



Value Adjustment Board

AGENDA

September 22, 2017

11:00 AM

Administration Building,

**4th Floor, BCC Meeting Room, 477 Houston Street,
Green Cove Springs, FL 32043**

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- I. Welcome
- II. Consideration and recommendation of appointment of Attorney William H. Davie, II, to represent the VAB
- III. Organizational Meeting Requirements pursuant to Section 12D-9.013, Florida Administrative Code
- A. Introduction of Board Members and Board Clerk
- B. 1. Compliance with statutory requirement that certain VAB information, applicable law and forms be present at organizational meeting and acknowledgment that said information, law and forms are also available on the county's website. Go to www.claycountygov.com. On the homepage, click on the "About Us" tab (on the green horizontal bar) and look for "Local Government"; then choose "Boards and Committees" under that heading and scroll down to Value Adjustment Board at the bottom of the page and click on it. The links immediately follow the VAB description.
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. On the homepage, click on the "About Us" tab (on the green horizontal bar) and look for "Local Government"; then choose "Boards and Committees" under that heading and scroll down to Value Adjustment Board at the bottom of the page and click on it. The links immediately follow the VAB description.
- C. Adoption of filing fee for Petitions (\$15.00)
- D. Adoption of Clay County VAB Procedural Rules for 2017--NO CHANGES FOR 201 TAX YEAR
- 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

- V. Acknowledgement of Resolution from Clay County Board of County Commissioners ordering the Clay County Value Adjustment Board to certify the 2017 Real Property and Tangible Personal Property Tax Rolls pursuant to Section 197.323, Florida Statutes
- VI. Approval of Resolution directing Property Appraiser to Extend and Certify the 2017 Real Property and Tangible Personal Property Ad Valorem Tax Rolls
- VII. Approval of Initial Certifications of the Value Adjustment Board for the 2017 Real Property and Tangible Personal Property Ad Valorem Tax Rolls
- VIII. Statutory Requirement: 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
- IX. Statutory Requirement: 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
- X. 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
Friday, September 22 11:00 AM

ATTACHMENTS:

Description

- ▣ Memo-Approval of VAB Atty
- ▣ Davie Resume
- ▣ Davie Fee Agmt



County Attorney's Office

Board of County Commissioners
Post Office Box 1366
477 Houston Street, 2nd Fl.
Green Cove Springs, FL
32043-1366

Phone (904) 269-6377
(904) 284-6377
Fax (904) 269-6346
(904) 284-6346

County Attorney

Courtney K. Grimm
Courtney.Grimm@claycountygov.com

Chief Assistant County Attorney

Frances J. Moss
Fran.Moss@claycountygov.com

Commissioners

Mike Cella
District 1

Wayne Bolla
Chairman, District 2

Diane Hutchings
Vice-Chairman, District 3

Gavin Rollins
District 4

Gayward F. Hendry
District 5

www.claycountygov.com

September 15, 2017

MEMORANDUM

To: 2017 Value Adjustment Board

From: Frances J. Moss, Chief Assistant County Attorney

Re: Approval of fee contract with William H. Davie, II as the attorney for the Clay County Value Adjustment Board

Florida law requires that the Clay County Value Adjustment Board cannot meet unless its attorney is present. In addition, the first order of business for the organizational meeting is the hiring of the attorney for the coming VAB proceedings.

Three years ago, the VAB hired William Davie to be its attorney. Mr. Davie has indicated that he is willing to serve again this year as the VAB attorney. Mr. Davie has been a member of the Bar for 15 years and has significant local government experience. His office is located in Green Cove Springs.

The VAB attorney attends every meeting of the VAB and all of the special magistrate hearings and is responsible for advising both regarding legal issues facing them. In addition, he reviews all the proposed findings of fact and conclusions of law prepared by the special magistrates. He is responsible for knowing the state law affecting the VAB and the administrative code rules promulgated by the Florida Department of Revenue and advising VAB members and Special Magistrates, as necessary.

I have attached a copy of Mr. Davie's resume, as well as his proposed agreement for services this year.

Mr. Davie's assistance to the VAB staff and the special magistrates these past two years was invaluable.

The action of the Board is requested.

FJM/dpr
Attachments

mhs\vab\2017\VAB 1st agenda memo-approval of VAB atty.doc:09-13-17

THE DAVIE LAW FIRM

- A FLORIDA PROFESSIONAL ASSOCIATION -

WILLIAM H. DAVIE, II
BDAVIE@DAVIELAWFIRM.COM

JAMES H. DAVIE, II
- OF COUNSEL -
JDAVIE@DAVIELAWFIRM.COM

733 NORTH PALMETTO AVENUE
GREEN COVE SPRINGS, FL 32043

PHONE: (904) 276-5344

PHONE: (904) 284-0716

FAX: (904) 284-8725

LICENSES HELD

The Florida Bar May 5, 2003
U.S. District Court, Northern District of Florida
U.S. Court of Appeals, 11th Circuit

LEGAL EXPERIENCE

Attorney

(May 2010 - Present)

The Davie Law Firm - Green Cove Springs, Florida.

Represent private clients in Civil Litigation matters, Estate Planning, Will and Trust matters, and Business Organization. Civil Litigation practice consists mainly of Foreclosure actions (both Plaintiff and Defense), Commercial Litigation, Ejectment, Evictions, Partition actions and Homeowner Association disputes. I also trained and manage a staff of three legal assistants.

Attorney (Associate)

(May 2006 - May 2010)

Gilligan, King, Gooding & Gifford P.A. - Ocala, Florida.

Represented public and private clients for a variety of legal proceedings--from Small Claims Court/Collection actions to complex Civil Litigation. As my partner was the City Attorney for the City of Ocala, a large portion of my work involved reviewing or drafting ordinances, researching municipal or administrative law; drafting legal memoranda to City Staff or Officers, drafting pleadings, motions or discovery for City litigation (both prosecution and defense), representing the City of Ocala in hearings/court proceedings and performing case evaluations for Risk Management. In addition to my municipal work, I conducted the majority of the motion practice for complex Civil Litigation cases, as well as the entirety of the Estate Planning, Probate and Trust work for the firm, some Creditor Bankruptcy work, Personal Injury litigation and Contract disputes. I also represented several local banks regarding debtor disputes and secure transactions.

Trial Court Staff Attorney (Sept 2003 - May 2006)

First Judicial Circuit of Florida - Escambia County, Florida.

Worked closely with eleven Circuit Court Judges, conducted complex legal research, drafted orders and memoranda, proofread and sheppardized court orders, assisted Judges during courtroom proceedings, managed Staff Attorney intake files; mainly in the areas of County Court Appeals, Collateral Criminal Proceedings (including Capital Murder), Special Master Proceedings, Environmental Law, and complex Civil Litigation.

LEGAL EXPERIENCE (Cont.)

Law Clerk & Attorney
(June 1995 - Aug 2003)

James H. Davie, II - Attorney at Law, Green Cove Springs, Florida.

Performed legal research, interviewed and counseled clients, prepared for hearings and trials, maintained files and computers, and drafted pleadings, memoranda, briefs, and appeals—mainly in the areas of Civil Litigation, Real Estate, and Probate Law.

Research Assistant
(Aug 2001 - Dec 2002)

University of Florida College of Law, Gainesville, Florida.

Served as a research assistant to Professor Jeffery Harrison, researched various aspects of Copyright Law and Parody.

Intern & Law Clerk
(July 2002 - Aug 2002)

Kobayashi & Todo - Bengoshi, Tokyo, Japan.

Researched Patent and Trademark Law, proofread correspondence, drafted correspondence; aided in information assimilation, maintained computers, drafted memoranda.

LEGAL EDUCATION

THE UNIVERSITY OF FLORIDA College of Law, Gainesville, Florida

Juris Doctor with Honors, awarded December 2002

Certificate in Intellectual Property

GPA: 3.12

Activities & Honors: Phi Alpha Delta (Marshall, Fletcher Chapter), John Marshall Bar Association, Intellectual Property Certificate Program, Environmental and Land Use Law Certificate Program, Law School Intramural Soccer Team, Dean's List (3x), and Research Assistant.

OXFORD UNIVERSITY/FLORIDA STATE UNIVERSITY College of Law, Tallahassee, Florida

Summer Program

Completed the Law at Oxford program Summer 2001, St. Edmund Hall, Oxford, England.

SANTA CLARA UNIVERSITY College of Law, Santa Clara, California

Summer Program/Internship

Completed the Summer Law in Tokyo program Summer 2002, Tokyo, Japan.

Activities & Honors: Completed "High Tech Track" focusing on Japanese Patent and Trademark Law, including one month internship in a Japanese Patent and Trademark Law Firm.

UNDERGRADUATE EDUCATION

FLORIDA ATLANTIC UNIVERSITY, Boca Raton, Florida

Bachelor of Arts, History Major, Literature Minor

GPA: 3.4

Activities & Honors: Lower Division Honors, Dean's List, Golden Key National Honors Society, Phi Eta Sigma National Honor Society, Phi Alpha Theta (National Honor Society in History), Rotaract Club (Vice President), Judo Club, Intramural Football (Captain), and Intramural Basketball.

RESEARCH AND COMPUTER SKILLS

Westlaw/WestlawNext and LexisNexis/LexisAdvance
Official Records and Title Searches
PACER and CM/ECF (for the Northern and Middle District)
Florida Courts eFiling Portal
Proficient Ability in "Old-Fashioned" Book Research
WordPerfect - Versions 5.1 to Current
Quattro Pro
Microsoft Windows - Versions 3.0 to Current (and MSDOS from at least v. 5.1)
Microsoft Word, Excel, and PowerPoint – Versions Office 2003 to Current
Adobe Acrobat
Proficient Ability in Computer Hardware, Wiring, Networking, and Maintenance
Casemap and Timemap (legal support software)
Sanction and Vertical (litigation support software)
ProDoes (legal support software)
Juris (legal billing software)
SOS (legal billing software)
PCLaw Legal Billing Software

COMMUNITY INVOLVEMENT

Eagle Scout (awarded December, 1993)
Rotaract of Florida Atlantic University, Vice President
Phi Alpha Delta (Fletcher Chapter), Marshall and Philanthropy Coordinator
Volunteer for Habitat for Humanity (both in Clay County, Florida and Alachua County, Florida)
Marion Therapeutic Riding Association - Member of the Board of Directors (2006-2010)
Mensa, Lifetime Member
Member of the Marion County Bar Association
Member of the Clay County Bar Association
Former Board Member of the Florida Trial Court Staff Attorney Association, 1st DCA Representative
Associate Member of the D.R. Smith Inn of Court
Presenter at introductory level seminar on Trusts, focusing on the Ethical Considerations raised in Trust matters

THE DAVIE LAW FIRM

- A FLORIDA PROFESSIONAL ASSOCIATION -

WILLIAM H. DAVIE, II
BDAVIE@DAVIELAWFIRM.COM

JAMES H. DAVIE, II
- OF COUNSEL -
JD@DAVIELAWFIRM.COM

733 NORTH PALMETTO AVENUE
GREEN COVE SPRINGS, FL 32043

PHONE: (904) 276-5344

PHONE: (904) 284-0716

FAX: (904) 284-8725

July 24, 2017

Frances J. Moss, Chief Assistant County Attorney
P.O. Box 1366
Green Cove Springs, Florida 32043

**RE: PROPOSED FEE AGREEMENT FOR SERVING AS GENERAL COUNSEL TO
THE VALUE ADJUSTMENT BOARD**

Ms. Moss,

I am writing you today to express my interest in continuing to serve as the general counsel for the Clay County Value Adjustment Board ("VAB"). I was honored to be chosen the past few years and look forward to aiding the board again this year.

PROPOSAL

\$200.00 per hour – To provide legal services for all issues facing the Value Adjustment Board and Special Magistrate. Minimum billing entry is 0.2 hours. (This is a 20% reduction in my normal fee per billable hour of \$250.00/hour).

Sincerely,


WILLIAM H. DAVIE, II
Fla. Bar. No.: 634387

AGREED TO BY:

CLAY COUNTY, a political subdivision of the
State of Florida, by and through its Board of County
Commissioners

ATTEST:

S. C. Kopelousos, County Manager
and Clerk of the Board of County
Commissioners

By: Wayne Bolla, Chairman

Dated this ____ day of ____, 2017

**STANDARD ADDENDUM TO ALL CONTRACTS
AND AGREEMENTS**
[General]

Any other provisions of the contract or agreement (the Agreement) to which this document is attached to the contrary notwithstanding, the provisions hereof take precedence over the provisions of the Agreement regardless of whether the matters addressed herein are also addressed in the Agreement, and shall be deemed an integral part of the Agreement as if set forth therein, having a force and effect of equal or superior dignity, as applicable, with the provisions thereof; provided, if provisions of the Agreement address a matter in a manner which results in a lower cost to the County than would prevail hereunder, then such provisions shall control and supersede the applicable provisions hereof. As used herein, the term "Contractor" means the vendor or other party to the Agreement providing construction, labor, materials, professional services, and/or equipment to the County thereunder; the term "County" means Clay County, a political subdivision of the State of Florida, its Board of County Commissioners, or any other name or label set forth in the Agreement identifying such entity; and the term "Parties" means the County and the Contractor together.

1. As used in this paragraph, the term "Act" means the Local Government Prompt Payment Act set forth in Part VII of Chapter 218, Florida Statutes; the term "Invoice" means a statement, invoice, bill, draw request or payment request submitted by the Contractor under the Agreement; the term "Manager" means the County Manager of the County; the term "Paying Agent" means the agent of the County to whom Invoices must be submitted if identified in the Agreement, or, if not so identified, the County's Finance Director; the term "Submittal Date" means, with respect to an Invoice, the submittal date thereof to the Paying Agent; and the term "Work" means the services rendered, or supplies, materials, equipment and the like constructed, delivered or installed under the Agreement. All payments for the Work shall be made by the County in accordance with the Act. Upon receipt of a proper Invoice, the County shall have the number of days provided in the Act in which to make payment.

(a) Promptly upon receipt of an Invoice submitted under this paragraph, the Paying Agent shall date stamp the same as received. Thereafter, the Paying Agent shall review the Invoice and may also review the Work as delivered, installed or performed to determine whether the quantity and quality of the Work is as represented in the Invoice and is as required by this Agreement. If the Paying Agent determines that the Invoice does not conform with the applicable requirements of the Agreement or this paragraph or that the Work within the scope of the Invoice has not been properly delivered, installed or performed in full accordance with the Agreement, the Paying Agent shall notify the Contractor in writing within 10 days after the improper Invoice is received that the Invoice is improper and indicate what corrective action on the part of the Contractor is needed to make the Invoice proper. The County shall pay each proper Invoice in accordance with the applicable provisions of the Act.

(b) By the submittal of an Invoice hereunder, the Contractor shall have been deemed to have warranted to the County that all Work for which payments have been previously received from the County shall be free and clear of liens, claims, security interests or other encumbrances in favor of the Contractor or any other person or entity for failure to make payment.

(c) The Parties will attempt to settle any payment dispute arising under this paragraph through consultation and a spirit of mutual cooperation. The dispute will be escalated to appropriate higher-level managers of the Parties, if necessary. If the dispute remains unresolved within 30 calendar days following the Submittal Date, then the Paying Agent shall schedule a meeting with the Manager between the Contractor's representative and the Paying Agent, to be held no later 45 calendar days following the Submittal Date, and shall provide written notice to the Contractor regarding the date, time and place of the meeting no less than 7 calendar days prior thereto. At the meeting, the Contractor's representative and the Paying Agent shall submit to the Manager their respective positions regarding the dispute, including any testimony and documents in support thereof. The

Manager shall issue a written decision resolving the dispute within 60 calendar days following the Submittal Date, and serve copies thereof on the Contractor's representative and the Paying Agent.

2. To the extent not otherwise expressly provided in the Agreement, any work or professional services subcontracted for by the Contractor for which the County has agreed to reimburse the Contractor shall not be marked-up, but shall be payable by the County only in the exact amount reasonably incurred by the Contractor. No other such subcontracted services shall be reimbursed.

3. To the extent not otherwise expressly provided in the Agreement, in the event the Agreement is for professional services, charged on a time basis, the County shall not be billed or invoiced for time spent traveling to and from the Contractor's offices or other points of dispatch of its subcontractors, employees, officers or agents in connection with the services being rendered.

4. To the extent not otherwise expressly provided in the Agreement, the County shall not be liable to reimburse the Contractor for any courier service, telephone, facsimile or postage charges incurred by the Contractor, except as follows, and then only in the exact amount incurred by the Contractor [if the space below is left blank then "NONE" is deemed to have been inserted therein]:

5. To the extent not otherwise expressly provided in the Agreement, the County shall not be liable to reimburse the Contractor for any copying expenses incurred by the Contractor except as follows, and then only at \$0.05 per page [if the space below is left blank then "NONE" is deemed to have been inserted therein]:

6. If and only if travel and per diem expenses are addressed in the Agreement in a manner which expressly provides for the County to reimburse the Contractor for the same, then the County shall reimburse the Contractor only for those travel and per diem expenses reasonably incurred and only in accordance with the provisions of Section 112.061, Florida Statutes. In the event the Contractor has need to utilize hotel accommodations or common carrier services, the County shall reimburse the Contractor for his, her or its reasonable expense incurred thereby provided prior approval of the Manager or his or her designee is obtained.

7. With respect to drawings and/or plans prepared on behalf of the County by the Contractor under the Agreement, unless specifically provided otherwise therein, complete sets of such drawings and/or plans shall be reproduced by the Contractor without cost to the County for all bidders requesting the same, and five complete sets of such drawings and/or plans shall be reproduced and delivered to the County without cost.

8. With respect to any indemnification by the County provided under the Agreement, any such indemnification shall be subject to and within the limitations set forth in Section 768.28, Florida Statutes, and to any other limitations, restrictions and prohibitions that may be provided by law, and shall not be deemed to operate as a waiver of the County's sovereign immunity.

9. In that the County is a governmental agency exempt from sales and use taxes, the County shall pay no such taxes, any other provisions of the Agreement to the contrary notwithstanding. The County shall provide proof of its exempt status upon reasonable request.

10. Any pre-printed provisions of the Agreement to the contrary notwithstanding, the same shall not automatically renew but shall be renewed only upon subsequent agreement of the Parties.

11. The Contractor acknowledges that in the budget for each fiscal year of the County during which the term of the Agreement is in effect a limited amount of funds are appropriated which are available to make payments arising under the Agreement. Any other provisions of the Agreement to the contrary

notwithstanding, and pursuant to the provisions of Section 129.07, Florida Statutes, the maximum payment that the County is obligated to make under the Agreement from the budget of any fiscal year shall not exceed the appropriation for said fiscal year.

12. PUBLIC RECORDS LAW: The Contractor acknowledges the County's obligation under Art. 1, Section 24, Florida Constitution, and Chapter 119, Florida Statutes, as from time to time amended (together, the Public Records Laws), to release public records to members of the public upon request. The Contractor acknowledges that the County is required to comply with the Public Records Laws in the handling of the materials created under the Agreement and that the Public Records Laws control over any contrary terms in the Agreement. In accordance with the requirements of Section 119.0701, Florida Statutes, the Contractor covenants to comply with the Public Records Laws, and in particular to:

- (a) Keep and maintain public records required by the County to perform the services required under the Agreement;
- (b) Upon request from the County's custodian of public records, provide the County with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law;
- (c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement if the Contractor does not transfer the records to the County; and,
- (d) Upon completion of the Agreement, transfer, at no cost, to the County all public records in possession of the Contractor or keep and maintain public records required by the County to perform the services. If the Contractor transfers all public records to the County upon completion of the Agreement, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Contractor keeps and maintains public records upon completion of the Agreement, the Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the County, upon request from the County's custodian of public records, in a format that is compatible with the information technology systems of the County.

13. The Contractor's failure to comply with the requirements of paragraph 12 shall be deemed a material breach of the Agreement, for which the County may terminate the Agreement immediately upon written notice to the Contractor.

14. The Contractor acknowledges the provisions of Section 119.0701(3)(a), Florida Statutes, which, as applicable to the County and the Contractor, require as follows:

- (a) A request to inspect or copy public records relating to the Agreement must be made directly to the County. If the County does not possess the requested records, the County shall immediately notify the Contractor of the request, and the Contractor must provide the records to the County or allow the records to be inspected or copied within a reasonable time.
- (b) If the Contractor does not comply with the County's request for records, the County shall enforce the contract provisions in accordance with the Agreement.
- (c) If the Contractor fails to provide the public records to the County within a reasonable time, the Contractor may be subject to penalties under Section 119.10, Florida Statutes.

15. IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THE AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC

**RECORDS AT (904) 278-4754, publicrecords@claycountygov.com, POST
OFFICE BOX 1366, GREEN COVE SPRINGS, FLORIDA 32043.**

16. As used in this paragraph, the term "Statute" means Section 287.135, Florida Statutes; the term "Certification" means a certification submitted by the Contractor under subsection (5) of the Statute in connection with submitting a bid or proposal for the Agreement or entering into or renewing the Agreement; and the term "Qualified Contract" means a contract with the County for goods or services of \$1 million or more.

(a) If the Agreement is a Qualified Contract entered into or renewed on or before September 30, 2016, then the County shall have the option of terminating the Agreement if the Contractor:

- (i) is found to have submitted a false Certification;
- (ii) has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List as referred to in subsection (2) of the Statute; or,
- (iii) has been engaged in business operations in Cuba or Syria as defined in subsection (1) of the Statute.

(b) If the Agreement is a Qualified Contract entered into or renewed on or after October 1, 2016, then the County shall have the option of terminating the Agreement if the Contractor:

- (i) is found to have submitted a false Certification;
- (ii) has been placed on the Scrutinized Companies that Boycott Israel List as referred to in subsection (2) of the Statute, or is engaged in a boycott of Israel as defined in subsection (1) of the Statute;
- (iii) has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List as referred to in subsection (2) of the Statute; or,
- (iv) has been engaged in business operations in Cuba or Syria as defined in subsection (1) of the Statute.

[The remainder of this page is intentionally blank.]

ATTEST FOR CLAY COUNTY:

S. C. Kopelousos, County Manager and Clerk of
the Board of County Commissioners

(Corporate Seal)

County:

Clay County, a political subdivision of the State
of Florida, by its Board of County
Commissioners

By: _____
Wayne Bolla
Its Chairman

Contractor:

The Davie Law Firm

By: _____
William H. Davie, II
Partner

Scrutinized Companies Certification
[Clay County 2017 VAB Proceedings]

Name of Company:¹ **The Davie Law Firm**

In compliance with subsection (5) of Section 287.135(5), Florida Statutes (the Statute), the undersigned hereby certifies that the company named above is not participating in a boycott of Israel as defined in subsection (1) of the Statute; is not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List as referred to in subsection (2) of the Statute; and does not have business operations in Cuba or Syria as defined in subsection (1) of the Statute.

The Davie Law Firm

(Seal)

By: _____
William H. Davie, II
Its Partner

¹ "Company" means a sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, limited liability company, or other entity or business association, including all wholly owned subsidiaries, majority-owned subsidiaries, parent companies, or affiliates of such entities or business associations, that exists for the purpose of making profit.



VAB Agenda Item
Friday, September 22 11:00 AM

ATTACHMENTS:

Description

- ▣ Contact Information
- ▣ Website Information
- ▣ Resolution-Filing Fee
- ▣ Procedural Rules

2017 VALUE ADJUSTMENT BOARD INFORMATION
Account # 001-0601-549100

VAB Members

BCC Members: Wayne Bolla --Chair of the VAB
Phone: 529/278-4701

Gayward Hendry
Phone: 284/269-6385

BCC Citizen Member: John W. O'Connor-BCC appointment
Phone: 215-7575
Fax: 215-7676 Email: john@odcland.com

School Board Member: Betsy Condon
6880 Crystal Lake Road
Keystone Heights, FL 32656
Phone: 510-0561
Email: elizabeth.condon@myoneclay.net

Alternate School Board Member: Janice Kerekes
1794 Southlake Drive
Middleburg, FL 32068
Phone: 571-9618
Email: janice.kerekes@myoneclay.net

School Board Citizen Member: Leslie Dougher
Leslie Dougher, Inc./Coldwell Banker Vanguard
Realty, Inc.
3168 Highway 17 South
Fleming Island, FL 32003
Phone: 904-704-5831
Email: leslie@lesliedougher.com

VAB Staff

Stephanie C. Kopelousos, Clerk
P. O. Box 1366
Green Cove Springs, FL 32043
(904) 269-6347

Cynthia Atkinson, Deputy Clerk
P. O. Box 988
Green Cove Springs, FL 32043
(904) 269-6334

VAB Special Magistrates

Real Estate Valuations

James Toro, II, MAI, SRA
Senior Managing Director/Partner
Capstone Valuation Advisors, LLC
165 Wells Road, Suite 301
Orange Park, FL 32073
Phone: (904) 264-3950
Fax: (407) 841-4323
Cell: (904) 608-2948
Email: james.toro@cap-val.com
(\$175/hr.) Vendor # 904915

Exemptions

M. Paul Sanders
Paul Sanders, P.A.
403 W. Georgia Street
Starke, FL 32091
Phone: (904) 964-5701
Fax: (904) 964-2304
Email: sandersmplaw@mail.com
(\$200/hr.) Vendor # 904957

TPP Valuations

Alexander F. Ruden, ASA (MTS & ARM), CG/GA, Business Valuer
Southeast Appraisal Resource Associates, Inc.
311 17th Street
Atlantic Beach, FL 32233
Phone: (770) 859-0338
Cell: (770) 883-6987
EFax: 866-839-7887
Email: seappraise@aol.com Website: www.seappval.com
(\$150/hr.) Vendor # 904951

Attorney for VAB

William H. Davie, II
The Davie Law Firm
733 North Palmetto Avenue
Green Cove Springs, FL 32043
Phone: 904-276-5344
Fax: 904-284-8725
Email: BDavie@davielawfirm.com
(\$200/hr.) Vendor # 905205


[BACK TO SEARCH](#)

Boards and Commissions:

Value Adjustment Board

Board/Commission: Value Adjustment Board

Contact Name: Cindy Atkinson
Phone: 904 269 6334
Email: cindy.atkinson@claycountygov.com
Summary:

Value Adjustment Board

Clerk: S. C. Kopelousos, County Manager, Deputy Clerk:
 Cindy Atkinson (904) 269-6334, P. O. Box 988, 477 Houston Street, 4th Floor, Green Cove Springs, Florida 32043

The Clay County Value Adjustment Board (VAB) is governed under the provisions of Chapter 194, Florida Statutes, and Rules 12D-9, 12D-10, and 12D-16.002, Florida Administrative Code. The VAB is comprised of 5 members: two county commissioners, one citizen appointed by the commissioners, one school district member, and one citizen appointed by the district. In order to qualify under the law, the county appointee must own homestead property in Clay County, Florida and the district appointee must own commercial property.

The VAB meets during the fall and early winter to oversee the administrative proceedings held for the purpose of providing citizens an opportunity to file petitions challenging the determinations of the Property Appraiser regarding exemption and valuation issues. Special Magistrates hired by the BCC conduct the hearings on the petitions and make written recommendations to the Value Adjustment Board. The VAB meets for the purpose of acting on the recommendations and also for the purpose of hearing any appeals from the recommendations of the Special magistrates. The VAB also meets to conduct organizational duties and to certify the tax rolls. For more information, contact Cindy Atkinson, (904) 269-6334.

VAB Links:

[2017 CCVAB Info/Law/Forms \(Petitions\)](#)
[Important Information about Required Payments by 4/1/18](#)

[Special Magistrate Hearings](#)
 TBD

[CCVAB Local Administrative Procedures](#)

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[Government in Sunshine Law Manual](#)

[VAB Agendas](#)
 September 22, 2017

Board Seats:

Show Current

Show All

Show as of day:

9/15/2017

Board Seat	Term Start	Term End	Title	Board Member	Appointed By
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There are no Board Seats to display.

Resolution No. 17-1

A RESOLUTION OF THE CLAY COUNTY VALUE
ADJUSTMENT BOARD ADOPTING AND RATIFYING A
FILING FEE FOR PETITIONS IN THE AMOUNT OF \$15 FOR
THE 2017 TAX YEAR; PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CLAY COUNTY VALUE ADJUSTMENT BOARD:

Section 1. The Clay County Value Adjustment Board, pursuant to Rule 12D-9.013, Florida Administrative Code, adopts and ratifies a filing fee for petitions in the amount of \$15 for the 2017 tax year.

Section 2. This resolution shall be effective now for then on January 1, 2017.

ADOPTED this 22nd day of September, 2017.

CLAY COUNTY, FLORIDA
VALUE ADJUSTMENT BOARD

BY: _____
Wayne Bolla, Its Chairman

ATTEST:

S. C. Kopelousos, County Manager and
Clerk to the Value Adjustment Board

by: _____
Cindy Atkinson, Deputy Clerk

CLAY COUNTY VALUE ADJUSTMENT BOARD LOCAL ADMINISTRATIVE PROCEDURES

In addition to the Florida Statutes and Florida Administrative Rules which govern the conduct of the Value Adjustment Board, the Value Adjustment Board shall also utilize the following local administrative procedures.

VAB Local Administrative Procedure No. 1

SECOND PUBLIC HEARING BEFORE VAB. The VAB, if requested, will conduct a second public hearing to consider whether the recommended decisions of the Special Magistrate meet the requirements of F.A.C. Rule 12D-9.031(1), and the VAB may rely on the VAB's legal counsel for such determination. The VAB's adoption of recommended decisions need not include a review of the underlying record of the prior Special Magistrate conducted public hearing. The VAB will not consider any evidence from either the Petitioner or the Property Appraiser which was not first submitted to the Special Magistrate, nor authorize the second public hearing to take place until after the conclusion of the Special Magistrate conducted initial hearing. The Petitioner and Property Appraiser must notify the Clerk of the VAB of the desire for a second public hearing no later than 10 days prior to the date of the public hearing before the VAB. Legal Authority: F.S. ss. 194.301, 194.034(2), and 194.035(1), and F.A.C. Rule 12D-9.031. (revised and adopted 9/10, re-adopted 9/13/11, revised and adopted 9/7/12).

VAB Local Administrative Procedure No. 2

USE OF PRIVATELY PREPARED APPRAISAL AT HEARING. If a Petitioner desires to use a privately prepared appraisal as evidence to support a Petition at the hearing before the Special Magistrate, then it will be the Petitioner's responsibility to arrange for the appraiser who prepared the appraisal to be present and/or to testify at the hearing before the Special Magistrate. In order to present the appraisal, the appraiser who prepared it must appear at the hearing and the Property Appraiser must be given the opportunity to question or cross examine the appraiser with regard to the private appraisal. Otherwise, the Special Magistrate may decline to consider the appraisal on the grounds that it will be considered hearsay evidence and properly excludable under the law. Any expense of the appraiser in attending and testifying at the hearing will be the responsibility of the Petitioner. Nothing in this Local Administrative Procedure No. 2 will be deemed to alter the responsibilities of both the Property Appraiser and the Petitioner under the provisions of the Uniform Rules of Procedure for Hearings before Value Adjustment Boards promulgated by the State of Florida, Department of Revenue, Property Tax Oversight Program, Rule Chapter 12D-9, Florida Administrative Code. Legal Authority: F.S. s. 194.034(1)(a) and F.A.C. Rule 12D-9.025(1), (2) and (5). (revised and adopted 9/10, readopted 9/13/11, revised and adopted 9/7/12)

VAB Local Administrative Procedure No. 3

VAB ENGAGED LEGAL COUNSEL TO BE PRESENT AT ALL VAB HEARINGS. Legal counsel engaged to represent and advise the VAB as to legal issues applicable to the VAB process shall be present at all scheduled VAB hearings on filed VAB petitions in order to provide immediate rulings and applicable law

interpretations to the Special Magistrate conducting such hearings. Legal Authority: F.S. s. 194.015(1) and F.A.C. Rules 12D-9.008 and 12d-9.009, which require value adjustment boards to retain private legal counsel to provide advice on legal issues which arise during VAB hearings and the overall VAB process. Reference also the Summary Final Order in Turner, et al., v. Department of Revenue, et al., State of Florida, Division of Administrative Hearings, Case No. 11-0677RU, entered June 22, 2011, p. 13, n. 2. (adopted 9/13/11, revised and adopted 9/7/12)

VAB Local Administrative Procedure No. 4

MANDATORY EVIDENCE EXCHANGE FOR VAB HEARINGS. In instances in which the Property Appraiser has demanded in writing to be provided with the Petitioner's evidence to be relied on at the VAB hearing in compliance with F.S. s. 194.034(1)(d), the Petitioner must comply with the Property Appraiser's request, and may only provide at the VAB hearing any evidence provided to the Property Appraiser as set forth in F.S. s. 194.011(4)(a). No Petitioner may present for consideration, nor may the VAB or Special Magistrate accept for consideration, testimony or other evidentiary materials that were requested of the Petitioner in writing by the Property Appraiser of which the Petitioner had knowledge and denied to the Property Appraiser. No other evidence proposed to be put forward by the Petitioner may be presented at the VAB hearing on that petition, admitted to the record of that VAB hearing, or considered by the Special Magistrate presiding over that VAB hearing, without an express voir dire inquiry and finding by the Special Magistrate that such other evidence proposed to be adduced at the VAB hearing was in fact either not in existence or not actually known to the Petitioner at the time such evidence was required to be provided to the Property Appraiser pursuant to F.S. s. 194.011(4)(a) and s. 194.034(1)(d). If the Special Magistrate determines that such evidence was not in existence, or was not actually known to the Petitioner at the time that evidence was due to be provided to the Property Appraiser (i.e., fifteen days prior to the scheduled hearing), then the Property Appraiser shall be afforded a reasonable time to review that evidence and to prepare its own submission of any responsive evidence to the Petitioner's evidence, and the Property Appraiser's motion for a recess or continuance shall be liberally granted by the Special Magistrate conducting the hearing. Legal Authority: F.S. s. 194.011(4)(a) and s. 194.034(1)(d); F.A.C. Rule 12D-9.020(8); and the Summary Final Order in Turner, et al., v. Department of Revenue, et al., State of Florida, Division of Administrative Hearings, Case No. 11-0677RU, entered June 22, 2011, p.38, n. 11 and 12, and pp. 41-42, Paragraph 54, determining portions of F.A.C. rule 12D-9.020(1), (2)(a), and (2)(b) to be in contravention of the plain statutory language of F.S. s. 194.011(4)(a), and therefore found to be an invalid rule enacted by the DOR in exercise of its delegated legislative authority. (adopted 9/13/11, revised and adopted 9/7/12)

VAB Local Administrative Procedure No. 5

NO HEARING TO COMMENCE IF PETITIONER HAS NOT PARTICIPATED IN MANDATORY EVIDENCE EXCHANGE, HAS NOT ELECTED TO HAVE ANY SUBMITTED EVIDENCE CONSIDERED IN PETITIONER'S ABSENCE, AND DOES NOT APPEAR AT SCHEDULED VAB HEARINGS. The Special Magistrate charged with presiding over a scheduled VAB hearing shall not commence or proceed with that hearing if the Petitioner has not timely provided the Property Appraiser with any specifically requested evidence intended to be used by the Petitioner at the VAB hearing, if the Petitioner has not checked the box in

Part 1 of Form DR-486 indicating that the Petitioner wants the Petitioner's submitted evidence to be considered even in the event that the Petitioner does not attend the VAB hearing in person, and if neither the Petitioner nor the Petitioner's duly authorized tax representative attends the VAB hearing. Instead of commencing the VAB hearing on that petition, and without requesting any evidence from the Property Appraiser, the presiding Special Magistrate shall forthwith announce its recommended decision containing (a) a finding of fact that the Petitioner did not appear at this hearing and did not state good cause and (b) a conclusion of law that the relief sought by the Petitioner is denied and the decision is being issued in order that any right the Petitioner may have to bring an action in Circuit Court is not impaired. Legal Authority: F.A.C. Rules 12D-9.021(6) and (8). (adopted 9/13/11, revised and adopted 9/7/2012)

VAB Procedural Rules—revised September 7, 2012



VAB Agenda Item
Friday, September 22 11:00 AM

ATTACHMENTS:

Description

- ▣ Memo regarding Special Magistrates
- ▣ Toro Qualifications
- ▣ Toro Fee Agmt
- ▣ Ruden Qualifications
- ▣ Ruden Fee Agmt
- ▣ Sanders Qualifications
- ▣ Sanders Fee Agmt



County Attorney's Office

Board of County Commissioners
Post Office Box 1366
477 Houston Street, 2nd Fl.
Green Cove Springs, FL
32043-1366

Phone (904) 269-6377
(904) 284-6377
Fax (904) 269-6346
(904) 284-6346

County Attorney

Courtney K. Grimm
Courtney.Grimm@claycountygov.com

Chief Assistant County Attorney

Frances J. Moss
Fran.Moss@claycountygov.com

Commissioners

Mike Cella
District 1

Wayne Bolla
Chairman, District 2

Diane Hutchings
Vice-Chairman, District 3

Gavin Rollins
District 4

Gayward F. Hendry
District 5

www.claycountygov.com

September 15, 2017

MEMORANDUM

To: 2017 VAB Members – Wayne Bolla, Chairman
Gayward Hendry
Janice Kerekes
John W. O'Connor
Leslie Dougher

From: Frances J. Moss, Chief Assistant County Attorney

Re: 2017 Value Adjustment Board Organizational and
Certification Meeting

Selection of Special Magistrates

Florida law requires that VABs utilize Special Magistrates with appropriate qualifications to hear the various petitions filed with them for relief. For the past fourteen years, Clay County has utilized special magistrates to conduct the hearings and make written recommendations of proposed findings of fact and conclusions of law. Due to the particular requirements for the Special Magistrates, the County requires three Special Magistrates: one for real property valuations; one for tangible property valuations; and one for exemptions. All three of the Special Magistrates have been utilized in previous years and have indicated that they are willing to serve as Special Magistrates this year. The County's long time exemption Special Magistrate, Bill Ryan, has decided to reduce his working schedule. In his place, staff recommends M. Paul Sanders. Mr. Sanders is an attorney based in Starke and qualified to hear petitions relating to exemptions and classifications. He served as the Clay County VAB Special Magistrate for exemptions in 2012. The process has gone very well and the VAB staff is very satisfied with the quality of the work of the Special Magistrates. The VAB appoints the Special Magistrates and the Board of County Commissioners enters into contracts with them.

There is an ongoing question at the state level regarding whether VAB special magistrates may act as magistrates in more than one county. Staff is able to recommend two special magistrates who have agreed only to work in Clay County for the hearings associated with the 2017 tax year. The special magistrates are:

Real Estate valuations: James Toro, II
Exemptions: M. Paul Sanders, Esquire

For the past two years, the VAB approved hiring Alex Ruden of Southeast Appraisal Resource Associates, Inc., to serve as the tangible personal property (TPP) special magistrate. Mr. Ruden has informed us that while he presently does not serve another county, he wants to be free to do so. Part of his reason is that Clay County typically resolves its tangible personal property petitions and so there is usually not too much work in this area for a special magistrate in Clay County. Last year, all the TPP petitions were resolved without the need for a hearing. Because of the difficulty in locating a TPP special magistrate, the VAB waived the requirement that a TPP special magistrate work only in Clay County, Florida. Staff is requesting that the VAB waive the requirement again this year with regard to the TPP special magistrate only.

After the special magistrates are retained they will hold hearings in October, November and early December to consider the claims of the various petitioners. After that, each will issue recommended findings of fact and conclusions of law. Following that, early next year, the VAB will meet again to consider and adopt the findings of fact and conclusions of law. The qualifications of each special magistrate and the proposed agreements to be entered into by the Board of County Commissioners are attached.

Action requested: (1) the approval of the qualifications of the selected special magistrates which comply with the requirements of Florida law; (2) the approval of a waiver of the requirement that special magistrates work only in Clay County, Florida, as to tangible personal property special magistrates only; and (3) that the three special magistrates referred to above be selected to serve for the 2017 tax year.

2003 APPLICATION
APPRAISER SPECIAL MASTER
VALUE ADJUSTMENT BOARD, CLAY COUNTY, FLORIDA

NAME James Toro II STATE OF FLORIDA CERTIFICATION
NUMBER 0001291

ADDRESS
(RESIDENCE) 1153 Lake Asbury Dr
Green Cove Springs FL 32043

ADDRESS
(BUSINESS) 4309 Salisbury Ave
Jax FL 32216

RESIDENCE PHONE 282 6790 BUSINESS PHONE 296 3000

E-MAIL ~~C~~ JToro@BMJF.com FAX 296 8722

I HEREBY CERTIFY THAT I WILL COMPLY WITH ALL APPLICABLE FEDERAL, STATE, AND
LOCAL NONDISCRIMINATION LAWS, RULES, AND REGULATIONS, AND THAT THE
INFORMATION PROVIDED HEREIN IS TRUE TO THE BEST OF MY KNOWLEDGE AND
BELIEF AND MAY BE INVESTIGATED THROUGH ANY OF THE SOURCES SHOWN HEREIN,
OR THROUGH OTHER SOURCES AS CLAY COUNTY MAY DEEM NECESSARY.

SIGNATURE OF APPLICANT 

Qualified individuals wishing to serve should complete this application form and submit on or before

April 14, 2003, 4:00 p.m. to:

BRENDA JOHNS, CLERK, CLAY COUNTY VALUE ADJUSTMENT BOARD
CLAY COUNTY ADMINISTRATION BUILDING
477 HOUSTON STREET, GREEN COVE SPRINGS, FLORIDA 4th floor
OR

BY MAIL TO:
BRENDA JOHNS, CLERK, CLAY COUNTY VALUE ADJUSTMENT BOARD
P.O. BOX 1366
GREEN COVE SPRINGS, FL 32043

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT BRENDA JOHNS, VALUE ADJUSTMENT
BOARD CLERK, AT (904) 269-6300.

IMPORTANT: A resume may be submitted along with the application but CANNOT be USED IN
LIEU of an application.

APPRAISER REAL PROPERTY SPECIAL MASTER,
APPRAISER TANGIBLE PERSONAL PROPERTY SPECIAL MASTER
AND
ATTORNEY APPRAISER EXEMPTION AND CLASSIFICATION SPECIAL MASTER

EDUCATION

NAME AND LOCATION	GRADUATED YEAR	MAJOR/MINOR SUBJECT	CERTIFICATE OR DEGREE
HIGH SCHOOL <u>Miami Springs Sr. H.</u>	<u>1978</u>	<u>N/A</u>	<u>H.S. diploma</u>
COLLEGE <u>Stetson University</u>	<u>'82</u>	<u>Psychology</u>	<u>B.A.</u>
PROFESSIONAL/			
TECHNICAL <u>Appraisal Institute</u>	<u>MAI</u>	<u>designation</u>	<u>(Commercial appraising)</u>
OTHER <u>Appraisal Institute</u>	<u>SRA</u>	<u>designation</u>	<u>(residential appraising)</u>

FOR WHICH ARE YOU APPLYING? (check all that apply)

☒ Appraiser Real Property Special Master

☐ Appraiser Tangible Personal Property Special Master

☐ Attorney Appraiser Exemption and Classification Special Master

APPRAISER EXPERIENCE

ARE YOU A PROFESSIONAL APPRAISER? YES ☒ NO ☐

ARE YOU A STATE (FL) CERTIFIED REAL ESTATE APPRAISER WITH AT LEAST FIVE YEARS EXPERIENCE IN REAL PROPERTY VALUATION? YES ☒ NO ☐

ARE YOU A DESIGNATED MEMBER OF A NATIONAL-RECOGNIZED APPRAISERS' ORGANIZATION WITH AT LEAST FIVE YEARS EXPERIENCE IN TANGIBLE PERSONAL PROPERTY VALUATION? YES ☐ NO not tangible property

IF YOU ARE CURRENTLY A LICENSED FLORIDA REAL ESTATE BROKER OR A CERTIFIED OR LICENSED FLORIDA REAL ESTATE APPRAISER PURSUANT TO CHAPTER 475, FLORIDA STATUTES, PLEASE PROVIDE THE FOLLOWING INFORMATION:

DESIGNATION: State Certified General R.E. Appraiser

LICENSE OR CERTIFICATION NUMBER: RZ 0001291

DATE LICENSED OR CERTIFIED: Since certification began

PROFESSIONAL MEMBERSHIPS AND DESIGNATIONS: (Check the appropriate boxes and fill in the blanks.)

APPRAISAL INSTITUTE (Merger of MAI and SREA)

- ☒ Senior Member Designation
☐ Other Designation: MAI and SRA

Date of Designation: MAI - '94
SRA - '88

AMERICAN SOCIETY OF APPRAISERS

- ☐ Senior Member Designation
☐ Fellow Designation
☐ Other Designation: _____

Date of Designation: _____

THE NATIONAL SOCIETY OF FEE APPRAISERS

- ☐ SFA Designation
☐ NFA Designation
☐ Other Designation: _____

Date of Designation: _____

NATIONAL ASSOCIATION OF INDEPENDENT FEE APPRAISERS

- ☐ IFAS Designation
☐ IFAC Designation
☐ Other Designation: _____

Date of Designation: _____

NATIONAL SOCIETY OF REAL ESTATE APPRAISERS

- ☐ Senior Member Designation
☐ Other Designation: _____

Date of Designation: _____

OTHER: (Name of Society): _____

Designation: _____

Date of Designation: _____

LIST THE REQUIREMENTS, INCLUDING EXPERIENCE AND EDUCATION, NECESSARY TO OBTAIN EACH DESIGNATION LISTED ABOVE:

MAI - 5 years commercial appraising experience as graded
and approved by Appraisal Institute, numerous courses with
exams, demonstration appraisal thesis
SRA - all of the above but specifically for residential properties

LIST ANY DEBARMENT, SUSPENSION OR ANY OTHER DISCIPLINARY ACTION WHICH YOU HAVE RECEIVED FROM ANY OF THE ABOVE ORGANIZATIONS:

none

DESCRIBE EXPERIENCE YOU HAVE APPRAISING TANGIBLE PROPERTY:

In my duties as a Duval County Special Master I
have presided over many tangible property cases; however,
I have no formal education or designation specifically for
personal property.

PROFESSIONAL & TECHNICAL (APPRAISAL) COURSES SATISFACTORILY COMPLETED:
(If additional space is required, addendum to back of this form.)

COURSE TITLE

DATES

SPONSORING ORGANIZATION

See attached list

HOW MUCH TIME DO YOU CURRENTLY DEVOTE TO APPRAISING? (USE PERCENTAGES)

1. REAL ESTATE APPRAISALS 20 % residential, single family
2. REAL ESTATE INCOME PROPERTY APPRAISALS 5 % residential income properties
3. REAL ESTATE COMMERCIAL INCOME PROPERTY APPRAISALS 55 %
4. TANGIBLE PERSONAL PROPERTY APPRAISALS 0 %
5. OTHER APPRAISAL ACTIVITIES 20 % management, consultations,
VAB service, etc

GIVE NUMBER OF APPRAISAL REPORTS PREPARED IN THE LAST FIVE YEARS FOR:

1. INSTITUTIONAL INVESTORS *
2. GOVERNMENTAL AGENCIES *

* I have been appraising full-time
Since 1984. The number of appraisals
I have performed in the past 5
years for these entities would
likely number in the hundreds.

Composite Exhibit A

Page 6 of 14

3. PRIVATE MORTGAGE INSURERS * *See previous page*
4. COMMERCIAL INCOME PRODUCING PROPERTY HAVING A VALUE IN EXCESS OF \$2,000,000 100-120 estimate
5. OTHER _____

ATTORNEY WORK EXPERIENCE

IF YOU ARE A MEMBER OF THE FLORIDA BAR, PLEASE PROVIDE YOUR FLORIDA BAR NO. _____ AND DATE OF ADMISSION _____. PLEASE INDICATE WHETHER YOU ARE SEEKING APPOINTMENT AS AN ATTORNEY SPECIAL MASTER TO CONSIDER EXEMPTION/CLASSIFICATION ISSUES. YES _____ NO _____

DO YOU HAVE FIVE YEARS EXPERIENCE IN THE AREA OF AD VALOREM TAXATION
YES _____ NO _____

HAVE YOU EVER BEEN DISCIPLINED BY THE FLORIDA BAR? YES _____ NO _____
IF YES, DESCRIBE THE CIRCUMSTANCES OF THE DISCIPLINARY ACTION, THE DATES IT OCCURRED AND THE NATURE OF ITS RESOLUTION.

PERSONAL BACKGROUND INFORMATION

HAVE YOU PREVIOUSLY BEEN APPOINTED AS A SPECIAL MASTER IN THE LAST FIVE YEARS? YES ✓ NO _____

IF YES, INDICATE COUNTY(S) AND SPECIFIC YEAR(S) TAX CYCLE(S):

Doral County 199⁴ - 2003

ARE YOU CURRENTLY AN ELECTED OR APPOINTED OFFICIAL OR EMPLOYEE OF CLAY COUNTY OR THE CLAY COUNTY SCHOOL BOARD? YES _____ NO ✓

WERE YOU EMPLOYED BY CLAY COUNTY OR THE CLAY COUNTY SCHOOL BOARD WITHIN THE PAST YEAR? YES _____ NO ✓

IF EITHER OF THE ABOVE TWO ANSWERS ARE YES, DESCRIBE YOUR POSITION AND DATE OF TERMINATION, IF ANY: _____

TYPE OF HEARINGS YOU ARE QUALIFIED TO ADJUDICATE: (Check the appropriate boxes.)

REAL PROPERTY

- ☒ SINGLE FAMILY UNITS
☒ APARTMENT BUILDINGS
☒ INCOME ANALYSIS
☒ CONDOMINIUMS
☒ MULTIPLE DWELLINGS
☒ COMMERCIAL
☒ INDUSTRIAL
☒ OPEN LAND

TANGIBLE PERSONAL PROPERTY

- ☐ COMMERCIAL
☐ INDUSTRIAL
☐ OTHER

EXEMPTIONS

- ☐ HOMESTEAD
☐ OTHER:
List _____

TYPE OF HEARINGS YOU PREFER TO ADJUDICATE:

all types of real estate

HAVE YOU EVER BEEN DISCIPLINED BY A PROFESSIONAL OR REGULATORY BODY? IF SO, PLEASE EXPLAIN AND PROVIDE US WITH A BRIEF WRITTEN SUMMARY.

No

HAVE YOU EVER BEEN CONVICTED OF A CRIME? IF SO, PLEASE EXPLAIN:

No

ARE YOU AWARE OF ANY POTENTIAL CONFLICTS OF INTEREST, ANY COMPANIES OR PERSONS WHOSE CASES YOU CANNOT HEAR?

No

HAVE YOU EVER BEEN A PARTY TO OR ATTORNEY ON ANY LEGAL ACTION AGAINST THE PROPERTY APPRAISER OF CLAY COUNTY?

No

IF YOU ARE SELECTED AS A SPECIAL MASTER, WILL YOU BE AVAILABLE TO SERVE AS SCHEDULED FROM AUGUST, 2003 – DECEMBER, 2003? YES ✓ NO

STATE THE RATE PER HOUR AT WHICH YOU EXPECT TO BE COMPENSATED. \$ 95/hour

PLEASE SUBMIT A WRITING SAMPLE. THIS SAMPLE MAY CONSIST OF AN OPINION LETTER APPRAISAL OR OTHER DOCUMENT WHICH CONTAINS ONE OR MORE WRITTEN PAGES OF ORIGINAL MATERIAL. A VAB RECOMMENDATION OF FINDINGS OF FACT AND CONCLUSIONS OF LAW WOULD BE ACCEPTABLE.

APPRAISER'S QUALIFICATIONS
JAMES TORO II, MAI, SRA

Vice President - Broom, Moody, Johnson & Grainger, Inc.

Member Appraisal Institute (MAI), The Appraisal Institute (1994)

Senior Residential Appraiser (SRA), The Appraisal Institute (1988)

State-Certified General Real Estate Appraiser No. RZ 0001291

Fee Appraiser #0503 - Department of Veteran's Affairs

Fee Appraiser #0001291 - Federal Housing Administration

EDUCATION

Graduate - 1982 - B.A. - Stetson University, Deland, Florida

Post Graduate Business Studies - University of North Florida

Real Estate Courses/Seminars - Successfully Completed:

Florida Real Estate Law (Florida Real Estate Institute)

Real Estate Fraud (The Appraisal Institute)

Real Estate Investment (Florida Real Estate Institute)

The Internet and Appraising (The Appraisal Institute)

FHA and the Appraisal Process (The Appraisal Institute)

Report Writing & Valuation Analysis (The Appraisal Institute)

Capitalization Theory, Part A (The Appraisal Institute)

Principles of Income Property Appraising (The Appraisal Institute)

Course 1A1 - Real Estate Appraisal Principles (The Appraisal Institute)

Course 8-2 - Residential Valuation (The Appraisal Institute)

Course 8-3 - Standards of Professional Practice (The Appraisal Institute)

Basic Valuation (The Appraisal Institute)

Subdivision Analysis (The Appraisal Institute)

Residential Construction (The Appraisal Institute)

Appraisal Theory Review (The Appraisal Institute)

Case Studies in Real Estate Valuation Course 2-1

(The Appraisal Institute)

EXPERIENCE

January, 1997 to present – Vice President, Broom, Moody, Johnson, & Grainger, Inc. Responsibilities include review of residential and commercial appraisals, various management and staffing decisions, training of new appraisers, and continuation of residential and commercial appraising.

August, 1991 to January, 1997 – Residential Manager, Broom, Moody, Johnson & Grainger, Inc. Responsibilities include supervision of eight-person Residential Department, supervision of Research Department personnel, review of commercial appraisal reports, continuation of commercial appraising including bank work and litigation assignments..

January, 1984 to August, 1991 - Appraiser/Associate to Ronald K. Moody, MAI, SRA, with Broom, Moody, Johnson and Grainger, Inc. Scope of appraisal experience includes subdivision developments, condominium units, condominium projects, multi-family complexes, regional and neighborhood shopping centers, office buildings, industrial complexes, special purpose properties, single-family houses, vacant land, etc.

PROFESSIONAL AFFILIATIONS/ACTIVITIES

2002-present Certified instructor for the Appraisal Institute

2000-present Member of Jacksonville Chapter of the Appraisal Institute

1994-present Special Master for the Valuation Adjustment Board of Duval County

1988-2000 Member of East Coast Florida Chapter (under various chapter names) of the Appraisal Institute

1999-present Veteran's Affairs appraisal panel

1996 - 1999 Board of Directors, East Coast Florida Chapter, Appraisal Institute

1995-present FHA appraiser for single-family residences

1996-present HUD Multi-family Fasttrack appraisal panel

1996-97 Education Committee Chairman, East Coast Florida Chapter, Appraisal Institute

1994-96 Education Committee Vice Chairman, East Coast Florida Chapter,

Appraisal Institute

- 1995-98 Board of Governors, Jacksonville Mortgage Bankers Association
- 1991-93 National Young Advisory Council, The Appraisal Institute
- 1991-96 Commercial and Industrial Task Force Member, Jacksonville Chamber of Commerce
- 1992-94 Associate Member, Jacksonville Mortgage Bankers Association.
- 1988-91 Candidate Guidance Committee, Greater Florida Chapter, The Appraisal Institute
- 1988-90 Regional Ethics Panel, American Institute of Real Estate Appraisers

PARTIAL LIST OF CLIENTS

Department of Veteran's Affairs
HUD Fast Track multi-family appraiser
SouthTrust Mortgage Company
SunTrust Bank
Compass Bank
Wachovia Bank
First Union Mortgage Company
Prudential Relocation Realty
Cendant Relocation Services
Bank of America
AmSouth Mortgage Company
CTX Mortgage
HomeSouth Mortgage
Peoples first Bank
BB&T
The Trust for Public Lands
The Jacksonville Bank
First National Bank
Farm Credit

2002 Value Adjustment Board

Special Master James Toro II

VAB case #: xxx

Basic and Underlying Facts:

The subject is a three unit office project. The current owner purchased the property for \$1,350,000 in July of 2001. The owner is submitting a value of \$1,188,000. The property appraiser is submitting a value of \$1,358,444.

The owner submitted a closing statement and a plat. The owner is contending that, according to criteria #8 (net proceeds), the assessed value should be reduced by the settlement charges. The owner also argued that the back portion of the land should be assessed at a lower per square foot value. The owner did not submit comparable sales, an income approach, or an independent appraisal.

The property appraiser used all three approaches to value. The appraiser submitted numerous office building sales and an income approach. The bulk of the sales ranged from \$85 to \$130 per square foot. The subject's assessment reflects \$91.92 per square foot. The appraiser contended that since the land is contiguous, it should all be assessed at the same value.

Both parties acknowledge that the 2001 sale was arm's length.

Ultimate Facts and Conclusions of Law:

The property owner is charged with overcoming the presumption of correctness through a preponderance of the evidence showing that the appraiser did not properly consider the eight criteria stated in Florida Statutes 193.011. If the taxpayer does not overcome the presumption of correctness, he/she must show by clear and convincing evidence that the assessment exceeds just value. The appraiser is charged with assessing the property at "just value". Just value is identical to market value (Waler v. Schuler, 176 So.2d 81 Fla. 1965). The appraiser is not required to lower the assessed value by closing costs. The appraiser is required to consider settlement costs in determining just value, however, the final assessed value is to reflect 100% of fair market value.

Based upon the evidence presented at the hearing, the taxpayer did not overcome the initial presumption of correctness and did not provide clear and convincing evidence that the assessment is in excess of just value. Accordingly, the Property Appraiser's assessment is upheld.

James Toro II, MAI, SRA

2002 Value Adjustment Board

Special Master James Toro II

VAB case #: xxx

Basic and Underlying Facts:

The subject is a single family house. The owner submitted a value of \$125,000. The property appraiser submitted a value of \$176,950. The property was purchased in June of 2001 for \$125,000.

The owner verbally testified to a comparable sale on Arapaho Ave which sold for \$170,000. He further testified that the second building on his lot would cost \$20,000 to demolish and remove or \$40,000 to repair. He indicated that the assessment should not place any value on the second building. The owner did not have an independent appraisal or any documentation regarding the Arapaho sale or the value of the second building.

The property appraiser indicated that he believed that the subject's sale was below market value. He presented 6 comparable sales located within one block of the subject. The prices per square foot ranged from \$87 to \$128. The subject assessment is \$89.10 per square foot.

Ultimate Facts and Conclusions of Law:

The property owner is charged with overcoming the presumption of correctness through a preponderance of the evidence showing that the appraiser did not properly consider the eight criteria stated in Florida Statutes 193.011. If the taxpayer does not overcome the presumption of correctness, he/she must show by clear and convincing evidence that the assessment exceeds just value. Although the sale of the actual property is significant evidence, in light of the property appraiser's sales in the neighborhood, the owner did not have documentation to support that the sale price was market value.

Based upon the evidence presented at the hearing, the taxpayer did not overcome the initial presumption of correctness and did not provide clear and convincing evidence that the assessment is in excess of just value. Accordingly, the Property Appraiser's assessment is upheld.

James Toro II, MAI, SRA

AGREEMENT
Real Property Special Magistrate

THIS AGREEMENT is entered into this _____ day of October, 2017, between Clay County, a political subdivision of the State of Florida (hereinafter the County), and Capstone Valuation Advisors, LLC, (hereinafter Special Magistrate), who agree as follows:

1. The Special Magistrate agrees to hear petitions filed before the Clay County Value Adjustment Board (VAB) and to take testimony and make written recommendations to the VAB. The Special Magistrate shall comply with the requirements of Chapter 194, Florida Statutes, and Chapter 12D-9 of the Florida Administrative Code in the conduct of the hearings and preparation of the written recommendations of proposed findings of fact and conclusions of law to the VAB.
2. The Special Magistrate shall with the advice of the VAB attorney determine whether good cause has been demonstrated by those petitioners who file petitions after the deadline for filing VAB petitions has passed.
3. The Special Magistrate states that he or she is qualified under Chapter 194, Florida Statutes, to perform the above referenced services on behalf of the VAB.
4. The terms and obligations contained in the County's REQUEST FOR APPLICATIONS FOR SPECIAL MASTERS (2003); Application for Special Master (2003); and the Special Master's Response (2003), are incorporated herein. Copies of these documents are available in the County Attorney's Office.
5. The Special Magistrate shall render his or her written findings of fact and conclusions of law within thirty (30) days after the conclusion of the hearing on each Petition, so that the same may be furnished to the Petitioner and the Property Appraiser and properly presented to the VAB. Time is of the essence with regard to the obligations of the parties to this Agreement.
6. In return for the above referenced services, the County agrees to pay the Special Magistrate at the rate of \$175.00 per hour, based upon statements received for work accomplished. The County shall make available a recording secretary during the scheduled hearings and provide a suitable work space for the Special Magistrate to conduct hearings on the Petitions. Additionally, the County agrees to pay for up to six (6) hours of VAB online required training at the Special Magistrate's hourly rate.
7. The Special Magistrate will immediately reveal any conflicting employment relationship. The Special Magistrate agrees to only provide Special Magistrate services in Clay County, Florida.
8. The term of this agreement shall be October 1, 2017 through September 30, 2018.
9. The County's Standard Addendum to All Contracts and Agreements [General] and Scrutinized Companies Certification Form are attached hereto and by reference incorporated herein.

10. This Agreement may be renewed upon mutual agreement of the parties and the execution of a renewal agreement.

11. Capstone Valuation Advisors, LLC, designates James Toro, II, to perform the Special Magistrate services under this Agreement.

Clay County, a political subdivision of the State of
Florida, by and through its Board of County
Commissioners

By: _____
Wayne Bolla, Its Chairman

ATTEST:

S. C. Kopelousos, County Manager and
Clerk to the Board of County Commissioners

Capstone Valuation Advisors, LLC

By: _____
James Toro, II
Senior Managing Director/Partner

STANDARD ADDENDUM TO ALL CONTRACTS AND AGREEMENTS

[General]

Any other provisions of the contract or agreement (the Agreement) to which this document is attached to the contrary notwithstanding, the provisions hereof take precedence over the provisions of the Agreement regardless of whether the matters addressed herein are also addressed in the Agreement, and shall be deemed an integral part of the Agreement as if set forth therein, having a force and effect of equal or superior dignity, as applicable, with the provisions thereof; provided, if provisions of the Agreement address a matter in a manner which results in a lower cost to the County than would prevail hereunder, then such provisions shall control and supersede the applicable provisions hereof. As used herein, the term "Contractor" means the vendor or other party to the Agreement providing construction, labor, materials, professional services, and/or equipment to the County thereunder; the term "County" means Clay County, a political subdivision of the State of Florida, its Board of County Commissioners, or any other name or label set forth in the Agreement identifying such entity; and the term "Parties" means the County and the Contractor together.

1. As used in this paragraph, the term "Act" means the Local Government Prompt Payment Act set forth in Part VII of Chapter 218, Florida Statutes; the term "Invoice" means a statement, invoice, bill, draw request or payment request submitted by the Contractor under the Agreement; the term "Manager" means the County Manager of the County; the term "Paying Agent" means the agent of the County to whom Invoices must be submitted if identified in the Agreement, or, if not so identified, the County's Finance Director; the term "Submittal Date" means, with respect to an Invoice, the submittal date thereof to the Paying Agent; and the term "Work" means the services rendered, or supplies, materials, equipment and the like constructed, delivered or installed under the Agreement. All payments for the Work shall be made by the County in accordance with the Act. Upon receipt of a proper Invoice, the County shall have the number of days provided in the Act in which to make payment.

(a) Promptly upon receipt of an Invoice submitted under this paragraph, the Paying Agent shall date stamp the same as received. Thereafter, the Paying Agent shall review the Invoice and may also review the Work as delivered, installed or performed to determine whether the quantity and quality of the Work is as represented in the Invoice and is as required by this Agreement. If the Paying Agent determines that the Invoice does not conform with the applicable requirements of the Agreement or this paragraph or that the Work within the scope of the Invoice has not been properly delivered, installed or performed in full accordance with the Agreement, the Paying Agent shall notify the Contractor in writing within 10 days after the improper Invoice is received that the Invoice is improper and indicate what corrective action on the part of the Contractor is needed to make the Invoice proper. The County shall pay each proper Invoice in accordance with the applicable provisions of the Act.

(b) By the submittal of an Invoice hereunder, the Contractor shall have been deemed to have warranted to the County that all Work for which payments have been previously received from the County shall be free and clear of liens, claims, security interests or other encumbrances in favor of the Contractor or any other person or entity for failure to make payment.

(c) The Parties will attempt to settle any payment dispute arising under this paragraph through consultation and a spirit of mutual cooperation. The dispute will be escalated to appropriate higher-level managers of the Parties, if necessary. If the dispute remains unresolved within 30 calendar days following the Submittal Date, then the Paying Agent shall schedule a meeting with the Manager between the Contractor's representative and the Paying Agent, to be held no later 45 calendar days following the Submittal Date, and shall provide written notice to the Contractor regarding the date,

time and place of the meeting no less than 7 calendar days prior thereto. At the meeting, the Contractor's representative and the Paying Agent shall submit to the Manager their respective positions regarding the dispute, including any testimony and documents in support thereof. The Manager shall issue a written decision resolving the dispute within 60 calendar days following the Submittal Date, and serve copies thereof on the Contractor's representative and the Paying Agent.

2. To the extent not otherwise expressly provided in the Agreement, any work or professional services subcontracted for by the Contractor for which the County has agreed to reimburse the Contractor shall not be marked-up, but shall be payable by the County only in the exact amount reasonably incurred by the Contractor. No other such subcontracted services shall be reimbursed.

3. To the extent not otherwise expressly provided in the Agreement, in the event the Agreement is for professional services, charged on a time basis, the County shall not be billed or invoiced for time spent traveling to and from the Contractor's offices or other points of dispatch of its subcontractors, employees, officers or agents in connection with the services being rendered.

4. To the extent not otherwise expressly provided in the Agreement, the County shall not be liable to reimburse the Contractor for any courier service, telephone, facsimile or postage charges incurred by the Contractor, except as follows, and then only in the exact amount incurred by the Contractor [if the space below is left blank then "NONE" is deemed to have been inserted therein]:

5. To the extent not otherwise expressly provided in the Agreement, the County shall not be liable to reimburse the Contractor for any copying expenses incurred by the Contractor except as follows, and then only at \$0.05 per page [if the space below is left blank then "NONE" is deemed to have been inserted therein]:

6. If and only if travel and per diem expenses are addressed in the Agreement in a manner which expressly provides for the County to reimburse the Contractor for the same, then the County shall reimburse the Contractor only for those travel and per diem expenses reasonably incurred and only in accordance with the provisions of Section 112.061, Florida Statutes. In the event the Contractor has need to utilize hotel accommodations or common carrier services, the County shall reimburse the Contractor for his, her or its reasonable expense incurred thereby provided prior approval of the Manager or his or her designee is obtained.

7. With respect to drawings and/or plans prepared on behalf of the County by the Contractor under the Agreement, unless specifically provided otherwise therein, complete sets of such drawings and/or plans shall be reproduced by the Contractor without cost to the County for all bidders requesting the same, and five complete sets of such drawings and/or plans shall be reproduced and delivered to the County without cost.

8. With respect to any indemnification by the County provided under the Agreement, any such indemnification shall be subject to and within the limitations set forth in Section 768.28, Florida Statutes, and to any other limitations, restrictions and prohibitions that may be provided by law, and shall not be deemed to operate as a waiver of the County's sovereign immunity.

9. In that the County is a governmental agency exempt from sales and use taxes, the County shall pay no such taxes, any other provisions of the Agreement to the contrary notwithstanding. The County shall provide proof of its exempt status upon reasonable request.

10. Any pre-printed provisions of the Agreement to the contrary notwithstanding, the same shall not automatically renew but shall be renewed only upon subsequent agreement of the Parties.

11. The Contractor acknowledges that in the budget for each fiscal year of the County during which the term of the Agreement is in effect a limited amount of funds are appropriated which are available to make payments arising under the Agreement. Any other provisions of the Agreement to the contrary notwithstanding, and pursuant to the provisions of Section 129.07, Florida Statutes, the maximum payment that the County is obligated to make under the Agreement from the budget of any fiscal year shall not exceed the appropriation for said fiscal year.

12. PUBLIC RECORDS LAW: The Contractor acknowledges the County's obligation under Art. 1, Section 24, Florida Constitution, and Chapter 119, Florida Statutes, as from time to time amended (together, the Public Records Laws), to release public records to members of the public upon request. The Contractor acknowledges that the County is required to comply with the Public Records Laws in the handling of the materials created under the Agreement and that the Public Records Laws control over any contrary terms in the Agreement. In accordance with the requirements of Section 119.0701, Florida Statutes, the Contractor covenants to comply with the Public Records Laws, and in particular to:

(a) Keep and maintain public records required by the County to perform the services required under the Agreement;

(b) Upon request from the County's custodian of public records, provide the County with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law;

(c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement if the Contractor does not transfer the records to the County; and,

(d) Upon completion of the Agreement, transfer, at no cost, to the County all public records in possession of the Contractor or keep and maintain public records required by the County to perform the services. If the Contractor transfers all public records to the County upon completion of the Agreement, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Contractor keeps and maintains public records upon completion of the Agreement, the Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the County, upon request from the County's custodian of public records, in a format that is compatible with the information technology systems of the County.

13. The Contractor's failure to comply with the requirements of paragraph 12 shall be deemed a material breach of the Agreement, for which the County may terminate the Agreement immediately upon written notice to the Contractor.

14. The Contractor acknowledges the provisions of Section 119.0701(3)(a), Florida Statutes, which, as applicable to the County and the Contractor, require as follows:

(a) A request to inspect or copy public records relating to the Agreement must be made directly to the County. If the County does not possess the requested records, the County shall immediately notify the Contractor of the request, and the Contractor must provide the records to the County or allow the records to be inspected or copied within a reasonable time.

(b) If the Contractor does not comply with the County's request for records, the County shall enforce the contract provisions in accordance with the Agreement.

(c) If the Contractor fails to provide the public records to the County within a reasonable time, the Contractor may be subject to penalties under Section 119.10, Florida Statutes.

15. IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THE AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (904) 278-4754, publicrecords@claycountygov.com, POST OFFICE BOX 1366, GREEN COVE SPRINGS, FLORIDA 32043.

16. As used in this paragraph, the term "Statute" means Section 287.135, Florida Statutes; the term "Certification" means a certification submitted by the Contractor under subsection (5) of the Statute in connection with submitting a bid or proposal for the Agreement or entering into or renewing the Agreement; and the term "Qualified Contract" means a contract with the County for goods or services of \$1 million or more.

(a) If the Agreement is a Qualified Contract entered into or renewed on or before September 30, 2016, then the County shall have the option of terminating the Agreement if the Contractor:

- (i) is found to have submitted a false Certification;
- (ii) has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List as referred to in subsection (2) of the Statute; or,
- (iii) has been engaged in business operations in Cuba or Syria as defined in subsection (1) of the Statute.

(b) If the Agreement is a Qualified Contract entered into or renewed on or after October 1, 2016, then the County shall have the option of terminating the Agreement if the Contractor:

- (i) is found to have submitted a false Certification;
- (ii) has been placed on the Scrutinized Companies that Boycott Israel List as referred to in subsection (2) of the Statute, or is engaged in a boycott of Israel as defined in subsection (1) of the Statute;
- (iii) has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List as referred to in subsection (2) of the Statute; or,
- (iv) has been engaged in business operations in Cuba or Syria as defined in subsection (1) of the Statute.

[The remainder of this page is intentionally blank.]

ATTEST FOR CLAY COUNTY:

S. C. Kopelousos, County Manager and Clerk of
the Board of County Commissioners

(Corporate Seal)

County:

Clay County, a political subdivision of the State
of Florida, by its Board of County
Commissioners

By: _____
Wayne Bolla
Its Chairman

Contractor:

Capstone Valuation Advisors, LLC

By: _____
James Toro, II
Senior Managing Director/Partner

Scrutinized Companies Certification
[Clay County 2017 VAB Proceedings]

Name of Company:¹ **Capstone Valuation Advisors, LLC**

In compliance with subsection (5) of Section 287.135(5), Florida Statutes (the Statute), the undersigned hereby certifies that the company named above is not participating in a boycott of Israel as defined in subsection (1) of the Statute; is not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List as referred to in subsection (2) of the Statute; and does not have business operations in Cuba or Syria as defined in subsection (1) of the Statute.

Capstone Valuation Advisors, LLC

(Seal)

By: _____
James Toro, II
Senior Managing Director/Partner

¹ “Company” means a sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, limited liability company, or other entity or business association, including all wholly owned subsidiaries, majority-owned subsidiaries, parent companies, or affiliates of such entities or business associations, that exists for the purpose of making profit.

**2012 APPLICATION
SPECIAL MAGISTRATE
VALUE ADJUSTMENT BOARD, CLAY COUNTY, FLORIDA**

NAME Alex RudenADDRESS (RESIDENCE) 311 17TH ST. ATLANTIC BEACH
FLORIDA 32233ADDRESS (BUSINESS) 3350 Riverwood PKWY,
SUITE 1900-1907 ATLANTA GA 30339BUSINESS PHONE 770 859 0338 CELL 770 883 6987E-MAIL SEAPPRAISE@AOL.COM FAX 866 839 7887

I HEREBY CERTIFY THAT I WILL COMPLY WITH ALL APPLICABLE FEDERAL, STATE, AND LOCAL NONDISCRIMINATION LAWS, RULES, AND REGULATIONS, AND THAT THE INFORMATION PROVIDED HEREIN IS TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF AND MAY BE INVESTIGATED THROUGH ANY OF THE SOURCES SHOWN HEREIN, OR THROUGH OTHER SOURCES AS CLAY COUNTY MAY DEEM NECESSARY.

SIGNATURE OF APPLICANT 

Qualified individuals wishing to serve should complete this application form and submit on or before

September 27, 2012, 5:00 p.m. to:

CLAY COUNTY VALUE ADJUSTMENT BOARD
c/o Fran Moss, e-mail: fran.moss@claycountygov.com
CLAY COUNTY ADMINISTRATION BUILDING
477 HOUSTON STREET, GREEN COVE SPRINGS, FLORIDA
OR

BY MAIL TO:
CLAY COUNTY VALUE ADJUSTMENT BOARD
c/o Fran Moss
P.O. BOX 1366
GREEN COVE SPRINGS, FL 32043

PLEASE BE ADVISED THAT THE CLAY COUNTY VALUE ADJUSTMENT BOARD WILL ONLY RETAIN SPECIAL MAGISTRATES WHO HAVE AGREED THEY WILL SERVE AS VAB SPECIAL MAGISTRATES ONLY IN CLAY COUNTY, FLORIDA.

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT FRAN MOSS, VALUE ADJUSTMENT BOARD, AT (904) 269-6377.

**APPRAISER REAL PROPERTY SPECIAL MAGISTRATE,
APPRAISER TANGIBLE PERSONAL PROPERTY SPECIAL MAGISTRATE
AND
ATTORNEY APPRAISER EXEMPTION AND CLASSIFICATION SPECIAL MAGISTRATE**

IMPORTANT: A resume may be submitted along with the application
but CANNOT be USED IN LIEU of an application.

EDUCATION

<u>NAME AND LOCATION</u>	<u>GRADUATED YEAR</u>	<u>MAJOR/MINOR SUBJECT</u>	<u>CERTIFICATE OR DEGREE</u>
HIGH SCHOOL <u>MALVERN</u> <u>MALVERN, PA</u>	<u>1979</u>	<u>N/A</u>	
COLLEGE <u>RUTGERS UNIV.</u>	<u>1970</u>	<u>B/A</u>	<u>ACCOUNTING</u>
PROFESSIONAL/ TECHNICAL <u>75% COMPLETED MBA ALSO</u>			
OTHER _____			

FOR WHICH ARE YOU APPLYING? (check all that apply)

_____ Appraiser Real Property Special Magistrate *(Commercial/Industrial)*
☒ Appraiser Tangible Personal Property Special Magistrate *(PERSONAL)*
 _____ Attorney Appraiser Exemption and Classification Special Magistrate

LIMITATION

YES Do you agree that, if selected, you will only serve as a Special
Magistrate for the Clay County Value Adjustment Board

APPRAISER EXPERIENCE

ARE YOU A PROFESSIONAL APPRAISER? YES ☒ NO _____

ARE YOU A STATE (FL) CERTIFIED REAL ESTATE APPRAISER WITH AT LEAST FIVE YEARS
EXPERIENCE IN REAL PROPERTY VALUATION? YES _____ NO ☒ *6A. YES, 1986*

ARE YOU A DESIGNATED MEMBER OF A NATIONAL-RECOGNIZED APPRAISERS'
ORGANIZATION WITH AT LEAST FIVE YEARS EXPERIENCE IN TANGIBLE PERSONAL
PROPERTY VALUATION? YES ☒ NO _____

IF YOU ARE CURRENTLY A LICENSED FLORIDA REAL ESTATE BROKER OR A CERTIFIED OR LICENSED FLORIDA REAL ESTATE APPRAISER PURSUANT TO CHAPTER 475, FLORIDA STATUTES, PLEASE PROVIDE THE FOLLOWING INFORMATION:

DESIGNATION: _____
LICENSE OR CERTIFICATION NUMBER: _____
DATE LICENSED OR CERTIFIED: _____

PROFESSIONAL MEMBERSHIPS AND DESIGNATIONS: (Check the appropriate boxes and fill in the blanks.)

APPRAISAL INSTITUTE (Merger of MAI and SREA)

☐ Senior Member Designation
☒ Other Designation: ASSOCIATE (NOT A DESIGNATION)

Date of Designation: _____

AMERICAN SOCIETY OF APPRAISERS

☒ Senior Member Designation MTS 1970
☐ Fellow Designation ARM 2009
☐ Other Designation: _____

Date of Designation: _____

THE NATIONAL SOCIETY OF FEE APPRAISERS NA

☐ SFA Designation
☐ NFA Designation
☐ Other Designation: _____

Date of Designation: _____

NATIONAL ASSOCIATION OF INDEPENDENT FEE APPRAISERS NA

☐ IFAS Designation
☐ IFAC Designation
☐ Other Designation: _____

Date of Designation: _____

NATIONAL SOCIETY OF REAL ESTATE APPRAISERS NA

☐ Senior Member Designation
☐ Other Designation: _____

Date of Designation: _____

OTHER: (Name of Society): _____

Designation: _____

Date of Designation: _____

LIST THE REQUIREMENTS, INCLUDING EXPERIENCE AND EDUCATION, NECESSARY TO OBTAIN EACH DESIGNATION LISTED ABOVE:

CURRENTLY 5 YRS EXPERIENCE AND PASS
TEST(S)

LIST ANY DEBARMENT, SUSPENSION OR ANY OTHER DISCIPLINARY ACTION WHICH YOU HAVE RECEIVED FROM ANY OF THE ABOVE ORGANIZATIONS:

NONE

DESCRIBE EXPERIENCE YOU HAVE APPRAISING TANGIBLE PROPERTY:

40 PLUS YEARS VARIOUS TYPES OF
PROPERTY

PROFESSIONAL & TECHNICAL (APPRAISAL) COURSES SATISFACTORILY COMPLETED:
(If additional space is required, addendum to back of this form.)

COURSE TITLE	DATES	SPONSORING ORGANIZATION
40 PLUS YEARS OF VARIOUS COURSES IN BUSINESS VALUATION, REAL PROPERTY APPRAISAL, AND MACHINERY AND EQUIPMENT APPRAISAL (LATTER REFERRED TO AS TANGIBLE PERSONAL PROPERTY).		

HOW MUCH TIME DO YOU CURRENTLY DEVOTE TO APPRAISING? (USE PERCENTAGES)

1. REAL ESTATE APPRAISALS 20 % (INDUSTRIAL)
2. REAL ESTATE INCOME PROPERTY APPRAISALS _____ %
3. REAL ESTATE COMMERCIAL INCOME PROPERTY APPRAISALS _____ %
4. TANGIBLE PERSONAL PROPERTY APPRAISALS 50 %

Business Valuation
Industrial Properties

207-

5. OTHER APPRAISAL ACTIVITIES _____ %

GIVE NUMBER OF APPRAISAL REPORTS PREPARED IN THE LAST FIVE YEARS FOR:

1. INSTITUTIONAL INVESTORS _____
2. GOVERNMENTAL AGENCIES _____
3. PRIVATE MORTGAGE INSURERS _____
4. COMMERCIAL INCOME PRODUCING PROPERTY HAVING A VALUE IN EXCESS OF \$2,000,000 _____
5. OTHER 150+

ATTORNEY WORK EXPERIENCE

NA

IF YOU ARE A MEMBER OF THE FLORIDA BAR, PLEASE PROVIDE YOUR FLORIDA BAR NO. _____ AND DATE OF ADMISSION _____. PLEASE INDICATE WHETHER YOU ARE SEEKING APPOINTMENT AS AN ATTORNEY SPECIAL MAGISTRATE TO CONSIDER EXEMPTION/CLASSIFICATION ISSUES. YES _____ NO _____

DO YOU HAVE FIVE YEARS EXPERIENCE IN THE AREA OF AD VALOREM TAXATION
YES _____ NO _____

HAVE YOU EVER BEEN DISCIPLINED BY THE FLORIDA BAR? YES _____ NO _____
IF YES, DESCRIBE THE CIRCUMSTANCES OF THE DISCIPLINARY ACTION, THE DATES IT OCCURRED AND THE NATURE OF ITS RESOLUTION.

PERSONAL BACKGROUND INFORMATION

HAVE YOU PREVIOUSLY BEEN APPOINTED AS A SPECIAL MAGISTRATE IN THE LAST FIVE YEARS? YES _____ NO ✓

IF YES, INDICATE COUNTY(S) AND **SPECIFIC** YEAR(S) TAX CYCLE(S):

ARE YOU CURRENTLY AN ELECTED OR APPOINTED OFFICIAL OR EMPLOYEE OF CLAY COUNTY OR THE CLAY COUNTY SCHOOL BOARD? YES _____ NO ✓

WERE YOU EMPLOYED BY CLAY COUNTY OR THE CLAY COUNTY SCHOOL BOARD
WITHIN THE PAST YEAR? YES _____ NO ✓

IF EITHER OF THE ABOVE TWO ANSWERS ARE YES, DESCRIBE YOUR POSITION AND
DATE OF TERMINATION, IF ANY: _____

TYPE OF HEARINGS YOU ARE QUALIFIED TO ADJUDICATE: (Check the appropriate boxes.)

REAL PROPERTY

- ☐ SINGLE FAMILY UNITS
☐ APARTMENT BUILDINGS
☐ INCOME ANALYSIS
☐ CONDOMINIUMS
☐ MULTIPLE DWELLINGS
☐ COMMERCIAL
☒ INDUSTRIAL
☐ OPEN LAND

TANGIBLE PERSONAL PROPERTY

- ☒ COMMERCIAL
☒ INDUSTRIAL
☒ OTHER

EXEMPTIONS

- ☐ HOMESTEAD
☐ OTHER:
List _____

IF DEED
WITH
FLORIDA
LICENSE

TYPE OF HEARINGS YOU PREFER TO ADJUDICATE:

INDUSTRIAL

HAVE YOU EVER BEEN DISCIPLINED BY A PROFESSIONAL OR REGULATORY BODY? IF
SO, PLEASE EXPLAIN AND PROVIDE US WITH A BRIEF WRITTEN SUMMARY.

NO

HAVE YOU EVER BEEN CONVICTED OF A CRIME? IF SO, PLEASE EXPLAIN: _____

NO

ARE YOU AWARE OF ANY POTENTIAL CONFLICTS OF INTEREST, ANY COMPANIES OR
PERSONS WHOSE CASES YOU CANNOT HEAR?

no

HAVE YOU EVER BEEN A PARTY TO OR ATTORNEY ON ANY LEGAL ACTION AGAINST THE PROPERTY APPRAISER OF CLAY COUNTY?

no

IF YOU ARE SELECTED AS A SPECIAL MAGISTRATE, WILL YOU BE AVAILABLE TO SERVE AS SCHEDULED FROM OCTOBER, 2012 - MARCH, 2012? YES ☒ NO ☐

to discuss schedule & expectations

STATE THE RATE PER HOUR AT WHICH YOU EXPECT TO BE COMPENSATED. \$ 150 /hour

PLEASE SUBMIT A WRITING SAMPLE. THIS SAMPLE MAY CONSIST OF AN OPINION LETTER APPRAISAL OR OTHER DOCUMENT WHICH CONTAINS ONE OR MORE WRITTEN PAGES OF ORIGINAL MATERIAL. A VAB RECOMMENDATION OF FINDINGS OF FACT AND CONCLUSIONS OF LAW WOULD BE ACCEPTABLE.

see attached appraisal.

AGREEMENT
Tangible Personal Property Special Magistrate

THIS AGREEMENT is entered into this ____ day of October, 2017, between Clay County, a political subdivision of the State of Florida (hereinafter the County), and Southeast Appraisal Resource Associates, Inc. (hereinafter Special Magistrate), who agree as follows:

1. The Special Magistrate agrees to hear petitions filed before the Clay County Value Adjustment Board (VAB) and to take testimony and make written recommendations to the VAB. The Special Magistrate shall comply with the requirements of Chapter 194, Florida Statutes, and Chapter 12D-9 of the Florida Administrative Code in the conduct of the hearings and preparation of the written recommendations of proposed findings of fact and conclusions of law to the VAB.
2. The Special Magistrate shall with the advice of the VAB attorney determine whether good cause has been demonstrated by those petitioners who file petitions after the deadline for filing VAB petitions has passed.
3. The Special Magistrate states that he or she is qualified under Chapter 194, Florida Statutes, to perform the above referenced services on behalf of the VAB.
4. The terms and obligations contained in the County's REQUEST FOR APPLICATIONS FOR SPECIAL MASTERS (2012); Application for Special Master (2012); and the Special Master's Response (2012), are incorporated herein. Copies of these documents are available in the County Attorney's Office.
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7. The Special Magistrate will immediately reveal any conflicting employment relationship.
8. The term of this agreement shall be October 1, 2017 through September 30, 2018.
9. The County's Standard Addendum to All Contracts and Agreements [General] and Scrutinized Companies Certification Form are attached hereto and by reference incorporated herein.

10. This Agreement may be renewed upon mutual agreement of the parties and the execution of a renewal agreement.

11. Southeast Appraisal Resource Associates, Inc., designates Alexander F. Ruden to perform the Special Magistrate services under this Agreement.

Clay County, a political subdivision of the State of
Florida, by and through its Board of County
Commissioners

By: _____
Wayne Bolla, Its Chairman

Attest:

S. C. Kopelousos, County Manager and
Clerk to the Board of County Commissioners

Southeast Appraisal Resource Associates, Inc.

By: _____
Alexander F. Ruden
Its President

STANDARD ADDENDUM TO ALL CONTRACTS AND AGREEMENTS

[General]

Any other provisions of the contract or agreement (the Agreement) to which this document is attached to the contrary notwithstanding, the provisions hereof take precedence over the provisions of the Agreement regardless of whether the matters addressed herein are also addressed in the Agreement, and shall be deemed an integral part of the Agreement as if set forth therein, having a force and effect of equal or superior dignity, as applicable, with the provisions thereof; provided, if provisions of the Agreement address a matter in a manner which results in a lower cost to the County than would prevail hereunder, then such provisions shall control and supersede the applicable provisions hereof. As used herein, the term "Contractor" means the vendor or other party to the Agreement providing construction, labor, materials, professional services, and/or equipment to the County thereunder; the term "County" means Clay County, a political subdivision of the State of Florida, its Board of County Commissioners, or any other name or label set forth in the Agreement identifying such entity; and the term "Parties" means the County and the Contractor together.

1. As used in this paragraph, the term "Act" means the Local Government Prompt Payment Act set forth in Part VII of Chapter 218, Florida Statutes; the term "Invoice" means a statement, invoice, bill, draw request or payment request submitted by the Contractor under the Agreement; the term "Manager" means the County Manager of the County; the term "Paying Agent" means the agent of the County to whom Invoices must be submitted if identified in the Agreement, or, if not so identified, the County's Finance Director; the term "Submittal Date" means, with respect to an Invoice, the submittal date thereof to the Paying Agent; and the term "Work" means the services rendered, or supplies, materials, equipment and the like constructed, delivered or installed under the Agreement. All payments for the Work shall be made by the County in accordance with the Act. Upon receipt of a proper Invoice, the County shall have the number of days provided in the Act in which to make payment.

(a) Promptly upon receipt of an Invoice submitted under this paragraph, the Paying Agent shall date stamp the same as received. Thereafter, the Paying Agent shall review the Invoice and may also review the Work as delivered, installed or performed to determine whether the quantity and quality of the Work is as represented in the Invoice and is as required by this Agreement. If the Paying Agent determines that the Invoice does not conform with the applicable requirements of the Agreement or this paragraph or that the Work within the scope of the Invoice has not been properly delivered, installed or performed in full accordance with the Agreement, the Paying Agent shall notify the Contractor in writing within 10 days after the improper Invoice is received that the Invoice is improper and indicate what corrective action on the part of the Contractor is needed to make the Invoice proper. The County shall pay each proper Invoice in accordance with the applicable provisions of the Act.

(b) By the submittal of an Invoice hereunder, the Contractor shall have been deemed to have warranted to the County that all Work for which payments have been previously received from the County shall be free and clear of liens, claims, security interests or other encumbrances in favor of the Contractor or any other person or entity for failure to make payment.

(c) The Parties will attempt to settle any payment dispute arising under this paragraph through consultation and a spirit of mutual cooperation. The dispute will be escalated to appropriate higher-level managers of the Parties, if necessary. If the dispute remains unresolved within 30 calendar days following the Submittal Date, then the Paying Agent shall schedule a meeting with the Manager between the Contractor's representative and the Paying Agent, to be held no later 45 calendar days following the Submittal Date, and shall provide written notice to the Contractor regarding the date,

time and place of the meeting no less than 7 calendar days prior thereto. At the meeting, the Contractor's representative and the Paying Agent shall submit to the Manager their respective positions regarding the dispute, including any testimony and documents in support thereof. The Manager shall issue a written decision resolving the dispute within 60 calendar days following the Submittal Date, and serve copies thereof on the Contractor's representative and the Paying Agent.

2. To the extent not otherwise expressly provided in the Agreement, any work or professional services subcontracted for by the Contractor for which the County has agreed to reimburse the Contractor shall not be marked-up, but shall be payable by the County only in the exact amount reasonably incurred by the Contractor. No other such subcontracted services shall be reimbursed.

3. To the extent not otherwise expressly provided in the Agreement, in the event the Agreement is for professional services, charged on a time basis, the County shall not be billed or invoiced for time spent traveling to and from the Contractor's offices or other points of dispatch of its subcontractors, employees, officers or agents in connection with the services being rendered.

4. To the extent not otherwise expressly provided in the Agreement, the County shall not be liable to reimburse the Contractor for any courier service, telephone, facsimile or postage charges incurred by the Contractor, except as follows, and then only in the exact amount incurred by the Contractor [if the space below is left blank then "NONE" is deemed to have been inserted therein]:

5. To the extent not otherwise expressly provided in the Agreement, the County shall not be liable to reimburse the Contractor for any copying expenses incurred by the Contractor except as follows, and then only at \$0.05 per page [if the space below is left blank then "NONE" is deemed to have been inserted therein]:

6. If and only if travel and per diem expenses are addressed in the Agreement in a manner which expressly provides for the County to reimburse the Contractor for the same, then the County shall reimburse the Contractor only for those travel and per diem expenses reasonably incurred and only in accordance with the provisions of Section 112.061, Florida Statutes. In the event the Contractor has need to utilize hotel accommodations or common carrier services, the County shall reimburse the Contractor for his, her or its reasonable expense incurred thereby provided prior approval of the Manager or his or her designee is obtained.

7. With respect to drawings and/or plans prepared on behalf of the County by the Contractor under the Agreement, unless specifically provided otherwise therein, complete sets of such drawings and/or plans shall be reproduced by the Contractor without cost to the County for all bidders requesting the same, and five complete sets of such drawings and/or plans shall be reproduced and delivered to the County without cost.

8. With respect to any indemnification by the County provided under the Agreement, any such indemnification shall be subject to and within the limitations set forth in Section 768.28, Florida Statutes, and to any other limitations, restrictions and prohibitions that may be provided by law, and shall not be deemed to operate as a waiver of the County's sovereign immunity.

9. In that the County is a governmental agency exempt from sales and use taxes, the County shall pay no such taxes, any other provisions of the Agreement to the contrary notwithstanding. The County shall provide proof of its exempt status upon reasonable request.

10. Any pre-printed provisions of the Agreement to the contrary notwithstanding, the same shall not automatically renew but shall be renewed only upon subsequent agreement of the Parties.

11. The Contractor acknowledges that in the budget for each fiscal year of the County during which the term of the Agreement is in effect a limited amount of funds are appropriated which are available to make payments arising under the Agreement. Any other provisions of the Agreement to the contrary notwithstanding, and pursuant to the provisions of Section 129.07, Florida Statutes, the maximum payment that the County is obligated to make under the Agreement from the budget of any fiscal year shall not exceed the appropriation for said fiscal year.

12. PUBLIC RECORDS LAW: The Contractor acknowledges the County's obligation under Art. 1, Section 24, Florida Constitution, and Chapter 119, Florida Statutes, as from time to time amended (together, the Public Records Laws), to release public records to members of the public upon request. The Contractor acknowledges that the County is required to comply with the Public Records Laws in the handling of the materials created under the Agreement and that the Public Records Laws control over any contrary terms in the Agreement. In accordance with the requirements of Section 119.0701, Florida Statutes, the Contractor covenants to comply with the Public Records Laws, and in particular to:

- (a) Keep and maintain public records required by the County to perform the services required under the Agreement;

- (b) Upon request from the County's custodian of public records, provide the County with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law;

- (c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement if the Contractor does not transfer the records to the County; and,

- (d) Upon completion of the Agreement, transfer, at no cost, to the County all public records in possession of the Contractor or keep and maintain public records required by the County to perform the services. If the Contractor transfers all public records to the County upon completion of the Agreement, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Contractor keeps and maintains public records upon completion of the Agreement, the Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the County, upon request from the County's custodian of public records, in a format that is compatible with the information technology systems of the County.

13. The Contractor's failure to comply with the requirements of paragraph 12 shall be deemed a material breach of the Agreement, for which the County may terminate the Agreement immediately upon written notice to the Contractor.

14. The Contractor acknowledges the provisions of Section 119.0701(3)(a), Florida Statutes, which, as applicable to the County and the Contractor, require as follows:

- (a) A request to inspect or copy public records relating to the Agreement must be made directly to the County. If the County does not possess the requested records, the County shall immediately notify the Contractor of the request, and the Contractor must provide the records to the County or allow the records to be inspected or copied within a reasonable time.

- (b) If the Contractor does not comply with the County's request for records, the County shall enforce the contract provisions in accordance with the Agreement.

(c) If the Contractor fails to provide the public records to the County within a reasonable time, the Contractor may be subject to penalties under Section 119.10, Florida Statutes.

15. IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THE AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (904) 278-4754, publicrecords@claycountygov.com, POST OFFICE BOX 1366, GREEN COVE SPRINGS, FLORIDA 32043.

16. As used in this paragraph, the term "Statute" means Section 287.135, Florida Statutes; the term "Certification" means a certification submitted by the Contractor under subsection (5) of the Statute in connection with submitting a bid or proposal for the Agreement or entering into or renewing the Agreement; and the term "Qualified Contract" means a contract with the County for goods or services of \$1 million or more.

(a) If the Agreement is a Qualified Contract entered into or renewed on or before September 30, 2016, then the County shall have the option of terminating the Agreement if the Contractor:

- (i) is found to have submitted a false Certification;
- (ii) has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List as referred to in subsection (2) of the Statute; or,
- (iii) has been engaged in business operations in Cuba or Syria as defined in subsection (1) of the Statute.

(b) If the Agreement is a Qualified Contract entered into or renewed on or after October 1, 2016, then the County shall have the option of terminating the Agreement if the Contractor:

- (i) is found to have submitted a false Certification;
- (ii) has been placed on the Scrutinized Companies that Boycott Israel List as referred to in subsection (2) of the Statute, or is engaged in a boycott of Israel as defined in subsection (1) of the Statute;
- (iii) has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List as referred to in subsection (2) of the Statute; or,
- (iv) has been engaged in business operations in Cuba or Syria as defined in subsection (1) of the Statute.

[The remainder of this page is intentionally blank.]

ATTEST FOR CLAY COUNTY:

S. C. Kopelousos, County Manager and Clerk of
the Board of County Commissioners

(Corporate Seal)

County:

Clay County, a political subdivision of the State
of Florida, by its Board of County
Commissioners

By: _____
Wayne Bolla
Its Chairman

Contractor:

Southeast Appraisal Resource Associates,
Inc.

By: _____
Alexander F. Ruden
Its President

Scrutinized Companies Certification
[Clay County 2017 VAB Proceedings]

Name of Company:¹ **Southeast Appraisal Resource Associates, Inc.**

In compliance with subsection (5) of Section 287.135(5), Florida Statutes (the Statute), the undersigned hereby certifies that the company named above is not participating in a boycott of Israel as defined in subsection (1) of the Statute; is not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List as referred to in subsection (2) of the Statute; and does not have business operations in Cuba or Syria as defined in subsection (1) of the Statute.

Southeast Appraisal Resource Associates,
Inc.

(Seal)

By: _____
Alexander F. Ruden
Its President

¹ “Company” means a sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, limited liability company, or other entity or business association, including all wholly owned subsidiaries, majority-owned subsidiaries, parent companies, or affiliates of such entities or business associations, that exists for the purpose of making profit.

**FISCAL YEAR 2016/2017 APPLICATION
ATTORNEY EXEMPTION AND CLASSIFICATION SPECIAL MAGISTRATE
VALUE ADJUSTMENT BOARD, CLAY COUNTY, FLORIDA**

NAME Paul Sanders

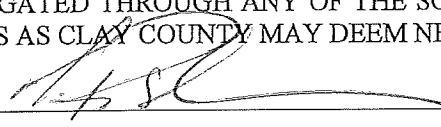
ADDRESS
(RESIDENCE) 14472 SW 75th Ave
STARKE, FL. 32091

ADDRESS
(BUSINESS) 403 W. GEORGIA ST.
STARKE, FL. 32091

CELL PHONE 904-769-4733 BUSINESS PHONE 904-964-5701

E-MAIL SANDERS MPLAW@MAIL.COM FAX 904-964-2307

I HEREBY CERTIFY THAT I WILL COMPLY WITH ALL APPLICABLE FEDERAL, STATE, AND LOCAL NONDISCRIMINATION LAWS, RULES, AND REGULATIONS, AND THAT THE INFORMATION PROVIDED HEREIN IS TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF AND MAY BE INVESTIGATED THROUGH ANY OF THE SOURCES SHOWN HEREIN, OR THROUGH OTHER SOURCES AS CLAY COUNTY MAY DEEM NECESSARY.

SIGNATURE OF APPLICANT 
DATE: 9/15/16

Qualified individuals wishing to serve should complete this application form and submit on or before

September __, 2016, 4:00 p.m. to:

CINDY ATKINSON, CLERK, CLAY COUNTY VALUE ADJUSTMENT BOARD
CLAY COUNTY ADMINISTRATION BUILDING
477 HOUSTON STREET, GREEN COVE SPRINGS, FLORIDA

OR

BY MAIL TO:

CINDY ATKINSON, CLERK, CLAY COUNTY VALUE ADJUSTMENT BOARD
P.O. BOX 988
GREEN COVE SPRINGS, FL 32043

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT CINDY ATKINSON, VALUE ADJUSTMENT BOARD CLERK, AT (904) 269-6300.

IMPORTANT: A resume may be submitted along with the application but CANNOT be USED IN LIEU of an application.

**EXCERPTS FROM FLORIDA STATUTES AND OTHER APPLICABLE LAW
(ALL APPLICANTS PLEASE READ)**

194.035 Special masters; property evaluators.--

(1) In counties having a population of more than 75,000, the board shall appoint special masters for the purpose of taking testimony and making recommendations to the board, which recommendations the board may act upon without further hearing. Such special masters may not be elected or appointed officials or employees of the county but shall be selected from a list of those qualified individuals who are willing to serve as special masters. Employees and elected or appointed officials of a taxing jurisdiction or of the state may not serve as special masters. The clerk of the board shall annually notify such individuals or their professional associations to make known to them that opportunities to serve as special masters exist. The Department of Revenue shall provide a list of qualified special masters to any county with a population of 75,000 or less. Subject to appropriation, the department shall reimburse counties with a population of 75,000 or less for payments made to special masters appointed for the purpose of taking testimony and making recommendations to the value adjustment board pursuant to this section. The department shall establish a reasonable range for payments per case to special masters based on such payments in other counties. Requests for reimbursement of payments outside this range shall be justified by the county. If the total of all requests for reimbursement in any year exceeds the amount available pursuant to this section, payments to all counties shall be prorated accordingly. A special master appointed to hear issues of exemptions and classifications shall be a member of The Florida Bar with no less than 5 years' experience in the area of ad valorem taxation. A special master appointed to hear issues regarding the valuation of real estate shall be a state certified real estate appraiser with not less than 5 years' experience in real property valuation. A special master appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser's organization with not less than 5 years' experience in tangible personal property valuation. A special master need not be a resident of the county in which he or she serves. No special master shall be permitted to represent a person before the board in any tax year during which he or she has served that board as a special master. The board shall appoint such masters from the list so compiled prior to convening of the board. The expense of hearings before special masters and any compensation of special masters shall be borne three-fifths by the board of county commissioners and two-fifths by the school board.

(2) The value adjustment board of each county may employ qualified property appraisers or evaluators to appear before the value adjustment board at that meeting of the board which is held for the purpose of hearing complaints. Such property appraisers or evaluators shall present testimony as to the just value of any property the value of which is contested before the board and shall submit to examination by the board, the taxpayer, and the property appraiser.

DEPT. OF REV. RULE 12D-10.002 Appointment and Employment of Special Masters

Special masters appointed by the board act in place and stead of the board except to render final decision. The recommendation of a special master to the board shall be in writing and contain the findings of fact and conclusions of law upon which the recommendation is based and shall conform to the provisions of Rule 12D-10.003(5)(a) and (b), F.A.C. Proceedings before the special master shall meet all basic requirements of a proceeding before the board, and the special master's records and decisions shall be developed, preserved and maintained as described in Rule 12D-10.003(4).

Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 194.032, 194.034, 194.035, 213.05 FS. History--New 10-12-76, Formerly 12D- 10.02.

ATTORNEY APPRAISER EXEMPTION AND CLASSIFICATION SPECIAL MAGISTRATE

EDUCATION

<u>NAME AND LOCATION</u>	<u>GRADUATED YEAR</u>	<u>CERTIFICATE OR DEGREE</u>
COLLEGE <u>UNIVERSITY OF ALABAMA</u>	<u>1974</u>	<u>BS</u>
PROFESSIONAL/ TECHNICAL _____		
LAW SCHOOL <u>FLORIDA COASTAL SCHOOL OF LAW</u>	<u>2001</u>	<u>JD</u>

ATTORNEY WORK EXPERIENCE

IF YOU ARE A MEMBER OF THE FLORIDA BAR, PLEASE PROVIDE YOUR FLORIDA BAR NO. 557463 AND DATE OF ADMISSION April, 2002.

PLEASE INDICATE WHETHER YOU ARE SEEKING APPOINTMENT AS AN ATTORNEY SPECIAL MAGISTRATE TO CONSIDER EXEMPTION/CLASSIFICATION ISSUES. YES ☒ NO ☐

DO YOU HAVE AT LEAST FIVE YEARS' EXPERIENCE IN THE AREA OF AD VALOREM TAXATION? YES ☒ NO ☐

HAVE YOU EVER BEEN DISCIPLINED BY THE FLORIDA BAR? YES ☐ NO ☒
IF YES, DESCRIBE THE CIRCUMSTANCES OF THE DISCIPLINARY ACTION, THE DATES IT OCCURRED AND THE NATURE OF ITS RESOLUTION.

PERSONAL BACKGROUND INFORMATION

DO YOU CURRENTLY REPRESENT A TAXPAYER BEFORE THE CLAY COUNTY VAB? YES ☐ NO ☒

HAVE YOU PREVIOUSLY BEEN APPOINTED AS A SPECIAL MAGISTRATE IN THE LAST FIVE YEARS? YES ☒ NO ☐

IF YES, INDICATE COUNTY(S) AND SPECIFIC YEAR(S) TAX CYCLE(S):

CLAY COUNTY FLORIDA - 2012

ARE YOU CURRENTLY AN ELECTED OR APPOINTED OFFICIAL OR EMPLOYEE OF CLAY COUNTY, THE CLAY COUNTY SCHOOL BOARD, OR THE CLAY COUNTY PROPERTY APPRAISER? YES _____ NO ✓

WERE YOU EMPLOYED BY CLAY COUNTY, THE CLAY COUNTY SCHOOL BOARD OR THE CLAY COUNTY PROPERTY APPRAISER WITHIN THE PAST YEAR? YES _____ NO ✓

IF EITHER OF THE ABOVE TWO ANSWERS ARE YES, DESCRIBE YOUR POSITION AND DATE OF TERMINATION, IF ANY: _____

TYPE OF HEARINGS YOU ARE QUALIFIED TO ADJUDICATE: (Check the appropriate box.)

[x] EXEMPTIONS AND CLASSIFICATIONS FOR REAL PROPERTY UNDER FLORIDA LAW

HAVE YOU EVER BEEN DISCIPLINED BY A PROFESSIONAL OR REGULATORY BODY? IF SO, PLEASE EXPLAIN AND PROVIDE US WITH A BRIEF WRITTEN SUMMARY.

NO.

HAVE YOU EVER BEEN CONVICTED OF A CRIME? IF SO, PLEASE EXPLAIN: _____

NO, but I have had speeding tickets in the past. No felonies or misdemeanors.

ARE YOU AWARE OF ANY POTENTIAL CONFLICTS OF INTEREST, ANY COMPANIES OR PERSONS WHOSE CASES YOU CANNOT HEAR?

NONE.

HAVE YOU EVER BEEN A PARTY TO OR ATTORNEY ON ANY LEGAL ACTION AGAINST THE PROPERTY APPRAISER OF CLAY COUNTY?

NO.

IF YOU ARE SELECTED AS A SPECIAL MAGISTRATE, WILL YOU BE AVAILABLE TO SERVE AS SCHEDULED FROM SEPTEMBER 2016 – APRIL 2017? YES ✓ NO _____

STATE THE RATE PER HOUR AT WHICH YOU EXPECT TO BE COMPENSATED. \$ 200⁰⁰/hour
VAB/2016/2016 SPECIAL MAGISTRATE ATTORNEY APPLICATION.DOC

AGREEMENT
Exemption Special Magistrate

THIS AGREEMENT is entered into this _____ day of October, 2017, between Clay County, a political subdivision of the State of Florida (hereinafter the County), and Paul Sanders, P.A. (hereinafter Special Magistrate), who agree as follows:

1. The Special Magistrate agrees to hear petitions filed before the Clay County Value Adjustment Board (VAB) and to take testimony and make written recommendations to the VAB. The Special Magistrate shall comply with the requirements of Chapter 194, Florida Statutes, and Chapter 12D-9 of the Florida Administrative Code in the conduct of the hearings and preparation of the written recommendations of proposed findings of fact and conclusions of law to the VAB.
2. The Special Magistrate shall with the advice of the VAB attorney determine whether good cause has been demonstrated by those petitioners who file petitions after the deadline for filing VAB petitions has passed.
3. The Special Magistrate states that he or she is qualified under Chapter 194, Florida Statutes, to perform the above referenced services on behalf of the VAB.
4. The terms and obligations contained in the County's REQUEST FOR APPLICATIONS FOR SPECIAL MAGISTRATE (2016); Application for Special Magistrate (2016); and the Special Magistrate's Response (2016), are incorporated herein. Copies of these documents are available in the County Attorney's Office.
5. The Special Magistrate shall render his or her written findings of fact and conclusions of law within thirty (30) days after the conclusion of the hearing on each Petition, so that the same may be furnished to the Petitioner and the Property Appraiser and properly presented to the VAB. Time is of the essence with regard to the obligations of the parties to this Agreement.
6. In return for the above referenced services, the County agrees to pay the Special Magistrate at the rate of \$200.00 per hour, based upon statements received for work accomplished. The County shall make available a recording secretary during the scheduled hearings and provide a suitable work space for the Special Magistrate to conduct hearings on the Petitions. Additionally, the County agrees to pay for up to six (6) hours of VAB online required training at the Special Magistrate's hourly rate.
7. The Special Magistrate will immediately reveal any conflicting employment relationship. The Special Magistrate agrees to only provide Special Magistrate services in Clay County, Florida.
8. The term of this agreement shall be October 1, 2017 through September 30, 2018.
9. The County's Standard Addendum to All Contracts and Agreements [General] and Scrutinized Companies Certification Form are attached hereto and by reference incorporated herein.

10. This Agreement may be renewed upon mutual agreement of the parties and the execution of a renewal agreement.

11. Paul Sanders, P.A., designates M. Paul Sanders to perform the Special Magistrate services under this Agreement.

Clay County, a political subdivision of the State of
Florida, by and through its Board of County
Commissioners

By: _____
Wayne Bolla, Its Chairman

ATTEST:

S. C. Kopelousos, County Manager and
Clerk to the Board of County Commissioners

Paul Sanders, P.A.

By: _____
M. Paul Sanders
Its: _____

**STANDARD ADDENDUM TO ALL CONTRACTS
AND AGREEMENTS**
[General]

Any other provisions of the contract or agreement (the Agreement) to which this document is attached to the contrary notwithstanding, the provisions hereof take precedence over the provisions of the Agreement regardless of whether the matters addressed herein are also addressed in the Agreement, and shall be deemed an integral part of the Agreement as if set forth therein, having a force and effect of equal or superior dignity, as applicable, with the provisions thereof; provided, if provisions of the Agreement address a matter in a manner which results in a lower cost to the County than would prevail hereunder, then such provisions shall control and supersede the applicable provisions hereof. As used herein, the term "Contractor" means the vendor or other party to the Agreement providing construction, labor, materials, professional services, and/or equipment to the County thereunder; the term "County" means Clay County, a political subdivision of the State of Florida, its Board of County Commissioners, or any other name or label set forth in the Agreement identifying such entity; and the term "Parties" means the County and the Contractor together.

1. As used in this paragraph, the term "Act" means the Local Government Prompt Payment Act set forth in Part VII of Chapter 218, Florida Statutes; the term "Invoice" means a statement, invoice, bill, draw request or payment request submitted by the Contractor under the Agreement; the term "Manager" means the County Manager of the County; the term "Paying Agent" means the agent of the County to whom Invoices must be submitted if identified in the Agreement, or, if not so identified, the County's Finance Director; the term "Submittal Date" means, with respect to an Invoice, the submittal date thereof to the Paying Agent; and the term "Work" means the services rendered, or supplies, materials, equipment and the like constructed, delivered or installed under the Agreement. All payments for the Work shall be made by the County in accordance with the Act. Upon receipt of a proper Invoice, the County shall have the number of days provided in the Act in which to make payment.

(a) Promptly upon receipt of an Invoice submitted under this paragraph, the Paying Agent shall date stamp the same as received. Thereafter, the Paying Agent shall review the Invoice and may also review the Work as delivered, installed or performed to determine whether the quantity and quality of the Work is as represented in the Invoice and is as required by this Agreement. If the Paying Agent determines that the Invoice does not conform with the applicable requirements of the Agreement or this paragraph or that the Work within the scope of the Invoice has not been properly delivered, installed or performed in full accordance with the Agreement, the Paying Agent shall notify the Contractor in writing within 10 days after the improper Invoice is received that the Invoice is improper and indicate what corrective action on the part of the Contractor is needed to make the Invoice proper. The County shall pay each proper Invoice in accordance with the applicable provisions of the Act.

(b) By the submittal of an Invoice hereunder, the Contractor shall have been deemed to have warranted to the County that all Work for which payments have been previously received from the County shall be free and clear of liens, claims, security interests or other encumbrances in favor of the Contractor or any other person or entity for failure to make payment.

(c) The Parties will attempt to settle any payment dispute arising under this paragraph through consultation and a spirit of mutual cooperation. The dispute will be escalated to appropriate higher-level managers of the Parties, if necessary. If the dispute remains unresolved within 30 calendar days following the Submittal Date, then the Paying Agent shall schedule a meeting with the Manager between the Contractor's representative and the Paying Agent, to be held no later 45 calendar days following the Submittal Date, and shall provide written notice to the Contractor regarding the date,

time and place of the meeting no less than 7 calendar days prior thereto. At the meeting, the Contractor's representative and the Paying Agent shall submit to the Manager their respective positions regarding the dispute, including any testimony and documents in support thereof. The Manager shall issue a written decision resolving the dispute within 60 calendar days following the Submittal Date, and serve copies thereof on the Contractor's representative and the Paying Agent.

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5. To the extent not otherwise expressly provided in the Agreement, the County shall not be liable to reimburse the Contractor for any copying expenses incurred by the Contractor except as follows, and then only at \$0.05 per page [if the space below is left blank then "NONE" is deemed to have been inserted therein]:

6. If and only if travel and per diem expenses are addressed in the Agreement in a manner which expressly provides for the County to reimburse the Contractor for the same, then the County shall reimburse the Contractor only for those travel and per diem expenses reasonably incurred and only in accordance with the provisions of Section 112.061, Florida Statutes. In the event the Contractor has need to utilize hotel accommodations or common carrier services, the County shall reimburse the Contractor for his, her or its reasonable expense incurred thereby provided prior approval of the Manager or his or her designee is obtained.

7. With respect to drawings and/or plans prepared on behalf of the County by the Contractor under the Agreement, unless specifically provided otherwise therein, complete sets of such drawings and/or plans shall be reproduced by the Contractor without cost to the County for all bidders requesting the same, and five complete sets of such drawings and/or plans shall be reproduced and delivered to the County without cost.

8. With respect to any indemnification by the County provided under the Agreement, any such indemnification shall be subject to and within the limitations set forth in Section 768.28, Florida Statutes, and to any other limitations, restrictions and prohibitions that may be provided by law, and shall not be deemed to operate as a waiver of the County's sovereign immunity.

9. In that the County is a governmental agency exempt from sales and use taxes, the County shall pay no such taxes, any other provisions of the Agreement to the contrary notwithstanding. The County shall provide proof of its exempt status upon reasonable request.

10. Any pre-printed provisions of the Agreement to the contrary notwithstanding, the same shall not automatically renew but shall be renewed only upon subsequent agreement of the Parties.

11. The Contractor acknowledges that in the budget for each fiscal year of the County during which the term of the Agreement is in effect a limited amount of funds are appropriated which are available to make payments arising under the Agreement. Any other provisions of the Agreement to the contrary notwithstanding, and pursuant to the provisions of Section 129.07, Florida Statutes, the maximum payment that the County is obligated to make under the Agreement from the budget of any fiscal year shall not exceed the appropriation for said fiscal year.

12. PUBLIC RECORDS LAW: The Contractor acknowledges the County's obligation under Art. 1, Section 24, Florida Constitution, and Chapter 119, Florida Statutes, as from time to time amended (together, the Public Records Laws), to release public records to members of the public upon request. The Contractor acknowledges that the County is required to comply with the Public Records Laws in the handling of the materials created under the Agreement and that the Public Records Laws control over any contrary terms in the Agreement. In accordance with the requirements of Section 119.0701, Florida Statutes, the Contractor covenants to comply with the Public Records Laws, and in particular to:

- (a) Keep and maintain public records required by the County to perform the services required under the Agreement;

- (b) Upon request from the County's custodian of public records, provide the County with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law;

- (c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement if the Contractor does not transfer the records to the County; and,

- (d) Upon completion of the Agreement, transfer, at no cost, to the County all public records in possession of the Contractor or keep and maintain public records required by the County to perform the services. If the Contractor transfers all public records to the County upon completion of the Agreement, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Contractor keeps and maintains public records upon completion of the Agreement, the Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the County, upon request from the County's custodian of public records, in a format that is compatible with the information technology systems of the County.

13. The Contractor's failure to comply with the requirements of paragraph 12 shall be deemed a material breach of the Agreement, for which the County may terminate the Agreement immediately upon written notice to the Contractor.

14. The Contractor acknowledges the provisions of Section 119.0701(3)(a), Florida Statutes, which, as applicable to the County and the Contractor, require as follows:

- (a) A request to inspect or copy public records relating to the Agreement must be made directly to the County. If the County does not possess the requested records, the County shall immediately notify the Contractor of the request, and the Contractor must provide the records to the County or allow the records to be inspected or copied within a reasonable time.

- (b) If the Contractor does not comply with the County's request for records, the County shall enforce the contract provisions in accordance with the Agreement.

(c) If the Contractor fails to provide the public records to the County within a reasonable time, the Contractor may be subject to penalties under Section 119.10, Florida Statutes.

15. IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THE AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (904) 278-4754, publicrecords@claycountygov.com, POST OFFICE BOX 1366, GREEN COVE SPRINGS, FLORIDA 32043.

16. As used in this paragraph, the term "Statute" means Section 287.135, Florida Statutes; the term "Certification" means a certification submitted by the Contractor under subsection (5) of the Statute in connection with submitting a bid or proposal for the Agreement or entering into or renewing the Agreement; and the term "Qualified Contract" means a contract with the County for goods or services of \$1 million or more.

(a) If the Agreement is a Qualified Contract entered into or renewed on or before September 30, 2016, then the County shall have the option of terminating the Agreement if the Contractor:

- (i) is found to have submitted a false Certification;
- (ii) has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List as referred to in subsection (2) of the Statute; or,
- (iii) has been engaged in business operations in Cuba or Syria as defined in subsection (1) of the Statute.

(b) If the Agreement is a Qualified Contract entered into or renewed on or after October 1, 2016, then the County shall have the option of terminating the Agreement if the Contractor:

- (i) is found to have submitted a false Certification;
- (ii) has been placed on the Scrutinized Companies that Boycott Israel List as referred to in subsection (2) of the Statute, or is engaged in a boycott of Israel as defined in subsection (1) of the Statute;
- (iii) has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List as referred to in subsection (2) of the Statute; or,
- (iv) has been engaged in business operations in Cuba or Syria as defined in subsection (1) of the Statute.

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ATTEST FOR CLAY COUNTY:

S. C. Kopelousos, County Manager and Clerk of
the Board of County Commissioners

(Corporate Seal)

County:

Clay County, a political subdivision of the State
of Florida, by its Board of County
Commissioners

By: _____
Wayne Bolla
Its Chairman

Contractor:

Paul Sanders, P.A.

By: _____
M. Paul Sanders
Its: _____

Scrutinized Companies Certification
[Clay County 2017 VAB Proceedings]

Name of Company:¹ **Paul Sanders, P.A.**

In compliance with subsection (5) of Section 287.135(5), Florida Statutes (the Statute), the undersigned hereby certifies that the company named above is not participating in a boycott of Israel as defined in subsection (1) of the Statute; is not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List as referred to in subsection (2) of the Statute; and does not have business operations in Cuba or Syria as defined in subsection (1) of the Statute.

Paul Sanders, P.A.

(Seal)

By: _____
M. Paul Sanders
Its _____

¹ “Company” means a sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, limited liability company, or other entity or business association, including all wholly owned subsidiaries, majority-owned subsidiaries, parent companies, or affiliates of such entities or business associations, that exists for the purpose of making profit.



VAB Agenda Item
Friday, September 22 11:00 AM

ATTACHMENTS:

Description

- ▣ BCC Resolution-Certification of Assessment Rolls

Resolution No. 2016/2017-71

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF CLAY COUNTY, FLORIDA, ORDERING THE CLAY COUNTY VALUE ADJUSTMENT BOARD TO CERTIFY THE ASSESSMENT ROLLS FOR CLAY COUNTY, FLORIDA, PURSUANT TO SECTION 197.323, FLORIDA STATUTES.

WHEREAS, due to the requirement of Florida law that all counties utilize Special Masters to hear petitions filed before the Clay County Value Adjustment Board (the "VAB"), the VAB will not be able to act on all such petitions until after November 1, 2017, which is beyond the usual time for the issuance of tax notices by Clay County, Florida; and

WHEREAS, the Board of County Commissioners of Clay County, Florida, is empowered under Section 197.323, Florida Statutes, to direct the VAB to certify the assessment rolls as provided in Section 193.122, Florida Statutes, upon a majority vote of the Board of County Commissioners of Clay County, Florida, at the request of the Tax Collector of Clay County, Florida; and

WHEREAS, the Clay County Tax Collector has requested the Board of County Commissioners of Clay County, Florida, to order the assessment rolls extended pursuant to Section 197.323, Florida Statutes.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF CLAY COUNTY, FLORIDA:

Section 1. The Board of County Commissioners of Clay County, Florida, pursuant to Section 197.323, Florida Statutes, hereby orders the VAB to certify the 2017 assessment rolls of Clay County, Florida, as required by Section 193.122, Florida Statutes, and to forward such assessment rolls to the Property Appraiser for Clay County, Florida.

Section 2. A certified copy of this Resolution shall be immediately transmitted to the VAB for Clay County, Florida.

ADOPTED this 12th day of September, 2017.

BOARD OF COUNTY COMMISSIONERS
CLAY COUNTY, FLORIDA

BY: *Diane Hutchings*
Wayne Bolla, Its Chairman

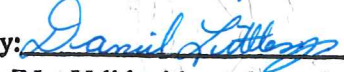
DIANE HUTCHINGS, ITS VICE-CHAIR

ATTEST:



S. C. Kopelousos, County Manager and
Clerk to the Board of County Commissioners

I hereby certify that this document consisting of 2 page[s] and further identified as [Resolution No. 2016/2017-71] is a true and correct copy of the original maintained in the custody of S.C. Kopelousos as County Manager and Ex-Officio Clerk of the Board of County Commissioners of Clay County, Florida, this 19th day of September, 2017

By:  Deputy Clerk
[Not Valid without the seal of the Board]



VAB Agenda Item
Friday, September 22 11:00 AM

ATTACHMENTS:

Description

- ▣ Resolution of VAB directing Property Appraiser

Resolution No. _____

A RESOLUTION OF THE CLAY COUNTY VALUE ADJUSTMENT BOARD
CERTIFYING AND ORDERING THE PROPERTY APPRAISER TO MAKE
ALL REQUIRED EXTENSIONS TO THE ASSESSMENT ROLLS AND TO
CERTIFY THE ASSESSMENT ROLLS, PURSUANT TO SECTION 193.122,
FLORIDA STATUTES, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, due to the requirement of Florida law that all counties utilize Special Masters to hear petitions filed before the Clay County Value Adjustment Board (the "VAB"), the VAB will not be able to act on all petitions filed before it until after November 1, 2017, which is beyond the usual time for the issuance of tax notices by Tax Collector of Clay County, Florida; and

WHEREAS, the Board of County Commissioners of Clay County, Florida, at the request of the Tax Collector of Clay County, Florida, and pursuant to Section 197.323, Florida Statutes, adopted a resolution on September 12, 2017, ordering the VAB to certify the assessment rolls as provided in Section 193.122, Florida Statutes, so that the tax notices may be issued in a timely fashion.

BE IT RESOLVED BY THE CLAY COUNTY VALUE ADJUSTMENT BOARD
THAT:

Section 1. The VAB hereby certifies the assessment rolls by directing the Clay County Property Appraiser to make all required extensions on the tax rolls to show the tax attributable to all taxable property, and to certify the tax rolls pursuant to Section 193.122, Florida Statutes. The Property Appraiser shall perform this obligation in sufficient time that the tax notices can be issued by November 1, 2017.

Section 2. This Resolution shall go into effect immediately upon its adoption.

ADOPTED this 22nd day of September, 2017.

CLAY COUNTY VALUE ADJUSTMENT BOARD

BY: _____
Wayne Bolla, Its Chairman

ATTEST:

S. C. Kopelousos, County Manager
and Clerk of the VAB

By: _____
Cindy Atkinson, Deputy Clerk



VAB Agenda Item
Friday, September 22 11:00 AM

ATTACHMENTS:

Description

- ▣ Initial Certifications



**INITIAL CERTIFICATION OF
THE VALUE ADJUSTMENT BOARD**
Section 193.122, Florida Statutes

DR-488P
N. 12/09
Rule 12D-16.002
Florida Administrative Code

Tax Roll Year 2017

The Value Adjustment Board of Clay County has not completed its hearings and certifies on order of the Board of County commissioners according to sections 197.323 and 193.122(1), F.S., that the

(Check one.) ☒ Real Property ☐ Tangible Personal Property

assessment roll for our county has been presented by the property appraiser to include all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. We will issue a Certification of the Value Adjustment Board (Form DR-488) under section 193.122(1) and (3), F.S., when the hearings are completed. The property appraiser will make all extensions to show the tax attributable to all taxable property under the law.

Signature, Chair of the Value Adjustment Board

9/22/2017
Date



**INITIAL CERTIFICATION OF
THE VALUE ADJUSTMENT BOARD**
Section 193.122, Florida Statutes

DR-488P
N. 12/09
Rule 12D-16.002
Florida Administrative Code

Tax Roll Year 2017

The Value Adjustment Board of Clay County has not completed its hearings and certifies on order of the Board of County commissioners according to sections 197.323 and 193.122(1), F.S., that the

(Check one.) ☐ Real Property ☒ Tangible Personal Property

assessment roll for our county has been presented by the property appraiser to include all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. We will issue a Certification of the Value Adjustment Board (Form DR-488) under section 193.122(1) and (3), F.S., when the hearings are completed. The property appraiser will make all extensions to show the tax attributable to all taxable property under the law.

Signature, Chair of the Value Adjustment Board

9/22/2017
Date



VAB Agenda Item
Friday, September 22 11:00 AM

ATTACHMENTS:

Description

No Attachments Available



VAB Agenda Item
Friday, September 22 11:00 AM

ATTACHMENTS:

Description

No Attachments Available