

BOARD MINUTES FOR 10/17/06

OCTOBER 17, 2006

THE VALUE ADJUSTMENT BOARD FOR WASHINGTON COUNTY MET ON THE ABOVE DATE AT 9:00 A.M. AT THE WASHINGTON COUNTY ANNEX, BOARD MEETING ROOM, 1331 SOUTH BOULEVARD, CHIPLEY, FLORIDA WITH SCHOOL BOARD MEMBERS GARY CLARK AND PAUL HAWKINS AND COUNTY COMMISSION MEMBERS JERRY SAPP, DONNIE STRICKLAND AND RONNIE FINCH PRESENT.

COUNTY ATTORNEY, GERALD HOLLEY, PROPERTY APPRAISER, GIL CARTER, PROPERTY APPRAISER'S ATTORNEY, CHRISTY ODOM, ASSISTANT PROPERTY APPRAISER, DEBRA PETERS AND RECORDING CLERK, DIANNE CARTER, WERE ALSO IN ATTENDANCE.

CHAIRMAN SAPP CALLED THE VALUE ADJUSTMENT BOARD TO ORDER.

ATTORNEY HOLLEY BRIEFED THE VALUE ADJUSTMENT BOARD ON FLORIDA STATUTES THE PROPERTY APPRAISER HAD MADE AVAILABLE TO THEM. HE ADDRESSED MOST OF FLORIDA STATUTE 194.034 PROVIDES FOR THE PROCEDURE THE VALUE ADJUSTMENT BOARD WILL GO THROUGH TODAY. HE EXPLAINED THE HIGHLIGHTED SECTION OF THE STATUTE, SECTION 1D, BASICALLY SAYS IF THE PROPERTY APPRAISER HAS REQUESTED INFORMATION FROM A PETITIONER AND THEY HAVEN'T FURNISHED IT TO HIM, THE VALUE ADJUSTMENT BOARD CAN'T CONSIDER THAT INFORMATION AT THIS HEARING.

ATTORNEY HOLLEY WENT OVER THE PRESUMPTION OF CORRECTNESS LAW; THE PROPERTY APPRAISER'S ASSESSMENT CARRIES WITH IT THE PRESUMPTION OF CORRECTNESS WHICH HAS TO BE OVERCOME BY THE PETITIONER THROUGH EVIDENCE THEY PRESENT AT THIS HEARING. HE SAID THE PETITIONER HAS TO SHIFT THE BURDEN OF PRESUMPTION OF CORRECTNESS, OVERCOME IT AND GIVE THE BOARD CONVINCING EVIDENCE THE DECISION IS NOT THE RIGHT PROPERTY ASSESSMENT THE PROPERTY APPRAISER HAS MADE.

COMMISSIONER FINCH ASKED IF THE VALUE ADJUSTMENT BOARD DISAGREED WITH THE PROPERTY APPRAISER AND MAKE A MOTION, IS THAT BINDING AT THE END OR IS THERE SOMETHING THAT HAPPENS AFTER THAT. ATTORNEY HOLLEY ADVISED THE VALUE ADJUSTMENT BOARD HAS THE RIGHT TO DISAGREE WITH THE PROPERTY APPRAISER'S DECISION IF THEY BASE IT ON THE EVIDENCE PROVIDED BY THE PETITIONER. HE EXPLAINED IT HAD TO BE EVIDENCE CONVINCING THE BOARD THE PROPERTY APPRAISER'S DECISION IS NOT CORRECT. HE POINTED OUT THE VAB COULDN'T JUST SAY IT WAS NOT CORRECT; IT HAS TO BE EVIDENCE FROM THE PETITIONER. HE ALSO ADDRESSED THE VAB'S DECISION COULD GO TO THE FLORIDA DEPARTMENT OF REVENUE AND BE CHALLENGED. HE EXPLAINED THAT IS WHY THEY HAVE TO KEEP A RECORD OF WHAT GOES ON SO THE DEPARTMENT OF REVENUE CAN LOOK AT IT IF SOMEONE CHALLENGES THE BOARD DECISION.

THE VALUE ADJUSTMENT BOARD PROCEEDINGS BEGAN:

1. PETITION #8/JAMES ZIMMERMAN- APPEAL OF LATE FILING APPLICATION OF HOMESTEAD EXEMPTION:

A. PETITIONER WAS NOT PRESENT

B. PROPERTY APPRAISER STATED MR. ZIMMERMAN WAS IN PROPERTY APPRAISER'S OFFICE, FILED LATE HOMESTEAD, HIS APPLICATION WAS REVIEWED AND HIS EXTENUATING CIRCUMSTANCES FOR FILING LATE WAS HE HAD PURCHASED THE PROPERTY ON DECEMBER 6TH AND WAS WAITING ON THE TITLE WORK.

PROPERTY APPRAISER'S OFFICE HAD SENT MR. ZIMMERMAN SEVERAL LETTERS TRYING TO GET SOME INFORMATION TO SEE WHAT THE STATUS WAS; THE TITLE OF THE MOBILE HOME IS STILL NOT IN ZIMMERMAN'S NAME. HE SAID THIS SHOULD NOT BE AN ISSUE; THE ISSUE IS THE EXTENUATING CIRCUMSTANCES FOR LATE FILING. HE REITERATED THEY HAD TRIED TO COMMUNICATE WITH ZIMMERMAN AND HAVE GOTTEN NO RESPONSE.

BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER FINCH AND CARRIED TO DENY PETITION #8 FILED BY JAMES ZIMMERMAN FOR APPEAL OF LATE FILING APPLICATION FOR HOMESTEAD EXEMPTION.

2. PETITION #20/JUDY DEMENT-APPEAL OF LATE FILING APPLICATION OF AGRICULTURAL CLASSIFICATION:

A. PETITIONER WAS NOT PRESENT

B. PROPERTY APPRAISER INTRODUCED DEBRA PETERS, HIS ASSISTANT AND CHRISTY ODOM, HIS ATTORNEY. HE ADDRESSED THE EXTENUATING CIRCUMSTANCES FOR LATE FILING LISTED BY PETITIONER WAS SHE WAS NOT AWARE OF DEADLINE. HE STATED THE PROPERTY APPRAISER'S OFFICE HAD SENT LETTERS AND RECEIVED NO RESPONSE.

BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER STRICKLAND AND CARRIED TO DENY PETITION #20 FILED BY JUDY DEMENT FOR APPEAL OF LATE FILING APPLICATION OF AGRICULTURAL CLASSIFICATION.

ATTORNEY HOLLEY REFERRED TO HIS STATEMENTS EARLIER ABOUT THE PRESUMPTION OF CORRECTNESS; IN A CASE WHERE THE PETITIONER IS NOT PRESENTING EVIDENCE OR HAS COME BEFORE THE BOARD, THERE IS NO WAY THE VAB CAN OVERCOME THE PRESUMPTION OF CORRECTNESS BY THE PROPERTY APPRAISER.

3. PETITION #22/TAMMY L. FACIANE-APPEAL OF LATE FILING APPLICATION OF AGRICULTURAL CLASSIFICATION:

A. PETITIONER WAS NOT PRESENT

B. PROPERTY APPRAISER STATED EXTENUATING CIRCUMSTANCES LISTED BY PETITIONER FOR LATE FILING WAS DUE TO BEING UNAWARE OF DEADLINE AND WAITING ON WATER MANAGEMENT TO GRANT ACCESS TO PROPERTY. HE SAID SEVERAL LETTERS HAD BEEN SENT TO PETITIONER TO TRY AND FIGURE OUT WHAT THE STATUS WAS; NO RESPONSE HAS BEEN RECEIVED.

BOARD MEMBER FINCH OFFERED A MOTION, SECONDED BY BOARD MEMBER CLARK AND CARRIED TO DENY PETITION #22 FILED BY TAMMY L. FACIANE FOR APPEAL OF LATE FILING APPLICATION OF AGRICULTURAL CLASSIFICATION.

4. PETITION #39/DURWIN PARISH-APPEAL OF LATE FILING APPLICATION OF AGRICULTURAL CLASSIFICATION:

A. PETITIONER WAS NOT PRESENT

B. PROPERTY APPRAISER STATED REASON LISTED FOR LATE FILING BY PETITIONER WAS HE LIVED OUT OF TOWN AND DUE TO OTHER EXPENSES PLUS WAS UNSURE IF THE PROPERTY WOULD BE SOLD. HE SAID THE ASSESSMENT WAS AS OF JANUARY 1 AND PARISH WAS THE OWNER OF THE PROPERTY AS OF THAT DATE; SINCE THAT TIME, HE HAS SOLD IT. PROPERTY APPRAISER'S OFFICE SENT LETTERS BUT RECEIVED NO RESPONSE.

BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER HAWKINS AND CARRIED TO DENY PETITION #39 FILED BY DURWIN PARISH FOR APPEAL OF LATE FILING APPLICATION OF AGRICULTURAL CLASSIFICATION.

5. PETITION #47/M & W PERDUE, LTD-APPEAL OF LATE FILING OF HOMESTEAD EXEMPTION:

A. PETITIONER WAS NOT PRESENT

B. PROPERTY APPRAISER STATED THE EXTENUATING CIRCUMSTANCES WAS DUE TO FORGETTING. HE HAD SPOKEN TO MR. PERDUE AND EXPLAINED TO HIM A CORPORATION COULDN'T FILE HOMESTEAD EXEMPTION; MR. PERDUE UNDERSTOOD AND SAID HE WOULD TRY AND GET THIS SQUARED AWAY BEFORE NEXT YEAR.

BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER HAWKINS AND CARRIED TO DENY PETITION #47 FILED BY M & W PERDUE, LTD FOR APPEAL OF LATE FILING OF HOMESTEAD EXEMPTION.

PETITION #51/JOHN BURDESHAW-APPEAL OF DISAPPROVAL OF APPLICATION FOR AGRICULTURAL CLASSIFICATION:

A. LESA BURDESHAW ASKED THE VAB TO GRANT AGRICULTURAL CLASSIFICATION ON SIX ACRES OF THEIR TEN ACRE PLOT

B. THEY APPLIED IN 1999 FOR AGRICULTURAL CLASSIFICATION WHEN THEY PURCHASED THEIR PROPERTY AND WAS DENIED EVEN THOUGH OTHER PEOPLE IN THEIR NEIGHBORHOOD WAS GRANTED AN AG CLASSIFICATION

C. THEY WERE ADVISED TO GET FIVE ADDITIONAL ACRES WHICH THEY DID. THEY APPLIED AGAIN FOR AGRICULTURAL CLASSIFICATION AND WAS DENIED AGAIN.

D. THEY HAVE BEEN PAID SINCE 1999 NOT TO FARM BY FARM BUREAU; THEREFORE, IT MUST BE FARMLAND. WASHINGTON COUNTY IS SAYING IT IS NOT FARMLAND AND THE PETITIONER FEELS THIS IS CONTRADICTING.

E. THEY PLANTED SIX ACRES IN PINES AND PECAN TREES, SUBMITTED ALL THE NECESSARY REQUIREMENTS TO THE PROPERTY APPRAISER, SUBMITTED PICTURES OF THE PINE TREES AND THE PECAN TREES

F. THEY ARE NOT ASKING TO NOT PAY TAXES; BUT, JUST WANT WHAT IS DUE THEM PROPERTY APPRAISER:

A. PETITIONER'S APPLICATION FOR AG CLASSIFICATION WAS REVIEWED THOROUGHLY BASED ON THE FLORIDA STATUTES AND THE DEPARTMENT OF REVENUE'S REQUIREMENTS FOR AN AG CLASSIFICATION.

B. THE PROPERTY WAS BOUGHT INITIALLY AS TWO FIVE ACRE TRACTS; PETITIONER HAS A HOME ON ONE FIVE ACRE TRACT AND MS. BURDESHAW'S PARENTS HAVE A MOBILE HOME ON THE OTHER FIVE ACRE TRACT. THEY COMBINED THE PROPERTIES AND NOW HAVE TEN ACRES.

C. THERE IS NOTHING IN THE STATUTE THAT SAYS A PERSON MUST HAVE "X" NUMBER OF ACRES TO HAVE AN AG CLASSIFICATION TO HIS KNOWLEDGE. MOST COUNTIES HAVE TAKEN IT AMONG THEMSELVES TO IMPLEMENT A TEN ACRE MINIMUM. HE HESITATES TO DO THIS BECAUSE THEY TRY TO TAKE IT ON A CASE BY CASE BASIS.

D. THE INFORMATION MS. BURDESHAW HAS GIVEN ON NOT TO FARM, HE DOESN'T FULLY UNDERSTAND. HE CONTACTED ASCS OFFICE. THE WAY HE UNDERSTANDS THIS WORKS IS A FARMER HAS A LARGE TRACT OF LAND, HE RECEIVES MONEY TO FARM THAT LAND, HE CUTS IT UP AND SELLS IT OFF IN PARCELS AND THE PERSON WHO PURCHASES THIS PROPERTY CAN CONTINUE TO RECEIVE THEIR PORTION OF THESE MONIES.

E. THE PETITIONER IS RECEIVING MONEY NOT TO FARM; THEREFORE, THERE IS NO FARMING GOING ON. AS OF JANUARY 1, 2006, PROPERTY APPRAISER'S OFFICE DIDN'T FEEL LIKE THE PROPERTY MET THE CRITERIA FOR AG CLASSIFICATION BASED ON THE STATUTE AND BASED ON THE GUIDE- LINES; HOWEVER, THEY RECOGNIZE THE PETITIONER DOES HAVE SIX ACRES PLANTED IN PINE TREES AND PECAN TREES.

F. THERE IS NOTHING THE TEN ACRES IS PRODUCING; THERE IS NO CROPS OR ANYTHING GOING ON. BASED ON THE LOCATION, THE SIZE OF THE TRACT WITH THE HOUSE AND MOBILE HOME, NEIGHBORHOOD AND YES, THERE ARE SOME OTHER PROPERTIES RECEIVING AG CLASSIFICATION. PROPERTY APPRAISER'S OFFICE IS IN PROCESS OF REVIEWING EVERY AG PARCEL STARTING WITH THE SMALLER TRACTS AND WORKING TOWARD THE LARGER TRACTS; THEY ARE IN THE PROCESS OF DENYING SOME TRACTS THIS WEEK.

G. BASED ON INFORMATION PROPERTY APPRAISER HAD, HE DIDN'T FEEL IT MET THE CRITERIA UNDER THE STATUTE AND GUIDELINES FOR AG CLASSIFI- CATION.

LESA ADDRESSED PAYMENT THEY RECEIVED FROM USDA. THEY PURCHASED THE LAND FROM MILTON PEEL IN 1998; HE WAS RENTING IT OUT TO FARM AND THERE WAS CORN ON THE PROPERTY. LESA SAID THEY WERE GETTING PAID NOT TO GROW WHEAT, CORN AND SORDEM. SHE SAID, AS SHE UNDERSTANDS, THE GOVERNMENT PAYS PEOPLE SO THERE IS NOT TONS OF CROPS. SHE SAID AS A SCHOOL TEACHER AND PAID BY TAX DOLLARS, SHE UNDERSTANDS THE NEED TO HAVE TAXES; THEY ARE NOT LOOKING NOT TO PAY TAXES. HOWEVER, THEY DID COMPLY WITH ALL THE REQUIREMENTS, THEY DO HAVE PINE TREES AND AN ORCHARD OF PECAN TREES AND FEEL THEY ARE FARMING MUCH OF THEIR LAND AND SHOULD BE GIVEN AG CLASSIFICATION ON THE SIX ACRE PARCEL.

BOARD MEMBER FINCH QUESTIONED IF A TRACT COULD BE DIVIDED UP AND GIVEN PARTIAL AG. HE ASKED IF THERE IS A TEN ACRE TRACT AND PINES ARE PLANTED ON SOME OF IT, WHICH IS NORMALLY CONSIDERED AG LAND, COULD THAT PART BE CUT OUT AND MADE AG WITH THE REST OF THE LAND BEING RESIDENTIAL.

PROPERTY APPRAISER REPORTED HE WAS NOT AWARE IF THEY HAD EVER DONE THIS; HE KNOWS IT IS PROBABLY NOT RECOMMENDED HAVING A PARCEL THAT IS PART AG AND PART ANOTHER CLASSIFICATION. WHAT IS BEING DEALT WITH ON THIS TRACT IS TWO FIVE ACRE TRACTS, WHICH IS NOW TEN ACRES; THERE IS A HOUSE ON ONE AND A MOBILE HOME ON THE OTHER. HE SAID THERE IS NOW A HOUSE AND A MOBILE HOME ON A TEN ACRE TRACT SIMPLY BECAUSE THE PETITIONER REQUESTED IT BE DIVIDED INTO ONE PARCEL.

PROPERTY APPRAISER SAID IF A PERSON HAS A FORTY ACRE TRACT OF LAND AND THERE IS A HOUSE ON IT, THERE IS NO WAY THEY COULD RECEIVE AG CLASSIFICATION ON THE APPROXIMATELY ONE ACRE WHERE THE HOUSE IS AT; THEY WOULD HAVE THIRTY NINE ACRES OF AG LAND AND ONE ACRE THAT IS NOT. HE SAID HE GUESSED IT WAS POSSIBLE

TO DO THIS; HOWEVER, THE PROBLEM THEY RUN INTO, AND NOT INDIRECTLY, ARE PEOPLE GOING IN AND CUTTING PROPERTY UP INTO FIVE AND TEN ACRE TRACTS AND MAKING TIMBER- LAND AND MAKING TIMBER ON THE PROPERTY; THEY WANT THE AG CLASSIFICATION BECAUSE THE PREVIOUS OWNER HAD BEEN GETTING IT. WHEN LOOKING AT STATUTES, GUIDELINES AND ALL THE FACTORS TO BE CONSIDERED, THE PROPERTY APPRAISER SAID THERE MAY BE SOME TREES ON THE LAND; BUT, IT MAY NOT MEET THE CRITERIA FOR THE AG CLASSIFICATION. HE REITERATED THERE WERE A LOT OF FACTORS THAT HAD TO BE CONSIDERED.

HE HANDED THE BOARD MEMBERS COPIES OF INFORMATION ON FACTORS THAT MUST BE CONSIDERED WHICH WAS RIGHT OUT OF THE GUIDELINES FROM THE DEPARTMENT OF REVENUE.

BOARD MEMBER FINCH QUESTIONED IF THE PROPERTY APPRAISER WAS SAYING ALL AG CLASSIFICATIONS ARE GOING TO BE LOOKED AT AND PEOPLE WHO HAVE BEEN GETTING AG CLASSIFICATION ALL THESE YEARS, MAY OR MAY NOT BE ABLE TO CONTINUE WITH THE AG CLASSIFICATION.

PROPERTY APPRAISER ADVISED THAT IS POSSIBLE. HE SAID THIS MAY NOT BE THE BEST TIME TO BRING THIS UP AND POINTED OUT THIS HAD NOTHING TO DO WITH THE BURDESHAW'S PETITION; BUT, THE PROPERTY APPRAISER'S OFFICE IS LOOKING AT ALL PROPERTIES. HE EXPLAINED, AS EVERYONE KNOWS, THERE ARE PROPERTIES IN THE COUNTY AND IN THE ENTIRE STATE OF FLORIDA THAT ARE BEING CUT UP AND DEVELOPED. HE ADDRESSED THEY MAY NOT BE RECORDED SUBDIVISIONS; BUT, MAY BE FIVE TO TEN ACRE TRACTS OF PROPERTY WHICH THEY ARE CONVERTING FROM AN AG STATUS TO MORE OF A RESIDENTIAL STATUS. HIS OFFICE HAD TRIED TO IMPLEMENT A POLICY ON A TEN ACRE MINIMUM; IT IS VERY DIFFICULT TO DO BECAUSE THE STATUTES DO NOT SUPPORT THIS. HOWEVER, WITH MOST COUNTIES, A PERSON CAN GO TO THEIR WEBSITE AND IT WILL TELL THEM HOW MUCH ACREAGE THEY MUST HAVE FOR EACH TYPE OF CROP. WASHINGTON COUNTY HAS NOT DONE THIS AS IT IS NOT IN THE STATUTE AND IT IS HARD TO IMPLEMENT.

PROPERTY APPRAISER SAID IT WAS POSSIBLE FOR SOMEONE RECEIVING AG NOW COULD BE DENIED AG; THAT IS GOING TO HAPPEN THIS YEAR AND THERE WILL BE SEVERAL CASES SUCH AS THIS EVERY YEAR. HE SAID JUST LIKE WITH ANYTHING ELSE, HIS OFFICE IS AWARE THERE IS ABUSE IN THE COUNTY AND THEY ARE INVESTIGATING THIS. HE REITERATED IT HAD NOTHING TO DO WITH THE BURDESHAW'S PETITION.

ATTORNEY HOLLEY REQUESTED PROPERTY APPRAISER SHOW THE VAB SOME OF THE CRITERIA THAT DISQUALIFIES THE BURDESHAW'S REQUEST FOR AG CLASSIFICATION.

PROPERTY APPRAISER ADVISED IN THIS CASE, THE STATUTE AND 12D-5.004 WERE CONSIDERED; OTHER FACTORS THAT MAY BECOME APPLICABLE TO CLASSIFICATION OF AG LANDS; 1(A) OPINIONS OF APPROPRIATE EXPERTS IN THE FIELDS; THE PROPERTY APPRAISER'S OFFICE CONTACTED USDA AND DISCUSSED THE SITUATION WITH THE BURDESHAW'S RECEIVING MONEY. HE SAID THE BURDESHAW'S ARE INVOLVED WITH THE AG PROGRAM BUT HE WANTED TO KNOW WHAT TYPE OF PROGRAM IT WAS. BASICALLY, WHAT MS. BURDESHAW SAID, THEY ARE BEING PAID NOT TO FARM THE PROPERTY.

MS. BURDESHAW SAID THEY WERE NOT RECEIVING MONEY NOT TO FARM THE PROPERTY; BUT, TO NOT PLANT CORN, WHEAT AND SORDE. SHE SAID SHE CGROW COTTON AND PEANUTS AND STILL RECEIVE THE \$60 A YEAR THEY GET FRO USDA.

PROPERTY APPRAISER SAID THEY DIDN'T CONSIDER THIS AS A FACTOR AT ALL; HE GUESSED THE BURDESHAW'S WERE BEING PAID NOT TO PRODUCE A CERTAIN CROP.

(B) BUSINESS OR OCCUPATION OF OWNER; PROPERTY APPRAISER SAID THEY COULDN'T PUT ALL THE WEIGHT ON THIS AS BURDESHAW HAS SAID SHE IS A SCHOOL TEACHER.

(C) NATURE OF THE TERRAIN OF THE PROPERTY

(D) ECONOMIC MERCHANTABILITY OF THE AGRICULTURAL PRODUCT; PROPERTY APPRAISER NOTED THERE WERE SIX ACRES OF PINE TREES PLANTED IN A RESIDENTIAL AREA. HE SAID HE DIDN'T KNOW IF THAT WAS THE HIGHEST AND BEST USE OF THE PROPERTY, EVEN THOUGH THERE ARE PINES ON IT.

MS. BURDESHAW POINTED OUT SHE WAS NOT ALLOWED TO SELL THE BACK TWO ACRES OF HER PROPERTY FOR ANOTHER HOUSE AND MAKE IT EVEN MORE RESIDENTIAL BECAUSE THAT IS AGAINST HER DEED RESTRICTIONS; FOR HER, IT WAS THE BEST USE TO NOT HAVE TO MOW FOR HOURS AND HOURS EVERY WEEK. SHE SAID SHE ALSO HAS A CROP SHE CAN HARVEST IN TWENTY FIVE YEARS.

(2)B-GENERAL CHARACTER OF THE NEIGHBORHOOD

G-AGRICULTURAL EXPERIENCE OF THE PERSON CONDUCTING AGRICULTURE OPERATIONS

H-PARTICIPATION IN GOVERNMENTAL OR PRIVATE AGRICULTURAL PROGRAMS OR ACTIVITIES; PROPERTY APPRAISER SAID THAT IS THE FACTOR THEY LOOKED AT

I-AMOUNT OF HARVEST FOR EACH CROP

J-GROSS SALES FROM THE AGRICULTURAL OPERATION

K. MONTHS OF HIRED LABOR; AND

L. INVENTORY OF BUILDINGS AND MACHINERY AND THE CONDITION OF THE SAME
PROPERTY APPRAISER ADDRESSED THERE BEING SEVERAL FACTORS STATED AND HOPED THIS ANSWERED SOME OF ATTORNEY HOLLEY'S QUESTIONS. HE THEN READ THE DEFINITION OF AN AGRICULTURAL CLASSIFICATION HE HAD PROVIDED THE BOARD MEMBERS:

"GOOD FAITH COMMERCIAL AGRICULTURAL USE OF PROPERTY IS DEFINED AS THE PURSUIT OF AN AGRICULTURAL ACTIVITY FOR A REASONABLE PROFIT OR AT LEAST UPON A REASONABLE EXPECTATION OF MEETING INVESTMENT COST AND REALIZING A REASONABLE PROFIT, ETC."

MS. BURDESHAW SAID THEY HAD COMPLIED WITH EACH OF THE PROPERTY APPRAISER'S LETTERS QUICKLY.

BOARD MEMBER FINCH ASKED THE CLASSIFICATION OF ADJACENT PROPERTIES TO THE BURDESHAW'S PROPERTY.

PROPERTY APPRAISER HAD A MAP AND SAID HE THOUGHT THEY WERE IN A, MORE OR LESS, FIVE TO TEN ACRE NEIGHBORHOOD; FOR THE MOST PART, THEY HAVE ALL THE PROPERTIES CLASSIFIED AS RESIDENTIAL LAND. HE SAID THERE WAS ONE PROPERTY IN THAT NEIGHBORHOOD THAT IS RECEIVING AG CLASSIFICATION TODAY THE PROPERTY APPRAISER'S OFFICE HAS ALREADY STARTED INVESTIGATING. HE SAID HE THOUGHT MR. BURDESHAW HAD BROUGHT THAT PIECE OF PROPERTY TO HIS ATTENTION.

BOARD MEMBER SAPP QUESTIONED IF ANY OF THE OTHER PROPERTIES WERE SHOWING SMALL TRACTS UNDER AGRICULTURAL CLASSIFICATION.

PROPERTY APPRAISER ADVISED NONE OF THEM WERE WITH THE EXCEPTION ON THE ONE PIECE OF PROPERTY.

BOARD MEMBER CLARK QUESTIONED PROPERTY APPRAISER'S INTENTION WITH THE ONE PIECE OF PROPERTY THAT IS UNDER AGRICULTURAL CLASSIFICATION.

PROPERTY APPRAISER ADVISED HIS INTENTION TODAY IS TO REMOVE THE AG CLASSIFICATION ON IT STARTING JANUARY 2007.

BOARD MEMBER CLARK QUESTIONED WHAT WOULD THIS DO TO THE CURRENT STATUS OF OTHER PROPERTIES IN THE COUNTY THAT DO NOT HAVE AG CLASSIFICATION THAT ARE SIMILAR IN SIZE AND NATURE. HE QUESTIONED WOULD THIS REQUIRE THE PROPERTY APPRAISER, SHOULD THE VAB GRANT BURDESHAW'S PETITION, IN ANY WAY TO RE-EVALUATE THE OTHER PROPERTIES AND HOW MANY AND HOW MUCH WOULD THEY BE TALKING ABOUT.

PROPERTY APPRAISER ADDRESSED HIS OFFICE HAVING DENIED A LOT OF AGRICULTURAL APPLICATIONS; IF THEY START GRANTING AG CLASSIFICATION ON THESE SIZE TRACTS, IF THE BURDESHAW'S APPLICATION IS GRANTED, THEY COULD CHANGE STATUS AND HE DOESN'T KNOW WHAT THE BIG PICTURE WOULD BE. HE REITERATED HIS OFFICE HAS DENIED MANY AG APPLICATIONS THIS YEAR; FORTUNATELY, THEY DIDN'T HAVE A LOT OF APPEALS BASED ON SOME OF THE CRITERIA BEING LOOKED AT WITH BURDESHAW'S APPLICATION AND MAINLY SIZE. HE SAID HE DIDN'T HAVE AN ANSWER ON THE OVERALL IMPACT; IT COULD SET A PRECEDENCE. HE REITERATED IT WAS DIFFICULT TO GRANT AG CLASSIFICATION ON A FIVE AND TEN ACRE TRACT OF LAND WHEN THE AG IS DESIGNED FOR A FARMER, WHICH COULD BE A TREE FARMER ALSO.

BOARD MEMBER FINCH PRESENTED AN EXAMPLE; IF HE BUILT A HOUSE ON A TEN ACRE TRACT AND HE DID WANT TO GROW GARDENS OR PLANT SOME PINES, WOULD THIS BE CONSIDERED AG CLASSIFICATION.

PROPERTY APPRAISER ADVISED FINCH HE WOULD HAVE TO LOOK AT ALL THE CRITERIA HE HAD PROVIDED. HIS OFFICE HAS NOT BEEN GRANTING AGRICULTURAL CLASSIFICATION ON THESE TRACTS.

BOARD MEMBER FINCH QUESTIONED IF THEY HADN'T DONE THIS IN THE PAST.

PROPERTY APPRAISER SAID THERE HAD BEEN SOME GRANTED IN THE PAST ON THOSE SIZE TRACTS; THE PROBLEM THAT HAS BEEN HAPPENING IS THERE IS MORE AND MORE GARDENS FOR A PERSON'S OWN USE. BASED ON STATUTE, HE SAID THIS DOESN'T QUALIFY FOR AN AGRICULTURAL CLASSIFICATION. HE SAID A PERSON HAS TO BE PRODUCING A COMMERCIAL PRODUCT. HE SAID AN AGRICULTURAL CLASSIFICATION IS A COMMERCIAL CLASSIFICATION; A PERSON WOULD HAVE TO PRODUCE A COMMERCIAL PRODUCT. HOWEVER, HIS OFFICE HAS BEEN DENYING AG CLASSIFICATION FOR PERSONS HAVING THEIR OWN GARDEN WITH A FEW PINE TREES FOR A BUFFER ZONE.

BOARD MEMBER FINCH REFERRED TO PETITIONER HAVING SAID HER INTENTION WAS TO GROW PINES AND SELL THEM; THIS SEEMS COMMERCIAL TO HIM. HE SAID HE WAS SURE IT WAS A MATTER OF INTERPRETATION OR A MATTER OF OPINION.

PROPERTY APPRAISER SAID WHEN LOOKING AT FACTORS THAT ARE SET OUT BY GUIDELINES IN STATUTES WITH ACREAGE BEING ONE OF THEM, ONE OF THE THINGS THEY LOOKED AT IS THE AMOUNT OF PINE TREES THE PETITIONER HAS AND WAS THAT THE HIGHEST AND BEST USE FOR THE PROPERTY. HE REITERATED A PERSON MAY HAVE A FORTY ACRE FIELD PLANTED IN PINE TREES, A DEVELOPER MAY GO IN AND CUT IT UP IN FIVE TO TEN ACRE LOTS, WHAT IS THE HIGHEST AND BEST USE OF THE PROPERTY AND WHAT IS IT BEING USED FOR NOW. HE SAID THE PROPERTY MOST LIKELY HAD BEEN CONVERTED INTO A RESIDENTIAL AREA.

BOARD MEMBER FINCH QUESTIONED IF THE PROPERTY APPRAISER'S OFFICE DETERMINES THIS.

PROPERTY APPRAISER ADVISED THEY DID BASED ON THE STATUTE AND GUIDELINES OF THE DEPARTMENT OF REVENUE.

LESA QUESTIONED IF THE STATUTE ADDRESSED HOW MANY ACRES WOULD BE NEEDED TO GET AN AGRICULTURAL CLASSIFICATION.

PROPERTY APPRAISER ADVISED THE STATUTE DID NOT ADDRESS THIS; BUT, MOST COUNTIES IN THE ENTIRE STATE HAVE ADOPTED A TEN ACRE MINIMUM. HE SAID HE HESITATED TO DO THIS SIMPLY BECAUSE THERE IS ACCEPTATIONS; IF THERE IS A NINE ACRE TRACT AND IT IS PLANTED IN PINE TREES, THIS HAS TO BE LOOKED AT ON AN INDIVIDUAL BASIS. HE REITERATED HIS OFFICE WAS GETTING CLOSE TO ADOPTING THE TEN ACRE MINIMUM BECAUSE THAT IS WHAT THE REST OF THE PANHANDLE IS DOING AND THEY HAVE BEEN SUCCESSFUL IN COURT WITH THE TEN ACRE MINIMUM.

LESA QUESTIONED IF THEIR PETITION FOR AGRICULTURAL CLASSIFICATION IS NOT ACCEPTED, WAS THE PROPERTY APPRAISER SAYING HE WAS GOING BACK TO LANDS THAT HAVE BEEN TEN ACRES AND THERE HAS ACTUALLY BEEN NO FARMING GOING ON, IS IT GOING TO BE REVERSED OR WILL IT APPLY ONLY TO NEW APPLICATIONS.

PROPERTY APPRAISER CARTER REITERATED HIS OFFICE WAS IN THE PROECSS EVERY YEAR OF REVIEWING THEM AND THEY DON'T REVIEW EVERYONE OF THEM; THERE IS OVER FIVE THOUSAND PARCELS OF AG PROPERTY IN WASHINGTON COUNTY. HE SAID THEY REVIEW A CERTAIN AMOUNT EVERY YEAR STARTING WITH THE SMALLER TRACTS. HE SAID HE CAN'T SAY THEY WILL BE DENIED; BUT, THEY ARE BEING LOOKED AT ON AN INDIVIDUAL BASIS AS MUCH OR MORE AS WHAT THE PETITIONER'S PARCEL HAS BEEN LOOKED AT.

BOARD MEMBER FINCH STATED OBVIOUSLY THE BURDESHAW'S DIDN'T BUY THE LAND TO FARM.

LESA SAID THEY HAD BOUGHT THE LAND TO BUILD A HOME AND NOT TO FARM. SHE SAID THEY SOUGHT OUT THE BEST WAY TO USE THE LAND; THEY LOOKED AT PUTTING COWS ON THE BACK PART OF THE PROPERTY BECAUSE IT IS A LARGE TRACT OF LAND THAT JUST HAS GRASS. SHE ADDRESSED HER AND HER HUSBAND BOTH WORK FULL TIME AND ARE NOT FARMERS SO TO SPEAK. THEY RESEARCHED THE COWS AND THOUGHT THE CHILDREN WOULD BENEFIT FROM THIS; HOWEVER, THEY WORK FULL TIME AND COWS ARE VERY TIME CONSUMING SO THEY OPTED FOR PINES. SHE SAID THEY PLANTED THE PINES LAST YEAR WITH PART OF THEIR INTENTIONS TO MAKE SOME MONEY IN TWENTY FIVE YEARS. SHE SAID ALONG THE SIDE OF THE SIX ACRES, THEY PLANTED PECAN TREES AND FELT THIS WOULD BE A GOOD WAY FOR THEIR CHILDREN TO MAKE MONEY. SHE SAID THEY WERE LOOKING AT WAYS TO USE THEIR LAND AND MAKE IT WORK FOR THEM.

BOARD MEMBER CLARK ASKED THE PROPERTY APPRAISER IF HE HAD A COPY OF THE ORIGINAL PURCHASE PRICE OF THE BURDESHAW PROPERTY IN COMPARISON TO THE CURRENT

AG CLASSIFICATION VALUE. CLARK SAID STATUTE 125.5.02 MAKES IT PRETTY CLEAR THAT IS ONE OF THE MORE DRIVING FACTORS; IF THE PURCHASE PRICE EXCEEDS THREE TIMES THE VALUE OF THE AG CLASSIFICATION, IT BASICALLY SAYS IT SHOULDN'T BE CONSIDERED AGRICULTURE.

LESA SAID THEY PAID \$20,000 FOR FIVE ACRES IN 1998. PROPERTY APPRAISER CARTER ADDED THAT MS. BURDESHAW HAD BOUGHT FIVE ACRES ORIGINALLY AND GOT THE OTHER FIVE ACRES IN 2005 FROM HER PARENTS.

LESA ADVISED THEY ESTABLISHED A LIVING WILL WITH HER PARENTS AS HER FATHER BECAME DISABLED AND WAS UNABLE TO ASSUME ALL HIS BILLS; TO KEEP HER PARENTS THERE, SHE ASSUMED HIS PROPERTY AND ESTABLISHED A LIVING WILL THAT REDUCES THE VALUE OF THE PROPERTY BY THE AMOUNT OF THE TAXES THEY WERE PAYING UNTIL THEIR DEATH. AT THE TIME OF HER PARENTS' DEATH, SHE WILL INHERIT THE LAND IF IT IS PAID FOR; IF IT IS NOT PAID FOR, SHE HAS TO DIVIDE IT UP WITH HER SISTERS.

BOARD MEMBER CLARK ASKED LESA IF HER FATHER'S PURCHASE PRICE FOR THE FIVE ACRES WAS PURCHASED FOR \$20,000 ALSO; LESA ADVISED IT WAS.

BOARD MEMBER CLARK ASKED WHAT THE CURRENT AG VALUE ASSESSMENT WAS.

PROPERTY APPRAISER CARTER ADVISED THE ASSESSMENT WOULD VARY DEPENDING ON LOCATION OF THE PROPERTY, SOIL TYPE AND WHAT THE USE IS; HE WOULD SAY IN THE AREA WHERE THE BURDESHAW'S LIVE, IT WOULD BE APPROXIMATELY \$150 TO \$180 PER ACRE ON THE AG ASSESSMENT IF IT WERE GRANTED AG CLASSIFICATION.

BOARD MEMBER CLARK REITERATED WHAT THE STATUTE SAID; A PURCHASE PRICE IN EXCESS OF THE AGRICULTURAL ASSESSMENT AND HE IS ASSUMING THAT IS THE PROPERTY APPRAISER'S \$150 TO \$180 NUMBER. HE SAID HE IS NOT SAYING THAT IS RIGHT, WRONG OR INDIFFERENT.

BOARD MEMBER SAPP REFERRED TO HIM HAVING PURCHASED SOME PROPERTY ON HIGHWAY 77 IN SOUTHPORT AND TRIED TO GET AG CLASSIFICATION ON IT SOME YEARS AGO IN BAY COUNTY; THEY DENIED THE AG CLASSIFICATION BECAUSE HE HAD PAID MORE THAN \$2,000 AN ACRE FOR THE PROPERTY ON A TEN ACRE TRACT. HE SAID THAT WAS BAY COUNTY'S CLASSIFICATION SOME FIFTEEN YEARS AGO.

PROPERTY APPRAISER CARTER SAID THAT IS ONE OF THE FACTORS THAT IS CONSIDERED AS BOARD MEMBER CLARK HAD MENTIONED; A LOT OF COUNTIES PUT A LOT OF WEIGHT ON THAT. CARTER SAID IT WAS DIFFICULT TO BUY PROPERTY TODAY FOR \$2,000 AN ACRE. HE SAID IF HE PUT ALL HIS WEIGHT ON THIS STATUTE, HE WOULD DENY THE APPLICATION; HIS OFFICE LOOKS AT ALL THE FACTORS. HE SAID THE FACTOR CLARK BROUGHT OUT WAS ONE OF THE FACTORS HIS OFFICE DID LOOK AT IN DENYING THE BURDESHAW'S APPLICATION FOR AGRICULTURAL CLASSIFICATION.

WHEN PUTTING ALL THE FACTORS TOGETHER, WITH THE PURCHASE PRICE BEING ONE OF THEM, THE PROPERTY APPRAISER SAID TO HIM THE BURDESHAW'S APPLICATION DOESN'T APPEAR TO HIM TO MEET THE CRITERIA FOR AG CLASSIFICATION.

BOARD MEMBER CLARK SAID THE PURCHASE PRICE WAS MORE THAN ONE OF THE FACTORS; IN THE NEXT SENTENCE OF THE STATUTE IT SAYS SPECIFICALLY: A PRESUMPTION THE LAND IS NOT USED PRIMARILY FOR GOOD FAITH COMMERCIAL AGRICULTURAL PURPOSES IS CREATED BY SECTION 193.461 THAT MERE FILING OF A RETURN IS NOT SUFFICIENT TO OVERCOME THIS PRESUMPTION.

BOARD MEMBER CLARK QUESTIONED ATTORNEY HOLLEY IF THAT WAS A CORRECT ASSESSMENT. ATTORNEY HOLLEY ADVISED HE WAS TAKING CLARK'S WORD FOR IT AS HE DIDN'T HAVE A COPY OF WHAT HE WAS REFERRING TO BUT THE ANSWER TO HIS QUESTION IS YES ACCORDING TO WHAT HE READ.

PROPERTY APPRAISER CARTER QUESTIONED CLARK WHERE HE WAS READING FROM. CLARK ADVISED HE WAS READING FROM 12D-5.002 AND REREAD IT:

(2) ADDITIONALLY, SHOULD THE PURCHASE PRICE EXCEED THE AGRICULTURAL ASSESSMENT BY THREE OR MORE TIMES, A PRESUMPTION THAT THE LAND IS NOT USED PRIMARILY FOR GOOD FAITH COMMERCIAL AGRICULTURAL PURPOSES IS CREATED BY SECTION 193.461.

BOARD MEMBER FINCH SAID IF YOU READ THAT SECTION IN THE WAY THEY ARE SAYING THE AGRICULTURAL CLASS WAS PRICED AT \$100+ AN ACRE, THERE IS NOTHING IN WASHINGTON COUNTY THAT WOULD BE AGRICULTURAL. HE SAID THERE WAS SOMETHING WRONG

WITH THIS LAW; HE SAID HE DIDN'T KNOW IF SOMETHING HADN'T BEEN UPDATED BUT THAT IS RIDICULOUS. HE SAID ANY LAND THAT SELLS IN WASHINGTON COUNTY IS WORTH MORE THAN THE THREE TIMES AG ASSESSMENT OF \$150 TO \$180 PER ACRE.

LESA AGREED THE STATUTE NEEDS TO BE ADDRESSED.

PROPERTY APPRAISER CARTER REITERATED THAT IS WHY HIS OFFICE DIDN'T PUT ALL THEIR WEIGHT ON THAT ONE FACTOR; BUT, THEY DID CONSIDER IT AND ADDRESS IT.

BOARD MEMBER FINCH SAID SOMEONE NEEDS TO ADDRESS THAT STATUTE BECAUSE IT IS OUTDATED. BOARD MEMBER CLARK AGREED.

PROPERTY APPRAISER CARTER STATED THE LAW CAN'T BE CHANGED HERE AS THE BOARD IS AWARE. BOARD MEMBER FINCH ADVISED HE UNDERSTOOD; HOWEVER, THE PROPERTY APPRAISER IS IN A POSITION TO RECOMMEND THE LAW NEEDS TO BE LOOKED AT.

PROPERTY APPRAISER'S ATTORNEY, CHRISTY ODOM, ADVISED THERE WAS MORE TO LOOK AT AND REFERRED TO FL STATUTE 193.461 WHICH DEFINES WHAT BONAFIDE AGRICULTURAL PURPOSES MEAN. FACTORS TO BE TAKEN INTO CONSIDERATION INCLUDES THE LENGTH OF TIME THE LAND HAS BEEN SO UTILIZED; HER UNDERSTANDING IS THESE ARE RELATIVELY NEW PINES THE BURDESHAW'S HAVE PLANTED AND THEY WON'T REALIZE A PROFIT FOR ANOTHER TWENTY FIVE YEARS. ANOTHER FACTOR IS WHETHER THIS USE HAS BEEN CONTINUOUS; THIS IS SOMETHING NEW. THIS IS SOMETHING THE BURDESHAW'S CAME UP WITH TO MAKE USE OF THE PROPERTY TO GAIN SOME TYPE OF PROFIT IN THE FUTURE OR MAYBE NOT. SHE ADDRESSED THE PURCHASE PRICE OF THE PROPERTY AND THE SIZE OF THE PROPERTY ARE PART OF THE FIRST FOUR FACTORS LISTED IN THE STATUTE IN DEFINING WHAT BONAFIDE AGRICULTURAL PURPOSES MEAN. SHE SAID THERE WERE SEVEN FACTORS WITH NUMBER SEVEN BEING OTHER FACTORS; ALL THIS COINCIDES WITH THE PROPERTY APPRAISER'S ASSESSMENT AND DETERMINATION ON THE BURDESHAW'S PROPERTY.

BOARD MEMBER HAWKINS OFFERED A MOTION TO DENY PETITION #51 BASED ON FL STATUTE 12D-5.004 DEFINITION FOR AGRICULTURAL CLASSIFICATION. BOARD MEMBER CLARK SECONDED THE MOTION.

BOARD MEMBER FINCH SAID LOOKING AT THE MAP, IT SEEMS TO BE THAT WOULD BE LOGICAL ACCEPTING EVERYTHING ELSE IS RESIDENTIAL EXCEPT FOR ONE PIECE OF PROPERTY. HOWEVER, HE SAID HE DIDN'T SEE WHERE THE BOARD HAS MADE THEIR CASE THE PROPERTY APPRAISER OUGHT TO OVERTURN THAT AND THEY OUGHT NOT GET SOME TYPE OF AGRICULTURAL CLASSIFICATION IF THEY ARE MEETING THE CRITERIA; THEY HAVE PLANTED PINES AND SOMEONE HAS RECOGNIZED IT IS AGRICULTURAL BECAUSE THEY ARE PAYING THE BURDESHAW'S MONEY NOT TO FARM IT. HE SAID HE WAS SORRY BUT HE DIDN'T BELIEVE THE BURDESHAW'S SHOULD BE DENIED THEIR AGRICULTURAL CLASSIFICATION ON AT LEAST PART OF THE PROPERTY. IF NOT AT THIS TIME, MAYBE FIVE YEARS OR SOMETHING, HE SAID HE SEES WHERE THIS IS GOING TO BE A BIG COUNTY WIDE THING; THERE IS GOING TO BE A LOT OF PROPERTIES THERE ARE GOING TO BE A LOT MORE TAXES PAID ON IF PEOPLE HAS BEEN ASSUMING THEIRS WERE GOING TO CONTINUE WITH THE AG CLASSIFICATION. HE SAID IF A PROPERTY CHANGES HANDS, THEY SHOULDN'T JUST AUTOMATICALLY NOT LET THEM HAVE THE AG CLASSIFICATION. HE SAID THIS WAS NOTHING PERSONAL; BUT, IT WAS JUST HIS OPINION.

BOARD MEMBER CLARK ADDED HE TENDED TO AGREE WITH WHAT BOARD MEMBER FINCH WAS SAYING; THERE IS ONE OVERRIDING FACTOR. HOWEVER, HE SAID THE PRESUMPTION OF CORRECTNESS HAS TO GO TO THE APPRAISER AND THERE HAS TO BE OVERWHELMING EVIDENCE THAT IS SHOULD BE CHANGED. HE ASKED ATTORNEY HOLLEY IF THAT WAS A CORRECT LEGAL ASSESSMENT.

ATTORNEY HOLLEY ADVISED THE PROPERTY APPRAISER'S ASSESSMENT COMES WITH A PRESUMPTION OF CORRECTNESS; THE PETITIONER HAS TO PRESENT EVIDENCE TO OVERCOME THAT PRESUMPTION OF THE PROPERTY APPRAISER'S DECISION.

BOARD MEMBER FINCH SAID HE APPRECIATED THAT; BUT, THE VALUE ADJUSTMENT BOARD IS SET UP TO ALLOW PROPERTY OWNERS TO APPEAL THE DECISION OF THE PROPERTY APPRAISER AND EXPECT CERTAIN THINGS. HE SAID HE WAS NOT SAYING THE BOARD SHOULDN'T GIVE HIGH CONSIDERATION TO THE PROPERTY APPRAISER; BUT, THE BOARD IS RESPONSIBLE TO THE TAXPAYERS TOO. IF THERE IS AN OPPORTUNITY TO ABIDE BY CERTAIN LAWS AND GET CERTAIN EXTENSIONS, THE BOARD NEEDS TO GIVE THE TAXPAYERS

EVERY CONSIDERATION. HE DOESN'T FEEL THE BOARD IS THERE ON THE BURDESHAW'S PROPERTY TODAY.

BOARD MEMBER SAPP AGREED TOTALLY WITH WHAT FINCH HAD SAID. HE ADDED IN REGARDS TO WHAT THE PROPERTY APPRAISER DOES, ETC., IF THEY COULD CONVINCE PEOPLE TO PLANT FIVE OUT OF TEN ACRES OF PROPERTY IN WASHINGTON COUNTY AND PUT IT BACK IN AG, HOW MUCH BETTER WOULD THE COUNTY BE ENVIRONMENTALLY WISE VERSUS BARE LAND. HE STATED THE MORE TREES THERE ARE, THE CLEANER THE AIR IS. HE ADDRESSED THE BOARD COULD VOTE AGAINST THIS; IF THEY DO, THEY WOULD BE SAYING TO LEAVE THE LAND BARE AND LET IT BE WEEDS AND GRASS RATHER THAN A USABLE SOURCE.

HE SAID THERE SHOULD BE SOME INCENTIVE TO CAUSE PEOPLE TO WANT TO PLANT TREES. HE SAID HE AGREED IN ONE AREA; THEY ARE TRYING TO DO THE BEST THEY CAN TO MAKE SURE EVERYTHING IS FAIR, ETC. IN THE COUNTY ALONG WITH TAXATION. HOWEVER, HE SAID HE WISHED THEY COULD DO SOMETHING TO IMPLEMENT, IF SOMEBODY COULD HAVE THREE ACRES THEY WANTED TO PUT IN PINES, DEDICATE IT FOR THAT TWENTY FIVE YEARS. IF THIS COULD BE SEEN ALL OVER THE COUNTY, SAPP SAID IT WOULD BE A BIG HELP IN THE AIR QUALITY AND THE LOOKS OF THE COUNTY.

THE MOTION TO DENY THE REQUEST FAILED BY A VOTE OF THREE TO TWO. BOARD MEMBERS FINCH, STRICKLAND AND SAPP OPPOSED.

BOARD MEMBER CLARK SAID A MOTION WOULD BE NEEDED TO GRANT THE EXTENSION THEN. BOARD MEMBER FINCH OFFERED A MOTION TO GRANT THE EXTENSION. BOARD MEMBER STRICKLAND SECONDED THE MOTION.

ATTORNEY HOLLEY SAID THE BOARD NEEDED TO GIVE THE CLERK THE FINDING OF FACTS TO BACK UP THEIR DECISION TO GRANT THE AG CLASSIFICATION AS SHE HAS TO PREPARE A DOCUMENT STATING THE CRITERIA THEY BASED IT ON.

PROPERTY APPRAISER CARTER ADVISED THEY WOULD DEFINITELY NEED TO KNOW THE CRITERIA THE BOARD WAS BASING THEIR DECISION ON, HOW MUCH LAND THE BOARD WANTS TO PUT INTO AG CLASSIFICATION, HOW THEY DETERMINED IT, ETC., AS THEY ARE BOUND BY THE SAME STATUTES HE IS. HE SAID HE NEEDED ALL THE INFORMATION SO HE WILL KNOW WHAT TO DO BASED ON THE BOARD'S DECISION, IT HAS TO BE BASED ON STATUTE.

LESA SAID THEY CAME AS THEIR OWN PETITIONERS AND WERE NOT LOOKING TO ZAP THEIR NEIGHBORS IN ANY WAY. SHE SAID SHE DIDN'T WANT IT TO COME THROUGH THEY WERE SAYING THEIR NEIGHBORS HAD AG CLASSIFICATION, WHY DIDN'T THEY. SHE SAID THEY DIDN'T MEAN TO EXECUTE ANY FURTHER TYPE OF INVESTIGATION INTO ANYONE ELSE'S CLASSIFICATION. THEY JUST WANTED THEIR OWN.

BOARD MEMBER FINCH SAID HIS REASONING FOR WANTING TO GRANT THE BURDESHAW'S APPLICATION FOR AG CLASSIFICATION WAS LESA HAD MADE A GOOD ARGUMENT; THEY HAVE SIX OF THEIR TEN ACRES THAT ARE PLANTED IN PINE TREES AND THERE ARE OTHER PROPERTIES THROUGHOUT THE COUNTY THAT DO HAVE AG CLASSIFICATION THAT HAVE PINE TREES ON THEM. HE SAID THE FACT THAT LESA HAS BEEN RECOGNIZED BY ANOTHER GOVERNMENT AGENCY BY A MONETARY VALUE EACH YEAR, THEY RECOGNIZE IT AS AG LAND AND ARE ACTUALLY PAYING THEM NOT TO GROW A CROP. HE SAID IN THE FUTURE, THIS PROPERTY MAY NEED TO BE AGRICULTURAL CLASSIFICATION DENIED; BUT, HE DOESN'T FEEL WE ARE THERE YET. AS THE COUNTY CONTINUES TO GROW, THE COUNTY CONTINUES TO BE DIVIDED, HOUSES ARE BUILT, FINCH SAID IT MAY NEED LOOKING AT AGAIN; BUT, HE FEELS THEY ARE EARLY NOW IN LOOKING AT IT. HE SAID HE DIDN'T FEEL THERE WAS ENOUGH CRITERIA TO APPLY TO DENY THE BURDESHAW'S APPLICATION.

BOARD MEMBER HAWKINS SAID HE THOUGHT WHAT COMMISSIONER FINCH WAS SAYING WAS SECTION 12D-5-004, PARAGRAPH 1, SUBPARAGRAPH A, OPINIONS OF THE APPROPRIATE EXPERTS IN THE FIELD IS WHAT HE WAS BASING HIS SYNOPSIS UNDER WITH USDA.

BOARD MEMBER CLARK ADVISED IF THE VALUE ADJUSTMENT BOARD WAS GOING TO ADOPT A FINDING OF FACT IN RELATION TO THAT, THE STATUTE AND SECTION STATED BY HAWKINS BE THE NUMBER ONE AND ONLY FACTOR IN THIS CONSIDERATION TO PREVENT THE BOARD FROM HAVING TO GET INTO OTHER LEGAL ISSUES WITH OTHER PROPERTY OWNERS ON SIZES. HE SAID THAT IS FIXING TO DEAL THE PROPERTY APPRAISER'S OFFICE A FIT; IF THE BOARD LOOKS AT SIZE WITHOUT THE PROPERTY APPRAISER HAVING PRE-ESTABLISHED SOME SORT OF RULES AND GUIDELINES. FOR SPECIFIC PURPOSES OF GRANTING THIS PETITION, THAT SECTION IS PROBABLY THE MOST CONCLUSIVE AND OVERRIDING FACTOR. IF THEY

LIMIT IT IN THE FINDINGS AND IN THE RECORD TO THAT ONE SPECIFIC ISSUE, CLARK SAID THEY MAY HAVE A SITUATION WHERE THE DEPARTMENT OF REVENUE WOULD SUPPORT THEM ON THIS PARTICULAR PETITION.

BOARD MEMBER FINCH REITERATED HE SAT ON THE VALUE ADJUSTMENT BOARD TO LISTEN AS HE WOULD ANY MEETING TO MAKE A DECISION; HE SAID HE WAS NOT AN EXPERT IN EVALUATING PROPERTIES BUT FEELS HE DOES HAVE SOME KIND OF EXPERIENCE IN OVERALL LOOKING AT GENERAL THINGS JUST AS THE PROPERTY APPRAISER HAS SAID HE DID. HE SAID THE PETITIONER WAS LED TO EXPECT AN AGRICULTURAL CLASSIFICATION BASED ON OTHER PROPERTIES THAT SEEMED TO BE EXACTLY LIKE THEIRS. HE REITERATED ANOTHER GOVERNMENTAL AGENCY, HE GUESSED AN EXPERT, DECIDED IT WAS AGRICULTURAL AS THEY ARE PAYING THE PETITIONER. HE SAID HE DIDN'T KNOW IF HE COULD JUST ABSOLUTELY GO DOWN AND PICK OUT THREE OF THE SEVEN FACTORS, ETC. WHY HE THOUGHT THE PETITIONER SHOULD BE GRANTED AG CLASSIFICATION; HOWEVER, HIS GENERAL OPINION IS THE PETITIONER SHOULD HAVE AN AGRICULTURAL CLASSIFICATION BASED ON THE CRITERIA.

BOARD MEMBER CLARK SAID HE WAS IN TOTAL AGREEMENT WITH FINCH; HOWEVER, HE WAS SAYING IF THE BOARD WANTED THEIR DECISION UPHeld, THEY NEED TO LIMIT IT TO THAT ONE SECTION. HE POINTED OUT THE OTHER FACTORS ARE A LOT MORE ARGUABLE THAN THAT ONE SECTION; HE FELT THAT ONE SECTION WAS ALMOST A GIVEN.

BOARD MEMBER FINCH ASKED THE PROPERTY APPRAISER IF HE WAS GOING TO APPEAL THE BOARD'S DECISION. HE SAID THAT WAS WHAT HE WAS TRYING TO ESTABLISH WHEN HE FIRST STARTED; IF HIS TITLE IS JUST A REQUEST FOR A MOTION THAT DOESN'T REALLY MEAN ANYTHING, HE DOESN'T NEED TO BE HERE. IF WHAT THE VAB DOES WHEN THEY LEAVE IS DECISIVE, EVERY- BODY HAS AN OPPORTUNITY TO TAKE THINGS FURTHER AND HE IS SURE THERE IS A PROCESS FOR THAT. IF EVERYTHING THE BOARD DOES IS JUST GOING TO GET INTO AN ARGUMENT FOR THE NEXT SIX MONTHS OR YEAR, THEY ARE REALLY JUST ALL WASTING THEIR TIME.

ATTORNEY HOLLEY SAID IN HIS OPINION, EITHER THE PROPERTY APPRAISER OR THE PETITIONER CAN APPEAL THE BOARD'S DECISION; HOWEVER, THE PETITIONER WOULD NOT APPEAL IT IF THE BOARD RULES IN THEIR FAVOR. HOWEVER, THE PROPERTY APPRAISER CAN APPEAL IT.

BOARD MEMBER FINCH SAID HE REALLY DIDN'T HAVE A PROBLEM WITH THAT; HE DON'T THINK IT NEEDS TO BE JUST BRUSHED ASIDE WHEN THE PROPERTY APPRAISER APPEALS, IT IS GOING TO GO THE OTHER WAY.

BOARD MEMBER CLARK TOLD FINCH THEY WERE ARGUING THE SAME THING AND THEY ARE ON THE SAME SIDE; HE IS AGREEING WITH HIM. CLARK TOLD FINCH IF HE WANTED THE RULING OF THE BOARD TO STAND IN GRANTING THE PETITION, THE LESS FACTORS THEY LIMIT TO THE LESS NUMBER OF THINGS THEY ARE LIMITING THE PROPERTY APPRAISER TO APPEAL IT ON. HE SAID HE WAS TRYING TO HELP THE PETITIONER IN THIS PARTICULAR CASE BY SAYING ADOPT ONE FINDING OF FACT. IN HIS OPINION, CLARK SAID THAT IS THE MOST SUBSTANTIAL FACTOR IT IS NOT APPEALABLE ON.

FINCH SAID THAT IS FINE; BUT, HE HAD TRIED TO ESTABLISH THIS WHEN THEY FIRST STARTED; HOWEVER, NO ONE SAID THEY WERE GOING TO OVERTURN THE PROPERTY APPRAISER'S DECISION UNLESS THEY CAN ARGUE LEGALLY. HE SAID HE HOPED HE WAS ON LEGAL GROUND BUT HE DIDN'T KNOW; HE WAS A BOARD MEMBER AND HE IS MAKING DECISIONS. HE SAID HE DID IT ONCE A MONTH ON THINGS HE HOPES THEY LEGALLY DO; IF THEY WANTED TO TOTALLY CONSIDER ITEM A ON 12D-5-004, HE DOESN'T HAVE A PROBLEM WITH THAT. HOWEVER, HE THINKS THERE ARE OTHER THINGS THAT PROBABLY ENTER INTO IT.

ATTORNEY HOLLEY REITERATED THE BOARD HAD TO BASE IT ON THE STATUTORY CRITERIA; THEY WOULD BASE IT ON ALL THE ONES THEY FEEL WOULD SUPPORT THEIR DECISION.

BOARD MEMBER FINCH SAID AT THE START OF THE MEETING, ATTORNEY HOLLEY SAID THE PETITIONER WOULD COME AND MAKE AN ARGUMENT AND THE BOARD WOULD MAKE A DECISION BASED ON WHAT ARGUMENT THEY THOUGHT WAS MOST APPROPRIATE.

ATTORNEY HOLLEY ADVISED IT WOULD HAVE TO BE DEFINED IN THE STATUTORY CRITERIA.

PROPERTY APPRAISER REITERATED EVERYTHING NEEDED TO BE IN ORDER BECAUSE HE NEEDED TO KNOW WHAT THE BOARD DOES, WHY THEY ARE DOING IT, HOW THEY ARE DOING IT, HOW MUCH LAND THEY ARE CONSIDERING APPLYING THE AG CLASSIFICATION TOO. HE SAID THERE ARE A LOT OF FACTORS HE HAS TO LOOK AT WHEN THE BOARD GETS THROUGH; THE RECORDING CLERK WILL HAVE TO BE GIVING THAT INFORMATION TO HIM TO APPLY.

ATTORNEY HOLLEY SAID HE PRESUMED WHEN THE BOARD GRANTED THE EXEMPTION, THEY GRANTED IT ON THE PETITIONER'S REQUEST ON SIX ACRES OF PROPERTY PLANTED IN PINES AND PECAN TREES. THE BOARD AGREED.

THE MOTION CARRIED TO GRANT THE EXEMPTION REQUESTED ON PETITION #51 FILED BY JOHN AND LESA BURDESHAW FOR AG CLASSIFICATION. BOARD MEMBERS CLARK AND HAWKINS OPPOSED.

7. PETITION #53/MELVIN C. & SHIRLEY BARTHOLOW-APPEAL OF LATE FILING APPLICATION OF AGRICULTURAL CLASSIFICATION:

A. PETITIONER, SHIRELY BARTHOLOW, ADDRESSED THE BOARD WITH THE FOLLOWING INFORMATION ON HER REQUEST FOR AN APPEAL OF LATE FILING OF AGRICULTURAL CLASSIFICATION:

1. PURCHASED PROPERTY A YEAR AGO IN AUGUST THAT WAS AT FORECLOSURE FROM A BANK IN SOUTH FLORIDA; IT WAS THE BONNIE TRAWICK FARM THAT WAS SPLIT INTO DIFFERENT PARCELS AND THEY PURCHASED EIGHTEEN ACRES.

2. THE PROPERTY ALREADY HAD A BARN ON IT. SINCE THE HOUSE HAD BEEN SETTING VACANT FOR TWO YEARS, THEIR ENERGY WAS MOSTLY INTO MAKING THE HOUSE LIVABLE.

3. IN THE LAST YEAR, THEY HAVE PURCHASED A TRACTOR AND BROKEN A LOT OF THE LAND AND THIS YEAR IT WAS USED JUST FOR THEIR USE. SHE SAID SHE HAD UNDERSTOOD WHAT THE PROPERTY APPRAISER HAD SAID WHEN ADDRESSING THE PREVIOUS PETITION AND REFERRED TO A PERSONAL GARDEN NOT BEING CONSIDERED FOR AG CLASSIFICATION. SHE SAID THAT WAS NOT THEIR INTENT AND SAID SHE MAY BE A YEAR OR TWO TO SOON TO COME BEFORE THE BOARD. SHE SAID THEIR INTENT FOR THEIR PROPERTY IS FOR BLUEBERRIES, POMEGRANITES AND BLACKBERRIES, WHICH THEY HAVE ALREADY PLANTED A FIELD OF BLUEBERRIES AT THIS TIME. SHE SAID THERE WERE TREES THERE; BUT, THEY WERE ALREADY TIMBERED JUST BEFORE THEY PURCHASED THE PROPERTY. SHE SAID THEIR INTENT IS TO ALSO PLANT MORE TREES.

4. SHE SAID HER HUSBAND WAS A CONTRACTOR ON THE BEACH; HE IS A PART TIME FARMER. SHE CONSIDERS HERSELF AS A FULL TIME FARMER. THEY HAVE RABBITS AND CHICKENS AND PLANTED PEANUTS THIS YEAR.

5. THEY HAVE NO INTENTION WHATSOEVER OF SUBDIVIDING THE PROPERTY AND MAKING ANY KIND OF SMALL TRACT HOMES ON IT BECAUSE IT IS ON A LAKE.

SHIRLEY SAID IF SHE WAS TOO SOON TO REQUEST THE AG CLASSIFICATION, THE BOARD NEEDED TO TELL HER THIS. SHE SAID THE PIECE OF PROPERTY IS CONSIDERED AG AND IF IT IS SOLD, IT IMMEDIATELY TURNS TO RESIDENTIAL. SHE SAID IT IS THEIR PLACE AS COMMUNITY PURCHASERS TO COME BEFORE THE BOARD AND PROVE WHAT THEY PLANNED TO DO IN THE BEGINNING. SHE SAID WHEN THEY PURCHASED THE PROPERTY IN WASHINGTON COUNTY, THEY FOUND IT TO BE WHAT THEY WANTED TO DO WITH THE LATER PART OF THEIR LIVES. SHE SAID THEY WANTED TO PLANT AND CONTINUE TO WORK FOR RETIREMENT ON THE PROPERTY.

BOARD MEMBER SAPP QUESTIONED MS. BARTHOLOW ON THE REASON FOR HER LATE FILING FOR THE AG CLASSIFICATION.

MS. BARTHOLOW SAID THEY HAD BROUGHT HER MOTHER DOWN FROM GEORGIA AND WROTE ON THE PETITION FOR LATE FILING WHY SHE WAS LATE; SHE HAD TO EVENTUALLY PUT HER MOTHER ON THE THIRD FLOOR OF THE HOSPITAL IN WASHINGTON COUNTY.

PROPERTY APPRAISER CARTER ADDRESSED THE BOARD ON PETITION 53 FOR LATE FILING OF AG CLASSIFICATION FILED BY JOHN AND SHIRLY BARTHOLOW:

1. ONLY REASON CONSIDERED FOR DENYING PETITION 53 WAS WHAT BARTHOLOW HAD STATED ON HER PETITION FOR HER REASON FOR LATE FILING.

2. MS. BARTHOLOW WAS IN THE PROPERTY APPRAISER'S OFFICE ON FEBRUARY 7TH FILING FOR HER HOMESTEAD. SHE CAME BY THE OFFICE FOR HER HOMESTEAD BUT DIDN'T FILE FOR HER AG CLASSIFICATION ON TIME.

BOARD MEMBER FINCH QUESTIONED THE PROPERTY APPRAISER IF THERE WAS ANY LEGITIMATE REASON THE BOARD CAN CONSIDER FOR PERSONS FILING LATE AND HAS THE PROPERTY APPRAISER ALLOWED SOMEONE TO FILE LATE IN HIS OFFICE.

PROPERTY APPRAISER CARTER ADVISED THERE HAD BEEN SOME CASES WHERE PEOPLE WERE ALLOWED TO FILE LATE.

BOARD MEMBER CLARK QUESTIONED THE PROPERTY APPRAISER IF HE GRANTED THESE EXTENSIONS MOST OF THE TIME IN HIS OFFICE BASED ON HIS ASSESSMENT OF THE SITUATION FOR LATE FILING.

THE PROPERTY APPRAISER ADVISED THIS ISSUE WAS BROUGHT UP A FEW YEARS AGO IN THE VALUE ADJUSTMENT BOARD AND IT WAS DECIDED THEY COULD BE GRANTED BASED ON STATUTE; THE MAJORITY OF THE LATE FILES ARE GRANTED. THEY TRY TO TAKE CARE OF AS MANY OF THOSE AS THEY CAN SO THE BOARD WON'T HAVE TO TAKE UP A WEEK OF TAKING CARE OF THESE ISSUES.

BOARD MEMBER FINCH REQUESTED THE PROPERTY APPRAISER GIVE AN EXAMPLE OF A REASON THEY WOULD ALLOW SOMEONE TO FILE LATE.

PROPERTY APPRAISER CARTER ADVISED IF THEY FELT ALL THE CRITERIA WAS MET. HE USED AN EXAMPLE OF A HOMESTEAD APPLICATION. IF EVERY- THING WAS MET AND THE PERSON HAPPENED TO BE OUT OF TOWN FOR WORK REASONS, EVERYTHING ELSE WAS DONE AND THE PERSON MAY HAVE EVEN SENT IT TO THEM BUT THEY DIDN'T HAVE THE ORIGINAL, THEY WOULDN'T HAVE A PROBLEM OF GRANTING IT.

ON BARTHOLOW'S PETITION, PROPERTY APPRAISER ADVISED THEY HAD LOOKED AT IT AS A LATE FILE APPLICATION. THEY LOOKED AT IT AS A TEN ACRE TRACT AND AN EIGHT ACRE TRACT WITH THERE BEING EIGHTEEN ACRES TOTAL. IT MAY HAVE HAD AG ON IT IN THE PAST; BUT, HE WAS NOT 100% SURE.

BASICALLY, THE PROPERTY APPRAISER SAID THE BARTHOLOWS DIDN'T FILE ON TIME AND THAT IS WHAT THEY LOOKED AT; WHY DIDN'T THEY FILE ON TIME. THEY LOOKED AT THE BARTHOLOWS COMING TO THE OFFICE TO FILE FOR HOMESTEAD AND THEY DIDN'T KNOW WHY THEY DIDN'T FILE FOR AG AT THE SAME TIME. HE SAID IT WAS A BOARD DECISION AND HE DIDN'T HAVE A PROBLEM EITHER WAY.

BOARD MEMBER FINCH ASKED IF THIS WOULD BE SOMETHING THE BOARD WOULD LOOK AT AS FAR AS ALLOWING AN AGRICULTURAL CLASSIFICATION TO CONTINUE.

ATTORNEY HOLLEY SAID THE BOARD WOULD NEED TO ACT ON WHETEHER THEY WOULD ALLOW FOR THE LATE FILING OF THE AG CLASSIFICATION.

MS. BARTHOLOW STATED SHE HAD WRITTEN OUT WHY SHE DIDN'T FILE ON TIME PLUS SHE PAID A \$15 FILING FEE.

ATTORNEY HOLLEY ADVISED THE BOARD THEIR DECISION WOULD BE WHETHER OR NOT THEY DEEMED MS. BARTHOLOW'S EXTENUATING CIRCUMSTANCES SUFFICIENT FOR FILING LATE. SHE STATED ON HER PETITION IT WAS BECAUSE OF HER MOTHER.

BOARD MEMBER FINCH SAID HE DIDN'T WANT TO GET BACK INTO WHERE YOU HAVE TO HAVE A STATUTE TO BACK UP THEIR DECISION; HE DIDN'T KNOW IF THERE WAS A JUDGMENT CALL THEY COULD ALLOW LATE FILING BASED ON WHAT THE PETITIONER THOUGHT WAS A LEGITIMATE REASON.

PROPERTY APPRAISER CARTER SAID THE STATUTES ADDRESSES WHAT CONSTITUTES EXTENUATING CIRCUMSTANCES. HE SAID THAT WAS FOR THE BOARD TO DECIDE.

BOARD MEMBER SAPP QUESTIONED MS. BARTHOLOW WHY SHE APPLIED FOR HOMESTEAD EXEMPTION AND NOT THE AG CLASSIFICATION; WHY DIDN'T SHE APPLY FOR BOTH OF THEM AT THE SAME TIME.

MS. BARTHOLOW SAID THE PROPERTY APPRAISER'S OFFICE HAD INFORMED HER SHE COULDN'T FILE AT THE SAME TIME; SHE WOULD HAVE TO WAIT ON THE AG CLASSIFICATION. SHE SAID SHE ASKED THE DAY SHE FILED FOR HOMESTEAD EXEMPTION ABOUT FILING FOR THE AG CLASSIFICATION AT THE SAME TIME. SHE WAS TOLD THE AG CLASSIFICATION WOULD COME BEFORE THE BOARD AND THEY WOULD FILE LATER. SHE SAID THERE WERE SEVERAL TIMES SHE HAD WENT INTO THE PROPERTY APPRAISER'S OFFICE AND THEY HAD NOT LOOKED AT HER AG APPLICATION; BUT, THAT WAS AFTER SHE HAD MISSED THE DEADLINE. SHE SAID IT WAS JUST SOMETHING SHE THROUGH TO THE SIDE AND THEN SHE FILED THE PETITION. SHE SAID IT IS NOT AN EXCUSE. SHE SAID FOR FIVE MONTHS, 24 HOURS A

DAY SHE WAS TAKING CARE OF HER MOTHER AND SHE PROBABLY WOULDN'T THINKING TOO STRAIGHT. SHE SAID SHE HAD NO EXCUSE; SHE JUST HAD REASONS.

COMMISSIONER SAPP QUESTIONED THE PROPERTY APPRAISER WHY MS. BARTHOLOW WOULDN'T ALLOWED TO FILE FOR HER AG CLASSIFICATION AT THE SAME TIME SHE FILED HER HOMESTEAD EXEMPTION. PROPERTY APPRAISER ADVISED HE COULDN'T IMAGINE WHY HIS OFFICE WOULD HAVE TOLD MS. BARTHOLOW TO WAIT TO FILE HER AG APPLICATION. HE SAID BETWEEN JANUARY 1 AND MARCH 1 IS THE TIME TO FILE AND APOLOGIZED IF SOMEONE TOLD MS. BARTHOLOW SHE COULDN'T FILE DURING THIS TIME. HE SAID HE DIDN'T HAVE A PROBLEM WITH WHATEVER THE BOARD DECIDES ON THIS PETITION.

BOARD MEMBER HAWKINS OFFERED A MOTION, SECONDED BY BOARD MEMBER CLARK AND CARRIED TO APPROVE THE APPLICATION FOR AG CLASSIFICATION FILED BY JOHN AND SHIRLEY BARTHOLOW.

8. PETITION #96/JAMES FISHER-APPEAL OF LATE FILING APPLICATION OF AG CLASSIFICATION FOR EXTENUATING CIRCUMSTANCES AND SEEKING REVIEW AND ADJUSTMENT OF THE MARKET OR CLASSIFIED USE VALUE:

A. MR. FISHER ASKED IF PETITION 96 AND 97 COULD BE DONE TOGETHER SINCE THE PROPERTIES ARE CONTINUOUS AND CONTIGUOUS. ATTORNEY HOLLEY ADVISED THE PETITIONS WOULD NEED TO BE ACTED ON ONE AT A TIME.

MR. FISHER ADDRESSED THE BOARD ON PETITION 96 AND ADVISED HE WAS A BIT CONFUSED ON HOW THE ZONING GOES. HE SAID THERE WAS 49.81 ACRES OF THIS TRACT OF LAND AND HE OWNS ALL THREE TRACTS OF LAND; PETITION 96 IS CONTIGUOUS AND CONTINUOUS TO THE OTHER TRACTS OF LAND.

PROPERTY APPRAISER CARTER ASKED THE BOARD TO LOOK AT FISHER'S PETITION THEY ARE MEETING ON. THE PETITIONER HAS CHECKED BOXES ONE AND FIVE TO SEEK AND REVIEW AN ADJUSTMENT OF THE MARKET OR CLASSIFIED USE VALUE OF THE FOLLOWING DESCRIBED PROPERTY. THIS IS IF THE PETITIONER HAS A PROBLEM WITH THEIR VALUE; IN REVIEWING THAT PETITION BASED ON THE FACT THE PROPERTY APPRAISER'S VALUE IS "X" NUMBER OF DOLLARS AND THE PETITIONER'S OPINION IS "X" NUMBER OF DOLLARS.

PROPERTY APPRAISER CARTER SAID HE THOUGHT WHERE MR. FISHER WAS HEADING WAS TO TALK ABOUT THE USE OF THE LAND. CARTER SAID THIS WAS IMMATERIAL. ON BOX FIVE CHECKED BY THE PETITIONER, IT WAS FOR APPEAL OF LATE FILING APPLICATION OF AGRICULTURAL CLASSIFICATION FOR EXTENUATING CIRCUMSTANCES. THE PETITION WAS FILED FOR AG CLASSIFICATION IN A TIMELY MANNER, IT WAS DENIED. CARTER SAID THEY WERE DEALING WITH 6.81 ACRE TRACT THEY DENIED AG ON; FISHER HAD 30 DAYS TO RESPOND TO THE DENIAL AND HE DIDN'T RESPOND. CARTER SAID IT IS IMMATERIAL AND THE BOARD SHOULDN'T HEAR FISHER'S APPEAL BASED ON THE AG DENIAL. HE RECOMMENDED THE BOARD LOOK TO THEIR ATTORNEY FOR ADVICE.

ATTORNEY HOLLEY ADVISED THE BOARD MR. FISHER HAS TO FOLLOW THE REQUIREMENTS AND IF HE DIDN'T RESPOND WITHIN THIRTY DAYS, THE BOARD DOESN'T HAVE TO GIVE MR. FISHER'S APPEAL ANY CONSIDERATION ON THE AG ISSUE.

MR. FISHER SAID HE DIDN'T RESPOND TO THE DENIAL OF THE AG CLASSIFICATION; WHEN HE RECEIVED THE DENIAL, HE DIDN'T RESPOND AND HE DIDN'T KNOW WHAT TO SAY. HE SAID HE HAD PROPERTIES IN THE OTHER COUNTIES AND FOLLOWED AND APPLIED FOR AGRICULTURE. WHEN THEY RESPONDED BACK, HE THOUGHT THE APPLICATION FOR AG WAS ACCEPTED; HE DIDN'T EVEN OPEN THE LETTER. BY THE TIME HE DID OPEN THE LETTER ON THE DENIAL, IT WAS ALREADY PAST THE THIRTY DAY DEADLINE.

BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER HAWKINS AND CARRIED TO DENY PETITION 96 FOR LATE FILING OF AG CLASSIFICATION FILED BY JAMES FISHER.

9. PETITION #97/JAMES FISHER-SEEKING REVIEW AND ADJUSTMENT OF THE MARKET OR CLASSIFIED USE VALUE:

A. PETITIONER JAMES FISHER REPORTED THE CLASSIFICATION OF THE LAND WOULD BE THE SAME AS PETITION #96. HE AGAIN STATED HE DIDN'T FILE HIS DENIAL WITHIN THE THIRTY DAY TIME FRAME.

B. PROPERTY APPRAISER CARTER PROVIDED ATTORNEY HOLLEY WITH A COPY OF FISHER'S DENIAL FOR AG CLASSIFICATION ON THIS TRACT OF LAND. THE PROPERTY

APPRAISER'S OFFICE SENT FISHER A DENIAL, HE SIGNED FOR IT, HIS THIRTY DAYS WAS UP AS FAR AS APPEALING THE DECISION ON A THREE ACRE TRACT OF LAND.

BOARD MEMBER HAWKINS OFFERED A MOTION, SECONDED BY BOARD MEMBER CLARK TO DENY MR. FISHER'S APPLICATION.

BOARD MEMBER FINCH QUESTIONED IF THE BOARD WAS ONLY LOOKING AT LATE FILING OF AN AG CLASSIFICATION.

BOARD MEMBER CLARK SAID IT WAS NOT ON THE LATE FILING THEY ARE ACTING ON; IT IS THE PETITIONER'S FAILURE TO RESPOND TO THE PROPERTY APPRAISER'S REQUEST FOR ADDITIONAL INFORMATION WITHIN THE STATUTORY GUIDELINES.

PROPERTY APPRAISER CARTER SAID HIS OFFICE DENIED THE AG APPLICATION, SENT THE PETITIONER A CERTIFIED DENIAL, HE SIGNED FOR THE DENIAL AND HAD THIRTY DAYS TO RESPOND TO IT. THE PETITIONER DIDN'T RESPOND WITHIN THOSE THIRTY DAYS.

ATTORNEY HOLLEY ADVISED, DUE TO THE PETITIONER NOT RESPONDING TO THE AG DENIAL NOTIFICATION WITHIN THE APPROPRIATE TIME PERIOD, THE BOARD HAS NO AUTHORITY TO OVERTURN WHAT THE PROPERTY APPRAISER HAS DONE.

BOARD MEMBER FINCH ASKED WHAT THE BOARD WAS VOTING ON DUE TO THERE BEING SOME CONFUSION AS TO WHAT WAS CHECKED ON THE PETITION WAS FOR SEEKING REVIEW AND ADJUSTMENT OF THE MARKET OR CLASSIFIED USE VALUE AND NOT FOR LATE FILING OF AG CLASSIFICATION.

BOARD MEMBERS SAPP AND CLARK INFORMED FINCH THE BOARD WAS VOTING TO DENY MR. FISHER'S PETITION DUE TO NOT RESPONDING TO THE AG DENIAL NOTIFICATION WITHIN THE APPROPRIATE TIME PERIOD.

MR. FISHER SAID HE UNDERSTOOD TOTALLY WHAT WAS BEING SAID AND HE WOULD WORK NEXT YEAR IN GETTING THE DENIALS SENT ON TIME NEXT YEAR.

THE MOTION TO DENY PETITION #97 CARRIED UNANIMOUSLY. 10. PETITION #98/JAMES FISHER-SEEKING REVIEW AND ADJUSTMENT OF THE MARKET OR CLASSIFIED USE VALUE, APPEAL OF THE DISAPPROVAL OF APPLICATION FOR AGRICULTURAL OR HIGH WATER RECHARGE CLASSIFICATION AND APPEAL OF LATE FILING THE APPLICATION OF AG CLASSIFICATION FOR EXTENUATING CIRCUMSTANCES:

A. PETITIONER JAMES FISHER ADDRESSED PETITION 98 WAS DIFFERENT THAN THE PREVIOUS TWO PETITIONS:

1. PROPERTY WAS ZONED AGRICULTURE BEFORE HE BOUGHT PROPERTY AND FOR THE PAST TWENTY FIVE YEARS. ACCORDING TO STATE LAW 193.461 (E), THE PROPERTY APPRAISER'S OFFICE SHOULD HAVE NOTIFIED HIM BY JANUARY 31ST OF LAST YEAR HE WAS GOING TO CHANGE IT FROM AGRICULTURAL TO RESIDENTIAL.

2. HE PAID TAXES ON IT LAST YEAR WHEN IT WAS AGRICULTURAL; IT WAS ZONED FROM AGRICULTURAL TO RESIDENTIAL THIS YEAR; THIS IS WHY HE HAS FILED THIS PETITION.

B. PROPERTY APPRAISER STATED:

1. IN ORDER TO BE GRANTED AG CLASSIFICATION, FISHER APPLIED FOR AN APPLICATION IN A TIMELY MANNER. THE PROPERTY APPRAISER'S OFFICE SENT FISHER A DENIAL MAY 10TH WITH NO RESPONSE. THEREFORE, THE THIRTY DAY WINDOW TO APPEAL THE DENIAL DECISION WAS NOT ADHERED TO.

MR. FISHER REITERATED THE PROPERTY APPRAISER'S OFFICE DIDN'T SEND HIM A NOTICE BY THE JANUARY 31ST DEADLINE ACCORDING TO FLORIDA STATUTE ON THE CHANGE FROM AGRICULTURAL TO RESIDENTIAL. HE ALSO REITERATED THE PROPERTY WAS BONAFIDE AGRICULTURAL LAND; IT WAS AGRICULTURAL WHEN HE BOUGHT THE PROPERTY AND FOR THE LAST TWENTY YEARS.

ATTORNEY HOLLEY QUESTIONED FISHER WHEN HE TOOK TITLE TO THE PROPERTY. FISHER REPLIED HE TOOK TITLE IN AUGUST OF 2005. PROPERTY APPRAISER CARTER SAID ACCORDING TO THE DATE ON THE DEED FILING, IT WAS SEPTEMBER 21, 2005 WITH FISHER AGREEING THAT WAS CORRECT.

BOARD MEMBER CLARK QUESTIONED IF FISHER WAS SAYING THE PROPERTY APPRAISER SHOULD HAVE NOTIFIED HIM IN JANUARY OF 2006. FISHER SAID THE PROPERTY APPRAISER SHOULD HAVE NOTIFIED HIM OF THE CHANGE IN AG CLASSIFICATION BY JANUARY 31ST OF 2006 BECAUSE HE PAID TAXES ON AG CLASSIFICATION LAST YEAR.

BOARD MEMBER CLARK ASKED IF THIS WAS SOMETHING THAT WOULD HAVE WENT THROUGH THE APPEALS PROCESS LIKE THE OTHER TWO PETITIONS FILED BY FISHER OR IS THIS A SEPARATE MATTER.

THE PROPERTY APPRAISER'S ATTORNEY, CHRISTY ODOM, ADVISED THERE IS A REQUIREMENT FOR THE PROPERTY APPRAISER TO NOTIFY A LAND OWNER IF THEY ARE GOING TO RECLASSIFY THE LAND BY JANUARY 31ST. HOWEVER, SHE SAID THAT IS WHEN THERE IS SAME OWNERSHIP. SHE STATED IF THE PROPERTY HAD SOLD, THE PROPERTY APPRAISER DOESN'T HAVE THAT REQUIREMENT. IF MR. FISHER HAD NOT PURCHASED THE PROPERTY IN SEPTEMBER 2005, THE PROPERTY APPRAISER'S OFFICE WOULD HAVE HAD TO NOTIFY THAT SAME LAND OWNER OF ANY CHANGE IN CLASSIFICATION BY JANUARY 31ST. WITH THERE BEING A NEW LAND OWNER, MR. FISHER WOULD HAVE TO GO THROUGH THE REGULAR STEPS FOR FILING A CLASSIFICATION FOR AG.

MR. FISHER ADDRESSED HIM HAVING PURCHASED THE LAND IN SEPTEMBER AND OWNED THE PROPERTY IN SEPTEMBER, OCTOBER AND NOVEMBER AND PAID TAXES ON THE PROPERTY AS AGRICULTURE. HE FEELS THE PROPERTY APPRAISER'S OFFICE SHOULD HAVE NOTIFIED HIM IF HE WAS GOING TO CHANGE THE ZONING BY THE JANUARY 31ST DEADLINE; IT WAS ZONED AGRICULTURE BEFORE.

ATTORNEY ODOM REITERATED THE LAND WAS ASSESSED AT THAT TIME TO THE PRIOR LAND OWNER; IT WON'T BE ASSESSED TO FISHER UNTIL THIS YEAR. SHE REFERRED TO THIS BEING IN FL STATUTE 193.461E.

PROPERTY APPRAISER CARTER ADVISED IT WAS SIMILAR TO HOMESTEAD EXEMPTION; IF A PERSON HAS HOMESTEAD EXEMPTION JANUARY 1 AND BUYS A PIECE OF PROPERTY IN THE MIDDLE OF THE YEAR, THE HOMESTEAD STAYS ON THE PROPERTY FOR THE WHOLE YEAR. THIS IS THE SAME SITUATION. IF A PERSON BUYS A PIECE OF AG CLASSIFICATION PROPERTY IN THE MIDDLE OF THE YEAR, THE AG CLASSIFICATION WOULD STAY ON THE PROPERTY FOR THE ENTIRE YEAR AND THEN WOULD COME OFF.

PROPERTY APPRAISER CARTER REITERATED THAT WAS THE LAW; THEY SENT FISHER A DENIAL ON MAY 10TH AND FISHER DIDN'T RESPOND TO THE DENIAL WITHIN THE THIRTY DAY TIME FRAME.

BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER HAWKINS AND CARRIED TO DENY PETITION 98 FILED BY JAMES FISHER. THE MOTION CARRIED WITH BOARD MEMBERS FINCH AND STRICKLAND OPPOSING. 11. PETITION #101/PAUL DENARO-SEEKING REVIEW AND ADJUSTMENT OF THE MARKET OR CLASSIFIED USE VALUE:

A. PETITIONER WAS NOT PRESENT

B. PROPERTY APPRAISER STATED THIS WAS A LOT IN SUNNY HILLS; THE ASSESSMENT ON THE LOT IS \$28,764. ACCORDING TO THE PETITIONER'S ESTIMATE OF VALUE, IT IS WORTH \$28,250. PROPERTY APPRAISER SAID HE HAD NOT SPOKEN TO PERSON AND CAN'T PROVIDE ANY ADDITIONAL INFORMATION; THERE IS A FEW HUNDRED DOLLARS IN DIFFERENCE OF OPINION IN VALUE.

BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER HAWKINS AND CARRIED TO DENY PETITION #101 FILED BY PAUL DENARO. 12. PETITION #108/VICTORY HARREL SQUARE, LLC-SEEKING REVIEW AND ADJUSTMENT OF THE MARKET OR CLASSIFIED USE VALUE:

A. PETITIONER WAS NOT PRESENT TO OFFER ANY ADDITIONAL INFORMATION OTHER THAN WHAT WAS SUBMITTED WITH PETITION.

B. PROPERTY APPRAISER STATED THE PROPERTY VALUE ASSESSED ON THE PROPERTY, WHICH THEY CALL THE OLD WINN DIXIE, IS \$1,602,155. THE PETITIONER'S ESTIMATE OF VALUE IS \$1,000,000.

PROPERTY APPRAISER ADDRESSED THE PETITIONER HAVING SUBMITTED SOME INCOME STATEMENTS. PROPERTY APPRAISER STATED THEY ASSESSED THE PROPERTY BASED ON FL STATUTE 193.011 WHICH IS ALL THE FACTORS TO BE CONSIDERED WHEN VALUING PROPERTY WHETHER IT IS COMMERCIAL OR OTHERWISE.

BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER HAWKINS AND CARRIED TO DENY PETITION 108 FILED BY VICTORY HARREL SQUARE. 13. PETITION 109/CHARLES AND CAROLYN HEATH-SEEKING REVIEW AND ADJUSTMENT OF THE MARKET OR CLASSIFIED USE VALUE:

A. PETITIONER CAROLYN HEATH SAID SHE WAS IN DEFAULT LIKE SOME OF THE OTHER PETITIONERS; HOWEVER, SHE DID APPLY FOR AN EXTENSION ACCORDING TO THE VAB GUIDELINES.

IN TALKING WITH DIANNE CARTER, RECORDING CLERK FOR THE VAB, SHE ASKED HER TO CONSIDER COMING TODAY BECAUSE SHE WAS THE ONLY PERSON APPLYING FOR AN EXTENSION AND THIS WOULD MEAN CALLING ANOTHER HEARING.

SHE ASKED THE VAB TO DECIDE IF THEY WANTED TO HEAR HER PETITION TODAY OR WAIT UNTIL HER REQUEST FOR AN EXTENSION.

BOARD MEMBER SAPP ASKED IF THE VAB COULD GO AHEAD AND HEAR MS. HEATH'S POSITION ON HER PETITION FOR A REVIEW OF HER MARKET OR CLASSIFIED USE VALUE.

PROPERTY APPRAISER CARTER SAID WHAT WAS SUPPOSE TO BE DONE IN THIS CASE WAS TO RESCHEDULE TO GIVE MS. HEATH TIME TO CONTINUE PREPARING HER EVIDENCE. THE REASON FOR THIS IS THERE SHOULD BE NO EVIDENCE PRESENTED THAT SHE DOES NOT PRESENT TO HIM AND VICE VERSA. HIS PERSONAL RECOMMENDATION WOULD BE, IF MS. HEATH HAS EVIDENCE SHE WANTS TO PRESENT, TO KEEP FROM PROLONGING AND HAVING TO RESCHEDULE, HE WOULD BE GLAD TO LOOK AT THAT INFORMATION AND DECIDE IF HE WOULD HAVE TIME TO GET THEIR FACTS TOGETHER BASED ON THE INFORMATION MS. HEATH HAS. IF HE DOESN'T HAVE TIME, THEY WILL GO FORWARD WITH HEATH'S REQUEST FOR AN EXTENSION.

BOARD MEMBER HAWKINS OFFERED A MOTION, SECONDED BY BOARD MEMBER FINCH AND CARRIED TO TAKE A FIVE MINUTE RECESS FOR MS. HEATH TO PROVIDE THE PROPERTY APPRAISER WITH ANY INFORMATION SHE HAS FOR REVIEW.

PURSUANT TO A RECESS, PROPERTY APPRAISER CARTER ADVISED, BASED ON THE INFORMATION HEATH HAS PROVIDED, HE RECOMMENDED THE BOARD MOVE FORWARD WITH HEATH'S PETITION.

MS. HEATH HANDED THE BOARD MEMBERS AN INFORMATION SHEET ON A LOT SHE HAD PURCHASED ON JAMAICA CIRCLE IN SUNNY HILLS IN NOVEMBER 2005. SHE IS PETITIONING THE BOARD TO REVIEW THE ASSESSMENT FOR THE TAXES ON HER LOT AS IT WENT FROM \$6,738 A YEAR TO \$29,949 A YEAR. SHE READ THE INFORMATION SHEET, COPY OF WHICH IS ATTACHED, INTO THE RECORD.

MS. HEATH REQUESTED THE BOARD REDUCE THE ASSESSMENT ON HER PROPERTY TO \$18,900.

B. PROPERTY APPRAISER CARTER ADDRESSED THE BOARD ON PETITION 109. HE ADVISED THEY DON'T AVERAGE ANYTHING IN THE APPRAISAL WORLD; HE HAS PROVIDED THE BOARD WITH THE FACTORS USED, A COPY OF THE STATUTES 193.011. HE STATED THIS WAS THE STATUTES THE PROPERTY APPRAISERS ARE BOUND BY STATE CERTIFIED REGULATIONS TO APPRAISE PROPERTY AND THEY ARE ALL CONSIDERED.

HE HAS DISCUSSED THIS WITH MS. HEATH; SHE IS IN THE REAL ESTATE BUSINESS AND KNOWS WHAT IS GOING ON AS FAR AS THE MARKET IS CONCERNED AND KNOWS WHAT HAPPENED IN SUNNY HILLS. MS. HEATH HAS BROUGHT UP THE ISSUE OF SALES BEING DOWN; THERE WERE NO SALES TO SPEAK OF IN 2006 FOR THE LAST FEW MONTHS.

PROPERTY APPRAISER SAID THEY VALUE PROPERTY AS OF JANUARY 1, 2006 BASED ON WHAT TOOK PLACE PRIOR TO THAT; THEY DON'T CONSIDER ANY SALES AFTER JANUARY 1, 2006 AS THIS IS THEIR ASSESSMENT DATE.

PROPERTY APPRAISER PROVIDED MS. HEATH AND THE BOARD MEMBERS A COPY OF A MAP SHOWING MS. HEATH'S LOT AND THE 2006 SALES. HE REITERATED THEY DIDN'T CONSIDER THESE SALES BUT HE WANTED TO SHOW THE BOARD THERE IS SOMETHING GOING ON IN THE MARKET TODAY. HE REITERATED THE PROPERTY APPRAISER'S ASSESSMENT WAS BASED ON JANUARY 1, 2006 PRIOR TO THESE SALES. HE SAID HE DIDN'T SEE IN THE FUTURE A HUGE DECREASE IN VALUE IN THOSE PROPERTIES. THE PROPERTY APPRAISER'S OFFICE IS LOOKING AT FL STATUTE 193.011 TO DETERMINE CRITERIA; FRONT FOOTAGE, SQUARE FOOTAGE PER LOT IS BEING CONSIDERED AND ARE BEING ADDRESSED. HE POINTED OUT THERE WERE APPROXIMATELY 24,000 LOTS IN THAT SUBDIVISION; THEY DON'T LOOK AT ONE OR TWO SALES IN AN AREA BUT LOOK AT THE ENTIRE SUBDIVISION, BREAK IT DOWN PER UNIT AND LOOK AT SALES IN THOSE UNITS. HE AGREED IT WAS DIFFICULT TO COME UP WITH A VALUE FOR THESE LOTS; HOWEVER, THE PROPERTY APPRAISER'S OFFICE LOOKS FOR A MEDIATE PRICE AND LOOK FOR SIZE. HE SAID IN MS. HEATH'S CASE, THE LOTS ARE

VALUED ON THE FRONT FOOTAGE FACTOR. HE SAID THE LOT WAS BASED UPON FL STATUTE 193.011 JUST LIKE THE OTHER 23,999 LOTS. HE SAID THEY WERE NOT VALUING MS. HEATH'S LOT ONE WAY AND THE REMAINDER OF LOTS ANOTHER WAY; THEY ARE ALL VALUED SIMILAR. HE SAID THEY DO VARY IN ASSESSMENT BECAUSE OF THE SIZE OF THEM. HE REITERATED HIS OFFICE WAS LOOKING AT THOSE FACTORS AS TO WHAT PRODUCES THE TIGHTEST SALE PRICE, WHETHER IT IS FRONT FOOT, SQUARE FOOT PER LOT, ETC. FOR JANUARY 2006, PROPERTY APPRAISER STATED THEIR VALUE ON MS. HEATH'S LOT WAS \$29,949; THEY REALIZE MS. HEATH PAID \$18,900 FOR THE LOT BUT THEY DON'T ASSESS A LOT FOR WHAT THEY SALE FOR. HE REFERRED TO SOME OF THE LOTS SELLING FOR \$5,000, \$6,000, \$10,000, \$30,000 AND \$40,000; THE BOARD CAN SEE WHAT IS GOING ON IN 2006. ALL OF THIS HAS TO BE CONSIDERED AND NOT JUST WHAT ONE PERSON PAID FOR THEIR LOT; THEY CAN'T BASE THEIR VALUE ON THAT BUT HAVE TO LOOK AT THE ENTIRE SUBDIVISION.

MS. HEATH SAID THE PROPERTY APPRAISER HAD HIGHLIGHTED THE BLUE LOTS ON THE MAP HE PROVIDED AND QUESTIONED IF THEY COULD TELL WHAT THEY WERE ASSESSED AT.

PROPERTY APPRAISER CARTER SAID HE DIDN'T HAVE THAT ASSESSMENT INFORMATION ON THE MAP AND POINTED OUT THE BOARD WAS DEALING WITH HER LOT AS FAR AS ASSESSMENTS ARE CONCERNED. HE EXPLAINED THE ASSESSMENTS VARY DEPENDING ON SIZE.

MS. HEATH SAID SHE HAD CHECKED AND NEARLY ALL OF THE LOTS ALONG COUNTRY CLUB BOULEVARD FROM TWO ON DOWN TO TWELVE ARE ASSESSED AT \$16,000; THE OTHER LOTS ON THE OTHER SIDE, BLOCK 22, ARE ASSESSED AT \$16,000 AND GOING ON DOWN THE STREET ARE ALL ASSESSED AT \$18,400. SHE SAID LOTS 1, 2 AND 3 UP IN THE CURVE ACROSS THE STREET FROM HER ARE ASSESSED LESS THAN HER; THEY ARE NOT ASSESSED AT \$18,900 BUT NOT AT \$29,949. SHE SAID NEITHER IS LOT 32 WHICH IS ON THE CORNER; IT IS ALSO ASSESSED IN THE \$20,000 BUT NOT AT \$29,949. SHE SAID OF ALL THE LOTS ON THE WHOLE SHEET, HER LOT IS ASSESSED HIGHER. SHE SAID SHE DIDN'T KNOW HOW AS SHE WENT THROUGH ALL THE SALES PRICES VERSUS ASSESSMENT AND COULDN'T FIND A CONSISTENT PLAN ON HOW THE LOTS WERE ASSESSED. SHE ADDRESSED HER HAVING TRIED ROAD FRONTAGE, SQUARE FOOTAGE, SIZE, SHAPE, THE CONDITION OF THE STREET; BUT, SHE WAS UNABLE TO DETERMINE HOW THE PROPERTY APPRAISER CAME UP WITH THE ASSESSMENTS. SHE JUST KNOWS HER ASSESSMENT IS THE HIGHEST ONE AND ADDRESSED THERE BEING TWO LOTS THAT SOLD FOR \$35,000 ON THAT STREET AND ARE ASSESSED AT \$18,400.

MS. HEATH REQUESTED HER ASSESSMENT BE REDUCED AND BE MORE IN LINE WITH THE AVERAGE ASSESSMENT OF THE WHOLE SUBDIVISION. IN TALKING ABOUT SALES, MS. HEATH SAID THE MARKET WAS WILD AND CRAZY IN THE MIDDLE OF 2005; MANY OF THOSE SALES DIDN'T CLOSE UNTIL TOWARD THE END OF THE YEAR. SHE SAID THE MARKET TOOK A DIP AROUND SEPTEMBER AND OCTOBER. SHE SAID A LOT OF THE RECORDINGS THAT ARE HAPPENING TOWARD THE END OF THE YEAR WERE SALES THAT WERE MADE EARLIER. SHE REITERATED FROM OCTOBER ON, THE SALES STARTED DROPPING AND LEVELLING OFF; THE RESPONSE TO THE LISTINGS WERE NOT LIKE THEY WERE BEFORE. SHE SAID THEY HAD REALTORS IN SOUTH FLORIDA SELLING LOTS TO PEOPLE IN SOUTH FLORIDA THAT HAVE NO IDEA WHAT THEY ARE LOOKING AT; THEY DON'T KNOW WHAT THEY ARE BUYING. SHE SAID THEY WERE JUST BUYING SO THEY COULD SELL AGAIN BECAUSE SOMEONE HAS TOLD THEM THEY CAN MAKE A LOT OF MONEY.

SHE REITERATED HER REQUEST FOR THE BOARD TO CONSIDER HER LOT IN RELATION TO HER ASSESSMENT IN RELATION TO OTHER ASSESSMENTS. SHE SAID THE LOTS WERE BEING ASSESSED AT A SET PRICE IRREGARDLESS OF WHAT THEY WERE SOLD FOR; SHE WAS JUST ASKING HER ASSESSMENT BE REDUCED TO BE IN LINE WITH EVERYBODY ELSE'S.

BOARD MEMBER CLARK ASKED MS. HEATH IF SHE HAD HER LOT FOR SALE OR DOES SHE HAVE ANY INTENTION OF SELLING IT. MS. HEATH SAID SHE DID NOT HAVE HER LOT FOR SALE BUT MAY SALE IN IN THE FUTURE.

ATTORNEY HOLLEY QUESTIONED WHAT ONE OF THE NUMBERS WAS ON THE MAP THE PROPERTY APPRAISER HAD PROVIDED THE BOARD MEMBERS ON THE LOTS IN SUNNY HILLS. HOLLEY SAID ONE OF THE NUMBERS WAS A PARCEL NUMBER AND THE OTHER APPEARED TO BE A PRICE.

PROPERTY APPRAISER CARTER REITERATED THESE NUMBERS WERE NOT CONSIDERED; HE JUST WANTED TO SHOW THE MARKET WAS STILL ACTIVE. HE DID VERIFY THE INFORMATION ON THE MAP; 2006 IS THE SALE YEAR, THE NEXT TWO NUMBERS ARE ON THE MONTH AND DATE AND THE NUMBERS UNDER THAT IS THE SALE PRICE. HE SAID THE LOT NEXT TO MS. HEATH SOLD FOR \$45,000 ON SEPTEMBER 21ST.

BOARD MEMBER CLARK REFERRED TO EVERYBODY SAYING THE LOTS HAD DROPPED DRASTICALLY IN PRICE IN SUNNY HILLS; THE INFORMATION PROVIDED BY THE PROPERTY APPRAISER DOESN'T REFLECT THAT.

MS. HEATH ADDRESSED THE MARKET HAS CHANGED DRASTICALLY AND REFERRED TO THE NUMBER OF SALES IN APRIL AND MAY OF 2005 AND THE NUMBER OF SALES IN 2006 WITH THE SALES BEING MUCH LOWER.

BOARD MEMBER CLARK ADDRESSED WITH MS. HEATH THE LOT BEHIND HER LOT SOLD FOR \$45,000 ON SEPTEMBER 21, 2006. MS. HEATH SAID SHE CAN'T BELIEVE ANYBODY WOULD PAY \$45,000 FOR A LOT; SHE SAID THEY MAY HAVE PAID THAT FOR THE LOT BUT SHE IS SURE IT IS NOT ASSESSED AT THAT. SHE SAID THAT LOT IS ASSESSED AT APPROXIMATELY \$19,000.

PROPERTY APPRAISER CARTER ADVISED THAT ASSESSMENT WAS GOING TO CHANGE.

BOARD MEMBER FINCH ASKED WHAT WOULD MAKE THE DIFFERENCE IN HEATH'S LOT AND THE LOT THAT SOLD FOR \$45,000. PROPERTY APPRAISER CARTER ADVISED THE FRONT FOOTAGE WAS THE BIGGEST FACTOR. HE EXPLAINED WHEN THE SUBDIVISION WAS SET UP IN THE EARLY 1970'S, IT WAS SET UP ON A FRONT FOOTAGE BASIS. HE AGREED THE MARKET HAS CHANGED AND REITERATED HIS OFFICE IS IN THE PROCESS OF LOOKING AT FACTORS TO DETERMINE THE VALUE OF FRONT FOOTAGE AND HOW THE LOTS ARE CURRENTLY ASSESSED. HE SAID THERE IS NO DISCRIMINATION; MS. HEATH'S LOT IS BEING ASSESSED AS OTHER LOTS IN THAT AREA. IF THEY FIND A LOT IN THE SUBDIVISION THAT IS IDENTICAL TO MS. HEATH'S, IT WILL BE ASSESSED AT THE SAME PRICE ACCORDING TO THE PROPERTY APPRAISER. HE EXPLAINED THE PROPERTY APPRAISER'S OFFICE DIDN'T GO AND SEE WHO OWNED THE LOT; THEY ARE ALL ASSESSED IDENTICAL AS FAR AS SIZE.

MS. HEATH SAID IF THEY COUNTED THE ROAD FRONT FOOTAGE OF LOT 1, SHE WAS SURE IT WOULD BE EQUAL TO, IF NOT MORE THAN, LOT 23.

PROPERTY APPRAISER CARTER SAID LOT 1 WAS A LITTLE LESS ROAD FRONT FOOTAGE PLUS LOT 23 IS ALMOST AS BIG AS TWO LOTS WITH THE EXCEPTION OF THE CURVE. MS. HEATH SAID SHE HAD DONE THE MEASUREMENTS AND FIGURED OUT THE SQUARE FOOTAGE ON THAT LOT AND IT IS NOT THAT MUCH MORE.

BOARD MEMBER FINCH QUESTIONED THE PROPERTY APPRAISER ON THE EQUATION FOR MS. HEATH'S ASSESSMENT ON HER LOT OF \$29,949.

PROPERTY APPRAISER CARTER SAID IT WAS BASED ON STATUTE AND THE INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS STANDARDS, IAAO; THE ENTIRE SUBDIVISION WAS SET UP IN THE EARLY 1970'S BASED ON THOSE STANDARDS. IN MS. HEATH'S CASE, THE STANDARD FRONT FOOTAGE IS \$200 A FRONT FOOT AND SHE HAS APPROXIMATELY 223.5 FRONT FEET; THERE IS A 33% REDUCTION FOR SIZE. HE SAID HEATH'S FRONT FOOTAGE IS ADJUSTED AT \$134 A FRONT FOOT. HE REITERATED THEY ARE REVIEWING THE MARKET TO TRY AND DETERMINE IF THEY WANT TO LEAVE THE LOTS ASSESSED BASED ON THE FRONT FOOTAGE AND THE STANDARDS OF THE 1970'S OR DO THEY WANT TO CHANGE IT TO A SQUARE FOOTAGE COST OR PER LOT COST. HE REITERATED MS. HEATH'S LOT WAS ASSESSED JUST LIKE THE OTHER LOTS IN THE SUBDIVISION.

MS. HEATH SAID WHEN LOOKING AT VALUE, HER LOT IS NOT ANY MORE VALUABLE THAN THE ONE ACROSS THE STREET OR THE ONE DOWN THE STREET THAT IS LARGER.

BOARD MEMBER HAWKINS POINTED OUT A LOT IN BLOCK 9 SOUTH OF MS. HEATH'S LOT THAT SEEMS TO BE THE SAME SIZE AS LOT 23; IT SOLD FOR \$49,300 ON SEPTEMBER 21ST, WHICH LOT 1 SOLD FOR \$49,000 THE SAME DAY.

MS. HEATH QUESTIONED IF THAT WAS NOT PICKED UP AS A MULTIPLE SALE BECAUSE WHEN SHE WENT THROUGH THE SALES, A LOT OF THE LARGER ONES WERE MULTIPLE SALES.

MS. HEATH SAID IT IS ON THE CURVE JUST LIKE HERS AND IT CARRIED A HIGH ASSESSMENT TOO; HOWEVER, THERE WERE LOTS EQUALLY AS VALUABLE THAT SOLD FOR \$35,000 AND ARE NOT ASSESSED AS HIGH AS HERS. SHE SAID SHE WAS CONCERNED ABOUT THE ASSESSMENT AND NOT THE SALE PRICES.

MS. HEATH EXPLAINED THE PROPERTY APPRAISER IS SAYING THE ASSESSMENTS ARE NOT BASED ON THE SALE PRICE BUT ON FRONT FOOTAGE. SHE FEELS THIS NEEDS TO BE QUESTIONED AS SHE DOESN'T THINK THAT CRITERIA ALONE IS A FAIR WAY OF ASSESSING PROPERTY. SHE SAID ALL OF THE BOARD MEMBERS OWN PROPERTY, ARE CONCERNED ABOUT THEIR TAX ASSESSMENT AND PROBABLY WONDER HOW THE PROPERTY APPRAISER COMES UP WITH THEIR TAX ASSESSMENT. SHE SAID SHE DEALS WITH THIS EVERY DAY AND HAS TO JUSTIFY IT; HOWEVER, SHE IS NOT GOING ON A STATUTE FOR PROPERTY TODAY THAT WAS DONE IN THE 1970'S. SHE SAID SHE HAS TO DO WITH WHAT THE MARKET IS NOW AND THEY ARE NOT SELLING THE LOTS BUT ARE TRYING TO ASSESS IT. SHE QUESTIONED WHAT IS THE ASSESSMENT BASED ON AND ARE WE FAIR WITH THE ASSESSMENT USING JUST THE ROAD FRONTAGE.

ATTORNEY HOLLEY REFERRED TO THE PROPERTY APPRAISER HAVING MENTIONED EARLIER A LOT WITH THE SAME ROAD FRONTAGE, SIZE, ETC. AND QUESTIONED IF LOT 9 WAS ASSESSED THE SAME AS MS. HEATH'S.

PROPERTY APPRAISER CARTER SAID HE DIDN'T HAVE THE ASSESSMENT ON EACH INDIVIDUAL LOT WITH HIM BUT IT SHOULD VERY VELL BE. ATTORNEY HOLLEY SAID THE BOARD HAD TO DETERMINE MS. HEATH'S PROPERTY WAS ASSESSED TO OTHER SIMILAR PROPERTIES.

PROPERTY APPRAISER CARTER SAID STATUTE 193.011 HASN'T CHANGED SINCE THE EARLY 1970'S; THE SALES ARE CONSIDERED IN DETERMINING VALUE. HE SAID THE WAY THEY VALUE THE LOTS ARE ON FRONT FOOTAGE. HE SAID THERE WERE SEVERAL WAYS THEY COULD VALUE THE PROPERTY AND THAT IS WHY THEY ARE LOOKING INTO THIS.

PROPERTY APPRAISER CARTER SAID AN APPRAISAL IS AN ART AND NOT A SCIENCE AND IT IS AN OPINION; HIS OPINION IS MS. HEATH'S LOT IS ASSESSED ACCORDING TO THE OTHER LOTS IN THAT SUBDIVISION. HE SAID THERE HAD BEEN NOTHING TO TRY AND INCREASE MS. HEATH'S VALUE. TO HIS KNOWLEDGE, CARTER SAID HEATH'S LOT WAS ASSESSED ACCORDING TO THE REST OF THE LOTS IN THE SUBDIVISION. IN HIS OPINION, MS. HEATH'S LOT IS WORTH HER ASSESSMENT.

MS. HEATH SAID AN AVERAGE LOT IS NOT SELLING FOR THAT AND SAID WHAT WAS GOING TO HAPPEN IN ANOTHER YEAR; IF SOMETHING DOESN'T HAPPEN EVERYBODY IN SUNNY HILLS WILL BE DUMPING LOTS AND WANTING TO GET RID OF THEIR PROPERTY BECAUSE THEY CAN'T AFFORD THE TAXES. SHE SAID SHE UNDERSTANDS THEY ARE TRYING TO GET THE TAX REVENUE UP; THEY NEED TOO BECAUSE THEY ARE GOING TO BE IN A WORLD OF HURT. HOWEVER, SHE SAID IT NEEDED TO BE FAIR; IT DOESN'T NEED TO GO FROM \$6,000 TO \$29,000 IN ONE YEAR. SHE SAID PROPERTY DOESN'T APPRECIATE THAT QUICKLY. SHE SAID THERE WERE SALES THAT HAPPEN, THINGS THAT HAPPEN; PEOPLE IN NEW YORK DON'T HAVE A CLUE WHAT THEY ARE BUYING.

BOARD MEMBER FINCH SAID IT SEEEMS LIKE MS. HEATH MADE A WISE DECISION ON THE LOT SHE PURCHASED AND IF HE WERE HER, HE WOULD TRY AND KEEP IT NO MATTER WHAT THE ASSESSMENT IS AT. HE POINTED OUT IF THE LOT BEHIND HER SOLD FOR \$40,000, HERS OUGHT TO BE WORTH \$60,000.

MS. HEATH SAID SHE WAS GOING TO CALL THE PERSON THAT BOUGHT THE LOT BEHIND HER FOR \$40,000 AND ASK IF THEY WANT TO PURCHASE HER LOT.

BOARD MEMBER FINCH SAID HE WAS SURE WHAT THE PROPERTY APPRAISER SAID THE LOT SOLD FOR WAS CORRECT AND REITERATED IF THAT ONE LOT SOLD FOR \$45,000, MS. HEATH'S OUGHT TO SELL FOR A LOT MORE. HE SAID IT WAS APPARENT PROPERTY APPRAISER CARTER WAS GOING TO HAVE TO DO SOME ADJUSTMENTS ON A LOT OF THE LOTS IN THAT SUBDIVISION.

MS. HEATH ADDRESSED COUNTRY OAKS BOULEVARD HAS BEEN REPAVED AND JAMAICA CIRCLE HAS ALSO BEEN REPAVED; HOWEVER, IT HAS ONLY BEEN REPAVED DOWN TO WHERE THE SECOND STREET IS TO THE CORNER AND SAID SHE DIDN'T KNOW WHY THEY DIDN'T FINISH PAVING THE LITTLE TURN.

BOARD MEMBER FINCH INFORMED MS. HEATH THAT WAS DELTONA AND THEY DIDN'T HAVE ANY PROPERTY ON THAT OLD PART TO SELL; IT HAD ALREADY BEEN SOLD.

MS. HEATH SAID THERE WERE A LOT OF FACTORS THAT GO INTO CREATING A VALUE AND SHE CAN'T SEE THE LOT BEING DISCUSSED SELLING FOR \$45,000; IT IS NOT

ASSESSED AT THAT. SHE SAID HER LOT WAS NOT ON COUNTRY CLUB BUT ON JAMAICA CIRCLE AND DID NOT HAVE NEW PAVEMENT.

BOARD MEMBER SAPP QUESTIONED IF THERE WAS ANY CRITERIA FOR HOW MUCH AN ASSESSMENT CAN GO UP EACH YEAR ON PROPERTY OR IS THERE A SET AMOUNT IT CAN'T EXCEED A CERTAIN PERCENTAGE OF INCREASE EACH YEAR.

PROPERTY APPRAISER CARTER ADVISED UNFORTUNATELY THERE WAS NOT; THERE IS NOTHING IN THE STATUTE THAT LIMITS THE INCREASE TO A CERTAIN PERCENTAGE. HE SAID THIS WOULD ONLY APPLY TO HOMESTEAD PROPERTY.

BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER HAWKINS AND CARRIED TO DENY PETITION 109. 14. PETITION #111/MICHAEL & SONYA LENIAK TRUST-SEEKING REVIEW AND ADJUSTMENT OF THE MARKET OR CLASSIFIED USE VALUE:

A. PETITIONER WAS NOT PRESENT TO OFFER ANY ADDITIONAL INFORMATION ON HIS REQUEST. PETITIONER HAD PROVIDED A COPY OF APPRAISAL FROM PIPPIN APPRAISAL SERVICES DATED 10/4/05 AND COPY OF PAGE 1 OF LISTING AGREEMENT SHOWING OFFERING PRICE OF \$37,800 FOR LOTS 1 AND 13 (\$18,900 EACH). BROKER RECOMMENDED PRICE BASED ON SPECIFIC LOCATION AND RECENT SALE ACTIVITY.

B. PROPERTY APPRAISER CARTER ADDRESSED THE ASSESSMENT ON THEIR LOT IN SUNNY HILLS IS \$36,529; THIS LOT IS LARGER THAN THE OTHER LOTS IN THE SUBDIVISION AND ASSESSED ACCORDING TO THE OTHER LOTS IN THE SUBDIVISION. HE ADDRESSED HIM BEING CONTACTED BY A TRUSTEE OF THE CORPORATION; THEY WERE TRYING TO SELL THE LOTS. THE PETITIONER HAD CONTACTED A REALTOR AND THEY MADE A SUGGESTION FOR A SALE PRICE OF \$18,900 FOR THE LOT; THEY CONTACTED AN APPRAISER LOCALLY TO DO A FEE APPRAISAL ON THE LOT AND THEIR VALUE WAS \$24,000. WHEN THE PROPERTY APPRAISER'S OFFICE REVIEWED IT, EVEN AFTER THEY RECEIVED THE APPRAISAL DONE BY THE FEE APPRAISER AND THE RECOMMENDATION FROM THE REALTOR OF THE \$18,900, THEY COMPARED IT TO THE SALES IN THE AREA AND THE OTHER LOTS THAT SIZE. THE ASSESSMENT OF \$36,529 MAY SEEM LIKE A LOT FOR A SMALL LOT IN SUNNY HILLS; BUT, THAT IS WHAT THE MARKET IS DOING.

PROPERTY APPRAISER CARTER REPORTED ON INFORMATION ON HOW THE FEE APPRAISER COMPARES TO A MASS APPRAISER: A FEE APPRAISER GETS THREE COMPARABLE LOTS AND PUTS A VALUE ON THEM; ONE OF THE COMPARABLE LOTS THE FEE APPRAISER USED INCLUDED TWO LOTS THAT SOLD TOGETHER. PROPERTY APPRAISER CARTER SAID HE WAS NOT BEING CRITICAL OF THE APPRAISER AS HE IS A VERY REPUTABLE BROKER AND HE WAS SURE HE DID A GOOD APPRAISAL ON THE PROPERTY.

PROPERTY APPRAISER CARTER SAID USING THE MASS APPRAISAL PROCESS, THEY ARE LOOKING AT THE ENTIRE 24,000 LOTS AND THEY ARE VALUED LIKE THE OTHER LOTS WITH THERE BEING A DIFFERENCE IN PRICE BECAUSE OF SIZE AND ROAD FRONT FOOTAGE.

PROPERTY APPRAISER CARTER SAID THIS LOT WAS ASSESSED THE SAME WAY AS OTHER LOTS IN THE SUBDIVISION. HE SAID HE UNDERSTOOD THESE TWO LOTS ARE ON THE MARKET BUT HE DOESN'T HAVE THAT INFORMATION WITH HIM.

BOARD MEMBER HAWKINS OFFERED A MOTION, SECONDED BY BOARD MEMBER FINCH AND IT CARRIED UNANIMOUSLY TO DENY PETITION 111 FILED BY MICHAEL AND SONYA LENIAK TRUST FOR REVIEW AND ADJUSTMENT OF THE MARKET OR CLASSIFIED USE VALUE. 15. PETITION #112/MICHAEL & SONYA LENIAK-SEEKING REVIEW AND ADJUSTMENT OF THE MARKET OR CLASSIFIED USE VALUE:

A. PETITIONER WAS NOT PRESENT

B. PROPERTY APPRAISER ADVISED THE VAB THIS WAS SIMILAR SITUATION AS PETITION 111 FILED BY THE LENIAKS; THE PETITIONS HAVE TO BE ADDRESSED ONE AT A TIME.

BOARD MEMBER HAWKINS OFFERED A MOTION, SECONDED BY BOARD MEMBER STRICKLAND AND CARRIED TO DENY PETITION #112 FILED BY MICHAEL AND SONYA LENIAK. 16. PETITION #118/MARIA C. GUASTELLA-SEEKING REVIEW AND ADJUSTMENT OF THE MARKET OR CLASSIFIED USE VALUE:

A. PETITIONER WAS NOT PRESENT TO OFFER ANY ADDITIONAL INFORMATION. REASON FOR REQUEST LISTED ON PETITION WAS IT WAS A NON-BUILDABLE LOT.

B. PROPERTY APPRAISER CARTER INFORMED THE BOARD HE HAD NOT SPOKEN WITH ANYONE ABOUT THIS PETITION; THE PETITIONER HAS NOT CONTACTED HIS OFFICE TO HIS

KNOWLEDGE. THE PETITIONER'S ESTIMATE OF VALUE WAS \$2,000; THIS LOT IS IN SUNNY HILLS, UNIT 14. HE ADDRESSED THE PETITIONER SAYING ON THE PETITION IT WAS A NON-BUILDABLE LOT. WHEN LOOKING AT AN AERIAL PHOTOGRAPH AND DOING SOME FIELD INSPECTION IN THAT AREA, HE DIDN'T SEE WHERE THE PROPERTY WAS A SWAMP, ETC. HE SAID HE DIDN'T KNOW IF IT COULD BE BUILT ON OR NOT; HOWEVER, IN LOOKING AT THE PROPERTY, IT APPEARED YOU COULD BUILD ON IT. THE PROPERTY WAS VALUED JUST LIKE THE OTHER PROPERTIES IN THE AREA.

BOARD MEMBER HAWKINS QUESTIONED IF THERE WAS ANY WAY THERE WOULD BE KNOWLEDGE, SUCH AS A DEED RESTRICTION, WHERE THE LOT WOULD BE NON-BUILDABLE.

PROPERTY APPRAISER CARTER SAID HE DIDN'T HAVE THE ANSWER; HOWEVER, TO HIS KNOWLEDGE, THE MAJORITY OF THE LOTS IN THAT SUBDIVISION ARE BUILDABLE LOTS. HE HASN'T SEEN WHERE THEY HAVE DEVELOPED ANY LOTS IN A SWAMP OR IN AN AREA THEY COULDN'T BUILD. HE EXPLAINED HE GUESSED A PERSON WHEN BUYING A BUILDING PERMIT, WOULD HAVE TO GO THROUGH THAT PROCESS TO DETERMINE IF IT IS A BUILDABLE LOT.

BOARD MEMBER HAWKINS SAID THE PETITIONER WAS DEFINING NON-BUILDABLE AS NO WATER, ELECTRICITY AND ROADS TO AN UNDEVELOPED AREA.

PROPERTY APPRAISER CARTER SAID HIS ASSESSMENT ON THE PROPERTY WAS \$16,000 AND THE PETITIONER'S ESTIMATED MARKET VALUE WAS \$2,000. CARTER SAID THE ROADS WERE IN; THEY ARE NOT ALL GOOD PAVED ROADS LIKE SOME OF THE OTHER ONES. THE ROADS ARE SOIL CEMENT FOR THE MOST PART AND YOU CAN DRIVE TO THE LOT. HE REITERATED THE LOT WAS ASSESSED THE SAME AS THE OTHER LOTS IN THE SUBDIVISION.

BOARD MEMBER SAPP SAID THE LOT APPEARS TO BE WHERE THERE IS NO PAVING; CURRENT PAVING MAKES A LOT OF DIFFERENCE ON THE LOOKS OF AN AREA WHEN YOU GO IN AND RESURFACE ALL THE ROADS. HE SAID IT APPEARS TO BE ASSESSED A LITTLE HIGHER THAN WHAT HE THINKS IT SHOULD BE DUE TO THE ROAD. HOWEVER, HE IS AWARE THE PROPERTY APPRAISER HAS CRITERIA TO GO BY.

PROPERTY APPRAISER CARTER SAID THERE WERE SALES IN THAT AREA; LOTS ARE BEING SOLD IN THAT AREA JUST LIKE THE PETITIONER'S LOT. HE SAID IT WAS DIFFICULT TO PUT A VALUE ON IT WHEN IN THE EYES AT THE LOCAL LEVEL, IT MAY NOT BE WORTH A WHOLE LOT. HE REITERATED THERE WERE SALES IN THE AREA.

BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER HAWKINS AND CARRIED TO DENY PETITION 118 FILED BY MARIA GUASTELLA SEEKING REVIEW AND ADJUSTMENT OF THE MARKET OR CLASSIFIED USE VALUE.

BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER HAWKINS AND CARRIED TO ADJOURN THE VAB MEETING. ATTEST:_____

RECORDING CLERK

CHAIRMAN

END OF MINUTES FOR 10/17/06