

AGENDA
ALACHUA COUNTY VALUE ADJUSTMENT BOARD
County Administration Building
Community Treasures Conference Room
12 Southeast First Street
Gainesville, Florida
Tuesday, November 15, 2005 - 9:00 A.M.

PRESENT: County Commissioners Lee Pinkoson, Chair, Paula DeLaney Vice Chair, School Board Members Tina Pinkoson and Wes Eubank.

ABSENT: County Commissioner Rodney Long.

ALSO PRESENT: County Attorney Dave Wagner, Property Appraiser Ed Crapo, Property Appraiser Executive Director of Administration Pam Oliver, Clerk of Court J.K. "Buddy" Irby; Deputy Clerk Kelly Strickland and Deputy Clerk Deanne Williams.

- I. Call to Order – Chair Pinkoson called the meeting to order at 9:00 a.m.
- II. Purpose of Meeting – County Attorney Dave Wagner presented
- III. Approval of Findings of Fact and Conclusions of Law on Petitions Heard by the Attorney Special Magistrates on October 19, 20 & 21, 2005.

Commissioner Tina Pinkoson moved to defer Petition T-05-66 for 30 days. The motion carried 4-0.

The following appeals were heard by Attorney Special Magistrate Jonathon F. Wershaw, Esquire on October 19, 2005:

- Appeal of the Disapproval of Applications for Agricultural Exemption by the Property Appraiser

Petition #

Recommends Denial

AD-05-22

Byra & Jennifer Ferovich

Commissioner DeLaney moved to approve the Special Magistrates decision to deny AD-05-22. The motion carried 4-0.

- Appeal of Late Filing Application for Homestead Exemption for Extenuating Circumstances

<u>Petition #</u>	<u>Recommends Granting</u>
H-05-80	Marcela Bayard
H-05-214	Raymond Stephenson
H-05-282	Ying Yan

Commissioner DeLaney moved to approve the Special Magistrates decision to grant H-05-80, H-05-214 and H-05-282. The motion carried 4-0.

<u>Petition #</u>	<u>Recommends Denial</u>
H-05-251	Mimi Chin
H-05-266	Larry & Patricia Kirkland

Commissioner DeLaney moved to approve the Special Magistrates decision to deny Petition #H-05-251 & H-05-266. The motion carried 4-0.

- Appeal of Denials of Homestead Exemption for Extenuating Circumstances

<u>Petition #</u>	<u>Recommends Granting</u>
HD-05-04	Martin Bartscht

Chair Lee Pinkoson recognized Martin Bartscht who presented comments.

Commissioner Eubank moved to defer Petition HD-05-4 for 30 days and requested a legal memorandum from the County Attorney.

After discussion, Commissioner Eubank called the question. The motion carried 4-0.

The original motion carried 4-0.

- Appeal of Late Filing Applications of Homestead Exemption & Additional Homestead for Age 65 & Older for Extenuating Circumstances

<u>Petition #</u>	<u>Recommends Denial of Additional Homestead</u> <u>*Recommends Granting Homestead Only</u>
AH/*H-05-02	James and Esther Marshall

Commissioner Tina Pinkoson moved to approve the Special Magistrate's decision to deny the additional homestead exemption and grant the homestead exemption only on Petition #AH/H-05-02. The motion carried 4-0.

- Appeal of Late Filing for Ad Valorem Tax Exemption

<u>Petition #</u>	<u>Recommends Granting</u>
O-05-03	Florida School of Traditional Midwifery

Commissioner DeLaney moved to approve the Special Magistrate's decision to grant Petition #O-05-03. The motion carried 4-0.

The following appeals were heard by Special Magistrate Steven C. Tatro, ASA on October 20, 2005:

- Review and Adjustment of the Value of Tangible and Personal Property

<u>Petition #</u>	<u>Recommends Approval of Appeal</u>
T-05-66	Columbia/HCA Healthcare Corp N Florida Regional Hospital

Item deferred at the beginning of the meeting

<u>Petition #</u>	<u>Recommends Denial of Appeal</u>
T-05-74	M/A Com, Inc.
T-05-76	Petco Animal Supplies Stores, Inc. #1744
T-05-77	Kmart Corp

Commissioner DeLaney moved to approve the Special Magistrate's decision to deny Petitions T-05-74, T-05-76 & T-04-77. The motion carried 4-0.

The following appeals were heard by Special Magistrate Reginald M. Carter, SRA, ASA, IFAS on October 20 & October 21:

- Review and Adjustment of the Assessed Value of Real Property

<u>Petition #</u>	<u>Recommends Denial of Appeal</u>
V-05-22	Ford & Green & Green & Puttman
V-05-84	Federated Department Stores, Inc.
V-05-63	The Christopher Corp.
V-05-62	Batus Dillards, Inc./Oaks Mall G'ville Ltd.
V-05-61	Aspen Ridge of Gville Ltd.
V-05-59	Santa Fe Pointe Ltd.
V-05-47	Steven P. Blay
V-05-43	Isil & Oehlbeck
V-05-39	CBIZ Property Tax Solutions, LLC
V-05-38	Alton Hale
V-05-37	Dolgencorp, Inc.

Commissioner DeLaney moved to approve the Special Magistrate's decision to deny Petitions V-05-22, V-05-84, V-05-63, V-05-62, V-05-61, V-05-59, V-05-43, V-05-39, V-05-38 & V-05-37. The motion carried 4-0.

Chair Lee Pinkoson recognized Steven Blay who presented comments.

Ed Crapo, Property Appraiser requested that no new evidence to be submitted.

Commissioner Tina Pinkoson moved to approve the Special Magistrate's decision to deny Petition V-05-47. The motion carried 4-0.

- Request for Approval of Payment for 2005 Special Magistrate Services Rendered in the Appeal Hearings

- a. Steven C. Tatro (Tangible Personal Property) in the amount of \$1,163.05.
- b. Jonathon Wershaw, Esquire (Exemptions/Agricultural Classified Use) in the amount of \$4,159.50.

b. Reginald Carter (Real Property) in the amount of \$3,593.43.

Commissioner Eubank moved to approve the payments to the Special Magistrate's.

County Attorney Dave Wagner discussed the procedures for the next meeting to be scheduled in 30 days.

Commissioner Tina Pinkoson moved to instruct both parties to present evidence 10 days before the next Value Adjustment Board meeting to be scheduled within the next 30 days. The motion carried 4-0.

ADJOURNED: 9:30 a.m.