

**MINUTES  
2020 VALUE ADJUSTMENT BOARD  
HEARINGS**

County Commission Chambers  
945 North Temple Avenue  
Starke, FL 32091  
October 6, 2020  
9:30 a.m.



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**PRESENT:** Commissioner District 2 - Chairman Kenny Thompson  
Commissioner District 5 - Vice-Chairman Frank Durrance  
School Board Member District 5 - Erica Mains Reddish  
County Commission Citizen Member - Mike Juliano  
School Board Citizen Member - Mike Prescott

**ALSO PRESENT:** Marlene Stafford, Deputy Clerk; Paul Sanders, Legal Counsel; Kenny Clark, Property Appraiser; Shelly Bowen, Assistant Property Appraiser; and Kimberly Duncan, Property Appraiser Staff.

1. **CALL BACK TO ORDER FROM SEPTEMBER 24, 2020:** At 9:33 a.m., Chairman Thompson called the VAB back to order from September 24, 2020.
2. **ACKNOWLEDGEMENT OF QUORUM PRESENT—Chairman Durrance:** Chairman Thompson confirmed a quorum present to proceed with the hearings.
3. **ANNOUNCE COMPLIANCE WITH 12D-9.014 PRE-HEARING CHECKLIST REVIEW—Paul Sanders, VAB Attorney:**

Mr. Sanders presented the Opening Statement required for VAB Hearings.

Mr. Sanders verified that all requirements were met relating to compliance with Rule 12D-9.014, F.A.C. ([Pre-Hearing Checklist](#))

4. **APPROVE MINUTES FROM ORGANIZATIONAL MEETING OF SEPTEMBER 24, 2020:**

*Citizen Member Juliano moved, seconded by School Board Member Reddish, and **CARRIED 5-0 to approve the minutes of the September 24, 2020 Organizational Meeting.***

**5. AUTHORIZE CHAIRMAN TO REVIEW, MAKE CORRECTIONS AND APPROVE THE MINUTES OF HEARINGS OF OCTOBER 6, 2020—Paul Sanders, VAB Attorney:**

Mr. Sanders advised that authorizing the Chairman to review, make corrections and approve the minutes of today’s hearings would preclude the Board from meeting again to finalize this years’ Value Adjustment Board proceedings.

*School Board Member Reddish moved, seconded by Citizen Member Prescott, and **CARRIED 5-0, to authorize the Chairman to review, make corrections and approve the minutes of hearings on petitions of today’s date.***

**6. REPORT ON ALL WITHDRAWALS, SETTLEMENTS, ACKNOWLEDGEMENTS OF CORRECTNESS—VAB Clerk:**

Ms. Stafford announced the withdrawal of the following petitions:

Petition No. 2	Tang. Pers. Property	Bealls	Acct. No. 00543 000
Petition No. 3	Tang. Pers. Property	Southeastern Grocers, LLC (Winn-Dixie)	Acct. No. 10170 000
Petition No. 4	Real Property Value	Greenhouse, LLC (Walgreens)	Parcel No. 03151-0-0000
Petition No. 5	Tang. Pers. Property	BellSouth Telecommunications	Acct. No. 00575 004
Petition No. 6	Tang. Pers. Property	BellSouth Telecommunications	Acct. No. 00575 003
Petition No. 7	Tang. Pers. Property	BellSouth Telecommunications	Acct. No. 00575 000
Petition No. 8	Tang. Pers. Property	Florida Gas Transmission	Acct. No. 03490 000
Petition No. 9	Real Property Value	William H. Parham (CVS)	Parcel No. 03173-0-00000

**7. HEAR PETITIONS:**

**PETITION NO. 1 - filed by MELROSE (Representative: Flanagan/Bilton, LLC-Spero N. Kopitas)**, concerning the real property value of parcel #06219-A-0110.

(As was announced earlier in the meeting by Mr. Sanders, the Petitioner indicated they would not attend the hearing. However, the Petitioner requested that their petition be heard and their evidence considered. The Board members were provided copies of the Petitioner's evidence.)

Mr. Kenny Clark presented the Property Appraiser's position and presented [evidence](#) to support the denial of adjustment to the 2020 real property assessed value of \$811,695.00 (reduced from the \$832,469.00 indicated on the Notice of Proposed Property Taxes), based on a correlation of the Cost Approach (Marshall & Swift Index) and Market Approach.. The assessed value of \$811,695.00 is below the weighted correlated value (\$1,120,165.00) of the two approaches.

Ms. Stafford advised that according to the Petitioner’s evidence presented to the Board, the Petitioner’s opinion of value is \$643,850.

(The Board began its review of the [Petitioner’s evidence.](#))

In response to query by School Board Member Reddish, there was some discussion regarding:

- The time it took for the home to sell.
- The comparable properties presented by the Petitioner. More specifically, the date range of the “dates of sale” of the comparable properties; one sale going back as far as 2005.

Mr. Sanders advised the Board on the method of the formal action requiring two separate votes.

**ACTION BY THE BOARD:**

*School Board Member Reddish **MOVED that the Property Appraiser established a presumption of correctness for Petition No. 1.** Citizen Member Juliano **SECONDED** the motion, and the **MOTION CARRIED 5-0.***

*Citizen Member Juliano **MOVED that the Petitioner did not overcome the Property Appraiser’s presumption of correctness for Petition No 1.** Commissioner Durrance **SECONDED** the motion, and the **MOTION CARRIED 5-0.***

**8. CERTIFICATION OF THE VALUE ADJUSTMENT BOARD (FORM DR-488)—Kenny Clark, Property Appraiser:**

The Property Appraiser’s Office presented the Certification of the Value Adjustment Board ([Form DR-488](#)) for both Real and Tangible Personal Property.

**9. ADJOURN**

There being no further business, the 2020 Value Adjustment Board adjourned at 10:04 a.m.