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**BRADFORD COUNTY, FLORIDA
VALUE ADJUSTMENT BOARD
OCTOBER 1, 2003 9:00 A.M.**

The 2003 Value Adjustment Board met October 1, 2003, for the purpose of hearing Petitioners “seeking review and adjustment of the assessed value of certain properties”.

Serving on the Value Adjustment Board this year for the School Board: Jessie Moore and Bobby Carter. Serving for the Board of County Commissioners: John Cooper, John Wayne Hersey and T.J. Mann. Also present: Property Appraiser Jimmy Alvarez, Chief Deputy Property Appraiser Al Coston, Loren E. Levy, attorney for the Property Appraiser, Property Appraiser staff members Kenny Clark and Shelley Bowen, County Attorney Terence Brown and Deputy Clerk Marlene Stafford.

(At the 08-28-03 Organizational Meeting, School Board Member Jessie Moore was elected to serve as Chairman to the Value Adjustment Board.)

(All evidence and documentation presented at these hearings is on file in the Office of the Clerk.)

Chairman Moore called the hearings to order at 9:04 a.m. and asked Mr. Brown to charge the Board with a review of rules and procedures.

Mr. Brown said that unless there are reasons to deviate from the procedures, the petitions will be heard in the order as provided by the Clerk. Procedurally, the petitioner presents their position first, followed by the property appraiser. Both sides have the legal right to cross-examine one another; ask one another questions and to challenge what is being said. In addition to that, either side may request that all witnesses be placed under oath.

At the conclusion of each petition, typically there is a motion made and a vote to determine whether to grant or deny the petition. The criteria the Board is to utilize in its decision is controlled by F.S. 194.301. Mr. Brown read portions of the statute, instructed the Board concerning it and distributed a copy to each member.

Chairman Moore announced that the following petitions have been withdrawn: Petition #47, #54, #66, #67 and #77.

PETITION NO. 10, filed by ROBERT A. MATHEWS, who was not present to address the Board concerning the Late Filing for Agricultural Classification of parcel #04802-0-00700.

Mr. Alvarez presented the position of the Property Appraiser’s Office to the Board and distributed copies of data to support that position.

ACTION BY THE BOARD: Commissioner Cooper MOVED to deny Petition #10, on the grounds that the Petitioner failed to present any evidence to overcome the presumption of correctness on the part of the Property Appraiser. Commissioner Mann SECONDED and the MOTION CARRIED 5-0.

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PETITION NO. 45, filed by ORA J. STORES, concerning the Market/Classified Use Value of Parcel #01225-0-00100.

(At the request and expense of the Petitioner, this hearing was recorded by Official Court Reporter Vickie Eaves.)

Mr. Stores requested that everyone involved in this hearing be placed under oath, including the Board members. Mr. Brown said that he would be glad to place each witness under oath, but the Board members are not required to be placed under oath.

Mr. Stores asked if there were any Board members who feel that they cannot render a fair and impartial decision on this petition. Each Board member indicated that there were no reasons why they would not be able to render a fair and impartial decision.

After being duly sworn by Mr. Brown, Mr. Stores presented his position to the Board.

Mr. Stores referenced numerous parcels of property, together with photographs, GIS maps and property record cards, for comparable purposes.

Mr. Coston distributed a packet to the Board, which was not limited to, but included Calculator Methods of Valuation, information relating to Butler Built buildings, property record cards and petitions filed by Mr. Stores for prior years.

Mr. Alvarez presented the position of the Property Appraiser's Office to the Board. (Mr. Alvarez was sworn in by Mr. Brown.)

ACTION BY THE BOARD: Following much deliberation, **Commissioner Cooper MOVED** to deny Petition #45 based on the following: It is clear from the testimony presented that the Property Appraiser uses a value of \$11.50 per square foot as a base value for a Butler type building and there is no question that Mr. Stores' building is a Butler type building. This base value seems to be supported by the documents provided which created a range of \$8.84 to \$12.26 for this type building; certainly \$11.50 is within that range. Secondly, that base value is decreased from year-to-year for depreciation or the age of the building.

Mr. Stores has presented numerous examples of other Butler type buildings throughout the County that by his calculation show significant differences in the value, some as low as 2 and \$3.00 per square foot, but there has been no evidence presented that those values are not set based on the depreciated value of the property. The closest in comparison is the property owned by the City of Starke, built a year after Mr. Stores' building and that value was established at \$11.16 per square foot. Mr. Stores' building is currently valued at \$11.04, which makes perfect sense. This petition does not establish that the Property Appraiser's valuation is arbitrary or that it is not consistent with other valuations throughout the County. **Commissioner Hersey SECONDED** and the **MOTION CARRIED 5-0.**

Chairman Moore called a recess at 10:45 a.m.

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The hearings were called back to order by Chairman Moore at 10:58 a.m.

PETITION NOS. 56, 57, 58, 59, 60 & 61, filed by Florida Property Tax Professionals (Country Club Woods), concerning the market/classified use value of parcels 04483-A-00A00, 04483-B-00000, 04483-A-00000, 04483-B-00B00, 04483-C-00000, 04483-C-00C00, respectively.

Mr. Darrin Mitchell of Florida Property Tax Professionals presented his position to the Board. To assist with his presentation, Mr. Mitchell presented a copy of the Property Tax Analysis that was previously submitted to the Property Appraiser's Office.

Mr. Loren E. Levy of the Levy Law Firm, representing the Property Appraiser's Office, questioned Mr. Mitchell, and subsequently presented the position of the Property Appraiser's Office.

Mr. Mitchell and Mr. Alvarez deliberated. Mr. Alvarez presented a copy of a Stipulation of Settlement and Final Judgment on a previous lawsuit with County Club Woods and a Summary of Valuation for Country Club Woods.

Mr. Brown questioned Mr. Mitchell.

ACTION BY THE BOARD: Following discussion, **Commissioner Cooper MOVED** to deny Petition Nos. 56 through 61 based on the fact that the evidence presented establishes that the Property Appraiser's Office has properly used the criteria of F.S. 193.011, and the Property Appraiser's valuation using that criteria is a just value.

Mr. Brown recommended a modification to the motion as follows: The Petitioner did not establish by a preponderance of the evidence that the Property Appraiser failed to consider properly the criteria of Section 193.011. Therefore, the taxpayer failed to prove by clear and convincing evidence that the Appraiser's assessment is in excess of just value.

Commissioner Cooper so **MODIFIED HIS MOTION** as recommended by Mr. Brown. **School Board Member Carter SECONDED** and the **MOTION CARRIED 5-0.**

PETITION NO. 1, filed by Atef & Lori Soliman, concerning the approval of agricultural classification of parcel #01005-0-00000.

Mr. Soliman presented his position to the Board. Mr. Soliman referenced data that was previously provided to the Board to support his presentation.

Mr. Alvarez presented the position of the Property Appraiser's Office to the Board. Mr. Alvarez referenced data supplied to the Board to support his presentation.

Mr. and Mrs. Soliman and Mr. Alvarez deliberated.

Commissioner Cooper said that the constitution sets out various classifications of property and one of the properties that are protected in Florida is the agricultural property. A lower assessment is provided as a benefit and a spur to agricultural use. He agrees with Mr. Alvarez in that the property is not yet

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large enough to be a viable commercial operation, but it seems very clear that steps have been taken by the Petitioner to reach that goal. The testimony presented is leading towards a commercial viable plan, and although the criteria for agricultural classification have not yet been met, it is well on the way.

ACTION BY THE BOARD: Commissioner Cooper MOVED to grant the relief applied for in Petition No. 1 for Agricultural Classification. Commissioner Mann SECONDED the motion.

Mr. Alvarez asked if the intent of the motion is to extend the agricultural classification to the entire parcel or to the portion that is being used for agricultural.

After brief discussion, Commissioner Mann and Commissioner Cooper said that the motion and second would be for the entire parcel.

Mr. Alvarez said that once the agricultural classification is approved it is automatically renewed each year. His office will monitor the progress for the next couple of years.

There being no further discussion, **THE MOTION CARRIED 5-0.**

PETITION NO. 68 & 69 filed by Pine Forest LTD and Starke Homes (Pine Forest Apartments), concerning the market/classified use value of parcels 03969-0-00000 and 03969-0-00A00, respectively.

No one was present on behalf of the Petitioner.

Mr. Alvarez presented the position of the Property Appraiser's Office to the Board.

ACTION BY THE BOARD: Commissioner Cooper MOVED to deny Petition Nos. 68 & 69, on the grounds that the Petitioner failed to overcome the presumption of correctness on the part of the Property Appraiser. Commissioner Mann SECONDED and the MOTION CARRIED 5-0.

PETITION NO. 70, filed by DeBary Associates, LTD (Deerfoot Village), concerning the market/classified use value of parcel #04229-0-00200.

There was no one present on behalf of the Petitioner.

Mr. Alvarez presented the position of the Property Appraiser's Office to the Board.

ACTION BY THE BOARD: Commissioner Cooper MOVED to deny Petition No. 70, on the grounds that the Petitioner failed to overcome the presumption of correctness on the part of the Property Appraiser. School Board Member Carter SECONDED and the MOTION CARRIED 5-0.

Mr. Alvarez then presented a list of Agricultural Classification petitions filed, which failed to file an application by March 1, pursuant to 193.461(3)(a), F.S., of which Agricultural Classification has been granted by the Property Appraiser.

Commissioner Hersey MOVED to uphold the recommendation of the Property Appraiser to grant the Petitions as filed. Commissioner Cooper SECONDED and the MOTION CARRIED 5-0.

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Mr. Alvarez then presented a list of Homestead Exemption petitions filed, which failed to file an application by March 1, pursuant to Section 196.011(8), F.S., of which Homestead Exemption has been granted by the Property Appraiser.

Commissioner Hersey MOVED to uphold the recommendation of the Property Appraiser to grant the Petitions as filed. **Commissioner Cooper SECONDED** and the **MOTION CARRIED 5-0**.

Mr. Alvarez then presented the Certificate of Value Adjustment Board for Real Property. The taxable value of Real Property as submitted by the Property Appraiser to the Value Adjustment Board being \$413,196,403.00, with a net change in taxable value due to actions of the Board in the amount of \$18,676.00. The taxable value of real property incorporating all changes due to action of the Value Adjustment Board is \$437,407,899.00.

There being no further issues for consideration, the Value Adjustment Board Hearings adjourned at 1:01 p.m.

These minutes typed by:

Marlene K. Stafford, Deputy Clerk