

(10-05-04)

**BRADFORD COUNTY, FLORIDA
VALUE ADJUSTMENT BOARD
OCTOBER 5, 2004 9:00 A.M.**

The 2004 Value Adjustment Board met October 5, 2004, 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: Jesse Moore and Bobby Carter. Serving for the Board of County Commissioners: John Cooper, John Wayne Hersey and Doyle Thomas. Also present: Property Appraiser Jimmy Alvarez, Chief Deputy Property Appraiser Al Coston, Property Appraiser staff members Kenny Clark and Shelley Bowen, County Attorney Terence Brown and Deputy Clerk Marlene Stafford.

(At the 08-13-04 Organizational Meeting, County Commissioner Doyle Thomas 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 Thomas called the hearings to order at 9:00 a.m.

PETITION NO. 3, filed by JAMES M. YEOMANS, who was not present to address the Board concerning the Late Filing for Agricultural Classification of parcel #00706-0-00100.

Mr. Alvarez presented the position of the Property Appraiser’s Office to the Board. His office recommends denial of the application based on the fact that the property does not meet the standards of agricultural use. Mr. Alvarez referenced data supplied to the Board to support his presentation.

ACTION BY THE BOARD: Commissioner Hersey MOVED to deny Petition No. 3, 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 Cooper SECONDED** and the **MOTION CARRIED 5-0.**

Mr. Brown announced that there are two petitions that were filed after the statutory late file deadline. The explanation given was because certain county offices were closed due to the hurricanes. Said petitions are: Petition No. 51, filed by Timothy Spratlin for approval of late file homestead exemption and Petition No. 52, filed by John Dyal for approval of late file homestead exemption.

Before the Board considers the merit of these petitions, it must first make a decision whether or not to accept the petitions as being filed untimely, but under the circumstances, permit the late filing.

Mr. Alvarez said that he is not sure this position was specifically addressed by the State, however, there were Executive Orders from the Governor’s Office beginning several weeks ago to liberally review the dates and times prescribed in the statutes for public hearings, mailing of TRIM notices, etc. This certainly could open it up to the discretion of this Board to say that the hurricanes caused a hardship and

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these petitioners were unable to timely file. He will not contest the Board's decision to hear these petitions.

Spurred by a question of School Board Member Carter, Mr. Alvarez explained the filing and late filing timetable and procedures.

Comm. Cooper MOVED to hear the two applications that were filed after the late file deadline. **Comm. Hersey SECONDED** and the **MOTION CARRIED 5-0.**

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.

School Board Member Carter MOVED to uphold the recommendation of the Property Appraiser to grant the [Homestead Exemption Late File Petitions](#) as presented to include Petition No. 51 filed by Timothy Spratlin and Petition No. 52 filed by John Dyal. **School Board Member Moore 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 Cooper MOVED to uphold the recommendation of the Property Appraiser to grant the [Agricultural Classification Late File Petitions](#) as presented. **School Board Member Carter SECONDED** and the **MOTION CARRIED 5-0.**

Mr. Alvarez then presented the Certificate of Value Adjustment Board for Real Property to be signed by each Board member. The certificate is being presented in "blank" form. At the conclusion of the hearings, any changes to the taxable values due to Board action will be reported in the certificate.

At 9:20 a.m., Chairman Thomas called for a recess until 10:15 a.m.

Chairman Thomas called the hearings back to order at 10:15 a.m.

PETITION NOS. 27, 28, 29, 30, 31, and 32, filed by Florida Property Tax Professionals (Country Club Woods), concerning the market/classified use value of parcels 04483-A-00000, 04483-C-00000, 04483-B-00B00, 04483-B-00000, 04483-A-00A00 and 04483-C-00C00, respectively.

No one was present on behalf of the Petitioner.

Mr. Alvarez presented the position of the Property Appraiser's Office to the Board. Based on the three approaches required by law, their value is well within the range of value for these properties. They have made allowances in their calculations for the fact that although these are single-family residential homes, they are targeted for those who have met certain low-income guidelines. The values have been adjusted by 25% to account for that, which comes out to approximately \$50,000.00 per house/lot package.

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ACTION BY THE BOARD: Commissioner Cooper MOVED to deny Petition Nos. 27 through 32, on the grounds that the Petitioner failed to overcome the presumption of correctness on the part of the Property Appraiser. **Comm. Hersey SECONDED** and the **MOTION CARRIED 5-0.**

At 10:19 a.m., Chairman Thomas called a recess.

Chairman Thomas called the hearings back to order at 10: 26 a.m.

PETITION NO. 39, filed by DeBary Associates, LTD (Deerfoot Village), concerning the market/classified use value of parcel #04229-0-00200.

Mr. Alvarez identified this parcel as the Deerfoot Village Shopping Center, excluding Wal-Mart.

Mr. Clark Mann, Representing DeBary Associates, LTD, Deerfoot Village, presented his position to the Board. He referenced data that was previously provided to the Board to support his position.

Mr. Mann had a list of distressed shopping center, Wal-Mart and K-Mart sales throughout the country. This list as not been provided to the Property Appraiser.

Mr. Alvarez objected to the Board considering this list as part of the evidence because he has not had a chance to review or verify the list. Mr. Mann presented Mr. Alvarez with a copy of the list.

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

ACTION BY THE BOARD: School Board Member Carter MOVED to deny Petition No. 39, on the grounds that the Petitioner failed to overcome the presumption of correctness on the part of the Property Appraiser. **Commissioner Cooper SECONDED** and the **MOTION CARRIED 5-0.**

(A copy of the Certificate of Value Adjustment Board for Real Property and Tangible Personal Property is on file in the Clerk's Office.)

There being no further issues for consideration, the Value Adjustment Board Hearings adjourned at 10:50 a.m.

These minutes typed by:

Marlene K. Stafford, Deputy Clerk