

MINUTES
ALACHUA COUNTY 2013
VALUE ADJUSTMENT BOARD
ORGANIZATIONAL MEETING
Thursday, April 18, 2013 – 2:00 p.m.
County Administration Building
Grace Knight Conference Room - 2nd Floor
12 Southeast First Street
Gainesville, Florida

PRESENT: Commissioner Susan Baird, Chair, Commissioner Robert “Hutch” Hutchinson, Vice Chair, School Board member Dr. Leanetta McNealy, Citizen Member Kirk Smith and Citizen Member Ruben Ramos.

ALSO PRESENT: Clerk of the Court J.K. Irby, VAB Deputy Clerk Rosie Gilmore, VAB Deputy Clerk Deanne Williams, VAB Attorney Denise Lyn, and Property Appraiser Ed Crapo.

1. Call to Order –

The Chair, Commissioner Susan Baird called the meeting to order at 2:03 pm.

2. Approval of Agenda

VAB Attorney Lyn requested to move VAB Attorney contract Item to #3 and that she wanted to discuss HB 1381 under VAB Attorney comments.

Commissioner Hutchison moved to approve the agenda as amended. The motion carried 4-0, with Citizen Member Ramos out of the room.

3. VAB Attorney Contract – J.K. Irby, Clerk

Citizen member Smith moved to approve the VAB Attorney contract. The motion carried 4-0, with Citizen Member Ramos out of the room.

4. Introduction of members and staff – provide contact information – J.K. Irby, Clerk

5. Election of Chair and Vice Chair – J.K. Irby, Clerk
(Chair must be a County Commissioner)

Commissioner Hutchison moved to elect County Commissioner Baird as the Chair. The motion carried 4-0, with Citizen Member Ramos out of the room.

School Board Member McNealy moved to elect County Commissioner Hutchinson for Vice Chair. The motion carried 4-0, with Citizen Member Ramos out of the room.

6. Sunshine Rules Overview – VAB Attorney –
link: <http://www.myflsunshine.com/sun.nsf/sunmanual>

VAB Attorney Lyn presented an overview of the Sunshine Law.

7. DOR Uniform Policies & Procedures Manual for VABs – VAB Attorney –
link in two locations:
County - <http://www.alachuacounty.us/government/clerk/vab/>
State -
<http://www.alachuacounty.us/Depts/Clerk/Documents/UniformPoliciesProceduresManual.pdf>

VAB Attorney Lyn presented the Policies and Procedures Manual.

Citizen Member Ruben Ramos entered the meeting at 2:11P.M.

8. Selection of 2013 Special Magistrates – Summary sheet of applicants’ qualifications and requirements attached – VAB Attorney
 - a) Select Special Magistrates to hear:
 - issues of exemptions and classifications
 - issues regarding the valuation of real estate – residential and commercial
 - issues regarding the valuation of tangible personal property

VAB Attorney Lyn presented the above item.

Citizen member Smith moved to select Ozzie Carrerou for residential property Magistrate, Reginald Carter for commercial and tangible property Magistrate and Yvonne Yegge for the Attorney Special Magistrate. The motion carried 5-0.

- b) Authorize the Clerk to negotiate contracts with the Special Magistrates and alternates, and direct the Chair to execute the agreement subject to approval by the VAB Attorney.

VAB Attorney Lyn presented the above item.

Vice Chair Hutchinson moved to authorize the Clerk to negotiate contracts with the Special Magistrates and direct the Chair to execute the agreement subject to approval by the VAB attorney. The motion carried 5-0.

9. Selection of designee to make good cause decisions for late filed petitions (VAB Attorney) and for rescheduling of petitions (Clerk) – VAB Attorney

Vice Chair Hutchinson moved to select the VAB Attorney as the designee to make good cause decisions regarding late filed petitions and the Clerk for rescheduling of petitions. The motion carried 5-0.

10. Authorize Chair to sign Resolution ratifying the Clerk to charge fee of not more than \$15 for each parcel covered by the petition as allowed by FAC Rule 12D-9.015(7).

Citizen member Smith moved to authorize the Chair to sign Resolution 13-01. The motion carried 5-0.

11. 2013 Calendar (Information only)

2012 VAB Business

12. Approve Minutes of 2012 VAB Meeting on January 17, 2013

Vice Chair Hutchinson moved to approve the minutes. The motion carried 5-0.

13. Disclosure of any ex parte communications regarding any of the below petitions previously emailed to all VAB members – VAB Attorney

There were no ex parte communications reported.

14. Consideration of Recommended Decisions on Petitions heard by the Special Magistrates regarding Real Property – Deputy Clerk

<u>Petition #</u>	<u>Recommends Denial</u>
2012-043-V	Madison's Ave
2012-044-V	Madison's Ave
2012-045-V	Madison's Ave
2012-073-V	Vulcan/Florida Rock
2012-074-V	Vulcan/Florida Rock
2012-075-V	Vulcan/Florida Rock
2012-076-V	Vulcan/Florida Rock
2012-077-V	Vulcan/Florida Rock
2012-078-V	Vulcan/Florida Rock
2012-081-V	Daniel Hicks Trustee
2012-087-V	Ventura Florida Owner LLC
2012-101-V	Tiger Bay of Gainesville Ltd
2012-105-V	Tree Trail Apartments
2012-117-V	WGT V LLC
2012-130-V	Sumant & Charu Patel
2012-131-V	Sumant & Charu Patel
2012-138-V	Manoj Patel Enterprises Inc II
2012-139-V	Manoj Patel Enterprises Inc II

<u>Petition #</u>	<u>Recommends Denial</u>
2012-142-V	Peter Trematerra
2012-165-V	Waldo Villas Ltd
2012-167-V	Racetrac Petroleum Inc
2012-169-V	RBC Bank
2012-170-V	Paradigm Tax Group
2012-171-V	RBC Bank
2012-173-V	Housing Partners of Gainesville Ltd
2012-231-V	Reserve at Kanapaha II Ltd
2012-235-V	Bellamy Grand
2012-236-V	Alachua Development
2012-239-V	The Christopher Corp
2012-242-V	The Christopher Corp
2012-251-V	Hipp Rental Property
2012-252-V	Hipp Rental Property
2012-322-V	Gary Almond
2012-342-V	SEC Comm Realty Group
2012-393-V	Butler Enterprises
2012-394-V	Butler Enterprises
2012-395-V	Butler Enterprises
2012-396-V	Butler Enterprises
2012-400-V	Ron Chambers LLC
2012-408-V	Oaks Mall Gainesville LTD
2012-412-V	Steven Morgan

Citizen member Ramos moved to approve the magistrates' recommended decisions to deny Petitions 2012-043-V, 2012-044-V, 2012-045-V, 2012-073-V, 2012-074-V, 2012-075-V, 2012-076-V, 2012-077-V, 2012-078-V, 2012-081-V, 2012-087-V, 2012-101-V, 2012-105-V, 2012-117-V, 2012-130-V, 2012-131-V, 2012-138-V, 2012-139-V, 2012-142-V, 2012-165-V, 2012-167-V, 2012-169-V, 2012-170-V, 2012-171-V, 2012-173-V, 2012-231-V, 2012-235-V, 2012-236-V, 2012-239-V, 2012-242-V, 2012-251-V, 2012-252-V, 2012-322-V, 2012-342-V, 2012-393-V, 2012-394-V, 2012-395-V, 2012-396-V, 2012-400-V, 2012-408-V, and 2012-412-V. The motion carried 5-0.

<u>Petition #</u>	<u>Recommends Approval</u>
2012-327-V	Amrish Patel
2012-328-V	Sanmukh Patel

Vice Chair Hutchinson moved to approve the Magistrates decision to approve Petitions 2012-327 and 2012-328. The motion carried 5-0.

- The property Appraiser would like to address the VAB on the following Petitions for your approval – VAB Attorney

Real Property

Petition

Recommends Approval

2012-086-V

RRC FL Three Inc

Vice Chair Hutchinson moved to approve the Magistrate decision to approve Petition 2012-086-V.

Chair Baird recognized Property Appraiser Crapo, Attorney Sabrina Robinson appearing by phone and Greg Nelson to address the VAB.

Vice Chair Hutchinson moved the substitute motion to remand petition 2012-086-V back to the Magistrate to re-examine applying the cost of sale adjustment to an income approach. The motion carried 4-1 with Ramos opposing.

Chair Baird recognized citizen Greg Nelson and Attorney Patrick Risch who addressed the Board.

2012-088-V

Sears, Roebuck & Co.

Vice Chair Hutchinson moved to approve the Magistrate's decision to approve Petition 2012-088-V.

Chair Baird recognized Attorney Patrick Risch to address the VAB.

Citizen member Smith moved the substitute motion to remand petition 2012-088-V back to the Special Magistrate to confirm that a cost of sale analysis deduction was appropriate for this property. The motion carried 3-2 with Ramos and McNealy opposing.

2012-118-V

ELPF Gainesville LLC & LIC, GA

2012-119-V

ELPF Gainesville LLC & LIC, GA

Vice Chair Hutchinson moved to approve the Magistrates decision to approve Petition 2012-118-V.

Chair Baird recognized Property Appraiser Crapo to address the VAB.

Vice Chair Hutchinson moved the substitute motion to remand Petitions 2012-118-V and 2012-119-V back to the Magistrate to review the cost of sale approach being used when the income approach should have been used and evidence allowed during the hearing that was outside normal procedures. The motion carried 4-1 with Ramos opposing.

Vice Chair Hutchinson moved to reflect in the minutes of the meeting that the VAB Attorney advised the VAB that during the remand of these petitions the Magistrate will not be reviewing any new evidence. The motion carried 4-1 with Ramos opposing.

Tangible Property

Petition #

Recommends Approval

2012-152-T

Vulcan Materials Company

Vice Chair Hutchinson moved to approve the Magistrates decision to approve Petition 2012-152-T. The motion carried 4-1 with Hutchinson opposing.

Vice Chair Hutchinson moved the substitute motion to remand Petition 2012-152-T back to the Magistrate to review the use of the Property Appraisers numbers that were presented at the Hearing. **The motion failed 1-4 with Baird, Ramos, Smith and McNealy opposing.**

Chair Baird recognized Property Appraiser Crapo, Attorney Patrick Risch and Brenda Fisher to address the VAB.

2012-391-V

Banks & Martin W/H

Vice Chair Hutchinson moved to approve the Magistrates recommendation to approve Petition 2012-391-V.

Vice Chair Hutchinson moved the substitute motion to remand Petition 2012-391-V back to the Magistrate to review the findings for mathematical errors. The vote was taken and at first the motion was thought to have failed 2-3 with Baird, Ramos and McNealy opposed.

However, after further consideration Chair Baird asked that her vote on the substitute motion be recorded as Aye. The substitute motion therefore carried 3-2 with Ramos and McNealy opposed.

11. Authorize Chair to sign the Decision of the VAB (Form DR-485V) for each of the final decisions made by the VAB.

Vice Chair Hutchinson moved to authorize the Chair to sign the Decision of the VAB (Form DR-485V) for each of the decisions made by the VAB today. The motion carried 5-0.

12. Update on Petition #2012-331-V – VAB Attorney.

VAB Attorney updated VAB on this petition and HB1381.

13. Public Comment

14. The meeting was adjourned at **4:26 pm.**