

BOARD MINUTES FOR 10/18/02

OCTOBER 18, 2002

THE PROPERTY APPRAISAL VALUE ADJUSTMENT BOARD MET ON THE ABOVE DATE AT 8:00 A. M. AT THE WASHINGTON COUNTY ANNEX, BOARD MEETING ROOM, 1331 SOUTH BOULEVARD, CHIPLEY, FLORIDA WITH BOARD MEMBERS RONNIE FINCH, LYNN COPE AND CHARLES BROCK REPRESENTING THE BOARD OF COUNTY COMMISSIONERS AND PHILIP ROUNTREE AND GARY CLARK REPRESENTING THE WASHINGTON COUNTY SCHOOL BOARD.

CHAIRMAN FINCH CALLED THE MEETING TO ORDER WITH BOARD MEMBER ROUNTREE OFFERING PRAYER. CHAIRMAN FINCH LED IN THE PLEDGE OF ALLEGIANCE TO THE FLAG.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #25 FILED BY DONNA ARNOLD FOR AN APPEAL ON LATE FILING FOR AN AG CLASSIFICATION. THE PETITIONER WAS NOT PRESENT TO ADDRESS THE BOARD. THE PROPERTY APPRAISER ADVISED THE BOARD:

1. MS. ARNOLD PUT ON THE PETITION HER REASON FOR LATE FILING FOR AN AG CLASSIFICATION WAS DUE TO HER HAVING PUT IT ASIDE AND FORGETTING ABOUT IT.
2. THIS PROPERTY IS A SMALLER TRACT OF LAND WITH A SMALL HOUSE.
3. THE QUESTIONNAIRE SENT TO ARNOLD ASKED WHAT TYPE OF AGRICULTURE WAS ON PROPERTY; ARNOLD ADVISED THERE WAS NONE.

BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER COPE AND CARRIED TO DENY PETITION #25 DUE TO THERE BEING NO EXTENUATING CIRCUMSTANCES SHOWN BY THE PETITIONER NOR ANYONE ON THEIR BEHALF TO JUSTIFY THE LATE FILING FOR HOMESTEAD EXEMPTION.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #39 FILED BY RITA SWEAT APPEALING THE LATE FILING FOR HOMESTEAD EXEMPTION. THE PETITIONER WAS NOT PRESENT TO ADDRESS HER PETITION. THE PROPERTY APPRAISER ADDRESSED THE BOARD:

1. HE COULD NOT MAKE OUT SWEAT'S REASON FOR LATE FILING LISTED ON HER PETITION. IT APPEARED IT WAS DUE TO TRANSPORTATION AND MOBILE HOME BEING REPOSSESSED.
2. HE INSPECTED THE PROPERTY AND FOUND A TENT ON IT.

BOARD MEMBER COPE OFFERED A MOTION, SECONDED BY BOARD MEMBER CLARK AND CARRIED TO DENY PETITION #39 FILED BY RITA SWEAT DUE TO THERE BEING NO EXTENUATING CIRCUMSTANCES SHOWN BY THE PETITIONER OR ANYONE ON THEIR BEHALF TO JUSTIFY LATE FILING FOR HOMESTEAD EXEMPTION.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #40 FILED BY RANDY ROWE APPEALING THE DISAPPROVAL FOR AD VALOREM TAX EXEMPTION INCLUDING DENIAL OF HOMESTEAD EXEMPTION BY THE PROPERTY APPRAISER. MR. ROWE ADDRESSED THE BOARD, REPRESENTING ISLAND HILL TRUST, ON THEIR REQUEST FOR HOMESTEAD EXEMPTION TO BE APPROVED. WHEN ROWE QUESTIONED IF THE BOARD CONSISTED OF COUNTY COMMISSIONERS, EACH BOARD MEMBER INTRODUCED THEMSELVES AND ADVISED IF THEY WERE A SCHOOL BOARD MEMBER OF COUNTY COMMISSIONER. ROWE THEN ADDRESSED THERE BEING TWO REASONS PROVIDED FOR THE DENIAL OF THEIR REQUEST:

1. FAILURE TO PROVIDE SOCIAL SECURITY NUMBER
2. FAILURE TO PROVIDE DOCUMENTATION REQUESTED BY PROPERTY APPRAISER

ROWE ADDRESSED THE SOCIAL SECURITY ISSUE:

1. HE READ FL STATUTE-196.001 PARAGRAPH B
2. HE ADDRESSED A SOCIAL SECURITY NUMBER WAS A FEDERALLY CREATED NUMBER AND ADDRESSED THE ISSUE AT A FEDERAL LEVEL.
3. HE REFERENCED EXHIBIT A IN A PACKET HE HAD PROVIDED TO THE PROPERTY APPRAISER. THE PROPERTY APPRAISER PROVIDED THE BOARD MEMBERS WITH HIS COPY OF THE INFORMATION; ROWE REFERENCED U.S. TITLE 42, SECTION 405 B; OUTLINING THE AUTHORITY CONGRESS HAS GIVEN REGARDING THE ISSUING OF A SOCIAL SECURITY NUMBER; HE READ SUBPARAGRAPH 1 AND SUBPARAGRAPH 2 STATING ACCORDING TO THIS FEDERAL LAW, THERE IS NO

MANDATE FOR A CITIZEN OF THE STATE TO HAVE ONE.

4. HE THEN READ EXHIBIT B, U.S. TITLE 42, SECTION 405 SUBPARAGRAPH C REITERATING THE FEDERAL LAW DOES NOT MANDATE FOR A CITIZEN OF THE STATE TO HAVE A SOCIAL SECURITY NUMBER UNLESS THEY WANT TO BE A RECIPIENT OF A FEDERALLY FUNDED PROGRAM. HE ADVISED THE BOARD HE DID NOT HAVE A SOCIAL SECURITY NUMBER OR NEVER MADE APPLICATION FOR ONE DUE TO HIS RELIGIOUS CONVICTIONS.

BOARD MEMBER BROCK ATTENDED THE MEETING AT THIS TIME. ATTORNEY HOLLEY QUESTIONED THE PROPERTY APPRAISER IF THE STATUTE REQUIRED A SOCIAL SECURITY NUMBER BE PROVIDED.

BILL HOWELL, ATTORNEY FOR THE PROPERTY APPRAISER, ADVISED FLORIDA STATUTE 196.0011B REQUIRES A SOCIAL SECURITY NUMBER AND FURTHER STATES IF SOMEONE OMITTS THE REQUIRED SOCIAL SECURITY NUMBER, THEIR APPLICATION IS INCOMPLETE; THE FAILURE TO FILE A COMPLETE APPLI- CATION WAIVERS THE EXEMPTION PRIVILEGE FOR THAT YEAR.

ATTORNEY HOLLEY QUESTIONED ROWE IF HE HAD STATE LAW WHICH CONTRA- DICTED, OVERRULED AND OVERRIDES FLORIDA STATUTE 196.0011B. ROWE ADVISED HE DID AND READ HIS EXHIBIT J, CONSTITUTION OF THE STATE OF FLORIDA, ARTICLE II, SECTION 5, PARAGRAPH B. HE THEN ADDRESSED AND READ A PORTION OF EXHIBIT I, ARTICLE I OF THE CONSTITUTION OF THE STATE OF FLORIDA, SECTIONS 1, 2 AND 3 AND ADVISED THE BOARD IF THEY DENIED HIM HOMESTEAD EXEMPTION DUE TO HIM NOT PROVIDING A SOCIAL SECURITY NUMBER, THEY WOULD BE PENALIZING HIM DUE TO HIS RELIGIOUS CONVICTIONS.

CHAIRMAN FINCH INFORMED ROWE IF THE BOARD DENIED HIS REQUEST, THEY WOULD NOT BE DENYING IT BECAUSE OF HIS RELIGIOUS CONVICTIONS BUT DUE TO THE INFORMATION PROVIDED BY THE PROPERTY APPRAISER THAT STATE LAW REQUIRES A SOCIAL SECURITY NUMBER BE PROVIDED.

ROWE THEN ADDRESSED HIS EXHIBIT K, 1992 FLORIDA STATUTE, TITLE 44 CIVIL RIGHTS, SECTIONS 1 THRU 5 REFERENCING THE DEFINITION OF A GOVERNMENT OR STATE AND INTERPRETED IT TO MEAN GOVERNMENT OR STATE DIRECTLY APPLIES TO WHOMEVER IS MAKING A RULING. HE THEN REFERENCED SECTION 3 PERTAINING TO EXERCISING OF RELIGIOUS BELIEFS; HE REITERATED HIS POSITION FOR NOT PROVIDING A SOCIAL SECURITY NUMBER WAS DUE TO HIS RELIGIOUS BELIEF. HE READ ANOTHER PORTION OF SECTION 3 PERTAINING TO THE GOVERNMENT SHALL NOT BURDEN A PERSON'S EXERCISE OF RELIGION, EVEN IF THE BURDEN RESULTS FROM A RULE OF GENERAL APPLICABILITY; HE COULD SEE THE BOARD LOOKING AT A RULE OF GENERAL APPLICABILITY ASKING FOR A SOCIAL SECURITY NUMBER WHEN THERE IS NO MANDATE TO HAVE ONE. HE CONTINUED REFERENCING DIFFERENT SECTIONS OF TITLE 44 CIVIL RIGHTS, FLORIDA STATUTES PERTAINING TO RELIGIOUS BELIEFS.

ATTORNEY HOLLEY REITERATED THE STATE LAW REQUIRING A SOCIAL SECURITY NUMBER AND THE BOARD CAN'T CHANGE THE LAW.

ATTORNEY BILL HOWELL ADDRESSED A 1999 ATTORNEY GENERAL'S OPINION ON A QUESTION PRESENTED TO THE ATTORNEY GENERAL BY THE BREVARD COUNTY PROPERTY APPRAISER ON THE REQUIREMENT THAT A PROPERTY APPRAISER HAS TO HAVE A SOCIAL SECURITY NUMBER FROM A PROPERTY OWNER IN ORDER TO GRANT THEM HOMESTEAD EXEMPTION. HE REFERENCED A CASE IN PINELLIS COUNTY WHERE AN ORDER WAS ENTERED IN AUGUST OF 2002 WHERE THE COURT SAID IT AGREED WITH THE ATTORNEY GENERAL'S OPINION THERE IS NO ABSOLUTE RIGHT TO HOMESTEAD EXEMPTION; THE COURT IS SAYING THE FLORIDA STATUTE REQUIRING A SOCIAL SECURITY NUMBER IS CONSTITUTIONAL AND THERE IS A LEGITIMATE REASON FOR REQUIRING THE SOCIAL SECURITY NUMBERS ON HOMESTEAD EXEMPTION APPLICATIONS.

ATTORNEY HOWELL AND ATTORNEY HOLLEY BOTH AGREED IF MR. ROWE WOULD LIKE TO QUESTION THE STATUTE, THE APPROPRIATE THING TO DO WOULD BE TO FILE HIS CASE IN A DISTRICT COURT ASKING THEM TO DETERMINE THE STATUTE AS UNCONSTITUTIONAL; UNTIL THIS IS DONE, THE STATUTE HAS TO BE FOLLOWED.

BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER COPE AND CARRIED TO DENY PETITION 40 FILED BY RANDY ROWE DUE TO HIS FAILURE TO ABIDE BY FLORIDA STATUTE AND PROVIDE A SOCIAL SECURITY NUMBER.

ROWE QUESTIONED IF HE WOULD BE ALLOWED TO ADDRESS HIS REASONING FOR NOT PROVIDING ALL THE DOCUMENTATION REQUESTED BY THE PROPERTY APPRAISER. ATTORNEY HOLLEY ADVISED THE BOARD TO ALLOW ROWE TO ADDRESS WHAT HE WANTS PUT IN THE RECORD PERTAINING TO HIS FAILURE TO PROVIDE DOCUMENTATION. ROWE ADDRESSED THE FOLLOWING:

1. MAY 17, 2002 LETTER SENT TO PROPERTY APPRAISER SUMMARIZING EVERYTHING THAT HAD OCCURED UP TO THAT DATE
2. FEBRUARY 27, 2002 LETTER FROM PROPERTY APPRAISER REQUESTING COPY OF ISLAND HILL TRUST DOCUMENT
3. MARCH 11, 2002 WENT TO PROPERTY APPRAISER'S OFFICE PROVIDING COPIES OF CERTAIN SECTIONS OF THE TRUST DOCUMENT
4. MARCH 11, 2002 LETTER FROM PROPERTY APPRAISER REQUESTING ENTIRE ISLAND HILL TRUST DOCUMENT
5. MARCH 19, 2002 LETTER SENT TO PROPERTY APPRAISER REGARDING TRUST DOCUMENT; HE WAS PROHIBITED FROM MAKING PARTS OF TRUST DOCUMENT PUBLIC AND REQUESTED PROPERTY APPRAISER PROVIDE EXPLANATION FOR LEGAL INTEREST IN THESE ARTICLES. HE OFFERED TO MAKE ENTIRE TRUST DOCUMENT AND HIMSELF AVAILABLE TO APPRAISER'S ATTORNEY TO REVIEW AT THEIR CONVENIENCE
6. FORM DR 490 DATED APRIL 18, 2002 FROM PROPERTY APPRAISER STATING HIS APPLICATION FOR HOMESTEAD EXEMPTION HAD BEEN DENIED DUE TO HIS FAILING TO PROVIDE REQUIRED DOCUMENTATION
7. MEETING WITH PROPERTY APPRAISER ON APRIL 22, 2002; AT THAT TIME APPRAISER CONVEYED TO HIM HIS ATTORNEY WAS LOOKING FOR A PARTICULAR CLAUSE IN THE TRUST DOCUMENT

ROWE THEN ADDRESSED THE PROPERTY APPRAISER REQUESTING CERTAIN INFORMATION OUT OF THE TRUST AND HE ASKED THE APPRAISER WHAT HIS LEGAL GROUNDS FOR WANTING THE INFORMATION; HE DOESN'T HAVE A PROBLEM PROVIDING THE INFORMATION BUT PART OF THE TRUST DOCUMENTS ARE A PRIVATE DOCUMENT AND AS TRUSTEE HE IS NOT SUPPOSE TO MAKE IT PUBLIC EXCEPT AS ON A NEED TO KNOW BASIS. HE ADVISED IT WASN'T UNTIL HIS APPLICATION WAS DENIED THAT HE RECEIVED A LETTER DATED JUNE 11, 2002 AND RECEIVED THE STATUTE AS FAR AS THE INFORMATION THAT HE WOULD NEED TO LOOK FOR. NOW THAT HE IS AWARE OF WHAT INFORMATION IS WANTED, HE CAN COMPLY WITH THE PROPERTY APPRAISER'S REQUEST AND SUPPLY HIM WITH THE INFORMATION.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #49 FILED BY STEPHANIE SCHAFFERMAN ON AN APPEAL OF LATE FILING FOR HOMESTEAD EXEMPTION. THE PETITIONER WAS NOT PRESENT. THE PROPERTY APPRAISER ADVISED THE BOARD:

1. THE PETITIONER'S REASON FOR LATE FILING LISTED ON HER PETITION WAS DUE TO BEING UNAWARE OF THE DEADLINE
2. THE PETITIONER DOES NOT EVEN OWN THE PROPERTY THEY FILED HOMESTEAD EXEMPTION ON
3. THEY DON'T MEET THE CRITERIA IN FLORIDA STATUTES FOR HOMESTEAD EXEMPTION ELIGIBILITY

BOARD MEMBER COPE OFFERED A MOTION, SECONDED BY BOARD MEMBER CLARK AND CARRIED TO DENY PETITION #49 FILED BY STEPHANIE SCHAFFERMAN APPEALING THE LATE FILING FOR HOMESTEAD EXEMPTION.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION 50 FILED BY R. H. HIGBEE, INC. SEEKING REVIEW AND ADJUSTMENT OF THE MARKET VALUE. THE PETITIONER WAS NOT PRESENT. THE PROPERTY APPRAISER ADVISED THE BOARD:

1. THE ONLY INFORMATION LISTED ON PETITIONER'S PETITION FOR REQUESTING AN ADJUSTMENT ON VALUE REFERENCED AN APPRAISAL DATED JUNE 26, 1998 PREVIOUSLY PROVIDED TO THE PROPERTY APPRAISER'S ATTORNEY

2. THERE WAS A DIFFERENCE OF OPINION ON VALUE OF LOTS
3. PROPERTY APPRAISER ADVISED HE VALUED THESE PROPERTIES SAME AS OTHER LOTS IN COUNTY

ATTORNEY HOLLEY ADVISED THE BOARD THE LAW CREATES A PRESUMPTION OF CORRECTNESS ON THE VALUE ASSESSED BY THE PROPERTY APPRAISER; IT PLACES THE BURDEN ON THE TAXPAYER TO PROVIDE COMPETENT EVIDENCE TO REBUT THAT PRESUMPTION OF CORRECTNESS. BOARD MEMBER ROUNTREE OFFERED A MOTION, SECONDED BY BOARD MEMBER COPE AND CARRIED TO DENY PETITION #50 FILED BY R. J. HIGBEE, INC. REQUESTING A REVIEW AND ADJUSTMENT OF THE MARKET VALUE.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #51 FILED BY R. J. HIGBEE, INC. THE PETITIONER WAS NOT PRESENT. THE PROPERTY APPRAISER ADVISED THE BOARD:

1. THESE LOTS ARE IN PAYNE LAKES SUBDIVISION
2. SOME LOTS ARE WATER FRONT AND SOME ARE NOT
3. ALL THE INFORMATION HE HAS IS THE PETITIONER'S 1998 APPRAISAL
4. ALL LOTS ARE VALUED THE SAME ACCORDING TO FLORIDA STATUTES 193.011
5. ROBERT L. BROOKS DID THE 1998 APPRAISAL REFERENCED ON THE PETITIONERS PETITION
6. BROOKS VALUED THE LOTS AS OF JANUARY 1, 1996, 1997 AND 1998

BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER COPE AND CARRIED TO DENY PETITION #51 FILED BY R. J. HIGBEE, INC. REQUESTING A REVIEW AND ADJUSTMENT OF THE MARKET VALUE.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #52 FILED BY R. J. HIGBEE, INC. THE PETITIONER WAS NOT PRESENT. THE PROPERTY APPRAISER ADVISED THE BOARD:

1. THESE LOTS WERE IN THE SAME SUBDIVISION; PAYNE LAKES
2. HE IS VALUING ALL THE LOTS THE SAME ACCORDING TO FLORIDA STATUTES 193.011
3. THE PETITIONER IS WANTING TO BULK ALL THE LOTS TOGETHER

BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER COPE AND CARRIED TO DENY PETITION #52 FILED BY R. J. HIGBEE, INC. REQUESTING A REVIEW AND ADJUSTMENT OF THE MARKET VALUE.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #53 FILED BY R. J. HIGBEE, INC. REQUESTING A REVIEW AND ADJUSTMENT OF THE MARKET VALUE. THE PETITIONER WAS NOT PRESENT. THE PROPERTY APPRAISER ADVISED THE BOARD:

1. THESE LOTS ARE THE SAME SITUATION AS ADDRESSED IN PETITIONS 50 THRU 52; THERE IS A DIFFERENCE OF OPINION ON VALUE.

BOARD MEMBER COPE OFFERED A MOTION, SECONDED BY BOARD MEMBER CLARK AND CARRIED TO DENY PETITION #53 FILED BY R. J. HIGBEE, INC. REQUESTING A REVIEW AND ADJUSTMENT OF THE MARKET VALUE.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #54 FILED BY R. J. HIGBEE, INC. REQUESTING A REVIEW AND ADJUSTMENT OF THE MARKET VALUE. THE PETITIONER WAS NOT PRESENT. THE PROPERTY APPRAISER ADVISED THE BOARD:

1. THESE LOTS ARE IN PARADISE LAKES SUBDIVISION
2. THIS IS THE SAME SITUATION AS ADDRESSED IN OTHER PETITIONS FILED BY R. J. HIGBEE, INC.

BOARD MEMBER ROUNTREE OFFERED A MOTION, SECONDED BY BOARD MEMBER CLARK AND CARRIED TO DENY PETITION #54 FILED BY R. J. HIGBEE, INC. REQUESTING A REVIEW AND ADJUSTMENT OF THE MARKET VALUE.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #55 FILED BY R. J. HIGBEE, INC. REQUESTING A REVIEW AND ADJUSTMENT OF THE MARKET VALUE. THE PETITIONER WAS NOT PRESENT. THE PROPERTY APPRAISER ADVISED THE BOARD:

1. THESE LOTS ARE IN PARADISE LAKES SUBDIVISION, LOTS 33 THRU 40, BLOCK B
2. SAME SITUATION AS IN OTHER PETITIONS ADDRESSED BY THE BOARD FILED BY R. J. HIGBEE, INC.
3. VERY LITTLE DIFFERENCE IN VALUE; PROPERTY APPRAISER HAS LOTS VALUED AT \$38,800 AND HIGBEE HAS THEM VALUED AT \$34,275

4. PROPERTY APPRAISER HAS NOT HAD THE OPPORTUNITY TO GO OVER ANY DIFFERENCES IN OPINION ON VALUE WITH HIGBEE

BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER COPE AND CARRIED TO DENY PETITION #55 FILED BY R. J. HIGBEE, INC. REQUESTING A REVIEW AND ADJUSTMENT OF THE MARKET VALUE.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #56 FILED BY R. J. HIGBEE, INC. REQUESTING A REVIEW AND ADJUSTMENT OF THE MARKET VALUE. THE PETITIONER WAS NOT PRESENT. THE PROPERTY APPRAISER ADVISED THE BOARD:

1. THESE LOTS ARE IN PAYNE LAKE SUBDIVISION, SECTION B, BLOCK A, LOTS 37 THRU 48; WATER FRONT LOTS
2. BOARD MEMBER ROUNTREE ADDRESSED THE MARKET VALUE IS SIGNIFICANTLY GREATER ON THESE PROPERTIES THAN ON MOST OF THE OTHERS THAT HAVE BEEN ADDRESSED. PROPERTY APPRAISER ADVISED LOTS RANGE IN SIZE AND ARE VALUED FROM \$5,600 TO \$10,000 DEPENDING ON THE SIZE OF THE LOTS.
3. PROPERTY APPRAISER PROVIDED COMPARISONS ON VALUE OF LOTS 37 AND 38:
 - A. LOT 37; APPRAISAL VALUED IT AT \$1,680, APPRAISER VALUED AT \$5,600
 - B. LOT 38; APPRAISAL VALUED IT AT \$3,090, APPRAISER VALUED AT \$10,800

4. THE PETITIONER IS TRYING TO VALUE THESE LOTS IN BULK
BOARD MEMBER COPE OFFERED A MOTION, SECONDED BY BOARD MEMBER ROUNTREE AND CARRIED TO DENY PETITION #56 FILED BY R. J. HIGBEE, INC. REQUESTING A REVIEW AND ADJUSTMENT IN MARKET VALUE.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #57 FILED BY R. J. HIGBEE, INC. REQUESTING A REVIEW AND ADJUSTMENT OF THE MARKET VALUE. THE PETITIONER WAS NOT PRESENT. THE PROPERTY APPRAISER ADVISED THE BOARD:

1. THESE LOTS WERE IN PAYNE LAKES SUBDIVISION PHASE II
2. THE APPRAISAL REFERENCED BY PETITIONER HAD GROUPED LOTS TOGETHER IN OTHER PETITIONS ON PAYNE LAKES PHASE II; HE DID NOT GROUP THESE LOTS TOGETHER; THEY WERE INTERIOR LOTS ON THE HIGHWAY

BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER ROUNTREE AND CARRIED TO DENY PETITION #57 FILED BY R. J. HIGBEE, INC. REQUESTING A REVIEW OF THE MARKET VALUE.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #58 FILED BY COKOMO INTERNATIONAL CORPORATION REQUESTING REVIEW AND ADJUSTMENT OF THE MARKET VALUE. THE PETITIONER WAS NOT PRESENT. THE PROPERTY APPRAISER ADVISED THE BOARD:

1. THESE LOTS WERE IN THE BENT OAKS SUBDIVISION; LOTS 1 THRU 6, BLOCK B; INTERIOR LOTS
2. THERE WAS A \$10,000 DIFFERENCE OF OPINION ON THE VALUE OF THE LOTS
3. ALL THE INFORMATION PROPERTY APPRAISER HAD FROM THE PETITIONER WAS THE REFERENCED 1998 APPRAISAL

BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER ROUNTREE AND CARRIED TO DENY PETITION #58 FILED BY COKOMO INTERNATIONAL CORPORATION SEEKING A REVIEW AND ADJUSTMENT OF THE MARKET VALUE.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #59 FILED BY COKOMO INTERNATIONAL CORPORATION REQUESTING REVIEW AND ADJUSTMENT OF THE MARKET VALUE. THE PETITIONER WAS NOT PRESENT. THE PROPERTY APPRAISER ADVISED THE BOARD:

1. THESE LOTS WERE IN BENT OAKS SUBDIVISION; WATER FRONT LOTS
2. THERE WAS A DIFFERENCE OF OPINION IN VALUE
3. ONLY INFORMATION HE HAS FROM PETITIONER IS 1998 APPRAISAL
4. PROVIDED AN EXAMPLE ON LOT 24; PROPERTY APPRAISER'S VALUE IS ASSESSED AT \$22,950; PETITIONER'S 1998 APPRAISAL VALUES LOT AT \$7,487; A 2001 AUDIT BY THE DEPARTMENT OF REVENUE

VALUED THE LOT AT \$35,000

BOARD MEMBER COPE OFFERED A MOTION, SECONDED BY BOARD MEMBER ROUNTREE AND CARRIED TO DENY PETITION #59 FILED BY COKOMO INTERNATIONAL- AL SEEKING REVIEW AND ADJUSTMENT OF THE MARKET VALUE.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #60 FILED BY COKOMO INTERNATIONAL CORPORATION SEEKING REVIEW AND ADJUSTMENT OF THE MARKET VALUE. THE PETITIONER WAS NOT PRESENT. THE PROPERTY APPRAISER ADVISED THE BOARD:

1. THESE LOTS WERE INTERIOR LOTS IN THE HOLLY HILLS SUBDIVISION
2. HE HAD LOTS VALUED AT \$5,000; THEY WERE VALUED ACCORDING TO FLORIDA STATUTES 193.011
3. ONLY INFORMATION HE HAD FROM PETITIONER WAS REFERENCED 1998 APPRAISAL

BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER ROUNTREE AND CARRIED TO DENY PETITION #60 FILED BY COKOMO INTERNATIONAL- AL CORPORATION SEEKING REVIEW AND ADJUSTMENT OF THE MARKET VALUE.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #61 FILED BY NEW JERUSALEM, U.S.A., INC. REQUESTING REVIEW AND ADJUSTMENT OF THE MARKET VALUE. THE PETITIONER WAS NOT PRESENT. THE PROPERTY APPRAISER ADVISED THE BOARD:

1. THESE LOTS WERE IN PARADISE OAKS SUBDIVISION; LOTS 1 THRU 21; BLOCK A
2. PROPERTY APPRAISER ASSESSED VALUE ON LOT 2 AT \$22,950; PETITIONER'S 1998 APPRAISAL ASSESSED VALUE AT \$6,120; DEPARTMENT OF REVENUE AUDITED IN 2001 AND ASSESSED VALUE AT \$35,000

BOARD MEMBER ROUNTREE ADDRESSED IT NOT BEING RELEVANT TO THE BOARD'S DECISION BUT QUESTIONED THE PROPERTY APPRAISER ON WHAT THE CONSEQUENCE WAS WHEN THE PROPERTY APPRAISER'S VALUE OF PROPERTY WAS LOWER THAN THE DEPARTMENT OF REVENUE'S VALUE. THE PROPERTY APPRAISER EXPLAINED THERE WERE ENOUGH OTHER LOTS THE DEPARTMENT OF REVENUE AUDITED THAT HIS VALUE WAS CLOSE ENOUGH ON THAT COMPENSATED OTHER VALUES.

BOARD MEMBER COPE OFFERED A MOTION, SECONDED BY BOARD MEMBER ROUNTREE AND CARRIED TO DENY PETITION #61 FILED BY NEW JERUSALEM, U.S.A., INC. SEEKING REVIEW AND ADJUSTMENT OF THE MARKET VALUE.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #62 FILED BY NEW JERUSALEM, U.S.A., INC. REQUESTING REVIEW AND ADJUSTMENT TO THE MARKET VALUE. THE PETITIONER WAS NOT PRESENT. THESE LOTS WERE IN THE PARADISE OAKS SUBDIVISION AND THE SAME SITUATION EXISTS AS ON OTHER PETITIONS FILED BY NEW JERUSALEM, U.S.A.; DIFFERENCE OF OPINION IN VALUE AND ONLY INFORMATION PROVIDED BY THE PETITIONER WAS REFERENCED 1998 APPRAISAL. BOARD MEMBER COPE OFFERED A MOTION, SECONDED BY BOARD MEMBER ROUNTREE AND CARRIED TO DENY PETITION #62 FILED BY NEW JERUSALEM, U.S.A., INC. REQUESTING REVIEW AND ADJUSTMENT OF THE MARKET VALUE.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #63 FILED BY NEW JERUSALEM, U.S.A., INC. REQUESTING REVIEW AND ADJUSTMENT ON THE MARKET VALUE. THE PETITIONER WAS NOT PRESENT. THE PROPERTY APPRAISER ADVISED THE BOARD:

1. THIS LOT IS IN PARADISE OAKS SUBDIVISION; LOT 15, BLOCK C
2. PETITIONER'S APPRAISAL OF PROPERTY VALUES PROPERTY AT \$4,275
3. PROPERTY APPRAISER ADVISED BOARD OF WHAT SOME OF LOTS HAD SOLD FOR VERSUS WHAT THE PETITIONER SAID THEY WERE VALUED AT; THEY SOLD FOR A TREMENDOUS AMOUNT MORE THAN THE PETITIONER HAD THEM VALUED AT.
4. ONLY INFORMATION HE HAD FROM PETITIONER WAS 1998 APPRAISAL

BOARD MEMBER ROUNTREE OFFERED A MOTION, SECONDED BY BOARD MEMBER COPE AND CARRIED TO DENY PETITION #63 FILED BY NEW JERUSALM U.S.A., REQUESTING REVIEW AND ADJUSTMENT OF THE MARKET VALUE.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #64 FILED BY NEW JERUSALEM, U.S.A., INC. REQUESTING REVIEW AND ADJUSTMENT OF THE MARKET VALUE. THE PETITIONER WAS NOT PRESENT. THE PROPERTY APPRAISER ADVISED THE BOARD:

1. THESE LOTS WERE IN PARADISE OAKS SUBDIVISION; LOTS 1 THRU 4; BLOCK C
2. SAME SITUATION AS OTHER PETITIONS FILED BY PETITIONER
3. ONLY INFORMATION PROVIDED BY PETITIONER REFERENCED JUNE 26, 1998 APPRAISAL

BOARD MEMBER COPE OFFERED A MOTION, SECONDED BY BOARD MEMBER CLARK AND CARRIED TO DENY PETITION #64 FILED BY NEW JERUSALEM, U.S.A. INC. REQUESTING REVIEW AND ADJUSTMENT OF THE MARKET VALUE.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #65 FILED BY GLOBAL CROSSING NORTH AMERICA NETWORKS, INC. REQUESTING REVIEW AND ADJUSTMENT TO THE MARKET VALUE. THE PETITIONER WAS NOT PRESENT. THE PROPERTY APPRAISER ADVISED THE BOARD:

1. INFORMATION ON APPRAISAL PETITIONER HAD PROVIDED
2. PERSONAL PROPERTY RETURN FROM GLOBAL ESTIMATING THEIR ORIGINAL COST AT \$40,000
3. PROPERTY APPRAISER USED STANDARD DEPRECIATION SCHEDULE AND TWENTY YEAR LIFE AND VALUED THE PROPERTY AT \$37,205
4. APPRAISAL GLOBAL HAD DONE HAD ORIGINAL COST AT \$80,000 WITH RENDERED COST AT \$40,000 AND NOW VALUES IT AT \$6,000
5. PROPERTY APPRAISER VALUED IT SAME AS OTHER PROPERTIES, ACCORDING TO FLORIDA STATUTE 193.011.

BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER ROUNTREE AND CARRIED TO DENY PETITION #65 FILED BY GLOBAL CROSSING NORTH AMERICA NETWORKS, INC., REQUESTING REVIEW AND ADJUSTMENT TO THE MARKET VALUE.

BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER COPE AND CARRIED TO ADJOURN. ATTEST:_____

CLERK

CHAIRMAN

END OF MINUTES FOR 10/18/02