

**MINUTES OF THE  
BRADFORD COUNTY  
VALUE ADJUSTMENT BOARD HEARINGS  
THURSDAY, OCTOBER 6, 2011  
9:00 A.M.**

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The 2011 Value Adjustment Board met October 6, 2011, for the purpose of hearing Petitioners seeking review and adjustment of the assessed value and/or classification of certain properties.

Serving on the Value Adjustment Board this year for the School Board: Vivian Chappell. Serving for the Board of County Commissioners: Ross Chandler and Lila Sellars. Citizen members: Jeff Oody and Betty K. Hodges.

Also attending: Jimmy Alvarez, Property Appraiser; Al Coston, Chief Deputy Property Appraiser; Kenny Clark and Shelley Bowen, Property Appraiser staff members; Paul Sanders, VAB Attorney; and Marlene Stafford, Deputy Clerk.

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**CALL TO ORDER:** Chairman Chandler called the hearings to order at 9:00 a.m.

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**ANNOUNCE COMPLIANCE WITH 12D-9.014 PRE-HEARING CHECKLIST—PAUL SANDERS**

Mr. Sanders advised that the VAB is compliant with all requirements of Chapter 194, F.S. and Department rules. ([Pre-Hearing Checklist](#))

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**REPORT ON ALL WITHDRAWALS, SETTLEMENTS, ACKNOWLEDGEMENTS OF CORRECTNESS—MARLENE STAFFORD**

Ms. Stafford advised that all withdrawals, settlements and acknowledgements of correctness are [listed](#) on the docket.

*Commissioner Sellars moved, seconded by School Board Member Chappell, and **carried 5-0, to approve the list.***

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(All items presented as evidence are on file in the Clerk's Office.)

**PETITION NO. 6 - filed by David and Bronwyn Nickels**, concerning the real property value of parcel #05679-0-00100.

Mr. Nickels distributed copies of evidence and presented his position to support the petition appealing the real property value.

Mr. Coston and Mr. Alvarez distributed copies of evidence and presented the position of the Property Appraiser's Office to support denial of adjustment to the real property value.

(10-06-11 VAB Hearings)

Mr. Nickels and the Property Appraiser both offered rebuttal.

(Questions and deliberation)

**ACTION BY THE BOARD:** On Motion of School Board Member Chappell, Seconded by Commissioner Sellars, the Board unanimously accepted the Property Appraiser's real property value and denied the relief applied for in Petition No. 6.

([Form DR-485V](#)-Decision of VAB-Findings of Fact and Conclusions of Law)

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**PETITION NO. 7 - filed by Harold and Alice Waters,** concerning the real property value of parcel 05506-0-00000.

The Petitioners were not present, did not indicate a desire to have their petition heard without their attendance and a good cause request is not pending.

**ACTION BY THE BOARD:** On Motion of Commissioner Sellars, Seconded by School Board Member Chappell, the Board unanimously instructed Mr. Sanders to prepare Findings of Fact and Conclusions of Law within the guidelines of Department Rules and Florida Statutes.

([Form DR-485V](#)-Decision of VAB—Findings of Fact and Conclusions of Law)

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**PETITION NO. 9 - filed by George and Linda Mallini,** concerning the real property value of parcel #06050-0-00100.

Mr. David Walle, with Equitax Property Tax Advisors, Agent for the Mallini's, distributed copies of evidence and presented the position of the petitioners to support the petition appealing the real property value.

Mr. Alvarez questioned Mr. Walle and asked for clarification of the evidence presented. Mr. Walle responded.

Mr. Clark distributed copies of evidence and presented the position of the Property Appraiser to support denial of adjustment of the real property value.

(Rebuttal, questions and deliberation.)

Citizen Member Hodges announced that she would abstain from voting due to conflict. ([Form 8B](#))

**ACTION BY THE BOARD:** On Motion of Citizen Member Oody, Seconded by School Board Member Chappell, the Board voted 4-0, to accept the Property Appraiser's real property value and deny the relief applied for in Petition No. 9.

([Form DR-485V](#)-Decision of the VAB-Findings of Fact and Conclusions of Law)

(10-06-11 VAB Hearings)

**PETITION NO. 17- filed by Winn-Dixie, Inc.,** concerning the real property value of parcel #03185-0-00000.

The Petitioner was not in attendance to present their position to support the petition appealing the real property value. However, they requested that the petition be heard and supplied written evidence to the Clerk, which was provided to the Board.

Mr. Clark distributed copies of evidence and presented the position of the Property Appraiser to support denial of adjustment of the real property value.

The Board then reviewed the written evidence presented by the Petitioner.

(Questions and deliberation.)

**ACTION BY THE BOARD:** On Motion of School Board Member Chappell, Seconded by Citizen Member Hodges, the Board unanimously accepted the Property Appraiser's real property value and denied the relief applied for in Petition No. 17.

([Form DR-485V](#)-Decision of the VAB-Findings of Fact and Conclusions of Law)

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**PETITION NO. 16- filed by Winn-Dixie, Inc.,** concerning the tangible personal property value of account #10170-000.

The Petitioner was not in attendance to present their position to support the petition appealing the tangible personal property value. However, they requested that the petition be heard and supplied written evidence to the Clerk, which was provided to the Board.

Mr. Alvarez distributed copies of evidence and presented the position of the Property Appraiser to support denial of adjustment of the tangible personal property value.

The Board then reviewed the written evidence presented by Petitioner.

(Questions and deliberation.)

**ACTION BY THE BOARD:** On Motion of Citizen Member Hodges, Seconded by School Board Member Chappell, the Board unanimously accepted the Property Appraiser's tangible personal property value and denied the relief applied for in Petition No. 16.

([Form DR-485V](#)-Decision of the VAB-Findings of Fact and Conclusions of Law)

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**PETITION NO. 18- filed by Florida Rock Industries, Inc.,** concerning the tangible personal property value of account #03610-000.

The Petitioner was not present to present their position to support the petition appealing the tangible personal property value. However, they requested that the petition be heard. The Petitioner did not supply written evidence to the Clerk to be provided to the Board.

(10-06-11 VAB Hearings)

Mr. Coston distributed copies of evidence and presented the position of the Property Appraiser to support denial of adjustment of the tangible personal property value.

**ACTION BY THE BOARD:** On Motion of Citizen Member Hodges, Seconded by Commissioner Sellars, the Board unanimously accepted the Property Appraiser's tangible personal property value and denied the relief applied for in Petition No.18.

At 8:41 a.m., the Petitioner faxed a [DR-485WI](#), withdrawing their petition. The VAB Clerk did not receive the fax until after the conclusion of the hearings. Upon advice from the Florida Department of Revenue and the VAB Attorney, the Board Clerk was instructed to classify the petition as withdrawn.

[\(Findings of Fact and Conclusions of Law\)](#)

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**PETITION NOS. 22 and 23- filed by DeBary Associates, LP,** concerning the real property value of parcel nos. 04229-0-00000 and 04229-0-00200, respectfully.

The Petitioners were not present, did not indicate a desire to have their petition heard without their attendance and a good cause request is not pending.

**ACTION BY THE BOARD:** On Motion of Commissioner Sellars, Seconded by School Board Member Chappell, the Board unanimously instructed Mr. Sanders to prepare Findings of Fact and Conclusions of Law within the guidelines of Department Rules and Florida Statutes for Petition Nos. 22 & 23.

[\(Form DR-485V-Decision of the VAB-Findings of Fact and Conclusions of Law\)](#)

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Chairman Chandler announced that the next date for hearings is set for Tuesday, October 11, beginning at 9:00 a.m.

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## ADJOURN

There being no further business: *Commissioner Sellars moved, seconded by School Board Member Chappell, and **carried 5-0, to adjourn the hearings.*** (The hearings concluded at 10:50 a.m.)

(Minutes prepared by Marlene Stafford, Deputy Clerk)