

Summary Action

AGENDA
ALACHUA COUNTY VALUE ADJUSTMENT BOARD
County Administration Building
Property Appraiser's Conference Room – 2nd Floor
12 Southeast First Street
Gainesville, Florida
Friday, October 29, 2004 – 9:00 A.M.

PRESENT: County Commissioners Rodney J. Long, Lee Pinkoson and Penny Wheat; School Board Members Barbara Sharpe and Tina Pinkoson.

ALSO PRESENT: County Attorney Dave Wagner; Clerk of the Court J.K. "Buddy" Irby; Deputy Property Appraiser Rob Puckett Deputy Clerk Shirley A. Lane.

Chair Penny Wheat called the meeting to order at 9:00 a.m.

I. Purpose of Meeting –

County Attorney Dave Wagner explained the purpose of the meeting.

II. Approval of Findings of Fact and Conclusions of Law on Petitions heard by Special Masters on October 7th; October 8th and October 13th

Deputy Clerk Shirley A. Lane presented the following recommended decision on the appeal heard by Attorney Special Master Jonathan F. Wershow, Esquire on October 13, 2004:

- Appeal of Late Filing Application for Other (Organizational) Exemption

<u>Petition #</u>	<u>Recommends Denial of Exemption</u>
O-04-04	Massachusetts Mutual Life Ins.

Commissioner Pinkoson moved approval of the recommended action. The motion carried 5-0.

Deputy Clerk Shirley A. Lane presented the recommended decisions on the following appeals heard by Appraiser Special Master Steven C. Tatro, ASA on October 7, 2004:

- Appeals for Review and Adjustment of the Value of Tangible Personal Property

<u>Petition #</u>	<u>Recommends Denial of Appeal</u>
T-04-10	Gainesville Hotel Management
T-04-14	Capital Tax Services

Commissioner Pinkoson moved approval of the recommended action. The motion carried 5-0.

Deputy Clerk Shirley A. Lane presented the recommended Decisions on the following appeals heard by Appraiser Special Master Reginald Carter, SRA, ASA, IFAS on October 7 and 8, 2004:

- Appeals for Review and Adjustment of the Assessed Value of Real Property

<u>Petition #</u>	<u>Recommends Denial of Appeal</u>
V-04-01	Doug Ford, O'Connor & Assoc.
V-04-04	KPMG (Dollar General)
V-04-05	KPMG (Dollar General)
V-04-18	Ray Yates
V-04-21	Assessment Technologies
V-04-22	Assessment Technologies
V-04-23	Assessment Technologies
V-04-24	Assessment Technologies
V-04-25	Assessment Technologies
V-04-26	Assessment Technologies
V-04-27	Assessment Technologies
V-04-28	Assessment Technologies
V-04-43	Ann Scruggs
V-04-55	Gainesville Hotel Management
V-04-57	R. Larry Rentz

School Board Member Sharpe moved approval of the recommended action. The motion carried 5-0.

<u>Petition #</u>	<u>Finds for the Petitioner</u>
V-04-40	Federated Dept. Stores, Inc. (Burdines)
V-04-59	Sharon Bauer

Commissioner Long moved approval of the recommended action relating to V-04-40 (Burdines). The motion carried 5-0.

Deputy Property Appraiser Rob Puckett stated that the Property Appraiser is contesting the Special Master's Findings relating to V-04-59 (Sharon Bauer) and presented information in support of their assessment (\$66,300).

After discussion, **Commissioner Long moved** to deny the appeal of V-04-59, uphold the Property Appraiser's assessment of \$66,300 and direct the County Attorney to prepare the appropriate order. The motion carried 5-0.

<u>Petition #</u>	<u>Remanded back to Property Appraiser</u>
V-04-08	CBIZ Property Tax Solutions
V-04-42	Ross & Ruth Dealy

Deputy Property Appraiser Rob Puckett stated that the Property Appraiser is contesting the Special Master's Findings relating to V-04-08 and presented information in support of their assessment (\$1,816,900).

After discussion, **Commissioner Pinkoson moved** to deny the appeal of V-04-08, uphold the Property Appraiser's assessment of \$1,816,900 and direct the County Attorney to prepare the appropriate order. The motion carried 5-0.

Deputy Property Appraiser Rob Puckett stated that the Property Appraiser is contesting the Special Master's Findings relating to V-04-42 and presented information in support of their assessment (\$177,100).

After discussion, **School Board Member Pinkoson moved** to deny the appeal of V-04-42, uphold the Property Appraiser's assessment of \$177,100 and direct the County Attorney to prepare the appropriate order. The motion carried 5-0.

Deputy Clerk Shirley A. Lane presented the following request:

III. Request Approval of Payment for 2004 Special Master Services

Recommended Action: Approval payment for the 2004 Special Master Services rendered in the appeal hearings

- 1) Jonathan Wershow, Esquire (Exemptions/Agricultural Classified Use) in the amount of \$4,826.50

2) Steven C. Tatro (Tangible Personal Property) in the amount of \$1,042.92

3) Reginald Carter (Real Property) in the amount of \$3,643.87

Commissioner Pinkoson moved to approve payment for the 2004 Special Master services as listed above. The motion carried 5-0.

ADJOURN FOR THE 2004 TAX YEAR: 9:26 a.m.