

**MINUTES OF THE
BRADFORD COUNTY
VALUE ADJUSTMENT BOARD HEARINGS
TUESDAY, NOVEMBER 3, 2015
9:30 A.M.**

The 2015 Value Adjustment Board met November 3, 2015, for the purpose of hearing Petitioners seeking review and adjustment of the assessed value of a certain property.

Attending for the Value Adjustment Board: Kenny Thompson, County Commissioner, Erica Mains Reddish, School Board Member; Danny Riddick, County Commissioner; Aletia Desue, Citizen Member; Greg Pusateri, Citizen Member.

Also attending: Jimmy Alvarez, Property Appraiser; Kenny Clark and Shelly Bowen, Property Appraiser staff members; Ka'imi Jones, VAB Attorney; and Marlene Stafford, Deputy Clerk.

CALL BACK TO ORDER FROM AUGUST 12, 2015: At 9:30 a.m., Chairman Riddick called the hearings back to order from August 12, 2015.

ACKNOWLEDGMENT OF QUORUM PRESENT: Chairman Riddick confirmed a quorum to proceed with the hearings.

ANNOUNCE COMPLIANCE WITH 12D-9.014 PRE-HEARING CHECKLIST REVIEW--KA'IMI JONES, VAB Attorney:

Ms. Jones reviewed the Pre-Hearing Checklist for compliance with Rule 12D-9.014, F.A.C.

ORGANIZATIONAL MEETING CHECKLIST REVIEW--KA'IMI JONES, VAB Attorney:

Ms. Jones verified that all [requirements were met](#) relating to compliance with Rule 12D-9.013, F.A.C.

APPROVE MINUTES FROM ORGANIZATIONAL MEETING OF AUGUST 12, 2015:

School Board Member Reddish moved, seconded by Commissioner Thompson, and carried 5-0, to approve [the minutes](#) as presented.

(11-03-15 VAB Hearing)

AUTHORIZE THE CHAIRMAN TO REVIEW, MAKE CORRECTIONS AND APPROVE THE MINUTES OF HEARINGS ON PETITIONS FROM NOVEMBER 3, 2015:

Commissioner Thompson moved, seconded by School Board Member Reddish, and carried 5-0, to authorize the Chairman to review, make corrections and approve the minutes of the Hearings on Petitions from November 3, 2015.

REPORT ON ALL WITHDRAWALS, SETTLEMENTS, ACKNOWLEDGEMENTS OF CORRECTNESS—DEPUTY CLERK:

Ms. Stafford announced that Petition Nos. 4 and 5, filed by Bi-Lo Holdings, LLC, concerning the tangible personal property value of accounts #10170-000 and 05127-000 respectfully, have withdrawn.

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

PETITION NO. 1 - filed by Ralph D. Epps, concerning the real property value of parcel #06203-C-01300.

Deputy Clerk Stafford confirmed that the Petitioner did not have any questions regarding the written overview of the procedures for the hearing provided to him with his Notice of Hearing.

Mr. Kenny Clark presented the Property Appraiser's position and presented evidence to support the denial of adjustment to the 2015 real property assessed value of \$123,562.00, based on a correlation of the Cost Approach (Marshall & Swift Index) and Market Approach.

The Petitioner (Ralph E. Epps and his spouse) presented their position and presented evidence to support the relief sought in Petition No. 1, appealing the 2015 real property value. The Petitioner presented copies of photos depicting items of disrepair that they contend decrease the assessed value of the property.

Rebuttal, questions and discussion ensued.

Commissioner Thompson moved, seconded by School Board Member Reddish, and carried 5-0, to move all evidence presented into the record.

PETITION NO. 2 - filed by Greenhouse, LLC (Walgreens), concerning the real property value of parcel #03151-0-00000.

Deputy Clerk Stafford announced that the Petitioner indicated they would not attend the hearing, but would like their evidence heard. (The Board members were provided copies of the Petitioner's evidence.)

(11-03-15 VAB Hearing)

Mr. Kenny Clark presented the Property Appraiser's position and presented evidence to support the denial of adjustment to the 2015 real property assessed value of \$1,860,999.00, based on the eight (8) factors required to consider in deriving just valuation (F.S. 193.011), and a correlation of the following three approaches: Cost (Marshall & Swift Index), Market and Income (the financial information was redacted from the lease agreement provided by the Petitioner.)

Chairman Riddick noted that the Petitioner's evidence presents a market value of \$1,751,983.

Commissioner Thompson moved, seconded by Citizen Member Pusateri, and carried 5-0, to move all evidence presented into the record.

PETITION NO. 3 - filed by Whispering Oaks Housing, concerning the real property value of parcel #04427-0-00101.

Mr. Kenny Clark presented the Property Appraiser's position and presented evidence to support the denial of adjustment to the 2015 real property assessed value of \$2,573,159.00 based on the eight (8) factors required to consider in deriving just valuation (F.S. 193.011), and a correlation of the following three approaches: Cost, Market and Income.

(The Petitioner previously advised that they would not be present at the hearing, but that they would like the Board to consider their evidence. The Board members were provided copies of the Petitioner's evidence.)

Chairman Riddick commented on the Petitioner's proposed assessed value (which could not be determined by the evidence presented), and the tenant base, vacancies and rents for the units.

School Board Member Reddish moved, seconded by Commissioner Thompson, and carried 5-0, to move all evidence presented into the record.

ACTION BY THE BOARD:

Petition No. 1:

Following brief discussion, *Citizen Member Pusateri moved, seconded by School Board Member Reddish, and carried 5-0, to deny Petition No. 1, based on the fact that the Property Appraiser has established a presumption of correctness. [\(DR-485V Findings of Fact and Conclusions of Law\)](#)*

(11-03-15 VAB Hearing)

Petition No. 2:

School Board Member Reddish moved, seconded by Commissioner Thompson, and carried 5-0, to deny Petition No. 2. ([DR-485V Finding of Fact and Conclusions of Law](#))

Petition No. 3:

Commissioner Thompson moved, seconded by Citizen Member DeSue, and carried 5-0, to deny Petition No. 3. ([DR-485V Findings of Fact and Conclusions of Law](#))

Deputy Clerk Stafford advised that the attorney would prepare the DR-485V, Findings of Fact and Conclusions of Law. The draft DR-485V's will be emailed to the Board members for review and approval. The Board has authorized the Chairman to execute the DR-485V's.

CERTIFICATION OF THE VALUE ADJUSTMENT BOARD (FORM DR-488)--PROPERTY APPRAISER:

The Property Appraiser's Office presented the Certification of the Value of Adjustment Board (Form DR-488) for both Real Property and Intangible Personal Property.

ADJOURN

There being no further business, the 2015 Value Adjustment Board adjourned at 10:48 a.m.

**VALUE ADJUSTMENT BOARD
BRADFORD COUNTY, FLORIDA**

**DANIEL RIDDICK
COMMISSIONER/CHAIRMAN**

ATTEST: _____
RAY NORMAN, CLERK OF THE COURTS

(Minutes prepared by Marlene Stafford, Deputy Clerk)