

(10-09-06 VAB Hearings)

**MINUTES OF THE
BRADFORD COUNTY
VALUE ADJUSTMENT BOARD HEARINGS
MONDAY, OCTOBER 10, 2006
9:30 A.M.**

The 2006 Value Adjustment Board met October 9, 2006, 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: James Watson and Bobby Carter. Serving for the Board of County Commissioners: John Cooper, Eddie J. Lewis and Ross Chandler.

Also present: Property Appraiser Jimmy Alvarez, Chief Deputy Property Appraiser Al Colton, Property Appraiser staff members Kenny Clark and Shelley Bowen, County Attorney Terence Brown and Deputy Clerk Marlene Stafford.

(At the 08-10-06 Organizational Meeting, School Board Member James Watson 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.)

CALL TO ORDER

Chairman Watson called the hearings to order at 9:30 a.m.

Deputy Clerk Stafford announced that the following petitions were withdrawn: Petition No. 1, Michael and Linda Gaeta, Petition No. 52, De Bary Associates, LTD., Petition No. 54, All American Properties, Petition No. 29, Dale and Pamela Woodruff, Petition No. 40, Tamarra J. Someillan, Petition No. 60, Wal-Mart Store #1283.

PETITION NO. 20 – Filed by Albert R. Dennis, Sr., concerning the approval of homestead exemption of Parcel No. 05697-0-00200.

Mr. Albert Dennis presented his position to the Board. He quoted Florida Statutes and data retrieved from the Bradford County website.

Mr. Alvarez presented the position of the Property Appraiser's Office to the Board. He referenced data distributed to the Board, which was also presented via Power Point.

(Rebuttals and questions.)

ACTION BY THE BOARD: Commissioner Cooper **MOVED** to deny Petition No. 20, based on the nominal amount of the electric bills for the residence. School Board Member Carter **SECONDED** and the **MOTION CARRIED 5-0.**

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PETITION NOS. 32-37 – Filed by Florida Property Tax Professionals (Country Club Woods),

concerning the market/classified use value of parcels 04483-A-00000, 04483-A-00A00, 04483-B-00000, 04883-B-00B00, 04483-C-00000, 04483-C-00C00, respectively.

Mr. Darrin Mitchell of Florida Property Tax Professionals, presented the position of the petitioner. He referenced data provided to the Board to support his position.

Mr. Alvarez presented the position of the Property Appraiser's Office to the Board. He referenced data distributed to the Board, which was also presented via Power Point.

(Rebuttals and questions.)

ACTION BY THE BOARD: Commissioner Lewis MOVED to uphold the Property Appraiser's market/classified use value of the properties contained in Petition Nos. 32 through 37. Commissioner Cooper SECONDED and the MOTION CARRIED 5-0.

PETITION NO. 38, filed by Florida Property Tax Professionals (Whispering Oaks), concerning the market/classified use value of parcel no. 04427-0-00101.

Mr. Darrin Mitchell of Florida Property Tax Professionals, presented the position of the petitioner. He referenced data provided to the Board to support his position.

Mr. Alvarez presented the position of the Property Appraiser's Office to the Board. He referenced data distributed to the Board, which was also presented via Power Point.

(Rebuttal by Mr. Mitchell.)

ACTION BY THE BOARD: Commissioner Lewis MOVED to uphold the Property Appraiser's market/classified use value of the property contained in Petition No. 38. Commissioner Chandler SECONDED and the MOTION CARRIED 5-0.

PETITION NO. 51, filed by David Karably, D/B/A Santa Fe Canal, Co, concerning the market/classified use value of parcel no. 02429-0-00000.

Mr. Karably presented his position to the Board.

Mr. Alvarez presented the position of the Property Appraiser's Office to the Board. He referenced data distributed to the Board, which was also presented via Power Point.

(Rebuttals and questions.)

ACTION BY THE BOARD: Commissioner Lewis MOVED to uphold the Property Appraiser's market/classified use value of the property contained in Petition No. 51. School Board Member Carter SECONDED and the MOTION CARRIED 5-0.

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PETITION NO. 9, filed by Robert C. Stokley, concerning the agricultural classification of parcel no. 01923-0-00300.

No one was present on behalf of the Petitioner.

Mr. Alvarez briefly summarized the position of the Property Appraiser's Office to the Board to support the denial of the agricultural classification of this property.

ACTION BY THE BOARD: Commissioner Chandler **MOVED to uphold the Property Appraiser's evaluation of the property contained in Petition No. 9. **Commissioner Cooper **SECONDED**** and the **MOTION CARRIED 5-0.****

PETITION NO. 11, filed by Rellen Clark, concerning the agricultural classification of parcel no. 04691-0-00000.

Ms. Clark presented her position to the Board.

Mr. Alvarez presented the position of the Property Appraiser's Office to the Board. He referenced data distributed to the Board, which was also presented via Power Point.

Discussion.

ACTION BY THE BOARD: Commissioner Cooper **MOVED to deny the agricultural classification, based on criteria presented by the Property Appraiser. **Commissioner Lewis **SECONDED**** and the **MOTION CARRIED 5-0.****

PETITION NO. 14, filed by Thomas and Tracy Meadows, concerning the agricultural classification of parcel no. 02111-0-00000.

No one was present on behalf of the Petitioner.

Mr. Alvarez briefly summarized the position of the Property Appraiser's Office to the Board to support the denial of the agricultural classification of this property.

ACTION BY THE BOARD: Commissioner Lewis **MOVED to uphold the Property Appraiser's evaluation of the property contained in Petition No. 14. **School Board Member Carter **SECONDED**** and the **MOTION CARRIED 5-0.****

PETITION NO. 15, filed by Velma Grant, concerning the agricultural classification of parcel no. 02269-0-00000.

No one was present on behalf of the Petitioner.

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Mr. Alvarez briefly summarized the position of the Property Appraiser's Office to the Board to support the denial of the agricultural classification of this property.

ACTION BY THE BOARD: Commissioner Chandler MOVED to uphold the Property Appraiser's evaluation of the property contained in Petition No. 15. **Commissioner Lewis SECONDED** and the **MOTION CARRIED 5-0.**

PETITION NO. 48, filed by Jeffery Kerr, concerning the agricultural classification of parcel no. 01831-0-00100.

No one was present on behalf of the Petitioner.

Mr. Alvarez briefly summarized the position of the Property Appraiser's Office to the Board to support the denial of the agricultural classification of this property.

ACTION BY THE BOARD: Commissioner Lewis MOVED to uphold the Property Appraiser's evaluation of the property contained in Petition No. 48. **Commissioner Cooper SECONDED** and the **MOTION CARRIED 5-0.**

PETITION NO. 61, filed by Keystone Oaks, Ltd, concerning the market/classified use value of parcel no. 05819-C-0010B. (This petitioner failed to file the petition to the Value Adjustment Board within the statutory deadline pursuant to 194.011(3)(d).)

Commissioner Cooper MOVED to waive the late file issue and hear the petition. **Commissioner Lewis SECONDED** and the **MOTION CARRIED 5-0.**

Ms. Angela Perano and Ms. Theresa McNau, representing the Petitioner, presented their position to the Board.

(Questions and answers.)

Mr. Alvarez presented the position of the Property Appraiser's Office to the Board. He referenced data distributed to the Board, which was also presented via Power Point.

(Questions, rebuttals and discussion.)

ACTION BY THE BOARD: School Board Member Carter MOVED to uphold the Property Appraiser's evaluation of the property contained in Petition No. 61. **Commissioner Lewis SECONDED** and the **MOTION CARRIED 5-0.**

The Petitioner asked if she could provide information regarding the sewer system to Mr. Alvarez. Mr. Alvarez said that he would be glad to review it for consideration for next tax year.

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 have been granted by the Property Appraiser.

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Commissioner Lewis announced a [conflict](#) concerning Petition No. 50. The Petitioner is his son.

ACTION BY THE BOARD: Commissioner Cooper MOVED to uphold the recommendation of the Property Appraiser to grant the Agricultural Classification Late File Petitions as presented, excluding Petition No. 50. **Commissioner Lewis SECONDED** and the **MOTION CARRIED 5-0.**

Commissioner Cooper MOVED to uphold the recommendation of the Property Appraiser to grant the Agricultural Classification Late File Petition No. 50. **School Board Member Carter SECONDED** and the **MOTION CARRIED 4-0**, with Commissioner Lewis abstaining.

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 have been granted by the Property Appraiser.

ACTION BY THE BOARD: Commissioner Chandler MOVED to uphold the recommendation of the Property Appraiser to grant the Homestead Exemption Late File Petitions as presented. **Commissioner Lewis SECONDED** and the **MOTION CARRIED 5-0.**

Mr. Alvarez presented the [Certificate of Value Adjustment Board for Real Property and Tangible Personal Property](#) for the Board's signature.

ADJOURN

Commissioner Cooper MOVED to adjourn. **School Board Member Carter SECONDED** and the **MOTION CARRIED 5-0.**

The Hearings adjourned at 11:57 a.m.

(Minutes prepared by Marlene Stafford, Deputy Clerk)