## MINUTES - 2<sup>nd</sup> CERTIFICATION MEETING ALACHUA COUNTY VALUE ADJUSTMENT BOARD

County Administration Building
Grace Knight
12 Southeast First Street
Gainesville, Florida
March 10, 2011 – 3:00 p.m.

PRESENT: Paula DeLaney, Chair, Kirk Smith, Citizen member, Barbara Sharpe, Vice Chair, Susan Baird, County Commissioner and Cynthia Robinson, Citizen member.

I. Introduction of new members – Clerk of Court

Mr. Irby welcomed Barbara Sharpe, new School Board member and Susan Baird new County Commissioner member.

II. Approval of the Agenda

School Board member Sharpe moved to approve the agenda. The motion carried 5-0.

- III. Election of Vice Chair for the Value Adjustment Board Clerk of the Court
- Mr. Irby asked for nominations.

Chair DeLaney declared a conflict of interest for #243, since the petitioner is a relative.

Citizen member Kirk Smith moved to appoint Barbara Sharpe as the Vice Chair. The motion carried 5-0.

IV. Approval of the Minutes of the October 4<sup>th</sup> 1<sup>st</sup> Certification VAB Meeting

School Board member Sharpe moved to approve the minutes as circulated. The motion carried 5-0.

V. VAB Attorney – Requirement to have public comment and VAB ability to adopt Magistrate's recommendations without further hearing

## VAB Attorney Jean Sperbeck presented the above item.

VI. Consideration of Findings of Fact and Conclusions of Law on Petitions Hear by Special Magistrates

Appeals of the Denial for Agricultural Exemptions

Petition #	Recommends Granting
28	S Scott Walker

School Board member Sharpe moved to adopt the Special Magistrate's recommendation to grant Petition #28. The motion carried 5-0.

Appeals of Late Filing Applications for Homestead Exemption

Petition #	Recommends Denial
99	Craig Heitzler
158	Yvonne Keraval

School Board member Sharpe moved to adopt the Special Magistrate's recommendation to deny Petition #99 and #158. The motion carried 5-0.

• Appeals of the Valuation of Real Property

Petition #	Recommends Denial
28	WALKER, S SCOTT & L ALLISON
99	HEITZLER, CRAIG
158	KERAVAL, YVONNE
151	FLORIDA ROCK INDUSTRIES INC
152	FLORIDA ROCK INDUSTRIES INC
153	FLORIDA ROCK INDUSTRIES INC
237	SANDVIK MINING & CONSTRUCTION
035	HATCH, ROBERT
039	GIAMBRONE, RICHARD & CHRISTINE

047         HASAN, SHELKA           050         MORGAN, JEFFREY           051         JOYCE AND JENNIVER LLC           052         JONES, BRITTON           053         JONES, BRITTON           054         JONES, BRITTON           055         STOKES, NORMAN           056         STOKES, NORMAN           058         OLD BAILEY LLC           072         ROUZIE, RANDOLPH           090         HARRIS, RANDY & LEEANN           092         KIRK, JR, WILLIAM R           097         HODGE, WARREN           112         GARIBALDI & GARIBALDI           117         COMMONWEALTH GAINESVILLE CH           118         COMMONWEALTH GAINESVILLE CH           119         COMMONWEALTH GAINESVILLE CH           110         LEUNG, HIROFUMI           157         ALSOP, BARRY           161         GLENNON, DAVID           167         BREHENY, WILLIAM MARTIN           171         MOHAMED, AHMED & SIRAG, AMIRA           185         LI, YONG DE           208         SELTZER, JACK P & LINDA K           239         CALVIN, DANIEL L           241         SBARDELLA, BRUCE OR KAREN           243         HOPE, CHASE	046	TAIT, MICHAEL & MONICA
050         MORGAN, JEFFREY           051         JOYCE AND JENNIVER LLC           052         JONES, BRITTON           053         JONES, BRITTON           054         JONES, BRITTON           055         STOKES, NORMAN           056         STOKES, NORMAN           058         OLD BAILEY LLC           072         ROUZIE, RANDOLPH           090         HARRIS, RANDY & LEEANN           092         KIRK, JR, WILLIAM R           097         HODGE, WARREN           112         GARIBALDI & GARIBALDI           117         COMMONWEALTH GAINESVILLE CH           118         COMMONWEALTH GAINESVILLE CH LLC           144         JOYCE & JENIFER LLLC           145         LEUNG, HIROFUMI           157         ALSOP, BARRY           161         GLENNON, DAVID           167         BREHENY, WILLIAM MARTIN           171         MOHAMED, AHMED & SIRAG, AMIRA           185         LI, YONG DE           208         SELTZER, JACK P & LINDA K           239         CALVIN, DANIEL L           241         SBARDELLA, BRUCE OR KAREN           243         HOPE, CHASE           256         RODENFELS, JR, WILLIAM	047	·
051         JOYCE AND JENNIVER LLC           052         JONES, BRITTON           053         JONES, BRITTON           054         JONES, BRITTON           055         STOKES, NORMAN           056         STOKES, NORMAN           058         OLD BAILEY LLC           072         ROUZIE, RANDOLPH           090         HARRIS, RANDY & LEEANN           092         KIRK, JR, WILLIAM R           097         HODGE, WARREN           098         GARIBALDI & GARIBALDI           117         COMMONWEALTH GAINESVILLE CH           118         COMMONWEALTH GAINESVILLE CH LLC           144         JOYCE & JENIFER LLLC           145         LEUNG, HIROFUMI           157         ALSOP, BARRY           161         GLENNON, DAVID           167         BREHENY, WILLIAM MARTIN           171         MOHAMED, AHMED & SIRAG, AMIRA           185         LI, YONG DE           208         SELTZER, JACK P & LINDA K           239         CALVIN, DANIEL L           241         SBARDELLA, BRUCE OR KAREN           243         HOPE, CHASE           256         RODENFELS, JR, WILLIAM L, LIFE ESTATE           HICKS, DANIEL TRUSTEE<	050	·
052         JONES, BRITTON           053         JONES, BRITTON           054         JONES, BRITTON           055         STOKES, NORMAN           056         STOKES, NORMAN           058         OLD BAILEY LLC           072         ROUZIE, RANDOLPH           090         HARRIS, RANDY & LEEANN           092         KIRK, JR, WILLIAM R           097         HODGE, WARREN           112         GARIBALDI & GARIBALDI           117         COMMONWEALTH GAINESVILLE CH           118         COMMONWEALTH GAINESVILLE CH LLC           144         JOYCE & JENIFER LLLC           145         LEUNG, HIROFUMI           157         ALSOP, BARRY           161         GLENNON, DAVID           167         BREHENY, WILLIAM MARTIN           171         MOHAMED, AHMED & SIRAG, AMIRA           185         LI, YONG DE           208         SELTZER, JACK P & LINDA K           239         CALVIN, DANIEL L           241         SBARDELLA, BRUCE OR KAREN           243         HOPE, CHASE           256         RODENFELS, JR, WILLIAM L, LIFE ESTATE           262         DOLGENCORP INC           295         LA GRASSE		•
053         JONES, BRITTON           054         JONES, BRITTON           055         STOKES, NORMAN           056         STOKES, NORMAN           058         OLD BAILEY LLC           072         ROUZIE, RANDOLPH           090         HARRIS, RANDY & LEEANN           092         KIRK, JR, WILLIAM R           097         HODGE, WARREN           112         GARIBALDI & GARIBALDI           117         COMMONWEALTH GAINESVILLE CH           118         COMMONWEALTH GAINESVILLE CH LLC           144         JOYCE & JENIFER LLLC           145         LEUNG, HIROFUMI           157         ALSOP, BARRY           161         GLENNON, DAVID           167         BREHENY, WILLIAM MARTIN           171         MOHAMED, & SIRAG, AMIRA           185         LI, YONG DE           208         SELTZER, JACK P & LINDA K           239         CALVIN, DANIEL L           241         SBARDELLA, BRUCE OR KAREN           243         HOPE, CHASE           256         RODENFELS, JR, WILLIAM L, LIFE ESTATE           262         DOLGENCORP INC           295         LA GRASSE, HELEN & DEBORAH           296         MCL		
054         JONES, BRITTON           055         STOKES, NORMAN           056         STOKES, NORMAN           058         OLD BAILEY LLC           072         ROUZIE, RANDOLPH           090         HARRIS, RANDY & LEEANN           092         KIRK, JR, WILLIAM R           097         HODGE, WARREN           112         GARIBALDI & GARIBALDI           117         COMMONWEALTH GAINESVILLE CH           118         COMMONWEALTH GAINESVILLE CH LLC           144         JOYCE & JENIFER LLLC           144         JOYCE & JENIFER LLLC           145         LEUNG, HIROFUMI           157         ALSOP, BARRY           161         GLENNON, DAVID           167         BREHENY, WILLIAM MARTIN           171         MOHAMED, AHMED & SIRAG, AMIRA           185         LI, YONG DE           208         SELTZER, JACK P & LINDA K           239         CALVIN, DANIEL L           241         SBARDELLA, BRUCE OR KAREN           243         HOPE, CHASE           256         RODENFELS, JR, WILLIAM L, LIFE ESTATE           259         HICKS, DANIEL TRUSTEE           262         DOLGENCORP INC           295		·
055         STOKES, NORMAN           056         STOKES, NORMAN           058         OLD BAILEY LLC           072         ROUZIE, RANDOLPH           090         HARRIS, RANDY & LEEANN           092         KIRK, JR, WILLIAM R           097         HODGE, WARREN           112         GARIBALDI & GARIBALDI           117         COMMONWEALTH GAINESVILLE CH           118         COMMONWEALTH GAINESVILLE CH LLC           144         JOYCE & JENIFER LLLC           145         LEUNG, HIROFUMI           157         ALSOP, BARRY           161         GLENNON, DAVID           167         BREHENY, WILLIAM MARTIN           171         MOHAMED, AHMED & SIRAG, AMIRA           185         LI, YONG DE           208         SELTZER, JACK P & LINDA K           239         CALVIN, DANIEL L           241         SBARDELLA, BRUCE OR KAREN           243         HOPE, CHASE           256         RODENFELS, JR, WILLIAM L, LIFE ESTATE           425         HICKS, DANIEL TRUSTEE           262         DOLGENCORP INC           295         LA GRASSE, HELEN & DEBORAH           297         GOCEK, DOROTHEA M           306		,
056         STOKES, NORMAN           058         OLD BAILEY LLC           072         ROUZIE, RANDOLPH           090         HARRIS, RANDY & LEEANN           092         KIRK, JR, WILLIAM R           097         HODGE, WARREN           112         GARIBALDI & GARIBALDI           117         COMMONWEALTH GAINESVILLE CH           118         COMMONWEALTH GAINESVILLE CH LLC           144         JOYCE & JENIFER LLLC           145         LEUNG, HIROFUMI           157         ALSOP, BARRY           161         GLENNON, DAVID           167         BREHENY, WILLIAM MARTIN           171         MOHAMED, AHMED & SIRAG, AMIRA           115         LI, YONG DE           208         SELTZER, JACK P & LINDA K           239         CALVIN, DANIEL L           241         SBARDELLA, BRUCE OR KAREN           242         HOPE, CHASE           256         RODENFELS, JR, WILLIAM L, LIFE ESTATE           412         HICKS, DANIEL TRUSTEE           259         LA GRASSE, HELEN & DEBORAH           297         GOCEK, DOROTHEA M           298         MCLANAHAN, DAVID H           306         BUSH, MICHAEL ANDREW <t< td=""><td></td><td>•</td></t<>		•
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144 JOYCE & JENIFER LLLC  145 LEUNG, HIROFUMI  157 ALSOP, BARRY  161 GLENNON, DAVID  167 BREHENY, WILLIAM MARTIN  171 MOHAMED, AHMED & SIRAG, AMIRA  185 LI, YONG DE  208 SELTZER, JACK P & LINDA K  239 CALVIN, DANIEL L  241 SBARDELLA, BRUCE OR KAREN  243 HOPE, CHASE  256 RODENFELS, JR, WILLIAM L, LIFE ESTATE  259 HICKS, DANIEL TRUSTEE  262 DOLGENCORP INC  295 LA GRASSE, HELEN & DEBORAH  297 GOCEK, DOROTHEA M  MCLANAHAN, DAVID H  306 BUSH, MICHAEL ANDREW  309 GIROUARD, STACY  314 HENSON & HENSON  315	117	COMMONWEALTH GAINESVILLE CH
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161 GLENNON, DAVID 167 BREHENY, WILLIAM MARTIN 171 MOHAMED, AHMED & SIRAG, AMIRA 185 LI, YONG DE 208 SELTZER, JACK P & LINDA K 239 CALVIN, DANIEL L 241 SBARDELLA, BRUCE OR KAREN 243 HOPE, CHASE 256 RODENFELS, JR, WILLIAM L, LIFE ESTATE 259 HICKS, DANIEL TRUSTEE 262 DOLGENCORP INC 295 LA GRASSE, HELEN & DEBORAH 297 GOCEK, DOROTHEA M 298 MCLANAHAN, DAVID H 306 BUSH, MICHAEL ANDREW 309 GIROUARD, STACY 314 HENSON & HENSON 315	145	LEUNG, HIROFUMI
BREHENY, WILLIAM MARTIN MOHAMED, AHMED & SIRAG, AMIRA LI, YONG DE SELTZER, JACK P & LINDA K CALVIN, DANIEL L SBARDELLA, BRUCE OR KAREN HOPE, CHASE RODENFELS, JR, WILLIAM L, LIFE ESTATE HICKS, DANIEL TRUSTEE DOLGENCORP INC LA GRASSE, HELEN & DEBORAH GOCEK, DOROTHEA M CALVIN, DANIEL L SBARDELLA, BRUCE OR KAREN LIFE ESTATE LIFE ESTATE CALVIN, DANIEL L SBARDELLA, BRUCE OR KAREN LIFE ESTATE L	157	ALSOP, BARRY
171 MOHAMED, AHMED & SIRAG, AMIRA 185 LI, YONG DE 208 SELTZER, JACK P & LINDA K 239 CALVIN, DANIEL L 241 SBARDELLA, BRUCE OR KAREN 243 HOPE, CHASE 256 RODENFELS, JR, WILLIAM L, LIFE ESTATE 259 HICKS, DANIEL TRUSTEE 262 DOLGENCORP INC 295 LA GRASSE, HELEN & DEBORAH 297 GOCEK, DOROTHEA M 298 MCLANAHAN, DAVID H 306 BUSH, MICHAEL ANDREW 309 GIROUARD, STACY 314 HENSON & HENSON 315	161	GLENNON, DAVID
185 LI, YONG DE 208 SELTZER, JACK P & LINDA K 239 CALVIN, DANIEL L 241 SBARDELLA, BRUCE OR KAREN 243 HOPE, CHASE 256 RODENFELS, JR, WILLIAM L, LIFE ESTATE 259 HICKS, DANIEL TRUSTEE 262 DOLGENCORP INC 295 LA GRASSE, HELEN & DEBORAH 297 GOCEK, DOROTHEA M 298 MCLANAHAN, DAVID H 306 BUSH, MICHAEL ANDREW 309 GIROUARD, STACY 314 HENSON & HENSON 315	167	BREHENY, WILLIAM MARTIN
SELTZER, JACK P & LINDA K CALVIN, DANIEL L SHARDELLA, BRUCE OR KAREN HOPE, CHASE RODENFELS, JR, WILLIAM L, LIFE ESTATE HICKS, DANIEL TRUSTEE DOLGENCORP INC LA GRASSE, HELEN & DEBORAH GOCEK, DOROTHEA M MCLANAHAN, DAVID H GIROUARD, STACY HENSON & HENSON HENSON, ERIK IVAN	171	MOHAMED, AHMED & SIRAG, AMIRA
CALVIN, DANIEL L SHARDELLA, BRUCE OR KAREN HOPE, CHASE RODENFELS, JR, WILLIAM L, LIFE ESTATE HICKS, DANIEL TRUSTEE DOLGENCORP INC LA GRASSE, HELEN & DEBORAH GOCEK, DOROTHEA M MCLANAHAN, DAVID H GOCEMORE GIROUARD, STACY HENSON & HENSON HENSON, ERIK IVAN	185	LI, YONG DE
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HOPE, CHASE RODENFELS, JR, WILLIAM L, LIFE ESTATE HICKS, DANIEL TRUSTEE DOLGENCORP INC LA GRASSE, HELEN & DEBORAH GOCEK, DOROTHEA M MCLANAHAN, DAVID H GOCEK, MICHAEL ANDREW GIROUARD, STACY HENSON & HENSON HENSON, ERIK IVAN	239	CALVIN, DANIEL L
256 RODENFELS, JR, WILLIAM L, LIFE ESTATE 259 HICKS, DANIEL TRUSTEE 262 DOLGENCORP INC 295 LA GRASSE, HELEN & DEBORAH 297 GOCEK, DOROTHEA M 298 MCLANAHAN, DAVID H 306 BUSH, MICHAEL ANDREW 309 GIROUARD, STACY 314 HENSON & HENSON 315 HENSON, ERIK IVAN	241	SBARDELLA, BRUCE OR KAREN
HICKS, DANIEL TRUSTEE DOLGENCORP INC LA GRASSE, HELEN & DEBORAH GOCEK, DOROTHEA M GOCEK, DOROTHEA M MCLANAHAN, DAVID H GOCEK, MICHAEL ANDREW GIROUARD, STACY HENSON & HENSON HENSON, ERIK IVAN	243	HOPE, CHASE
DOLGENCORP INC LA GRASSE, HELEN & DEBORAH GOCEK, DOROTHEA M MCLANAHAN, DAVID H GOCEK, MICHAEL ANDREW GIROUARD, STACY HENSON & HENSON HENSON, ERIK IVAN	256	RODENFELS, JR, WILLIAM L, LIFE ESTATE
295 LA GRASSE, HELEN & DEBORAH 297 GOCEK, DOROTHEA M 298 MCLANAHAN, DAVID H 306 BUSH, MICHAEL ANDREW 309 GIROUARD, STACY 314 HENSON & HENSON 315 HENSON, ERIK IVAN	259	HICKS, DANIEL TRUSTEE
GOCEK, DOROTHEA M MCLANAHAN, DAVID H MCLANAHAN, DAVID H BUSH, MICHAEL ANDREW GIROUARD, STACY HENSON & HENSON HENSON, ERIK IVAN	262	DOLGENCORP INC
MCLANAHAN, DAVID H  306 BUSH, MICHAEL ANDREW  309 GIROUARD, STACY  314 HENSON & HENSON  HENSON, ERIK IVAN	295	LA GRASSE, HELEN & DEBORAH
306 BUSH, MICHAEL ANDREW 309 GIROUARD, STACY 314 HENSON & HENSON 315 HENSON, ERIK IVAN	297	GOCEK, DOROTHEA M
309 GIROUARD, STACY 314 HENSON & HENSON 315 HENSON, ERIK IVAN	298	MCLANAHAN, DAVID H
314 HENSON & HENSON 315 HENSON, ERIK IVAN	306	BUSH, MICHAEL ANDREW
315 HENSON, ERIK IVAN	309	GIROUARD, STACY
·	314	HENSON & HENSON
324 BYATT & BYATT TRUSTEES	315	HENSON, ERIK IVAN
	324	BYATT & BYATT TRUSTEES

326	EDIX INVESTMENTS INC
351	PC GATOR HOUSE LLC
353	
359	MALOISEAU, MICHAEL B ESCUE, MARILYN
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360	ESCUE, MARILYN
361	ESCUE, MARILYN
362	AUER, KAREN D
363	FAULK, MARSHA
364	DAVIS, MICHELLE C
368	THIELE, LESLIE & SUSAN
369	MALLEY, RICHARD & ROSEMARY
370	RICE, LORI & BRETT
371	TROUPIN, AMY
373	WOLLAM, LEE HAMMOND
406	SCOTT, BETTY L
409	MULHEARN, JAMES R
417	NESBIT, RICK
418	PUZIO-MASSEY, RAPHAEL
419	PUZIO, RAPHAEL
422	WOOTTON, L TOM
437	KAYLER, LIISE KRISTINE
439	SINGER, HARRY FAMILY LTD PARTNERSHIP
448	SHANA W JR
454	ABBHL LLC
475	HEUSS, CONSTANCE
478	HEUSS, CONSTANCE & MICHAEL
484	BROWN, JOSEPH S
485	MITTENDORFF, AVRIL
488	FUNK, JUDY
489	EMPIRE TERM COMPANY
490	EMPIRE TERM COMPANY
491	EMPIRE TERM COMPANY

School Board member Sharpe moved to adopt the Special Magistrate's recommendation to deny Petition #243. The motion carried 4-0 with DeLaney abstaining due to a conflict of interest.

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School Board member Sharpe moved to adopt the Special Magistrate's recommendation to deny Petition #35, 39, 46, 47, 51, 52, 53, 54, 55, 56, 58, 63, 72, 90, 92, 97, 112, 117, 118, 144, 145, 147, 157, 161, 166, 167, 171, 185, 208, 239, 241, 243, 247, 256, 259, 260, 262, 278, 281, 282, 284, 285, 290, 295, 297, 298, 306, 309, 310, 314, 315, 324, 326, 328, 351, 353, 359, 360, 361, 362, 363, 364, 368, 369, 370, 371, 406, 407, 409, 417, 418, 419, 422, 437, 439, 448, 454, 475, 478, 484, 485, 488, 489, 490, and 491.
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The motion carried 5-0.

Petition #	Recommends Granting
50	Morgan, Jeffrey
61	Inman & Inman Trustees
<u>373</u>	Wollam, Lee Hammond

School Board member Sharpe moved to adopt the Special Magistrate's recommendation to grant Petition #50, 61 and 373. The motion carried 5-0.

Appeal of the Valuation of Tangible Property

<u>Petition #</u>	Recommends Granting
151	FLORIDA ROCK INDUSTRIES INC
152	FLORIDA ROCK INDUSTRIES INC
153	FLORIDA ROCK INDUSTRIES INC

County Commissioner Baird moved to adopt the Special Magistrate's recommendation to grant Petition #151, 152 and 153. The motion carried 5-0.

VII. Authorize the Chair to sign the 2<sup>nd</sup> Certification of the Value Adjustment Board (Form DR-488) and the Decision of VAB (Form DR-485V) for each petition.

School Board member Sharpe moved to authorize the chair sign DR-488 and all DR-485V's. The motion carried 5-0.

Deputy Clerk Schoellhorn announced that there will be one more Value Adjustment Board meeting so we will be contacting everyone soon for availability.

VIII. Public Comment

There was no one present that wished to address the Board.

The meeting was adjourned at 2:28 p.m.