

**VALUE ADJUSTMENT BOARD**

**GULF COUNTY, FLORIDA**

<b>AGENDA</b>	<b>OCTOBER 25, 2011</b>	<b>TIME / PAGE NO.</b>
1. Meeting Called to Order . . . . .		9:00 a.m.
2. Approve Minutes – September 14, 2011 – V.A.B. Organizational . . . . .		1-5
- October 12, 2011 – V.A.B. Hearings . . . . .		6-9
3. Board Discussion		
4. Petition #2011-01 . . . . .		10-16
(Judson Magrin)		

**F.S. 286.0105**

**If a person decides to appeal any decision made by the board, agency or commission, with respect to any matter considered at such meeting or hearing, he will need a record of the proceedings, and that, for such purpose, he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.**

SEPTEMBER 14, 2011

PORT ST. JOE, FLORIDA

**VALUE ADJUSTMENT BOARD ORGANIZATIONAL MEETING**

The Value Adjustment Board of Gulf County met this date in special session with the following members present: County Commissioner Bill Williams, County Commissioner Tan Smiley, County Commissioner Citizen Appointee Eugene Raffield, and School Board Member Linda Wood. <School Board Citizen Appointee Matt Scoggins entered the meeting at 9:01 a.m., E.T.>

Others present were: Value Adjustment Board Attorney Rachel Chesnut, Clerk of Circuit Court Rebecca L. Norris, Deputy Clerk Kari Summers, County Commissioner Ward McDaniel, Alternate School Board Member George Cox, and Chief Administrator Don Butler.

The meeting was called to order at 9:00 a.m., E.T.

**ATTORNEY – APPOINTMENT AND CONTRACT**

Upon motion by Commissioner Williams, second by County Commissioner Appointee Raffield, and unanimous (4-0) vote, the Board appointed Attorney Rachel Chesnut to serve as the 2011 Value Adjustment Board Attorney and approved said contract for services.

**2011 V.A.B. CHAIRMAN**

Upon motion by School Board Member Quinn, seconded by School Board Citizen Appointee Scoggins, and unanimous (3-0) vote, the Board elected County Commissioner Nathan Peters, Jr. to serve as Chairman to the 2011 Value Adjustment Board.

**V.A.B. CONTACT INFORMATION**

Clerk Norris presented and stated for the record the contact information for the 2011 VAB members as follows: County Commissioner Bill Williams, County Commissioner Tan Smiley, School Board Member Linda Wood, School Board Citizen Appointee Matt Scoggins, County Commissioner Citizen Appointee Eugene Raffield, Attorney Rachel Chesnut, Clerk Rebecca L. Norris, and Clerk Designee Kari Summers. She further stated the contact information is available on the Clerk’s website at [www.gulfclerk.com](http://www.gulfclerk.com).

**APPOINT V.A.B. CLERK DESIGNEE**

Clerk Norris reported for the record that she is the Clerk of Court for the V.A.B. by Florida Statute, and Deputy Clerk Kari Summers is the Clerk Designee.

**RULES AND PROCEDURES OVERVIEW**

V.A.B. Attorney Rachel Chesnut discussed the process and Rules of Procedures of the Value Adjustment Board; and the rules governing evidence exchange. Upon inquiry by

County Commissioner Citizen Appointee Raffield concerning the liability of being sued, Attorney Chesnut reported the Property Appraiser can be sued but not the V.A.B. members.

### **FLORIDA SUNSHINE LAWS / EX PARTE COMMUNICATIONS**

V.A.B. Attorney Rachel Chesnut stated the Value Adjustment Board is subject to all Florida Sunshine Laws, and reminded the Board all meetings must be public, and the Board should avoid ex parte communication.

### **RESOLUTION – ELECTRONIC FILINGS**

Clerk Norris presented for the V.A.B.'s consideration, a resolution setting forth the format of how petitions will be accepted for filing. Upon motion by Commissioner Smiley, second by School Board Member Wood, and unanimous 5-0 vote, the Board adopted the following resolution.

#### **RESOLUTION NO. 2011-40**

**WHEREAS**, the Value Adjustment Board for Gulf County, Florida, met for an organizational meeting on September 14, 2011; and

**WHEREAS**, the Value Adjustment Board does not have the resources available to accept documents filed electronically or by facsimile; and

**WEHREAS**, the Value Adjustment Board Clerk has delegated a member of her staff working at the Gulf County Courthouse in Port St. Joe to handle the Board's day to day responsibilities, including the responsibility of accepting filed documents.

**NOW, THEREFORE, BE IT RESOLVED**, that all documents submitted to the Value Adjustment Board shall be mailed or hand delivered to the Value Adjustment Board at the Gulf County Courthouse, 1000 Cecil G. Costin, Sr. Boulevard, Port St. Joe, Florida 32456.

**THIS RESOLUTION ADOPTED** in open session of the Value Adjustment Board on the 14<sup>th</sup> day of September, 2011.

(End)

### **RESOLUTION – EVIDENCE COPIES**

Clerk Norris presented for the V.A.B.'s consideration, a resolution setting forth the number of evidence copies to be provided at the hearings. Upon motion by County Commissioner Citizen Appointee Raffield, second by Commissioner Smiley, and unanimous 5-0 vote, the Board adopted the following resolution.

**RESOLUTION NO. 2011-41**

**WHEREAS**, the Value Adjustment Board for Gulf County, Florida, met for an organizational meeting on September 14, 2011; and

**WEHREAS**, the Value Adjustment Board, by majority vote, determined that in order for the Board to expeditiously review the evidence submitted by the parties at Value Adjustment Board hearings, that each of the Board members and the board attorney should receive a copy of the evidence submitted by the parties.

**NOW, THEREFORE, BE IT RESOLVED**, that any party submitting evidence to the Value Adjustment Board shall be responsible for providing seven (7) copies of the evidence to the Board at the time of the hearing.

**THIS RESOLUTION ADOPTED** in open session of the Value Adjustment Board on the 14<sup>th</sup> day of September, 2011.

(End)

**RESOLUTION – PETITION FILING FEE**

Clerk Norris presented for the V.A.B.'s consideration, a resolution setting the filing fee for petitions, pursuant to F.S. Upon motion by School Board Member Wood, second by County Commissioner Citizen Appointee Raffield, and unanimous 5-0 vote, the Board adopted the following resolution.

**RESOLUTION NO. 2011-42**

**WHEREAS**, the Value Adjustment Board of Gulf County undertakes its obligations pursuant to Florida Statutes to examine the assessment of each taxable item of property brought before the Board for review; and

**WHEREAS**, certain fees and expenses are incurred by the Value Adjustment Board in the pursuit of its obligations as mandated by Florida Statutes; and

**WHEREAS**, Florida Statutes 194.013 provides that a petition filed pursuant to Florida Statutes 194.011 shall be accompanied by a filing fee to be paid to the Clerk of the Value Board in an amount not to exceed \$15.00 for each separate parcel of property, real or personal, covered by the petition and subject to appeal.

**NOW, THEREFORE BE IT RESOLVED** by the Gulf County Value Adjustment Board that:

Any person or entity filing a petition pursuant to Section 194.011 shall present with such petition a filing fee to the Clerk of the Value Adjustment Board in the amount of \$15.00 for each separate parcel of property, real or personal, covered by the petition.

For joint petitions filed pursuant to s 194.011 (3)(e) or (f), a single filing fee shall be charged. Such fee shall be calculated as the cost of the special magistrate for the time involved in hearing the joint petition and shall not exceed \$5 per parcel. Said fee is to be proportionately paid by affected parcel owners.

No such filing fee shall be required to appeal from the disapproval of homestead exemption under Section 196.151 or from the denial of tax deferral under Section 197.253.

A single filing fee shall be charged pursuant to this Resolution as to any particular parcel of property despite the existence of multiple issues and hearings pertaining to such parcel.

The filing fee described above shall be waived by the Value Adjustment Board with respect to a petition filed by taxpayer who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Families Services and submitted with the petition, that the petitioner is then an eligible recipient of temporary assistance under chapter 414, Florida Statutes.

**THIS RESOLUTION ADOPTED IN OPEN SESSION** of the Value Adjustment Board on the 14<sup>th</sup> day of September, 2011.

(End)

#### **CLERK / D.O.R. / GOVERNMENT IN SUNSHINE WEBSITES**

Clerk Norris reported all information, forms, and documents can be found on the Clerk's website at [www.gulfclerk.com](http://www.gulfclerk.com), D.O.R. website at [www.dor.myflorida.com/dor/property/vab](http://www.dor.myflorida.com/dor/property/vab), and/or the government in the sunshine law at [www.myflorida.com/sun.nsf/sunmanuel](http://www.myflorida.com/sun.nsf/sunmanuel).

#### **HEARING DATES**

Clerk Norris reported the V.A.B. hearing date is October 12, 2011 at 9:00 a.m., E.T., and October 18, 2011 at 9:00 a.m., E.T. for petitioners who request to be re-scheduled. Upon motion by County Commissioner Citizen Appointee Raffield, second by Commissioner Smiley, and unanimous 5-0 vote, the Board approved the public hearing dates as recommended by the Clerk.

#### **OTHER BUSINESS**

Upon inquiry by County Commissioner Citizen Appointee Raffield, Clerk Norris reported the deadline for filing a petition was September 13, 2011 at 5:00 p.m., E.T. in the Clerk's Office.

There being no further business and upon motion by Commissioner Williams, the meeting did then adjourn at 9:42 a.m., E.T.

**BILL WILLIAMS  
VAB CHAIRMAN**

**ATTEST:**

**REBECCA L. NORRIS  
CLERK**

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**



# PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

1086  
R. 12/09

Rule 12D-16.002  
Florida Administrative Code

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use form DR-486PORT. For deferral or penalties, use DR-486DP.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD VAB			
Petition #	2011-01	County	Gulf
Tax Year	2011	Date received	7/8/11
COMPLETED BY THE PETITIONER			
<b>PART 1. Taxpayer Information</b>			
Taxpayer name	Judson Magrin	Agent	
Mailing address for notices	97 SELF MTN. EAST BLAIRSVILLE, GA 30512	Parcel ID and physical address or TPP account #	06346-156R 134 PARKVIEW CT. PORT ST. JOE, FL 32456
Phone	706-994-3032	Fax	
Email	jmagrin@hotmail.com		
The standard way to receive information is by US mail. If possible, I prefer to receive information by <input checked="" type="checkbox"/> Email <input type="checkbox"/> Fax			
<input type="checkbox"/> Send me a copy of the real property record card or tangible property worksheet with my hearing notice.			
<input type="checkbox"/> I will not attend the hearing but would like my evidence considered. In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB special magistrate ruling will occur under the same statutory guidelines as if you were present.			
Type of property: <input checked="" type="checkbox"/> Res. 1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic, commercial or nonprofit			
<input type="checkbox"/> Commercial <input type="checkbox"/> Res. 5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> Vacant lots and acreage <input type="checkbox"/> Business machinery, equipment			
<b>PART 2. Reason for Petition</b> Check one. If more than one, file a separate petition.			
<input type="checkbox"/> Real property value <input checked="" type="checkbox"/> Denial of exemption. Select or enter type: <u>HOMESTEAD - up to \$50,000</u>			
<input type="checkbox"/> Denial of classification <input type="checkbox"/> Denial for late filing of exemption or classification. Include a date stamped copy of application.			
<input type="checkbox"/> Parent/grandparent reduction <input type="checkbox"/> Tangible personal property value. A return required by s. 193.052 must have been filed. (S. 194.034, F.S.)			
<input type="checkbox"/> Check here if this is a joint petition. Attach a list of parcels with property appraiser's determination that parcels are substantially similar. (S. 194.011(3)(e) and (f), F.S.)			
<input checked="" type="checkbox"/> Enter the time you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels, provide the time needed for the entire group.			
<input type="checkbox"/> There are specific dates I or my witnesses will not be available to attend. I have attached a list of the dates.			
You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and request the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.			
<b>PART 3. Certification</b>			
Under penalties of perjury, I declare that I am the owner of the property described in this petition or the authorized agent of the owner for purposes of filing this petition and for purposes of becoming agent for service of process under s. 194.011(3)(g), F.S., and that I have read this petition and the facts stated in it are true.			
Signature, taxpayer		Print name	Date
<i>Judson R. Magrin</i>		Judson R. Magrin	7-8-2011
Signature, agent		Professional license number or FBN	
A petition filed by an unlicensed agent must be signed by the taxpayer or include written authorization from the taxpayer.			
<input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.			

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser.

JUL 11 10:23

134 Parkview Court  
Port St Joe Fl 32456

County Gulf

Parcel ID or property description  
06346-156R  
Barrier Dunes Unit 156

11

**Exemptions Denied**

- Homestead - up to \$50,000
- Additional homestead - age 65 and older
- Widow/er - \$500
- Blind - \$500
- Disability - \$500
- Disabled veteran - \$5,000
- Total and permanent disability (quadriplegics)
- Total and permanent disability (paraplegic, hemiplegic, wheelchair required for mobility, legally blind)
- Veteran's service connected (total and permanent disability)
- Disabled veteran discount
- Other exemptions (Check box and enter type.)
  - Total Type: \_\_\_\_\_
  - Partial Type: \_\_\_\_\_

**Classifications Denied**

- Agricultural
- High-water recharge
- Historic
- Conservation

**Other Denial**  Specify: \_\_\_\_\_

Your application was denied because on January 1 of the tax year, you did not:

- Make property claimed as homestead your permanent residence (sections 196.011 and 196.031, F.S.)
- Have legal or beneficial title to your property.
- Meet other statutory requirements, specifically: \_\_\_\_\_
- Meet income requirements for additional homestead, age 65 and older (section 196.075, F.S.)
- Use the property for the specified purpose. (Chapter 193, F.S.)

If you disagree with this denial, the Florida Property Taxpayer's Bill of Rights recognizes your right to an informal conference with the local property appraiser. You may also file an appeal with the county value adjustment board, according to sections 196.011 and 196.193, Florida Statutes. Petitions involving denials of exemptions or classifications are due by the 30th day after the mailing of this notice, whether or not you schedule an informal conference with the property appraiser.

*Kesley Colbert*

Signature, property appraiser or deputy

Gulf  
County

June 10, 2011  
Date

**Property Appraiser Contact Information**

Print name	Kesley Colbert		Email	
Mailing address	1310 Garrison Ave Port St Joe Fl 32456		Phone	850-229-6115 ext.
			Fax	850-229-6661

**Value Adjustment Board Contact Information**

Email/web: Gulfclerk.com Phone: 850-229-6113 ext. Fax: 850-229-6174

2011 JUL 1  
PM 2:25

## CLERK OF CIRCUIT AND COUNTY COURTS

RECORDER AND COMPTROLLER

## GULF COUNTY, FLORIDA

REBECCA L. NORRIS, CLERK

1000 Cecil G. Costin, Sr. Blvd., Port St. Joe, Florida 32456

September 9, 2011

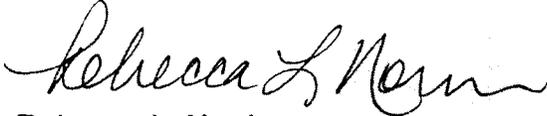
Mr. Judson Magrin  
97 Self Mtn. East  
Blairsville, GA 30512

Dear Petitioner:

Enclosed you will find your Notice of Hearing. Due to you having a conflict with our regular hearing date of October 12<sup>th</sup>, you have been scheduled for October 18, 2011. Information and resource materials may be found on our website at [www.gulfclerk.com](http://www.gulfclerk.com), or by visiting the Florida Department of Revenue website at [www.myflorida.com/dor/property/vab/](http://www.myflorida.com/dor/property/vab/).

If my office can be of further assistance, please do not hesitate to contact Kari Summers, VAB Clerk, at 850-229-6112.

Respectfully,



Rebecca L. Norris  
Clerk of Court



# VALUE ADJUSTMENT BOARD NOTICE OF HEARING

**13** 481  
N. 12/09

Rule 12D-16.002  
Florida Administrative Code

County Gulf	Petition # 2011-01	Petition type Denial of Exemption
Petitioner name Judson Magrin		From Gulf County Clerk of Court
Address 97 Self Mtn. East Blairsville, GA 30512		Address 1000 Cecil G. Costin, Sr. Blvd. Port St. Joe, FL 32456
Parcel number, account number, or legal address 06346-156R at 134 Parkview Ct. Port St. Joe, FL		Phone 850-229-6112 ext.1103 Fax 850-229-1990 E-mail ksummers@gulfclerk.com

<input type="checkbox"/> <b>BOX 1</b>
A hearing has been scheduled for <input checked="" type="checkbox"/> your petition <input type="checkbox"/> the continuation of your hearing after remand <input type="checkbox"/> other

<input type="checkbox"/> <b>BOX 2</b>
A good cause hearing has been scheduled for <input type="checkbox"/> your late filed petition <input type="checkbox"/> other

If both Box 1 and 2 are checked, your good cause hearing will be immediately followed by a hearing on your petition, if good cause is found.

### YOUR HEARING INFORMATION

Hearing date Tuesday, October 18, 2011	Hearing address and room Gulf County Courthouse
Time 9:00 a.m., E.T.	Robert M. Moore Administration Building
Time reserved 15 minutes	1000 Cecil G. Costin, Sr., Blvd. Port St. Joe, FL 32456

Bring 7 copies of your evidence, in addition to what you have provided to the property appraiser. Evidence becomes part of the record and will not be returned.

Please arrive 15 minutes before the scheduled hearing time with any witnesses. If you or your witnesses are unable to attend, or you need help finding the hearing room, contact the VAB clerk as soon as possible.

Enclosed is a copy of the property record card.

You have the right to reschedule your hearing one time without cause by submitting a written request to the VAB clerk at the address above at least five calendar days before the originally scheduled hearing (s. 194.032(2), F.S.). All other requests for rescheduling must include a statement of good cause with supporting documents.

You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and request the property appraiser's evidence. If you want to participate in the evidence exchange, your evidence is due by 10/3/11 at 5:00 p.m. At the hearing, you have the right to have witnesses sworn.

_____ Signature, deputy clerk	_____ 9/8/11 Date
----------------------------------	-------------------------

For a list of potential magistrates	Phone _____ ext. _____	Web _____
For a copy of the value adjustment board uniform rules of procedure	Phone 850-229-6112 ext. 1103	Web www.gulfclerk.com

If you are disabled and need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. If you are hearing or voice impaired, call 850-229-6112.

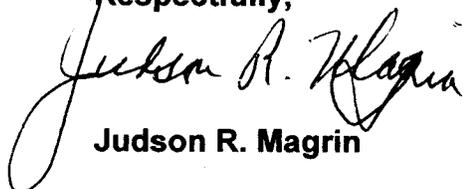
Sept. 26, 2011  
Jud Magrin  
134 Parkview Court  
Port St. Joe, FL 32456  
706-994-3032

Rebecca L. Norris  
Clerk of Circuit and County Courts  
Gulf County, FL  
1000 Cecil G. Costin, Sr. Blvd  
City of Port St. Joe

Ms. Norris and Ms. Summers,

I am requesting, if possible, that my hearing scheduled for Oct. 18, 2011 before the Value Adjustment Board be rescheduled to a later date, possibly the week of Oct. 24, 2011.

Respectfully,



Judson R. Magrin



# VALUE ADJUSTMENT BOARD NOTICE OF HEARING

**15**  
15-31  
N. 12/09

Rule 12D-16.002  
Florida Administrative Code

County Gulf	Petition # 2011-01	Petition type Denial of Exemption
Petitioner name Judson Magrin		From Gulf County Clerk of Court
Address 97 Self Mtn. East Blairsville, GA 30512		Address 1000 Cecil G. Costin, Sr., Blvd. Room 148 Port St. Joe, FL 32456
Parcel number, account number, or legal address 06346-156R at 134 Parkview Ct., Port St. Joe, FL		Phone 850-229-6112 ext.1103 Fax 850-229-1990 E-mail ksummers@gulclerk.com

**BOX 1**

A hearing has been scheduled for

your petition

the continuation of your hearing after remand

other

**BOX 2**

A good cause hearing has been scheduled for

your late filed petition

other

If both Box 1 and 2 are checked, your good cause hearing will be immediately followed by a hearing on your petition, if good cause is found.

YOUR HEARING INFORMATION		
Hearing date	Tues., October 25, 2011	Hearing address and room
Time	9:00 a.m., E.T.	Gulf County Courthouse Complex
Time reserved	15 minutes	Robert M. Moore Administration Building
		1000 Cecil G. Costin, Sr., Blvd.
		Port St. Joe, FL 32456

Bring 7 copies of your evidence, in addition to what you have provided to the property appraiser. Evidence becomes part of the record and will not be returned.

Please arrive 15 minutes before the scheduled hearing time with any witnesses. If you or your witnesses are unable to attend, or you need help finding the hearing room, contact the VAB clerk as soon as possible.

Enclosed is a copy of the property record card.

You have the right to reschedule your hearing one time without cause by submitting a written request to the VAB clerk at the address above at least five calendar days before the originally scheduled hearing (s. 194.032(2), F.S.). All other requests for rescheduling must include a statement of good cause with supporting documents.

You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and request the property appraiser's evidence. If you want to participate in the evidence exchange, your evidence is due by 10/10/11 at 5:00 p.m. At the hearing, you have the right to have witnesses sworn.

*Rebecca G. New*  
Signature, deputy clerk
9/28/11  
Date

For a list of potential magistrates	Phone ext.	Web
For a copy of the value adjustment board uniform rules of procedure	Phone 850-229-6112 ext. 1103	Web www.gulclerk.com

If you are disabled and need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. If you are hearing or voice impaired, call 850-229-6112.



# VALUE ADJUSTMENT BOARD NOTICE OF HEARING

**16**  
N. 12709

Rule 12D-16.002  
Florida Administrative Code

County Gulf	Petition # 2011-01	Petition type Homestead Denial
Petitioner name Judson Magrin		From Gulf County Clerk of Court
Address 97 Self Mtn. East Blairsville, GA 30512		Address 1000 Cecil G. Costin, Sr. Blvd Port St. Joe, FL 32456
Parcel number, account number, or legal address 06346-156R at 134 Parkview Ct. Port St. Joe, FL		Phone 850-229-6112 ext.1103 Fax 850-229-1990 E-mail ksummers@gulfclerk.com

<input type="checkbox"/> <b>BOX 1</b>
A hearing has been scheduled for <input checked="" type="checkbox"/> your petition <input type="checkbox"/> the continuation of your hearing after remand <input type="checkbox"/> other

<input type="checkbox"/> <b>BOX 2</b>
A good cause hearing has been scheduled for <input type="checkbox"/> your late filed petition <input type="checkbox"/> other

If both Box 1 and 2 are checked, your good cause hearing will be immediately followed by a hearing on your petition, if good cause is found.

YOUR HEARING INFORMATION	
Hearing date Tuesday, October 25, 2011	Hearing address and room Gulf County Courthouse
Time 9:00 A.M., E.T.	Robert M. Moore Administration Building 1000 Cecil G. Costin, Sr. Blvd.
Time reserved 15 Minutes	Port St. Joe, FL 32456
Bring <u>7</u> copies of your evidence, in addition to what you have provided to the property appraiser. Evidence becomes part of the record and will not be returned.	
Please arrive 15 minutes before the scheduled hearing time with any witnesses. If you or your witnesses are unable to attend, or you need help finding the hearing room, contact the VAB clerk as soon as possible.	
<input type="checkbox"/> Enclosed is a copy of the property record card.	
You have the right to reschedule your hearing one time without cause by submitting a written request to the VAB clerk at the address above at least five calendar days before the originally scheduled hearing (s. 194.032(2), F.S.). All other requests for rescheduling must include a statement of good cause with supporting documents.	
You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and request the property appraiser's evidence. If you want to participate in the evidence exchange, your evidence is due by _____ at _____. At the hearing, you have the right to have witnesses sworn.	
 Signature, deputy clerk	10/14/11 Date

For a list of potential magistrates	Phone _____ ext. _____	Web _____
For a copy of the value adjustment board uniform rules of procedure	Phone 850-229-6112 ext. 1103	Web www.gulfclerk.com

If you are disabled and need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. If you are hearing or voice impaired, call 850-229-6112.