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BOARD MINUTES FOR 10/13/98

OCTOBER 13, 1998

THE WASHINGTON COUNTY 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 CHARLES BROCK, LENZY CORBIN AND ALBERT DAVIS REPRESENTING THE WASHINGTON COUNTY BOARD OF COMMISSIONERS AND GARY CLARK AND PHILIP ROUNTREE REPRESENTING THE WASHINGTON COUNTY SCHOOL BOARD. ATTORNEY GERALD HOLLEY AND DEPUTY CLERK DIANNE CARTER WERE ALSO IN ATTENDANCE.

THE WASHINGTON COUNTY BOARD OF COMMISSIONERS HAD TAKEN ACTION TO APPOINT GARY CLARK AS CHAIRMAN OF THE VALUE ADJUSTMENT BOARD MEETING; HOWEVER, ATTORNEY HOLLEY ADVISED A REPRESENTATIVE OF THE SCHOOL BOARD COULD NOT SERVE AS CHAIRMAN. DEPUTY CLERK DIANNE CARTER ASKED FOR NOMINATIONS FOR CHAIRMAN OF THE VALUE ADJUSTMENT BOARD. BOARD MEMBER CORBIN OFFERED A MOTION, SECONDED BY BOARD MEMBER GARY CLARK AND CARRIED TO APPOINT ALBERT DAVIS AS CHAIRMAN OF THE PROPERTY APPRAISAL VALUE ADJUSTMENT BOARD.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #35 PETITIONED BY ROBERT REDMOND ETAL. THE PETITIONER WAS NOT PRESENT AT THE MEETING TO ADDRESS THE PETITION. PROPERTY APPRAISER RONALD WRIGHT ADVISED THE BOARD THE AG CLASSIFICATION BEING REQUESTED WAS DENIED DUE TO THE SUBDIVIDING OF THE PROPERTY. A QUESTIONNAIRE WAS SENT TO THE PETITIONER IN APRIL REQUESTING INFORMATION AS TO WHAT PART OF THE PROPERTY HE WAS SUBDIVIDING AND WHAT HIS INTENTIONS WERE FOR THE PROPERTY; NO RESPONSE HAS EVER BEEN RECEIVED. THEREFORE, IN VIEW OF THE SURVEY AND PLATTING REVIEW IN THE FILES PLUS THE SALES OF LOTS IN THIS PARTICULAR AREA, THE PETITIONER WAS SENT A DENIAL TO THE AG CLASSIFICATION.

THE PROPERTY APPRAISER ADVISED THE BOARD ON OCTOBER 6, 1998 HE HAD WENT TO THE PROPERTY AND THERE WAS SOME OF THE LAND THAT WOULD QUALIFY FOR AG CLASSIFICATION; 230 ACRES IS PLATTED THAT LOTS ARE BEING SOLD ON THAT DOES NOT QUALIFY OUT OF THE 775 TOTAL ACRES.

BASED ON THE PROPERTY APPRAISER'S COMMENTS, BOARD MEMBER CORBIN OFFERED A MOTION, SECONDED BY BOARD MEMBER CLARK AND CARRIED FOR ALL OF THE 775 ACRES EXCEPT THE 230 ACRES THAT IS PLATTED TO BE CLASSIFIED AS AGRICULTURE.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #48 PETITIONED BY WALMART STORES, INC. DEPUTY CLERK DIANNE CARTER ADVISED A FAX HAD BEEN RECEIVED FROM THE PROPERTY TAX CONTROL COMPANY ON BEHALF OF WALMART STORES, INC. REQUESTING THE COVER PAGE FROM THE EVIDENCE SENT TO THE PROPERTY APPRAISER BE READ INTO THE RECORD AND THE BOARD CONSIDER THE EVIDENCE FOR A CLASS LIFE ADJUSTMENT. IT WAS NOTED ALL INFORMATION SUPPLIED TO THE VALUE ADJUSTMENT BOARD WAS PUBLIC RECORD AND THERE WAS NO NEED TO READ THE LETTER INTO THE RECORD.

THE PROPERTY APPRAISER ADVISED THE BOARD WALMART WAS WANTING A DIFFERENT ECONOMIC LIFE EXPECTANCY ON THE FURNITURE AND FIXTURES IN THEIR STORE; THE PROPERTY APPRAISER IS USING NINE YEARS AND WALMART IS WANTING TO USE SEVEN YEARS. THE PROPERTY APPRAISER STATED HE TREATS THE SHELVES AT WALMARTS THE SAME AS HE TREATS THE SHELVES AT KINGS DISCOUNT DRUGS, PIGGLY WIGGLY, ETC; HOWEVER, WALMART IS WANTING A SHORTER LIFE EXPECTANCY ON THIS.

THE PROPERTY APPRAISER ALSO STATED WALMART HAD SENT A BOOKLET ON SALES OF SURPLUS EQUIPMENT, ETC. STATING THE VALUE OF THESE SALES WERE CONSIDERABLY LESS THAN THEY WERE BEING ASSESSED. THE APPRAISER ALSO ADDRESSED THIS NOT ONLY BEING A PROBLEM IN WASHINGTON COUNTY; WALMART HAS FILED PETITIONS AND SUITS ALL OVER THE STATE.

BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER ROUNTREE AND CARRIED TO DENY PETITION #48 PETITIONED BY WALMART STORES, INC. REQUESTING A VALUE ASSESSMENT REDUCTION.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #51 PETITIONED BY JONAS & ALBINA VYSNIAUSKAS REQUESTING THE VALUE ASSESSMENT ON THEIR PROPERTY BE REDUCED.

THE PROPERTY APPRAISER ADVISED THE BOARD THE APPRAISED VALUE OF THE PROPERTY WAS \$60,390.00.

MR. VYSNIAUSKAS DID NOT FEEL HE COULD SALE HIS PROPERTY FOR THE APPRAISED VALUE AND FELT IT WAS WORTH ONLY \$55,000.00.

THE PROPERTY APPRAISER PROVIDED THE BOARD WITH ASSESSMENTS OF COMPARABLE HOMES

TO VYSNIAUSKAS'S.

MR. VYSNIAUSKAS ADDRESSED THE POOR CONDITION OF HIS HOME INCLUDING ROOF LEAKS, ETC. HE HAD PROVIDED THE BOARD WITH INFORMATION SHOWING HE HAD HIS HOME INSURED THROUGH COTTON STATES FOR \$100,000.00.

ATTORNEY HOLLEY ADVISED THE ROLL OF THE VALUE ADJUSTMENT BOARD WAS TO SEE IF THE PROPERTY WAS ASSESSED IN LINE WITH COMPARABLE PROPERTIES.

BILL HOWELL, ATTORNEY REPRESENTING THE PROPERTY APPRAISER, REFERENCED FLORIDA STATUTES 194.301 STATES THE PROPERTY APPRAISER'S ASSESSMENT HAS A PRESUMPTION OF VALIDITY AND THE TAX PAYER HAS TO SHOW BY A PREPONDERANCE OF EVIDENCE THE PROPERTY APPRAISER FAILED TO CONSIDER PROPERLY THE CRITERIA IN 193.001. HOWELL THEN PARAPHRASED THE CRITERIA:

1. PRESENT CASH VALUE OF PROPERTY WHICH IS DEFINED AS WHAT A WILLING PURCHASER WOULD PAY A WILLING SELLER
2. ARMS LENGTH TRANSACTION
3. HIGHEST AND BEST USE OF PROPERTY
4. LOCATION, QUANTITY OR SIZE OF PROPERTY
5. COST OF SAID PROPERTY AND PRESENT REPLACEMENT VALUE OF ANY IMPROVEMENTS THEREON
6. CONDITION ON SAID PROPERTY
7. INCOME FROM SAID PROPERTY
8. NET PROCEEDS OF THE SALES

BOARD MEMBER CORBIN ADDRESSED IF THE BOARD COULD LAWFULLY GIVE VYSNIAUSKAS SOME RELIEF DUE TO THE CONDITIONS OF HIS HOUSE HE WOULD LIKE TO DO SO.

ATTORNEY HOLLEY STATED THIS IS ONE OF THE EIGHT CRITERIA THE PROPERTY APPRAISER IS TO USE WHEN MAKING HIS DECISION ON ASSESSMENTS.

ATTORNEY HOWELL STATED HE WAS NOT SURE IF A LEAKING ROOF OR A CRACKED SIDEWALK WOULD BE SOMETHING THE STATE WOULD CONSIDER A PROPERTY APPRAISER WOULD HAVE TO TAKE INTO CONSIDERATION.

THE PROPERTY APPRAISER STATED A PROPERTY APPRAISER DOES A MASS APPRAISAL OF THE PROPERTY; IF AN INDIVIDUAL HIRES AN APPRAISER, THEIR APPRAISER WOULD SPOT AND SITE THINGS SUCH AS WHAT VYSNIAUSKAS POINTED OUT HAVING TO DO WITH THE RESALE OF THE PROPERTY. THE APPRAISER STATED WHAT HE WAS UP AGAINST WITH THE MASS APPRAISAL; THE OTHER HOUSES THAT WERE PRESENTED TO THE BOARD THAT WERE COMPARABLE TO VYSNIAUSKAS HOME MAY HAVE THE SAME NEED OF REPAIR BUT WHEN DOING A MASS APPRAISAL HE CAN'T GO OUT AND PUT EACH ONE UNDER A MICROSCOPE. ANY ADJUSTMENTS THE BOARD MAY MAKE TODAY ON THIS PETITION, THERE MAY BE 1,000 MORE HOUSES IN NEED OF THE SAME ADJUSTMENTS.

BOARD MEMBER CORBIN OFFERED A MOTION, SECONDED BY BOARD MEMBER BROCK AND ALBINA VYSNIAUSKAS BY \$2,000.00 BASED ON THE DEPLORABLE CONDITIONS OF THE ROOF, ETC. BOARD MEMBERS ROUNTREE AND CLARK OPPOSED.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITIONS #67, 68, 69 AND 70 PETITIONED BY NEW JERUSALEM USA, INC. AND FILED BY ALVIN H. MOORE REQUESTING A VALUE ASSESSMENT REDUCTION. MR. MOORE WAS NOT PRESENT TO ADDRESS THE BOARD ON THESE PETITIONS. ATTORNEY HOLLEY SAID BASICALLY IF HE UNDERSTANDS IT, MOORE HAS HAD APPRAISALS DONE ON THE PROPERTY AND THEY DIFFER FROM THE PROPERTY APPRAISER'S EVALUATION; MOORE IS SAYING HIS APPRAISAL IS RIGHT AND THE PROPERTY APPRAISER IS SAYING HIS EVALUATION IS RIGHT.

THE PROPERTY APPRAISER ADVISED THE BOARD MOORE'S APPRAISALS ARE BASED ON BULK SALES; HOWEVER, MOORE IS SELLING INDIVIDUALLY. THE PROPERTY APPRAISER POINTED OUT MOORE DID NOT FILE ON EVERY LOT THAT HE HAD IN THE PAST; HE OWNS LOTS WITHIN THESE SUBDIVISIONS THAT HE AGREES WITH THE ASSESSMENTS ON BECAUSE HE HADN'T FILED A PETITION ON THEM AND THEY ARE ASSESSED JUST LIKE THE ONES HE IS FILING ON. THE PROPERTY APPRAISER QUESTIONED WHY MOORE WOULD AGREE WITH SOME EVALUATIONS BUT NOT OTHERS BECAUSE THEY ARE BASED ON THE SAME ASSESSMENTS.

ATTORNEY HOLLEY STATED MOORE HAD NOT PRESENTED AN APPRAISAL TO THE VALUE ADJUSTMENT BOARD; HIS PETITIONS ADDRESSED APPRAISALS DATED JUNE 26, 1998 PREVIOUSLY PROVIDED TO THE PROPERTY APPRAISER'S ATTORNEY. THE PROPERTY APPRAISER STATED HE HAD TO GO THROUGH HIS ATTORNEY'S OFFICE TO GET THE APPRAISAL.

ATTORNEY HOLLEY STATED THERE WAS A PRESUMPTION OF CORRECTNESS ON THE PROPERTY APPRAISER'S EVALUATION AS MOORE DID NOT PRESENT ANY APPRAISAL TO THE VALUE ADJUSTMENT BOARD FOR THEM TO CONSIDER. BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER ROUNTREE AND CARRIED TO DENY PETITIONS 67, 68, 69, AND 70 PETITIONED BY NEW JERUSALEM USA, INC. AND FILED BY ALVIN H. MOORE, AGENT FOR NEW JERUSALEM USA,

INC.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITIONS #55, 56, 57, 58, 62, 63, 64, 65 AND 66 PETITIONED BY R. J. HIGBEE, INC. AND FILED BY ALVIN H. MOORE. THE PROPERTY APPRAISER REQUESTED THE BOARD TAKE ACTION ON PETITIONS 55 THRU 58 SEPARATELY FROM PETITIONS 62 THRU 66 DUE TO THEM BEING IN DIFFERENT SUBDIVISIONS.

ATTORNEY BILL HOWELL STATED THIS RECORD BEFORE THE BOARD IS THE BASIS FOR ANY SUBSEQUENT COURT APPEALS OF THEIR DECISIONS AND IF EVERYTHING IS NOT DONE JUST RIGHT AND IT IS ON RECORD, IT COULD BE THAT IT WOULD BE THROWN OUT AUTOMATICALLY BECAUSE THE BOARD DID NOT FOLLOW THE PROCEDURES.

BOARD MEMBER CLARK ADDRESSED THEIR MOTION WOULD BE BASED ON THE COVER LETTER THEY HAVE WHICH REFERENCES ALL THE PETITIONS. ATTORNEY HOLLEY STATED BASICALLY, IF HE UNDERSTANDS THE BOARD'S DECISION, THE RECORD SHOULD REFLECT THERE WERE PETITIONS WHICH REFERENCED AN APPRAISAL AND THE APPRAISAL HAS NOT BEEN FILED AS AN EXHIBIT OR DOCUMENT BEFORE THE VALUE ADJUSTMENT BOARD AND THE BOARD DOES NOT HAVE AN APPRAISAL TO CONSIDER AND THE BOARD DETERMINED THE PROPERTY APPRAISER'S EVALUATION IS JUST AND CORRECT.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITIONS 55, 56, 57 AND 58 PETITIONED BY R. J. HIGBEE, INC. AND FILED BY ALVIN H. MOORE. ATTORNEY HOLLEY ADVISED THE BOARD THESE PETITIONS WERE THE SAME AS THE PREVIOUS PETITIONS WHERE MOORE REFERENCES AN APPRAISAL AND THE VALUE ADJUSTMENT BOARD DOESN'T HAVE THE APPRAISAL; MOORE IS SAYING HIS APPRAISAL IS CORRECT AND THE PROPERTY APPRAISER'S IS INCORRECT. HOLLEY RECOMMENDED THE BOARD NEEDED TO PUT IT IN THE RECORD THE APPRAISAL WAS NOT BROUGHT BEFORE THE BOARD TO CONSIDER. BOARD MEMBER CLARK OFFERED A MOTION, BASED ON THE LACK OF EVIDENCE PRESENTED BY R. J. HIGBEE, INC., TO DENY PETITIONS 55, 56, 57 AND 58 AND FIND THE PROPERTY APPRAISER'S EVALUATION CORRECT.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITIONS 62 THRU 66 PETITIONED BY R. J. HIGBEE, INC. AND FILED BY ALVIN H. MOORE, AGENT FOR R. J. HIGBEE, INC. BOARD MEMBER CORBIN OFFERED A MOTION, SECONDED BY BOARD MEMBER ROUNTREE AND CARRIED TO DENY PETITIONS 62 THROUGH 66 BASED ON THE ABSENCE OF ANY EVIDENCE TO REFUTE THE PROPERTY APPRAISER'S EVALUATION.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITIONS #59, 60 AND 61 PETITIONED BY COKOMO INTERNATIONAL CORPORATION AND FILED BY ALVIN H. MOORE, AGENT FOR COKOMO INTERNATIONAL CORPORATION, REQUESTING AN ASSESSMENT REDUCTION. ATTORNEY HOLLEY STATED THESE WOULD BE UNDER THE SAME SCENARIO AS THE OTHER PETITIONS FILED BY ALVIN H. MOORE AND IF THE BOARD DETERMINES THE PROPERTY APPRAISER'S ASSESSMENT IS JUST AND THERE IS NO COMPETENT EVIDENCE TO REFUTE THIS IN THE RECORD, IT WOULD BE PROPER FOR THEM TO MAKE A MOTION TO DENY THE PETITIONS. BOARD MEMBER ROUNTREE OFFERED A MOTION, SECONDED BY BOARD MEMBER CLARK AND CARRIED TO DENY PETITIONS #59, 60 AND 61 PETITIONED BY COKOMO INTERNATIONAL CORPORATION FOR AN ASSESSMENT REDUCTION.

AS THERE WERE NO OTHER PETITIONS SCHEDULED TO BE HEARD PRIOR TO 1:00 P. M., BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER CORBIN AND CARRIED TO RECESS THE VALUE ADJUSTMENT BOARD MEETING UNTIL 2:00 P. M.

PURSUANT TO A RECESS, THE VALUE ADJUSTMENT BOARD ADDRESSED PETITIONS # 71, 72, 73 AND 74 PETITIONED BY SCOTT M. TYLER (AGENT) FOR ERNST & YOUNG LLP ON BEHALF OF CENTEL CELLULAR AND U S CELLULAR AND AFFILIATES. THE PETITIONER WAS NOT PRESENT TO ADDRESS THESE PETITIONS WITH THE VALUE ADJUSTMENT BOARD.

THE PROPERTY APPRAISER ADVISED THE BOARD THESE PETITIONS WERE FILED ON BEHALF OF CENTEL CELLULAR AND U S CELLULAR WITH THE BASIC DIFFERENCE IN THEIR ESTIMATED VALUE AND HIS ASSESSED VALUE BEING ECONOMIC TIES AND DEPRECIATION TO DATE. HE ADDRESSED THIS GOING ON ALL OVER THE STATE. THE PETITIONER CLAIMS A GOOD DEAL OF DEPRECIATION IN A SHORT PERIOD OF TIME; ON ONE RETURN THE ORIGINAL INSTALLED COST WAS \$689,297.00 WITH THE OLDEST OF THE EQUIPMENT BEING FIVE YEARS OLD AND TODAY THE ESTIMATED COST WOULD BE \$343,000.00; THIS WOULD MEAN THE EQUIPMENT DEPRECIATED 50% IN FIVE YEARS. THE PROPERTY APPRAISER ADVISED THE GUIDELINES HE HAS TO GO BY DOES NOT TOUCH THAT RATE OF DEPRECIATION.

BOARD MEMBER DAVIS REFERENCED ON PETITION #73, THE PROPERTY APPRAISER HAD THE PROPERTY ASSESSED LESS THAN WHAT THE PETITIONER STATED THE ASSESSED VALUE WAS. THE PROPERTY APPRAISER STATED CHANGES WERE SENT TO ERNST & YOUNG AFTER THEY SENT A BOOKLET OUTLINING SOME EQUIPMENT; HOWEVER, MOST OF THE VALUES INCREASED EXCEPT THE VALUES ON PETITION #73 BECAUSE THEY RETURNED MORE PROPERTY IN THE BOOKLET THAN THEY HAD ORIGINALLY FILED ON THEIR PROPERTY RETURN. BASED ON THE LACK OF COMPETENT EVIDENCE TO REFUTE THE PROPERTY APPRAISER'S PRESUMPTION OF CORRECTNESS ON THE ASSESSED VALUE, BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER

ROUNTREE AND CARRIED TO DENY PETITIONS 71, 72, 73 AND 74.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #23 PETITIONED BY CHARLES & ELIZABETH DUNLAP REQUESTING AN AG CLASSIFICATION.

THE PROPERTY APPRAISER STATED THE PROPERTY WAS PRESENTLY CLASSIFIED AS SILVA-CULTURE; HOWEVER, THE SITUATION WAS A LATE FILED PETITION ON AG AS IT WAS FILED IN MAY. HE STATED THE BOARD MAY WANT TO REVIEW THE EXTINUATING CIRCUMSTANCES LISTED ON THE PETITION. HE STATED THE PROPERTY OTHERWISE QUALIFIES FOR AN AG CLASSIFICATION AS HE WENT OUT LAST WEEK AND THE PROPERTY WAS BEING FENCED, CLEARED, ETC. FOR PASTURE LAND. WHEN QUESTIONED ON THE DIFFERENCE IN THE TAX BASE ON SILVA-CULTURE AND AGRICULTURE, THE PROPERTY APPRAISER ADVISED THE DIFFERENCE WOULD BE APPROXIMATELY \$650.00 AN ACRE DOWN TO \$180.00 AN ACRE.

MR. DUNLAP ADDRESSED THE BOARD ADVISING HE HAD JUST RETIRED FROM THE MERCHANT MARINES; HE HAD BEEN SPENDING A LOT OF TIME OVERSEAS AND HAD JUST COME BACK OFF OF A SHIP AND MISSED THE FILING DATE. HE HAD GONE TO THE COURTHOUSE AND WAS GIVEN A LATE FILING FORM FOR CLASSIFICATION AND HE SUBMITTED IT.

ATTORNEY HOLLEY STATED THE BOARD WOULD HAVE TO DETERMINE IF IT WAS EXCUSABLE NEGLIGENCE ON MR. DUNLAP'S LATE FILING FOR AN AG CLASSIFICATION.

BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER BROCK TO APPROVE THE REQUEST FROM CHARLES DUNLAP FOR A RECLASSIFICATION TO AGRICULTURE BASED ON HIM BEING OUT OF THE COUNTRY WHEN THE DEADLINE FOR FILING FOR AG CLASSIFICATION OCCURRED. BOARD MEMBER ROUNTREE REFERENCED DUNLAP'S PETITION STATING HE WASN'T SURE OF THE DEADLINE FOR FILING AND MISSED IT. HE QUESTIONED DUNLAP IF THE DEADLINE FOR FILING FOR THE AG CLASSIFICATION DID OCCUR WHILE HE WAS ON SHIP. DUNLAP ADVISED THE VALUE ADJUSTMENT BOARD THE DEADLINE OCCURRED WHILE HE WAS IN ASIA. THE MOTION TO APPROVE THE RECLASSIFICATION REQUESTED BY DUNLAP CARRIED.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #43 PETITIONED BY WILLIAM PITTS REQUESTING HOMESTEAD EXEMPTION. MR. PITTS WAS NOT PRESENT TO OFFER ANY EVIDENCE REGARDING PETITION #43. BOARD MEMBER ROUNTREE REFERENCED THE PETITION STATING MR. PITTS WAS UNAWARE OF THE DEADLINE FOR FILING FOR HOMESTEAD EXEMPTION. ROUNTREE QUESTIONED THE PROPERTY APPRAISER IF THIS WAS THE FIRST TIME FILING FOR MR. PITTS WITH THE APPRAISER STATING IT WAS.

THE PROPERTY APPRAISER REFERENCED MR. PITTS FILING A LATE FILE PETITION ON SEPTEMBER 10TH STATING HE WAS UNAWARE OF THE DEADLINE FOR FILING FOR HOMESTEAD EXEMPTION. PITTS WAS IN THE PROPERTY APPRAISER'S OFFICE IN LATE MARCH ASKING ABOUT THE VALUES AT CRYSTAL LAKE, ETC; AT THAT TIME HE MENTIONED HOMESTEAD EXEMPTION AND WAS TOLD THE QUALIFICATIONS. PITTS STATED AT THAT TIME HE DID NOT LIVE ON THE PROPERTY BEING PETITIONED BUT IT LOOKED LIKE HE WAS GOING TO HAVE TO MOVE THERE DUE TO THE TAXES BEING SO HIGH. PITTS STATED IN MARCH HE DID NOT LIVE ON THE PROPERTY BUT NOW ALL OF A SUDDEN HE HAS MOVED IN. ALSO, THE PROPERTY APPRAISER CHECKED WITH BAY COUNTY AND PITT'S WIFE OWNS PROPERTY THERE AND THEY RECEIVE HOMESTEAD EXEMPTION THERE. THE LADY HE SPOKE WITH IN BAY COUNTY ADVISED WRIGHT SHE KNEW THE PITTS AND THEY WERE NOT SEPARATED.

BOARD MEMBER CORBIN OFFERED A MOTION, SECONDED BY BOARD MEMBER ROUNTREE AND CARRIED TO DENY PETITION #43 PETITIONED BY WILLIAM PITTS REQUESTING HOMESTEAD EXEMPTION.

DEPUTY CLERK CARTER ADVISED THE BOARD OF A LATE FILED PETITION BY FIRST AMERICAN TAX VALUATION. ATTORNEY HOLLEY ADVISED THE BOARD HIS UNDERSTANDING A PERSON HAS TO FILE BY THE DEADLINE IN ORDER TO COME BEFORE THE VALUE ADJUSTMENT BOARD; HOWEVER, THIS DOES NOT PREVENT ANYONE FROM CHALLENGING THE DECISION IN COURT.

ATTORNEY HOWELL READ THE STATUTE PERTAINING TO THE FILING OF PETITIONS: FAILURE TO MEET THE STATUTORY DEADLINES FOR FILING OF A PETITION IS NOT AN ABSOLUTE BAR TO CONSIDERATION OF THE PETITION PROVIDED THE BOARD DETERMINES THE PETITIONER HAD DEMONSTRATED GOOD CAUSE JUSTIFYING THE CONSIDERATION AND THE DELAY WILL NOT BE PREJUDICIAL TO THE FUNCTION OF THE TAXING PROCESS.

ATTORNEY HOLLEY REFERENCED AN OLD ATTORNEY GENERAL'S OPINION HE HAD RAN ACROSS IN HIS OFFICE WHICH SAID THE DEADLINE MEANT IT HAD TO BE FILED IN THE OFFICE BY THE DEADLINE AND NOT IN THE MAIL. ATTORNEY HOLLEY ADVISED THE BOARD THE PETITIONER DOES HAVE RELIEF TO GO TO COURT IF THE VALUE ADJUSTMENT BOARD REFUSES TO HEAR THEM BECAUSE OF MISSING THE DEADLINE.

DEPUTY CLERK CARTER ADVISED THE BOARD THE PETITIONER WAS ADVISED THE VALUE ADJUSTMENT BOARD WOULD HAVE TO MAKE A DECISION WHETHER THEY WOULD ADDRESS THE PETITION DUE TO IT BEING LATE FILED. THE PETITION WAS SENT AIRBORNE BUT WAS NOT

RECEIVED BY THE DEADLINE.

ATTORNEY HOLLEY ADVISED THE VALUE ADJUSTMENT BOARD COULDN'T DO ANYTHING BUT REFUSE TO CONSIDER IT TODAY; IF THEY WERE GOING TO CONSIDER IT THEY WOULD HAVE TO NOTIFY THE PETITIONER OF A TIME AND PLACE AND RECESS UNTIL THAT TIME.

ATTORNEY HOLLEY ADDRESSED THE BOARD NEEDED TO TAKE ACTION NOT TO CONSIDER IT DUE TO THE LATE FILING AND NO JUSTIFICATION DEMONSTRATED TODAY FOR THE LATE FILING. BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER CORBIN TO REJECT THE LATE FILED PETITION BY THE FIRST AMERICAN TAX VALUATION.

BOARD MEMBER ROUNTREE QUESTIONED ATTORNEY HOLLEY IF THE MOTION ON THE FLOOR PASSED WOULD THIS EXCLUDE THE PETITIONER FROM REQUESTING A HEARING FOR A LATER DATE.

ATTORNEY HOLLEY STATED THE PETITIONER WOULDN'T COME BEFORE THE VALUE ADJUSTMENT BOARD BUT IT WOULDN'T PREVENT THEM FROM GOING TO COURT.

THE PROPERTY APPRAISER ADVISED THE VALUE ADJUSTMENT BOARD THE TAX REPRESENTATIVES USED BOOK VALUES AND INCOME STATEMENTS AS A BARGAINING TOOL FOR THEIR REQUEST FOR AN ASSESSMENT REDUCTION; HOWEVER, HE DOES NOT HAVE ACCESS TO ALL THE INCOME STATEMENTS OF THE HOTELS IN THE AREA AND USES THE REPLACEMENT COSTS.

THE MOTION ON THE FLOOR CARRIED UNANIMOUSLY.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #75 PETITIONED BY TERI BECKWORTH. MS. BECKWORTH WAS NOT PRESENT TO ADDRESS HER REQUEST FOR A REDUCTION IN THE VALUE ASSESSMENT OF HER PROPERTY.

BOARD MEMBER DAVIS ADVISED THE VALUE ADJUSTMENT BOARD MS. BECKWORTH CAME BEFORE THE BOARD OF COUNTY COMMISSIONERS DURING THEIR PUBLIC BUDGET HEARING UPSET ABOUT THE PROPERTY AND HE CAN SYMPATHIZE WITH HER AS HE WENT AND LOOKED AT THE PROPERTY AND IT IS TOTALLY A NIGHTMARE.

THE PROPERTY APPRAISER STATED MS. BECKWORTH HAD COME BY HIS OFFICE AFTER SHE HAD ATTENDED THE PUBLIC HEARING ON THE MILLAGE RATES AND HE WENT AND LOOKED AT THE PROPERTY AND MADE SOME REDUCTIONS AT THAT TIME; SHE STILL FILED A PETITION AFTER THAT.

BOARD MEMBER ROUNTREE REFERENCED ON MS. BECKWORTH'S PETITION IT STATED HER MARKET VALUE WAS \$65,701.00 AND HER ESTIMATE OF THE MARKET VALUE WAS THE SAME; THIS SHOWS NO DISCREPANCY. THE PROPERTY APPRAISER STATED HE HAD SPOKEN WITH BECKWORTH ON THESE FIGURES AND SHE HAD NOT UNDERSTOOD THAT QUESTION.

THE PROPERTY APPRAISER ADVISED THE BOARD THE MARKET VALUE AFTER HE VISITED HER PROPERTY WAS \$56,915.00; BECKWORTH PAID \$65,000.00 FOR THE PROPERTY IN 1992.

ATTORNEY HOLLEY STATED IF THE PROPERTY APPRAISER HAD THE PROPERTY VALUED AT \$56,000.00, WRONG OR RIGHT, BECKWORTH HAD ON HER PETITION HER ESTIMATE OF THE MARKET VALUE WAS \$65,000.00.

BOARD MEMBER CORBIN ADDRESSED BECKWORTH BEING UNHAPPY WITH HER TAXES BEING MORE THIS YEAR THAN LAST YEAR; HOWEVER, IF THE VALUE HAS BEEN REDUCED BACK TO \$56,915.00 HER TAXES WOULD NOT BE HIGHER.

BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER BROCK AND CARRIED TO DENY THE REQUEST OF TERI BECKWORTH FOR A VALUE REDUCTION ON PETITION # 75.

CHAIRMAN DAVIS STATED HIS APPRECIATION FOR ALL OF THE MEMBERS WHO SERVED ON THE VALUE ADJUSTMENT BOARD AND ADVISED THE HEARINGS WERE NOW CONCLUDED.

ATTEST:

DEPUTY CLERK

CHAIRMAN

\*END OF MINUTES\* FOR 10/13/98