

AGENDA
ALACHUA COUNTY VALUE ADJUSTMENT BOARD
County Administration Building
Grace Knight Conference Room
12 Southeast First Street
Gainesville, Florida
Thursday, November 13, 2008 – 1:00 p.m.

PRESENT: Lee Pinkoson, County Commissioner, Wes Eubank, School Board Member, County Commissioner Paula M. DeLaney, Cynthia Robinson, Citizen appointed by the County Commission and Coy Bost, Citizen appointed by the School Board.

ALSO PRESENT: Property Appraiser Ed Crapo, Property Appraiser Executive Director Pam Oliver, VAB Attorney Jean Sperbeck, Clerk of Court J.K. "Buddy" Irby, Deputy Clerk Linda Schoellhorn, Deputy Clerk Deanne Williams and Deputy Clerk Steve Donahey.

I. Call to Order – Chair

Lee Pinkoson called the meeting to order at 1:00 p.m.

II. Purpose of Meeting – VAB Attorney

Jean Sperbeck presented the above item.

III. Approval of Findings of Fact and Conclusions of Law on Petitions Heard by the Special Magistrates on October 15-27, 2008.

The following appeals were heard by Attorney Special Magistrate Jonathon F. Wershow on October 15 & 24, 2008:

- Appeal of the Denial of Homestead Exemption by the Property Appraiser

Petition #

Recommends Denial

HD-08-07

E.G. Murray III

School Board member Eubank moved to adopt the Special Magistrate's recommendation to deny HD-08-07. The motion carried 4-0.

- Appeal of the Late Filing Applications for Disability Exemption

Petition #

Recommends Denial

H-08-125

Victoria & Kim Singh

School Board member Mr. Eubank moved to adopt the Special Magistrates decision to deny H-08-125. The motion carried 5-0.

H-08-171

Winton C Summers
c/o Larry Summers

School Board member Eubank moved to adopt the Special Magistrates decision to deny H-08-171. The motion failed 4-1.

School Board member Eubank moved to overturn the Special Magistrates decision and grant H-08-171 to make this ruling consistent with the ruling in H-08-160, which had similar facts. The motion carried 5-0.

- Appeal of the Late Filing Applications for Disability Exemption

Recommends Granting

H-08-160

Carmen C. Fernandez

Commissioner DeLaney moved to adopt the Special Magistrates decision to grant H-08-160. The motion carried 5-0.

- Appeals of the Late Filing Applications for Homestead Exemption

Petition#

Recommends Denial

H-08-329

Jacquay Berry

H-08-153

Joseph Hancock

School Board member Eubank moved to adopt the Special Magistrates decision to deny H-08-329 & H-08-153. The motion carried 5-0.

- Appeal of the Disapproval of Application for Ad Valorem Tax Exemption by the Property Appraiser

Petition #

Recommends Granting

OD-08-03

Academy for Five Element Acupuncture
c/o Attorney Paul A Donnelly

School Board member Eubank moved to adopt the Special Magistrates decision to grant OD-08-03. The motion carried 5-0.

The following appeals were heard by Special Magistrate Steven C Tatro on October 16, 2008:

- Review and Adjustment of the Value of Tangible Personal Property

Petition #

Recommends Denial of Appeal

T-08-07

Aaron Rents, Inc

Commissioner DeLaney moved to adopt the Special Magistrates decision to deny T-08-07. The motion carried 5-0.

The following appeal was heard by Special Magistrate Peter Enwall on October 24, 2008:

- Appeal of the late filing for Ad Valorem Tax Exemption

Petition #

Recommends Denial

O-08-03

Will Be Present

Shands Teaching Hospital & Clinics Inc
c/o Patrice Boyes, PA

Sherry Johnson, Attorney for the Property Appraiser, Ryan Huslander and Patrice Boyes addressed the Value Adjustment Board.

School Board member Wes Eubank moved to adopt the Special Magistrates decision to deny O-08-03. The motion carried 5-0.

The following appeals were heard by Special Magistrate Reginald M. Carter on October 16, 17 & 27, 2008:

- Review and Adjustment of the Assessed Value of Real Property

| <u>Petition #</u> | <u>Recommends Denial of Appeal</u> |
|-------------------|------------------------------------|
| V-08-01 | Jonathon & Anna Paul |
| V-08-07 | Addie Hill |
| V-08-08 | Lenny Mohammed |
| V-08-12 | James L Seale Jr |
| V-08-13 | James L Seale Jr |
| V-08-14 | James L Seale Jr |
| V-08-15 | Robertson & Robertson |
| V-08-21 | Lev Gasparov |
| V-08-23 | Darris & Carol Friend |
| V-08-32 | Gail Riley |
| V-08-33 | Gail Riley |

School Board member Eubank moved to accept the Special Magistrates decision to deny V-08-01, V-08-07, V-08-08, V-08-12, V-08-13, V-08-14, V-08-15, V-08-21, V-08-23, V-08-32, and V-08-33. The motion carried 5-0.

| <u>Petition #</u> | <u>Recommends Denial of Appeal</u> |
|-------------------|------------------------------------|
| V-08-45 | Gary Moody & Tony Salzman |

The petitioner Gary Moody addressed the Value Adjustment Board.

School Board member Eubank moved to adopt the Special Magistrates decision to deny V-08-45. The motion carried 5-0.

| <u>Petition #</u> | <u>Recommends Denial of Appeal</u> |
|-------------------|--|
| V-08-53 | Phillip & Ursula Strauss |
| V-08-74 | Karen Mohammed |
| V-08-75 | Edgar & Dianna Woolslair |
| V-08-76 | Edgar & Dianna Woolslair |
| V-08-77 | Edgar & Dianna Woolslair |
| V-08-81 | David & Lenore Rothermel |
| V-08-83 | TEJ Properties, LLC - Thomas E Johnson |
| V-08-84 | TEJ Properties, LLC – Thomas E Johnson |
| V-08-86 | TEJ Properties, LLC – Thomas E Johnson |
| V-08-91 | Gloria Moody |

School Board member Eubank moved to adopt the Special Magistrates decision to deny V-08-53, V-08-74, V-08-75, V-08-76, V-08-77, V-08-81, V-08-83, V-08-84, V-08-86 and V-08-91. The motion carried 5-0.

| <u>Petition #</u> | <u>Recommends Denial of Appeal</u> |
|-------------------|---|
| V-08-92 | JEM Properties - John Fleming & Phil Wagner |
| V-08-100 | Glenn & Delores Beck |
| V-08-115 | Harry & Carolina Valencia |
| V-08-117 | Jan Gaines |

School Board member Eubank moved to adopt the Special Magistrates decision to deny V-08-92, V-08-100, V-08-115 and V-08-117. The motion carried 5-0.

| <u>Petition #</u> | <u>Recommends Denial of Appeal</u> |
|-------------------|------------------------------------|
| V-08-118 | Christopher Cogle |

Mr. Cogle addressed the Value Adjustment Board.

| <u>Petition #</u> | <u>Recommends Denial of Appeal</u> |
|-------------------|------------------------------------|
| V-08-125 | Robert Mitchell |
| V-08-126 | Robert Mitchell |
| V-08-128 | Robert Mitchell |

School Board member Eubank moved to adopt the Special Magistrates decision to deny V-08-118, V-08-125, V-08-126 and V-08-128. The motion carried 5-0.

| <u>Petition #</u> | <u>Recommends Denial of Appeal</u> |
|-------------------|------------------------------------|
| V-08-160 | Jimmy E Hart |

Mr. Hart addressed the Value Adjustment Board.

| <u>Petition #</u> | <u>Recommends Denial of Appeal</u> |
|-------------------|------------------------------------|
| V-08-164 | Ahmed & Fawzia Mahdawy |
| V-08-206 | Clara T Yarborough |

V-08-216

Jerry and Lucy Lara

School Board member Eubank moved to adopt the Special Magistrates decision to deny V-08-160, V-08-164, V-08-206 and V-08-216. The motion carried 5-0.

- Review and Adjustment of the Assessed Value of Real Property

Petition #

Recommends Granting Appeal \$201,450

V-08-22

Ahmed Mohamed & Amira Sirag

Commissioner DeLaney moved to adopt the Special Magistrates decision to grant V-08-22 to change the assessment to \$201,450.00. The motion carried 5-0.

Petition #

Recommends Granting Appeal \$501,764

V-08-65

Gary Boulware

Commissioner DeLaney moved to adopt the Special Magistrates decision to grant V-08-22 to change the assessment to \$501,764.00. The motion carried 5-0.

- Cross County Notice of Appeal & Petition – Homestead Portability from Clay County

P-08-01

Mary J Smith

Angela Paulauskas, Property Appraiser addressed the board and advised that the petitioner last had Alachua County homestead in 2005, there was no homestead in 2006 or 2007. Jean Sperbeck, VAB Attorney, addressed the Value Adjustment Board, and advised that in order for the homestead cap to be portable, the petitioner had to have Alachua County homestead as of January 1, 2007.

School Board member Eubank moved to deny P-08-01. The motion carried 5-0.

- **Request for Approval of Payment for 2008 Special Magistrate Services Rendered in the Appeal Hearings**

- a. Steven C Tatro (Tangible Personal Property) in the amount of \$983.07.
- b. Peter Enwall (Exemptions) in the amount of \$1,000.00.

Commissioner DeLaney moved to approve payment for the 2008 Special Magistrates services and authorize the Clerk to negotiate the remaining payments. The motion carried 5-0.

School Board member Eubank moved to add a deadline for invoices to be submitted to the 2009 Special Magistrate contracts. The motion carried 5-0.

The following appeals were heard by Special Magistrate Reginald M. Carter on October 16, 17 & 27, 2008:

- Review and Adjustment of the Assessed Value of Real Property

| <u>Petition #</u> | <u>Recommends Denial of Appeal</u> |
|-------------------|---|
| V-08-19 | ACOB Investment LLC & Kypreos Rep Conrad Boyle |

School Board member Eubank moved to adopt the Special Magistrates decision to deny V-08-19. The motion carried 5-0.

| <u>Petition #</u> | <u>Recommends Denial of Appeal</u> |
|-------------------|---|
| V-08-24 | Dolgencorp, Inc. Rep Cameron Moore |
| V-08-93 | Gville Downtown Inn Rep David Zachem |

School Board member Eubank moved to adopt the Special Magistrates decision to deny V-08-24 and V-08-93. The motion carried 5-0.

- Review and Adjustment of the Assessed Value of Real Property

| <u>Petition #</u> | <u>Recommends Denial of Appeal</u> |
|-------------------|--|
| V-08-95 | Delta Investment Group LLC Rep John Fleming & Phil Wagner |

Mr. Fleming addressed the Value Adjustment Board. The Property Appraiser requested to remand this petition back to him and reschedule a 3rd certification meeting.

School Board member Eubank moved to remand V-08-95 back to the Property Appraiser and reschedule a 3rd certification meeting. The motion carried 5-0.

- Review and Adjustment of the Assessed Value of Real Property

Petition #

Recommends Denial of Appeal

V-08-130

Robert Mitchell

School Board member Eubank moved to adopt the Special Magistrates decision to deny V-08-130. The motion carried 5-0.

- Review and Adjustment of the Assessed Value of Real Property

Petition #

Recommends Granting Appeal

V-08-72

Rennard & Sandra Ivey
Rep Atty Samuel A Mutch

School Board member Eubank moved to adopt the Special Magistrates decision to grant V-08-72. The motion carried 5-0.

- Review and Adjustment of the Assessed Value of Real Property

Petition #

Recommends Granting Appeal

V-08-178

Sears Department Stores
Rep Bennett Luscher

School Board member Eubank moved to adopt the Special Magistrates decision to grant V-08-178. The motion carried 5-0.

The meeting was adjourned at 2:41 p.m.