERE WERE SALES IN THE AREA AND THE PRICES WERE \$30,000.00 TO \$35,000.00, & \$27,500.00. IN ANOTHER AREA OF MR. MOORE'S, A LOCAL REALTOR HAS A LOT FOR SALE ON THE LAKE LISTED FOR \$18,000.00 AND IT IS STILL ASSESSED TO MR. MOORE'S CORPORATION; SHE IS SELLING IT FOR AN INDIVIDUAL AND CAME IN TO THE PROPERTY APPRAISER'S OFFICE TO FIND SOME INFORMATION OUT ABOUT THE LOT AND THE GUY SHE IS WORKING FOR, HIS NAME DOESN'T APPEAR ANYWHERE. WRIGHT ADDRESSED PEOPLE COMING IN LOOKING FOR A CERTAIN PERSON THAT OWNS A LOT AND HIS OFFICE DOES NOT EVEN KNOW OF THESE PEOPLE; IT IS LOTS MR. MOORE HAS SOLD AND NOT RECORDED NOR PROVIDED HIS OFFICE WITH INFORMATION ON.

MR. MOORE REITERATED IT WAS NOT AN UNCOMMON PRACTICE WHEN SOMEONE GETS A SMALL DOWN PAYMENT, NOT TO RECORD THE DEED BECAUSE IT WOULD COST MORE THAN THIS AMOUNT TO GO THROUGH A FORECLOSURE ON THE PROPERTY. MR. MOORE ADVISED THE BOARD UNTIL HIS CORPORATION GETS ABOUT A 25% EQUITY IN THE LOT, THEY DO NOT RECORD IT; THERE IS NO

LAW WHICH SAYS THEY HAVE TO RECORD IT AND IT IS NOT UNCOMMON.

WRIGHT QUESTIONED MOORE IF THE SALE PRICE ON THE UNRECORDED INSTRUMENTS DISPROVES ASSESSED VALUES, WOULDN'T IT BE A COMMON SENSE APPROACH TO SHOW THESE AND GET THEM UPDATED TO SUBSTANTIATE HIS VALUES. MOORE ADVISED WRIGHT THAT WAS HIS POSITION.

BOARD MEMBER HALL QUESTIONED IF ANYONE ELSE SOLD LOTS THAT WERE UNRECORDED. WRIGHT ADVISED THERE WERE SOME OTHERS WHO SOLD LOTS THAT WERE UNRECORDED.

BOARD MEMBER ENFINGER OFFERED A MOTION, SECONDED BY BOARD MEMBER HALL AND CARRIED TO DENY NEW JERUSALEM U.S.A.'S REQUEST FOR AN ASSESSMENT REDUCTION ON PETITIONS #60 THRU #63. BOARD MEMBER BROCK ABSTAINED DUE TO A CONFLICT OF INTEREST.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITIONS #64 THRU #73 PETITIONED BY R. J. HIGBEE, INC. MR. MOORE HAD PROVIDED A LETTER GIVING HIM AUTHORIZATION TO REPRESENT THE CORPORATION.

MR. MOORE ADVISED THE BOARD THE APPRAISALS THEY HAD BEEN PROVIDED TO REVIEW ON THE PRIOR PETITIONS ALSO INCLUDED THE LOTS IN THESE PETITIONS WHICH WERE IN PAYNE LAKES II SUBDIVISION AND PARADISE LAKES SUBDIVISION.

PROPERTY APPRAISER WRIGHT ADDRESSED LOTS THAT ARE ASSESSED TO R. J. HIGBEE, INC. THAT WERE NOT LISTED IN THE APPRAISAL. BOARD MEMBER ENFINGER QUESTIONED MOORE IF THE LOTS LISTED IN THE APPRAISAL WERE OF MORE VALUE, LESS VALUE OR OF EQUAL VALUE TO THE ONES THAT WERE NOT APPRAISED IF HE WERE GOING TO SELL THEM ON THE MARKET TODAY.

MOORE ADVISED THAT USUALLY THE LOTS THAT SELL FIRST OUT OF A DEVELOPMENT ARE THE CHOICE LOTS. BOARD MEMBER ENFINGER QUESTIONED IF THE APPRAISALS LISTED WERE ON THE CHOICE LOTS WITH MOORE RESPONDING THEY WERE PROBABLY THE LESS DESIRABLE LOTS IF ANY HAD BEEN SOLD.

PROPERTY APPRAISER WRIGHT QUESTIONED MOORE ON WHAT HIS ESTIMATED VALUE ON LOT 4, BLOCK C WAS. BOARD MEMBER ENFINGER ADVISED THE APPRAISED VALUE ON THE LOT AS OF 1995 IS \$2,164.00. WRIGHT ADVISED THE LOT SOLD IN 1996 FOR \$5,400.00. WRIGHT ADVISED A PETITION WAS FILED ON THIS LOT TODAY AS PART OF THE PARADISE LAKES SUBDIVISION.

PROPERTY APPRAISER WRIGHT QUESTIONED MOORE IF LOT 3, BLOCK C HAD BEEN SOLD AS HE DID NOT FILE A PETITION ON THIS LOT. MOORE ADVISED WRIGHT IT PROBABLY HAS; HE DIDN'T BRING ANY INFORMATION ON ANY OF THE LOTS ACCEPT THE ONES ON THE PETITIONS. WRIGHT QUESTIONED MOORE AS TO WHEN HE SOLD LOT 3, BLOCK C TO ROYAL STEPHENS WITH MOORE RESPONDING HE DIDN'T KNOW AS HE DIDN'T HAVE THE INFORMATION WITH HIM.

MOORE REFERENCED SINCE SOME OF THE APPRAISALS WERE DONE, THE ROADS WERE PAVED ON SOME OF THE LOTS BUT DIDN'T KNOW WHAT EFFECT THAT WOULD HAVE ON IT; HOWEVER, THERE ARE GOING TO BE SOME EXCEPTIONS IN ANY APPRAISAL.

BOARD MEMBER DAVIS ADDRESSED WHAT A VALUE OF A PIECE OF PROPERTY AND WHAT IT SELLS FOR IS NOT THE SAME THING. HE ALSO ADDRESSED THE VALUE OF A PIECE OF PROPERTY BEING HARD TO OBTAIN BY SALES. MOORE STATED IT WOULD BE BETTER TO USE THE CASH SALES THAT ARE RECORDED AT THE COURTHOUSE RATHER THAN AN AGREEMENT FOR DEED WITH 5 TO 10% DOWN ON THE PROPERTY WHICH WOULD SHOW A VALUE GREATER THAN THE CASH VALUE.

BOARD MEMBER ENFINGER STATED EVEN IF A PERSON SALES A PIECE OF PROPERTY FOR 10% DOWN, THE PERSON STILL HAS A SET FIXED VALUE OF THE LOT AND WHERE THE PERSON MAKES MONEY IS ON INTEREST AND INTEREST IS NOT CHARGED AGAINST THE LOT; A PROPERTY VALUE IS WHAT IS CHARGED NOT WHAT IS ACTUALLY PAID FOR THE LOT.

BOARD MEMBER DAVIS ADDRESSED IT BEING HARD FOR THE BOARD TO REACH A JUST VALUE OF THE PROPERTY BASED ON A SALE OF A SMALL PER- CENTAGE DOWN AND A SMALL AMOUNT OF MONEY.

BOARD MEMBER MORRIS QUESTIONED WRIGHT IF THERE HAD BEEN ANY LOTS SOLD AND WHAT WAS THE SELLING PRICE. PROPERTY APPRAISER WRIGHT ADVISED THAT RECENTLY THERE HAVE BEEN MANY OF THE LOTS SOLD THAT PETITIONS ARE FILED ON THAT HE DON'T HAVE A SALE PRICE ON AT THIS TIME; HOWEVER, HE ADVISED THE BOARD OF A LOT THAT SOLD IN 1996 FOR \$24,000.00 AND WAS ASSESSED AT \$22,950.00.

MOORE ADVISED THERE WERE NONE OF THE LOTS ON THIS PETITION THAT WERE ON THE WATERFRONT. PROPERTY APPRAISER WRIGHT QUESTIONED MOORE IF THERE WERE ANY LOTS ON THE PETITIONS WHERE CONSTRUCTION OF HOUSING HAD STARTED. MOORE ADVISED WRIGHT THERE WERE NONE THAT HE WAS AWARE OF. WRIGHT ADVISED THERE WERE TWO LOTS WHERE CONSTRUCTION HAD BEEN STARTED.

BOARD MEMBER HALL OFFERED A MOTION, SECONDED BY BOARD MEMBER ENFINGER AND CARRIED TO DENY PETITIONS #64 TRHU #73 FILED BY R. J. HIGBEE, INC. BOARD MEMBER BROCK ABSTAINED DUE TO A CONFLICT OF INTEREST.

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MR. MOORE ADVISED THE BOARD THERE HAD NOT BEEN A LAKE VIEW LOT SOLD IN PAYNES LAKE TO HIS KNOWLEDGE SINCE IT WAS PLATTED IN 1989.

DEPUTY CLERK CARTER ADVISED MOORE SHE WOULD NEED THE INFORMATION HE PROVIDED TO THE BOARD TO REVIEW FOR THE RECORD. MOORE DID NOT LEAVE ANY OF THE INFORMATION FOR THE RECORD EXCEPT THE LETTERS OF AUTHORIZATION.

BOARD MEMBER DAVIS TURNED THE CHAIR BACK OVER TO BOARD MEMBER BROCK.

PROPERTY APPRAISER WRIGHT RESTATED HIS POSITION WITH MR. MOORE ADVISING MOORE HE WOULD LIKE TO SET DOWN, TALK WITH HIM AND GET INFORMATION HE MAY HAVE; IF THERE IS ANY RECTIFICATION OF THE ASSESSED VALUES NEEDED TO BE MADE IN 1998, HE WOULD BE GLAD TO DO SO.

CHAIRMAN BROCK EXPRESSED HIS APPRECIATION TO THE VALUE ADJUSTMENT BOARD AND THE PROPERTY APPRAISER. BROCK THEN ADJOURNED THE MEETING.

CLERK

CHAIRMAN

DEPUTY CLERK

END OF MINUTES FOR 10/10/97