



## Value Adjustment Board

### AGENDA

March 28, 2017

12:30 PM

Administration Building,

4th Floor, BCC Meeting Room, 477 Houston Street,

Green Cove Springs, FL 32043

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Welcome

- I. Approval of Minutes of September 27, 2016, VAB Organizational and Certification Meeting
- II. For information only: Decisions by the attorney for the Value Adjustment Board, Billy Davie, regarding whether good cause was shown by petitioners for late filing. The VAB voted at its organizational meeting to authorize the attorney to make these determinations without a hearing as allowed by law. The decisions are not attached to this agenda but are available for review in the Finance Department of the Board of County Commissioners. No action required on this agenda item.
- III. Consideration of Exemption Special Magistrate Recommended Findings of Fact, and Conclusions of Law for timely filed petitions and those for which good cause for late filing was shown. All Real Property and Tangible Personal Property petitions which were timely filed were withdrawn prior to hearing.
  - a. Acknowledgement of scheduled appearances before the Special Magistrate and withdrawn petitions
    - attachment: Master list of all 2016 VAB petitions and disposition
    - attachment: Agendas for hearings held by the Exemption Special Magistrate
  - b. Consideration of Appeals regarding the Special Magistrate recommendations.

Basca, Inc., Petitions 16-01, 16-02, 16-05, 16-08 (special magistrate denied petitions for an affordable housing exemption)

attachment: Recommended Decisions for Petitions 16-01, 16-02, 16-05 and 16-08
  - c. Consideration of Special Magistrate Recommendations  
(Petitions not attached — available for review in the Finance Department)
    - 1. Exemptions/Classifications
    - 2. Real Property Valuation --NONE
    - 3. Tangible Personal Property Valuation--NONE

attachment: Recommended Decisions

- IV. Certification of the 2016 Personal Property and Real Property Ad Valorem Assessment Rolls  
(Property Appraiser will provide these at the meeting)

Adjournment

***In accordance with the Americans with Disabilities Act, any person needing a special accommodation to participate in this matter should contact the Clay County ADA Coordinator by mail at Post Office Box 1366, Green Cove Springs, FL 32043, or by telephone at number (904) 269-6347 no later than three (3) days prior to the hearing or proceeding for which this notice has been given. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice), or 1-800-955-8771 (TDD).***



VAB Agenda Item  
Tuesday, March 28 12:30 PM

ATTACHMENTS:

Description

- ▣ Minutes of 09-27-16 VAB Meeting

MINUTES  
CLAY COUNTY  
VALUE ADJUSTMENT BOARD  
ORGANIZATIONAL AND CERTIFICATION MEETING  
SEPTEMBER 27, 2016

I. WELCOME

The meeting convened at 12:03 p.m., with the following participants in attendance: Commissioner Diane Hutchings, Chairman; Commissioner Buck Burney; School Board Member Janice Kerekes; Citizen Member John O'Connor; Attorney for the VAB William Davie II; Chief Assistant County Attorney Fran Moss; Property Appraiser Roger Suggs; Assistant Property Appraiser Tracy Drake; and Grady Williams Attorney for Property Appraiser.

Citizen Member Scott Roberts was absent.

II. CONSIDERATION AND RECOMMENDATION OF APPOINTMENT OF ATTORNEY WILLIAM H DAVIE II TO REPRESENT THE VAB

Citizen Member John O'Connor moved to approve the appointment of Attorney William H Davie II to represent the VAB. School Board Member Janice Kerekes seconded the motion, which carried unanimously.

III. ORGANIZATIONAL MEETING REQUIREMENTS PURSUANT TO SECTION 12D-9.013, FLORIDA ADMINISTRATIVE CODE

a. INTRODUCTION OF BOARD MEMBERS AND BOARD CLERK

Commissioner Diane Hutchings, Chairman, had the board members introduce themselves. Fran Moss introduced Cindy Atkinson as Board Clerk.

b. 1. COMPLIANCE WITH STATUTORY REQUIREMENT THAT CERTAIN VAB INFORMATION BE PRESENT AT ORGANIZATIONAL MEETING AND ACKNOWLEDGEMENT THAT SAID INFORMATION IS ALSO AVAILABLE ON THE COUNTY'S WEBSITE. GO TO [www.claycountygov.com](http://www.claycountygov.com) AND CLICK ON VALUE ADJUSTMENT BOARD UNDER PUBLIC INTEREST(LEFT HAND COLUMN)

2. COMPLIANCE WITH STATUTORY REQUIREMENT THAT THE REQUIREMENTS OF FLORIDA'S GOVERNMENT IN THE SUNSHINE/OPEN GOVERNMENT LAWS, AS WELL AS INFORMATION ABOUT OBTAINING THE CURRENT GOVERNMENT-IN-THE-SUNSHINE MANUAL, BE MADE AVAILABLE TO THE PUBLIC BY POSTING ON THE COUNTY'S WEBSITE. GO TO [www.claycountygov.com](http://www.claycountygov.com) AND CLICK ON VALUE ADJUSTMENT BOARD UNDER PUBLIC INTERESTS (LEFT HAND COLUMN)

Chief Assistant County Attorney Fran Moss, explained agenda items b-1 & b-2. No action required



c. ADOPTION OF FILING FEE FOR PETITIONS (\$15.00)

Citizen Member John O'Connor moved to approve the adoption of the \$15.00 filing fee. School Board Member Janice Kerekes seconded the motion, which carried unanimously.

d. ADOPTION OF CLAY COUNTY VAB PROCEDURAL RULES FOR 2016—NO CHANGES FOR 2016 TAX YEAR

Citizen Member John O'Connor moved to approve the adoption of Clay County VAB procedural rules. School Board Member Janice Kerekes seconded the motion, which carried unanimously.

IV. APPOINTMENT OF SPECIAL MAGISTRATES AND APPROVAL OF FEE AGREEMENTS: JAMES TORO, II/CAPSTONE VALUATION ADVISORS, LLC, FOR REAL PROPERTY; ALEX RUDEN/SOUTHEAST APPRAISAL RESOURCE ASSOCIATES, INC., FOR TANGIBLE PERSONAL PROPERTY; AND M. PAUL SANDERS, ESQUIRE, FOR EXEMPTIONS

Citizen Member John O'Connor moved to approve James Toro for Real Property Special Magistrate, Alex Ruden for Tangible Personal Property Special Magistrate and M. Paul Sanders for Exemptions Special Magistrate, and also moved to approve each fee agreement. School Board Member Janice Kerekes seconded the motion, which carried unanimously.

V. ACKNOWLEDGEMENT OF RESOLUTION FROM CLAY COUNTY BOARD OF COUNTY COMMISSIONERS ORDERING THE CLAY COUNTY VALUE ADJUSTMENT BOARD TO CERTIFY THE 2016 REAL PROPERTY AND TANGIBLE PERSONAL PROPERTY TAX ROLLS PURSUANT TO SECTION 197.323, FLORIDA STATUTES

Citizen Member John O'Connor moved to acknowledge the resolution from Clay County Board of County Commissioners ordering the Clay County Value Adjustment Board to certify the 2016 Real Property and Tangible Personal Property Tax Rolls. School Board Member Janice Kerekes seconded the motion, which carried unanimously.

VI. APPROVAL OF RESOLUTION DIRECTING PROPERTY APPRAISER TO EXTEND AND CERTIFY THE 2016 REAL PROPERTY AND TANGIBLE PERSONAL PROPERTY AD VALOREM TAX ROLLS

Citizen Member John O'Connor moved to approve the resolution directing the Property Appraiser to extend and certify the 2016 Real Property and Tangible Personal Property Ad Valorem Tax Rolls. School Board Member Janice Kerekes seconded the motion, which carried unanimously.

VII. STATUTORY REQUIREMENTS: DISCUSSION REGARDING THE TENTATIVE SCHEDULE FOR THE VALUE ADJUSTMENT BOARD TAKING INTO CONSIDERATION THE NUMBER OF PETITIONS FILED, THE POSSIBILITY OF THE NEED TO RESCHEDULE AND THE REQUIREMENT THAT THE BOARD STAY IN SESSION UNTIL ALL PETITIONS HAVE BEEN HEARD

After discussion, Citizen Member John O'Connor moved to approve the statutory requirements regarding tentative schedule for the value adjustment board taking into consideration the number of petitions filed, the possibility of the need to reschedule and

the requirement that the board stay in session until all petitions have been heard. School Board Member Janice Kerekes seconded the motion, which carried unanimously.

VIII. STATUTORY REQUIREMENTS: DISCUSSION REGARDING FLORIDA'S PROPERTY TAX SYSTEM, THE ROLES OF THE PROPERTY APPRAISER, TAX COLLECTOR, CLERK AND THE PETITIONER, OPPORTUNITIES FOR TAXPAYERS TO PARTICIPATE IN THE SYSTEM, PROPERTY TAXPAYER RIGHTS

No action required.

IX. PRESENTATION BY CLAY COUNTY PROPERTY APPRAISER, ROGER A SUGGS, CFA, AAS

ITEM NOT ON AGENDA, REQUESTED THAT THE VAB ATTORNEY DETERMINE GOOD CAUSE ON LATE FILED PETITIONS

After discussion, School Board Member Janice Kerekes moved to approve the VAB Attorney's determination of good cause on late filed petitions. Citizen Member John O'Connor seconded the motion, which carried unanimously.

X. Adjournment

The meeting adjourned at 12:26 p.m.



VAB Agenda Item  
Tuesday, March 28 12:30 PM

ATTACHMENTS:

Description

No Attachments Available



VAB Agenda Item  
Tuesday, March 28 12:30 PM

ATTACHMENTS:

Description

- ▣ Master List of All 2016 Petitions and Disposition
- ▣ Agendas for Hearings held by Exemption Special Magistrate
- ▣ BASCA Recommended Decision-Petition 16-01
- ▣ BASCA Recommended Decision-Petition 16-02
- ▣ BASCA Recommended Decision-Petition 16-05
- ▣ BASCA Recommended Decision-Petition 16-08
- ▣ ALL Recommended Decisions



2016 VALUE ADJUSTMENT BOARD PETITIONS								
PETITION #	NAME	MAILING ADDRESS	PROPERTY ADDRESS	PARCEL #/ACCOUNT #	TYPE	STATUS	JUST CAUSE SM/VAB ATTY	FINAL SM DECISION
16-01	BASCA, INC	352 STOWE AVENUE ORANGE PARK, FL 32073	2880 TUSCARORA TRAIL	04-05-25-009003-000-82	AHX	Hearing Date 2/14/17		DENIED
16-02	BASCA, INC	352 STOWE AVENUE ORANGE PARK, FL 32073	1317 SUMMERBROOK DRIVE	29-04-25-008065-002-53	AHX	Hearing Date 2/14/17		DENIED
16-03	BASCA, INC	352 STOWE AVENUE ORANGE PARK, FL 32073	1351 SUMMERBROOK DRIVE	29-04-25-008065-002-97	AHX	Hearing Date 2/14/17	***see below	
16-04	BASCA, INC	352 STOWE AVENUE ORANGE PARK, FL 32073	3119 GROVELAND ROAD	24-04-25-020379-002-22	AHX	Hearing Date 2/14/17	***see below	
16-05	BASCA, INC	352 STOWE AVENUE ORANGE PARK, FL 32073	1803 NORSEMAN COURT	32-04-25-008101-044-28	AHX	Hearing Date 2/14/17		DENIED
16-06	BASCA, INC	352 STOWE AVENUE ORANGE PARK, FL 32073	1880 PENZANCE PARKWAY	32-04-25-008101-042-07	AHX	Hearing Date 2/14/17	***see below	
16-07	BASCA, INC	352 STOWE AVENUE ORANGE PARK, FL 32073	1191 SUMMER SPRINGS DRIVE	29-04-25-008065-002-77	AHX	Hearing Date 2/14/17	***see below	
16-08	BASCA, INC	352 STOWE AVENUE ORANGE PARK, FL 32073	1657 TEABERRY DRIVE	34-04-25-008154-006-06	AHX	Hearing Date 2/14/17		DENIED
16-09/LATE FILED	LORI JOHNSTON	415 CYPRESS AVENUE SOUTH GREEN COVE SPRINGS, FL 32043	415 CYPRESS AVENUE SOUTH	38-06-26-017457-000-00	HX		DENIED	
16-10	RPA4 LLC	4931 SW 128 STREET OCALA, FL 34473	2193 KHAKI COURT	41-05-25-008823-014-26	VALUE	WITHDRAWAL		
16-11	BTRA V LLC	4931 SW 128 STREET OCALA, FL 34473	1867 SHERATON LAKES CIRCLE	05-05-25-009016-001-83	VALUE	WITHDRAWAL		
16-12	BTRA V LLC	4931 SW 128 STREET OCALA, FL 34473	189 BOSCO BLVD	34-04-25-008153-167-00	VALUE	WITHDRAWAL		
16-13	PREP 6 LLC	4931 SW 128 STREET OCALA, FL 34473	2291 RICHARD LEE STREET	13-04-25-020304-320-06	VALUE	WITHDRAWAL		
16-14	SFRA III LLC	4931 SW 128 STREET OCALA, FL 34473	834 OLIVER ELLSWORTH STREET	14-04-25-020304-321-30	VALUE	WITHDRAWAL		
16-15	MUPR3 ASSETS LLC	4931 SW 128 STREET OCALA, FL 34473	1542 SLASH PINE COURT	08-04-26-019911-003-10	VALUE	WITHDRAWAL		
16-16	FIVE POINTS LLC	8650 OLD KINGS ROAD S SUITE 12 JACKSONVILLE, FL 32217	1980 WELLS ROAD	06-04-26-010681-008-00	VALUE	WITHDRAWAL		
16-17	PROPERTY MANAGEMENT SUPPORT, INC	1 SLEIMAN PARKWAY JACKSONVILLE, FL 32216-0995	1605-15 CR 220	05-05-26-014190-008-00	VALUE	WITHDRAWAL		
16-18	PROPERTY MANAGEMENT SUPPORT, INC	1 SLEIMAN PARKWAY JACKSONVILLE, FL 32216-0995	1571-81 CR 220	05-05-26-014190-008-02	VALUE	WITHDRAWAL		
16-19	HERITAGE VI SUB I, LLC	3721 DUPONT STATION COURT S JACKSONVILLE, FL 32217	386 WOODSIDE DRIVE	06-04-26-010879-000-00	VALUE	WITHDRAWAL		
16-20	JUDY GALT	812 OLIVER ELLSWORTH STREET ORANGE PARK, FL 32073	812 OLIVER ELLSWORTH STREET	14-04-25-020304-321-36	SX	WITHDRAWAL		
16-21	SCOTT RETZLOFF-REGENCY CENTERS	1640 W OAKLAND PARK BLVD STE 402 FORT LAUDERDALE, FL 33311	5000 CR 220	33-04-26-021262-006-00	VALUE	WITHDRAWAL		
16-22	SCOTT RETZLOFF-REGENCY CENTERS	1640 W OAKLAND PARK BLVD STE 402 FORT LAUDERDALE, FL 33311	1490 CR 220	33-04-26-021262-006-04	VALUE	WITHDRAWAL		
16-23	SCOTT RETZLOFF-REGENCY CENTERS	1640 W OAKLAND PARK BLVD STE 402 FORT LAUDERDALE, FL 33311	1544 CR 220	33-04-26-021262-006-16	VALUE	WITHDRAWAL		
16-24	FASHION SQUARE ORANGE PARK LLC NEW	431 EAST HORATIO AVENUE #120 MAITLAND, FL 32751	1750 WELLS ROAD	05-04-26-010670-005-00	VALUE	WITHDRAWAL		
16-25	FASHION SQUARE ORANGE PARK LLC NEW	431 EAST HORATIO AVENUE #120 MAITLAND, FL 32751	1780 WELLS ROAD	05-04-26-010670-005-02	VALUE	WITHDRAWAL		
16-26	FASHION SQUARE ORANGE PARK LLC NEW	431 EAST HORATIO AVENUE #120 MAITLAND, FL 32751	1760 WELLS ROAD	05-04-26-010670-005-03	VALUE	WITHDRAWAL		
16-27	FRAN PROPERTY INVESTMENT, INC.	431 EAST HORATIO AVENUE #120 MAITLAND, FL 32751	1551 CR 220	04-05-26-014190-002-01	VALUE	WITHDRAWAL		
16-28	WATIA PROPERTIES LLC	431 EAST HORATIO AVENUE #120 MAITLAND, FL 32751	1120 BLANDING BLVD	40-04-25-020897-001-02	VALUE	WITHDRAWAL		
16-29	PETER SWANSON & JOANNE BLAKE	411 WALNUT STREET GREEN COVE SPRINGS, FL 32043	103 LEWIS DRIVE	38-06-26-018110-000-00	VALUE	WITHDRAWAL		
16-30	HP FLORIDA I LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1711 RUSTLING DRIVE	31-04-26-021262-026-26	VALUE	WITHDRAWAL		
16-31	HP FLORIDA I LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	2479 GLENFIELD DRIVE	21-05-25-010094-020-29	VALUE	WITHDRAWAL		
16-32	HP FLORIDA I LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	2941 PIEDMONT MANOR DRIVE	04-04-25-007867-021-23	VALUE	WITHDRAWAL		
16-33	HP FLORIDA I LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	523 MELDRUM LANE	05-04-25-007868-032-07	VALUE	WITHDRAWAL		
16-34	HP FLORIDA I LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	746 EAGLE COVE DRIVE	04-05-26-014176-010-02	VALUE	WITHDRAWAL		
16-35	HP FLORIDA I LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	864 QUIET STONE LANE	07-04-25-007869-805-95	VALUE	WITHDRAWAL		
16-36	2014-1 IH BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	2372 GOLVIEW DRIVE	09-05-26-014266-037-53	VALUE	WITHDRAWAL		
16-37	2014-1 IH BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	2924 GOLDEN POND BLVD	03-04-25-007865-007-43	VALUE	WITHDRAWAL		
16-38	2014-1 IH BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	3024 STONEWOOD WAY	04-04-25-007867-018-42	VALUE	WITHDRAWAL		
16-39	2014-2 IH BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	359 SUMMIT DRIVE	03-04-25-007865-009-49	VALUE	WITHDRAWAL		
16-40	2014-2 IH BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	3728 BRIAR LANE	07-04-25-007869-010-14	VALUE	WITHDRAWAL		
16-41	2014-3 IH BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	2719 SPOONBILL TRAIL	03-04-25-007864-008-82	VALUE	WITHDRAWAL		
16-42	2015-1 IH2 BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	2904 PIEDMONT MANOR DRIVE	04-04-25-007867-021-14	VALUE	WITHDRAWAL		
16-43	2015-2 IH2 BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	2854 PEBBLEWOOD	04-04-25-007867-017-74	VALUE	WITHDRAWAL		



2016 VALUE ADJUSTMENT BOARD PETITIONS								
							JUST CAUSE	FINAL
PETITION #	NAME	MAILING ADDRESS	PROPERTY ADDRESS	PARCEL #/ACCOUNT #	TYPE	STATUS	SM/VAB ATTY	SM DECISION
16-44	2015-3 IH2 BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	2383 CAROLINA CHERRY COURT	08-05-26-014266-035-21	VALUE	WITHDRAWAL		
16-45	IH3 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1264 PIRATES COVE LANE	44-04-26-014075-002-42	VALUE	WITHDRAWAL		
16-46	IH3 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1660 NIGHT OWL TRAIL	30-04-25-008069-009-83	VALUE	WITHDRAWAL		
16-47	IH3 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	3209 WANDERING OAKS DRIVE	09-04-25-007868-012-13	VALUE	WITHDRAWAL		
16-48	IH3 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	3741 TIMBERLINE DRIVE	07-04-25-007869-008-21	VALUE	WITHDRAWAL		
16-49	IH3 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	535 CHARLES PINCKNEY STREET	14-04-25-020304-323-12	VALUE	WITHDRAWAL		
16-50	IH4 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1217 DEER VIEW LANE	07-04-25-007869-007-01	VALUE	WITHDRAWAL		
16-51	IH4 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1422 WOODLAND VIEW DRIVE	08-05-26-014266-006-64	VALUE	WITHDRAWAL		
16-52	IH4 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1727 MOSS CREEK DRIVE	08-05-26-014266-018-17	VALUE	WITHDRAWAL		
16-53	IH4 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	363 BRIER ROSE	04-04-25-007867-017-43	VALUE	WITHDRAWAL		
16-54	IH4 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	3635 LIVE OAK HOLLOW DRIVE	07-04-25-007869-009-46	VALUE	WITHDRAWAL		
16-55	IH4 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	3921 LEATHERWOOD DRIVE	06-04-25-007869-012-60	VALUE	WITHDRAWAL		
16-56	IH4 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	898 THOROUGHbred DRIVE	05-04-25-007868-019-43	VALUE	WITHDRAWAL		
16-57	IH5 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1055 MOOSEHEAD DRIVE	05-04-25-007868-017-92	VALUE	WITHDRAWAL		
16-58	IH5 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1333 CAMP RIDGE LANE	30-04-25-008069-008-84	VALUE	WITHDRAWAL		
16-59	IH5 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1452 CREEKS EDGE COURT	32-04-26-021262-012-63	VALUE	WITHDRAWAL		
16-60	IH5 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1489 COTTON CLOVER DRIVE	05-04-25-007868-008-75	VALUE	WITHDRAWAL		
16-61	IH5 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1609 SHELTER COVE DRIVE	32-04-26-021262-004-10	VALUE	WITHDRAWAL		
16-62	IH5 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1647 HIGHLAND VIEW COURT	32-04-26-021262-018-24	VALUE	WITHDRAWAL		
16-63	IH5 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1692 NIGHT OWL TRAIL	30-04-25-008069-009-76	VALUE	WITHDRAWAL		
16-64	IH5 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1774 FOGGY DAY DRIVE	30-04-25-008069-022-05	VALUE	WITHDRAWAL		
16-65	IH5 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	2324 BONNIE LAKES DRIVE	05-06-26-015234-004-41	VALUE	WITHDRAWAL		
16-66	IH5 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	3346 HIGHLAND MILL LANE	05-04-25-007868-004-76	VALUE	WITHDRAWAL		
16-67	IH5 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	3430 PEBBLE SAND LANE	05-04-25-007868-027-24	VALUE	WITHDRAWAL		
16-68	IH5 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	3660 DOUBLE BRANCH LANE	04-04-25-007867-005-41	VALUE	WITHDRAWAL		
16-69	IH5 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	3752 BRIAR LANE	07-04-25-007869-010-08	VALUE	WITHDRAWAL		
16-70	IH5 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	3966 WHITE PELICAN WAY	24-04-24-005574-005-31	VALUE	WITHDRAWAL		
16-71	IH5 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	3970 WHITE PELICAN WAY	24-04-24-005574-005-32	VALUE	WITHDRAWAL		
16-72	IH5 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	3990 ROYAL PINES DRIVE	12-04-24-005541-004-12	VALUE	WITHDRAWAL		
16-73	IH5 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	3998 TRAIL RIDGE ROAD	24-04-24-005574-000-26	VALUE	WITHDRAWAL		
16-74	IH5 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	428 MISTWOOD COURT	04-04-25-007867-020-97	VALUE	WITHDRAWAL		
16-75	IH5 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	4635 CAMP CREEK LANE	13-04-24-005542-006-98	VALUE	WITHDRAWAL		
16-76	IH5 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	4659 CAMP CREEK LANE	13-04-24-005542-006-92	VALUE	WITHDRAWAL		
16-77	IH5 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	4754 CREEK BLUFF LANE	30-04-25-008069-008-77	VALUE	WITHDRAWAL		
16-78	IH5 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	511 MILLHOUSE LANE	04-04-25-007867-020-74	VALUE	WITHDRAWAL		
16-79	IH5 PROPERTY BORROWER LP	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	899 QUIET STONE LANE	07-04-25-007869-806-01	VALUE	WITHDRAWAL		
16-80	FREO FLORIDA, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1314 FORBES STREET	38-06-26-018299-001-06	VALUE	WITHDRAWAL		
16-81	FREO FLORIDA, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1430 STARBOARD COURT	44-04-26-014075-002-31	VALUE	WITHDRAWAL		
16-82	FREO FLORIDA, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1438 WOODLAND VIEW DRIVE	08-05-26-014266-006-60	VALUE	WITHDRAWAL		
16-83	FREO FLORIDA, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	149 DOVER BLUFF DRIVE	03-04-25-007865-007-85	VALUE	WITHDRAWAL		
16-84	FREO FLORIDA, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1611 NORTHGLEN CIRCLE	35-04-25-008223-015-62	VALUE	WITHDRAWAL		
16-85	FREO FLORIDA, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1775 PICKWICK PLACE	29-04-26-021306-002-04	VALUE	WITHDRAWAL		
16-86	FREO FLORIDA, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1794 ALDER DRIVE	05-04-26-020177-460-00	VALUE	WITHDRAWAL		



2016 VALUE ADJUSTMENT BOARD PETITIONS								
PETITION #	NAME	MAILING ADDRESS	PROPERTY ADDRESS	PARCEL #/ACCOUNT #	TYPE	STATUS	JUST CAUSE SM/VAB ATTY	FINAL SM DECISION
16-87	FREO FLORIDA, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1991 FLORA COURT	41-05-25-008823-016-34	VALUE	WITHDRAWAL		
16-88	FREO FLORIDA, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	2346 STERNWHEEL COURT	31-04-26-013181-001-16	VALUE	WITHDRAWAL		
16-89	FREO FLORIDA, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	2350 STERNWHEEL COURT	31-04-26-013181-001-17	VALUE	WITHDRAWAL		
16-90	FREO FLORIDA, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	2714 WOOD STORK LANE	03-04-25-007864-011-61	VALUE	WITHDRAWAL		
16-91	FREO FLORIDA, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	2841 PEBBLEWOOD LANE	04-04-25-007867-018-93	VALUE	WITHDRAWAL		
16-92	FREO FLORIDA, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	2924 BRITTANY BLUFF DRIVE	03-04-25-007864-006-42	VALUE	WITHDRAWAL		
16-93	FREO FLORIDA, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	3096 ZEYNO DRIVE	24-05-24-006564-014-93	VALUE	WITHDRAWAL		
16-94	FREO FLORIDA, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	3101 BRIGHT LEAF COURT	45-05-25-008989-011-03	VALUE	WITHDRAWAL		
16-95	FREO FLORIDA, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	3209 SEXTON DRIVE	28-05-25-010110-017-28	VALUE	WITHDRAWAL		
16-96	FREO FLORIDA, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	3236 CARLOTTA ROAD	32-04-25-008101-044-06	VALUE	WITHDRAWAL		
16-97	FREO FLORIDA, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	428 FOREST MEADOW LANE	01-04-24-005524-016-83	VALUE	WITHDRAWAL		
16-98	FREO FLORIDA, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	507 DEERCROFT LANE	01-04-24-005524-017-45	VALUE	WITHDRAWAL		
16-99	FREO FLORIDA, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	520 DRYSDALE DRIVE	01-04-24-005524-015-72	VALUE	WITHDRAWAL		
16-100	FREO FLORIDA, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	802 GLENDALE LANE	01-04-24-005524-015-19	VALUE	WITHDRAWAL		
16-101	PROGRESS RES 2014-1 BORROWER, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1588 GLEN VIEW STREET	35-04-25-008223-015-85	VALUE	WITHDRAWAL		
16-102	PROGRESS RES 2014-1 BORROWER, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	2852 SPOONBILL TRAIL	03-04-25-007864-011-95	VALUE	WITHDRAWAL		
16-103	PROGRESS RES 2015-1 BORROWER, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	2734 WOOD STORK TRAIL	03-04-25-007864-011-56	VALUE	WITHDRAWAL		
16-104	PROGRESS RES 2015-1 BORROWER, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	2776 WOOD STORK TRAIL	03-04-25-007864-011-46	VALUE	WITHDRAWAL		
16-105	PROGRESS RES 2015-1 BORROWER, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	3536 ALEC DRIVE	32-04-25-008123-006-46	VALUE	WITHDRAWAL		
16-106	PROGRESS RES 2015-2 BORROWER, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	4113 GRAYFIELD LANE	01-04-24-005524-017-14	VALUE	WITHDRAWAL		
16-107	PROGRESS RES 2015-2 BORROWER, LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	451 FOREST MEADOW LANE	01-04-24-005524-017-81	VALUE	WITHDRAWAL		
16-108	2013B PROPERTY OWNER LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	2750 ARCHER STREET	02-05-25-008823-019-20	VALUE	WITHDRAWAL		
16-109	2013B PROPERTY OWNER LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	2929 GOLDEN POND BLVD	03-04-25-007865-007-26	VALUE	WITHDRAWAL		
16-110	2013B PROPERTY OWNER LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	2939 STONEGATE LANE	32-04-25-008101-047-55	VALUE	WITHDRAWAL		
16-111	2013B PROPERTY OWNER LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	3134 WAVERING LANE	34-04-25-008154-006-10	VALUE	WITHDRAWAL		
16-112	2015A PROPERTY OWNER LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1303 RUSHING DRIVE	21-04-25-007969-094-56	VALUE	WITHDRAWAL		
16-113	2015A PROPERTY OWNER LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1527 SLASH PINE COURT	08-04-26-019911-002-82	VALUE	WITHDRAWAL		
16-114	2015A PROPERTY OWNER LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1839 DARTMOUTH DRIVE	35-04-25-008223-013-25	VALUE	WITHDRAWAL		
16-115	2015A PROPERTY OWNER LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1961 CALUSA TRAIL	04-05-25-009003-000-22	VALUE	WITHDRAWAL		
16-116	2015A PROPERTY OWNER LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	2239 BOTANY STREET	41-05-26-008823-001-77	VALUE	WITHDRAWAL		
16-117	2015A PROPERTY OWNER LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	2278 SANDY COURT	41-04-26-019612-095-00	VALUE	WITHDRAWAL		
16-118	2015A PROPERTY OWNER LLC	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	2468 RIDGECREST AVENUE	14-04-25-020388-113-00	VALUE	WITHDRAWAL		
16-119	CHRISTIANA TRUST TRUSTEE	500 E BROWARD BLVD STE 1130 FORT LAUDERDALE, FL 33394	1392 FAIRWAY VILLAGE DRIVE	08-05-26-014266-014-02	VALUE	WITHDRAWAL		
16-120	AMERICN MULTI-CINEMA, INC	11500 ASH STREET LEAWOOD, KS 66211	AMC ORANGE PARK 24	523000	TPP	WITHDRAWAL		
16-121	BIG SCORE INVESTORS LLC	1730 SHADOWOOD LANE #320 JACKSONVILLE, FL 32207	400 COLLEGE DRIVE	35-04-25-008223-011-00	VALUE	WITHDRAWAL		
16-122	KIMCO REALTY CORP	4770 BISCAYNE BLVD SUITE 1100 MIAMI, FL 33137	1782 BLANDING BLVD	32-04-25-008102-001-00	VALUE	WITHDRAWAL		
16-123	MR TITAN AMERICA LLC	4770 BISCAYNE BLVD SUITE 1100 MIAMI, FL 33137	333 PARKRIDGE AVE	18611-000	TPP	WITHDRAWAL		
16-124	CORVUS INVESTMENTS LLC	1177 LOUISIANA AVENUE SUITE 200 WINTER PARK, FL 32789	1656 WELLS ROAD	05-04-26-019825-001-50	VALUE	WITHDRAWAL		
16-125	K & T ENTERPRISES OF NE FLORIDA LLC	1177 LOUISIANA AVENUE SUITE 200 WINTER PARK, FL 32789	2580 CR 220	35-04-25-008223-008-01	VALUE	WITHDRAWAL		
16-126	ORANGE PARK MALL LLC	316 NE 12TH AVENUE FORT LAURDERDALE, FL 33301	1940 WELLS ROAD	06-04-26-010672-002-02	VALUE	WITHDRAWAL		
16-127	ORANGE PARK MALL LLC	316 NE 12TH AVENUE FORT LAURDERDALE, FL 33301	WELLS ROAD	06-04-26-010672-002-01	VALUE	WITHDRAWAL		
16-128	ORANGE PARK MALL LLC	316 NE 12TH AVENUE FORT LAURDERDALE, FL 33301	1910 WELLS ROAD	06-04-26-010672-002-00	VALUE	WITHDRAWAL		



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							JUST CAUSE	FINAL
PETITION #	NAME	MAILING ADDRESS	PROPERTY ADDRESS	PARCEL #/ACCOUNT #	TYPE	STATUS	SM/VAB ATTY	SM DECISION
16-129	MURPHCO OF FLORIDA, INC	14255 US HIGHWAY 1 SUITE 258 JUNO BEACH, FL 33408	360 CORPORATE WAY	05-04-26-019825-195-00	VALUE	WITHDRAWAL		
16-130	SEO'S FAMILY INC	14255 US HIGHWAY 1 SUITE 258 JUNO BEACH, FL 33408	749 KINGSWOOD AVENUE	40-04-25-020631-000-00	VALUE	WITHDRAWAL		
16-131	GREEN TECHNOLOGIESLLC	PO BOX 357905 GAINESVILLE, FL 32635	US HIGHWAY 301	18-04-23-000123-003-00	AG/VALUE	WITHDRAWAL		
16-132	GREEN TECHNOLOGIESLLC	PO BOX 357905 GAINESVILLE, FL 32635	US HIGHWAY 301	18-04-23-000123-004-00	AG/VALUE	WITHDRAWAL		
16-133	NAVY FEDERAL CREDIT UNION	2825 WILCREST DRIVE SUITE 669 HOUSTON, TX 77042	1826 TOWN CENTER BLVD	05-05-26-014190-018-00	VALUE	WITHDRAWAL		
16-134	ORANGE PARK ASSOCIATES	2825 WILCREST DRIVE SUITE 669 HOUSTON, TX 77042	1972 WELLS ROAD	06-04-26-010681-004-00	VALUE	WITHDRAWAL		
16-135	3036 BLANDING BLVD	2825 WILCREST DRIVE SUITE 669 HOUSTON, TX 77042	630 BLANDING BLVD	12-04-25-020303-002-00	VALUE	WITHDRAWAL		
16-136	PROPERTY MGMT SUPPORT INC TRST	2825 WILCREST DRIVE SUITE 669 HOUSTON, TX 77042	1565 CR 220	05-05-26-014190-008-01	VALUE	WITHDRAWAL		
16-137	PROFESSIONAL RESOURCE DEV INC	2825 WILCREST DRIVE SUITE 669 HOUSTON, TX 77042	1695 WELLS ROAD	05-04-26-019825-001-42	VALUE	WITHDRAWAL		
16-138	PROFESSIONAL RESOURCE DEV INC	2825 WILCREST DRIVE SUITE 669 HOUSTON, TX 77042	1647 CR 220	05-05-26-014190-060-02	VALUE	WITHDRAWAL		
16-139	PROFESSIONAL RESOURCE DEV INC	2825 WILCREST DRIVE SUITE 669 HOUSTON, TX 77042	1776 BLANDING BLVD	32-04-25-008102-001-02	VALUE	WITHDRAWAL		
16-140	LOWES HOME CENTERS INC	100 SE SECOND STREET SUITE 2900 MIAMI, FL 33131	1700 BLANDING BLVD	32-04-25-008102-004-00	VALUE	WITHDRAWAL		
16-141	SANDRA ALLISON	3309 NORTHLAKE BLVD SUITE 105 PALM BEACH GARDENS, FL 33403	2510 CROOKED CREEK POINT	13-05-24-021388-030-00	VALUE	WITHDRAWAL		
16-142	JEANNE CARTER	3309 NORTHLAKE BLVD SUITE 105 PALM BEACH GARDENS, FL 33403	1518 PAWNEE STREET	27-04-25-020963-585-00	VALUE	WITHDRAWAL		
16-143	CAMARDA REAL ESTATE PARTNERS	3309 NORTHLAKE BLVD SUITE 105 PALM BEACH GARDENS, FL 33403	2102 SMITH STREET	41-04-26-018900-000-00	VALUE	WITHDRAWAL		
16-144	CAMARDA REAL ESTATE PARTNERS	3309 NORTHLAKE BLVD SUITE 105 PALM BEACH GARDENS, FL 33403	4371 US HIGHWAY 17	28-04-26-013135-000-00	VALUE	WITHDRAWAL		
16-145	JEFFREY CAMARDA	3309 NORTHLAKE BLVD SUITE 105 PALM BEACH GARDENS, FL 33403	2571 HOLLY POINT ROAD E	41-04-26-019193-000-00	VALUE	WITHDRAWAL		
16-146	SANDRA ALLISON	3309 NORTHLAKE BLVD SUITE 105 PALM BEACH GARDENS, FL 33403	TUSCANY GLEN DRIVE	40-04-25-020916-006-39	VALUE	WITHDRAWAL		
16-147	SANDRA ALLISON	3309 NORTHLAKE BLVD SUITE 105 PALM BEACH GARDENS, FL 33403	TUSCANY GLEN DRIVE	40-04-25-020916-006-37	VALUE	WITHDRAWAL		
16-148	130 GARDEN LAND TRUST	3309 NORTHLAKE BLVD SUITE 105 PALM BEACH GARDENS, FL 33403	130 GARDEN STREET SW	30-08-23-022292-000-00	VALUE	WITHDRAWAL		
16-149	ST GERMAIN SANDRA CARMICHAEL	3309 NORTHLAKE BLVD SUITE 105 PALM BEACH GARDENS, FL 33403	342 MADEIRA DRIVE	06-04-26-010925-000-00	VALUE	WITHDRAWAL		
16-150	OP RETAIL LLC 14502 NORTH	100 N TAMPA STREET SUITE 1850 TAMPA, FL 33602	1560 WELLS ROAD	05-04-26-019825-001-63	VALUE	WITHDRAWAL		
16-151	PROPERTY MGMT SUPPORT INC TRUSTEE	100 N TAMPA STREET SUITE 1850 TAMPA, FL 33602	1605 CR 220	05-05-26-014190-008-05	VALUE	WITHDRAWAL		
16-152	KOHL'S DEPARTMENT STORES INC	100 N TAMPA STREET SUITE 1850 TAMPA, FL 33602	1995 EAST WEST PARKWAY	05-05-26-014190-011-01	VALUE	WITHDRAWAL		
16-153	MPI/WELS LANDING, INC	100 N TAMPA STREET SUITE 1850 TAMPA, FL 33602	550 WELLS ROAD	50-04-26-019238-006-00	VALUE	WITHDRAWAL		
16-154	REO FUNDING SOLUTIONS III LLC	100 N TAMPA STREET SUITE 1850 TAMPA, FL 33602	US HIGHWAY 17	28-05-26-014297-000-00	VALUE	WITHDRAWAL		
16-155	FIRST UNION NATIONAL BANK	100 N TAMPA STREET SUITE 1850 TAMPA, FL 33602	1511 CR 220	04-05-26-014190-002-05	VALUE	WITHDRAWAL		
16-156	EAST COAST WAFFLES INC	6000 LAKE FORREST DRIVE STE 495 ATLANTA, GA 30328	704 BLANDING BLVD	13-04-25-020335-000-00	VALUE	WITHDRAWAL		
16-157	ALVAR FL LLC	900 WEST AVENUE #1407 MIAMI BEACH, FL 33139	444 FOREST MEADOW LANE	01-04-24-005524-016-79	VALUE	WITHDRAWAL		
16-158	ALVAR FL LLC	900 WEST AVENUE #1407 MIAMI BEACH, FL 33139	499 DEERCROFT LANE	01-04-24-005524-017-43	VALUE	WITHDRAWAL		
16-159	ALVAR FL LLC	900 WEST AVENUE #1407 MIAMI BEACH, FL 33139	569 ARTESIAN LANE	04-04-25-007866-011-23	VALUE	WITHDRAWAL		
16-160	ALVAR FL LLC	900 WEST AVENUE #1407 MIAMI BEACH, FL 33139	1866 CHERRY CREEK WAY	01-05-24-005924-006-55	VALUE	WITHDRAWAL		
16-161	ALVAR FL LLC	900 WEST AVENUE #1407 MIAMI BEACH, FL 33139	3828 FALCON CREST DRIVE	05-06-26-015234-005-21	VALUE	WITHDRAWAL		
16-162	ALVAR FL LLC	900 WEST AVENUE #1407 MIAMI BEACH, FL 33139	3836 FALCON CREST DRIVE	05-06-26-015234-005-23	VALUE	WITHDRAWAL		
16-163	ALVAR FL LLC	900 WEST AVENUE #1407 MIAMI BEACH, FL 33139	4115 GRAYFIELD LANE	01-04-24-005524-017-15	VALUE	WITHDRAWAL		
16-164	WGH FLORIDA LLC	900 WEST AVENUE #1407 MIAMI BEACH, FL 33139	744 CAMP FRANCIS JOHNSON RD	15-04-25-007938-005-38	VALUE	WITHDRAWAL		
16-165	WGH FLORIDA LLC	900 WEST AVENUE #1407 MIAMI BEACH, FL 33139	1729 SAW LAKE DRIVE	29-04-25-008068-002-07	VALUE	WITHDRAWAL		
16-166	2013-A PROPERTY HOLDINGS LLC	900 WEST AVENUE #1407 MIAMI BEACH, FL 33139	1288 BEAR RUN BLVD	21-04-25-007969-092-28	VALUE	WITHDRAWAL		
16-167	2013-A PROPERTY HOLDINGS LLC	900 WEST AVENUE #1407 MIAMI BEACH, FL 33139	2766 PEBBLERIDGE COURT	15-04-25-020327-343-00	VALUE	WITHDRAWAL		
16-168	2013B PROPERTY OWNER LLC	900 WEST AVENUE #1407 MIAMI BEACH, FL 33139	522 JIMBAY DRIVE	04-04-25-007867-008-33	VALUE	WITHDRAWAL		
16-169	2013B PROPERTY OWNER LLC	900 WEST AVENUE #1407 MIAMI BEACH, FL 33139	631 BUCKINGHAM COURT	04-04-25-007865-005-18	VALUE	WITHDRAWAL		
16-170	2013B PROPERTY OWNER LLC	900 WEST AVENUE #1407 MIAMI BEACH, FL 33139	1894 DARTMOUTH DRIVE	35-04-25-008223-013-39	VALUE	WITHDRAWAL		



2016 VALUE ADJUSTMENT BOARD PETITIONS								
							JUST CAUSE	FINAL
PETITION #	NAME	MAILING ADDRESS	PROPERTY ADDRESS	PARCEL #/ACCOUNT #	TYPE	STATUS	SM/VAB ATTY	SM DECISION
16-171	2013B PROPERTY OWNER LLC	900 WEST AVENUE #1407 MIAMI BEACH, FL 33139	2462 AMBROSIA DRIVE	41-05-25-008823-008-22	VALUE	WITHDRAWAL		
16-172	2013B PROPERTY OWNER LLC	900 WEST AVENUE #1407 MIAMI BEACH, FL 33139	2762 ARCHER STREET	02-05-25-008823-019-17	VALUE	WITHDRAWAL		
16-173	2013B PROPERTY OWNER LLC	900 WEST AVENUE #1407 MIAMI BEACH, FL 33139	3146 WAVERING LANE	34-04-25-008154-006-07	VALUE	WITHDRAWAL		
16-174	2013B PROPERTY OWNER LLC	900 WEST AVENUE #1407 MIAMI BEACH, FL 33139	3661 BRAEDEN COURT	33-04-25-008101-048-64	VALUE	WITHDRAWAL		
16-175	2013B PROPERTY OWNER LLC	900 WEST AVENUE #1407 MIAMI BEACH, FL 33139	5583 RAINEY AVENUE SOUTH	39-04-25-013697-000-00	VALUE	WITHDRAWAL		
16-176	BEEMER & ASSOCIATES V, LLC	7880 GATE PARKWAY SUITE 300 JACKSONVILLE, FL 32256	912 BLANDING BLVD	23-04-25-020391-008-03	VALUE	WITHDRAWAL		
16-177	BEEMER & ASSOCIATES V, LLC	7880 GATE PARKWAY SUITE 300 JACKSONVILLE, FL 32256	1075 BLANDING BLVD	40-04-25-020692-000-00	VALUE	WITHDRAWAL		
16-178	REGENT SEVEN STARS, LLC	7880 GATE PARKWAY SUITE 300 JACKSONVILLE, FL 32256	406 OLD HARD ROAD	08-05-26-014266-027-12	VALUE	WITHDRAWAL		
16-179	BELLSOUTH TELECOMMUNICATIONS	ONE AT&T WAY PO BOX 7207 BEDMINSTER, NJ 07921	2000 TOWN CENTER BLVD	05-05-26-014266-020-00	VALUE	WITHDRAWAL		
16-180	BASCA, INC	352 STOWE AVENUE ORANGE PARK, FL 32073	1317 SUMMERBROOK DRIVE	29-04-25-008065-002-53	VALUE	WITHDRAWAL		
16-181	BASCA, INC	352 STOWE AVENUE ORANGE PARK, FL 32073	1351 SUMMERBROOK DRIVE	29-04-25-008065-002-97	VALUE	WITHDRAWAL		
16-182	BASCA, INC	352 STOWE AVENUE ORANGE PARK, FL 32073	1803 NORSEMAN COURT	32-04-25-008101-044-28	VALUE	WITHDRAWAL		
16-183	BASCA, INC	352 STOWE AVENUE ORANGE PARK, FL 32073	1880 PENZANCE PARKWAY	32-04-25-008101-042-07	VALUE	WITHDRAWAL		
16-184	BASCA, INC	352 STOWE AVENUE ORANGE PARK, FL 32073	1191 SUMMER SPRINGS DRIVE	29-04-25-008065-002-77	VALUE	WITHDRAWAL		
16-185	BASCA, INC	352 STOWE AVENUE ORANGE PARK, FL 32073	1657 TEABERRY DRIVE	34-04-25-008154-006-06	VALUE	WITHDRAWAL		
16-186	BASCA, INC	352 STOWE AVENUE ORANGE PARK, FL 32073	2880 TUSCARORA TRAIL	04-05-25-009003-000-82	VALUE	WITHDRAWAL		
16-187	BASCA, INC	352 STOWE AVENUE ORANGE PARK, FL 32073	3119 GROVELAND ROAD	24-04-24-020379-002-22	VALUE	WITHDRAWAL		
16-188	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010691-000-00	VALUE	WITHDRAWAL		
16-188A	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-000-00	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-76	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-38	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-51	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-52	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-49	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-001-56	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-001-81	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-83	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-001-83	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-001-97	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-67	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-001-54	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-001-88	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-63	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-25	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-001-74	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-001-60	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-08	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-75	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-81	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-66	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-49	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-26	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-001-96	VALUE	WITHDRAWAL		



[illegible]



[illegible]



2016 VALUE ADJUSTMENT BOARD PETITIONS								
							JUST CAUSE	FINAL
PETITION #	NAME	MAILING ADDRESS	PROPERTY ADDRESS	PARCEL #/ACCOUNT #	TYPE	STATUS	SM/VAB ATTY	SM DECISION
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-15	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-32	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-31	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-001-77	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-21	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-73	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-001-67	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-01	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-001-72	VALUE	WITHDRAWAL		
16-188A	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-001-87	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-001-71	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-12	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-93	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-001-70	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-001-69	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-10	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-001-47	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-001-79	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-34	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-37	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-68	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-58	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-60	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-69	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-001-95	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-70	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-001-48	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-77	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-11	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-78	VALUE	WITHDRAWAL		
	PACIFICA LOAN THREE LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	2020 WELLS ROAD	06-04-26-010689-002-13	VALUE	WITHDRAWAL		
16-189	GARBER REALTY LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	3320 US HIGHWAY 17	39-05-26-015183-001-00	VALUE	WITHDRAWAL		
16-190	GARBER REALTY LLC	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	3360 US HIGHWAY 17	39-05-26-015183-000-00	VALUE	WITHDRAWAL		
16-191	GARBER RICHARD J TRUSTEE	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	600 ORANGE AVENUE	38-06-26-017596-000-00	VALUE	WITHDRAWAL		
16-192	GARBER RICHARD J TRUSTEE	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	ORANGE AVENUE	38-06-26-017594-000-00	VALUE	WITHDRAWAL		
16-193	E HOLDINGS LTD(HAKIMIAN HOLDINGS)	202 N LINDSAY ROAD SUITE 201 MESA, AZ 85213	8-30 BLANDING BLVD	06-04-26-010680-000-00	VALUE	WITHDRAWAL		
16-194	154 MELANIE LANE FLORIDA LAND TRUST	2542 HERNDON ROAD LAWRENCEVILLE, GA 30043	154 MELANIE LANE	08-05-24-005951-014-01	VALUE	WITHDRAWAL		
16-195	BEALL'S DEPARTMENT STORES, INC	PO BOX 460049 HOUSTON, TX 77056		01525-012	TPP	WITHDRAWAL		
16-196	DARDEN	PO BOX 460049 HOUSTON, TX 77056		11637-000	TPP	WITHDRAWAL		
16-197	RACETRAC PETROLEUM INC	PO BOX 460049 HOUSTON, TX 77056		15519-000	TPP	WITHDRAWAL		
16-198	RACETRAC PETROLEUM INC	PO BOX 460049 HOUSTON, TX 77056		15521-000	TPP	WITHDRAWAL		
16-199	RACETRAC PETROLEUM INC	PO BOX 460049 HOUSTON, TX 77056		15521-001	TPP	WITHDRAWAL		
16-200	RED LOBSTER	PO BOX 460049 HOUSTON, TX 77056		15720-000	TPP	WITHDRAWAL		



2016 VALUE ADJUSTMENT BOARD PETITIONS								
							JUST CAUSE	FINAL
PETITION #	NAME	MAILING ADDRESS	PROPERTY ADDRESS	PARCEL #/ACCOUNT #	TYPE	STATUS	SM/VAB ATTY	SM DECISION
16-201	BEALL'S OUTLET STORES, INC	PO BOX 460049 HOUSTON, TX 77056		01525-025	TPP	WITHDRAWAL		
16-202	HART CENTER 1X LTD	PO BOX 262315 TAMPA, FL 33685		23-04-25-020665-000-00	VALUE	WITHDRAWAL		
16-203	SONY PROPERTIES 2 INC	12845 BAY PLANTATION DRIVE JACKSONVILLE, FL 32223	1115 BLANDING BLVD	40-04-25-020896-118-01	VALUE	WITHDRAWAL		
16-204	SONY PROPERTIES 2 INC	12845 BAY PLANTATION DRIVE JACKSONVILLE, FL 32223	1101 BLANDING BLVD	40-04-25-020896-1118-00	VALUE	WITHDRAWAL		
16-205	BCEL 2	7563 PHILIPS HIGHWAY SUITE 109 JACKSONVILLE, FL 32256	1100 FORBES STREET	38-06-26-017955-006-01	VALUE	WITHDRAWAL		
16-206	BCEL 5	7563 PHILIPS HIGHWAY SUITE 109 JACKSONVILLE, FL 32256	3234 DOWITCHER LANE	28-04-25-008059-004-11	VALUE	WITHDRAWAL		
16-207	BCEL 5	7563 PHILIPS HIGHWAY SUITE 109 JACKSONVILLE, FL 32256	1158 BUCCANEER BLVD	38-06-26-017960-003-49	VALUE	WITHDRAWAL		
16-208/LATE FILED	KIM O NGUYEN	3528 SILVER BLUFF BLVD ORANGE PARK, FL 32065	3528 SILVER BLUFF BLVD	05-04-25-007868-009-86	HX	Hearing Date 11/29/16	APPROVED	DENIED
16-209/LATE FILED	KATHLEEN MOORMAN	311 CHESTNUT RIDGE WAY ORANGE PARK, FL 32065	3111 CHESTNUT RIDGE WAY	07-04-25-007869-042-01	HX		DENIED	
16-210	WINN-DIXIE STORES, INC	40 NE LOOP 410 SUITE #607 SAN ANTONIO, TX 78216	1900 PARK AVENUE	20550-000	TPP	WITHDRAWAL		
16-211	WINN-DIXIE STORES, INC	40 NE LOOP 410 SUITE #607 SAN ANTONIO, TX 78216	3260 HIGHWAY 17	20551-000	TPP	WITHDRAWAL		
16-212	WINN-DIXIE STORES, INC	40 NE LOOP 410 SUITE #607 SAN ANTONIO, TX 78216	248 BLANDING BLVD	20552-000	TPP	WITHDRAWAL		
16-213	WINN-DIXIE STORES, INC	40 NE LOOP 410 SUITE #607 SAN ANTONIO, TX 78216	2851 HENLEY ROAD SUITE 200	20553-000	TPP	WITHDRAWAL		
16-214	WINN-DIXIE STORES, INC	40 NE LOOP 410 SUITE #607 SAN ANTONIO, TX 78216	1339 BLANDING BLVD	20560-000	TPP	WITHDRAWAL		
16-215	WINN-DIXIE STORES, INC	40 NE LOOP 410 SUITE #607 SAN ANTONIO, TX 78216	1545 CR 220 SUITE 1	20570-000	TPP	WITHDRAWAL		
16-216	WINN-DIXIE STORES, INC	40 NE LOOP 410 SUITE #607 SAN ANTONIO, TX 78216	2720 BLANDING BLVD	20575-000	TPP	WITHDRAWAL		
16-217	WINN-DIXIE STORES, INC	40 NE LOOP 410 SUITE #607 SAN ANTONIO, TX 78216	2710 BLANDING BLVD	20575-100	TPP	WITHDRAWAL		
16-218	LOIS REALTY CORP	40 NE LOOP 410 SUITE #607 SAN ANTONIO, TX 78216	142 BLANDING BLVD	06-04-26-010686-002-00	VALUE	WITHDRAWAL		
16-219	LOIS REALTY CORP C/O RTG TAX DEPT	40 NE LOOP 410 SUITE #607 SAN ANTONIO, TX 78216	136 BLANDING BLVD	06-04-26-010686-003-00	VALUE	WITHDRAWAL		
16-220	ORANGE PARK PLAZA LLC	40 NE LOOP 410 SUITE #607 SAN ANTONIO, TX 78216	266 BLANDING BLVD	07-04-26-012909-003-00	VALUE	WITHDRAWAL		
16-221/LATE FILED	RLF WISTERIA PROPERTIES, LLC	1530 16TH STREET SUITE 300 DENVER, COLORADO 80202	SANDRIDGE ROAD	23-05-25-010101-000-00	AG		DENIED	
16-222/LATE FILED	RLF WISTERIA PROPERTIES, LLC	1530 16TH STREET SUITE 300 DENVER, COLORADO 80202	SANDRIDGE ROAD	23-05-25-010101-000-00	VALUE		DENIED	
16-223/LATE FILED	ARTHUR LACOUTURE III	466 ARTHUR MOORE DRIVE GREEN COVE SPRINGS, FL 32043	466 ARTHUR MOORE DRIVE	28-05-25-009977-001-00	SX	Hearing Date 11/29/16	APPROVED	DENIED
16-224/LATE FILED	BROWARD & BRENDA HODGE	1552 LONG HORN ROAD MIDDLEBURG, FL 32068	1552 LONGHORN ROAD	25-04-23-000182-003-00	P/GP RED		DENIED	
16-225/LATE FILED	HENRY TAYLOR	1340 LONGMEADOW TRAIL MIDDLEBURG, FL 32068	1340 LONGMEADOW TRAIL	23-04-24-005572-000-56	VX		DENIED	
16-226/LATE FILED	ANTONIA BREWER	3695 CRESWICK CIRCLE G ORANGE PARK, FL 32065	3695 CRESWICK CIRCLE G	06-04-25-007869-803-05	HX/PORT	Hearing Date 11/29/16	APPROVED	DENIED
16-227/LATE FILED	THOMAS & ROBIN GANN	848 CHELSEY ROAD GREEN COVE SPRINGS, FL 32043	848 CHELSEY ROAD	37-07-26-016055-000-04	HX	Hearing Date 11/29/16	APPROVED	DENIED
16-228/LATE FILED	JAMES SPOONER	2564 BOTTOMRIDGE DRIVE ORANGE PARK, FL 32065	411 HAYTON AVENUE	07-04-26-011899-000-00	HX	Hearing Date 11/29/16	APPROVED	DENIED
16-229/LATE FILED	CODY CANADAY	2328 HALPERNS WAY MIDDLEBURG, FL 32068	2328 HALPERNS WAY	35-05-24-006699-473-00	HX		DENIED	
16-230/LATE FILED	BRUCE & SUZANNE NELSON	3224 BYRON ROAD GREEN COVE SPRINGS, FL 32043	3224 BYRON ROAD	09-05-25-009169-000-00	VALUE		DENIED	
16-231/LATE FILED	BRUCE & SUZANNE NELSON	3224 BYRON ROAD GREEN COVE SPRINGS, FL 32043	3220 BYRON ROAD	09-05-25-009165-000-00	VALUE		DENIED	
16-232/LATE FILED	THE UNIQUENESS OF CHRIST	PO BOX 2056 KEYSTONE HEIGHTS, FL 32656	5798 SILVERSANDS CIRCLE	14-08-23-001480-000-00	RELIGIOUS	WITHDRAWAL	APPROVED	
16-233/LATE FILED	ETHAN SHANE WOODS	4284 RANCH LAND TRAIL GREEN COVE SPRINGS, FL 32043	4284 RANCH LAND TRAIL	17-06-26-015574-001-07	AG	HEARING DATE 1/17/17	APPROVED	DENIED
	***Approved by Property Appraiser							

## AGENDA

## EXEMPTIONS

**HEARING DATE November 29, 2016**

**9:30 AM**

[illegible]

## AGENDA

## EXEMPTIONS

**1:30 PM**

[illegible]

## AGENDA

## EXEMPTIONS

**9:30 AM**

[illegible]





**DECISION OF THE VALUE ADJUSTMENT BOARD**  
EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE  
TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,  
OR QUALIFYING IMPROVEMENT PETITION

DR-485XC  
R. 01/17  
Rule 12D-16.002  
F.A.C.  
Eff. 01/17

The actions below were taken on your petition in Clay County.

☒ These actions are a recommendation only, not final. ☐ These actions are a final decision of the VAB.  
If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)

Petition # 16-01

Parcel ID 04-05-25-009003-000-82

Petitioner name BASCA, Inc

Property 2880 Tuscarora Trail  
address Middleburg, FL 32068

The petitioner is: ☒ taxpayer of record ☐ representative  
☐ other, explain: \_\_\_\_\_

**Decision Summary** ☒ Denied your petition ☐ Granted your petition ☐ Granted your petition in part

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Value after Board Action
1. Just value, required	<u>103564</u>	<u>103564</u>	<u>103564</u>
2. Assessed or classified use value,* if applicable	<u>102710</u>	<u>102710</u>	<u>102710</u>
3. Exempt value,* enter "0" if none	<u>0</u>	<u>0</u>	<u>0</u>
4. Taxable value,* required	<u>102710</u>	<u>102710</u>	<u>102710</u>

\*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

**Reason for Petition**

- |  |  |   |   |
|--|--|---|---|
| <input type="checkbox"/> Homestead                                   | <input type="checkbox"/> Widow/er          | <input type="checkbox"/> Blind                        | <input type="checkbox"/> Totally and permanently disabled veteran                         |
| <input type="checkbox"/> Low-income senior                           | <input type="checkbox"/> Disabled          | <input type="checkbox"/> Disabled veteran             | <input checked="" type="checkbox"/> Use classification, specify <u>Affordable Housing</u> |
| <input type="checkbox"/> Parent/grandparent assessment reduction     | <input type="checkbox"/> Deployed military | <input type="checkbox"/> Use exemption, specify _____ | <input type="checkbox"/> Qualifying improvement   |
| <input type="checkbox"/> Transfer of homestead assessment difference |  | <input type="checkbox"/> Other, specify _____         |   |
| <input type="checkbox"/> Change of ownership or control              |  |   |   |

**Reasons for Decision**

Fill-in fields will expand, or add pages as needed.


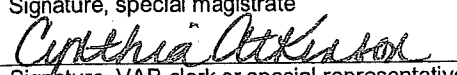
**Findings of Fact**

See Attachment

**Conclusions of Law**

See Attachment

☒ **Recommended Decision of Special Magistrate** The finding and conclusions above are recommendations.

	M. Paul Sanders	02/28/2017
Signature, special magistrate	Print name	Date
	Cynthia Atkinson	3/2/17
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on 3/28/17 at 12:30 ☐ AM ☒ PM.  
Address 477 Houston Street 4th Floor Green Cove Springs, FL 32043  
If the line above is blank, please call \_\_\_\_\_ or visit our website at \_\_\_\_\_.

☐ **Final Decision of the Value Adjustment Board**

Signature, chair, value adjustment board

Print name

Date of decision

Signature, VAB clerk or representative

Print name

Date mailed to parties

THE VALUATION ADJUSTMENT BOARD  
OF  
CLAY COUNTY, FLORIDA

Hearing February 14, 2017

Petition 16-01

Petitioner – BASCA, Inc.

Parcel # 04-05-25-009003-000-82

**SPECIAL MAGISTRATE RECOMMENDATION TO THE VALUE ADJUSTMENT BOARD**

**FINDINGS OF FACT AND CONCLUSIONS OF LAW**

Petitioner filed for hearing of the Value Adjustment Board after a denial of Affordable Housing classification for rental property. The original classification for affordable housing was in existence since 2010, but was denied for 2016. The basis for denial is due to the rent-to-income ratios of tenants not meeting the statutory requirements for classification.

The Petition for review of this matter, filed July 27, 2016, was timely filed for consideration by the Value Adjustment Board.

BASCA, Inc. (BASCA) is a Florida, non-profit, religious-based corporation founded for the purposes of providing services for developmentally disabled persons. Without objection, BASCA is considered to be in compliance with the Internal Revenue Code Section 501(c)(3) as a charitable organization. BASCA participated in the Neighborhood Stabilization Program (NSP) in 2009, to receive federal grant funds to purchase bank-owned, foreclosed, residential properties for the purposes of providing low-income housing. BASCA purchased and rehabilitated several properties, including the subject property. Each property is a single-family dwelling, separate and free-standing from surrounding residences, is in excellent condition, and is situated in a platted subdivision neighborhood. These homes provide a living environment that can be simply described as more than the tenants would otherwise be able to afford. Each house in the NSP has a 15 year deed restriction, beginning in 2009, which requires the property be used for the purposes of providing low-income housing.

Many of BASCA's tenants have lived in their rented dwelling for several years and have maintained the properties well. BASCA as a landlord, has provided a valuable service to the tenants and to Clay County for such service. However, the issue is whether these properties meet the definition of "affordable housing" for classification purposes.

The Affordable Housing classification is established by Florida Statute Section 196.1978, which defines eligible income categories as being extremely-low, very-low, low, and moderate incomes, pursuant to more specific Florida Statute Section 420.0004 which requires monthly rents *including taxes, insurance,*

and utilities not exceed 30% of the median adjusted gross annual income for the household. Adjusted gross annual income is county-specific for each category, extremely-low, very-low, low, and moderately-low incomes, based on the median income for that county.

Petitioner argues that ambiguity exists in the Florida statutory definition of “affordable.” Petitioner relies on legislative process for much of this argument, specifically arguing that prior to the existence of Section 196.1978, (enacted in 1999, and amended in 2000, and 2007), the Florida Legislature defined “affordable housing” using the standard of the Internal Revenue Procedure 96-32. Petitioner further argues that legislative history shows no intent from the Legislature to include Florida Statute 420.0004(3)’s requirements for “affordability” into Section 196.1978 for purposes of defining “affordability”. Simply put, Petitioner contends that Internal Revenue Procedure 96-32 should be used to calculate affordability rather than Florida Statute 420.0004(3).

In support of this argument, Petitioner presents Florida Senate Bill 322, creating Section 196.1978 and a Senate Staff Analysis of Bill 322. Petitioner further presents the 2000 and 2007 amendments to Section 196.1978. Petitioner points out that sub-part (3) of Section 420.0004 is not specifically mentioned in Bill 322, and therefore, was not intended to be used as the definition of “affordable” in contemplation of Florida Statute 196.1978.

The Property Appraiser argues that “statutes involving tax exemptions are to be strictly construed against the taxpayer”, *Boca Airport, Inc., et.al. v. Florida Department of Revenue*, 56 So. 3<sup>rd</sup> 140, (Fla 4<sup>th</sup> D.C.A., 2011) citing *Haddock v. Carmody*, 1 So. 3<sup>rd</sup> 1133, 1137 (Fla 1<sup>st</sup> D.C.A., 2009). In addition, “statutes providing for an exemption are to be strictly construed with any ambiguity resolved against the taxpayer and against exemption”, *Sowell v. Panama Commons, L.P.*, 192 So 3<sup>rd</sup> 27 (Fla, 2016).

Florida Senate Bill 322 does not specifically reference sub-part (3) of Section 420.0004, nor does the legislative analysis show any differentiation as to preference for use of Internal Revenue Code 96-32 instead of sub-part (3) of 420.0004. Why the Legislature would choose to omit Section 420.0004(3) without stating so in the plain language of Section 196.1978 is unexplainable. Strict construction of the plain language of Section 196.1978 shows that all of 420.0004 must be used in determining “affordability” for tax exemption purposes. Any ambiguity in conflicting definitions, or reliance on prior judicial tests to determine charitable purpose, see generally *Southlake Community Foundation, Inc. v. Havill, et. al.*, 707 So 2<sup>nd</sup> 361, (Fla 5<sup>th</sup> D.C.A., 1998), have been rewritten and redefined by the plain language of Section 196.1978, as it is written today. Thus, Section 420.0004(3) must be used to define “affordability” for exemption and classification purposes under Section 196.1978.

Petitioner’s rebuttal evidence shows the nature and value that BASCA provides to the tenants and thus, to the public of Clay County for their efforts and services. It is not in dispute that BASCA has provided these services with good intentions and for the benefit of those served. However, construing the statutes differently would afford the luxury of raising rents to ALL providers of “affordable” income properties, an act which would set those in need of affordable housing at a disadvantage in the County.

Petitioner suggests that review of other county procedures should be persuasive to guide the methodology used in Clay County. While it is of interest to consider how other counties operate, it is only

controlling to the point of reference for statutory interpretation, or to see if statutes are being interpreted in the same manner and consistency. No evidence was shown to indicate that the Duval County applications for affordable housing classification were applied to single-family parcels or to multi-family complexes. The difference in the types of parcels yield different results because the Property Appraiser would have to average incomes of many families, rather than use the income of a single family as the basis for computation. As such, Petitioner's request to treat all parcels owned by BASCA as a collective for purposes of calculating an average income is not permissible either, because the parcels in question are each uniquely valued and classified, non-tangent, single-family properties.

Clay County has a 2015 median income for the purpose of Section 196.1978 analysis as \$63,300. For the 3 person family in this property, with an annual income of \$17,700.00, The maximum rent should be no more than \$442.50 per month. The actual rent is contracted at \$740.00 per month, exceeding the 30% requirement defined by Florida Statute 196.1978.

**RECOMMENDED DECISION OF MAGISTRATE**

This Petition is DENIED and the property will not be classified as affordable housing at the current contracted rent.



M. PAUL SANDERS, Special Magistrate

The recommendation of the Special Magistrate is hereby adopted by decision of the Value Adjustment Board this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
CHAIRMAN, VALUE ADJUSTMENT

BOARD


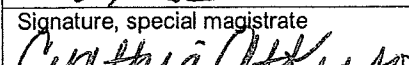


**DECISION OF THE VALUE ADJUSTMENT BOARD**  
EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE  
TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,  
OR QUALIFYING IMPROVEMENT PETITION

DR-485XC  
R. 01/17  
Rule 12D-16.002  
F.A.C.  
Eff. 01/17

The actions below were taken on your petition in <u>Clay</u> <input checked="" type="checkbox"/> County.	
<input checked="" type="checkbox"/> These actions are a recommendation only, not final. <input type="checkbox"/> These actions are a final decision of the VAB. If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)	
Petition # <u>16-02</u>	Parcel ID <u>29-04-25-008065-002-53</u>
Petitioner name <u>BASCA, Inc</u>	Property <u>2880 Tuscarora Trail</u>
The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative	address <u>Middleburg, FL 32068</u>
<input type="checkbox"/> other, explain: _____	

<b>Decision Summary</b> <input checked="" type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input type="checkbox"/> Granted your petition in part			
Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Value after Board Action
1. Just value, required	<u>109752</u>	<u>109752</u>	<u>109752</u>
2. Assessed or classified use value,* if applicable	<u>109752</u>	<u>109752</u>	<u>109752</u>
3. Exempt value,* enter "0" if none	<u>0</u>	<u>0</u>	<u>0</u>
4. Taxable value,* required	<u>109752</u>	<u>109752</u>	<u>109752</u>
*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)			
Reason for Petition			
<input type="checkbox"/> Homestead <input type="checkbox"/> Widow/er <input type="checkbox"/> Blind <input type="checkbox"/> Totally and permanently disabled veteran			
<input type="checkbox"/> Low-income senior <input type="checkbox"/> Disabled <input type="checkbox"/> Disabled veteran <input checked="" type="checkbox"/> Use classification, specify <u>Affordable Housing</u>			
<input type="checkbox"/> Parent/grandparent assessment reduction <input type="checkbox"/> Deployed military <input type="checkbox"/> Use exemption, specify _____			
<input type="checkbox"/> Transfer of homestead assessment difference <input type="checkbox"/> Qualifying improvement			
<input type="checkbox"/> Change of ownership or control <input type="checkbox"/> Other, specify _____			
<b>Reasons for Decision</b> <span style="float:right">Fill-in fields will expand, or add pages as needed.</span>			
Findings of Fact			
See Attachment			
Conclusions of Law			
See Attachment			

<input checked="" type="checkbox"/> <b>Recommended Decision of Special Magistrate</b> The finding and conclusions above are recommendations.		
	M. Paul Sanders	02/28/2017
Signature, special magistrate	Print name	Date
	Cynthia Atkinson	3/2/17
Signature, VAB clerk or special representative	Print name	Date
If this is a recommended decision, the board will consider the recommended decision on <u>3/28/17</u> at <u>12:30</u> <input type="checkbox"/> AM <input checked="" type="checkbox"/> PM.		
Address <u>477 Houston St 4th Floor Green Cove Springs, FL 32043</u>		
If the line above is blank, please call _____ or visit our website at _____		

<input type="checkbox"/> <b>Final Decision of the Value Adjustment Board</b>		
Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

THE VALUATION ADJUSTMENT BOARD  
OF  
CLAY COUNTY, FLORIDA

Hearing February 14, 2017

Petition 16-02

Petitioner – BASCA, Inc.

Parcel # 29-04-25-008065-002-53

**SPECIAL MAGISTRATE RECOMMENDATION TO THE VALUE ADJUSTMENT BOARD**

**FINDINGS OF FACT AND CONCLUSIONS OF LAW**

Petitioner filed for hearing of the Value Adjustment Board after a denial of Affordable Housing classification for rental property. The original classification for affordable housing was in existence since 2010, but was denied for 2016. The basis for denial is due to the rent-to-income ratios of tenants not meeting the statutory requirements for classification.

The Petition for review of this matter, filed July 27, 2016, was timely filed for consideration by the Value Adjustment Board.

BASCA, Inc. (BASCA) is a Florida, non-profit, religious-based corporation founded for the purposes of providing services for developmentally disabled persons. Without objection, BASCA is considered to be in compliance with the Internal Revenue Code Section 501(c)(3) as a charitable organization. BASCA participated in the Neighborhood Stabilization Program (NSP) in 2009, to receive federal grant funds to purchase bank-owned, foreclosed, residential properties for the purposes of providing low-income housing. BASCA purchased and rehabilitated several properties, including the subject property. Each property is a single-family dwelling, separate and free-standing from surrounding residences, is in excellent condition, and is situated in a platted subdivision neighborhood. These homes provide a living environment that can be simply described as more than the tenants would otherwise be able to afford. Each house in the NSP has a 15 year deed restriction, beginning in 2009, which requires the property be used for the purposes of providing low-income housing.

Many of BASCA's tenants have lived in their rented dwelling for several years and have maintained the properties well. BASCA as a landlord, has provided a valuable service to the tenants and to Clay County for such service. However, the issue is whether these properties meet the definition of "affordable housing" for classification purposes.

The Affordable Housing classification is established by Florida Statute Section 196.1978, which defines eligible income categories as being extremely-low, very-low, low, and moderate incomes, pursuant to more specific Florida Statute Section 420.0004 which requires monthly rents *including taxes, insurance,*

*and utilities* not exceed 30% of the median adjusted gross annual income for the household. Adjusted gross annual income is county-specific for each category, extremely-low, very-low, low, and moderately-low incomes, based on the median income for that county.

Petitioner argues that ambiguity exists in the Florida statutory definition of “affordable.” Petitioner relies on legislative process for much of this argument, specifically arguing that prior to the existence of Section 196.1978, (enacted in 1999, and amended in 2000, and 2007), the Florida Legislature defined “affordable housing” using the standard of the Internal Revenue Procedure 96-32. Petitioner further argues that legislative history shows no intent from the Legislature to include Florida Statute 420.0004(3)’s requirements for “affordability” into Section 196.1978 for purposes of defining “affordability”. Simply put, Petitioner contends that Internal Revenue Procedure 96-32 should be used to calculate affordability rather than Florida Statute 420.0004(3).

In support of this argument, Petitioner presents Florida Senate Bill 322, creating Section 196.1978 and a Senate Staff Analysis of Bill 322. Petitioner further presents the 2000 and 2007 amendments to Section 196.1978. Petitioner points out that sub-part (3) of Section 420.0004 is not specifically mentioned in Bill 322, and therefore, was not intended to be used as the definition of “affordable” in contemplation of Florida Statute 196.1978.

The Property Appraiser argues that “statutes involving tax exemptions are to be strictly construed against the taxpayer”, *Boca Airport, Inc., et.al. v. Florida Department of Revenue*, 56 So. 3<sup>rd</sup> 140, (Fla 4<sup>th</sup> D.C.A., 2011) citing *Haddock v. Carmody*, 1 So. 3<sup>rd</sup> 1133, 1137 (Fla 1<sup>st</sup> D.C.A., 2009). In addition, “statutes providing for an exemption are to be strictly construed with any ambiguity resolved against the taxpayer and against exemption”, *Sowell v. Panama Commons, L.P.*, 192 So 3<sup>rd</sup> 27 (Fla, 2016).

Florida Senate Bill 322 does not specifically reference sub-part (3) of Section 420.0004, nor does the legislative analysis show any differentiation as to preference for use of Internal Revenue Code 96-32 instead of sub-part (3) of 420.0004. Why the Legislature would choose to omit Section 420.0004(3) without stating so in the plain language of Section 196.1978 is unexplainable. Strict construction of the plain language of Section 196.1978 shows that all of 420.0004 must be used in determining “affordability” for tax exemption purposes. Any ambiguity in conflicting definitions, or reliance on prior judicial tests to determine charitable purpose, *see generally Southlake Community Foundation, Inc. v. Havill, et. al.*, 707 So 2<sup>nd</sup> 361, (Fla 5<sup>th</sup> D.C.A., 1998), have been rewritten and redefined by the plain language of Section 196.1978, as it is written today. Thus, Section 420.0004(3) must be used to define “affordability” for exemption and classification purposes under Section 196.1978.

Petitioner’s rebuttal evidence shows the nature and value that BASCA provides to the tenants and thus, to the public of Clay County for their efforts and services. It is not in dispute that BASCA has provided these services with good intentions and for the benefit of those served. However, construing the statutes differently would afford the luxury of raising rents to ALL providers of “affordable” income properties, an act which would set those in need of affordable housing at a disadvantage in the County.

Petitioner suggests that review of other county procedures should be persuasive to guide the methodology used in Clay County. While it is of interest to consider how other counties operate, it is only

controlling to the point of reference for statutory interpretation, or to see if statutes are being interpreted in the same manner and consistency. No evidence was shown to indicate that the Duval County applications for affordable housing classification were applied to single-family parcels or to multi-family complexes. The difference in the types of parcels yield different results because the Property Appraiser would have to average incomes of many families, rather than use the income of a single family as the basis for computation. As such, Petitioner's request to treat all parcels owned by BASCA as a collective for purposes of calculating an average income is not permissible either, because the parcels in question are each uniquely valued and classified, non-tangent, single-family properties.

Clay County has a 2015 median income for the purpose of Section 196.1978 analysis as \$63,300. For the 1 person family in this property, with an annual income of \$20,777.00, The maximum rent should be no more than \$519.43 per month. The actual rent is contracted at \$775.00 per month, exceeding the 30% requirement defined by Florida Statute 196.1978.

**RECOMMENDED DECISION OF MAGISTRATE**

This Petition is DENIED and the property will not be classified as affordable housing at the current contracted rent.



M. PAUL SANDERS, Special Magistrate

The recommendation of the Special Magistrate is hereby adopted by decision of the Value Adjustment Board this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
CHAIRMAN, VALUE ADJUSTMENT

BOARD





**DECISION OF THE VALUE ADJUSTMENT BOARD**  
EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE  
TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,  
OR QUALIFYING IMPROVEMENT PETITION

DR-485XC  
R. 01/17  
Rule 12D-16.002  
F.A.C.  
Eff. 01/17

The actions below were taken on your petition in <u>Clay</u> County.	
<input checked="" type="checkbox"/> These actions are a recommendation only, not final. <input type="checkbox"/> These actions are a final decision of the VAB.	
If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)	
Petition # <u>16-05</u>	Parcel ID <u>32-04-25-008101-044-28</u>
Petitioner name <u>BASCA, Inc</u>	Property <u>2880 Tuscarora Trail</u>
The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative	address <u>Middleburg, FL 32068</u>
<input type="checkbox"/> other, explain: _____	

<b>Decision Summary</b>	<input checked="" type="checkbox"/> Denied your petition	<input type="checkbox"/> Granted your petition	<input type="checkbox"/> Granted your petition in part
Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Value after Board Action
1. Just value, required	<u>108974</u>	<u>108974</u>	<u>108974</u>
2. Assessed or classified use value,* if applicable	<u>108974</u>	<u>108974</u>	<u>108974</u>
3. Exempt value,* enter "0" if none	<u>0</u>	<u>0</u>	<u>0</u>
4. Taxable value,* required	<u>108974</u>	<u>108974</u>	<u>108974</u>

\*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reason for Petition			
<input type="checkbox"/> Homestead	<input type="checkbox"/> Widow/er	<input type="checkbox"/> Blind	<input type="checkbox"/> Totally and permanently disabled veteran
<input type="checkbox"/> Low-income senior	<input type="checkbox"/> Disabled	<input type="checkbox"/> Disabled veteran	<input checked="" type="checkbox"/> Use classification, specify <u>Affordable Housing</u>
<input type="checkbox"/> Parent/grandparent assessment reduction	<input type="checkbox"/> Deployed military	<input type="checkbox"/> Use exemption, specify _____	<input type="checkbox"/> Qualifying improvement
<input type="checkbox"/> Transfer of homestead assessment difference		<input type="checkbox"/> Other, specify _____	
<input type="checkbox"/> Change of ownership or control			

**Reasons for Decision**

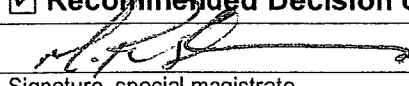

Fill-in fields will expand, or add pages as needed.

**Findings of Fact**

See Attachment

**Conclusions of Law**

See Attachment

<input checked="" type="checkbox"/> <b>Recommended Decision of Special Magistrate</b> The finding and conclusions above are recommendations.		
	M. Paul Sanders	02/28/2017
Signature, special magistrate	Print name	Date
	Cynthia Atkinson	3/2/17
Signature, VAB clerk or special representative	Print name	Date
If this is a recommended decision, the board will consider the recommended decision on <u>3/28/17</u> at <u>12:30</u> <input type="checkbox"/> AM <input checked="" type="checkbox"/> PM.		
Address <u>477 Houston St 4th Floor Green Cove Springs, FL 32043</u>		
If the line above is blank, please call _____ or visit our website at _____.		

☐ **Final Decision of the Value Adjustment Board**

Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

THE VALUATION ADJUSTMENT BOARD  
OF  
CLAY COUNTY, FLORIDA

Hearing February 14, 2017

Petition 16-05

Petitioner – BASCA, Inc.

Parcel # 32-04-25-008101-044-28

**SPECIAL MAGISTRATE RECOMMENDATION TO THE VALUE ADJUSTMENT BOARD**

**FINDINGS OF FACT AND CONCLUSIONS OF LAW**

Petitioner filed for hearing of the Value Adjustment Board after a denial of Affordable Housing classification for rental property. The original classification for affordable housing was in existence since 2010, but was denied for 2016. The basis for denial is due to the rent-to-income ratios of tenants not meeting the statutory requirements for classification.

The Petition for review of this matter, filed July 27, 2016, was timely filed for consideration by the Value Adjustment Board.

BASCA, Inc. (BASCA) is a Florida, non-profit, religious-based corporation founded for the purposes of providing services for developmentally disabled persons. Without objection, BASCA is considered to be in compliance with the Internal Revenue Code Section 501(c)(3) as a charitable organization. BASCA participated in the Neighborhood Stabilization Program (NSP) in 2009, to receive federal grant funds to purchase bank-owned, foreclosed, residential properties for the purposes of providing low-income housing. BASCA purchased and rehabilitated several properties, including the subject property. Each property is a single-family dwelling, separate and free-standing from surrounding residences, is in excellent condition, and is situated in a platted subdivision neighborhood. These homes provide a living environment that can be simply described as more than the tenants would otherwise be able to afford. Each house in the NSP has a 15 year deed restriction, beginning in 2009, which requires the property be used for the purposes of providing low-income housing.

Many of BASCA's tenants have lived in their rented dwelling for several years and have maintained the properties well. BASCA as a landlord, has provided a valuable service to the tenants and to Clay County for such service. However, the issue is whether these properties meet the definition of "affordable housing" for classification purposes.

The Affordable Housing classification is established by Florida Statute Section 196.1978, which defines eligible income categories as being extremely-low, very-low, low, and moderate incomes, pursuant to more specific Florida Statute Section 420.0004 which requires monthly rents *including taxes, insurance,*

and utilities not exceed 30% of the median adjusted gross annual income for the household. Adjusted gross annual income is county-specific for each category, extremely-low, very-low, low, and moderately-low incomes, based on the median income for that county.

Petitioner argues that ambiguity exists in the Florida statutory definition of “affordable.” Petitioner relies on legislative process for much of this argument, specifically arguing that prior to the existence of Section 196.1978, (enacted in 1999, and amended in 2000, and 2007), the Florida Legislature defined “affordable housing” using the standard of the Internal Revenue Procedure 96-32. Petitioner further argues that legislative history shows no intent from the Legislature to include Florida Statute 420.0004(3)’s requirements for “affordability” into Section 196.1978 for purposes of defining “affordability”. Simply put, Petitioner contends that Internal Revenue Procedure 96-32 should be used to calculate affordability rather than Florida Statute 420.0004(3).

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The Property Appraiser argues that “statutes involving tax exemptions are to be strictly construed against the taxpayer”, *Boca Airport, Inc., et.al. v. Florida Department of Revenue*, 56 So. 3<sup>rd</sup> 140, (Fla 4<sup>th</sup> D.C.A., 2011) citing *Haddock v. Carmody*, 1 So. 3<sup>rd</sup> 1133, 1137 (Fla 1<sup>st</sup> D.C.A., 2009). In addition, “statutes providing for an exemption are to be strictly construed with any ambiguity resolved against the taxpayer and against exemption”, *Sowell v. Panama Commons, L.P.*, 192 So 3<sup>rd</sup> 27 (Fla, 2016).

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Petitioner suggests that review of other county procedures should be persuasive to guide the methodology used in Clay County. While it is of interest to consider how other counties operate, it is only

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Clay County has a 2015 median income for the purpose of Section 196.1978 analysis as \$63,300. For the 3 person family in this property, with an annual income of \$25,680.00, The maximum rent should be no more than \$642.00 per month. The actual rent is contracted at \$740.00 per month, exceeding the 30% requirement defined by Florida Statute 196.1978.

**RECOMMENDED DECISION OF MAGISTRATE**

This Petition is DENIED and the property will not be classified as affordable housing at the current contracted rent.

  
\_\_\_\_\_  
M. PAUL SANDERS, Special Magistrate

The recommendation of the Special Magistrate is hereby adopted by decision of the Value Adjustment Board this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

BOARD

\_\_\_\_\_  
CHAIRMAN, VALUE ADJUSTMENT

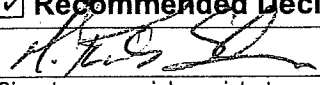
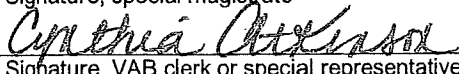


**DECISION OF THE VALUE ADJUSTMENT BOARD**  
EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE  
TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,  
OR QUALIFYING IMPROVEMENT PETITION

DR-485XC  
R. 01/17  
Rule 12D-16.002  
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<input checked="" type="checkbox"/> These actions are a recommendation only, not final. <input type="checkbox"/> These actions are a final decision of the VAB. If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)	
Petition # <u>16-08</u>	Parcel ID <u>34-04-25-008154-006-06</u>
Petitioner name <u>BASCA, Inc</u>	Property address <u>2880 Tuscarora Trail Middleburg, FL 32068</u>
The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	

<b>Decision Summary</b> <input checked="" type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input type="checkbox"/> Granted your petition in part			
Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Value after Board Action
1. Just value, required	<u>103007</u>	<u>103007</u>	<u>103007</u>
2. Assessed or classified use value,* if applicable	<u>103007</u>	<u>103007</u>	<u>103007</u>
3. Exempt value,* enter "0" if none	<u>0</u>	<u>0</u>	<u>0</u>
4. Taxable value,* required	<u>103007</u>	<u>103007</u>	<u>103007</u>
*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)			
Reason for Petition			
<input type="checkbox"/> Homestead <input type="checkbox"/> Widow/er <input type="checkbox"/> Blind <input type="checkbox"/> Totally and permanently disabled veteran <input type="checkbox"/> Low-income senior <input type="checkbox"/> Disabled <input type="checkbox"/> Disabled veteran <input checked="" type="checkbox"/> Use classification, specify <u>Affordable Housing</u> <input type="checkbox"/> Parent/grandparent assessment reduction <input type="checkbox"/> Deployed military <input type="checkbox"/> Use exemption, specify _____ <input type="checkbox"/> Transfer of homestead assessment difference <input type="checkbox"/> Qualifying improvement <input type="checkbox"/> Change of ownership or control <input type="checkbox"/> Other, specify _____			
<b>Reasons for Decision</b>		Fill-in fields will expand, or add pages as needed.	
Findings of Fact			
See Attachment			
Conclusions of Law			
See Attachment			

<input checked="" type="checkbox"/> <b>Recommended Decision of Special Magistrate</b> The finding and conclusions above are recommendations.		
	M. Paul Sanders	02/28/2017
Signature, special magistrate	Print name	Date
	Cynthia Atkinson	3/2/17
Signature, VAB clerk or special representative	Print name	Date
If this is a recommended decision, the board will consider the recommended decision on <u>3/28/17</u> at <u>12:30</u> <input type="checkbox"/> AM <input checked="" type="checkbox"/> PM.		
Address <u>4777 Houston St 4th Floor Green Cove Springs, FL 32043</u>		
If the line above is blank, please call _____ or visit our website at _____		

<input type="checkbox"/> <b>Final Decision of the Value Adjustment Board</b>		
Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

THE VALUATION ADJUSTMENT BOARD  
OF  
CLAY COUNTY, FLORIDA

Hearing February 14, 2017

Petition 16-08

Petitioner – BASCA, Inc.

Parcel # 34-04-25-008154-006-06

**SPECIAL MAGISTRATE RECOMMENDATION TO THE VALUE ADJUSTMENT BOARD**

**FINDINGS OF FACT AND CONCLUSIONS OF LAW**

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The Property Appraiser argues that “statutes involving tax exemptions are to be strictly construed against the taxpayer”, *Boca Airport, Inc., et.al. v. Florida Department of Revenue*, 56 So. 3<sup>rd</sup> 140, (Fla 4<sup>th</sup> D.C.A., 2011) citing *Haddock v. Carmody*, 1 So. 3<sup>rd</sup> 1133, 1137 (Fla 1<sup>st</sup> D.C.A., 2009). In addition, “statutes providing for an exemption are to be strictly construed with any ambiguity resolved against the taxpayer and against exemption”, *Sowell v. Panama Commons, L.P.*, 192 So 3<sup>rd</sup> 27 (Fla, 2016).

Florida Senate Bill 322 does not specifically reference sub-part (3) of Section 420.0004, nor does the legislative analysis show any differentiation as to preference for use of Internal Revenue Code 96-32 instead of sub-part (3) of 420.0004. Why the Legislature would choose to omit Section 420.0004(3) without stating so in the plain language of Section 196.1978 is unexplainable. Strict construction of the plain language of Section 196.1978 shows that all of 420.0004 must be used in determining “affordability” for tax exemption purposes. Any ambiguity in conflicting definitions, or reliance on prior judicial tests to determine charitable purpose, *see generally Southlake Community Foundation, Inc. v. Havill, et. al.*, 707 So 2<sup>nd</sup> 361, (Fla 5<sup>th</sup> D.C.A., 1998), have been rewritten and redefined by the plain language of Section 196.1978, as it is written today. Thus, Section 420.0004(3) must be used to define “affordability” for exemption and classification purposes under Section 196.1978.

Petitioner’s rebuttal evidence shows the nature and value that BASCA provides to the tenants and thus, to the public of Clay County for their efforts and services. It is not in dispute that BASCA has provided these services with good intentions and for the benefit of those served. However, construing the statutes differently would afford the luxury of raising rents to ALL providers of “affordable” income properties, an act which would set those in need of affordable housing at a disadvantage in the County.

Petitioner suggests that review of other county procedures should be persuasive to guide the methodology used in Clay County. While it is of interest to consider how other counties operate, it is only

controlling to the point of reference for statutory interpretation, or to see if statutes are being interpreted in the same manner and consistency. No evidence was shown to indicate that the Duval County applications for affordable housing classification were applied to single-family parcels or to multi-family complexes. The difference in the types of parcels yield different results because the Property Appraiser would have to average incomes of many families, rather than use the income of a single family as the basis for computation. As such, Petitioner's request to treat all parcels owned by BASCA as a collective for purposes of calculating an average income is not permissible either, because the parcels in question are each uniquely valued and classified, non-tangent, single-family properties.

Clay County has a 2015 median income for the purpose of Section 196.1978 analysis as \$63,300. For the 2 person family in this property, with an annual income of \$22,920.00, The maximum rent should be no more than \$573.00 per month. The actual rent is contracted at \$740.00 per month, exceeding the 30% requirement defined by Florida Statute 196.1978.

**RECOMMENDED DECISION OF MAGISTRATE**

This Petition is DENIED and the property will not be classified as affordable housing at the current contracted rent.

  
\_\_\_\_\_  
M. PAUL SANDERS, Special Magistrate

The recommendation of the Special Magistrate is hereby adopted by decision of the Value Adjustment Board this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
CHAIRMAN, VALUE ADJUSTMENT

BOARD





**DECISION OF THE VALUE ADJUSTMENT BOARD**  
EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE  
TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,  
OR QUALIFYING IMPROVEMENT PETITION

DR-485XC  
R. 01/17  
Rule 12D-16.002  
F.A.C.  
Eff. 01/17

The actions below were taken on your petition in <u>Clay</u> <input checked="" type="checkbox"/> County.	
<input checked="" type="checkbox"/> These actions are a recommendation only, not final. <input type="checkbox"/> These actions are a final decision of the VAB. If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)	
Petition # <u>16-01</u>	Parcel ID <u>04-05-25-009003-000-82</u>
Petitioner name <u>BASCA, Inc</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property <u>2880 Tuscarora Trail</u> address <u>Middleburg, FL 32068</u>

Decision Summary <input checked="" type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input type="checkbox"/> Granted your petition in part			
Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Value after Board Action
1. Just value, required	<u>103564</u>	<u>103564</u>	<u>103564</u>
2. Assessed or classified use value,* if applicable	<u>102710</u>	<u>102710</u>	<u>102710</u>
3. Exempt value,* enter "0" if none	<u>0</u>	<u>0</u>	<u>0</u>
4. Taxable value,* required	<u>102710</u>	<u>102710</u>	<u>102710</u>

\*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

**Reason for Petition**

- |  |  |   |   |
|--|--|---|---|
| <input type="checkbox"/> Homestead                                   | <input type="checkbox"/> Widow/er          | <input type="checkbox"/> Blind                        | <input type="checkbox"/> Totally and permanently disabled veteran                         |
| <input type="checkbox"/> Low-income senior                           | <input type="checkbox"/> Disabled          | <input type="checkbox"/> Disabled veteran             | <input checked="" type="checkbox"/> Use classification, specify <u>Affordable Housing</u> |
| <input type="checkbox"/> Parent/grandparent assessment reduction     | <input type="checkbox"/> Deployed military | <input type="checkbox"/> Use exemption, specify _____ | <input type="checkbox"/> Qualifying improvement   |
| <input type="checkbox"/> Transfer of homestead assessment difference |  | <input type="checkbox"/> Other, specify _____         |   |
| <input type="checkbox"/> Change of ownership or control              |  |   |   |

**Reasons for Decision**

Fill-in fields will expand, or add pages as needed.


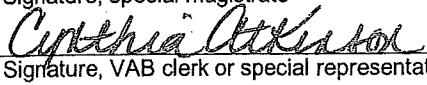
Findings of Fact

See Attachment

Conclusions of Law

See Attachment

☒ **Recommended Decision of Special Magistrate** The finding and conclusions above are recommendations.

	M. Paul Sanders	02/28/2017
Signature, special magistrate	Print name	Date
	Cynthia Atkinson	3/2/17
Signature, VAB clerk or special representative	Print name	Date
If this is a recommended decision, the board will consider the recommended decision on <u>3/28/17</u> at <u>12:30</u> <input type="checkbox"/> AM <input checked="" type="checkbox"/> PM.		
Address <u>477 Houston Street 4th Floor Green Cove Springs, FL 32043</u>		
If the line above is blank, please call _____ or visit our website at _____.		

☐ **Final Decision of the Value Adjustment Board**

Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

THE VALUATION ADJUSTMENT BOARD  
OF  
CLAY COUNTY, FLORIDA

Hearing February 14, 2017

Petition 16-01

Petitioner – BASCA, Inc.

Parcel # 04-05-25-009003-000-82

**SPECIAL MAGISTRATE RECOMMENDATION TO THE VALUE ADJUSTMENT BOARD**

**FINDINGS OF FACT AND CONCLUSIONS OF LAW**

Petitioner filed for hearing of the Value Adjustment Board after a denial of Affordable Housing classification for rental property. The original classification for affordable housing was in existence since 2010, but was denied for 2016. The basis for denial is due to the rent-to-income ratios of tenants not meeting the statutory requirements for classification.

The Petition for review of this matter, filed July 27, 2016, was timely filed for consideration by the Value Adjustment Board.

BASCA, Inc. (BASCA) is a Florida, non-profit, religious-based corporation founded for the purposes of providing services for developmentally disabled persons. Without objection, BASCA is considered to be in compliance with the Internal Revenue Code Section 501(c)(3) as a charitable organization. BASCA participated in the Neighborhood Stabilization Program (NSP) in 2009, to receive federal grant funds to purchase bank-owned, foreclosed, residential properties for the purposes of providing low-income housing. BASCA purchased and rehabilitated several properties, including the subject property. Each property is a single-family dwelling, separate and free-standing from surrounding residences, is in excellent condition, and is situated in a platted subdivision neighborhood. These homes provide a living environment that can be simply described as more than the tenants would otherwise be able to afford. Each house in the NSP has a 15 year deed restriction, beginning in 2009, which requires the property be used for the purposes of providing low-income housing.

Many of BASCA's tenants have lived in their rented dwelling for several years and have maintained the properties well. BASCA as a landlord, has provided a valuable service to the tenants and to Clay County for such service. However, the issue is whether these properties meet the definition of "affordable housing" for classification purposes.

The Affordable Housing classification is established by Florida Statute Section 196.1978, which defines eligible income categories as being extremely-low, very-low, low, and moderate incomes, pursuant to more specific Florida Statute Section 420.0004 which requires monthly rents *including taxes, insurance,*

and utilities not exceed 30% of the median adjusted gross annual income for the household. Adjusted gross annual income is county-specific for each category, extremely-low, very-low, low, and moderately-low incomes, based on the median income for that county.

Petitioner argues that ambiguity exists in the Florida statutory definition of “affordable.” Petitioner relies on legislative process for much of this argument, specifically arguing that prior to the existence of Section 196.1978, (enacted in 1999, and amended in 2000, and 2007), the Florida Legislature defined “affordable housing” using the standard of the Internal Revenue Procedure 96-32. Petitioner further argues that legislative history shows no intent from the Legislature to include Florida Statute 420.0004(3)’s requirements for “affordability” into Section 196.1978 for purposes of defining “affordability”. Simply put, Petitioner contends that Internal Revenue Procedure 96-32 should be used to calculate affordability rather than Florida Statute 420.0004(3).

In support of this argument, Petitioner presents Florida Senate Bill 322, creating Section 196.1978 and a Senate Staff Analysis of Bill 322. Petitioner further presents the 2000 and 2007 amendments to Section 196.1978. Petitioner points out that sub-part (3) of Section 420.0004 is not specifically mentioned in Bill 322, and therefore, was not intended to be used as the definition of “affordable” in contemplation of Florida Statute 196.1978.

The Property Appraiser argues that “statutes involving tax exemptions are to be strictly construed against the taxpayer”, *Boca Airport, Inc., et.al. v. Florida Department of Revenue*, 56 So. 3<sup>rd</sup> 140, (Fla 4<sup>th</sup> D.C.A., 2011) citing *Haddock v. Carmody*, 1 So. 3<sup>rd</sup> 1133, 1137 (Fla 1<sup>st</sup> D.C.A., 2009). In addition, “statutes providing for an exemption are to be strictly construed with any ambiguity resolved against the taxpayer and against exemption”, *Sowell v. Panama Commons, L.P.*, 192 So 3<sup>rd</sup> 27 (Fla, 2016).

Florida Senate Bill 322 does not specifically reference sub-part (3) of Section 420.0004, nor does the legislative analysis show any differentiation as to preference for use of Internal Revenue Code 96-32 instead of sub-part (3) of 420.0004. Why the Legislature would choose to omit Section 420.0004(3) without stating so in the plain language of Section 196.1978 is unexplainable. Strict construction of the plain language of Section 196.1978 shows that all of 420.0004 must be used in determining “affordability” for tax exemption purposes. Any ambiguity in conflicting definitions, or reliance on prior judicial tests to determine charitable purpose, *see generally Southlake Community Foundation, Inc. v. Havill, et. al.*, 707 So 2<sup>nd</sup> 361, (Fla 5<sup>th</sup> D.C.A., 1998), have been rewritten and redefined by the plain language of Section 196.1978, as it is written today. Thus, Section 420.0004(3) must be used to define “affordability” for exemption and classification purposes under Section 196.1978.

Petitioner’s rebuttal evidence shows the nature and value that BASCA provides to the tenants and thus, to the public of Clay County for their efforts and services. It is not in dispute that BASCA has provided these services with good intentions and for the benefit of those served. However, construing the statutes differently would afford the luxury of raising rents to ALL providers of “affordable” income properties, an act which would set those in need of affordable housing at a disadvantage in the County.

Petitioner suggests that review of other county procedures should be persuasive to guide the methodology used in Clay County. While it is of interest to consider how other counties operate, it is only

controlling to the point of reference for statutory interpretation, or to see if statutes are being interpreted in the same manner and consistency. No evidence was shown to indicate that the Duval County applications for affordable housing classification were applied to single-family parcels or to multi-family complexes. The difference in the types of parcels yield different results because the Property Appraiser would have to average incomes of many families, rather than use the income of a single family as the basis for computation. As such, Petitioner's request to treat all parcels owned by BASCA as a collective for purposes of calculating an average income is not permissible either, because the parcels in question are each uniquely valued and classified, non-tangent, single-family properties.

Clay County has a 2015 median income for the purpose of Section 196.1978 analysis as \$63,300. For the 3 person family in this property, with an annual income of \$17,700.00, The maximum rent should be no more than \$442.50 per month. The actual rent is contracted at \$740.00 per month, exceeding the 30% requirement defined by Florida Statute 196.1978.

**RECOMMENDED DECISION OF MAGISTRATE**

This Petition is DENIED and the property will not be classified as affordable housing at the current contracted rent.



M. PAUL SANDERS, Special Magistrate

The recommendation of the Special Magistrate is hereby adopted by decision of the Value Adjustment Board this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
CHAIRMAN, VALUE ADJUSTMENT

BOARD



**DECISION OF THE VALUE ADJUSTMENT BOARD**  
EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE  
TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,  
OR QUALIFYING IMPROVEMENT PETITION

DR-485XC  
R. 01/17  
Rule 12D-16.002  
F.A.C.  
Eff. 01/17

The actions below were taken on your petition in <u>Clay</u> <input checked="" type="checkbox"/> County.	
<input checked="" type="checkbox"/> These actions are a recommendation only, not final. <input type="checkbox"/> These actions are a final decision of the VAB. If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)	
Petition # <u>16-02</u>	Parcel ID <u>29-04-25-008065-002-53</u>
Petitioner name <u>BASCA, Inc</u>	Property <u>2880 Tuscarora Trail</u>
The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative	address <u>Middleburg, FL 32068</u>
<input type="checkbox"/> other, explain: _____	

<b>Decision Summary</b> <input checked="" type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input type="checkbox"/> Granted your petition in part			
Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Value after Board Action
1. Just value, required	<u>109752</u>	<u>109752</u>	<u>109752</u>
2. Assessed or classified use value,* if applicable	<u>109752</u>	<u>109752</u>	<u>109752</u>
3. Exempt value,* enter "0" if none	<u>0</u>	<u>0</u>	<u>0</u>
4. Taxable value,* required	<u>109752</u>	<u>109752</u>	<u>109752</u>

\*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reason for Petition			
<input type="checkbox"/> Homestead	<input type="checkbox"/> Widow/er	<input type="checkbox"/> Blind	<input type="checkbox"/> Totally and permanently disabled veteran
<input type="checkbox"/> Low-income senior	<input type="checkbox"/> Disabled	<input type="checkbox"/> Disabled veteran	<input checked="" type="checkbox"/> Use classification, specify <u>Affordable Housing</u>
<input type="checkbox"/> Parent/grandparent assessment reduction	<input type="checkbox"/> Deployed military	<input type="checkbox"/> Use exemption, specify _____	<input type="checkbox"/> Qualifying improvement
<input type="checkbox"/> Transfer of homestead assessment difference		<input type="checkbox"/> Other, specify _____	
<input type="checkbox"/> Change of ownership or control			

<b>Reasons for Decision</b>	Fill-in fields will expand, or add pages as needed.
Findings of Fact	
See Attachment	
Conclusions of Law	
See Attachment	

<input checked="" type="checkbox"/> <b>Recommended Decision of Special Magistrate</b> The finding and conclusions above are recommendations.		
	M. Paul Sanders	02/28/2017
Signature, special magistrate	Print name	Date
	Cynthia Atkinson	3/2/17
Signature, VAB clerk or special representative	Print name	Date
If this is a recommended decision, the board will consider the recommended decision on <u>3/28/17</u> at <u>12:30</u> <input type="checkbox"/> AM <input checked="" type="checkbox"/> PM.		
Address <u>4771 Houston St 4th Floor Green Cove Springs, FL 32043</u>		
If the line above is blank, please call _____ or visit our website at _____		

<input type="checkbox"/> <b>Final Decision of the Value Adjustment Board</b>		
Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

THE VALUATION ADJUSTMENT BOARD  
OF  
CLAY COUNTY, FLORIDA

Hearing February 14, 2017

Petition 16-02

Petitioner – BASCA, Inc.

Parcel # 29-04-25-008065-002-53

**SPECIAL MAGISTRATE RECOMMENDATION TO THE VALUE ADJUSTMENT BOARD**

**FINDINGS OF FACT AND CONCLUSIONS OF LAW**

Petitioner filed for hearing of the Value Adjustment Board after a denial of Affordable Housing classification for rental property. The original classification for affordable housing was in existence since 2010, but was denied for 2016. The basis for denial is due to the rent-to-income ratios of tenants not meeting the statutory requirements for classification.

The Petition for review of this matter, filed July 27, 2016, was timely filed for consideration by the Value Adjustment Board.

BASCA, Inc. (BASCA) is a Florida, non-profit, religious-based corporation founded for the purposes of providing services for developmentally disabled persons. Without objection, BASCA is considered to be in compliance with the Internal Revenue Code Section 501(c)(3) as a charitable organization. BASCA participated in the Neighborhood Stabilization Program (NSP) in 2009, to receive federal grant funds to purchase bank-owned, foreclosed, residential properties for the purposes of providing low-income housing. BASCA purchased and rehabilitated several properties, including the subject property. Each property is a single-family dwelling, separate and free-standing from surrounding residences, is in excellent condition, and is situated in a platted subdivision neighborhood. These homes provide a living environment that can be simply described as more than the tenants would otherwise be able to afford. Each house in the NSP has a 15 year deed restriction, beginning in 2009, which requires the property be used for the purposes of providing low-income housing.

Many of BASCA's tenants have lived in their rented dwelling for several years and have maintained the properties well. BASCA as a landlord, has provided a valuable service to the tenants and to Clay County for such service. However, the issue is whether these properties meet the definition of "affordable housing" for classification purposes.

The Affordable Housing classification is established by Florida Statute Section 196.1978, which defines eligible income categories as being extremely-low, very-low, low, and moderate incomes, pursuant to more specific Florida Statute Section 420.0004 which requires monthly rents *including taxes, insurance,*

and utilities not exceed 30% of the median adjusted gross annual income for the household. Adjusted gross annual income is county-specific for each category, extremely-low, very-low, low, and moderately-low incomes, based on the median income for that county.

Petitioner argues that ambiguity exists in the Florida statutory definition of “affordable.” Petitioner relies on legislative process for much of this argument, specifically arguing that prior to the existence of Section 196.1978, (enacted in 1999, and amended in 2000, and 2007), the Florida Legislature defined “affordable housing” using the standard of the Internal Revenue Procedure 96-32. Petitioner further argues that legislative history shows no intent from the Legislature to include Florida Statute 420.0004(3)’s requirements for “affordability” into Section 196.1978 for purposes of defining “affordability”. Simply put, Petitioner contends that Internal Revenue Procedure 96-32 should be used to calculate affordability rather than Florida Statute 420.0004(3).

In support of this argument, Petitioner presents Florida Senate Bill 322, creating Section 196.1978 and a Senate Staff Analysis of Bill 322. Petitioner further presents the 2000 and 2007 amendments to Section 196.1978. Petitioner points out that sub-part (3) of Section 420.0004 is not specifically mentioned in Bill 322, and therefore, was not intended to be used as the definition of “affordable” in contemplation of Florida Statute 196.1978.

The Property Appraiser argues that “statutes involving tax exemptions are to be strictly construed against the taxpayer”, *Boca Airport, Inc., et.al. v. Florida Department of Revenue*, 56 So. 3<sup>rd</sup> 140, (Fla 4<sup>th</sup> D.C.A., 2011) citing *Haddock v. Carmody*, 1 So. 3<sup>rd</sup> 1133, 1137 (Fla 1<sup>st</sup> D.C.A., 2009). In addition, “statutes providing for an exemption are to be strictly construed with any ambiguity resolved against the taxpayer and against exemption”, *Sowell v. Panama Commons, L.P.*, 192 So 3<sup>rd</sup> 27 (Fla, 2016).

Florida Senate Bill 322 does not specifically reference sub-part (3) of Section 420.0004, nor does the legislative analysis show any differentiation as to preference for use of Internal Revenue Code 96-32 instead of sub-part (3) of 420.0004. Why the Legislature would choose to omit Section 420.0004(3) without stating so in the plain language of Section 196.1978 is unexplainable. Strict construction of the plain language of Section 196.1978 shows that all of 420.0004 must be used in determining “affordability” for tax exemption purposes. Any ambiguity in conflicting definitions, or reliance on prior judicial tests to determine charitable purpose, *see generally Southlake Community Foundation, Inc. v. Havill, et. al.*, 707 So 2<sup>nd</sup> 361, (Fla 5<sup>th</sup> D.C.A., 1998), have been rewritten and redefined by the plain language of Section 196.1978, as it is written today. Thus, Section 420.0004(3) must be used to define “affordability” for exemption and classification purposes under Section 196.1978.

Petitioner’s rebuttal evidence shows the nature and value that BASCA provides to the tenants and thus, to the public of Clay County for their efforts and services. It is not in dispute that BASCA has provided these services with good intentions and for the benefit of those served. However, construing the statutes differently would afford the luxury of raising rents to ALL providers of “affordable” income properties, an act which would set those in need of affordable housing at a disadvantage in the County.

Petitioner suggests that review of other county procedures should be persuasive to guide the methodology used in Clay County. While it is of interest to consider how other counties operate, it is only

controlling to the point of reference for statutory interpretation, or to see if statutes are being interpreted in the same manner and consistency. No evidence was shown to indicate that the Duval County applications for affordable housing classification were applied to single-family parcels or to multi-family complexes. The difference in the types of parcels yield different results because the Property Appraiser would have to average incomes of many families, rather than use the income of a single family as the basis for computation. As such, Petitioner's request to treat all parcels owned by BASCA as a collective for purposes of calculating an average income is not permissible either, because the parcels in question are each uniquely valued and classified, non-tangent, single-family properties.

Clay County has a 2015 median income for the purpose of Section 196.1978 analysis as \$63,300. For the 1 person family in this property, with an annual income of \$20,777.00, The maximum rent should be no more than \$519.43 per month. The actual rent is contracted at \$775.00 per month, exceeding the 30% requirement defined by Florida Statute 196.1978.

**RECOMMENDED DECISION OF MAGISTRATE**

This Petition is DENIED and the property will not be classified as affordable housing at the current contracted rent.



M. PAUL SANDERS, Special Magistrate

The recommendation of the Special Magistrate is hereby adopted by decision of the Value Adjustment Board this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
CHAIRMAN, VALUE ADJUSTMENT

BOARD



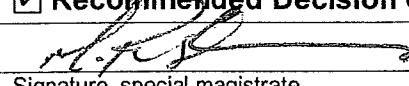
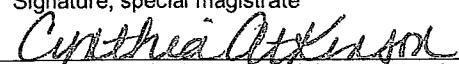


**DECISION OF THE VALUE ADJUSTMENT BOARD**  
EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE  
TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,  
OR QUALIFYING IMPROVEMENT PETITION

DR-485XC  
R. 01/17  
Rule 12D-16.002  
F.A.C.  
Eff. 01/17

The actions below were taken on your petition in <u>Clay</u> County.	
<input checked="" type="checkbox"/> These actions are a recommendation only, not final. <input type="checkbox"/> These actions are a final decision of the VAB. If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)	
Petition # <u>16-05</u>	Parcel ID <u>32-04-25-008101-044-28</u>
Petitioner name <u>BASCA, Inc</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property <u>2880 Tuscarora Trail</u> address <u>Middleburg, FL 32068</u>

<b>Decision Summary</b> <input checked="" type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input type="checkbox"/> Granted your petition in part			
Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Value after Board Action
1. Just value, required	<u>108974</u>	<u>108974</u>	<u>108974</u>
2. Assessed or classified use value,* if applicable	<u>108974</u>	<u>108974</u>	<u>108974</u>
3. Exempt value,* enter "0" if none	<u>0</u>	<u>0</u>	<u>0</u>
4. Taxable value,* required	<u>108974</u>	<u>108974</u>	<u>108974</u>
*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)			
Reason for Petition			
<input type="checkbox"/> Homestead <input type="checkbox"/> Widow/er <input type="checkbox"/> Blind <input type="checkbox"/> Totally and permanently disabled veteran <input type="checkbox"/> Low-income senior <input type="checkbox"/> Disabled <input type="checkbox"/> Disabled veteran <input checked="" type="checkbox"/> Use classification, specify <u>Affordable Housing</u> <input type="checkbox"/> Parent/grandparent assessment reduction <input type="checkbox"/> Deployed military <input type="checkbox"/> Use exemption, specify _____ <input type="checkbox"/> Transfer of homestead assessment difference <input type="checkbox"/> Qualifying improvement <input type="checkbox"/> Change of ownership or control <input type="checkbox"/> Other, specify _____			
<b>Reasons for Decision</b>		Fill-in fields will expand, or add pages as needed.	
Findings of Fact  See Attachment			
Conclusions of Law  See Attachment			

<input checked="" type="checkbox"/> <b>Recommended Decision of Special Magistrate</b> The finding and conclusions above are recommendations.		
	M. Paul Sanders	02/28/2017
Signature, special magistrate	Print name	Date
	Cynthia Atkinson	3/2/17
Signature, VAB clerk or special representative	Print name	Date
If this is a recommended decision, the board will consider the recommended decision on <u>3/28/17</u> at <u>12:30</u> <input type="checkbox"/> AM <input checked="" type="checkbox"/> PM. Address <u>477 Houston St 4th Floor Green Cove Springs, FL 32043</u> If the line above is blank, please call _____ or visit our website at _____		

<input type="checkbox"/> <b>Final Decision of the Value Adjustment Board</b>		
Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

THE VALUATION ADJUSTMENT BOARD  
OF  
CLAY COUNTY, FLORIDA

Hearing February 14, 2017

Petition 16-05

Petitioner – BASCA, Inc.

Parcel # 32-04-25-008101-044-28

**SPECIAL MAGISTRATE RECOMMENDATION TO THE VALUE ADJUSTMENT BOARD**

**FINDINGS OF FACT AND CONCLUSIONS OF LAW**

Petitioner filed for hearing of the Value Adjustment Board after a denial of Affordable Housing classification for rental property. The original classification for affordable housing was in existence since 2010, but was denied for 2016. The basis for denial is due to the rent-to-income ratios of tenants not meeting the statutory requirements for classification.

The Petition for review of this matter, filed July 27, 2016, was timely filed for consideration by the Value Adjustment Board.

BASCA, Inc. (BASCA) is a Florida, non-profit, religious-based corporation founded for the purposes of providing services for developmentally disabled persons. Without objection, BASCA is considered to be in compliance with the Internal Revenue Code Section 501(c)(3) as a charitable organization. BASCA participated in the Neighborhood Stabilization Program (NSP) in 2009, to receive federal grant funds to purchase bank-owned, foreclosed, residential properties for the purposes of providing low-income housing. BASCA purchased and rehabilitated several properties, including the subject property. Each property is a single-family dwelling, separate and free-standing from surrounding residences, is in excellent condition, and is situated in a platted subdivision neighborhood. These homes provide a living environment that can be simply described as more than the tenants would otherwise be able to afford. Each house in the NSP has a 15 year deed restriction, beginning in 2009, which requires the property be used for the purposes of providing low-income housing.

Many of BASCA's tenants have lived in their rented dwelling for several years and have maintained the properties well. BASCA as a landlord, has provided a valuable service to the tenants and to Clay County for such service. However, the issue is whether these properties meet the definition of "affordable housing" for classification purposes.

The Affordable Housing classification is established by Florida Statute Section 196.1978, which defines eligible income categories as being extremely-low, very-low, low, and moderate incomes, pursuant to more specific Florida Statute Section 420.0004 which requires monthly rents *including taxes, insurance,*

and utilities not exceed 30% of the median adjusted gross annual income for the household. Adjusted gross annual income is county-specific for each category, extremely-low, very-low, low, and moderately-low incomes, based on the median income for that county.

Petitioner argues that ambiguity exists in the Florida statutory definition of “affordable.” Petitioner relies on legislative process for much of this argument, specifically arguing that prior to the existence of Section 196.1978, (enacted in 1999, and amended in 2000, and 2007), the Florida Legislature defined “affordable housing” using the standard of the Internal Revenue Procedure 96-32. Petitioner further argues that legislative history shows no intent from the Legislature to include Florida Statute 420.0004(3)’s requirements for “affordability” into Section 196.1978 for purposes of defining “affordability”. Simply put, Petitioner contends that Internal Revenue Procedure 96-32 should be used to calculate affordability rather than Florida Statute 420.0004(3).

In support of this argument, Petitioner presents Florida Senate Bill 322, creating Section 196.1978 and a Senate Staff Analysis of Bill 322. Petitioner further presents the 2000 and 2007 amendments to Section 196.1978. Petitioner points out that sub-part (3) of Section 420.0004 is not specifically mentioned in Bill 322, and therefore, was not intended to be used as the definition of “affordable” in contemplation of Florida Statute 196.1978.

The Property Appraiser argues that “statutes involving tax exemptions are to be strictly construed against the taxpayer”, *Boca Airport, Inc., et.al. v. Florida Department of Revenue*, 56 So. 3<sup>rd</sup> 140, (Fla 4<sup>th</sup> D.C.A., 2011) citing *Haddock v. Carmody*, 1 So. 3<sup>rd</sup> 1133, 1137 (Fla 1<sup>st</sup> D.C.A., 2009). In addition, “statutes providing for an exemption are to be strictly construed with any ambiguity resolved against the taxpayer and against exemption”, *Sowell v. Panama Commons, L.P.*, 192 So 3<sup>rd</sup> 27 (Fla, 2016).

Florida Senate Bill 322 does not specifically reference sub-part (3) of Section 420.0004, nor does the legislative analysis show any differentiation as to preference for use of Internal Revenue Code 96-32 instead of sub-part (3) of 420.0004. Why the Legislature would choose to omit Section 420.0004(3) without stating so in the plain language of Section 196.1978 is unexplainable. Strict construction of the plain language of Section 196.1978 shows that all of 420.0004 must be used in determining “affordability” for tax exemption purposes. Any ambiguity in conflicting definitions, or reliance on prior judicial tests to determine charitable purpose, *see generally Southlake Community Foundation, Inc. v. Havill, et. al.*, 707 So 2<sup>nd</sup> 361, (Fla 5<sup>th</sup> D.C.A., 1998), have been rewritten and redefined by the plain language of Section 196.1978, as it is written today. Thus, Section 420.0004(3) must be used to define “affordability” for exemption and classification purposes under Section 196.1978.

Petitioner’s rebuttal evidence shows the nature and value that BASCA provides to the tenants and thus, to the public of Clay County for their efforts and services. It is not in dispute that BASCA has provided these services with good intentions and for the benefit of those served. However, construing the statutes differently would afford the luxury of raising rents to ALL providers of “affordable” income properties, an act which would set those in need of affordable housing at a disadvantage in the County.


Petitioner suggests that review of other county procedures should be persuasive to guide the methodology used in Clay County. While it is of interest to consider how other counties operate, it is only

controlling to the point of reference for statutory interpretation, or to see if statutes are being interpreted in the same manner and consistency. No evidence was shown to indicate that the Duval County applications for affordable housing classification were applied to single-family parcels or to multi-family complexes. The difference in the types of parcels yield different results because the Property Appraiser would have to average incomes of many families, rather than use the income of a single family as the basis for computation. As such, Petitioner's request to treat all parcels owned by BASCA as a collective for purposes of calculating an average income is not permissible either, because the parcels in question are each uniquely valued and classified, non-tangent, single-family properties.

Clay County has a 2015 median income for the purpose of Section 196.1978 analysis as \$63,300. For the 3 person family in this property, with an annual income of \$25,680.00, The maximum rent should be no more than \$642.00 per month. The actual rent is contracted at \$740.00 per month, exceeding the 30% requirement defined by Florida Statute 196.1978.

**RECOMMENDED DECISION OF MAGISTRATE**

This Petition is DENIED and the property will not be classified as affordable housing at the current contracted rent.

  
\_\_\_\_\_  
M. PAUL SANDERS, Special Magistrate

The recommendation of the Special Magistrate is hereby adopted by decision of the Value Adjustment Board this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

BOARD

\_\_\_\_\_  
CHAIRMAN, VALUE ADJUSTMENT


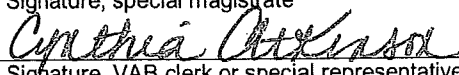


**DECISION OF THE VALUE ADJUSTMENT BOARD**  
EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE  
TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,  
OR QUALIFYING IMPROVEMENT PETITION

DR-485XC  
R. 01/17  
Rule 12D-16.002  
F.A.C.  
Eff. 01/17

The actions below were taken on your petition in <u>Clay</u> County.	
<input checked="" type="checkbox"/> These actions are a recommendation only, not final. <input type="checkbox"/> These actions are a final decision of the VAB. If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)	
Petition # <u>16-08</u>	Parcel ID <u>34-04-25-008154-006-06</u>
Petitioner name <u>BASCA, Inc</u>	Property <u>2880 Tuscarora Trail</u> address <u>Middleburg, FL 32068</u>
The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	

<b>Decision Summary</b> <input checked="" type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input type="checkbox"/> Granted your petition in part			
Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Value after Board Action
1. Just value, required	<u>103007</u>	<u>103007</u>	<u>103007</u>
2. Assessed or classified use value,* if applicable	<u>103007</u>	<u>103007</u>	<u>103007</u>
3. Exempt value,* enter "0" if none	<u>0</u>	<u>0</u>	<u>0</u>
4. Taxable value,* required	<u>103007</u>	<u>103007</u>	<u>103007</u>
*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)			
Reason for Petition			
<input type="checkbox"/> Homestead <input type="checkbox"/> Widow/er <input type="checkbox"/> Blind <input type="checkbox"/> Totally and permanently disabled veteran <input type="checkbox"/> Low-income senior <input type="checkbox"/> Disabled <input type="checkbox"/> Disabled veteran <input checked="" type="checkbox"/> Use classification, specify <u>Affordable Housing</u> <input type="checkbox"/> Parent/grandparent assessment reduction <input type="checkbox"/> Deployed military <input type="checkbox"/> Use exemption, specify _____ <input type="checkbox"/> Transfer of homestead assessment difference <input type="checkbox"/> Qualifying improvement <input type="checkbox"/> Change of ownership or control <input type="checkbox"/> Other, specify _____			
<b>Reasons for Decision</b>		Fill-in fields will expand, or add pages as needed.	
Findings of Fact			
See Attachment			
Conclusions of Law			
See Attachment			

<input checked="" type="checkbox"/> <b>Recommended Decision of Special Magistrate</b> The finding and conclusions above are recommendations.		
	M. Paul Sanders	02/28/2017
Signature, special magistrate	Print name	Date
	Cynthia McKinson	3/2/17
Signature, VAB clerk or special representative	Print name	Date
If this is a recommended decision, the board will consider the recommended decision on <u>3/28/17</u> at <u>12:30</u> <input type="checkbox"/> AM <input checked="" type="checkbox"/> PM.		
Address <u>4777 Houston St 4th Floor Green Cove Springs, FL 32043</u>		
If the line above is blank, please call _____ or visit our website at _____.		

<input type="checkbox"/> <b>Final Decision of the Value Adjustment Board</b>		
Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

THE VALUATION ADJUSTMENT BOARD  
OF  
CLAY COUNTY, FLORIDA

Hearing February 14, 2017

Petition 16-08

Petitioner – BASCA, Inc.

Parcel # 34-04-25-008154-006-06

**SPECIAL MAGISTRATE RECOMMENDATION TO THE VALUE ADJUSTMENT BOARD**

**FINDINGS OF FACT AND CONCLUSIONS OF LAW**

Petitioner filed for hearing of the Value Adjustment Board after a denial of Affordable Housing classification for rental property. The original classification for affordable housing was in existence since 2010, but was denied for 2016. The basis for denial is due to the rent-to-income ratios of tenants not meeting the statutory requirements for classification.

The Petition for review of this matter, filed July 27, 2016, was timely filed for consideration by the Value Adjustment Board.

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Many of BASCA's tenants have lived in their rented dwelling for several years and have maintained the properties well. BASCA as a landlord, has provided a valuable service to the tenants and to Clay County for such service. However, the issue is whether these properties meet the definition of "affordable housing" for classification purposes.

The Affordable Housing classification is established by Florida Statute Section 196.1978, which defines eligible income categories as being extremely-low, very-low, low, and moderate incomes, pursuant to more specific Florida Statute Section 420.0004 which requires monthly rents *including taxes, insurance,*

and utilities not exceed 30% of the median adjusted gross annual income for the household. Adjusted gross annual income is county-specific for each category, extremely-low, very-low, low, and moderately-low incomes, based on the median income for that county.

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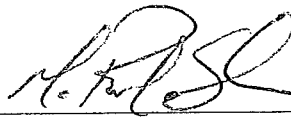
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Clay County has a 2015 median income for the purpose of Section 196.1978 analysis as \$63,300. For the 2 person family in this property, with an annual income of \$22,920.00, The maximum rent should be no more than \$573.00 per month. The actual rent is contracted at \$740.00 per month, exceeding the 30% requirement defined by Florida Statute 196.1978.

**RECOMMENDED DECISION OF MAGISTRATE**

This Petition is DENIED and the property will not be classified as affordable housing at the current contracted rent.



M. PAUL SANDERS, Special Magistrate

The recommendation of the Special Magistrate is hereby adopted by decision of the Value Adjustment Board this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
CHAIRMAN, VALUE ADJUSTMENT

BOARD



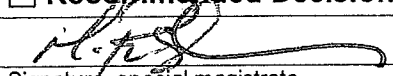
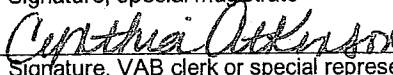


**DECISION OF THE VALUE ADJUSTMENT BOARD**  
EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE  
TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,  
OR QUALIFYING IMPROVEMENT PETITION

DR-485XC  
R. 01/17  
Rule 12D-16.002  
F.A.C.  
Eff. 01/17

The actions below were taken on your petition in <u>Clay</u> <input checked="" type="checkbox"/> County.	
<input checked="" type="checkbox"/> These actions are a recommendation only, not final. <input type="checkbox"/> These actions are a final decision of the VAB. If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)	
Petition # <u>16-208</u>	Parcel ID <u>05-04-25-007868-009-86</u>
Petitioner name <u>Kim Nguyen</u>	Property <u>3528 Silver Bluff Blvd</u> address <u>Orange Park, FL 32065</u>
The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	

<b>Decision Summary</b> <input checked="" type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input type="checkbox"/> Granted your petition in part			
Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Value after Board Action
1. Just value, required	<u>205678</u>	<u>205678</u>	<u>205678</u>
2. Assessed or classified use value, * if applicable	<u>205678</u>	<u>205678</u>	<u>205678</u>
3. Exempt value, * enter "0" if none	<u>0</u>	<u>0</u>	<u>0</u>
4. Taxable value, * required	<u>205678</u>	<u>205678</u>	<u>205678</u>
*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)			
Reason for Petition			
<input checked="" type="checkbox"/> Homestead <input type="checkbox"/> Widow/er <input type="checkbox"/> Blind <input type="checkbox"/> Totally and permanently disabled veteran <input type="checkbox"/> Low-income senior <input type="checkbox"/> Disabled <input type="checkbox"/> Disabled veteran <input type="checkbox"/> Use classification, specify _____ <input type="checkbox"/> Parent/grandparent assessment reduction <input type="checkbox"/> Deployed military <input type="checkbox"/> Use exemption, specify _____ <input type="checkbox"/> Transfer of homestead assessment difference <input type="checkbox"/> Qualifying improvement <input type="checkbox"/> Change of ownership or control <input type="checkbox"/> Other, specify _____			
<b>Reasons for Decision</b>		Fill-in fields will expand, or add pages as needed.	
Findings of Fact			
See Attachment			
Conclusions of Law			
See Attachment			

<input checked="" type="checkbox"/> <b>Recommended Decision of Special Magistrate</b> The finding and conclusions above are recommendations.		
	M. Paul Sanders	02/28/2017
Signature, special magistrate	Print name	Date
	Cynthia Atkinson	3/2/17
Signature, VAB clerk or special representative	Print name	Date
If this is a recommended decision, the board will consider the recommended decision on <u>3/28/17</u> at <u>12:30</u> <input type="checkbox"/> AM <input checked="" type="checkbox"/> PM.		
Address <u>477 Houston St 4th Floor Green Cove Springs, FL 32043</u>		
If the line above is blank, please call _____ or visit our website at _____.		

<input type="checkbox"/> <b>Final Decision of the Value Adjustment Board</b>		
Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

THE VALUATION ADJUSTMENT BOARD  
OF  
CLAY COUNTY, FLORIDA

Hearing November 29, 2016

Petition 16-208

Petitioner – Kim Nguyen

Parcel # 05-04-25-007868-009-86

**SPECIAL MAGISTRATE RECOMMENDATION TO THE VALUE ADJUSTMENT BOARD**

**FINDINGS OF FACT AND CONCLUSIONS OF LAW**

Petitioner seeks review for a late filed Homestead exemption application.

The Petitioner represented that the application for exemption was filed late because the property owners were unaware of the process for filing homestead and did not become aware of the need to file homestead separate from other transactions.

The application date was September 13, 2016 for Homestead exemption.

The Property appraiser objected to the Petitioner's request and argued that neither the Property Appraiser, nor the Value Adjustment Board (VAB) have statutory authority to grant any exemptions after the 25<sup>th</sup> day following the mailing of the TRIM notices (hereafter referred to as "the 25<sup>th</sup> day"). In support of this argument, the Property Appraiser presented an opinion of the Florida Attorney General's Office, case law regarding statutory interpretation, and a brief as to the issue.

The issue presented is whether the lack of a clear, legislated statement of how to handle or whether to accept exemption applications which are filed beyond the 25<sup>th</sup> day present an additional opportunity to property owners to late file exemptions, or whether the legislature intended this date to be a cut-off date barring any further exemption applications for the remainder of the calendar year.

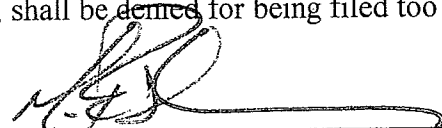
The statutes are silent as to any directive regarding applications filed after the 25<sup>th</sup> day. The Property Appraiser clearly has authority to grant or deny exemptions for applications filed late, between March 2 and the 25<sup>th</sup> day. Denials made by the Property Appraiser during that same time may be presented to the VAB for reconsideration. However, the statutes do not specify procedures regarding applications made after the 25<sup>th</sup> day. In short, there is no written authorization for the VAB or the Property Appraiser to grant or deny applications made after the 25<sup>th</sup> day because the statutes are silent on the issue.

Petition 16-208

A denial of homestead exemption is particularly concerning in light of the lack of statutory clarity because the related constitutional protections are unavailable to denied applicants. Public policy suggests that a citizen should be permitted to have their homestead protections where otherwise qualified, barring any deadline to file. The deadline to file seems to be set merely for valuation, assessment, and taxation purposes. However, statutes are to be construed strictly when interpreted and applied. Neither the VAB nor the Property Appraiser may create authority to act where no authority is specified by statute. Additionally, legislative intent appears to create a deadline of applications to be the 25<sup>th</sup> day, without any further acceptance, denial, or recourse. A deadline seems necessary in light of the nature and role of the Department of Revenue, the Property Appraiser, the Tax Collector, and the VAB, to provide a process for certification of tax rolls and revenues by a determined deadline. Inferring that the VAB has authority to review applications beyond the 25<sup>th</sup> day creates the possibility and necessity of considering applications even later in the year, possibly beyond certification of the tax roll, or even consideration of applications for prior years. Because consideration of applications filed beyond the 25<sup>th</sup> day creates logistical confusion in the taxation process, it is justified to construe legislative intent to create a deadline on the 25<sup>th</sup> day.

#### **RECOMMENDED DECISION OF MAGISTRATE**

With respect to this conclusion of law, I find that the 25<sup>th</sup> day following the mailing of the TRIM Notices occurred on September 12, 2016, making September 12<sup>th</sup> the absolute last day to file for review by the Property Appraiser or VAB. Petitioner's application for exemption, filed on September 13, 2016, after expiration of the 25<sup>th</sup> day, shall be ~~denied~~ for being filed too late in the year.

  
\_\_\_\_\_  
M. PAUL SANDERS, Special Magistrate

The recommendation of the Special Magistrate is hereby adopted by decision of the Value Adjustment Board this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
CHAIRMAN, VALUE ADJUSTMENT

BOARD





**DECISION OF THE VALUE ADJUSTMENT BOARD**  
EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE  
TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,  
OR QUALIFYING IMPROVEMENT PETITION

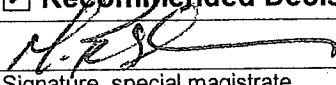
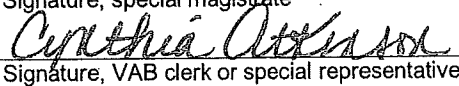
DR-485XC  
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The actions below were taken on your petition in <u>Clay</u> County.	
<input checked="" type="checkbox"/> These actions are a recommendation only, not final. <input type="checkbox"/> These actions are a final decision of the VAB. If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)	
Petition # <u>16-223</u>	Parcel ID <u>28-05-25-009977-001-00</u>
Petitioner name <u>Arthur &amp; Karen LaCouture, III</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property <u>466 Arthur Moore Dr</u> address <u>Green Cove Springs, FL 32043</u>

<b>Decision Summary</b> <input checked="" type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input type="checkbox"/> Granted your petition in part			
Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Value after Board Action
1. Just value, required	<u>178318</u>	<u>178318</u>	<u>178318</u>
2. Assessed or classified use value,* if applicable	<u>178318</u>	<u>178318</u>	<u>178318</u>
3. Exempt value,* enter "0" if none	<u>50000</u>	<u>50000</u>	<u>50000</u>
4. Taxable value,* required	<u>128318</u>	<u>128318</u>	<u>128318</u>
*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)			

Reason for Petition			
<input type="checkbox"/> Homestead	<input type="checkbox"/> Widow/er	<input type="checkbox"/> Blind	<input type="checkbox"/> Totally and permanently disabled veteran
<input checked="" type="checkbox"/> Low-income senior	<input type="checkbox"/> Disabled	<input type="checkbox"/> Disabled veteran	<input type="checkbox"/> Use classification, specify _____
<input type="checkbox"/> Parent/grandparent assessment reduction	<input type="checkbox"/> Deployed military	<input type="checkbox"/> Use exemption, specify _____	<input type="checkbox"/> Qualifying improvement
<input type="checkbox"/> Transfer of homestead assessment difference		<input type="checkbox"/> Other, specify _____	
<input type="checkbox"/> Change of ownership or control			

<b>Reasons for Decision</b>	Fill-in fields will expand, or add pages as needed.
Findings of Fact  See Attachment	
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<input checked="" type="checkbox"/> <b>Recommended Decision of Special Magistrate</b> The finding and conclusions above are recommendations.		
	M. Paul Sanders	02/28/2017
Signature, special magistrate	Print name	Date
	Cynthia Atkinson	3/2/17
Signature, VAB clerk or special representative	Print name	Date
If this is a recommended decision, the board will consider the recommended decision on <u>3/28/17</u> at <u>12:30</u> <input type="checkbox"/> AM <input checked="" type="checkbox"/> PM.		
Address <u>477 Houston St 4th Floor Green Cove Springs, FL 32043</u>		
If the line above is blank, please call _____ or visit our website at _____.		

<input type="checkbox"/> <b>Final Decision of the Value Adjustment Board</b>		
Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

THE VALUATION ADJUSTMENT BOARD  
OF  
CLAY COUNTY, FLORIDA

Hearing November 29, 2016

Petition 16-223

Petitioner – Arthur & Karen LaCouture, III

Parcel # 28-05-25-009977-001-00

**SPECIAL MAGISTRATE RECOMMENDATION TO THE VALUE ADJUSTMENT BOARD**

**FINDINGS OF FACT AND CONCLUSIONS OF LAW**

Petitioner seeks review for a late filed senior exemption application.

Petitioner failed to appear, did not express a desire to have the petition considered in their absence, and did not present evidence regarding good cause for the late application.

Because the Petitioner failed to appear, no evidence was heard, and the Petition was not considered on its merits.

**RECOMMENDED DECISION OF MAGISTRATE**

The relief is denied and the decision is being issued in order that any right the petitioner may have to bring action in circuit court is not impaired.

  
\_\_\_\_\_  
M. PAUL SANDERS, Special Magistrate

The recommendation of the Special Magistrate is hereby adopted by decision of the Value Adjustment Board this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

BOARD

\_\_\_\_\_  
CHAIRMAN, VALUE ADJUSTMENT

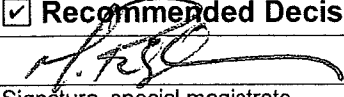
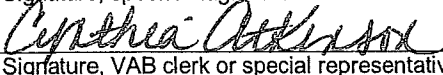


**DECISION OF THE VALUE ADJUSTMENT BOARD**  
EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE  
TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,  
OR QUALIFYING IMPROVEMENT PETITION

DR-485XC  
R. 01/17  
Rule 12D-16.002  
F.A.C.  
Eff. 01/17

The actions below were taken on your petition in <u>Clay</u> <input checked="" type="checkbox"/> County.	
<input checked="" type="checkbox"/> These actions are a recommendation only, not final. <input type="checkbox"/> These actions are a final decision of the VAB. If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)	
Petition # <u>16-226</u>	Parcel ID <u>06-04-25-007869-803-05</u>
Petitioner name <u>Antonia Brewer</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property <u>3695 Creswick Cir. G</u> address <u>Orange Park, FL 32065</u>

<b>Decision Summary</b> <input checked="" type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input type="checkbox"/> Granted your petition in part			
Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Value after Board Action
1. Just value, required	<u>95854</u>	<u>95854</u>	<u>95854</u>
2. Assessed or classified use value,* if applicable	<u>89484</u>	<u>89484</u>	<u>89484</u>
3. Exempt value,* enter "0" if none	<u>0</u>	<u>0</u>	<u>0</u>
4. Taxable value,* required	<u>89484</u>	<u>89484</u>	<u>89484</u>
*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)			
Reason for Petition			
<input checked="" type="checkbox"/> Homestead <input type="checkbox"/> Widow/er <input type="checkbox"/> Blind <input type="checkbox"/> Totally and permanently disabled veteran <input type="checkbox"/> Low-income senior <input type="checkbox"/> Disabled <input type="checkbox"/> Disabled veteran <input type="checkbox"/> Use classification, specify _____ <input type="checkbox"/> Parent/grandparent assessment reduction <input type="checkbox"/> Deployed military <input type="checkbox"/> Use exemption, specify _____ <input type="checkbox"/> Transfer of homestead assessment difference <input type="checkbox"/> Qualifying improvement <input type="checkbox"/> Change of ownership or control <input type="checkbox"/> Other, specify _____			
<b>Reasons for Decision</b> <span style="float:right">Fill-in fields will expand, or add pages as needed.</span>			
Findings of Fact  See Attachment			
Conclusions of Law  See Attachment			

<input checked="" type="checkbox"/> <b>Recommended Decision of Special Magistrate</b> The finding and conclusions above are recommendations.		
	M. Paul Sanders	02/28/2017
Signature, special magistrate	Print name	Date
	Cynthia Atkinson	3/2/17
Signature, VAB clerk or special representative	Print name	Date
If this is a recommended decision, the board will consider the recommended decision on <u>3/28/17</u> at <u>12:30</u> <input type="checkbox"/> AM <input checked="" type="checkbox"/> PM. Address <u>477 Houston St 4th Floor Green Cove Springs, FL 32043</u> If the line above is blank, please call _____ or visit our website at _____		

<input type="checkbox"/> <b>Final Decision of the Value Adjustment Board</b>		
Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties



THE VALUATION ADJUSTMENT BOARD  
OF  
CLAY COUNTY, FLORIDA

Hearing November 29, 2016

Petition 16-226

Petitioner – Antonia Brewer

Parcel # 06-04-25-007869-803-05

**SPECIAL MAGISTRATE RECOMMENDATION TO THE VALUE ADJUSTMENT BOARD**

**FINDINGS OF FACT AND CONCLUSIONS OF LAW**

Petitioner seeks review for a late filed homestead exemption application, including portability from the prior County of Duval.

Petitioner indicated they would not appear. However, review of the Petition and evidence was requested.

The Petitioner represented that the application for exemption was filed late because the property owners were not thinking about any property tax issues following the death of their son in September, 2015.

The application date was September 20, 2016 for Homestead exemption.

The Property appraiser objected to the Petitioner's request and argued that neither the Property Appraiser, nor the Value Adjustment Board (VAB) have statutory authority to grant any exemptions after the 25<sup>th</sup> day following the mailing of the TRIM notices (hereafter referred to as "the 25<sup>th</sup> day"). In support of this argument, the Property Appraiser presented an opinion of the Florida Attorney General's Office, case law regarding statutory interpretation, and a brief as to the issue.

The issue presented is whether the lack of a clear, legislated statement of how to handle or whether to accept exemption applications which are filed beyond the 25<sup>th</sup> day present an additional opportunity to property owners to late file exemptions, or whether the legislature intended this date to be a cut-off date barring any further exemption applications for the remainder of the calendar year.

The statutes are silent as to any directive regarding applications filed after the 25<sup>th</sup> day. The Property Appraiser clearly has authority to grant or deny exemptions for applications filed late, between March 2 and the 25<sup>th</sup> day. Denials made by the Property Appraiser during that same time may be presented to the VAB for reconsideration. However, the statutes do not specify procedures regarding applications made after the 25<sup>th</sup> day. In short, there is no written authorization for the

VAB or the Property Appraiser to grant or deny applications made after the 25<sup>th</sup> day because the statutes are silent on the issue.

A denial of homestead exemption is particularly concerning in light of the lack of statutory clarity because the related constitutional protections are unavailable to denied applicants. Public policy suggests that a citizen should be permitted to have their homestead protections where otherwise qualified, barring any deadline to file. The deadline to file seems to be set merely for valuation, assessment, and taxation purposes. However, statutes are to be construed strictly when interpreted and applied. Neither the VAB nor the Property Appraiser may create authority to act where no authority is specified by statute. Additionally, legislative intent appears to create a deadline of applications to be the 25<sup>th</sup> day, without any further acceptance, denial, or recourse. A deadline seems necessary in light of the nature and role of the Department of Revenue, the Property Appraiser, the Tax Collector, and the VAB, to provide a process for certification of tax rolls and revenues by a determined deadline. Inferring that the VAB has authority to review applications beyond the 25<sup>th</sup> day creates the possibility and necessity of considering applications even later in the year, possibly beyond certification of the tax roll, or even consideration of applications for prior years. Because consideration of applications filed beyond the 25<sup>th</sup> day creates logistical confusion in the taxation process, it is justified to construe legislative intent to create a deadline on the 25<sup>th</sup> day.

Portability should be unaffected by this ruling because the time limits to assess portability exceed this year.

#### **RECOMMENDED DECISION OF MAGISTRATE**

With respect to this conclusion of law, I find that the 25<sup>th</sup> day following the mailing of the TRIM Notices occurred on September 12, 2016, making September 12<sup>th</sup> the absolute last day to file for review by the Property Appraiser or VAB. Petitioner's application for exemption, filed on September 20, 2016, after expiration of the 25<sup>th</sup> day, shall be denied for being filed too late in the year.



M. PAUL SANDERS, Special Magistrate

The recommendation of the Special Magistrate is hereby adopted by decision of the Value Adjustment Board this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

BOARD

CHAIRMAN, VALUE ADJUSTMENT



**DECISION OF THE VALUE ADJUSTMENT BOARD**  
EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE  
TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,  
OR QUALIFYING IMPROVEMENT PETITION

DR-485XC  
R. 01/17  
Rule 12D-16.002  
F.A.C.  
Eff. 01/17


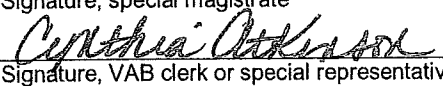
The actions below were taken on your petition in <u>Clay</u> County.	
<input checked="" type="checkbox"/> These actions are a recommendation only, not final. <input type="checkbox"/> These actions are a final decision of the VAB. If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)	
Petition # <u>16-227</u>	Parcel ID <u>37-07-26-016055-000-04</u>
Petitioner name <u>Thomas &amp; Robin Gann</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property <u>848 Chelsey Rd</u> address <u>Green Cove Springs, FL 32043</u>

<b>Decision Summary</b> <input checked="" type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input type="checkbox"/> Granted your petition in part			
Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Value after Board Action
1. Just value, required	<u>189736</u>	<u>189736</u>	<u>189736</u>
2. Assessed or classified use value,* if applicable	<u>189736</u>	<u>189736</u>	<u>189736</u>
3. Exempt value,* enter "0" if none	<u>0</u>	<u>0</u>	<u>0</u>
4. Taxable value,* required	<u>189736</u>	<u>189736</u>	<u>189736</u>

\*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

<b>Reason for Petition</b>			
<input checked="" type="checkbox"/> Homestead	<input type="checkbox"/> Widow/er	<input type="checkbox"/> Blind	<input type="checkbox"/> Totally and permanently disabled veteran
<input type="checkbox"/> Low-income senior	<input type="checkbox"/> Disabled	<input type="checkbox"/> Disabled veteran	<input type="checkbox"/> Use classification, specify _____
<input type="checkbox"/> Parent/grandparent assessment reduction	<input type="checkbox"/> Deployed military	<input type="checkbox"/> Use exemption, specify _____	<input type="checkbox"/> Qualifying improvement
<input type="checkbox"/> Transfer of homestead assessment difference		<input type="checkbox"/> Other, specify _____	
<input type="checkbox"/> Change of ownership or control			

<b>Reasons for Decision</b>	Fill-in fields will expand, or add pages as needed.
Findings of Fact	
See Attachment	
Conclusions of Law	
See Attachment	

<input checked="" type="checkbox"/> <b>Recommended Decision of Special Magistrate</b> The finding and conclusions above are recommendations.		
	M. Paul Sanders	02/28/2017
Signature, special magistrate	Print name	Date
	Cynthia Atkinson	3/2/17
Signature, VAB clerk or special representative	Print name	Date
If this is a recommended decision, the board will consider the recommended decision on <u>3/28/17</u> at <u>12:30</u> <input type="checkbox"/> AM <input checked="" type="checkbox"/> PM.		
Address <u>477 Houston St 4th Floor Green Cove Springs, FL 32043</u>		
If the line above is blank, please call _____ or visit our website at _____.		

<input type="checkbox"/> <b>Final Decision of the Value Adjustment Board</b>		
Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

THE VALUATION ADJUSTMENT BOARD  
OF  
CLAY COUNTY, FLORIDA

Hearing November 29, 2016

Petition 16-227

Petitioner – Thomas & Robin Gann

Parcel # 37-07-26-016055-000-04

**SPECIAL MAGISTRATE RECOMMENDATION TO THE VALUE ADJUSTMENT BOARD**

**FINDINGS OF FACT AND CONCLUSIONS OF LAW**

Petitioner seeks review for a late filed homestead exemption application.

The Petitioner represented that the application for exemption was filed late because the property owners were under the belief that homestead applications occurred during the closing transaction upon purchasing their home.

The application date was September 19, 2016 for Homestead exemption.

The Property appraiser objected to the Petitioner's request and argued that neither the Property Appraiser, nor the Value Adjustment Board (VAB) have statutory authority to grant any exemptions after the 25<sup>th</sup> day following the mailing of the TRIM notices (hereafter referred to as "the 25<sup>th</sup> day"). In support of this argument, the Property Appraiser presented an opinion of the Florida Attorney General's Office, case law regarding statutory interpretation, and a brief as to the issue.

The issue presented is whether the lack of a clear, legislated statement of how to handle or whether to accept exemption applications which are filed beyond the 25<sup>th</sup> day present an additional opportunity to property owners to late file exemptions, or whether the legislature intended this date to be a cut-off date barring any further exemption applications for the remainder of the calendar year.

The statutes are silent as to any directive regarding applications filed after the 25<sup>th</sup> day. The Property Appraiser clearly has authority to grant or deny exemptions for applications filed late, between March 2 and the 25<sup>th</sup> day. Denials made by the Property Appraiser during that same time may be presented to the VAB for reconsideration. However, the statutes do not specify procedures regarding applications made after the 25<sup>th</sup> day. In short, there is no written authorization for the VAB or the Property Appraiser to grant or deny applications made after the 25<sup>th</sup> day because the statutes are silent on the issue.



A denial of homestead exemption is particularly concerning in light of the lack of statutory clarity because the related constitutional protections are unavailable to denied applicants. Public policy suggests that a citizen should be permitted to have their homestead protections where otherwise qualified, barring any deadline to file. The deadline to file seems to be set merely for valuation, assessment, and taxation purposes. However, statutes are to be construed strictly when interpreted and applied. Neither the VAB nor the Property Appraiser may create authority to act where no authority is specified by statute. Additionally, legislative intent appears to create a deadline of applications to be the 25<sup>th</sup> day, without any further acceptance, denial, or recourse. A deadline seems necessary in light of the nature and role of the Department of Revenue, the Property Appraiser, the Tax Collector, and the VAB, to provide a process for certification of tax rolls and revenues by a determined deadline. Inferring that the VAB has authority to review applications beyond the 25<sup>th</sup> day creates the possibility and necessity of considering applications even later in the year, possibly beyond certification of the tax roll, or even consideration of applications for prior years. Because consideration of applications filed beyond the 25<sup>th</sup> day creates logistical confusion in the taxation process, it is justified to construe legislative intent to create a deadline on the 25<sup>th</sup> day.

#### **RECOMMENDED DECISION OF MAGISTRATE**

With respect to this conclusion of law, I find that the 25<sup>th</sup> day following the mailing of the TRIM Notices occurred on September 12, 2016, making September 12<sup>th</sup> the absolute last day to file for review by the Property Appraiser or VAB. Petitioner's application for exemption, filed on September 19, 2016, after expiration of the 25<sup>th</sup> day, shall be denied for being filed too late in the year.



M. PAUL SANDERS, Special Magistrate

The recommendation of the Special Magistrate is hereby adopted by decision of the Value Adjustment Board this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

BOARD

CHAIRMAN, VALUE ADJUSTMENT



**DECISION OF THE VALUE ADJUSTMENT BOARD**  
EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE  
TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,  
OR QUALIFYING IMPROVEMENT PETITION

DR-485XC  
R. 01/17  
Rule 12D-16.002  
F.A.C.  
Eff. 01/17

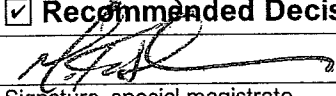
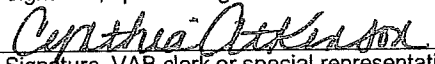
The actions below were taken on your petition in <u>Clay</u> <input checked="" type="checkbox"/> County.	
<input checked="" type="checkbox"/> These actions are a recommendation only, not final. <input type="checkbox"/> These actions are a final decision of the VAB. If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)	
Petition # <u>16-228</u>	Parcel ID <u>07-04-26-011899-000-00</u>
Petitioner name <u>James Spooner</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property <u>411 Hayton Ave</u> address <u>Orange Park, FL 32073</u>

Decision Summary <input checked="" type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input type="checkbox"/> Granted your petition in part			
Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Value after Board Action
1. Just value, required	<u>51823</u>	<u>51823</u>	<u>51823</u>
2. Assessed or classified use value,* if applicable	<u>51823</u>	<u>51823</u>	<u>51823</u>
3. Exempt value,* enter "0" if none	<u>0</u>	<u>0</u>	<u>0</u>
4. Taxable value,* required	<u>51823</u>	<u>51823</u>	<u>51823</u>

\*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reason for Petition			
<input checked="" type="checkbox"/> Homestead	<input type="checkbox"/> Widow/er	<input type="checkbox"/> Blind	<input type="checkbox"/> Totally and permanently disabled veteran
<input type="checkbox"/> Low-income senior	<input type="checkbox"/> Disabled	<input type="checkbox"/> Disabled veteran	<input type="checkbox"/> Use classification, specify _____
<input type="checkbox"/> Parent/grandparent assessment reduction	<input type="checkbox"/> Deployed military	<input type="checkbox"/> Use exemption, specify _____	<input type="checkbox"/> Qualifying improvement
<input type="checkbox"/> Transfer of homestead assessment difference		<input type="checkbox"/> Other, specify _____	
<input type="checkbox"/> Change of ownership or control			

<b>Reasons for Decision</b>	Fill-in fields will expand, or add pages as needed.
Findings of Fact  See Attachment	
Conclusions of Law  See Attachment	

<input checked="" type="checkbox"/> <b>Recommended Decision of Special Magistrate</b> The finding and conclusions above are recommendations.		
	M. Paul Sanders	02/28/2017
Signature, special magistrate	Print name	Date
	Cynthia Atkinson	3/2/17
Signature, VAB clerk or special representative	Print name	Date
If this is a recommended decision, the board will consider the recommended decision on <u>3/28/17</u> at <u>12:30</u> <input type="checkbox"/> AM <input checked="" type="checkbox"/> PM.		
Address <u>411 Houston St 4th Floor Green Cove Springs, FL 32043</u>		
If the line above is blank, please call _____ or visit our website at _____.		

<input type="checkbox"/> <b>Final Decision of the Value Adjustment Board</b>		
Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

THE VALUATION ADJUSTMENT BOARD  
OF  
CLAY COUNTY, FLORIDA

Hearing November 29, 2016

Petition 16-228

Petitioner – James Spooner

Parcel # 07-04-26-011899-000-00

**SPECIAL MAGISTRATE RECOMMENDATION TO THE VALUE ADJUSTMENT BOARD**

**FINDINGS OF FACT AND CONCLUSIONS OF LAW**

Petitioner seeks review for a late filed homestead exemption application.

Petitioner indicated they would not appear. However, review of the Petition and evidence was requested.

The Petitioner represented that the application for exemption was filed late because the property owners were under the belief that homestead applications occurred during the closing transaction upon purchasing their home.

The application date was September 22, 2016 for Homestead exemption.

The Property appraiser objected to the Petitioner's request and argued that neither the Property Appraiser, nor the Value Adjustment Board (VAB) have statutory authority to grant any exemptions after the 25<sup>th</sup> day following the mailing of the TRIM notices (hereafter referred to as "the 25<sup>th</sup> day"). In support of this argument, the Property Appraiser presented an opinion of the Florida Attorney General's Office, case law regarding statutory interpretation, and a brief as to the issue.

The issue presented is whether the lack of a clear, legislated statement of how to handle or whether to accept exemption applications which are filed beyond the 25<sup>th</sup> day present an additional opportunity to property owners to late file exemptions, or whether the legislature intended this date to be a cut-off date barring any further exemption applications for the remainder of the calendar year.

The statutes are silent as to any directive regarding applications filed after the 25<sup>th</sup> day. The Property Appraiser clearly has authority to grant or deny exemptions for applications filed late, between March 2 and the 25<sup>th</sup> day. Denials made by the Property Appraiser during that same time may be presented to the VAB for reconsideration. However, the statutes do not specify procedures regarding applications made after the 25<sup>th</sup> day. In short, there is no written authorization for the

VAB or the Property Appraiser to grant or deny applications made after the 25<sup>th</sup> day because the statutes are silent on the issue.

A denial of homestead exemption is particularly concerning in light of the lack of statutory clarity because the related constitutional protections are unavailable to denied applicants. Public policy suggests that a citizen should be permitted to have their homestead protections where otherwise qualified, barring any deadline to file. The deadline to file seems to be set merely for valuation, assessment, and taxation purposes. However, statutes are to be construed strictly when interpreted and applied. Neither the VAB nor the Property Appraiser may create authority to act where no authority is specified by statute. Additionally, legislative intent appears to create a deadline of applications to be the 25<sup>th</sup> day, without any further acceptance, denial, or recourse. A deadline seems necessary in light of the nature and role of the Department of Revenue, the Property Appraiser, the Tax Collector, and the VAB, to provide a process for certification of tax rolls and revenues by a determined deadline. Inferring that the VAB has authority to review applications beyond the 25<sup>th</sup> day creates the possibility and necessity of considering applications even later in the year, possibly beyond certification of the tax roll, or even consideration of applications for prior years. Because consideration of applications filed beyond the 25<sup>th</sup> day creates logistical confusion in the taxation process, it is justified to construe legislative intent to create a deadline on the 25<sup>th</sup> day.

#### **RECOMMENDED DECISION OF MAGISTRATE**

With respect to this conclusion of law, I find that the 25<sup>th</sup> day following the mailing of the TRIM Notices occurred on September 12, 2016, making September 12<sup>th</sup> the absolute last day to file for review by the Property Appraiser or VAB. Petitioner's application for exemption, filed on September 22, 2016, after expiration of the 25<sup>th</sup> day, shall be denied for being filed too late in the year.



M. PAUL SANDERS, Special Magistrate

The recommendation of the Special Magistrate is hereby adopted by decision of the Value Adjustment Board this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
CHAIRMAN, VALUE ADJUSTMENT

BOARD





**DECISION OF THE VALUE ADJUSTMENT BOARD**  
EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE  
TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,  
OR QUALIFYING IMPROVEMENT PETITION

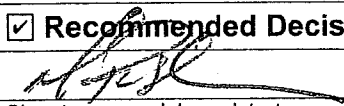
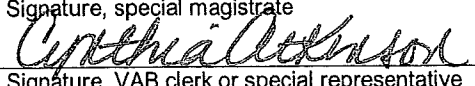
DR-485XC  
R. 01/17  
Rule 12D-16.002  
F.A.C.  
Eff. 01/17

The actions below were taken on your petition in <u>Clay</u> County.	
<input checked="" type="checkbox"/> These actions are a recommendation only, not final. <input type="checkbox"/> These actions are a final decision of the VAB. If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)	
Petition # <u>16-233</u>	Parcel ID <u>17-06-26-015574-001-07</u>
Petitioner name <u>Ethan Woods</u>	Property <u>4284 Ranch Land Trail</u> address <u>Green Cove Springs, FL 32043</u>
The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	

<b>Decision Summary</b> <input checked="" type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input type="checkbox"/> Granted your petition in part			
Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Value after Board Action
1. Just value, required	<u>284645</u>	<u>284645</u>	<u>284645</u>
2. Assessed or classified use value,* if applicable	<u>284645</u>	<u>284645</u>	<u>284645</u>
3. Exempt value,* enter "0" if none	<u>50000</u>	<u>50000</u>	<u>50000</u>
4. Taxable value,* required	<u>234645</u>	<u>234645</u>	<u>234645</u>
*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)			

<b>Reason for Petition</b>			
<input type="checkbox"/> Homestead	<input type="checkbox"/> Widow/er	<input type="checkbox"/> Blind	<input type="checkbox"/> Totally and permanently disabled veteran
<input type="checkbox"/> Low-income senior	<input type="checkbox"/> Disabled	<input type="checkbox"/> Disabled veteran	<input checked="" type="checkbox"/> Use classification, specify <u>Agriculture</u>
<input type="checkbox"/> Parent/grandparent assessment reduction	<input type="checkbox"/> Deployed military	<input type="checkbox"/> Use exemption, specify _____	<input type="checkbox"/> Qualifying improvement
<input type="checkbox"/> Transfer of homestead assessment difference		<input type="checkbox"/> Other, specify _____	
<input type="checkbox"/> Change of ownership or control			

<b>Reasons for Decision</b>	Fill-in fields will expand, or add pages as needed.
Findings of Fact  See Attachment	
Conclusions of Law  See Attachment	

<input checked="" type="checkbox"/> <b>Recommended Decision of Special Magistrate</b> The finding and conclusions above are recommendations.		
	M. Paul Sanders	02/28/2017
Signature, special magistrate	Print name	Date
	Cynthia Atkinson	3/2/17
Signature, VAB clerk or special representative	Print name	Date
If this is a recommended decision, the board will consider the recommended decision on <u>3/28/17</u> at <u>12:30</u> <input type="checkbox"/> AM <input checked="" type="checkbox"/> PM.		
Address <u>477 Houston St 4th Floor Green Cove Springs, FL 32043</u>		
If the line above is blank, please call _____ or visit our website at _____.		

<input type="checkbox"/> <b>Final Decision of the Value Adjustment Board</b>		
Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

THE VALUATION ADJUSTMENT BOARD  
OF  
CLAY COUNTY, FLORIDA

Hearing January 17, 2017

Petition 16-233

Petitioner – Ethan Woods

Parcel # 17-06-26-015574-001-07

**SPECIAL MAGISTRATE RECOMMENDATION TO THE VALUE ADJUSTMENT BOARD**

**FINDINGS OF FACT AND CONCLUSIONS OF LAW**

Petitioner seeks review for a late filed agricultural classification application.

The Petitioner represented that the application for exemption was filed late because the property owner believed a prior classification “grandfathered” to the present.

The application date was November 7, 2016 for Agriculture Classification.

Classifications may be reviewed by the Property Appraiser each year pursuant to Florida Statute 193.461. For this parcel, no Agricultural Exemption existed for the 2016 tax year, thus requiring an application be made for the classification to be applied.

The Property appraiser objected to the Petitioner’s request and argued that neither the Property Appraiser, nor the Value Adjustment Board (VAB) have statutory authority to grant any classifications after the 25<sup>th</sup> day following the mailing of the TRIM notices (hereafter referred to as “the 25<sup>th</sup> day”). In support of this argument, the Property Appraiser presented an opinion of the Florida Attorney General’s Office, case law regarding statutory interpretation, and a brief as to the issue.

The issue presented is whether the lack of a clear, legislated statement of how to handle or whether to accept classification applications which are filed beyond the 25<sup>th</sup> day present an additional opportunity to property owners to late file classifications, or whether the legislature intended this date to be a cut-off date barring any further exemption applications for the remainder of the calendar year.

The statutes are silent as to any directive regarding applications filed after the 25<sup>th</sup> day. The Property Appraiser clearly has authority to grant or deny classifications for applications filed late, between March 2 and the 25<sup>th</sup> day. Denials made by the Property Appraiser during that same time may be presented to the VAB for reconsideration. However, the statutes do not specify procedures regarding applications made after the 25<sup>th</sup> day. In short, there is no written authorization for the

VAB or the Property Appraiser to grant or deny applications made after the 25<sup>th</sup> day because the statutes are silent on the issue.

Public policy suggests that a citizen should be permitted to have their classification where otherwise qualified, barring any deadline to file. The deadline to file seems to be set merely for valuation, assessment, and taxation purposes. However, statutes are to be construed strictly when interpreted and applied. Neither the VAB nor the Property Appraiser may create authority to act where no authority is specified by statute. Additionally, legislative intent appears to create a deadline of applications to be the 25<sup>th</sup> day, without any further acceptance, denial, or recourse. A deadline seems necessary in light of the nature and role of the Department of Revenue, the Property Appraiser, the Tax Collector, and the VAB, to provide a process for certification of tax rolls and revenues by a determined deadline. Inferring that the VAB has authority to review applications beyond the 25<sup>th</sup> day creates the possibility and necessity of considering applications even later in the year, possibly beyond certification of the tax roll, or even consideration of applications for prior years. Because consideration of applications filed beyond the 25<sup>th</sup> day creates logistical confusion in the taxation process, it is justified to construe legislative intent to create a deadline on the 25<sup>th</sup> day.

#### **RECOMMENDED DECISION OF MAGISTRATE**

With respect to this conclusion of law, I find that the 25<sup>th</sup> day following the mailing of the TRIM Notices occurred on September 12, 2016, making September 12<sup>th</sup> the absolute last day to file for review by the Property Appraiser or VAB. Petitioner's application for agriculture classification, filed on November 7, 2016, after expiration of the 25<sup>th</sup> day, shall be denied for being filed too late in the year.



M. PAUL SANDERS, Special Magistrate

The recommendation of the Special Magistrate is hereby adopted by decision of the Value Adjustment Board this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

CHAIRMAN, VALUE ADJUSTMENT

BOARD



VAB Agenda Item  
Tuesday, March 28 12:30 PM

ATTACHMENTS:

Description

No Attachments Available