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BOARD MINUTES FOR 10/19/99

OCTOBER 19, 1999

THE PROPERTY APPRAISAL VALUE ADJUSTMENT BOARD 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 ANGIA MORRIS AND DONALD MORRIS REPRESENTING THE WASHINGTON COUNTY SCHOOL BOARD AND BOARD MEMBERS LYNN COPE, LARRY ENFINGER AND JOHN HALL REPRESENTING THE WASHINGTON COUNTY BOARD OF COUNTY COMMISSIONERS PRESENT. ATTORNEY GERALD HOLLEY, CLERK LINDA COOK AND DEPUTY CLERK DIANNE CARTER WERE ALSO IN ATTENDANCE.

DEPUTY CLERK CARTER CALLED THE MEETING TO ORDER AND OPENED THE FLOOR FOR NOMINATIONS FOR CHAIRMAN OF THE VALUE ADJUSTMENT BOARD. BOARD MEMBER ENFINGER OFFERED A MOTION, SECONDED BY BOARD MEMBER COPE AND CARRIED TO APPOINT BOARD MEMBER JOHN HALL AS CHAIRMAN.

ATTORNEY HOLLEY READ FLORIDA STATUTES 194.301 ON PRESUMPTION OF CORRECTNESS AND BRIEFED THE BOARD ON THE STATUTE.

PROPERTY APPRAISER RONALD WRIGHT PROVIDED THE BOARD WITH A COPY OF FLORIDA STATUTES 193.011 WHICH LISTS THE EIGHT CRITERIA THE PROPERTY APPRAISER IS TO USE IN DERIVING JUST VALUATION OF PROPERTY. ATTORNEY HOLLEY ADVISED THE BOARD THEY NEEDED TO LOOK AT WHETHER THE PROPERTY APPRAISER USED THE PROPER CRITERIA IN ASSESSING THE PROPERTY AND IF THE ASSESSMENT IS COMPARABLE TO SIMILAR SITUATED PROPERTIES IN THE SAME COUNTY. WRIGHT THEN READ THE EIGHT CRITERIA LISTED IN FLORIDA STATUTES 193.011.

PETITIONS 99-76, 99-77, 99-78, 99-82, 99-83, 99-84, 99-85 AND 99-86 PETITIONED BY R. J. HIGBEE, INC. REQUESTING A REDUCTION IN THE VALUE OF THE PROPERTY WERE CONSIDERED BY THE BOARD. PROPERTY APPRAISER WRIGHT ADVISED THE BOARD THE R. J. HIGBEE, INC. PROPERTY WAS ASSESSED WITH CONSIDERATION GIVEN TO ALL EIGHT CRITERIA SET FORTH BY THE FLORIDA STATUTES AND WERE EQUALLY ASSESSED BY COMPARABLE PROPERTIES. ATTORNEY HOLLEY ADVISED THE BOARD IN THE ABSENCE OF THE PETITIONER HE THOUGHT IT WOULD BE PROPER TO FIND THE PROPERTY APPRAISER DID ASSESS THE PROPERTY IN ACCORDANCE WITH THE CRITERIA SET FORTH IN FS 193.011, THE ASSESSMENT CARRIES WITH IT A PRESUMPTION OF CORRECTNESS AND NO EVIDENCE HAS BEEN INTRODUCED BY THE TAXPAYER TO REBUT THAT PRESUMPTION; THEREFORE, DENY THE PETITIONS BASED ON THESE FINDINGS. BOARD MEMBER ENFINGER OFFERED A MOTION, SECONDED BY BOARD MEMBER COPE AND CARRIED TO DENY PETITIONS 99-76 THRU 99-78 AND 99-82 THRU 99-86 FILED BY R. J. HIGBEE, INC.

PETITIONS 99-87 THRU 99-90 FILED BY NEW JERUSALEM, U.S.A., INC. REQUESTING A REDUCTION IN VALUE ON THE PROPERTY WERE CONSIDERED BY THE BOARD. THE PETITIONER NOR A WITNESS ON THEIR BEHALF WERE PRESENT TO ADDRESS THEIR REQUEST. PROPERTY APPRAISER WRIGHT STATED THESE PROPERTIES WERE ASSESSED WITH CONSIDERATION GIVEN TO ALL EIGHT CRITERIA IN FS 93-011 AND ALL PROPERTIES OWNED BY NEW JERUSALEM, U.S.A WERE EQUALLY ASSESSED TO COMPARABLE PROPERTIES. BOARD MEMBER ENFINGER OFFERED A MOTION, SECONDED BY BOARD MEMBER COPE AND CARRIED TO DENY PETITIONS 99-87 THRU 99-90 FILED BY NEW JERUSALEM, U.S.A., FINDING THE PROPERTY APPRAISER DID ASSESS THE PROPERTY IN ACCORDANCE WITH THE EIGHT CRITERIA SET FORTH IN FS 193.011, THE ASSESSMENT CARRIES WITH IT A PRESUMPTION OF CORRECTNESS AND NO EVIDENCE WAS INTRODUCED BY THE TAXPAYER TO REBUT THAT PRESUMPTION.

PETITIONS 99-79 THRU 99-81 FILED BY COKOMO INTERNATIONAL CORPORATION REQUESTING A REDUCTION IN VALUE WERE CONSIDERED BY THE BOARD. THE PETITIONER NOR ANYONE ON THEIR BEHALF WAS PRESENT TO ADDRESS THEIR REQUEST. PROPERTY APPRAISER WRIGHT STATED COKOMO INTERNATIONAL CORPORATION PROPERTIES WERE ASSESSED WITH CONSIDERATION GIVEN TO ALL EIGHT CRITERIA STATED IN FS 93-011 AND WERE EQUALLY ASSESSED TO COMPARABLE PROPERTY. BOARD MEMBER ANGIA MORRIS OFFERED A MOTION, SECONDED BY BOARD MEMBER COPE AND CARRIED TO DENY PETITIONS 99-79 THRU 99-81 FILED BY COKOMO INTERNATIONAL CORPORATION FINDING THE PROPERTY APPRAISER DID ASSESS THE PROPERTY IN ACCORDANCE WITH THE CRITERIA SET FORTH IN FS 193.011, THE ASSESSMENT CARRIES WITH IT A PRESUMPTION OF CORRECTNESS AND NO EVIDENCE WAS INTRODUCED BY THE TAXPAYER TO REBUT THAT PRESUMPTION OF CORRECTNESS.

DOCUMENTATION HAD BEEN RECEIVED FROM FIRST AMERICAN TAX VALUATION WITHDRAWING PETITIONS 99-74, 99-95 AND 99-96.

PETITION 99-72 FILED BY PROPERTY TAX CONTROL, INC./WALMART STORES, INC. #2114 REQUESTING A REDUCTION IN VALUE WAS CONSIDERED BY THE BOARD. THE PETITIONER NOR

ANYONE ON THEIR BEHALF WAS PRESENT TO ADDRESS THEIR REQUEST. PROPERTY APPRAISER WRIGHT STATED THE PROPERTY WAS TANGIBLE PERSONAL PROPERTY AND IT WAS ASSESSED WITH DUE CONSIDERATION GIVEN TO ALL EIGHT CRITERIA STATED IN FS 193.011 AND EQUALLY ASSESSED ON THE SAME BASIS AS COMPARABLE PROPERTIES. BOARD MEMBER DONALD MORRIS OFFERED A MOTION, SECONDED BY BOARD MEMBER ENFINGER AND CARRIED TO DENY PETITION 99-72 FILED BY WALMART STORES, INC. #2114 FINDING, IN THE ABSENCE OF THE PETITIONER, THE PROPERTY APPRAISER DID ASSESS THE PROPERTY IN ACCORDANCE WITH THE CRITERIA STATED IN FS 193.011, THE ASSESSMENT CARRIES WITH IT A PRESUMPTION OF CORRECTNESS AND NO EVIDENCE WAS INTRODUCED BY THE TAXPAYER TO REBUT THAT PRESUMPTION OF CORRECTNESS.

PETITION 99-71 FILED BY ISHMAL AND ANITA PEMBLETON REQUESTING HOMESTEAD EXEMPTION BE GRANTED WAS CONSIDERED BY THE BOARD. THE PEMBLETONS ADDRESSED THE BOARD STATING DUE TO HIM BEING IN THE MILITARY, THEY WERE OVERSEAS AND OUT OF THE COUNTRY AT THE TIME OF FILING FOR HOMESTEAD EXEMPTION. THEY ALSO ADVISED THEIR HOUSE WAS VACANT AS OF JANUARY 1, 1999. ATTORNEY HOLLEY QUESTIONED PROPERTY APPRAISER WRIGHT ON WHAT THE STATUTE SAID ABOUT JUSTIFICATION FOR NOT FILING WITHIN THE TIME FRAME; WRIGHT ADVISED IF THE PROPERTY OWNER DEMONSTRATED EXTENUATING CIRCUMSTANCES FOR NOT FILING. ATTORNEY HOLLEY ADVISED THE BOARD HE BELIEVES THE PEMBLETONS QUALIFY FOR HOMESTEAD EXEMPTION UNDER THE LANGUAGE OF THE STATUTE AND IT WOULD BE PROPER FOR THEM TO GRANT THE HOMESTEAD EXEMPTION. BOARD MEMBER DONALD MORRIS OFFERED A MOTION, SECONDED BY BOARD MEMBER ANGIA MORRIS AND CARRIED TO GRANT HOMESTEAD EXEMPTION FOR PETITION 99-71 FILED BY ISHMAL AND ANITA PEMBLETON.

PETITION 99-34 FILED BY MICHAEL AND ANTIONETTE KREITZER REQUESTING APPROVAL FOR AN AG CLASSIFICATION WAS CONSIDERED BY THE BOARD. MS. KREITZER ADDRESSED THE BOARD STATING SHE WAS UNAWARE OF THE AG EXEMPTION; THEY WERE NEW TO THE AREA, MOVED ON THE PROPERTY A YEAR AGO LAST OCTOBER, THEIR HOUSE WAS BEING BUILT AND UNTIL THE CLOSING ON THE HOUSE AT THE END OF MARCH, THEY DID NOT KNOW THERE WAS AN AG CLASSIFICATION.

PROPERTY APPRAISER WRIGHT STATED THE PROPERTY WAS A 39.73 ACRE TRACT PLANTED IN PINES; THE EXTENUATING CIRCUMSTANCE STATED IN THE PETITION WAS THE KREITZERS WERE UNAWARE OF THE AG EXEMPTION. ATTORNEY HOLLEY QUESTIONED WRIGHT ON WHAT THE STATUTE SAID ON EXTENUATING CIRCUMSTANCES. WRIGHT ADVISED THE EXTENUATING CIRCUMSTANCES WAS LEFT UP TO THE COUNTIES AS THERE WAS NO CUT AND DRIED GUIDELINES ON IT. ATTORNEY HOLLEY WAS PROVIDED AND READ THE STATUTES ON EXTENUATING CIRCUMSTANCES. HE ADVISED THE BOARD THEY NEEDED TO MAKE TWO DETERMINATIONS; IF THE LAND QUALIFIED FOR AN AG CLASSIFICATION SHOULD THEY HAVE APPLIED, WHICH HE THOUGHT IT DID, AND IF THEIR FAILURE TO APPLY WAS BECAUSE OF SUFFICIENT EXTENUATING CIRCUMSTANCES IN THE BOARD'S JUDGEMENT. BOARD MEMBER COPE OFFERED A MOTION, SECONDED BY BOARD MEMBER ENFINGER AND CARRIED TO DENY THE PETITION FOR AG CLASSIFICATION FILED BY MICHAEL AND ANTIONETTE KREITZER DUE TO THEM NOT BEING AWARE OF THE AG CLASSIFICATION NOT QUALIFYING AS A SUFFICIENT EXTENUATING CIRCUMSTANCE. BOARD MEMBER ANGIA MORRIS OPPOSED.

PETITION 99-04 FILED BY MARGIE AND KENNETH MAHONEY FOR HOMESTEAD EXEMPTION WAS CONSIDERED BY THE BOARD. MS. MAHONEY STATED SHE HAD TO GO BACK TO HER HOMETOWN IN RHODE ISLAND FOR AN OPERATION AND ON THEIR WAY BACK HERE, THEY RAN INTO A SNOWSTORM AND WERE A DAY LATE FOR FILING.

PROPERTY APPRAISER WRIGHT STATED THE APPLICATION FOR HOMESTEAD EXEMPTION WAS FILED ON MARCH 2, 1999. ALSO, THEY WERE ASKED FOR THEIR FLORIDA DRIVERS LICENSE AT THAT TIME AND THEY HAD RHODE ISLAND LICENSE. MS. MAHONEY ADVISED THE DRIVERS LICENSE HAD BEEN CHANGED. MS. MAHONEY ALSO STATED SHE DID NOT KNOW ABOUT THE HOMESTEAD EXEMPTION; IT WAS ONE OF THE NEIGHBORS WHO TOLD HER ABOUT THE EXEMPTION AND SHE WAS TOLD SHE WOULD HAVE TO APPEAR IN PERSON WHEN APPLYING FOR THE EXEMPTION THE FIRST TIME.

BOARD MEMBER ENFINGER OFFERED A MOTION, SECONDED BY BOARD MEMBER COPE AND CARRIED TO DENY THE PETITION FILED BY MARGIE AND KENNETH MAHONEY FOR HOMESTEAD EXEMPTION DUE TO THERE BEING NO SUFFICIENT EXTENUATING CIRCUMSTANCES TO JUSTIFY LATE FILING.

PETITION 99-24 FILED BY HERMAND AND MARCHAND LIEUSEMEYER REQUESTING AN AG CLASSIFICATION WAS CONSIDERED BY THE BOARD. MR. LIEUSEMEYER STATED THEY PURCHASED THE PROPERTY IN FEBRUARY OF 1998; IT HAD PREVIOUSLY BEEN UNDER THE AG CLASSIFICATION. THEY RECEIVED NOTIFICATION THE FIRST PART OF 1999 TO APPLY FOR THE AG CLASSIFICATION AND MS. LIEUSEMEYER THOUGHT IT WAS SOMETHING PERTAINING TO THE LAND AND PUT IT AWAY. ABOUT A MONTH LATER, HE WAS GOING THROUGH PAPERS AND NOTICED THEY SHOULD HAVE FILED THE PAPERS FOR THE AG CLASSIFICATION. THEY WENT TO THE

PROPERTY APPRAISER'S OFFICE AND WAS ADVISED THEY WOULD HAVE TO APPEAR BEFORE THE VALUE ADJUSTMENT BOARD DUE TO THEM NOT FILING FOR THE AG CLASSIFICATION PRIOR TO THE DEADLINE.

PROPERTY APPRAISER WRIGHT STATED THE PROPERTY INCLUDED 20 ACRES USED AS GRAZING LAND AND 60 ACRES USED AS TIMBER LAND AND WOULD HAVE QUALIFIED FOR AN AG CLASSIFICATION; HOWEVER, CONTACT WAS MADE AND AN APPLICATION WAS MAILED TO MR. LIEUSEMEYER WITH LIEUSEMEYER'S REASON FOR NOT FILING BEING THE PAPERS WERE OVERLOOKED AND THEY FORGOT TO FILE. BOARD MEMBER DONALD MORRIS OFFERED A MOTION, SECONDED BY BOARD MEMBER ANGIA MORRIS AND CARRIED TO DENY PETITION 99-24 FILED BY HERMAND AND MARCHAND LIEUSEMEYER DUE TO THERE BEING NO SUFFICIENT EXTENUATING CIRCUMSTANCES TO JUSTIFY FOR LATE FILING.

PETITION 99-06 FILED BY RONALD COBB, LINDA COBB AND TERESA BROCK REQUESTING HOMESTEAD EXEMPTION BE GRANTED WAS CONSIDERED BY THE BOARD. LINDA COBB STATED THE REASON FOR LATE FILING ON THE HOMESTEAD EXEMPTION WAS THEY MOVED FROM ALABAMA AND WAS NOT AWARE OF THE DEADLINE FOR FILING IN FLORIDA. SHE ASSUMED THE TIME FRAMES FOR FILING WOULD BE THE SAME FOR ALABAMA AND FLORIDA AND DID NOT FIND OUT THEY WERE DIFFERENT UNTIL IT WAS TOO LATE TO APPLY FOR THE EXEMPTION.

PROPERTY APPRAISER WRIGHT STATED AT THE TIME OF FILING COBB HAD AN ALABAMA DRIVERS LICENSE; COBB ADVISED THIS HAD NOW BEEN CHANGED.

BOARD MEMBER ENFINGER OFFERED A MOTION, SECONDED BY BOARD MEMBER DONALD MORRIS AND CARRIED TO DENY PETITION 99-06 FILED BY RONALD COBB, LINDA COBB AND TERESA BROCK DUE TO THERE BEING NO SUFFICIENT EXTENUATING CIRCUMSTANCES SHOWN BY THE PETITIONER TO JUSTIFY LATE FILING.

PETITION 99-05 FILED BY LAWRENCE AND CHRISTI JONES REQUESTING HOMESTEAD EXEMPTION BE GRANTED WAS CONSIDERED BY THE BOARD. MS. JONES STATED SHE RECEIVED THE NOTIFICATION ON FILING FOR HOMESTEAD EXEMPTION IN THE MAIL BUT PUT IT ASIDE AND FORGOT ABOUT IT; SHE FOUND IT AND FILED ON MARCH 3, 1999 WHICH WAS AFTER THE DEADLINE FOR FILING.

BOARD MEMBER COPE OFFERED A MOTION, SECONDED BY BOARD MEMBER ENFINGER AND CARRIED TO DENY THE PETITION DUE TO THERE BEING NO SUFFICIENT EXTENUATING CIRCUMSTANCES SHOWN BY THE PETITIONER TO JUSTIFY LATE FILING.

PETITION 99-52 FILED BY GLENN AND GEORGINE ROY REQUESTING HOMESTEAD EXEMPTION BE GRANTED WAS CONSIDERED BY THE BOARD. GLENN ROY STATED THE REASON FOR LATE FILING ON THE HOMESTEAD EXEMPTION WAS DUE TO HIS WIFE'S FATHER BEING ILL LAST YEAR AND FINALLY PASSING AWAY. HIS WIFE SUFFERED EXTREME EMOTIONAL ILLNESS AND THEN BECAME PHYSICALLY ILL. HE WORKED SIX DAYS A WEEK AT THE POST OFFICE AND WAS WORKING PART TIME ALSO; HE HAD ALWAYS DEPENDED ON HIS WIFE TO TAKE CARE OF ALL BUSINESS MATTERS. WHEN IT CAME TO HIS ATTENTION THE HOMESTEAD EXEMPTION APPLICATION HAD NOT BEEN TAKEN CARE OF, HE CAME AS QUICKLY AS HE COULD TO FILE.

PROPERTY APPRAISER WRIGHT STATED THE APPLICATION FOR HOMESTEAD EXEMPTION WAS FILED ON AUGUST 17, 1999.

BOARD MEMBER DONALD MORRIS OFFERED A MOTION, SECONDED BY BOARD MEMBER ANGIA MORRIS AND CARRIED TO DENY THE PETITION FILED BY GLENN AND GEORGINE ROY REQUESTING HOMESTEAD EXEMPTION BE GRANTED DUE TO THERE BEING NO SUFFICIENT EXTENUATING CIRCUMSTANCES SHOWN BY THE PETITIONER TO JUSTIFY LATE FILING.

PETITION 99-17 FILED BY DAVID BENFIELD BURKETT REQUESTING AN AGRICULTURE CLASSIFICATION WAS CONSIDERED BY THE BOARD. BURKETT WAS NOT PRESENT TO ADDRESS HIS REQUEST.

PROPERTY APPRAISER WRIGHT STATED THE PROPERTY WAS A TEN ACRE TRACT AT ECONFINA CREEK AND ON THE PETITION IT STATED THE REASON FOR LATE FILING WAS DUE TO BURKETT NOT KNOWING ABOUT THE DEAD LINE FOR FILING. THE PROPERTY WAS USED MOSTLY FOR BLUEBERRIES.

BOARD MEMBER ANGIA MORRIS OFFERED A MOTION, SECONDED BY BOARD MEMBER DONALD MORRIS AND CARRIED TO DENY PETITION 99-17 FILED BY DAVID BENFIELD BURKETT DUE TO THERE BEING NO SUFFICIENT EXTENUATING CIRCUMSTANCES SHOWN BY THE PETITIONER TO JUSTY LATE FILING.

PETITION 99-2 FILED BY ADDIS E. COBB REQUESTING A VALUE ADJUSTMENT AND HOMESTEAD EXEMPTION ON THE PROPERTY WAS CONSIDERED BY THE BOARD. THE PETITIONER WAS NOT PRESENT TO ADDRESS HIS REQUEST.

PROPERTY APPRAISER WRIGHT STATED MR. COBB FILED AN APPLICATION ON MARCH 2, 1999. WRIGHT ADVISED ACCORDING TO THE PETITION FILED COBB HAD A PROBLEM WITH THE VALUES. THERE WAS A MOBILE HOME MOVED OFF THE PROPERTY AND ONCE THAT WAS TAKEN OFF, IT WENT BELOW THE VALUE COBB THOUGHT IT WAS WORTH. WRIGHT ADVISED THE PETITION

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STATED COBB'S REASON FOR NOT FILING WAS DUE TO HIM NOT RECEIVING A TAX BILL AND DID NOT KNOW THE DEAD LINE FOR FILING. BOARD MEMBER ANGIA MORRIS OFFERED A MOTION, SECONDED BY BOARD MEMBER COPE AND CARRIED TO DENY PETITION 99-2 FILED BY ADDIS E. COBB DUE TO THERE BEING NO SUFFICIENT EXTENUATING CIRCUMSTANCES PRESENTED BY THE PETITIONER TO JUSTIFY LATE FILING.

PETITION 99-18 FILED BY TERRY AND SUE CAMPBELL REQUESTING AN AGRICULTURE CLASSIFICATION WAS CONSIDERED BY THE BOARD. THE PETITIONER WAS NOT PRESENT TO ADDRESS THEIR REQUEST.

PROPERTY APPRAISER WRIGHT STATED THE PETITION WAS FILED ON MARCH 23RD FOR AGRICULTURE CLASSIFICATION. THE PROPERTY WAS TEN ACRES OF TIMBERLAND AND THE EXTENUATING CIRCUMSTANCES LISTED BY THE PETITIONER WAS THEY DID NOT UNDERSTAND THE FORM.

BOARD MEMBER ANGIA MORRIS OFFERED A MOTION, SECONDED BY BOARD MEMBER ENFINGER AND CARRIED TO DENY PETITION 99-18 FILED BY TERRY AND SUE CAMPBELL DUE TO THERE BEING NO SUFFICIENT EXTENUATING CIRCUMSTANCES SHOWN BY THE PETITIONER TO JUSTIFY LATE FILING.

PETITION 99-39 FILED BY STANLEY POOLE REQUETING HOMESTEAD EXEMPTION WAS CONSIDERED BY THE BOARD. THE PETITIONER WAS NOT PRESENT TO ADDRESS HIS REQUEST.

PROPERTY APPRAISER WRIGHT STATED POOLE FILED FOR HOMESTEAD EXEMPTION ON MAY 5, 1999 AND THE EXTENUATING CIRCUMSTANCES STATED ON HIS PETITION FOR LATE FILING WAS HE HAD HOMESTEAD EXEMPTION ON ANOTHER PLACE. WRIGHT EXPLAINED POOLE AND HIS WIFE WERE IN THE PROCESS OF DIVORCING AND HE WAS MOVING INTO THIS PLACE AROUND CHRISTMAS; HE MOVED IN FULL TIME AROUND JANUARY 8, 1999.

BOARD MEMBER DONALD MORRIS OFFERED A MOTION, SECONDED BY BOARD MEMBER ANGIA MORRIS AND CARRIED TO DENY PETITION 99-39 FILED BY STANLEY POOLE DUE TO THERE BEING NO SUFFICIENT EXTENUATING CIRCUMSTANCES SHOWN BY THE PETITIONER TO JUSTIFY LATE FILING.

THE VALUE ADJUSTMENT BOARD HEARINGS WERE CONCLUDED.

ATTEST: _____

CLERK

END OF MINUTES FOR 10/19/99

CHAIRMAN