

**OCTOBER 12, 2011**

**PORT ST. JOE, FLORIDA**

**VALUE ADJUSTMENT BOARD**

The Value Adjustment Board of Gulf County, Florida met this date in special session with the following members present: County Commissioner / V.A.B. Chairman Bill Williams, School Board Member Linda Wood, and School Board Citizen Appointee Matt Scoggins. <County Commissioner Tan Smiley and County Commissioner Citizen Appointee Eugene Raffield were absent>.

Others present were: V.A.B. Attorney Rachel Chesnut, Clerk Rebecca L. Norris, Deputy Clerk Kari Summers, Property Appraiser Kesley Colbert, Property Appraiser Staff Dan Christie, Property Appraiser Staff Elaine Maige, and Tax Collector Shirley Jenkins.

VAB Chairman Williams called the meeting to order at 9:00 a.m., E.T.

**PETITION #2011-02, #2011-03 – VIRGIL AND NEILA MONROE (#04231-080R, #04231-215R - WITHDRAWN**

Chairman Williams reported that Petition #2011-02, and #2011-03 (Virgil and Neila Monroe) were withdrawn, as the Petitioner and the Property Appraiser have reached a settlement.

**RULES OF PROCEDURES**

Attorney Chesnut gave an overview of the Rules of Procedures, stating the Property Appraiser shall indicate for the record his determination of just value, assessed value, or classified use value. She reported the first issue to be considered is whether the Property Appraiser has established a presumption of correctness for the assessment and the Property Appraiser shall present evidence on this issue first, and then the Petitioner will have a chance to present evidence on the presumption of correctness before the Board decides whether the presumption of correctness is established, stating the Petitioner is responsible for presenting relevant and incredible evidence in support of his/her belief that the Property Appraiser's determination is incorrect. Attorney Chesnut stated if the Property Appraiser establishes a presumption of correctness, then the Petitioner must prove by a preponderance of the evidence that the Property Appraiser's just value does not represent just value or that the Property Appraiser's just valuation is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the Property Appraiser comparable properties within Gulf County. She stated in order for evidence to be reviewed by the Board, it must be presented by the party at the hearing. Attorney Chesnut reported each party has the right to ask questions of any witness, and the Board has the authority to ask questions at any time during the hearings. Chairman Williams asked if there were any questions regarding the overview of the procedures for the hearings.

School Board Member Wood motioned to recess until the next scheduled hearing. School Board Citizen Appointee Scoggins seconded the motion, and it passed unanimously (3-0).

The meeting did then recess at 9:03 a.m., E.T. (until the next scheduled hearing)

The meeting did then reconvene at 9:15 a.m., E.T.

### **V.A.B. CHAIRMAN OPENING STATEMENT**

Chairman Williams gave the following opening statement of the Value Adjustment Board, for the record (1) the Value Adjustment Board is an independent, impartial, and unbiased hearing body, (2) the Board does not work for the Property Appraiser or Tax Collector, is independent of the Property Appraiser or Tax Collector, and is not influenced by the Property Appraiser or Tax Collector, (3) the hearing will be conducted in an orderly, fair, and unbiased manner, (4) the law does not allow the Board to review any evidence unless it is presented on the record at the hearing or presented upon agreement of the parties while the record is open, and (5) the law requires the Board to evaluate the relevance and credibility of the evidence in deciding the results of the petition. Chairman Williams called for questions in regards to his statement. There were no questions.

### **PETITIONS #2011-04/#2011-05/#2011-06/#2011-07/#2011-08 – GTC (#000365-000/#00361-000/#00364-000/#00363-000/#00362-000)**

Brian Scully, of Silver Oak Advisors, LLC appeared before the Board and reported that he represents the Agent hired by GTC (Fairpoint Communications) in the process of their return, and they have had conversations with the Property Appraiser's Office late in the process. He reported Fairpoint Communications has gone through bankruptcy, stating that they filed their 405 returns on time. Mr. Scully presented Petitioner's exhibit #1 to the Board for review, stating that only the first page of the 405 return was filed. Upon inquiry by Chairman Williams, Mr. Scully stated that his firm was called in late July, the firm requested copies of the returns and additional information. Property Appraiser Colbert appeared before the Board and presented Property Appraiser's exhibit #1 and #2 to the Board for review, stating that he is using the assessed amount, which was provided to his office by GTC, noting tangible personal property is not the same as real property. He reported they have date specific things to do to have an orderly tax roll, which must be turned into the Property Appraiser by April 1<sup>st</sup>. Mr. Scully appeared before the Board and reported that the company would only know the net book value, stating that courts have ruled that the net book value is not close to fair market value. School Board Member Wood motioned to deny the petitions. School Board Member Citizen Appointee Scoggins seconded the motion, and it passed unanimously (3-0).

The meeting did then recess at 9:40 a.m., E.T. (until time for the next hearing).

The meeting reconvened at 10:15 a.m., E.T.

**PETITION #2011-09/#2011-10 – WEWAHITCHKA LTD & PINE RIDGE LTD (#02249-050R/#03019-100R)**

Clerk Norris reported the petitioner's agent (Bill McCartha) verbally contacted her by phone yesterday, stating that they would not be here to represent the petitioner, noting they have failed to provide the proper documentation to withdraw their petition. She reported there is no one here to represent the petitioner today, therefore the petition should not be considered. Property Appraiser Colbert reported that he spoke with the representative yesterday, and he reported that he was going to withdraw. School Board Member Wood motioned to deny the petitions. School Board Member Citizen Appointee Scoggins seconded the motion, and it passed unanimously (3-0).

The meeting did then recess at 10:18 a.m., E.T. (until time for the next hearing).

The meeting reconvened at 10:30 a.m., E.T.

**PETITION #2011-11 – MONUMENT AVENUE CENTER – (#04871-000R)**

Clerk Norris reported the Petitioner is not present. VAB Attorney Chesnut advised the Chairman that no action needs to be taken since the petitioner is not present and no evidence has been presented by the tax payer. Property Appraiser Colbert appeared before the Board and presented Property Appraiser's exhibit #3 to the Board. No action was taken. VAB Attorney Chesnut reported that she will prepare an order stating that the petitioner was not present for the Chairman to sign. School Board Member Wood motioned to recess until the next scheduled hearing. School Board Citizen Appointee Scoggins seconded the motion, and it passed unanimously (3-0).

The meeting did then recess at 10:33 a.m., E.T. (until time for the next hearing).

The meeting reconvened at 10:45 a.m., E.T.

**PETITION #2011-12 – CAPITAL CITY BANK – (#00117-010)**

Clerk Norris reported the petitioner verbally contacted her by phone stating they would like to withdraw their petition, and they have failed to provide the proper documentation to withdraw their petition. She reported there is no one here to represent the petitioner today, therefore the petition should not be considered. VAB Attorney Chesnut reported that she will prepare an order stating that the petitioner was not present for the Chairman to sign.

School Board Member Citizen Appointee Scoggins motioned to recess. School Board Member Wood seconded the motion, and it passed unanimously (3-0).

The meeting did then recess at 10:46 a.m., E.T. (until time for the next hearing).

The meeting reconvened at 11:00 a.m., E.T.

**PETITION #2011-13 – HEALTHCARE REIT, INC. – (#05090-000)**

Clerk Norris reported that the Petitioner is not present and did not indicate on the petition for it to be considered in their absence. VAB Attorney Chesnut advised the Chairman that no action needs to be taken since the petitioner is not present.

**VAB HEARINGS**

Clerk Norris reported that the VAB hearings scheduled for October 18, 2011 have been cancelled due to no hearings.

There being no further business on this date, and upon motion by School Board Member Wood, the meeting did then adjourn at 11:01 a.m., E.T.

**BILL WILLIAMS  
VAB CHAIRMAN**

**ATTEST:**

**REBECCA L. NORRIS  
CLERK**