

MAY 2, 2011

The 2010 Value Adjustment Board, Manatee County, Florida, met in REGULAR SESSION in the Administrative Center, 1112 Manatee Avenue West, Bradenton, Florida, at 10:00 a.m.

Present were:

John Chappie, Chairman
Wade Thompson, Vice-Chairman
Larry Bustle
Robert Gause

Absent was:

Carol VanDoren

Also present were:

Robert Hoonhout, Value Adjustment Attorney
Diane Vollmer, Board Records Supervisor,
representing R. B. Shore, Clerk of Circuit Court

AGENDA

The agenda of May 2, 2011.

[VA20110502DOC001](#)

MINUTES

Motion was made by Mr. Bustle, seconded by Mr. Gause, and carried 4 to 0, to approve the minutes of August 17, 2010.

[VA20110502DOC002](#)

INITIAL CERTIFICATION OF TAX FORMS

Motion was made by Mr. Gause, seconded by Mr. Thompson, and carried 4 to 0, to approve, ratify, and confirm execution of the DR-488P Initial Certification of Tax forms for Real Property and Tangible Personal Property.

[VA20110502DOC003](#)

OPENING COMMENTS

Robert Hoonhout, Value Adjustment Board (VAB) Attorney, referred to a Meeting Statement outlining the VAB process governed by Florida Administrative Code (FAC) Rules 12D-9 and 12D-10. The memorandum outlined *Florida Statute 193.011*, setting forth factors to consider in deriving just valuation; presumption of correctness afforded the Property Appraiser; taxpayer's burden of proof by preponderance of the evidence, indicating the assessment is in excess of just value; Requests for Reconsideration of the Special Magistrate's Recommendations; and final Board determination.

[VA20110502DOC004](#)

INDIVIDUAL REQUESTS FOR RECONSIDERATION

Mr. Hoonhout stated 16 petitioners submitted written objections to the Special Magistrate's Recommendation and have requested reconsideration. Board members were provided notes on each Request for Reconsideration. After the petitioners are heard, the Board will determine which petitions bear further review. Board members were reminded that the statutory criteria must be their guide as to whether the Magistrate's recommendation contained an error in facts, or that the Magistrate made a mistake of law in assessing the case. If Board members find no such mistakes, the Special Magistrate's recommendation should be upheld.

[VA20110502DOC005](#)

10-001 and 10-002 – FREDERICK AND ELLEN MCLAUGHLIN

Ellen McLaughlin stated there is no dispute of the request for homestead exemption (10-001). The dispute relates to the date the application for transfer of homestead assessment difference was delivered/received (10-002).

10-010 – ALENE DELGADO

Deno Economou, petitioner's husband, stated he relied upon the language of Constitutional

Amendment 10, and that there is an ambiguity in the law as to the two-year period in which to transfer the "Save Our Homes" benefit.

10-011 – ROBERT B. GOWENS

Robert Gowens maintained the Magistrate erred in his recommendation, stating the petitioner changed his homestead to Georgia. Homestead was never changed to Georgia. His wife lives in Georgia while he maintains a residence in Florida. His vehicles are registered in Florida, and he has a Florida Voter's Registration Card. He was a Florida resident on the date of assessment.

10-045 – MOUNTAINEER INVESTMENTS LLC

Neither the petitioner, nor petitioner's representative was present, and there was no discussion.

10-149 – CEJ INVESTMENTS I LLC

Jeff Thompson, owner of CEJ Investments I LLC, claimed Property Appraiser staff used as their main comparable, a prime property that sold in May 2010, and was purchased with a 1031 Exchange.

10-276 – SARABAY MARINE, INC.

Neither the petitioner, nor petitioner's representative was present, and there was no discussion.

10-359 – PATRICK G. MULLINS

Gray Mullins, representing his father, Patrick, stated a portion of his father's property was not covered under the homestead exemption. Once the error was discovered in 2008, the correction was made; however, the 2009 assessment started with a higher rate due to the late correction. He seeks to have the assessment lowered to what it would be if the correction had been acted upon in a timely fashion.

10-423 – BILL D. TIPSWORD

Bill Tipsword stated he missed his re-scheduled hearing with the Magistrate; therefore, no evidence was presented to the Special Magistrate. He does not recall receiving the Notice of Hearing. Notwithstanding this fact, he requested consideration of his 2010 assessment due to the poor condition of the home, caused by exterior and interior termite damage.

10-424 – AXEL WEISS

Axel Weiss was not present and there was no discussion.

10-514 – JOHN A. MCCARTNEY

John McCartney disclosed that although he did not attend the Magistrate hearing, he is of the opinion the Property Appraiser's comparable sales leaned toward high-end values and did not consider the poor condition of the home.

10-632 – CAROL AND DONALD ROSENBERG

Donald Rosenberg argued his 2010 assessment was not as low as the assessments of the Property Appraiser's comparables. Staff did not fully consider *F.S. 193.011* in deriving just valuation.

10-641 – MUY KAING

Muy Kaing stated he purchased a home that has severe damage and is located in duplex city. The subject property has two bedrooms, while the Appraiser's comparables are three bedrooms.

10-770 – JOHN J. CRAWFORD

John Crawford was not present and there was no discussion.

10-703 – BRENT R. COOPER, TRUSTEE

Andy Cooper, representing his brother Brent, appealed the denial of late filing of application for

agricultural exemption. The application was submitted late to the Appraiser’s office due to an oversight by the petitioner’s attorney. Further, it was not known that his 80-year-old mother, who lives out of state, was not getting the tax bill. He requested the tardy filing be overlooked and the historic, true use of the property be recognized for 2010 in its uninterrupted, agricultural use.

10-735 – DBM ACQUISITIONS

Hans Hollinsworth, Property Appraiser’s Office, objected to the Magistrate’s recommendation for the Sarasota Cay Club (former 182-room, Airport Holiday Inn on U.S. 41). DBM filed the petition on 97 units. The Magistrate found the values for the units to be \$4,500, based on sales averaging \$4,000 per unit; however, these were disqualified sales and should not have been considered. The Property Appraiser valued the units at \$11,500 per unit, representing the approximate value in the County for apartment condominium conversions.

The best use is as motel property without fractional ownership. The property suffers functional obsolescence with no cure, and individual owners have been paying mortgage, taxes, condominium, and litigation fees. There are severe use and right restrictions.

Mr. Chappie closed public comment and noted the VAB may uphold the Special Magistrate’s Recommendation on any of the individual Requests for Reconsideration.

With regard to Petition [10-276](#), Mr. Chappie disclosed he received a telephone call from Ham Jones regarding the property’s assessment as well as other matters. Mr. Chappie advised Mr. Jones he could not discuss the assessment.

Mr. Thompson advised he would declare a conflict of interest and abstain from voting on Petition [10-149](#) because the petitioner is his brother. He also disclosed he is a professional acquaintance of the petitioner’s husband on Petition [10-010](#).

Following the presentations, the Board pulled the following petitions for further review, and a brief discussion followed on each petition.

10-010 10-149 10-359 10-641 10-735

10-010 – ALENE DELGADO

Discussion: This is not an issue of extenuating circumstances, but on the merits; etc.

10-149 – CEJ INVESTMENTS I LLC

Discussion: Sales data used to establish value; distressed sales; comparable sales were submitted post-evaluation date; whether VAB can act based on information presented; etc.

Following discussion, motion was made by Mr. Bustle and seconded by Mr. Gause, to **grant** the petitioner’s request. The motion carried 3 to 1, with Mr. Thompson declaring a conflict of interest and abstaining.

10-359 – PATRICK G. MULLINS

Discussion: Assertion the Property Appraiser used incorrect coding; Magistrate indicated he had no authority to correct bills from prior years; etc.

10-641 – MUY KAING

Discussion: Whether distressed sales should be factored; they are the biggest portion of the market at this time; Department of Revenue Regulations prohibit the use of distressed sales; etc.

10-735 – DBM ACQUISITIONS

Discussion: Whether hotel unit sales were arms-length transactions; converted condominiums

were used as comparables; further review of facts and evidence is needed; etc.

Following discussion, motion was made by Mr. Thompson to **remand** Petition **10-735** (to the Special Magistrate) for the purpose of reexamining the issue of whether or not the sales should be viewed as arms-length sales. The motion was seconded by Mr. Gause and carried 4 to 0.

ALL REMAINING PETITIONS

Motion was made by Mr. Bustle, seconded by Mr. Gause, and carried 4 to 0, to **uphold** all remaining recommendations of the Special Magistrates (Attached List to Agenda Item 5), including those petitions in Item 4 that were not removed for additional consideration.

[VA20110502DOC006](#)

CERTIFICATES OF TAXABLE VALUE FOR REAL AND TANGIBLE PERSONAL PROPERTY

Motion was made by Mr. Thompson, seconded by Mr. Bustle and carried 4 to 0, to authorize the Chairman to execute the 2010 Certificates of the Value Adjustment Board, DOR Form DR-488, for both Real and Tangible Personal Property.

Inasmuch as the VAB remanded Petition **10-735**, a recommendation will be brought back at the next VAB meeting on May 13. Additionally, a final order on Petition **10-149** will be brought back to reflect VAB action.

Bobbie Windham, Property Appraiser's Office, advised the final values cannot be certified until all recommendations are received from the Special Magistrates. The Certificates of Taxable Value for Real and Tangible Personal Property will be presented for execution on May 13.

Following discussion, the motion was reconsidered and withdrawn.

[VA20110502DOC007](#)

MEETING ADJOURNED

There being no further business, the meeting was recessed to May 13, 2011.

Adj: 11:06 a.m.
/rll

Minutes Approved: August 3, 2011