

SEPTEMBER 7, 2007

THE VALUE ADJUSTMENT BOARD MET FOR A TRAINING SESSION ON THE ABOVE DATE AT 9:00 A.M. AT THE WASHINGTON COUNTY ANNEX, BOARD MEETING ROOM, 1331 SOUTH BOULEVARD, CHIPLEY, FLORIDIA WITH SCHOOL BOARD MEMBERS JOHN HAWKINS AND SUSAN ROBERTS AND COUNTY COMMISSION MEMBERS JERRY SAPP, JOEL PATE AND EDDY HOLMAN PRESENT.

ATTORNEY HOLLEY, PROPERTY APPRAISER GIL CARTER, DEPUTY APPRAISER RENAE PETERS AND RECORDING CLERK DIANNE CARTER WERE ALSO PRESENT.

ATTORNEY HOLLEY ADDRESSED THE STATUTORY REQUIREMENTS OF THE VALUE ADJUSTMENT BOARD:

A. THE STATUTE STATES THE VAB WILL BE COMPRISED OF TWO SCHOOL BOARD MEMBERS AND THREE COUNTY COMMISSIONERS. ONE OF THE COUNTY COMMISSION MEMBERS IS TO SERVE AS CHAIRMAN.

B. THE VAB ACTS AS A QUASI-JUDICIAL ARBITRATOR, ETC. WHEN PEOPLE CONTEST THEIR PROPERTY TAXES, THEY HAVE A RIGHT TO FILE A PETITION CONTESTING THEM. WHEN THEY DO THAT, IT COMES BEFORE THE VAB, UNLESS THEY WITHDRAW IT BEFORE THE TIME. THE PEOPLE HAVE

AN OPPORTUNITY TO COME TO PRESENT EVIDENCE TO THE VAB TO ATTEMPT TO SHOW WHY THEIR VALUATION IS WRONG.

C. THE PEOPLE CONTESTING THEIR PROPERTY TAXES HAVE THE BURDEN OF PROOF TO CONVINCING THE VAB WHY THEIR VALUATION IS WRONG.

D. THE PROPERTY APPRAISER WILL BE PRESENT AT THE VAB HEARING WITH HIS ATTORNEY DURING THAT TIME. HE WILL STATE TO THE VAB WHY HE ASSESSED THE PROPERTY AT WHAT HE DID, ETC. THE VAB WILL LISTEN AND MAKE A DECISION.

E. IF THE VAB MAKES A DECISION ADVERSE TO THE TAXPAYER, THE TAXPAYER CAN ACCEPT THE DECISION AND GO AHEAD AND PAY OR THEY CAN GO INTO CIRCUIT COURT WITH A LAWSUIT TO FURTHER CONTEST IT.

ATTORNEY HOLLEY ADVISED THE VAB WHAT THEY ARE HERE TODAY FOR IS THE PROPERTY APPRAISER IS GOING TO GIVE THEM SOME INFORMATION AND THE VAB IS GOING TO APPOINT A CHAIRMAN AND VICE-CHAIRMAN AND CONSIDER THE APPOINTMENT OF A SPECIAL MAGISTRATE TO MAKE RECOMMENDATIONS. HE SAID THE VAB HAS NEVER DONE THAT BEFORE; A LOT OF COUNTY VAB'S DO THIS.

HOLLEY TOLD THE VAB MEMBERS THE ONLY STATUTORY REQUIREMENT FOR THEM TO SERVE IS THE FACT THEY ARE MEMBERS OF THE SCHOOL BOARD AND COUNTY COMMISSION.

BOARD MEMBER ROBERTS QUESTIONED IF THERE WERE A LOT OF PETITIONS THAT COME BEFORE THE VAB. ATTORNEY HOLLEY ADVISED THE NUMBER OF PETITIONS VARY FROM YEAR TO YEAR.

PROPERTY APPRAISER CARTER INFORMED THE VAB, TO DATE THERE ARE 96 PETITIONS THAT HAVE BEEN FILED. THE 96 PETITIONS HAVE BEEN

NARROWED DOWN TO ABOUT TWELVE. HE WILL DISCUSS THIS ISSUE AFTER THE VAB BOARD GETS THROUGH WITH THEIR PART.

ATTORNEY HOLLEY ADDRESSED SOME OF THE PETITIONS ARE NOT TAX VALUATIONS; SOME ARE FAILURE TO CLAIM HOMESTEAD EXEMPTION TIMELY. WHEN PEOPLE DON'T FILE HOMESTEAD EXEMPTION TIMELY, THEY GET TAXED FULLY AND OBJECT TO THIS BECAUSE IT IS THEIR HOMESTEAD. HE THOUGHT THE COMMON RULE THE VAB HAS BEEN FOLLOWING THERE IS, IF THE PERSON HAS SOME LEGITIMATE OVERRIDING CAUSE THAT CAUSED THEM TO MISS THAT DATE, NORMALLY THE VAB GRANTS THEM THE HOMESTEAD. BUT, IF IT IS JUST A SIMPLE FAILURE TO DO IT AND NO REASON NOT TO DO IT, SOMETIMES THEY DON'T GRANT IT. HE SAID THERE ARE A LOT OF COUNTIES THAT DO SEEM TO GRANT ALL HOMESTEADS REGARDLESS OF WHAT THE CAUSES ARE. HE SAID HE THOUGHT THE PRACTICE OF THE COUNTY'S VAB IS TO CONSIDER THE REASON WHY PERSONS DIDN'T FILE FOR THE HOMESTEAD.

PROPERTY APPRAISER CARTER SAID WHAT HE HAS DONE IN THE PAST IS TAKE CARE OF MOST OF THOSE AND THE VAB NEVER SEES THEM; THE STATUTE SAYS THE PROPERTY APPRAISER OR THE VAB MAY GRANT THIS.

PROPERTY APPRAISER CARTER COMMENDED THE CLERK'S OFFICE. OVER THE YEARS, THEY HAVE HAD SOME MINOR ISSUES. HE AND RENAE PETERS FROM HIS OFFICE AND CLERK LINDA COOK AND DEPUTY CLERK DIANNE CARTER WENT OVER TO WALTON COUNTY FOR A VAB WORKSHOP. THEY GOT A LOT OUT OF THE WORKSHOP AND THAT IS ONE OF THE REASONS THEY ARE HERE TODAY. ANOTHER REASON IS TO PROVIDE THEM WITH INFORMATION TO KEEP THE VAB FROM SHOWING UP THE DAY OF THE VAB HEARING AND WONDER WHAT THEY ARE DOING. A LOT OF QUESTIONS WERE ASKED AT THE WORKSHOP. YEARS AGO IT WAS BROUGHT UP BY A VAB MEMBER WHY WERE THEY HEARING 120 PETITIONS; THEY ARE SIMPLE MATTERS AND QUESTIONED WHY THE PROPERTY

APPRAISER DIDN'T JUST TAKE CARE OF THEM. AT THAT TIME, HE WAS WORKING WITH THE APPRAISER'S OFFICE AND THEY FOUND IN THE STATUTE, THEY COULD TAKE CARE OF THEM SO THEY DID. HE SAID THAT HAS JUST BEEN THEIR PRACTICE AND HE ASSUMES THE VAB WANTS THEM TO CONTINUE DOING THAT. IF THE VAB WANTS TO LISTEN TO ALL THE PETITIONS AND SPEND A COUPLE OF DAYS GOING THROUGH THEM, THAT IS WHAT WILL BE DONE OR THE PROPERTY APPRAISER'S OFFICE WILL CONTINUE TO DO THE WAY THEY HAVE BEEN DOING. HE WANTED THE GENERAL CONSENSUS OF THE BOARD ON THAT ISSUE.

THE VAB'S CONSENSUS WAS FOR THE PROPERTY APPRAISER TO CONTINUE TAKING CARE OF ALL THE PETITIONS HE COULD.

ATTORNEY HOLLEY SAID SOMETIMES THE VAB WILL HAVE TAXPAYERS TO COME BEFORE THE VAB THAT ARE LOADED WITH PREPARATIONS AND HAVE ACCOUNTANTS AND LAWYERS REPRESENTING THEM. VERY RARELY HAVE THEY HAD THIS; BUT, SOMETIMES THEY HAVE. MOST OF THE TIME THE VAB JUST HAS A TAXPAYER COME IN THAT MAKES A GENERAL STATEMENT THEIR PROPERTY IS NOT WORTH WHAT IT WAS ASSESSED.

BOARD MEMBER ROBERTS QUESTIONED IF THE ONES THAT COME BEFORE THE VAB ARE THE ONES THE PROPERTY APPRAISER HAS INVESTIGATED AND FEEL HE HAS GOOD CAUSE TO DENY THE PETITIONER'S REQUEST. PROPERTY APPRAISER CARTER ADVISED THAT WAS CORRECT.

BOARD MEMBER HAWKINS REFERRED TO WHAT THE VAB MOSTLY ADDRESSED LAST YEAR WERE SUNNY HILLS PEOPLE THAT HAD BOUGHT REAL ESTATE AND THE REAL ESTATE MARKET FELL OUT. OF COURSE THE VALUE OF THE PROPERTY VALUE WENT UP AND THE PEOPLE WERE BEING STUCK. THEY THOUGHT THEY WOULD BE ABLE TO TURN IT OVER REAL QUICK AND IT DIDN'T HAPPEN.

BOARD MEMBER PATE QUESTIONED HOW PERSONS MISSED THE HOMESTEAD AND AG RENEWALS THE WAY THE PROPERTY APPRAISER'S SEND THE INFORMATION OUT.

PROPERTY APPRAISER CARTER ADVISED WHAT BOARD MEMBER PATE WAS REFERRING TO WAS THE AUTOMATIC RENEWALS THEY SEND OUT. WHAT THEY ARE DEALING WITH USUALLY WHEN PERSONS FILE A PETITION ON MISSING THESE DEADLINES IS NEW HOMEOWNERS, AG APPLICANTS, ETC.

PROPERTY APPRAISER CARTER SAID HE THOUGHT WHAT HIS OFFICE AND THE VAB WOULD SEE MORE OF IN THE FUTURE IS THE AG SITUATION. AS PROPERTY VALUES HAVE RISEN OVER THE YEARS, PEOPLE DON'T LIKE IT WHEN IT COMES TIME TO PAY THEIR TAXES. THE VAB IS NOT SUPPOSE TO CONSIDER THE TAXES AT ALL AT THIS POINT; THEY ARE LOOKING AT ASSESSED VALUES. THEY CAN'T GIVE PERSONS A BREAK DUE TO A HARDSHIP BECAUSE THEIR TAXES WERE \$1,000 AND THEY CAN'T AFFORD TO PAY IT. THAT IS NOT THE VAB'S CONCERN. THE VAB'S CONCERN IS THE WAY THE PROPERTY APPRAISER SETS THE VALUE AND THE VALUE ON IT. HE SAID MOST OF THOSE, THEY HAVE BEEN VERY FORTUNATE. IF THEY GET THE OPPORTUNITY TO TALK TO A PROPERTY OWNER, THEY SHOW THE OWNER HOW THEY ARRIVED AT THE VALUE AND SHOW THEM ANY INFORMATION THEY CAN TO HELP EXPLAIN HOW THEY DO THEIR JOB AND THAT USUALLY SATISFIES THEM.

CARTER SAID A LOT OF WHAT THEY ARE SEEING MORE OF NOW IS THE AG SITUATION. HE WOULD ASK THE VAB TO AT LEAST LOOK OVER FL-STATUTE, CHAPTER 194 AND CHAPTER 12D-10 OF THE FLORIDA ADMINISTRATIVE CODE. THOSE ARE TWO THINGS IN DEALING WITH THE VAB IN YEARS PAST, THE VAB MEMBERS ARE NOT AWARE OF. THERE WOULD BE COMMENTS AND THINGS TAKE PLACE, HAD THE VAB MEMBER LOOKED OVER THESE TWO PIECES

OF INFORMATION, THE COMMENTS WOULDN'T HAVE BEEN MADE THAT SHOULDN'T HAVE BEEN MADE. HE STATED HE THOUGHT THE VAB WAS HERE TO LISTEN TO THE TAXPAYER AND TO SERVE AS A MEDIATOR.

ATTORNEY HOLLEY STATED THE VAB IS HERE AS A MEDIATOR; BUT, THEY ALSO MAKE THE DECISIONS.

CARTER SAID HE FELT THE VAB SHOULD HEAR THE TAXPAYER OR PROPERTY OWNER'S CONCERNS AND THEN LET HIM HAVE THE OPPORTUNITY TO EXPLAIN TO THEM HOW HE ARRIVED AT THE VALUE. HE DOESN'T FEEL THEY HAVE A PROBLEM IN WASHINGTON COUNTY. BUT, HE KNOWS IN THE STATE OF FLORIDA HE HAS HEARD COMMENTS THAT THEY DIDN'T FEEL LIKE THEY GOT THEIR FAIR SHARE; THE VAB DIDN'T LISTEN TO THEM. HE SAID HE HAS NEVER HEARD THAT HERE AND HE DOESN'T WANT THAT TO HAPPEN. HE REITERATED THE AG IS GOING TO BE AN ISSUE; IT WAS THE LAST COUPLE OF YEARS AND IT IS GOING TO BE THIS YEAR. THE MAJORITY OF WHAT THE VAB IS GOING TO SEE IS THE AG ISSUES.

BOARD MEMBER HAWKINS ASKED IF THE STATUTES THE PROPERTY APPRAISER TALKED TO THE VAB ABOUT LOOKING AT ARE THE REQUIREMENTS OR GUIDELINES THE AG HAS TO FALL UNDER. CARTER ADVISED THAT WAS CORRECT AND AGREED TO GET THE VAB A COPY OF THE STATUTES HE ADDRESSED. THE AG STATUTE IS 193.461.

DEPUTY CLERK CARTER ADDRESSED THE VAB PROCEDURES WHICH SHE HAD PROVIDED THE VAB. THE PROCEDURES EXPLAIN A LOT ABOUT THE VAB PROCESS AND IT REFERS TO THOSE STATUTES A LOT. THE PROCEDURES GIVES A MORE SIMPLIFIED VERSION OF SOME OF THE REASONS WHY PERSONS COULD BE EXEMPT, ASK TO RESCHEDULE BEFORE THE VAB, ETC.

DEPUTY CLERK CARTER ADVISED THE VAB IS SCHEDULED FOR OCTOBER

16TH AT 9:00 A. M. BOARD MEMBER SAPP ADVISED HE WOULDN'T BE ABLE TO ATTEND AS HE ALREADY HAS SOMETHING SCHEDULED THAT WEEK.

ATTORNEY HOLLEY ADVISED HE COULD GET ANOTHER COMMISSIONER TO TAKE HIS PLACE THAT DAY.

DEPUTY CLERK CARTER WENT OVER THE PROCEDURE FOR THE CLERK'S OFFICE TO NOTIFY THE PETITIONER THE DATE AND TIME OF THE VAB HEARING AND THE PETITIONER'S RIGHT TO RESCHEDULE IF THEY CAN'T APPEAR ON OCTOBER 16TH. SHE ASKED THE VAB TO GO AHEAD AND SET THE RESCHEDULED MEETING FOR OCTOBER 23RD.

DEPUTY CLERK CARTER REQUESTED THEY GO OVER THE GENERAL INFORMATION IN THE VAB PROCEDURES MANUAL. SHE ADVISED THE TABLE OF CONTENTS WOULD TELL THEM WHERE THE INFORMATION ABOUT CERTAIN ISSUES WERE IN THE VAP PROCEDURES MANUAL. SHE READ THE OVERVIEW OF THE VALUE ADJUSTMENT BOARD IN THE MANUAL.

ATTORNEY HOLLEY ADVISED HE HAD BEEN THROUGH THE PROCEDURES MANUAL AND RECOMMENDED THE VAB ADOPT IT. HE SAID THE VAB COULD READ IT ON THEIR OWN.

DEPUTY CLERK CARTER ADVISED SHE DIDN'T KNOW IF THE VAB WOULD HAVE ANY QUESTIONS AND WOULD LIKE TO GO OVER IT. ATTORNEY HOLLEY SAID THE VAB WOULD HAVE TIME TO STUDY IT AND ASK QUESTIONS ON THE 16TH. HE TOLD THE VAB MEMBERS IF THEY HAD ANY QUESTIONS ABOUT THE PROCEDURES MANUAL, THEY COULD CALL HIM OR GIL ABOUT IT.

BOARD MEMBER HAWKINS OFFERED A MOTION, SECONDED BY BOARD MEMBER PATE AND CARRIED TO ADOPT THE VAB PROCEDURES MANUAL.

ATTORNEY HOLLEY ADVISED THE VAB COULD CALL HIM OR GIL IF THEY

HAVE QUESTIONS AFTER THEY READ THROUGH THE PROCEDURES MANUAL OR THEY COULD ASK QUESTIONS ON THE DATE OF THE HEARING.

DEPUTY CLERK CARTER ADVISED THAT WAS THE PURPOSE OF THE TRAINING SESSION TODAY TO GO OVER THE PROCEDURES MANUAL SO IF THEY HAD ANY QUESTIONS THEY WOULDN'T BE LIKE SOME OF THE OTHER BOARDS IN THE PAST AND NOT KNOW WHAT THEY WERE DOING WHEN THEY GOT TO THE MEETING. SHE STATED SHE DIDN'T HAVE A PROBLEM WITH THE VAB CALLING ATTORNEY HOLLEY OR WHOMEVER AND ADVISED THEM TO READ OVER THE PROCEDURES MANUAL AND THE STATUTES. IT IS VERY HELPFUL INFORMATION FOR THE BOARD MEMBERS.

DEPUTY CLERK CARTER THEN REQUESTED THE VAB ADOPT A CHAIRMAN AND VICE-CHAIRMAN.

THE VAB'S CONSENSUS WAS TO APPROVE OF JOEL PATE AS CHAIRMAN AND JOHN HAWKINS AS VICE-CHAIRMAN OF THE VAB HEARINGS.

DEPUTY CLERK CARTER ASKED THE BOARD TO SET THE RESCHEDULED VAB HEARING DATE FOR OCTOBER 23RD SO IF THE PETITIONER CAN'T MEET ON THE 16TH DUE TO REASONS LISTED IN THE PROCEDURES MANUAL, THAT WILL BE THE DATE FOR THEM TO APPEAR BEFORE THE VAB.

BOARD MEMBER HAWKINS ASKED IF THE VAB WOULD RECONVENE ON OCTOBER 23RD. DEPUTY CLERK CARTER ADVISED THEY WOULD IF THERE WERE PETITIONERS WHO WANTED TO RESCHEDULE DUE TO REASONS LISTED IN THE VAB PROCEDURES MANUAL.

BOARD MEMBER HAWKINS OFFERED A MOTION, SECONDED BY BOARD MEMBER PATE AND CARRIED TO SET THE RESCHEDULING DATE FOR OCTOBER 19TH AT 9 A.M.

BOARD MEMBER HAWKINS REFERRED TO THE VAB LAST YEAR BEING ADVISED



THEY WOULD HAVE TO STATE THEIR REASON FOR GRANTING AN EXCEPTION. PROPERTY APPRAISER CARTER SAID WHAT HAWKINS WAS REFERRING TO WAS THE PROPERTY APPRAISER'S OFFICE HAD DENIED A PETITIONER AN AG CLASSIFICATION. THE VAB OVERRULED THE PROPERTY APPRAISER'S DECISION AND GRANTED IT AND THE BOARD NEVER DID STATE THE REASON.

HAWKINS SAID THEY FINALLY DID STATE THEIR REASONING WAS U.S.D.A., OTHER EXPERTS. DEPUTY CLERK CARTER SAID THAT WAS CORRECT; BUT, SHE DIDN'T KNOW IF THAT WAS A QUALIFYING REASON OR NOT.

GIL SAID THAT WAS SOME OF THE ISSUES THAT NEED TO BE BROUGHT UP. THE BOARD HAS THE AUTHORITY TO OVERRULE ANY PETITION AND THEY SHOULD DO SO IF THEY FEEL LIKE IT.

GIL SAID, IF THE VAB WOULD READ OVER THE STATUTES HE REFERENCED AND THE AG CRITERIA IN 12-D5, THEY WOULD BE FAMILIAR WITH THE CRITERIA FOR AG. HE WANTED TO BRING UP THE FACT IT DOESN'T NECESSARILY STOP WITH THE VAB; THE TAXPAYER, IF THEY DON'T GET THEIR WAY, CAN FILE A LAWSUIT IN CIRCUIT COURT AND THEY HAVE HAD THIS HAPPEN. THERE WAS ONE VAB BOARD MEMBER WHO THOUGHT THE VAB HEARING WAS THE FINAL THING AND IT WAS ALL OVER; HOWEVER, THE PETITIONER CAN FILE A LAWSUIT IN CIRCUIT COURT. HE STATED THE PROPERTY APPRAISER'S OFFICE HAS THAT RIGHT ALSO TO FILE A LAWSUIT IF THEY DISAGREE WITH THE VAB'S DECISION.

DEPUTY CLERK CARTER TOLD THE VAB WHEN THEY TAKE ACTION TO AGREE OR DISAGREE WITH THE DECISION OF THE PROPERTY APPRAISER, THEY WILL NEED TO MAKE A STATEMENT AS TO THEIR REASON. SHE ADDRESSED HER HAVING TO FILL OUT FORMS ON THE DECISIONS OF THE VAB ON EACH PETITION. GIL SAID THAT BECOMES AN ISSUE SHOULD SOMEONE FILE A LAWSUIT.

DEPUTY CLERK CARTER SAID BASICALLY SHE HAS JUST BEEN HAVING TO LISTEN TO ALL OF IT AND SORT OF DETERMINE WHAT THEIR REASONS AND FINDINGS OF LAW WERE TO GRANT OR DENY A PETITION.

DISCUSSION WAS HELD ON THE RESCHEDULED MEETING DATE. BOARD MEMBER ROBERTS STATED SHE WOULD BE OUT OF TOWN THE WEEK OF THE 23RD. ATTORNEY HOLLEY ADVISED SHE COULD APPOINT SOMEONE TO TAKE HER PLACE IF IT IS NECESSARY TO HAVE A RESCHEDULED MEETING OR ALL OF THE MEMBERS DON'T HAVE TO BE PRESENT; JUST AS LONG AS THERE IS A QUORUM.

GIL SUGGESTED HAVING IT OCTOBER 19TH. HE SAID HE DIDN'T KNOW IF THERE WAS ANYTHING THAT TALKS ABOUT THE TIME FRAME ON WHEN TO HOLD THE RESCHEDULED MEETING. DEPUTY CLERK CARTER ADVISED THAT WOULD BE A QUESTION FOR THE ATTORNEY. ALL SHE COULD FIND IN THE STATUTE IS IF THE PETITIONER WANTS TO RESCHEDULE, THEY HAVE TO NOTIFY THE CLERK TO THE BOARD FIVE DAYS PRIOR TO THE REGULAR VAB SCHEDULED HEARING.

BOARD MEMBER HAWKINS SAID THERE ARE CERTAIN REQUIREMENTS THEY HAVE TO MEET TO BE GRANTED AN EXTENSION. PROPERTY APPRAISER CARTER SAID ON PAGE 5 OF THE PROCEDURES MANUAL, IT LISTS ALL THE REASONS A PETITIONER CAN REQUEST AN EXTENSION WITH GOOD CAUSE.

BOARD MEMBER HAWKINS OFFERED A MOTION, SECONDED BY BOARD MEMBER PATE AND CARRIED TO SET THE RESCHEDULED MEETING FOR OCTOBER 19TH AT 9:00 A.M.

DISCUSSION WAS HELD ON WHETHER THE BOARD WANTED TO CONSIDER HAVING A SPECIAL MAGISTRATE TO MAKE RECOMMENDATIONS TO THE VAB. DEPUTY CLERK CARTER INFORMED THE VAB THE COUNTY HAD ADVERTISED ONE

TIME FOR A VAB AND SHE DIDN'T RECOLLECT GETTING ANY RESPONSE. AT THE WORKSHOP IN WALTON COUNTY, THEY RECOMMENDED THE VAB MAKE A DECISION ON THIS MATTER.

ATTORNEY HOLLEY ASKED WHAT KIND OF QUALIFICATIONS DOES A SPECIAL MAGISTRATE HAVE TO HAVE. PROPERTY APPRAISER CARTER ADVISED THE QUALIFICATIONS ARE LISTED IN THE STATUTES; BUT, HE CAN'T RECOLLECT OFF THE TOP OF HIS HEAD. HE KNOWS THEY ARE REQUIRED TO HAVE SO MANY YEARS OF APPRAISAL EXPERIENCE AND AT ONE TIME, HE THOUGHT THEY HAD TO BE AN ATTORNEY. HE SAID THE CRITERIA WAS PRETTY HIGH. HE REFERRED TO ONE TIME YEARS AGO, CLERK COOK ADVERTISED FOR A SPECIAL MAGISTRATE AND DIDN'T RECEIVE MUCH RESPONSE.

ATTORNEY HOLLEY ASKED HOW THE SPECIAL MAGISTRATE PROCESS WORKED. DOES THE VAB REFER THE PETITION TO A SPECIAL MAGISTRATE AFTER THEY HEAR IT?

PROPERTY APPRAISER CARTER SAID HE HASN'T READ OVER THE PROCESS IN A COUPLE OF YEARS. BUT, HE THINKS WHAT HAPPENS IS THE SPECIAL MAGISTRATE HEARS THE PETITION AND THEN MAKES A RECOMMENDATION TO THE VAB AND THE VAB ACTS ON THE MAGISTRATE'S RECOMMENDATION.

ATTORNEY HOLLEY ADVISED BASICALLY THE VAB IS NOT REQUIRED TO KNOW HOW TO APPRAISE PROPERTY; THEY HAVE TO BASE THEIR DECISION ON WHETHER IT IS ASSESSED LIKE OTHER COMPARABLE PROPERTIES IN THE COUNTY.

PROPERTY APPRAISER CARTER ADVISED THE SPECIAL MAGISTRATE IS GOING TO BE FOCUSING ON STATUTES AND THE RULES SET OUT BY THE STATE OF FLORIDA ADMINISTRATIVE CODE. THEY ARE NOT GOING TO LOOK AT THAT COUSIN, AUNT, ETC.

BOARD MEMBER ROBERTS QUESTIONED WHY THE COUNTY DOESN'T HAVE A SPECIAL MAGISTRATE. SHE REFERRED TO IT BEING SAID IT HAD BEEN ADVERTISED TO OBTAIN A MAGISTRATE.

DEPUTY CLERK CARTER ADVISED THAT WAS YEARS AGO AND POINTED OUT THERE WASN'T ENOUGH TIME TO ADVERTISE FOR A SPECIAL MAGISTRATE THIS YEAR.

GIL RECOMMENDED THE VAB AT LEAST CONSIDER A SPECIAL MAGISTRATE FOR FUTURE YEARS. HE DOES KNOW THERE ARE SEVERAL OUT OF PANAMA CITY NOW. HE REFERRED TO THERE BEING AN APPRAISER WHO HAS BEEN IN THE BUSINESS FOR THIRTY PLUS YEARS WHO HAD ASKED HIM IF WASHINGTON COUNTY WAS USING A SPECIAL MAGISTRATE. GIL ADVISED HIM THE COUNTY WAS NOT. THE APPRAISER GAVE GIL HIS CARD SHOULD THE COUNTY EVER DECIDE TO USE A SPECIAL MAGISTRATE.

BOARD MEMBER ROBERTS SAID SHE WAS THINKING ABOUT TILLMAN PIPPIN, AN APPRAISER IN THE COUNTY. GIL SAID HE DIDN'T KNOW IF ANY OF THOSE GUYS WOULD WANT TO BE ONE. PATE SAID THE MAGISTRATE WOULD PROBABLY NEED TO BE SOMEBODY OUTSIDE THE COUNTY.

ATTORNEY HOLLEY AGREED THE VAB NEEDS TO LOOK AT USING A SPECIAL MAGISTRATE IN THE FUTURE BECAUSE WASHINGTON COUNTY IS FIXING TO EXPLODE.

BOARD MEMBER PATE QUESTIONED WHAT A SPECIAL MAGISTRATE WOULD COST. GIL SAID HE WAS ALMOST POSITIVE THE MINIMUM AND MAXIMUM AMOUNTS WERE SET OUT IN THE STATUTES.

DISCUSSION WAS HELD ON GETTING THE INFORMATION ON COSTS FOR A SPECIAL MAGISTRATE AND WHO WOULD PAY FOR IT. ATTORNEY HOLLEY

SAID IT WOULD PROBABLY BE PRORATED BETWEEN THE SCHOOL BOARD AND THE COUNTY COMMISSIONERS.

BOARD MEMBER HAWKINS QUESTIONED HOW MANY HOURS WOULD IT TAKE THE SPECIAL MAGISTRATE BASED ON THE PREVIOUS YEARS. GIL ADVISED IT WOULD DEPEND ON THE NUMBER OF PETITIONS RECEIVED.

GIL SAID THE SPECIAL MAGISTRATE WOULD MAKE A RECOMMENDATION TO THE VAB AND IF THE VAB WENT WITH THE SPECIAL MAGISTRATE'S RECOMMENDATION AND RULED IN FAVOR OF THE PROPERTY APPRAISER AND THE PETITIONER FILED A LAWSUIT, THEY WOULD BE LOOKING AT THE MAGISTRATE IN CIRCUIT COURT.

BOARD MEMBER HAWKINS QUESTIONED IF GIL WOULD BE DOING THE SAME THING HE IS DOING NOW AS FAR AS CULLING OUT THE PETITIONS. GIL SAID HE WOULD STILL BE DOING THE SAME THING; NOTHING WOULD CHANGE TO HIS KNOWLEDGE EXCEPT INSTEAD OF THE VAB AND PROPERTY APPRAISER ADDRESSING THE PETITIONS, THEY WOULD HAVE A SPECIAL MAGISTRATE TO ADDRESS THEM.

DISCUSSION WAS HELD ON THE 2006 VAB HEARING. THERE WERE ONLY TWO OR THREE PETITIONS DEALING WITH VALUES; THE REST WERE DEALING WITH AGRICULTURAL.

DISCUSSION WAS HELD ON SOME PETITIONERS NOT SHOWING UP AT THE VAB HEARINGS. GIL SAID THERE ARE PETITIONERS WHO DON'T SHOW UP TO THE VAB HEARINGS; HOWEVER, THE VAB STILL NEEDS TO LOOK AT THE INFORMATION THEY SUBMIT.

BOARD MEMBER HAWKINS OFFERED A MOTION, SECONDED BY BOARD MEMBER PATE AND CARRIED TO MAKE A RECOMMENDATION TO THE BOARD OF COUNTY

COMMISSIONERS TO LOOK AT THE PRICE STRUCTURE FOR A SPECIAL MAGISTRATE TO HANDLE FUTURE PETITIONS.

BOARD MEMBER PATE SAID IT WAS NECESSARY TO ADDRESS THE PRICE STRUCTURE FOR A SPECIAL MAGISTRATE SO IT COULD BE PUT INTO THE COUNTY'S BUDGET NEXT YEAR.

GIL SAID ONE OF THE THINGS THAT HAS BEEN BROUGHT OUT FROM A TAXPAYERS STANDPOINT THROUGHOUT THE STATE IS THE PETITION PROCESS IS NOT FAIR. HE GAVE AN EXAMPLE, IF HIS VALUE OF THE PROPERTY WAS \$20,000 AND THE PETITIONER THOUGHT IT WAS WORTH \$10,000, THE VAB IS NOT GOING TO LOWER IT BECAUSE THEIR MONEY IS GOING TO DECREASE FROM A TAXPAYER'S STANDPOINT. HE SAID THAT IS NOT THE ISSUE AS ALL THE VAB IS CONCERNED WITH IS VALUE; BUT, IN THE TAXPAYERS' EYES, WHY WOULD THE VAB GIVE THEM A BREAK WHEN THE COUNTY WILL LOSE MONEY EVERYTIME THEY DROP A VALUE. THE SPECIAL MAGISTRATE WOULD HELP OUT IN THOSE AREAS TOO.

BOARD MEMBER HAWKINS REFERRED TO A PETITION THAT WAS PRESENTED LAST YEAR. THE PROPERTY APPRAISER HAD PROVIDED THE VAB DETAILED INFORMATION ON THE VALUE OF THE PROPERTY WHICH PROVED TO BE OBVIOUS THE PETITIONER DIDN'T HAVE ANYTHING TO PROVE THEIR CASE.

GIL ADDRESSED, IN A MASS APPRAISAL WORLD, THEY ARE VALUATING AN ENTIRE SUBDIVISION AND REFERRED TO A LOT OWNER OR PROPERTY OWNER IN THAT SUBDIVISION MAY COME TO THE VAB WHOSE LOT WAS ASSESSED AT \$20,000. THE PROPERTY OWNER MAY HAVE PROOF THAT TEN OTHER LOTS IN THAT SUBDIVISION WERE SOLD FOR \$10,000 AND THEY FELT THEIR LOT SHOULD BE ASSESSED AT THAT. HOWEVER, GIL SAID THE MEDIUM SALE PRICE IN THAT PARTICULAR UNIT MAY BE \$20,000; THERE WERE LOTS THAT SOLD FOR \$10,000 AND LOTS THAT SOLD FOR \$30,000. IN THE MASS

APPRAISAL WORLD, GIL SAID THEY SET THE VALUE AT THE MEDIUM.

DISCUSSION WAS HELD ON THE FILING FEE TO FILE A PETITION.  
BOARD MEMBER ROBERTS QUESTIONED THE AMOUNT OF THE FEE CHARGED.  
DEPUTY CLERK CARTER ADVISED IT WAS \$15 AND THE INFORMATION ON THE  
FILING FEE COULD BE FOUND ON PAGE 5 OF THE VAB PROCEDURES MANUAL  
THEY HAD ADOPTED.

BOARD MEMBER ROBERTS SAID IF A PERSON HAS A GRIPE ABOUT THEIR  
TAXES, IT SHOULD BE WORTH \$15 TO THE PETITIONER TO FILE THE PETITION.

BOARD MEMBER HAWKINS OFFERED A MOTION, SECONDEED BY BOARD MEMBER  
PATE AND CARRIED TO ADJOURN.

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

RECORDING CLERK

CHAIRMAN