

BOARD MINUTES FOR 10/14/03

OCTOBER 14, 2003

THE WASHINGTON COUNTY VALUE ADJUSTMENT BOARD MET ON THE ABOVE DATE AT 9:00 A.M. AT THE WASHINGTON COUNTY ANNEX, 1331 SOUTH BOULEVARD, CHIPLEY, FLORIDA WITH SCHOOL BOARD REPRESENTATIVES, PHILIP ROUNTREE AND VANN BROCK AND COUNTY COMMISSION REPRESENTATIVES, LYNN COPE, LENZY CORBIN AND RONNIE FINCH PRESENT. BOARD ATTORNEY THOMAS G. HOLLEY, DEPUTY CLERK DIANNE CARTER, PROPERTY APPRAISER GIL CARTER, DEPUTY APPRAISER RENAE PETERS AND ATTORNEY FOR THE PROPERTY APPRAISER, KRISTI ODOM, WERE ALSO PRESENT.

BOARD MEMBER ROUNTREE OFFERED PRAYER AND LED IN THE PLEDGE OF ALLEGIANCE TO THE FLAG.

DEPUTY CLERK CARTER PROVIDED THE BOARD WITH COPIES OF ALL PETITIONS TO BE HEARD AND PROPERTY APPRAISER CARTER PROVIDED THEM WITH A COPY OF STATUTE 193.011 ON FACTORS TO CONSIDER IN DERIVING JUST VALUATION, STATUTE 194.301 ON PRESUMPTION OF CORRECTNESS OF THE PROPERTY APPRAISER'S ASSESSMENT AND DEPARTMENT OF REVENUE BULLETIN NO. AVT 91-0001 PERTAINING TO THE ASSESSMENT OF DEVELOPING SUBDIVISIONS.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #1 PETITIONED BY LARRY SPEEDLING, JR. APPEALING THE LATE FILING FOR HOMESTEAD EXEMPTION. MR. SPEEDLING WAS NOT PRESENT TO OFFER ANY EVIDENCE TO JUSTIFY LATE FILING.

PROPERTY APPRAISER GIL CARTER ADDRESSED THE BOARD ON THE LATE FILING OF THE PETITION:

1. HE HAD SENT A QUESTIONNAIRE REQUESTING INFORMATION AND SPEEDLING HAS NOT RESPONDED
2. NO EXTENUATING CIRCUMSTANCE LISTED ON PETITION FOR LATE FILING

BOARD MEMBER CORBIN OFFERED A MOTION, SECONDED BY BOARD MEMBER COPE AND CARRIED TO DENY PETITION #1.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #3 PETITIONED BY FRED AND ELIZABETH KING APPEALING THE LATE FILING OF HOMESTEAD EXEMPTION. THE PETITIONER WAS NOT PRESENT TO OFFER ANY EVIDENCE TO JUSTIFY LATE FILING.

PROPERTY APPRAISER CARTER ADDRESSED THE BOARD ON THE PETITION:

1. READ REASON LISTED ON PETITION FOR LATE FILING WAS FRED KING WAS LEGALLY BLIND; THEIR HOUSE WAS NOT SOLD IN BIRMINGHAM, ALABAMA; ELIZABETH KING WAS RESIDING IN BIRMINGHAM AT THE PRESENT TIME IN ORDER TO WORK; ELIZABETH KING WAS UNAWARE OF MARCH 1, 2003 BEING THE LAST DAY TO FILE FOR HOMESTEAD EXEMPTION.

BOARD MEMBER COPE OFFERED A MOTION, SECONDED BY BOARD MEMBER BROCK AND CARRIED TO DENY PETITION #3.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #9 APPEALING THE LATE FILING FOR HOMESTEAD EXEMPTION PETITIONED BY FOE FARMS, INC., MICHAEL SCHAFFER. THE PETITIONER WAS NOT PRESENT TO OFFER ANY EVIDENCE TO JUSTIFY LATE FILING.

PROPERTY APPRAISER CARTER ADDRESSED THE BOARD ON PETITION #9:

1. A LOT OF INFORMATION WAS MISSING ON APPLICATION FILED
2. TRIED TO CONTACT SCHAFFER TO GET INFORMATION THAT WAS MISSING
3. HIS MOTHER CAME IN WITH HIM WHEN HE FILED FOR HOMESTEAD EXEMPTION ON MARCH 31, 2003; MOTHER SAID HE WAS DISABLED
4. REASON FOR EXTENUATING CIRCUMSTANCES FOR FILING LATE WAS LEFT BLANK ON PETITION
5. CONTACTED MOTHER AND SHE ASSURED HIM SHE WOULD GET INFORMATION BACK TO HIM ON REASON FOR FILING LATE; DIDN'T FOLLOW THROUGH

BOARD MEMBER ROUNTREE OFFERED A MOTION, SECONDED BY BOARD MEMBER COPE AND CARRIED TO DENY PETITION #9.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #17 APPEALING THE LATE FILING OF AG CLASSIFICATION PETITIONED BY PENNETE & CHAD STYLE. THE PETITIONER WAS NOT PRESENT TO OFFER ANY EVIDENCE TO JUSTIFY LATE FILING.

PROPERTY APPRAISER CARTER ADDRESSED THE BOARD ON PETITION #17:

1. CAME IN MAY TO FILE FOR AG CLASSIFICATION
2. REASON LISTED ON PETITION FOR FILING LATE WAS HE THOUGHT HE ALREADY HAD AG CLASSIFICATION
3. STYLE HAS HAD PROPERTY SINCE JANUARY OF 2000

BOARD MEMBER CORBIN OFFERED A MOTION, SECONDED BY BOARD MEMBER COPE AND CARRIED TO DENY PETITION #17.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #18 APPEALING LATE FILING FOR AG CLASSIFICATION PETITIONED BY WILLE & LOUISE SHACKELFORD. THE PETITIONER WAS NOT PRESENT TO OFFER ANY EVIDENCE TO JUSTIFY LATE FILING.

PROPERTY APPRAISER CARTER ADDRESSED THE BOARD ON THE PETITION:

1. REASON LISTED ON PETITION FOR FILING LATE WAS HE WAS OUT OF TOWN RESIDENT; ADDRESS ON PETITION IS MIAMI, FL.

BOARD MEMBER ROUNTREE OFFERED A MOTION, SECONDED BY BOARD MEMBER BROCK AND CARRIED TO DENY PETITION #18.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #19 APPEALING LATE FILING OF AN AG CLASSIFICATION PETITIONED BY WILLIE AND LOUISE SHACKELFORD. THE PETITIONER WAS NOT PRESENT TO OFFER ANY EVIDENCE TO JUSTIFY LATE FILING.

PROPERTY APPRAISER CARTER ADDRESSED PETITION #19:

1. SAME PETITIONER AS PETITION #18
2. REASON FOR LATE FILING WAS SAME AS PETITION #18; OUT OF TOWN RESIDENT

BOARD MEMBER COPE OFFERED A MOTION, SECONDED BY BOARD MEMBER ROUNTREE AND CARRIED TO DENY PETITION #19.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #24 APPEALING LATE FILING OF AG CLASSIFICATION PETITIONED BY JOHNNY AND NORMA VICKERS. THE PETITIONER WAS NOT PRESENT TO OFFER ANY EVIDENCE TO JUSTIFY LATE FILING.

PROPERTY APPRAISER CARTER ADDRESSED PETITION #24:

1. FILED FOR AG CLASSIFICATION LATE; MAY 27TH
2. REASON LISTED ON PETITION WAS HE HAD ANIMALS HE IS RAISING AND WAS UNAWARE OF THE DEADLINE FOR FILING

BOARD MEMBER COPE OFFERED A MOTION, SECONDED BY BOARD MEMBER CORBIN AND CARRIED TO DENY PETITION #24.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #35 APPEALING LATE FILING FOR AG CLASSIFICATION PETITIONED BY DANIEL AND MARLENE FEITZ. THE PETITIONER WAS NOT PRESENT TO OFFER ANY TESTIMONY TO JUSTIFY LATE FILING.

PROPERTY APPRAISER CARTER ADDRESSED PETITION #35:

1. FILED FOR AG CLASSIFICATION ON AUGUST 21, 2003
2. REASON FOR LATE FILING LISTED ON PETITION WAS UNAWARE OF DEADLINE
3. HAD PROPERTY SINCE 1990

BOARD MEMBER BROCK OFFERED A MOTION, SECONDED BY BOARD MEMBER ROUNTREE AND CARRIED TO DENY PETITION #35.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #47 APPEALING LATE FILING FOR HOMESTEAD EXEMPTION PETITIONED BY L. J. AND KIMBERLY NICHOLS. THE PETITIONER WAS NOT PRESENT TO OFFER ANY EVIDENCE TO JUSTIFY LATE FILING.

PROPERTY APPRAISER CARTER ADDRESSED PETITION #47:

1. FILED FOR HOMESTEAD EXEMPTION ON AUGUST 29, 2003
2. HAS LEISURE LAKE ADDRESS AND EVERYTHING CAME BACK WITH A TAMPA ADDRESS; DEPUTY CLERK CARTER AND HE DISCUSSED HAVING A PROBLEM GETTING MAIL TO THEM.
3. TALKED TO NICHOLS ON TELEPHONE YESTERDAY; HE SAID HE WAS

OUT OF TOWN ON CONSTRUCTION WORK AND IS BACK AND FORTH  
A LOT; PROPERTY APPRAISER RECOMMENDED HE FILE ON TIME  
NEXT YEAR

4. NICHOLS REASON FOR FILING LATE WAS BEING OUT OF TOWN ON  
CONSTRUCTION WORK

BOARD MEMBER COPE OFFERED A MOTION, SECONDED BY BOARD MEMBER ROUNTREE AND  
CARRIED TO DENY PETITION #47.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITIONS 54 THRU 56 SEEKING REVIEW  
AND ADJUSTMENT OF THE ASSESSED VALUE PETITIONED BY COKOMO INTERNATIONAL  
CORPORATION. THE PETITIONER NOR ANYONE ON THEIR BEHALF WAS PRESENT TO OFFER ANY  
EVIDENCE TO REBUT THE PROPERTY APPRAISER'S ASSESSMENT.

PROPERTY APPRAISER CARTER ADDRESSED THE BOARD ON THERE BEING A CONFLICT  
EVERY YEAR WITH THE PETITIONER ON THE ASSESSED VALUE AND RECOMMENDED THE BOARD  
ASK ANY QUESTIONS THEY MAY HAVE ON ANY OF THE PETITIONS. HE POINTED OUT  
LAWSUITS WERE PENDING WITH THE PETITIONER FOR 2001 AND 2002 AND THAT AFTER THE  
VALUE ADJUSTMENT BOARD HEARINGS EACH YEAR, THE PETITIONER FILES A LAWSUIT.

BOARD MEMBER FINCH QUESTIONED WHAT KIND OF BUSINESS WAS COKOMO  
INTERNATIONAL CORPORATION. PROPERTY APPRAISER CARTER ADVISED IT WAS A  
CORPORATION DEALING WITH MR. A. C. MOORE.

BOARD MEMBER CORBIN INFORMED BOARD MEMBER FINCH IT WAS A REAL ESTATE  
BUSINESS AND OFFERED A MOTION, SECONDED BY BOARD MEMBER COPE TO DENY PETITION  
#54.

BOARD MEMBER ROUNTREE ASKED THE PROPERTY APPRAISER IF THE PROPERTY WAS  
ASSESSED COMPARABLE TO THE SURROUNDING PROPERTY IN ACCORDANCE WITH THE SAME  
CRITERIA AS OUTLINED IN 193.011. PROPERTY APPRAISER CARTER STATED IT WAS  
ASSESSED IN ACCORDANCE WITH 193.011 AND ADVISED THAT IS WHY HE HAD PROVIDED THE  
BOARD A COPY OF THE STATUTE OUTLINING THE CRITERIA TO BE USED. HE FURTHER  
STATED IT WAS HIS OFFICE'S GOAL TO ASSESS PROPERTIES IN ACCORDANCE WITH THIS  
STATUTE.

PROPERTY APPRAISER CARTER POINTED OUT:

1. REASON STATED ON PETITIONS ALWAYS SAY SEE APPRAISAL DATED  
JUNE 26, 1998 PREVIOUSLY PROVIDED TO PROPERTY APPRAISER'S  
ATTORNEY.
2. APPRAISAL WAS DONE BY ROBERT M. BROOKS; HE STILL HAS ON FILE
3. HE HAS OLDER APPRAISAL DONE BY ANOTHER APPRAISER

BOARD MEMBER ROUNTREE QUESTIONED HOW THE ASSESSMENT IN THE APPRAISAL  
COMPARES TO THE PROPERTY APPRAISER'S ASSESSMENT. PROPERTY APPRAISER CARTER  
STATED BROOKS GIVES A 20% TO 25% DOWNWARD ADJUSTMENT FOR BULK LOTS; HE  
REFERENCED STATUTE 193.011 PROVIDES INFORMATION ON ASSESSING ON INDIVIDUAL LOTS.

BOARD MEMBER COPE QUESTIONED IF THE PETITIONER WAS STILL SELLING LOTS IN  
THE SUBDIVISION; PROPERTY APPRAISER CARTER ADVISED THEY WERE OCCASIONALLY BUT  
ARE NOT SELLING MANY LOTS. HE INFORMED THE BOARD WHEN THEY GET TO PETITION #57,  
HE HAS INFORMATION ON WHAT ONE OF THOSE LOTS SOLD FOR IN COMPARISON TO WHAT IT  
WAS ASSESSED.

BOARD MEMBER ROUNTREE CALLED FOR THE QUESTION ON THE MOTION. THE MOTION TO  
DENY PETITION #54 CARRIED UNANIMOUSLY.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #55 SEEKING REVIEW AND  
ADJUSTMENT OF ASSESSMENT PETITIONED BY COKOMO INTERNATIONAL CORPORATION. THE  
PETITIONER NOR ANYONE ON THEIR BEHALF WAS PRESENT TO OFFER ANY EVIDENCE TO REBUT  
THE PROPERTY APPRAISER'S ASSESSMENT.

PROPERTY APPRAISER CARTER ADDRESSED PETITION #55:

1. HOLLY HILLS SUBDIVISION
2. ASSESSED ACCORDING TO FLORIDA STATUTE 193.011

BOARD MEMBER COPE OFFERED A MOTION, SECONDED BY BOARD MEMBER ROUNTREE AND  
CARRIED TO DENY PETITION #55.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #56 SEEKING REVIEW AND  
ADJUSTMENT OF ASSESSMENT PETITIONED BY COKOMO INTERNATIONAL CORPORATION. THE

PETITIONER NOR ANYONE ON THEIR BEHALF WAS PRESENT TO OFFER ANY EVIDENCE TO REBUT THE PROPERTY APPRAISER'S ASSESSMENT.

PROPERTY APPRAISER CARTER ADDRESSED PETITION #56:

1. SIX LOTS IN BENT OAKS SUBDIVISION; SAME SUBDIVISION  
ADDRESSED IN PETITION #54

BOARD MEMBER BROCK OFFERED A MOTION, SECONDED BY BOARD MEMBER COPE AND CARRIED TO DENY PETITION #56.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #57 SEEKING REVIEW AND ADJUSTMENT OF ASSESSMENT PETITIONED BY NEW JERUSALEM U.S.A., INC. THE PETITIONER NOR ANYONE ON THEIR BEHALF WAS PRESENT TO OFFER ANY EVIDENCE TO REBUT THE PROPERTY APPRAISER'S ASSESSMENT.

THE PROPERTY APPRAISER ADDRESSED PETITION #57:

1. PARADISE OAKS SUBDIVISION; LOT 15-PROPERTY APPRAISER  
HAS ASSESSED AT \$11,172; PETITIONER VALUES AT \$4,275
2. PROPERTY APPRAISER SHOWED BOARD COMPARISONS WHERE ADJOINING  
LOTS SOLD FOR CONSIDERABLY MORE THAN WHAT THEY HAD BEEN  
ASSESSED FOR; ONE OF THE COMPARISONS WAS TWO LOTS THAT SOLD  
IN 2002 FOR \$50,000

BOARD MEMBER CORBIN OFFERED A MOTION, SECONDED BY BOARD MEMBER COPE AND CARRIED TO DENY PETITION #57.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #58 SEEKING REVIEW AND ADJUSTMENT OF ASSESSMENT PETITIONED BY NEW JERUSALEM U.S.A., INC. THE PETITIONER NOR ANYONE ON THEIR BEHALF WAS PRESENT TO OFFER ANY EVIDENCE TO REBUT THE PROPERTY APPRAISER'S ASSESSMENT.

PROPERTY APPRAISER CARTER ADDRESSED PETITION #58:

1. LOTS 1-10 WATERFRONT LOTS AND LOTS 12 THRU 21
2. LOT 11 WAS PULLED OUT THIS YEAR

BOARD MEMBER CORBIN OFFERED A MOTION, SECONDED BY BOARD MEMBER ROUNTREE AND CARRIED TO DENY PETITION #58.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #59 SEEKING REVIEW AND ADJUSTMENT OF ASSESSMENT PETITIONED BY NEW JERUSALEM U.S.A., INC. THE PETITIONER NOR ANYONE ON THEIR BEHALF WAS PRESENT TO OFFER ANY EVIDENCE TO REBUT THE PROPERTY APPRAISER'S ASSESSMENT.

THE PROPERTY APPRAISER ADDRESSED PETITION #59:

1. LOTS ARE IN SAME SUBDIVISION AS PETITION #57 AND #58;  
PARADISE OAKS SUBDIVISION
2. LOTS 1-14 ARE INTERIOR LOTS

BOARD MEMBER COPE OFFERED A MOTION, SECONDED BY BOARD MEMBER BROCK AND CARRIED TO DENY PETITION #59.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #60 SEEKING REVIEW AND ADJUSTMENT OF ASSESSMENT PETITIONED BY NEW JERUSALEM U.S.A., INC. THE PETITIONER NOR ANYONE ON THEIR BEHALF WAS PRESENT TO OFFER ANY EVIDENCE TO REBUT THE PROPERTY APPRAISER'S ASSESSMENT.

PROPERTY APPRAISER CARTER ADDRESSED PETITION #60:

1. SAME SUBDIVISION AS PETITIONS 57, 58 AND 59; PARADISE  
OAKS SUBDIVISION, LOTS 1 THRU 8, BLOCK C

BOARD MEMBER COPE OFFERED A MOTION, SECONDED BY BOARD MEMBER ROUNTREE AND CARRIED TO DENY PETITION 60.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #61 SEEKING REVIEW AND ADJUSTMENT OF ASSESSMENT PETITIONED BY R. J. HIGBEE, INC. THE PETITIONER NOR ANYONE ON THEIR BEHALF WAS PRESENT TO OFFER ANY EVIDENCE TO REBUT THE PROPERTY APPRAISER'S ASSESSMENT.

PROPERTY APPRAISER CARTER ADDRESSED PETITION #61:

1. ANOTHER CORPORATION OF A. C. MOORE
2. PAYNE LAKES SUBDIVISION, LOTS 1 THRU 8, BLOCK B, HIGHWAY  
FRONTAGE PROPERTY
3. ASSESSED IN ACCORDANCE WITH STATUTE 193.011

BOARD MEMBER BROCK OFFERED A MOTION, SECONDED BY BOARD MEMBER CORBIN AND CARRIED TO DENY PETITION #61.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #62 SEEKING REVIEW AND ADJUSTMENT OF ASSESSMENT PETITIONED BY R. J. HIGBEE, INC. THE PETITIONER NOR ANYONE ON THEIR BEHALF WAS PRESENT TO OFFER ANY EVIDENCE TO REBUT THE PROPERTY APPRAISER'S ASSESSMENT.

PROPERTY APPRAISER CARTER ADDRESSED PETITION #62:

1. PARADISE LAKES SUBDIVISION, LOTS 33 THRU 40, BLOCK B  
WITH ALL LOTS ON HIGHWAY FRONTAGE EXCEPT FOR ONE LOT

BOARD MEMBER COPE OFFERED A MOTION, SECONDED BY BOARD MEMBER ROUNTREE AND CARRIED TO DENY PETITION #62.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #63 SEEKING REVIEW AND ADJUSTMENT OF ASSESSMENT PETITIONED BY R. J. HIGBEE, INC. THE PETITIONER NOR ANYONE ON THEIR BEHALF WAS PRESENT TO OFFER ANY EVIDENCE TO REBUT THE PROPERTY APPRAISER'S ASSESSMENT.

PROPERTY APPRAISER CARTER ADDRESSED PETITION #63:

1. PARADISE LAKES SUBDIVISION-LOTS 23, 24 AND 25 AND LOTS  
27 THRU 31
2. SHOWED BOARD COMPARISONS OF WHAT LOTS SOLD FOR VERSUS  
ASSESSMENTS ON LOTS; SOLD FOR CONSIDERABLY MORE THAN  
ASSESSED

BOARD MEMBER COPE OFFERED A MOTION, SECONDED BY BOARD MEMBER CORBIN AND CARRIED TO DENY PETITION #63.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #64 SEEKING REVIEW AND ADJUSTMENT OF ASSESSMENT PETITIONED BY R. J. HIGBEE, INC. THE PETITIONER NOR ANYONE ON THEIR BEHALF WAS PRESENT TO OFFER ANY EVIDENCE TO REBUT THE PROPERTY APPRAISER'S ASSESSMENT.

PROPERTY APPRAISER CARTER ADDRESSED PETITION #64:

1. PARADISE LAKES SUBDIVISION; LOTS 9 AND 10, BLOCK A
2. VALUED ACCORDING TO STATUTE 193.011

BOARD MEMBER BROCK OFFERED A MOTION, SECONDED BY BOARD MEMBER COPE AND CARRIED TO DENY PETITION #64.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #65 SEEKING REVIEW AND ADJUSTMENT OF ASSESSMENT PETITIONED BY R. J. HIGBEE, INC. THE PETITIONER NOR ANYONE ON THEIR BEHALF WAS PRESENT TO OFFER EVIDENCE TO REBUT PROPERTY APPRAISER'S ASSESSMENT.

PROPERTY APPRAISER CARTER ADDRESSED PETITION #65:

1. PAYNE LAKES SUBDIVISION, BLOCK E, LOTS 1 THRU 4
2. ASSESSED VALUE BASED ON STATUTE 193.011

BOARD MEMBER COPE OFFERED A MOTION, SECONDED BY BOARD MEMBER ROUNTREE AND CARRIED TO DENY PETITION #65.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #66 SEEKING REVIEW AND ADJUSTMENT OF ASSESSMENT PETITIONED BY R. J. HIGBEE, INC. THE PETITIONER NOR ANYONE ON THEIR BEHALF WAS PRESENT TO OFFER ANY EVIDENCE TO REBUT THE PROPERTY APPRAISER'S ASSESSMENT:

PROPERTY APPRAISER CARTER ADDRESSED PETITION #66:

1. SEVERAL LOTS ON PETITION; PETITIONER JUMPED AROUND ON  
LOTS QUITE A BIT AND PROPERTY APPRAISER STATED HE COULDN'T  
EXPLAIN REASON FOR THIS; LOTS IN PAYNE LAKES SUBDIVISION  
PHASE II

BOARD MEMBER BROCK ADDRESSED DISCREPANCIES ON EACH PLAT WHERE THE NUMBERS OF SOME OF THE LOTS ARE CLOSE AND SOME ARE NOT EVEN AFTER FACTORING IN THE VOLUME; HE DOESN'T UNDERSTAND WHERE THE NUMBERS ARE COMING FROM.

PROPERTY APPRAISER CARTER FEELS THE PETITIONER IS TRYING TO GROUP THE LOTS IN SIMILARITY; PUTTING THE WATER FRONT LOTS IN ONE GROUP, HIGHWAY FRONTAGE LOTS IN ONE GROUP AND INTERIOR LOTS IN ONE GROUP, WHICH IS FINE. HE SAID IF HE UNDERSTOOD CORRECTLY, AS LONG AS LOTS ARE SIMILAR LOTS, A PETITIONER CAN PUT

THEM ON ONE PETITION; THIS IS WHY THE PETITIONER HAS 15 PETITIONS RATHER THAN 100 DUE TO THEM GROUPING SIMILAR LOTS TOGETHER.

BOARD MEMBER BROCK OFFERED A MOTION, SECONDED BY BOARD MEMBER COPE AND CARRIED TO DENY PETITION #66.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #67 SEEKING REVIEW AND ADJUSTMENT OF ASSESSMENT PETITIONED BY R. J. HIGBEE, INC. THE PETITIONER NOR ANYONE ON THEIR BEHALF WAS PRESENT TO OFFER ANY EVIDENCE TO REBUT PROPERTY APPRAISER'S ASSESSMENT.

PROPERTY APPRAISER CARTER ADDRESSED PETITION #67:

1. PAYNE LAKES SUBDIVISION; LOTS 50 & 51
2. AGAIN, PETITIONER TRYING TO GROUP SIMILAR LOTS
3. OCCASIONALLY, ASSESSMENTS BY PROPERTY APPRAISER AND PETITIONER'S VALUES ARE PRETTY CLOSE TOGETHER
4. APPRAISER HAS NOT TALKED TO PETITIONER NOR PETITIONER HAS NOT COME TO DISCUSS WITH HIM; OBVIOUSLY, THEY ARE GOING TO HAVE SOME DIFFERENCES IN VALUE

BOARD MEMBER COPE OFFERED A MOTION, SECONDED BY BOARD MEMBER ROUNTREE AND CARRIED TO DENY PETITION #67.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #68 SEEKING REVIEW AND ADJUSTMENT OF ASSESSMENT PETITIONED BY R. J. HIGBEE, INC. THE PETITIONER NOR ANYONE ON THEIR BEHALF WAS PRESENT TO OFFER ANY EVIDENCE OR TESTIMONY TO REBUT THE PROPERTY APPRAISER'S ASSESSMENT.

PROPERTY APPRAISER CARTER ADDRESSED PETITION #68:

1. PAYNE LAKES PHASE II, SAME AREA AS PREVIOUS PETITION; BLOCK A, LOTS 37 THRU 48

BOARD MEMBER ROUNTREE OFFERED A MOTION, SECONDED BY BOARD MEMBER COPE AND CARRIED TO DENY PETITION #68.

COMMISSIONER CORBIN QUESTIONED QUEST COMMUNICATIONS CORPORATION'S NATURE OF BUSINESS. PROPERTY APPRAISER CARTER ADVISED IT WAS A FIBER OPTIC COMPANY AND THEY FILE PETITIONS STATEWIDE; THEY HAVE IN A LOT OF COUNTIES FIBER OPTIC CABLE RUNNING UNDERGROUND. QUEST SAYS THEIR FIBER OPTIC VALUE HAS GONE DOWN; HOWEVER, THE PROPERTY APPRAISER IS STILL ASSESSING AT AROUND \$500,000. THE PROPERTY APPRAISER'S ASSOCIATION HIRES SOMEONE IN THIS FIELD TO HELP REVIEW THESE ACCOUNTS AND USUALLY THEY ARE SETTLED; QUEST HAD WITHDRAWN THEIR PETITIONS 71 THRU 73.

BOARD MEMBER FINCH ADDRESSED ON LATE FILINGS FOR AG CLASSIFICATIONS AND HOMESTEAD EXEMPTIONS, PEOPLE ARE GOING TO A LOT OF EFFORT TO FILL OUT A FORM KNOWING IF THERE IS NO GOOD REASON FOR THEM MISSING THE DEADLINE, THEY WILL HAVE TO WAIT UNTIL NEXT YEAR TO FILE.

PROPERTY APPRAISER CARTER ADVISED THE PEOPLE ALSO HAVE TO PAY A \$15 FILING FEE. BOARD MEMBER FINCH QUESTIONED IF PEOPLE WERE BEING GIVEN FALSE HOPE WHEN THEY PAID THE FILING FEE. PROPERTY APPRAISER CARTER ADVISED THEY TRIED NOT TO GIVE PEOPLE ANY HOPE; HIS OFFICE STAFF WILL ASSIST THE PEOPLE IN FILLING OUT THEIR FORM WITH THE EXCEPTION FOR THE REASON FOR THEIR LATE FILING; THEY MAKE THE PETITIONER FILL OUT THIS PART.

BOARD MEMBER ROUNTREE QUESTIONED IF IT WAS PROPER TO ASSUME IN SOME INSTANCES, WHEN PEOPLE DID FILE LATE, THE PROPERTY APPRAISER APPLIED THE RULE OF REASONABLENESS AND ACCEPTED THEIR APPLICATION. THE PROPERTY APPRAISER AGREED WITH THIS STATEMENT. BOARD MEMBER ROUNTREE THEN ADDRESSED, BASED ON THE PROPERTY APPRAISER'S STATEMENT, THERE ARE PEOPLE IN THE COUNTY WHO DID NOT FILE A PETITION AND DID NOT NEED TO FILE A PETITION BECAUSE THE PROPERTY APPRAISER ACCEPTED THEIR APPLICATION.

PROPERTY APPRAISER CARTER ADVISED THIS WAS NOT CORRECT; THERE WAS 73 PETITIONS FILED BUT THE BOARD DIDN'T HAVE TO ADDRESS ALL OF THE PETITIONS. HE REFERENCED THE STATUTE ALLOWING THE PROPERTY APPRAISER OR THE BOARD THE AUTHORITY TO GRANT REQUESTS THEY FELT WERE DESERVING BASED ON HAVING A JUSTIFIABLE REASON FOR LATE FILING.

PROPERTY APPRAISER CARTER COMMENTED HE WELCOMED ANY QUESTIONS THE BOARD MAY HAVE AND WISHED THE PETITIONERS WERE HERE WHERE HE AND THE BOARD COULD TALK TO THEM.

BOARD MEMBER FINCH ADDRESSED IT BEING AMAZING TO HIM ON THE PETITIONERS WHO FILE YEAR AFTER YEAR, PAY THE \$15 FEE PER PETITION AND ARE NOT PRESENT AT THE VALUE ADJUSTMENT BOARD HEARINGS; HE WOULD THINK THEY WERE FILING THE PETITIONS TO TRY AND SAVE MONEY.

DISCUSSION WAS HELD ON A PETITIONER HAVING TO GO THROUGH THE PETITION PROCESS IN ORDER TO GET TO LITIGATION. ATTORNEY HOLLEY ADVISED THE PETITIONER DID HAVE TO GO THROUGH THIS PROCESS AND WOULD BE A LOT BETTER OFF IF THEY WERE PRESENT AT THE VALUE ADJUSTMENT BOARD HEARINGS TO PRESENT THEIR EVIDENCE.

THE PROPERTY APPRAISER ADDRESSED HE WOULD BE GLAD TO SIT DOWN WITH ANY OF THE PETITIONERS WHO HAVE A PROBLEM; HOWEVER, SOME OF THEM DO NOT CONVERSE WITH HIM AT ALL.

BOARD MEMBER COPE QUESTIONED IF THE ADDITIONAL HOMESTEAD EXEMPTIONS GRANTED FOR SENIOR CITIZENS HAD GONE UP; PROPERTY APPRAISER CARTER SAID THERE WERE MORE AND MORE THAT WERE APPLYING.

BOARD MEMBER ROUNTREE THANKED THE BOARD OF COUNTY COMMISSIONERS ON BEHALF OF THE SCHOOL BOARD FOR THE BRICKYARD ROAD SIDEWALK PROJECT FOR THE SAFETY OF THEIR STUDENTS.

SUSAN LAWSON, ADMINISTRATIVE SECRETARY, CAME AND INFORMED THE BOARD SOMEONE HAD CALLED FOR FOE FARMS WANTING TO KNOW IF A HEARING COULD BE RESCHEDULED DUE TO LEE SCHAFFER HAVING BEEN IN AN AUTO ACCIDENT AND HAVING SURGERY TODAY.

ATTORNEY HOLLEY ADDRESSED THE REQUIREMENTS FOR RESCHEDULING WITH DEPUTY CLERK CARTER READING THE POLICY ON HAVING TO SUBMIT A WRITTEN REQUEST FIVE DAYS PRIOR TO THE FIRST HEARING. DUE TO THE BOARD HAVING ALREADY WENT THROUGH THE PETITION PROCESS AND DENIED THE PETITION PREVIOUSLY, THE BOARD'S CONSENSUS WAS NOT TO ALLOW THE RESCHEDULING.

BOARD MEMBER COPE OFFERED A MOTION, SECONDED BY BOARD MEMBER ROUNTREE AND CARRIED TO ADJOURN THE VALUE ADJUSTMENT BOARD HEARINGS.

ATTEST: \_\_\_\_\_  
CLERK

\_\_\_\_\_  
CHAIRMAN

\*END OF MINUTES\* FOR 10/14/03